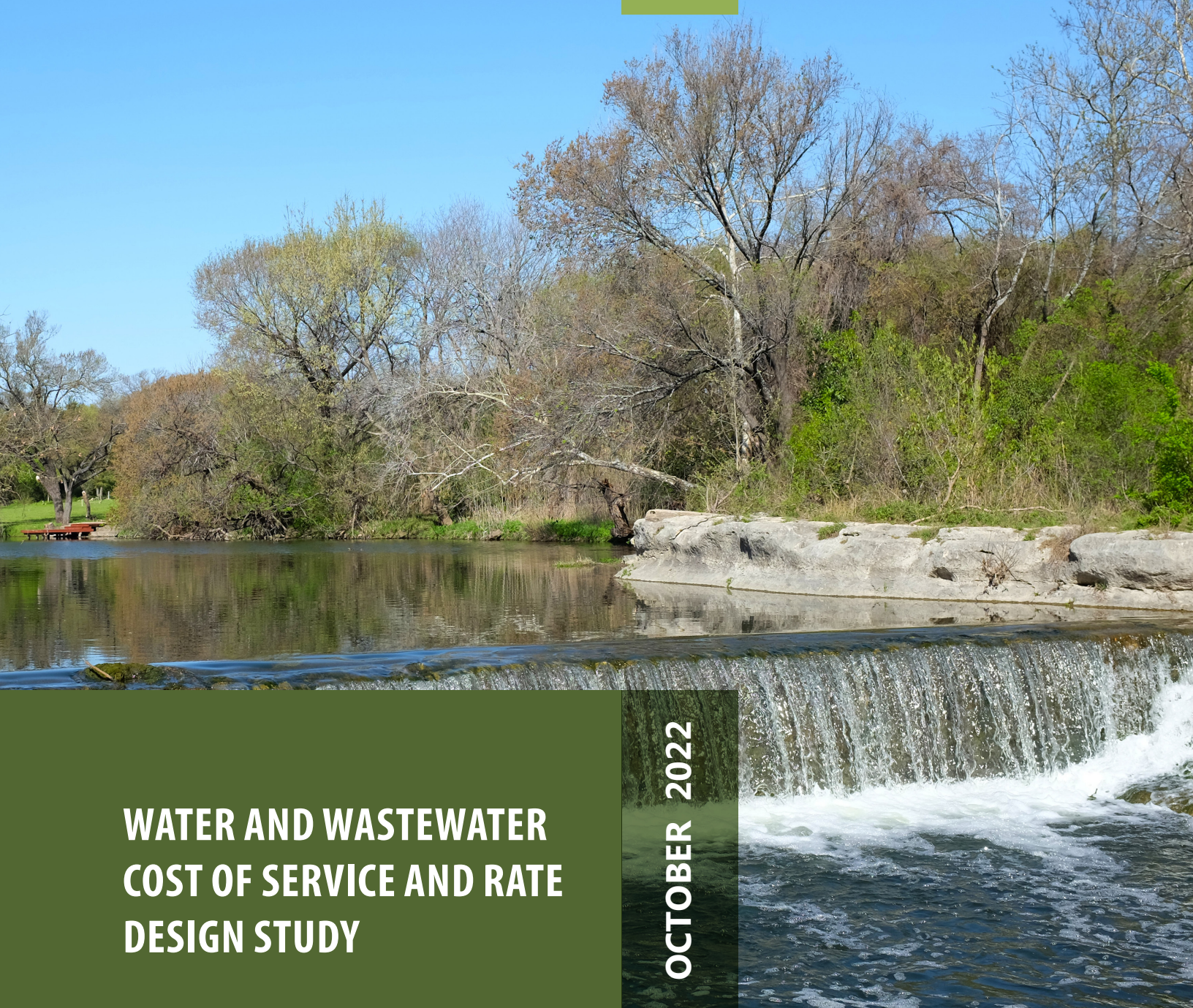


NewGen Strategies & Solutions

www.newgenstrategies.net



WATER AND WASTEWATER COST OF SERVICE AND RATE DESIGN STUDY

OCTOBER 2022



Prepared for:
Brushy Creek Municipal Utility District
16318 Great Oaks Drive
Round Rock, TX 78681

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8140 North Mopac Expressway
Suite 1-240
Austin, TX 78759
Phone: (512) 806-7713

October 28, 2022

Mr. Shean Dalton
General Manager
Brushy Creek Municipal Utility District
16318 Great Oaks Drive
Round Rock, TX 78681

Re: Water and Wastewater Cost of Service and Rate Design Study

Mr. Dalton:

NewGen Strategies & Solutions, LLC is pleased to provide Brushy Creek Municipal Utility District with the enclosed report summarizing our findings and recommendations from the water and wastewater cost of service and rate design study.

We appreciate the opportunity to assist Brushy Creek Municipal Utility District in this engagement. In addition, we would like to acknowledge the excellent assistance we received from your staff. Without their support, this project could not have been completed. Please contact us if you have any questions concerning this report.

Sincerely,

NewGen Strategies and Solutions, LLC

DocuSigned by:

D0BBF3F379164C0...

Grant Rabon
Partner

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SECTION 1

INTRODUCTION

Brushy Creek Municipal Utility District (District) retained NewGen Strategies & Solutions, LLC (NewGen) to conduct a cost of service and rate design study (Study) for the District's water and wastewater utilities. This report describes the analysis performed for the District and makes recommendations with respect to rates to be charged to the District's water and wastewater customers. This report consists of four sections as well as schedules, which supplement the findings in this report.

Background

As of 2021, the District provided service to approximately 5,700 retail water and wastewater connections as well as one wholesale treated water customer (Aqua Texas), one wholesale raw water customer (Williamson County), and transported (aka, wheeled) raw water on behalf of the City of Georgetown.

The District has two sources of water supply. The primary source is surface water in Lake Georgetown, but some supplemental water is supplied from groundwater wells located off Sam Bass Road. The surface water is provided under contract with Brazos River Authority (BRA). The contract allows for 4,000 acre-feet of surface water per year. The surface water is treated at the Brushy Creek Water Facility – a membrane filter plant opened in 2006.

The District operates and maintains a wastewater collection system consisting of approximately 250,000 liner feet of mains. All wastewater leaves the District and is treated at a wastewater plant operated by the Brushy Creek Regional Wastewater System, an entity owned by the District along with the Cities of Round Rock, Cedar Park and Leander.

Current Rates

The current retail rates are shown in Table 1-1. Although not shown in the table, the District also has special fixed charges assessed to retail customers located outside the District. NewGen is recommending these separate rates for outside District customers be eliminated so that these customers pay the same rates as customers inside the District, in part, due to the insignificant number of retail customers located outside the District.

The fixed charges are per living unit equivalent (LUE) and, therefore, increase the fixed charge with increasing meter size, which is consistent with industry best practice. Larger water meters can place greater demands on the water system and, thus, should pay a greater fixed charge to compensate the utility for the infrastructure put into service to accommodate this demand.

The water volumetric rate reflects a seasonal structure, where consumption in the four peak demand months of June through September are charged a higher volumetric rate than consumption in the rest of the year. The wastewater volumetric rate is assessed based on a winter average for all customers. The winter average is based on average water consumption during the months of November through February. Winter average billing is common for wastewater utilities and is intended to minimize the influence of irrigation (which does not return to the wastewater system) on wastewater bills.

The one wholesale treated water customer (Aqua Texas) is currently charged a fixed charge of \$4,750 per month plus \$2.12 per 1,000 gallons for all water consumption. After the first five years of the contract,

SECTION 1

which has passed, the rates charged to Aqua Texas can be adjusted to align with the results of a cost of service study, which must be provided to Aqua Texas along with notice to adjust rates.

The one wholesale raw water customer (Williamson County) is currently charged \$0.85 per 1,000 gallons of raw water supplied. The contract limits annual rate increases to the increase in the Consumer Price Index for All Urban Consumers-South Region. Notice must be provided to Williamson County as outlined in the contract in order to adjust the rate.

The City of Georgetown is currently charged a fixed charge of \$5,123.50 per month (termed a “Capital Charge” in the contract) plus a volumetric charge of \$0.17 per 1,000 gallons for all raw water wheeled on their behalf. The Capital Charge can only be adjusted based on a properly noticed change to the Maximum Rate of Delivery, as defined in the contract but, otherwise, remains unchanged. The volumetric rate may be adjusted based on specific parameters outlined in an exhibit to the contract and has a true-up provision.

The District has a policy of not charging itself for water or wastewater services.

**Table 1-1
Current Retail Rates**

Water	
Fixed Charge per LUE (\$ per month)	\$ 15.00
Volumetric Rate (\$ per 1,000 gallons)	
On-Peak (June to Sept)	\$ 2.95
Off-Peak (Oct to May)	\$ 2.25
Wastewater	
Fixed Charge per LUE (\$ per month)	\$ 6.00
Volumetric Rate (\$ per 1,000 gallons)	\$ 2.70

Note: does not include retail rates for customers outside the District

SECTION 2 REVENUE REQUIREMENT

This section of the report discusses the development of the revenue requirement forecast.

Revenue Requirement

NewGen reviewed historical financial results for prior fiscal years and developed a “Test Year” for the Study based on the fiscal year (FY) 2023 Budget. A Test Year is a common term in rate studies that refers to an adjusted fiscal year budget that is used as a basis for setting rates. The Test Year should be representative of recurring conditions, with adjustments for any unusual or one-time expenses or revenues. The development of the Test Year is shown in Schedule 2. The Brushy Creek Water Facility (BCWF) expenses (in cost center 525) relate to the intake and transportation of the raw water to the surface water treatment plant, treatment of the water, and placement of finished water in storage tanks. Distribution of the treated water is accounted for in cost center 500 (simply called “Water”). Cost center 550 captures the wastewater operations. In addition to these cost centers, the total cost of providing water and wastewater services includes a portion of shared services costs of the District to account for administrative and overhead support provided to the utility operations, including customer service and billing.

The Test Year was used to develop a five-year revenue requirement forecast for FY 2023 through FY 2027. The revenue requirement identifies the amount that should be recovered from rates in order to fully recover the cost of providing service. In addition to the Test Year, the revenue requirement forecast relies on inflation factors (as shown in Schedule 1) and debt service for the Series 2016 Utility System Revenue Note (as shown in Schedule 3). The revenue requirement forecasts for water distribution, BCWF, and wastewater are shown in Schedules 4, 5, and 6, respectively. Tables 2-1, 2-2, and 2-3 show summaries of the revenue requirement forecast over the five-year period.

Cash capital outlays in the Test Year, as shown in Schedule 2, are based on an average of FY 2020 Actual, FY 2021 Actual, FY 2022 Revised Budget, and FY 2023 Budget for recurring renewal and replacement capital needs plus the inclusion of certain discrete projects, such as the Wyoming Springs water line relocation project.

The revenue from wheeling raw water for the City of Georgetown was treated as a revenue offset for the BCWF, as shown in Table 2-2.

SECTION 2

**Table 2-1
Water Distribution Revenue Requirement Forecast**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
O&M	\$ 744,764	\$ 794,219	\$ 817,758	\$ 842,003	\$ 866,975
Capital Outlay	766,823	795,337	813,302	831,805	850,863
Debt Service	140,992	140,442	141,060	140,349	140,805
Total Cost	1,652,579	1,729,999	1,772,120	1,814,156	1,858,643
Less: Revenue Offsets ¹	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)
Net Revenue Requirement	\$ 1,637,079	\$ 1,714,499	\$ 1,756,620	\$ 1,798,656	\$ 1,843,143

Notes:

- 1) Water collection and inspection fees

**Table 2-2
BCWF Revenue Requirement Forecast**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
O&M	\$ 2,072,598	\$ 2,332,105	\$ 2,787,803	\$ 2,327,099	\$ 2,244,039
Capital Outlay	676,121	688,927	709,595	730,883	752,810
Debt Service	257,504	256,500	257,629	256,329	257,162
Total Cost	3,006,223	3,277,532	3,755,027	3,314,311	3,254,011
Less: Revenue Offsets ¹	(66,305)	(66,305)	(66,305)	(66,305)	(66,305)
Net Revenue Requirement	\$ 2,939,918	\$ 3,211,227	\$ 3,688,722	\$ 3,248,006	\$ 3,187,706

Notes:

- 1) Wheeling raw water for the City of Georgetown

**Table 2-3
Wastewater Revenue Requirement Forecast**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
O&M	\$ 1,715,474	\$ 1,757,460	\$ 2,446,831	\$ 1,799,817	\$ 1,823,198
Capital Outlay	280,004	294,004	302,824	311,909	321,266
Debt Service	173,414	172,738	173,499	172,623	173,184
Total Cost	2,168,892	2,224,202	2,923,154	2,284,349	2,317,648
Less: Revenue Offsets	0	0	0	0	0
Net Revenue Requirement	\$ 2,168,892	\$ 2,224,202	\$ 2,923,154	\$ 2,284,349	\$ 2,317,648

Part of the increase in the BCWF revenue requirement through FY 2025, and then the decrease in the revenue requirement after FY 2025, is related to the financial obligations to pay for the 'Phase 3 Pumps'

BRA project (as shown in Schedule 1). This obligation is forecasted to be satisfied by FY 2026 and, therefore, does not impact the FY 2027 revenue requirement.

Part of the increase in the wastewater requirement through FY 2025, and then the decrease in the revenue requirement after FY 2025, is related to the financial obligations to pay for required capital improvements as part of the contract with the City of Round Rock (as shown in Schedule 1). This obligation is forecasted to be reduced in FY 2026 to an assumed \$100,000 per year and, therefore, has a reduced impact on the revenue requirement starting in FY 2026.

Given the overall water revenue requirement is separated into a revenue requirement for BCWF and a revenue requirement for water distribution, it was necessary to develop a revenue requirement for the treated water service based on an appropriate combination of these functions. Tables 2-4 and 2-5 illustrate the treated water revenue requirement development. The details supporting Table 2-4 are provided in Schedule 7.

**Table 2-4
Functionalization of the BCWF Revenue Requirement Forecast**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
BCWF Revenue Requirement					
Raw Water Common to All	\$ 1,844,713	\$ 2,072,093	\$ 2,518,696	\$ 2,047,394	\$ 1,954,504
Treatment	1,095,204	1,139,134	1,170,026	1,200,612	1,233,202
	\$ 2,939,918	\$ 3,211,227	\$ 3,688,722	\$ 3,248,006	\$ 3,187,706
Raw Water					
3.5% of Common Raw Water Cost are Associated with the Raw Water Customer					
Raw Water	\$ 65,474	\$ 73,162	\$ 88,471	\$ 71,546	\$ 68,178
Treatment	0	0	0	0	0
	\$ 65,474	\$ 73,162	\$ 88,471	\$ 71,546	\$ 68,178
Treated Water					
96.5% of Common Raw Water Cost are Associated with Treated Water					
Raw Water	\$ 1,779,239	\$ 1,998,931	\$ 2,430,226	\$ 1,975,848	\$ 1,886,326
Treatment	1,095,204	1,139,134	1,170,026	1,200,612	1,233,202
	\$ 2,874,444	\$ 3,138,065	\$ 3,600,251	\$ 3,176,460	\$ 3,119,528

**Table 2-5
Treated Water Revenue Requirement Forecast**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Raw Water	\$ 1,779,239	\$ 1,998,931	\$ 2,430,226	\$ 1,975,848	\$ 1,886,326
Treatment	1,095,204	1,139,134	1,170,026	1,200,612	1,233,202
Water Distribution	1,637,079	1,714,499	1,756,620	1,798,656	1,843,143
	\$ 4,511,522	\$ 4,852,564	\$ 5,356,871	\$ 4,975,116	\$ 4,962,671

SECTION 2

The treated water revenue requirement was then classified using the base-extra capacity methodology. The results are shown in Table 2-6 and the details supporting the amounts shown in this table are provided in Schedule 8.

Table 2-6
Treated Water Base-Extra Capacity Results

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Base	\$ 3,438,104	\$ 3,730,570	\$ 4,205,928	\$ 3,795,321	\$ 3,752,307
Extra Capacity	994,705	1,038,349	1,064,768	1,091,011	1,118,895
Customer	78,713	83,644	86,176	88,784	91,470
	\$ 4,511,522	\$ 4,852,564	\$ 5,356,871	\$ 4,975,116	\$ 4,962,671

Given the allocations to customer classes, as developed on Schedule 9 and applied on Schedule 10, Table 2-7 shows the treated water revenue requirement by customer class.

Table 2-7
Treated Water Revenue Requirement by Customer Class

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Residential	\$ 3,215,016	\$ 3,457,396	\$ 3,814,102	\$ 3,545,824	\$ 3,538,087
Commercial	816,417	880,759	979,705	900,414	895,271
Irrigation	318,251	340,185	370,209	350,462	351,562
Wholesale (treated)	161,838	174,224	192,855	178,416	177,751
	\$ 4,511,522	\$ 4,852,564	\$ 5,356,871	\$ 4,975,116	\$ 4,962,671

SECTION 3 RATES

This section of the report discusses the projected cost recovery under current rates as well as proposed rates designed to recover the revenue requirements for the utilities.

Assumed Billing Units

The District is close to fully built-out and, thus, customer growth is limited. With guidance from the District's engineer, NewGen assumed customer growth over the next five years to be limited to one new retail residential connection per year and three new commercial 1.5-inch water meter connections per year (inclusive of a potable water connection plus an irrigation connection) from FY 2023 through FY 2026 and then just one additional commercial connection in FY 2027.

NewGen evaluated the water consumption in FY 2019, FY 2020, and FY 2021 to identify reasonable consumption on which to base proposed rates. All three fiscal years exhibited weather that was dryer (i.e., less precipitation) than in a "typical" year, which was assumed to be 37.3 inches of precipitation annually and 12.7 inches of precipitation in the months of June through September (the peak months for irrigation). FY 2021 was ultimately selected as the 12-month period most representative of expected consumption given it was the most recent 12-month period evaluated and it was within five inches of the "typical" precipitation in the peak irrigation months of June through September.

The only meaningful adjustment to this assumed consumption was the removal of the irrigation volume associated with Cat Hollow HOA, as they intend to replace the grass in their medians with xeriscaping. As with any water utility, the utility would be expected to under-recover projected revenue in a year with significantly more precipitation, especially in the summer months. This is part of the reason for having sufficient fixed charges on the water utility – to ensure sufficient revenue stability in "wet" years.

Recovery Under Current Rates

The current rates are projected to under-recover the revenue requirement in the five-year forecast. The results of this projection are shown in Table 3-1.

SECTION 3

**Table 3-1
Revenue Recovery Under Current Rates**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Water (Raw and Treated)					
Revenue Requirement					
Water Distribution ¹	\$ 1,637,079	\$ 1,714,499	\$ 1,756,620	\$ 1,798,656	\$ 1,843,143
BCWF ²	2,939,918	3,211,227	3,688,722	3,248,006	3,187,706
Raw and Treated Revenue Req	\$ 4,576,996	\$ 4,925,726	\$ 5,445,342	\$ 5,046,662	\$ 5,030,848
Projected Revenue	3,426,704	3,444,407	3,462,110	3,479,814	3,486,027
Over-(Under) Recovery	\$(1,150,292)	\$(1,481,319)	\$(1,983,232)	\$(1,566,848)	\$(1,544,822)
Wastewater					
Revenue Requirement ³	\$ 2,168,892	\$ 2,224,202	\$ 2,923,154	\$ 2,284,349	\$ 2,317,648
Projected Revenue	1,841,614	1,848,073	1,854,533	1,860,992	1,863,323
Over-(Under) Recovery	\$ (327,279)	\$ (376,129)	\$(1,068,621)	\$ (423,357)	\$ (454,325)
Combined Over-(Under) Recovery	\$(1,477,571)	\$(1,857,448)	\$(3,051,853)	\$(1,990,205)	\$(1,999,147)

Notes:

- 1) Table 2-1
- 2) Table 2-2
- 3) Table 2-3

The under-recovery indicated under current rates is not sustainable in the long-run and rate adjustments are appropriate to resolve the long-term under-recovery that would threaten the financial integrity of the utilities.

Proposed Retail Rates

NewGen recommends the retail rates shown in Table 3-2. The proposed rates reflect increases in the fixed charges and volumetric rates for retail customers. The proposed rates maintain the existing rate structure (e.g., seasonal volumetric water rates), as this structure seems to be aligned with the District's policy goals. However, given the existing rates charged to the District's wholesale treated water customer (Aqua Texas) are generally aligned with the identified cost of providing service to this customer, no change in the rates charged to this wholesale customer are recommended at this time.

**Table 3-2
Proposed Retail Rates**

Water	
Fixed Charge per LUE (\$ per month)	\$ 20.00
Volumetric Rate (\$ per 1,000 gallons)	
On-Peak (June to Sept)	\$ 4.60
Off-Peak (Oct to May)	\$ 3.40
Wastewater	
Fixed Charge per LUE (\$ per month)	\$ 9.00
Volumetric Rate (\$ per 1,000 gallons)	\$ 3.10

Note: Proposed rates are the same for the retail customers outside the District

Proposed Rate Recovery

The revenue recovery under the proposed rates is summarized in Table 3-3. The over-recovery forecasted in FY 2023 and FY 2024 under the proposed rates will offset the expected peak in the water revenue requirement in FY 2025 due to the BRA ‘Phase 3 Pumps’ project as well as the peak in the wastewater revenue requirement in FY 2025 due to the required capital improvements associated with the City of Round Rock contract. Thereafter, the proposed rates approach full cost recovery in FY 2026 and FY 2027.

SECTION 3

**Table 3-3
Revenue Recovery Under Proposed Rates**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Water (Raw and Treated)					
Revenue Requirement					
Water Distribution ¹	\$ 1,637,079	\$ 1,714,499	\$ 1,756,620	\$ 1,798,656	\$ 1,843,143
BCWF ²	2,939,918	3,211,227	3,688,722	3,248,006	3,187,706
Raw and Treated Revenue Req	\$ 4,576,996	\$ 4,925,726	\$ 5,445,342	\$ 5,046,662	\$ 5,030,848
Projected Revenue	4,919,919	4,946,993	4,974,067	5,001,141	5,011,340
Over-(Under) Recovery	\$ 342,923	\$ 21,267	\$ (471,275)	\$ (45,521)	\$ (19,509)
Wastewater					
Revenue Requirement ³	\$ 2,168,892	\$ 2,224,202	\$ 2,923,154	\$ 2,284,349	\$ 2,317,648
Projected Revenue	2,282,260	2,290,081	2,297,903	2,305,725	2,308,553
Over-(Under) Recovery	\$ 113,367	\$ 65,879	\$ (625,251)	\$ 21,376	\$ (9,095)
Combined Over-(Under) Recovery	\$ 456,290	\$ 87,146	\$(1,096,526)	\$ (24,145)	\$ (28,603)

Notes:

- 1) Table 2-1
- 2) Table 2-2
- 3) Table 2-3

The volumetric revenue forecast for the water utility assumes perfectly inelastic demand (i.e., no reduction in water demand as a result of increasing rates). Significant changes in customer behavior in response to water rate increases could cause the water utility revenue to be less than forecasted.

Bill Comparisons

Table 3-4 shows the bill impact for a hypothetical average residential customer and Table 3-5 provides some benchmarking information for residential customers.

**Table 3-4
Residential Bill Impact Under Proposed Rates**

	Meter Size/Gallons	Current	Proposed	Increase \$	Increase %
Water On-Peak Month					
Fixed	5/8-inch	15.00	20.00	5.00	33.3%
Volumetric	11,000	32.45	50.60	18.15	55.9%
		47.45	70.60	23.15	48.8%
Water Off-Peak Month					
Fixed	5/8-inch	15.00	20.00	5.00	33.3%
Volumetric	9,000	20.25	30.60	10.35	51.1%
		35.25	50.60	15.35	43.5%
Wastewater					
Fixed	5/8-inch	6.00	9.00	3.00	50.0%
Volumetric	6,000	16.20	18.60	2.40	14.8%
		22.20	27.60	5.40	24.3%
Annual Average Bill		61.52	84.87	23.35	38.0%

**Table 3-5
Average Combined Residential Water and Wastewater Bills**

BCMUD Current	61.52
BCMUD Proposed	84.87

Georgetown	71.63
Round Rock	73.08
Fern Bluff MUD	75.10
Cedar Park	87.08
Leander	112.95
Austin	128.80
Hutto	144.97
Pflugerville	145.67

Note: Benchmarking based on a residential customer with a 5/8-inch water meter; 11,000 gallons of water consumption in June through September and 9,000 gallons of water consumption in the remaining months; and 6,000 gallons of billed wastewater flow. Note: The other utilities do not have seasonal water rates.

Alternative Retail Rates

As indicated in Table 3-3, the proposed rates are forecasted to modestly under-recover the overall cost of service over the five-year forecast. If the District would prefer to eliminate any forecasted under-recovery over the five-year forecast, it could adopt the rates shown in Table 3-6, reflecting an additional \$0.10 per 1,000 gallons on each volumetric rate.

**Table 3-6
Alternative Retail Rates**

Water	
Fixed Charge per LUE (\$ per month)	\$ 20.00
Volumetric Rate (\$ per 1,000 gallons)	
On-Peak (June to Sept)	\$ 4.70
Off-Peak (Oct to May)	\$ 3.50
Wastewater	
Fixed Charge per LUE (\$ per month)	\$ 9.00
Volumetric Rate (\$ per 1,000 gallons)	\$ 3.20

Note: Proposed rates are the same for the retail customers outside the District

The alternative rates in Table 3-6 would result in the forecasted recovery shown in Table 3-7.

**Table 3-7
Revenue Recovery Under Alternative Rates**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Water (Raw and Treated)					
Revenue Requirement					
Water Distribution ¹	\$ 1,637,079	\$ 1,714,499	\$ 1,756,620	\$ 1,798,656	\$ 1,843,143
BCWF ²	2,939,918	3,211,227	3,688,722	3,248,006	3,187,706
Raw and Treated Revenue Req	\$ 4,576,996	\$ 4,925,726	\$ 5,445,342	\$ 5,046,662	\$ 5,030,848
Projected Revenue	5,001,124	5,028,685	5,056,247	5,083,808	5,094,177
Over-(Under) Recovery	\$ 424,127	\$ 102,959	\$ (389,096)	\$ 37,146	\$ 63,329
Wastewater					
Revenue Requirement ³	\$ 2,168,892	\$ 2,224,202	\$ 2,923,154	\$ 2,284,349	\$ 2,317,648
Projected Revenue	2,332,803	2,340,821	2,348,840	2,356,858	2,359,756
Over-(Under) Recovery	\$ 163,911	\$ 116,619	\$ (574,314)	\$ 72,509	\$ 42,108
Combined Over-(Under) Recovery	\$ 588,038	\$ 219,578	\$ (963,410)	\$ 109,655	\$ 105,437

Notes:

- 1) Table 2-1
- 2) Table 2-2
- 3) Table 2-3

The accumulated over-recovery over the five-year period, quantified in Table 3-7, amounts to only \$59,298.

The bill impacts associated with the alternative rates are shown in Table 3-8.

SECTION 3

**Table 3-8
Residential Bill Impact Under Alternative Rates**

	Meter Size/Gallons	Current	Proposed	Increase \$	Increase %
Water On-Peak Month					
Fixed	5/8-inch	15.00	20.00	5.00	33.3%
Volumetric	11,000	32.45	51.70	19.25	59.3%
		47.45	71.70	24.25	51.1%
Water Off-Peak Month					
Fixed	5/8-inch	15.00	20.00	5.00	33.3%
Volumetric	9,000	20.25	31.50	11.25	55.6%
		35.25	51.50	16.25	46.1%
Wastewater					
Fixed	5/8-inch	6.00	9.00	3.00	50.0%
Volumetric	6,000	16.20	19.20	5.00	18.5%
		22.20	28.20	6.00	27.0%
Annual Average Bill		61.52	86.43	24.92	40.5%

SECTION 4 POLICY ISSUES

This section of the report mentions policy issues that inform the Study or may be relevant for possible further examination.

Utility Basis Revenue Requirement

It is common for public entities, such as the District, to develop utility revenue requirements on the cash needs basis, which was used for the Study. However, it is informative to understand how the utility's revenue requirement would compare under the utility basis, which is the method most often used by investor-owned utilities. To this end, NewGen has developed a high-level assessment of the overall revenue requirement for the District's water utility under the utility basis. This was developed for comparison purposes and does not impact the rates proposed in Section 3. Further, the analysis only includes assets owned by the District and does not include assets that are used to provide the District service but are owned by a different entity (e.g., BRA or the City of Round Rock).

Table 4-1 summarizes the high-level development of rate base for the water utility as well as an implied return.

**Table 4-1
Water Rate Base and Return**

	FY 2021
Original Cost of Utility Plant	\$ 60,824,864
Plus: Cash Working Capital ¹	281,826
Less: Accumulated Depreciation	(37,427,152)
Rate Base	\$ 23,679,537
Rate of Return on Rate Base ²	5.0%
Implied Return	\$ 1,183,977

Notes:

- 1) Developed based on 1/8th of FY 2021 Actual cash O&M
- 2) Assumed

Table 4-2 summarizes the overall water revenue requirement under the utility basis. The indicated revenue requirement under the utility basis is greater than the average cash basis revenue requirements for FY 2023 through FY 2027 (as shown in Table 4-3).

**Table 4-2
Water Utility Basis Revenue Requirement**

	FY 2021
Cash O&M (Actual)	\$ 2,254,606
Depreciation	1,685,100
Return	1,183,977
Gross Revenue Requirement	\$ 5,123,683
Revenue Offsets	(81,805)
Utility Basis Revenue Requirement	\$ 5,041,878

**Table 4-3
Cash Basis Water Revenue Requirement**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Average
Water Distribution ¹	\$ 1,637,079	\$ 1,714,499	\$ 1,756,620	\$ 1,798,656	\$ 1,843,143	\$ 1,749,999
BCWF ²	2,939,918	3,211,227	3,688,722	3,248,006	3,187,706	3,255,116
	\$ 4,576,997	\$ 4,925,726	\$ 5,445,342	\$ 5,046,662	\$ 5,030,849	\$ 5,005,115

Notes:

- 1) Table 2-1
- 2) Table 2-2

Private Fire Protection

The District provides approximately a dozen private fire protection connections to the water system for the benefit of commercial customers. To be clear, these are not the hydrants located throughout the District, which would be considered public fire protection. These are private connections to the water system that only serve to suppress fire in the commercial structures that have these connections. While there is not anticipated to be a demand on the water system under normal conditions, the utility is incurring costs given the level of infrastructure it must provide to meet the potential demand. Thus, there is a cost being incurred to provide the stand-by service.

What fixed charge to assess to private fire connections (or whether to charge them at all) is a question that is well suited to policy input from the governing body. Some utilities do not charge a fixed monthly charge for these connections, in part, because they are not intended to place demands upon the water system unless there is an emergency event. Further, the presence of private fire protection could, in theory, reduce the ultimate water needs required to extinguish a fire because private fire protection is generally able to activate before fire personnel arrive at the scene, therefore potentially extinguishing the fire before it spreads or minimizing the spread. However, the private fire connection is a service – one

that primarily accrues to the benefit of the commercial property owner. Typically, the property owner will pay reduced insurance rates due to the presence of a private fire connection. Therefore, some utilities choose to charge private fire connections a fixed monthly charge. This fixed charge might be the same as would be assessed to any other connection to the water system of similar size or might be a fee developed specifically for private fire connections, such as a fee that results from the implementation of the Maine Formula as outlined in American Water Works Association (AWWA) M1 Manual, *Principles of Water Rates, Fees, and Charges*.

The District's current practice is not to charge these connections a monthly fixed charge. Given the small number of connections, the financial ramifications of this policy are insignificant. Therefore, continuing this practice, if desired, seems reasonable, but the District should confirm that its rate tariff aligns with this practice. Currently, the rate tariff does not seem to address this issue.

Enterprise Fund

Many cities, districts, and other public owners of water and wastewater utilities choose, or are compelled, to operate the utilities as enterprise funds. This means the utilities are managed outside of the general fund and, therefore, have segregated reserve balances and are operated as stand-alone businesses. Further, although it is common and appropriate for the utilities to transfer funds to the general fund for their share of shared services costs (e.g., administration, billing, human resources, etc.) and perhaps a return or dividend as compensation for the risk inherent in owning and/or operating the utilities, it is industry best practice to avoid burdening the utility with support for unrelated activities (such as parks). The revenue requirement in this Study has generally been developed consistent with the concept of the utilities being enterprise funds even though the utilities are within the District's general fund. The District might consider the advantages and disadvantages of formally making the utilities enterprise funds. One advantage of this approach is that it may make the utilities easier to manage given the assets and liabilities of the utilities will be separate and distinct from the general fund and, therefore, allow for a clear picture of the overall financial health of the utilities.

Another related consideration would be whether to charge the District's water and wastewater accounts for these utility services. Currently, the District does not charge itself for water or wastewater services. However, within a true enterprise fund, it would be appropriate for the District to pay the water and wastewater enterprise for these services.



SCHEDULES

List of Schedules

- 1 General Inputs
- 2 Test Year Development
- 3 Debt Service
- 4 Water Revenue Requirement Forecast
- 5 BCWF Revenue Requirement Forecast
- 6 Wastewater Revenue Requirement Forecast
- 7 Functionalization of the BCWF Revenue Requirement Forecast
- 8 Treated Water Base-Extra Revenue Requirement Forecast
- 9 Treated Water Base-Extra Customer Class Allocation
- 10 Treated Water Base-Extra Results
- 11 Treated Water Proposed Rates
- 12 Wastewater Proposed Rates
- 13 Over/(Under) Recovery from Proposed Rates

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Line No.		Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
1	Inflation Factors						
2	Salaries	0.0%	10.0%	3.0%	3.0%	3.0%	
3	Benefits	0.0%	10.0%	3.0%	3.0%	3.0%	
4	Electricity	0.0%	4.0%	3.0%	3.0%	3.0%	
5	Capital	0.0%	5.0%	3.0%	3.0%	3.0%	
6	General	0.0%	3.0%	3.0%	3.0%	3.0%	
7	BRA Rate	-1.3%	20.4%	38.4%	-33.1%	-12.1%	based on the calculation below
8	RR WW	14.1%	-0.3%	60.9%	-37.7%	0.2%	based on the calculation below
9	One Year Exp	0.0%	-100.0%	0.0%	0.0%	0.0%	
10	None	0.0%	0.0%	0.0%	0.0%	0.0%	
11							
12							
13	BRA Cost						
14	Other Commitments						
15	Series 2019*	\$ 96,438	\$ 96,438	\$ 96,438	\$ 96,438	\$ 96,438	
16	Series 2020*	102,283	102,283	102,283	102,283	102,283	
17	Phase 3 Pumps	128,794	287,103	679,112	149,409	-	
18	O&M Expense	208,657	214,916	221,364	228,005	234,845	
19		\$ 536,171	\$ 700,740	\$ 1,099,197	\$ 576,134	\$ 433,566	
20	* With Management Fee						
21							
22	Raw Water						
23	BRA Rate (\$/AF)	\$ 92.50	\$ 97.50	\$ 102.50	\$ 108.50	\$ 113.50	
24	Contract Volume (AF)	4,000	4,000	4,000	4,000	4,000	
25	Cost	\$ 370,000	\$ 390,000	\$ 410,000	\$ 434,000	\$ 454,000	
26							
27		\$ 906,171	\$ 1,090,740	\$ 1,509,197	\$ 1,010,134	\$ 887,566	
28							
29	City of Round Rock Wastewater Cost						
30	District Flow	\$ 472,490	\$ 472,490	\$ 472,490	\$ 472,490	\$ 472,490	
31	District Capital						
32	Series 2016	106,125	106,125	336,125	339,625	337,375	
33	Series 2017	264,775	265,525	60,775	60,775	60,775	
34	Series 2022	116,988	116,273	115,558	114,843	119,111	
35	District Admin	13,121	13,514	13,920	14,337	14,767	
36	Required Improv	129,171	125,840	770,540	100,000	100,000	
37		\$ 1,102,669	\$ 1,099,767	\$ 1,769,407	\$ 1,102,070	\$ 1,104,518	

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
1	Revenues						
2	Water Utility Revenue						
3	4201 Water Service	\$ 3,305,080	\$ 3,285,893	\$ 3,000,000	\$ 3,000,000	\$ (3,000,000)	\$ -
4	4202 CRF - Water	-	-	-	-	-	-
5	4203 WW Service	-	-	-	-	-	-
6	4204 CRF - WW	-	-	-	-	-	-
7	4211 Water Connection	1,100	220	500	500	-	500
8	4213 WW Connections	-	-	-	-	-	-
9	4220 New Connection Fees	-	-	-	-	-	-
10	4230 Solid Waste Services	-	-	-	-	-	-
11	4240 Raw Water Sales	104,774	99,265	105,000	105,000	(38,695)	66,305
12	4245 Wholesale Water	134,320	128,482	110,000	110,000	(110,000)	-
13	4301 Regulatory Compliance Fee	-	-	-	-	-	-
14	Total Water Utility Revenue	\$ 3,545,273	\$ 3,513,860	\$ 3,215,500	\$ 3,215,500	\$ (3,148,695)	\$ 66,805
15							
16	Water Investment & Other Revenue						
17	4110 Plan Review Income	\$ 600	\$ 675	\$ -	\$ -	\$ -	\$ -
18	4112 Inspection Fees	31,100	21,000	15,000	15,000	-	15,000
19	4130 Builders Fees	-	-	-	-	-	-
20	4401 Service Charges	-	-	-	-	-	-
21	4402 Donations	-	-	-	-	-	-
22	4403 Late Charges	-	-	-	-	-	-
23	4405 Interest Income	-	-	-	-	-	-
24	4500 Other Income	2,466	3,609	-	-	-	-
25	4501 Rental Income	-	-	-	-	-	-
26	Total Water Investment & Other Revenue	\$ 34,166	\$ 25,284	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
27							
28	Wastewater Revenue						
29	4201 Water Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	4202 CRF - Water	-	-	-	-	-	-
31	4203 WW Service	1,781,398	1,816,910	1,780,000	1,780,000	(1,780,000)	-
32	4204 CRF - WW	-	-	-	-	-	-
33	4211 Water Connection	-	-	-	-	-	-
34	4213 WW Connections	300	60	-	-	-	-
35	4220 New Connection Fees	-	-	-	-	-	-
36	4230 Solid Waste Services	-	-	-	-	-	-
37	4240 Raw Water Sales	-	-	-	-	-	-
38	4245 Wholesale Water	-	-	-	-	-	-
39	4301 Regulatory Compliance Fee	-	-	-	-	-	-
40	Total Wastewater Revenue	1,781,698	1,816,970	1,780,000	1,780,000	(1,780,000)	-
41							
42							
43	Total Revenues	\$ 5,361,137	\$ 5,356,113	\$ 5,010,500	\$ 5,010,500	\$ (4,928,695)	\$ 81,805

44
45 **Expenditures / Expenses**
46

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
47	Water Expenditures / Expenses						
48	Water Salaries						
49	5010 Salary	\$ 177,879	\$ 176,866	\$ 196,720	\$ 197,911	\$ -	\$ 197,911
50	5011 Merit Salary	-	-	-	-	-	-
51	5012 Overtime	7,629	15,535	8,500	10,000	-	10,000
52	5014 Cell Phone Allowance	-	-	980	980	-	980
53	6405 Longevity Awards	-	-	1,210	1,210	-	1,210
54	Total Water Salaries	\$ 185,507	\$ 192,400	\$ 207,410	\$ 210,101	\$ -	\$ 210,101
55							
56	Water Benefits						
57	5020 FICA / Medicare	\$ 13,697	\$ 12,408	\$ 15,880	\$ 16,073	\$ -	\$ 16,073
58	5030 Health	27,347	24,216	27,060	31,078	-	31,078
59	5031 Vision Insurance	299	291	300	354	-	354
60	5032 Dental	1,505	1,454	1,580	1,725	-	1,725
61	5034 Life	342	322	370	409	-	409
62	5035 Disability Insurance	1,248	1,177	1,310	1,416	-	1,416
63	5040 Workers Compensation	3,801	2,034	2,300	4,116	-	4,116
64	5050 Unemployment Insurance	1,097	1,369	510	1,065	-	1,065
65	5065 Education Reimbursement	-	-	-	-	-	-
66	5070 Retirement	12,026	10,968	16,820	15,767	-	15,767
67	Total Water Benefits	\$ 61,363	\$ 54,240	\$ 66,130	\$ 72,003	\$ -	\$ 72,003
68							
69	Water Travel						
70	5201 Airfare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	5202 Lodging	-	-	1,200	500	-	500
72	5203 Lodging Tax	-	-	-	-	-	-
73	5204 Cab Fare / local transportation	-	-	-	-	-	-
74	5205 Parking	-	-	-	-	-	-
75	5206 Travel Meals	-	-	360	200	-	200
76	5207 Mileage	517	187	700	250	-	250
77	Total Water Travel	\$ 517	\$ 187	\$ 2,260	\$ 950	\$ -	\$ 950
78							
79	Water Contracted Services						
80	6010 Contractual-Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	6011 Contractual Legal - Open Records	-	-	-	-	-	-
82	6025 Contractual/Auditing	-	-	-	-	-	-
83	6030 Contractual/ Trainers- Instructors	-	-	-	-	-	-
84	6032 Contractual / 80-20 Programs	-	-	-	-	-	-
85	6040 Contractual/Network maint/dev.	-	-	-	-	-	-
86	6045 Contractual/Website	-	-	-	-	-	-
87	6050 Contractual/Publications Layout	-	-	-	-	-	-
88	6055 Security	-	-	-	-	-	-
89	6060 Appraisal Fees	-	-	-	-	-	-
90	6065 Depository Contract	-	-	-	-	-	-
91	6070 Maintenance Contracts	-	270	-	6,800	-	6,800
92	6078 Plumbing Inspections	16,770	9,800	3,000	7,000	-	7,000

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
93	6079 Engineering Fees	245,171	50,885	65,000	75,000	73,028	148,028
94	6080 Contractual/Contract Labor	11,546	5,981	12,000	17,000	-	17,000
95	6153 Water Purchases	-	-	-	-	-	-
96	6210 Rent Expense	-	-	-	-	-	-
97	6250 Solid Waste Service	-	-	-	-	-	-
98	6305 Utility Bill Expenses	10,012	6,593	-	2,800	-	2,800
99	6310 Fees/Dues/Subscription Expense	2,314	755	4,105	750	-	750
100	6311 TCEQ Regulatory Fees	-	-	-	-	-	-
101	6312 WW Capacity Charges	-	-	-	-	-	-
102	6315 Lab Fees	-	-	-	-	-	-
103	6321 Repair Projects	-	-	-	-	-	-
104	Total Water Contracted Services	\$ 285,813	\$ 74,285	\$ 84,105	\$ 109,350	\$ 73,028	\$ 182,378
105							
106	Water Maintenance, Repair & Facility Total						
107	6212 Building Maintenance	\$ 6,872	\$ 52	\$ 2,500	\$ -	\$ -	\$ -
108	6213 District Vehicle Repairs	5,455	14,349	7,000	7,500	-	7,500
109	6215 Facility Rent Expense	-	-	-	-	-	-
110	6216 Equipment Rent Expense	(3,367)	2,555	1,200	1,200	-	1,200
111	6320 Repair/Mtc/Warranty Expense	4,484	3,773	4,500	5,000	-	5,000
112	Total Water Maintenance, Repair & Facility Total	\$ 13,443	\$ 20,729	\$ 15,200	\$ 13,700	\$ -	\$ 13,700
113							
114	Water Equipment & Supplies Total						
115	6105 Minor Equipment	\$ 1,457	\$ 2,798	\$ 1,000	\$ 6,500	\$ -	\$ 6,500
116	6110 General Office Supplies	144	140	200	200	-	200
117	6115 Materials & Supplies	4,313	2,701	10,000	10,000	-	10,000
118	6120 Chemicals	327	-	300	300	-	300
119	6121 Lab Supplies	-	-	-	-	-	-
120	6122 Uniforms	741	1,219	1,500	1,500	-	1,500
121	6124 Fuel / Oil	8,068	15,561	19,950	29,000	-	29,000
122	6130 Furniture	-	-	1,500	1,500	-	1,500
123	6135 Major Equipment	5,667	4,388	4,500	-	-	-
124	6140 Computer Supplies	52	107	-	150	-	150
125	6145 Software	-	1,775	-	-	-	-
126	6148 Copier/Laser Printer Supplies	172	22	250	200	-	200
127	6150 Business Meals	-	-	600	600	-	600
128	6154 Water Meters	8,012	13,821	12,000	20,000	-	20,000
129	6155 Building Materials	-	-	-	-	-	-
130	6156 Pipes and Components	1,302	1,793	7,500	7,500	-	7,500
131	6160 Training Materials	-	-	-	-	-	-
132	6180 T-Shirts/Pins/Etc.	-	-	-	-	-	-
133	Total Water Equipment & Supplies Total	\$ 30,256	\$ 44,325	\$ 59,300	\$ 77,450	\$ -	\$ 77,450
134							
135	Water Utilities						
136	6300 Phone/ Cable / Connectivity Exp	\$ 3,205	\$ 5,828	\$ 2,580	\$ 4,080	\$ -	\$ 4,080
137	6304 Pager / Cell Phone	865	812	2,200	-	-	-
138	6400 Utilities Expense	1,693	2,146	2,400	2,400	-	2,400

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
139	6430 Streetlights	-	-	-	-	-	-
140	Total Water Utilities	\$ 5,763	\$ 8,785	\$ 7,180	\$ 6,480	\$ -	\$ 6,480
141							
142	Water Other Expenses						
143	6220 Postage Expense	\$ 9,186	\$ 8,553	\$ -	\$ 300	\$ -	\$ 300
144	6222 Express Mail/Parcel	-	-	-	-	-	-
145	6224 Shipping	187	111	-	-	-	-
146	6314 Professional Development Fees	1,131	3,077	2,500	1,750	-	1,750
147	6322 Printing Expense	1,154	2,449	2,000	2,000	-	2,000
148	6324 Advertising	-	-	-	-	-	-
149	6325 Recruiting Expense	150	635	-	-	-	-
150	6327 Program Meals	-	-	-	-	-	-
151	6401 Donations	-	-	-	-	-	-
152	6410 Taxes Expense	-	-	-	-	-	-
153	6416 Liability Insurance	-	4,361	5,500	-	-	-
154	6418 Other Insurance	-	-	-	-	-	-
155	6425 Bad Debt Expense	540	558	1,000	-	-	-
156	9000 Clearing Account	-	-	-	-	-	-
157	9001 PCard Clearing Account for AP	-	-	-	-	-	-
158	Total Water Other Expenses	\$ 12,348	\$ 19,744	\$ 11,000	\$ 4,050	\$ -	\$ 4,050
159							
160	Total Water Water Expenditures / Expenses	\$ 595,012	\$ 414,695	\$ 452,585	\$ 494,084	\$ 73,028	\$ 567,112
161							
162	Brushy Creek Water Facility (BCWF) Expenditures / Expenses						
163	BCWF Salaries						
164	5010 Salary	\$ 236,841	\$ 235,830	\$ 298,860	\$ 333,060	\$ -	\$ 333,060
165	5011 Merit Salary	-	-	-	-	-	-
166	5012 Overtime	2,949	7,393	5,050	5,050	-	5,050
167	5014 Cell Phone Allowance	-	-	1,580	1,580	-	1,580
168	6405 Longevity Awards	-	-	2,440	2,440	-	2,440
169	Total BCWF Salaries	\$ 239,790	\$ 243,224	\$ 307,930	\$ 342,130	\$ -	\$ 342,130
170							
171	BCWF Benefits						
172	5020 FICA / Medicare	\$ 17,683	\$ 18,246	\$ 23,560	\$ 26,173	\$ -	\$ 26,173
173	5030 Health	28,890	28,920	33,670	38,827	-	38,827
174	5031 Vision Insurance	341	349	380	462	-	462
175	5032 Dental	1,689	1,731	1,990	2,235	-	2,235
176	5034 Life	450	457	540	612	-	612
177	5035 Disability Insurance	1,620	1,663	1,990	2,213	-	2,213
178	5040 Workers Compensation	4,974	3,023	3,500	5,808	-	5,808
179	5050 Unemployment Insurance	585	1,752	890	660	-	660
180	5065 Education Reimbursement	-	-	-	-	-	-
181	5070 Retirement	\$ 15,316	\$ 16,004	\$ 24,950	\$ 25,892	\$ -	\$ 25,892
182	Total BCWF Benefits	\$ 71,549	\$ 72,145	\$ 91,470	\$ 102,882	\$ -	\$ 102,882
183							
184	BCWF Travel						

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
185	5201 Airfare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	5202 Lodging	127	-	500	500	-	500
187	5203 Lodging Tax	17	-	50	-	-	-
188	5204 Cab Fare / local transportation	-	-	-	-	-	-
189	5205 Parking	-	-	-	80	-	80
190	5206 Travel Meals	92	-	100	300	-	300
191	5207 Mileage	918	711	1,000	900	-	900
192	Total BCWF Travel	\$ 1,154	\$ 711	\$ 1,650	\$ 1,780	\$ -	\$ 1,780
193							
194	BCWF Contracted Services						
195	6010 Contractual-Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	6011 Contractual Legal - Open Records	-	-	-	-	-	-
197	6025 Contractual/Auditing	-	-	-	-	-	-
198	6030 Contractual/ Trainers- Instructors	-	-	-	-	-	-
199	6032 Contractual / 80-20 Programs	-	-	-	-	-	-
200	6040 Contractual/Network maint/dev.	21,792	3,536	12,000	1,750	-	1,750
201	6045 Contractual/Website	-	-	-	-	-	-
202	6050 Contractual/Publications Layout	-	-	-	-	-	-
203	6055 Security	-	-	-	-	-	-
204	6060 Appraisal Fees	-	-	-	-	-	-
205	6065 Depository Contract	-	-	-	-	-	-
206	6070 Maintenance Contracts	8,084	7,583	17,500	2,000	-	2,000
207	6078 Plumbing Inspections	-	-	-	-	-	-
208	6079 Engineering Fees	6,637	58,425	10,000	15,000	17,531	32,531
209	6080 Contractual/Contract Labor	50,800	30,173	30,000	35,000	-	35,000
210	6153 Water Purchases	569,919	671,306	739,000	918,171	-	918,171
211	6210 Rent Expense	-	-	-	-	-	-
212	6250 Solid Waste Service	-	-	-	-	-	-
213	6305 Utility Bill Expenses	-	-	-	-	-	-
214	6310 Fees/Dues/Subscription Expense	48	24	100	250	-	250
215	6311 TCEQ Regulatory Fees	14,137	14,504	16,000	15,000	-	15,000
216	6312 WW Capacity Charges	-	-	-	-	-	-
217	6315 Lab Fees	17,578	11,904	15,000	15,000	-	15,000
218	6321 Repair Projects	-	-	-	-	-	-
219	Total BCWF Contracted Services	\$ 688,994	\$ 797,453	\$ 839,600	\$ 1,002,171	\$ 17,531	\$ 1,019,702
220							
221	BCWF Maintenance, Repair & Facility						
222	6212 Building Maintenance	\$ 13,069	\$ 12,615	\$ 30,000	\$ -	\$ -	\$ -
223	6213 District Vehicle Repairs	589	4,071	2,200	1,500	-	1,500
224	6215 Facility Rent Expense	-	-	-	-	-	-
225	6216 Equipment Rent Expense	-	-	-	-	-	-
226	6320 Repair/Mtc/Warranty Expense	43,466	18,179	20,000	125,750	(75,000)	50,750
227	Total BCWF Maintenance, Repair & Facility	\$ 57,124	\$ 34,864	\$ 52,200	\$ 127,250	\$ (75,000)	\$ 52,250
228							
229	BCWF Equipment & Supplies						
230	6105 Minor Equipment	\$ 2,911	\$ -	\$ 2,500	\$ 4,500	\$ -	\$ 4,500

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
231	6110 General Office Supplies	292	192	750	250	-	250
232	6115 Materials & Supplies	3,647	4,277	4,500	5,000	-	5,000
233	6120 Chemicals	99,621	116,954	95,000	90,000	-	90,000
234	6121 Lab Supplies	2,629	7,374	7,500	7,500	-	7,500
235	6122 Uniforms	1,010	998	1,500	1,500	-	1,500
236	6124 Fuel / Oil	2,654	3,277	5,250	8,000	-	8,000
237	6130 Furniture	-	-	-	-	-	-
238	6135 Major Equipment	3,616	11,963	4,500	-	-	-
239	6140 Computer Supplies	-	748	-	-	-	-
240	6145 Software	189	10	200	-	-	-
241	6148 Copier/Laser Printer Supplies	58	488	250	500	-	500
242	6150 Business Meals	-	-	-	-	-	-
243	6154 Water Meters	-	-	-	-	-	-
244	6155 Building Materials	-	-	-	-	-	-
245	6156 Pipes and Components	2,142	1,205	3,000	1,500	-	1,500
246	6160 Training Materials	-	-	-	-	-	-
247	6180 T-Shirts/Pins/Etc.	-	-	-	-	-	-
248	Total BCWF Equipment & Supplies	\$ 118,768	\$ 147,485	\$ 124,950	\$ 118,750	\$ -	\$ 118,750
249							
250	BCWF Utilities						
251	6300 Phone/ Cable / Connectivity Exp	\$ 8,305	\$ 12,921	\$ 12,600	\$ 11,500	\$ -	\$ 11,500
252	6304 Pager / Cell Phone	1,443	1,516	2,600	-	-	-
253	6400 Utilities Expense	310,050	297,695	295,000	295,000	-	295,000
254	6430 Streetlights	-	-	-	-	-	-
255	Total BCWF Utilities	\$ 319,797	\$ 312,132	\$ 310,200	\$ 306,500	\$ -	\$ 306,500
256							
257	BCWF Other Expenses						
258	6220 Postage Expense	\$ 32	\$ 183	\$ 200	\$ 250	\$ -	\$ 250
259	6222 Express Mail/Parcel	23	-	-	-	-	-
260	6224 Shipping	883	357	-	-	-	-
261	6314 Professional Development Fees	861	1,164	2,500	500	-	500
262	6322 Printing Expense	-	357	-	-	-	-
263	6324 Advertising	-	-	-	-	-	-
264	6325 Recruiting Expense	-	300	-	-	-	-
265	6327 Program Meals	-	-	-	-	-	-
266	6401 Donations	-	-	-	-	-	-
267	6410 Taxes Expense	-	-	-	-	-	-
268	6416 Liability Insurance	-	-	-	-	-	-
269	6418 Other Insurance	-	-	-	-	-	-
270	6425 Bad Debt Expense	-	-	-	-	-	-
271	9000 Clearing Account	-	-	-	-	-	-
272	9001 PCard Clearing Account for AP	-	-	-	-	-	-
273	Total BCWF Other Expenses	\$ 1,799	\$ 2,361	\$ 2,700	\$ 750	\$ -	\$ 750
274							
275	Total Brushy Creek Water Facility (BCWF) Expenditures / Expen	\$ 1,498,976	\$ 1,610,375	\$ 1,730,700	\$ 2,002,213	\$ (57,469)	\$ 1,944,744
276							

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
277	Wastewater Expenditures / Expenses						
278	Wastewater Salaries						
279	5010 Salary	\$ 178,008	\$ 177,969	\$ 196,720	\$ 197,911	\$ -	\$ 197,911
280	5011 Merit Salary	-	-	-	-	-	-
281	5012 Overtime	7,628	15,534	8,600	8,600	-	8,600
282	5014 Cell Phone Allowance	-	-	1,130	1,130	-	1,130
283	6405 Longevity Awards	-	-	1,210	1,210	-	1,210
284	Total Wastewater Salaries	\$ 185,636	\$ 193,503	\$ 207,660	\$ 208,851	\$ -	\$ 208,851
285							
286	Wastewater Benefits						
287	5020 FICA / Medicare	\$ 13,695	\$ 12,405	\$ 15,890	\$ 15,977	\$ -	\$ 15,977
288	5030 Health	24,429	24,215	27,060	30,890	-	30,890
289	5031 Vision Insurance	298	290	300	351	-	351
290	5032 Dental	1,504	1,453	1,580	1,713	-	1,713
291	5034 Life	341	321	370	405	-	405
292	5035 Disability Insurance	1,246	1,175	1,310	1,404	-	1,404
293	5040 Workers Compensation	3,584	2,034	2,300	4,091	-	4,091
294	5050 Unemployment Insurance	-	1,250	510	1,059	-	1,059
295	5065 Education Reimbursement	-	-	-	-	-	-
296	5070 Retirement	12,025	10,967	16,830	15,671	-	15,671
297	Total Wastewater Benefits	\$ 57,124	\$ 54,110	\$ 66,150	\$ 71,561	\$ -	\$ 71,561
298							
299	Wastewater Travel						
300	5201 Airfare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	5202 Lodging	-	-	-	-	-	-
302	5203 Lodging Tax	-	-	-	-	-	-
303	5204 Cab Fare / local transportation	-	-	-	-	-	-
304	5205 Parking	-	-	-	-	-	-
305	5206 Travel Meals	-	-	-	-	-	-
306	5207 Mileage	-	-	300	300	-	300
307	Total Wastewater Travel	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ 300
308							
309	Wastewater Contracted Services						
310	6010 Contractual-Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	6011 Contractual Legal - Open Records	-	-	-	-	-	-
312	6025 Contractual/Auditing	-	-	-	-	-	-
313	6030 Contractual/ Trainers- Instructors	-	-	-	-	-	-
314	6032 Contractual / 80-20 Programs	-	-	-	-	-	-
315	6040 Contractual/Network maint/dev.	3,025	2,591	1,500	1,500	-	1,500
316	6045 Contractual/Website	-	-	-	-	-	-
317	6050 Contractual/Publications Layout	-	-	-	-	-	-
318	6055 Security	-	-	-	-	-	-
319	6060 Appraisal Fees	-	-	-	-	-	-
320	6065 Depository Contract	-	-	-	-	-	-
321	6070 Maintenance Contracts	-	48,105	-	-	-	-
322	6078 Plumbing Inspections	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
323	6079 Engineering Fees	24,476	38,465	40,000	40,000	(8,530)	31,470
324	6080 Contractual/Contract Labor	81,981	67,844	80,000	65,000	-	65,000
325	6153 Water Purchases	-	-	-	-	-	-
326	6210 Rent Expense	-	10,255	-	-	-	-
327	6250 Solid Waste Service	-	-	-	-	-	-
328	6305 Utility Bill Expenses	8,261	6,593	-	6,000	-	6,000
329	6310 Fees/Dues/Subscription Expense	68	-	500	-	-	-
330	6311 TCEQ Regulatory Fees	-	-	1,000	-	-	-
331	6312 WW Capacity Charges	803,528	1,054,065	963,195	966,381	-	966,381
332	6315 Lab Fees	-	-	-	-	-	-
333	6321 Repair Projects	-	-	-	-	-	-
334	Total Wastewater Contracted Services	\$ 921,339	\$ 1,227,917	\$ 1,086,195	\$ 1,078,881	\$ (8,530)	\$ 1,070,351
335							
336	Wastewater Maintenance, Repair & Facility						
337	6212 Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	6213 District Vehicle Repairs	2,597	577	2,000	1,500	-	1,500
339	6215 Facility Rent Expense	-	-	-	-	-	-
340	6216 Equipment Rent Expense	12,224	14,991	6,000	6,000	-	6,000
341	6320 Repair/Mtc/Warranty Expense	40,661	(65,885)	20,000	20,000	-	20,000
342	Total Wastewater Maintenance, Repair & Facility	\$ 55,482	\$ (50,316)	\$ 28,000	\$ 27,500	\$ -	\$ 27,500
343							
344	Wastewater Equipment & Supplies						
345	6105 Minor Equipment	\$ 1,081	\$ 2,736	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
346	6110 General Office Supplies	-	-	-	-	-	-
347	6115 Materials & Supplies	1,981	2,523	2,500	2,500	-	2,500
348	6120 Chemicals	802	-	3,000	1,500	-	1,500
349	6121 Lab Supplies	-	-	-	-	-	-
350	6122 Uniforms	643	35	800	800	-	800
351	6124 Fuel / Oil	1,648	-	2,500	4,500	-	4,500
352	6130 Furniture	-	-	-	-	-	-
353	6135 Major Equipment	-	-	3,000	-	-	-
354	6140 Computer Supplies	-	-	-	-	-	-
355	6145 Software	-	-	-	-	-	-
356	6148 Copier/Laser Printer Supplies	-	-	-	-	-	-
357	6150 Business Meals	-	-	-	-	-	-
358	6154 Water Meters	-	-	-	-	-	-
359	6155 Building Materials	-	-	-	-	-	-
360	6156 Pipes and Components	3,748	965	6,500	6,500	-	6,500
361	6160 Training Materials	-	-	-	-	-	-
362	6180 T-Shirts/Pins/Etc.	-	-	-	-	-	-
363	Total Wastewater Equipment & Supplies	\$ 9,903	\$ 6,259	\$ 20,300	\$ 17,800	\$ -	\$ 17,800
364							
365	Wastewater Utilities						
366	6300 Phone/ Cable / Connectivity Exp	\$ 1,202	\$ 2,285	\$ 1,380	\$ 1,850	\$ -	\$ 1,850
367	6304 Pager / Cell Phone	865	812	-	-	-	-
368	6400 Utilities Expense	23,432	22,527	22,800	25,000	-	25,000

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
369	6430 Streetlights	-	-	-	-	-	-
370	Total Wastewater Utilities	\$ 25,499	\$ 25,625	\$ 24,180	\$ 26,850	\$ -	\$ 26,850
371							
372	Wastewater Other Expenses						
373	6220 Postage Expense	\$ 9,158	\$ 7,274	\$ -	\$ 500	\$ -	\$ 500
374	6222 Express Mail/Parcel	23	24	-	-	-	-
375	6224 Shipping	63	1,471	-	-	-	-
376	6314 Professional Development Fees	590	333	1,500	500	-	500
377	6322 Printing Expense	42	124	-	-	-	-
378	6324 Advertising	-	77	-	-	-	-
379	6325 Recruiting Expense	-	-	-	-	-	-
380	6327 Program Meals	-	-	-	-	-	-
381	6401 Donations	-	-	-	-	-	-
382	6410 Taxes Expense	-	-	-	-	-	-
383	6416 Liability Insurance	-	-	-	-	-	-
384	6418 Other Insurance	-	-	-	-	-	-
385	6425 Bad Debt Expense	-	-	-	-	-	-
386	9000 Clearing Account	-	-	-	-	-	-
387	9001 PCard Clearing Account for AP	-	-	-	-	-	-
388	Total Wastewater Other Expenses	\$ 9,875	\$ 9,303	\$ 1,500	\$ 1,000	\$ -	\$ 1,000
389							
390	Total Wastewater Wastewater Expenditures / Expenses	\$ 1,264,859	\$ 1,466,400	\$ 1,434,285	\$ 1,432,743	\$ (8,530)	\$ 1,424,213
391							
392	Shared Services Expenditures / Expenses						
393							
394	Shared Services Salaries						
395	5010 Salary	\$ 1,113,263	\$ 1,278,273	\$ 1,524,060	\$ 1,790,081	\$ -	\$ 1,790,081
396	5011 Merit Salary	29,160	-	-	-	-	-
397	5012 Overtime	11,670	19,083	35,000	34,000	-	34,000
398	5014 Cell Phone Allowance	-	-	3,000	3,000	-	3,000
399	6405 Longevity Awards	-	11,015	3,890	3,890	-	3,890
400	Total Shared Services Salaries	\$ 1,154,092	\$ 1,308,370	\$ 1,565,950	\$ 1,830,971	\$ -	\$ 1,830,971
401							
402	Shared Services Benefits						
403	5020 FICA / Medicare	\$ 84,554	\$ 97,052	\$ 119,790	\$ 140,068	\$ -	\$ 140,068
404	5030 Health	131,571	135,517	149,830	193,391	-	193,391
405	5031 Vision Insurance	1,487	1,681	1,650	2,534	-	2,534
406	5032 Dental	7,531	8,493	8,900	12,261	-	12,261
407	5034 Life	1,809	2,133	2,350	2,921	-	2,921
408	5035 Disability Insurance	7,012	8,107	8,660	10,641	-	10,641
409	5040 Workers Compensation	24,040	15,215	17,850	34,876	-	34,876
410	5050 Unemployment Insurance	3,648	10,020	8,440	8,181	-	8,181
411	5065 Education Reimbursement	-	-	5,000	5,000	-	5,000
412	5070 Retirement	70,277	82,186	123,960	135,605	-	135,605
413	Total Shared Services Benefits	\$ 331,929	\$ 360,404	\$ 446,430	\$ 545,478	\$ -	\$ 545,478
414							

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
415	Shared Services Travel						
416	5201 Airfare	\$ 1,542	\$ -	\$ 400	\$ 2,300	\$ -	\$ 2,300
417	5202 Lodging	1,882	-	3,575	10,955	-	10,955
418	5203 Lodging Tax	523	-	60	-	-	-
419	5204 Cab Fare / local transportation	1,331	-	300	500	-	500
420	5205 Parking	15	-	100	100	-	100
421	5206 Travel Meals	749	-	1,065	1,935	-	1,935
422	5207 Mileage	3,151	-	3,600	2,500	-	2,500
423	Total Shared Services Travel	\$ 9,191	\$ -	\$ 9,100	\$ 18,290	\$ -	\$ 18,290
424							
425	Shared Services Contracted Services						
426	6010 Contractual-Legal	\$ 210,593	\$ 169,912	\$ 245,000	\$ 245,000	\$ -	\$ 245,000
427	6011 Contractual Legal - Open Records	-	-	-	-	-	-
428	6025 Contractual/Auditing	41,750	41,000	71,000	85,000	-	85,000
429	6030 Contractual/ Trainers- Instructors	-	-	-	-	-	-
430	6032 Contractual / 80-20 Programs	-	-	-	-	-	-
431	6040 Contractual/Network maint/dev.	161,246	91,637	136,300	138,300	-	138,300
432	6045 Contractual/Website	2,100	2,100	2,100	2,100	-	2,100
433	6050 Contractual/Publications Layout	-	-	-	-	-	-
434	6055 Security	116,247	139,242	140,000	123,600	-	123,600
435	6060 Appraisal Fees	-	-	-	-	-	-
436	6065 Depository Contract	94,086	93,535	104,000	104,000	-	104,000
437	6070 Maintenance Contracts	39,077	33,969	64,845	71,210	-	71,210
438	6078 Plumbing Inspections	240,804	-	-	-	-	-
439	6079 Engineering Fees	9,374	-	-	-	-	-
440	6080 Contractual/Contract Labor	1,198	103,193	66,840	76,600	-	76,600
441	6153 Water Purchases	11,126	-	-	-	-	-
442	6210 Rent Expense	-	3,947	1,800	1,800	-	1,800
443	6250 Solid Waste Service	-	-	1,193,920	1,250,677	(1,250,677)	-
444	6305 Utility Bill Expenses	-	1,918	20,000	1,800	-	1,800
445	6310 Fees/Dues/Subscription Expense	-	10,285	26,810	35,260	-	35,260
446	6311 TCEQ Regulatory Fees	-	-	-	-	-	-
447	6312 WW Capacity Charges	-	-	-	-	-	-
448	6315 Lab Fees	-	-	-	-	-	-
449	6321 Repair Projects	-	-	-	-	-	-
450	Total Shared Services Contracted Services	\$ 927,601	\$ 690,736	\$ 2,072,615	\$ 2,135,347	\$ (1,250,677)	\$ 884,670
451							
452	Shared Services Maintenance, Repair & Facility						
453	6212 Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	6213 District Vehicle Repairs	25	-	2,980	5,960	-	5,960
455	6215 Facility Rent Expense	3,748	5,307	5,000	5,000	-	5,000
456	6216 Equipment Rent Expense	8,039	8,290	8,250	12,880	-	12,880
457	6320 Repair/Mtc/Warranty Expense	5,998	(34)	18,450	17,450	-	17,450
458	Total Shared Services Maintenance, Repair & Facility	\$ 17,809	\$ 13,563	\$ 34,680	\$ 41,290	\$ -	\$ 41,290
459							
460	Shared Services Equipment & Supplies						

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
461	6105 Minor Equipment	\$ 3,649	\$ 2,885	\$ 11,225	\$ 12,525	\$ -	\$ 12,525
462	6110 General Office Supplies	3,210	2,586	6,100	5,000	-	5,000
463	6115 Materials & Supplies	8,454	5,954	10,200	23,470	-	23,470
464	6120 Chemicals	-	-	-	-	-	-
465	6121 Lab Supplies	-	-	-	-	-	-
466	6122 Uniforms	607	564	700	2,700	-	2,700
467	6124 Fuel / Oil	856	6,952	8,000	23,200	-	23,200
468	6130 Furniture	4,042	1,494	-	-	-	-
469	6135 Major Equipment	5,023	-	1,300	-	-	-
470	6140 Computer Supplies	11,438	6,892	2,970	2,970	-	2,970
471	6145 Software	50,664	37,926	67,240	65,000	-	65,000
472	6148 Copier/Laser Printer Supplies	5,214	6,212	7,770	3,000	-	3,000
473	6150 Business Meals	6,022	4,950	8,000	8,960	-	8,960
474	6154 Water Meters	-	-	-	-	-	-
475	6155 Building Materials	-	-	-	-	-	-
476	6156 Pipes and Components	-	-	-	-	-	-
477	6160 Training Materials	3,635	1,380	-	-	-	-
478	6180 T-Shirts/Pins/Etc.	6,076	1,554	9,800	9,700	-	9,700
479	Total Shared Services Equipment & Supplies	\$ 108,890	\$ 79,349	\$ 133,305	\$ 156,525	\$ -	\$ 156,525
480							
481	Shared Services Utilities						
482	6300 Phone/ Cable / Connectivity Exp	\$ 25,272	\$ 26,597	\$ 25,560	\$ 32,490	\$ -	\$ 32,490
483	6304 Pager / Cell Phone	1,656	2,423	2,500	-	-	-
484	6400 Utilities Expense	6,886	6,936	6,800	6,800	-	6,800
485	6430 Streetlights	134,331	131,149	131,000	137,550	(137,550)	-
486	Total Shared Services Utilities	\$ 168,145	\$ 167,105	\$ 165,860	\$ 176,840	\$ (137,550)	\$ 39,290
487							
488	Shared Services Other Expenses						
489	6220 Postage Expense	\$ 8,894	\$ 5,517	\$ 41,600	\$ 40,600	\$ -	\$ 40,600
490	6222 Express Mail/Parcel	172	63	500	-	-	-
491	6224 Shipping	907	65	-	-	-	-
492	6314 Professional Development Fees	1,595	2,432	23,850	30,140	-	30,140
493	6322 Printing Expense	4,308	1,426	4,120	3,920	-	3,920
494	6324 Advertising	4,276	1,935	1,950	2,150	-	2,150
495	6325 Recruiting Expense	9,828	798	15,000	15,900	-	15,900
496	6327 Program Meals	2,034	4,611	17,600	19,600	-	19,600
497	6401 Donations	-	-	-	-	-	-
498	6410 Taxes Expense	-	-	-	-	-	-
499	6416 Liability Insurance	98,334	94,763	131,046	150,000	-	150,000
500	6418 Other Insurance	200	-	-	-	-	-
501	6425 Bad Debt Expense	62	1,424	1,000	1,000	-	1,000
502	9000 Clearing Account	-	-	-	-	-	-
503	9001 PCard Clearing Account for AP	-	-	-	-	-	-
504	Total Shared Services Other Expenses	\$ 130,609	\$ 113,034	\$ 236,666	\$ 263,310	\$ -	\$ 263,310
505							
506	Total Shared Services Expenditures / Expenses	\$ 2,848,267	\$ 2,732,561	\$ 4,664,606	\$ 5,168,051	\$ (1,388,227)	\$ 3,779,824

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised Budget	FY 2023 Budget	Adjustments	Test Year
507							
508							
509	Total Expenditures / Expenses	\$ 6,207,113	\$ 6,224,032	\$ 8,282,176	\$ 9,097,091	\$ (1,381,198)	\$ 7,715,893
510							
511							
512	Capital Outlay						
513	Water						
514	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	\$ 2,023,382	\$ 57,090	\$ 34,645	\$ 136,400	\$ 426,479	\$ 562,879
515	5902 Capital Expenditure - Discrete Project Beyond R/R	-	-	-	-	196,529	196,529
516	Total Water Capital Outlay	\$ 2,023,382	\$ 57,090	\$ 34,645	\$ 136,400	\$ 623,008	\$ 759,408
517							
518	BCWF						
519	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	\$ 78,144	\$ 102,871	\$ 875,000	\$ 1,545,123	\$ (894,839)	\$ 650,284
520	5902 Capital Expenditure - Discrete Project Beyond R/R	-	-	-	-	20,000	20,000
521	Total BCWF	\$ 78,144	\$ 102,871	\$ 875,000	\$ 1,545,123	\$ (874,839)	\$ 670,284
522							
523	Wastewater						
524	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	\$ 38,379	\$ 800,765	\$ 15,000	\$ 240,000	\$ 33,536	\$ 273,536
525	5902 Capital Expenditure - Discrete Project Beyond R/R	-	-	-	-	-	-
526	Total Wastewater Capital Outlay	\$ 38,379	\$ 800,765	\$ 15,000	\$ 240,000	\$ 33,536	\$ 273,536
527							
528	Shared Services						
529	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	\$ 27,841	\$ 25,651	\$ 171,119	\$ 406,400	\$ (248,647)	\$ 157,753
530	5902 Capital Expenditure - Discrete Project Beyond R/R	-	-	-	-	-	-
531	Total Shared Services Capital Outlay	\$ 27,841	\$ 25,651	\$ 171,119	\$ 406,400	\$ (248,647)	\$ 157,753
532							
533	Total Capital Outlay	\$ 2,167,746	\$ 986,377	\$ 1,095,764	\$ 2,327,923	\$ (466,942)	\$ 1,860,981
534							
535	Debt Service						
536	Principal	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
537	Interest	-	-	-	-	118,745	118,745
538		\$ -	\$ -	\$ -	\$ -	\$ 568,745	\$ 568,745
539							
540	Net Revenue Requirement						10,063,815

Notes:

- A Test Year is based on average of FY 2020 Actual and FY 2021 Actual
- B Test Year is based on average of FY 2020 Actual, FY 2021 Actual, FY 2022 Revised Budget, and FY 2023 Budget
- C Allocation based on revenue requirement (without debt service or revenue offsets)
- D Removed non-recurring expense from Test Year
- E Removed from analysis
- F Remaining revenue is from wheeling raw water for Georgetown (as offset to revenue requirement)
- G Wyoming Springs water line relocation project
- H One-time capital expense for revised Lead and Copper Rule compliance

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
1	Revenues										
2	Water Utility Revenue										
3	4201 Water Service	100.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	E	None
4	4202 CRF - Water	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
5	4203 WW Service	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
6	4204 CRF - WW	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
7	4211 Water Connection	100.0%	0.0%	0.0%	0.0%	500	-	-	-		None
8	4213 WW Connections	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
9	4220 New Connection Fees	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
10	4230 Solid Waste Services	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
11	4240 Raw Water Sales	0.0%	0.0%	100.0%	0.0%	-	-	66,305	-	F	None
12	4245 Wholesale Water	100.0%	0.0%	0.0%	0.0%	-	-	-	-	E	None
13	4301 Regulatory Compliance Fee	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
14	Total Water Utility Revenue					\$ 500	\$ -	\$ 66,305	\$ -		
15											
16	Water Investment & Other Revenue										
17	4110 Plan Review Income	100.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		None
18	4112 Inspection Fees	100.0%	0.0%	0.0%	0.0%	15,000	-	-	-		None
19	4130 Builders Fees	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
20	4401 Service Charges	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
21	4402 Donations	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
22	4403 Late Charges	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
23	4405 Interest Income	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
24	4500 Other Income	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
25	4501 Rental Income	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
26	Total Water Investment & Other Revenue					\$ 15,000	\$ -	\$ -	\$ -		
27											
28	Wastewater Revenue										
29	4201 Water Service	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		None
30	4202 CRF - Water	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
31	4203 WW Service	0.0%	100.0%	0.0%	0.0%	-	-	-	-	E	None
32	4204 CRF - WW	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
33	4211 Water Connection	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
34	4213 WW Connections	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
35	4220 New Connection Fees	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
36	4230 Solid Waste Services	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
37	4240 Raw Water Sales	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
38	4245 Wholesale Water	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
39	4301 Regulatory Compliance Fee	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
40	Total Wastewater Revenue					\$ -	\$ -	\$ -	\$ -		
41											
42											
43	Total Revenues					\$ 15,500	\$ -	\$ 66,305	\$ -		
44											
45	Expenditures / Expenses										
46											

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
47	Water Expenditures / Expenses										
48	Water Salaries										
49	5010 Salary	100.0%	0.0%	0.0%	0.0%	\$ 197,911	\$ -	\$ -	\$ -		Salaries
50	5011 Merit Salary	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
51	5012 Overtime	100.0%	0.0%	0.0%	0.0%	10,000	-	-	-		Salaries
52	5014 Cell Phone Allowance	100.0%	0.0%	0.0%	0.0%	980	-	-	-		General
53	6405 Longevity Awards	100.0%	0.0%	0.0%	0.0%	1,210	-	-	-		General
54	Total Water Salaries					\$ 210,101	\$ -	\$ -	\$ -		
55											
56	Water Benefits										
57	5020 FICA / Medicare	100.0%	0.0%	0.0%	0.0%	\$ 16,073	\$ -	\$ -	\$ -		Salaries
58	5030 Health	100.0%	0.0%	0.0%	0.0%	31,078	-	-	-		Benefits
59	5031 Vision Insurance	100.0%	0.0%	0.0%	0.0%	354	-	-	-		Benefits
60	5032 Dental	100.0%	0.0%	0.0%	0.0%	1,725	-	-	-		Benefits
61	5034 Life	100.0%	0.0%	0.0%	0.0%	409	-	-	-		Benefits
62	5035 Disability Insurance	100.0%	0.0%	0.0%	0.0%	1,416	-	-	-		Benefits
63	5040 Workers Compensation	100.0%	0.0%	0.0%	0.0%	4,116	-	-	-		Benefits
64	5050 Unemployment Insurance	100.0%	0.0%	0.0%	0.0%	1,065	-	-	-		Salaries
65	5065 Education Reimbursement	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
66	5070 Retirement	100.0%	0.0%	0.0%	0.0%	15,767	-	-	-		Benefits
67	Total Water Benefits					\$ 72,003	\$ -	\$ -	\$ -		
68											
69	Water Travel										
70	5201 Airfare	100.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		None
71	5202 Lodging	100.0%	0.0%	0.0%	0.0%	500	-	-	-		General
72	5203 Lodging Tax	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
73	5204 Cab Fare / local transportation	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
74	5205 Parking	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
75	5206 Travel Meals	100.0%	0.0%	0.0%	0.0%	200	-	-	-		General
76	5207 Mileage	100.0%	0.0%	0.0%	0.0%	250	-	-	-		General
77	Total Water Travel					\$ 950	\$ -	\$ -	\$ -		
78											
79	Water Contracted Services										
80	6010 Contractual-Legal	100.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		None
81	6011 Contractual Legal - Open Records	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
82	6025 Contractual/Auditing	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
83	6030 Contractual/ Trainers- Instructors	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
84	6032 Contractual / 80-20 Programs	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
85	6040 Contractual/Network maint/dev.	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
86	6045 Contractual/Website	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
87	6050 Contractual/Publications Layout	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
88	6055 Security	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
89	6060 Appraisal Fees	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
90	6065 Depository Contract	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
91	6070 Maintenance Contracts	100.0%	0.0%	0.0%	0.0%	6,800	-	-	-		None
92	6078 Plumbing Inspections	100.0%	0.0%	0.0%	0.0%	7,000	-	-	-		General

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
93	6079 Engineering Fees	100.0%	0.0%	0.0%	0.0%	148,028	-	-	-	A	General
94	6080 Contractual/Contract Labor	100.0%	0.0%	0.0%	0.0%	17,000	-	-	-		General
95	6153 Water Purchases	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
96	6210 Rent Expense	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
97	6250 Solid Waste Service	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
98	6305 Utility Bill Expenses	100.0%	0.0%	0.0%	0.0%	2,800	-	-	-		None
99	6310 Fees/Dues/Subscription Expense	100.0%	0.0%	0.0%	0.0%	750	-	-	-		General
100	6311 TCEQ Regulatory Fees	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
101	6312 WW Capacity Charges	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
102	6315 Lab Fees	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
103	6321 Repair Projects	100.0%	0.0%	0.0%	0.0%	-	-	-	-		None
104	Total Water Contracted Services					\$ 182,378	\$ -	\$ -	\$ -		
105											
106	Water Maintenance, Repair & Facility Total										
107	6212 Building Maintenance	100.0%	0.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		General
108	6213 District Vehicle Repairs	100.0%	0.0%	0.0%	0.0%	7,500	-	-	-		General
109	6215 Facility Rent Expense	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
110	6216 Equipment Rent Expense	100.0%	0.0%	0.0%	0.0%	1,200	-	-	-		General
111	6320 Repair/Mtc/Warranty Expense	100.0%	0.0%	0.0%	0.0%	5,000	-	-	-		General
112	Total Water Maintenance, Repair & Facility Total					\$ 13,700	\$ -	\$ -	\$ -		
113											
114	Water Equipment & Supplies Total										
115	6105 Minor Equipment	100.0%	0.0%	0.0%	0.0%	\$ 6,500	\$ -	\$ -	\$ -		General
116	6110 General Office Supplies	100.0%	0.0%	0.0%	0.0%	200	-	-	-		General
117	6115 Materials & Supplies	100.0%	0.0%	0.0%	0.0%	10,000	-	-	-		General
118	6120 Chemicals	100.0%	0.0%	0.0%	0.0%	300	-	-	-		General
119	6121 Lab Supplies	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
120	6122 Uniforms	100.0%	0.0%	0.0%	0.0%	1,500	-	-	-		General
121	6124 Fuel / Oil	100.0%	0.0%	0.0%	0.0%	29,000	-	-	-		General
122	6130 Furniture	100.0%	0.0%	0.0%	0.0%	1,500	-	-	-		General
123	6135 Major Equipment	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
124	6140 Computer Supplies	100.0%	0.0%	0.0%	0.0%	150	-	-	-		General
125	6145 Software	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
126	6148 Copier/Laser Printer Supplies	100.0%	0.0%	0.0%	0.0%	200	-	-	-		General
127	6150 Business Meals	100.0%	0.0%	0.0%	0.0%	600	-	-	-		General
128	6154 Water Meters	100.0%	0.0%	0.0%	0.0%	20,000	-	-	-		General
129	6155 Building Materials	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
130	6156 Pipes and Components	100.0%	0.0%	0.0%	0.0%	7,500	-	-	-		General
131	6160 Training Materials	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
132	6180 T-Shirts/Pins/Etc.	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
133	Total Water Equipment & Supplies Total					\$ 77,450	\$ -	\$ -	\$ -		
134											
135	Water Utilities										
136	6300 Phone/ Cable / Connectivity Exp	100.0%	0.0%	0.0%	0.0%	\$ 4,080	\$ -	\$ -	\$ -		General
137	6304 Pager / Cell Phone	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
138	6400 Utilities Expense	100.0%	0.0%	0.0%	0.0%	2,400	-	-	-		Electricity

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
139	6430 Streetlights	100.0%	0.0%	0.0%	0.0%	-	-	-	-	-	None
140	Total Water Utilities					\$ 6,480	\$ -	\$ -	\$ -		
141											
142	Water Other Expenses										
143	6220 Postage Expense	100.0%	0.0%	0.0%	0.0%	\$ 300	\$ -	\$ -	\$ -		General
144	6222 Express Mail/Parcel	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
145	6224 Shipping	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
146	6314 Professional Development Fees	100.0%	0.0%	0.0%	0.0%	1,750	-	-	-		General
147	6322 Printing Expense	100.0%	0.0%	0.0%	0.0%	2,000	-	-	-		General
148	6324 Advertising	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
149	6325 Recruiting Expense	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
150	6327 Program Meals	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
151	6401 Donations	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
152	6410 Taxes Expense	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
153	6416 Liability Insurance	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
154	6418 Other Insurance	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
155	6425 Bad Debt Expense	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
156	9000 Clearing Account	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
157	9001 PCard Clearing Account for AP	100.0%	0.0%	0.0%	0.0%	-	-	-	-		General
158	Total Water Other Expenses					\$ 4,050	\$ -	\$ -	\$ -		
159											
160	Total Water Water Expenditures / Expenses					\$ 567,112	\$ -	\$ -	\$ -		
161											
162	Brushy Creek Water Facility (BCWF) Expenditures / Expenses										
163	BCWF Salaries										
164	5010 Salary	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 333,060	\$ -		Salaries
165	5011 Merit Salary	0.0%	0.0%	100.0%	0.0%	-	-	-	-		None
166	5012 Overtime	0.0%	0.0%	100.0%	0.0%	-	-	5,050	-		Salaries
167	5014 Cell Phone Allowance	0.0%	0.0%	100.0%	0.0%	-	-	1,580	-		General
168	6405 Longevity Awards	0.0%	0.0%	100.0%	0.0%	-	-	2,440	-		General
169	Total BCWF Salaries					\$ -	\$ -	\$ 342,130	\$ -		
170											
171	BCWF Benefits										
172	5020 FICA / Medicare	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	26,173	\$ -		Salaries
173	5030 Health	0.0%	0.0%	100.0%	0.0%	-	-	38,827	-		Benefits
174	5031 Vision Insurance	0.0%	0.0%	100.0%	0.0%	-	-	462	-		Benefits
175	5032 Dental	0.0%	0.0%	100.0%	0.0%	-	-	2,235	-		Benefits
176	5034 Life	0.0%	0.0%	100.0%	0.0%	-	-	612	-		Benefits
177	5035 Disability Insurance	0.0%	0.0%	100.0%	0.0%	-	-	2,213	-		Benefits
178	5040 Workers Compensation	0.0%	0.0%	100.0%	0.0%	-	-	5,808	-		Benefits
179	5050 Unemployment Insurance	0.0%	0.0%	100.0%	0.0%	-	-	660	-		Salaries
180	5065 Education Reimbursement	0.0%	0.0%	100.0%	0.0%	-	-	-	-		None
181	5070 Retirement	0.0%	0.0%	100.0%	0.0%	-	-	25,892	-		Benefits
182	Total BCWF Benefits					\$ -	\$ -	\$ 102,882	\$ -		
183											
184	BCWF Travel										

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor	
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other			
185	5201	Airfare	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	-	General
186	5202	Lodging	0.0%	0.0%	100.0%	0.0%	-	-	500	-	-	General
187	5203	Lodging Tax	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
188	5204	Cab Fare / local transportation	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
189	5205	Parking	0.0%	0.0%	100.0%	0.0%	-	-	80	-	-	General
190	5206	Travel Meals	0.0%	0.0%	100.0%	0.0%	-	-	300	-	-	General
191	5207	Mileage	0.0%	0.0%	100.0%	0.0%	-	-	900	-	-	General
192		Total BCWF Travel					\$ -	\$ -	\$ 1,780	\$ -		
193												
194		BCWF Contracted Services										
195	6010	Contractual-Legal	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	-	General
196	6011	Contractual Legal - Open Records	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
197	6025	Contractual/Auditing	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
198	6030	Contractual/ Trainers- Instructors	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
199	6032	Contractual / 80-20 Programs	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
200	6040	Contractual/Network maint/dev.	0.0%	0.0%	100.0%	0.0%	-	-	1,750	-	-	General
201	6045	Contractual/Website	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
202	6050	Contractual/Publications Layout	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
203	6055	Security	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
204	6060	Appraisal Fees	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
205	6065	Depository Contract	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
206	6070	Maintenance Contracts	0.0%	0.0%	100.0%	0.0%	-	-	2,000	-	-	General
207	6078	Plumbing Inspections	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
208	6079	Engineering Fees	0.0%	0.0%	100.0%	0.0%	-	-	32,531	-	A	General
209	6080	Contractual/Contract Labor	0.0%	0.0%	100.0%	0.0%	-	-	35,000	-	-	General
210	6153	Water Purchases	0.0%	0.0%	100.0%	0.0%	-	-	918,171	-	-	BRA Rate
211	6210	Rent Expense	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
212	6250	Solid Waste Service	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
213	6305	Utility Bill Expenses	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
214	6310	Fees/Dues/Subscription Expense	0.0%	0.0%	100.0%	0.0%	-	-	250	-	-	General
215	6311	TCEQ Regulatory Fees	0.0%	0.0%	100.0%	0.0%	-	-	15,000	-	-	General
216	6312	WW Capacity Charges	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
217	6315	Lab Fees	0.0%	0.0%	100.0%	0.0%	-	-	15,000	-	-	General
218	6321	Repair Projects	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
219		Total BCWF Contracted Services					\$ -	\$ -	\$ 1,019,702	\$ -		
220												
221		BCWF Maintenance, Repair & Facility										
222	6212	Building Maintenance	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ -	\$ -	-	General
223	6213	District Vehicle Repairs	0.0%	0.0%	100.0%	0.0%	-	-	1,500	-	-	General
224	6215	Facility Rent Expense	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
225	6216	Equipment Rent Expense	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	General
226	6320	Repair/Mtc/Warranty Expense	0.0%	0.0%	100.0%	0.0%	-	-	50,750	-	D	General
227		Total BCWF Maintenance, Repair & Facility					\$ -	\$ -	\$ 52,250	\$ -		
228												
229		BCWF Equipment & Supplies										
230	6105	Minor Equipment	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 4,500	\$ -	-	General

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
231	6110	General Office Supplies	0.0%	0.0%	100.0%	0.0%	-	-	250	-	General
232	6115	Materials & Supplies	0.0%	0.0%	100.0%	0.0%	-	-	5,000	-	General
233	6120	Chemicals	0.0%	0.0%	100.0%	0.0%	-	-	90,000	-	General
234	6121	Lab Supplies	0.0%	0.0%	100.0%	0.0%	-	-	7,500	-	General
235	6122	Uniforms	0.0%	0.0%	100.0%	0.0%	-	-	1,500	-	General
236	6124	Fuel / Oil	0.0%	0.0%	100.0%	0.0%	-	-	8,000	-	General
237	6130	Furniture	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
238	6135	Major Equipment	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
239	6140	Computer Supplies	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
240	6145	Software	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
241	6148	Copier/Laser Printer Supplies	0.0%	0.0%	100.0%	0.0%	-	-	500	-	General
242	6150	Business Meals	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
243	6154	Water Meters	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
244	6155	Building Materials	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
245	6156	Pipes and Components	0.0%	0.0%	100.0%	0.0%	-	-	1,500	-	General
246	6160	Training Materials	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
247	6180	T-Shirts/Pins/Etc.	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
248		Total BCWF Equipment & Supplies					\$ -	\$ -	\$ 118,750	\$ -	
249											
250		BCWF Utilities									
251	6300	Phone/ Cable / Connectivity Exp	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 11,500	\$ -	General
252	6304	Pager / Cell Phone	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
253	6400	Utilities Expense	0.0%	0.0%	100.0%	0.0%	-	-	295,000	-	Electricity
254	6430	Streetlights	0.0%	0.0%	100.0%	0.0%	-	-	-	-	None
255		Total BCWF Utilities					\$ -	\$ -	\$ 306,500	\$ -	
256											
257		BCWF Other Expenses									
258	6220	Postage Expense	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 250	\$ -	General
259	6222	Express Mail/Parcel	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
260	6224	Shipping	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
261	6314	Professional Development Fees	0.0%	0.0%	100.0%	0.0%	-	-	500	-	General
262	6322	Printing Expense	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
263	6324	Advertising	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
264	6325	Recruiting Expense	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
265	6327	Program Meals	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
266	6401	Donations	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
267	6410	Taxes Expense	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
268	6416	Liability Insurance	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
269	6418	Other Insurance	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
270	6425	Bad Debt Expense	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
271	9000	Clearing Account	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
272	9001	PCard Clearing Account for AP	0.0%	0.0%	100.0%	0.0%	-	-	-	-	General
273		Total BCWF Other Expenses					\$ -	\$ -	\$ 750	\$ -	
274											
275		Total Brushy Creek Water Facility (BCWF) Expenditures / Expe	\$ -	\$ -			\$ -	\$ -	\$ 1,944,744	\$ -	
276											

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
277	Wastewater Expenditures / Expenses										
278	Wastewater Salaries										
279	5010 Salary	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 197,911	\$ -	\$ -		Salaries
280	5011 Merit Salary	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
281	5012 Overtime	0.0%	100.0%	0.0%	0.0%	-	8,600	-	-		Salaries
282	5014 Cell Phone Allowance	0.0%	100.0%	0.0%	0.0%	-	1,130	-	-		General
283	6405 Longevity Awards	0.0%	100.0%	0.0%	0.0%	-	1,210	-	-		General
284	Total Wastewater Salaries					\$ -	\$ 208,851	\$ -	\$ -		
285											
286	Wastewater Benefits										
287	5020 FICA / Medicare	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 15,977	\$ -	\$ -		Salaries
288	5030 Health	0.0%	100.0%	0.0%	0.0%	-	30,890	-	-		Benefits
289	5031 Vision Insurance	0.0%	100.0%	0.0%	0.0%	-	351	-	-		Benefits
290	5032 Dental	0.0%	100.0%	0.0%	0.0%	-	1,713	-	-		Benefits
291	5034 Life	0.0%	100.0%	0.0%	0.0%	-	405	-	-		Benefits
292	5035 Disability Insurance	0.0%	100.0%	0.0%	0.0%	-	1,404	-	-		Benefits
293	5040 Workers Compensation	0.0%	100.0%	0.0%	0.0%	-	4,091	-	-		Benefits
294	5050 Unemployment Insurance	0.0%	100.0%	0.0%	0.0%	-	1,059	-	-		Salaries
295	5065 Education Reimbursement	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
296	5070 Retirement	0.0%	100.0%	0.0%	0.0%	-	15,671	-	-		Benefits
297	Total Wastewater Benefits					\$ -	\$ 71,561	\$ -	\$ -		
298											
299	Wastewater Travel										
300	5201 Airfare	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		General
301	5202 Lodging	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
302	5203 Lodging Tax	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
303	5204 Cab Fare / local transportation	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
304	5205 Parking	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
305	5206 Travel Meals	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
306	5207 Mileage	0.0%	100.0%	0.0%	0.0%	-	300	-	-		General
307	Total Wastewater Travel					\$ -	\$ 300	\$ -	\$ -		
308											
309	Wastewater Contracted Services										
310	6010 Contractual-Legal	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		General
311	6011 Contractual Legal - Open Records	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
312	6025 Contractual/Auditing	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
313	6030 Contractual/ Trainers- Instructors	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
314	6032 Contractual / 80-20 Programs	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
315	6040 Contractual/Network maint/dev.	0.0%	100.0%	0.0%	0.0%	-	1,500	-	-		General
316	6045 Contractual/Website	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
317	6050 Contractual/Publications Layou	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
318	6055 Security	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
319	6060 Appraisal Fees	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
320	6065 Depository Contract	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
321	6070 Maintenance Contracts	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
322	6078 Plumbing Inspections	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General

Brushy Creek MUD
Water and Wastewater Cost of Service

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
323	6079 Engineering Fees	0.0%	100.0%	0.0%	0.0%	-	31,470	-	-	A	General
324	6080 Contractual/Contract Labor	0.0%	100.0%	0.0%	0.0%	-	65,000	-	-		General
325	6153 Water Purchases	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
326	6210 Rent Expense	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
327	6250 Solid Waste Service	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
328	6305 Utility Bill Expenses	0.0%	100.0%	0.0%	0.0%	-	6,000	-	-		General
329	6310 Fees/Dues/Subscription Expense	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
330	6311 TCEQ Regulatory Fees	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
331	6312 WW Capacity Charges	0.0%	100.0%	0.0%	0.0%	-	966,381	-	-		RR WW
332	6315 Lab Fees	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
333	6321 Repair Projects	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
334	Total Wastewater Contracted Services					\$ -	\$ 1,070,351	\$ -	\$ -		
335											
336	Wastewater Maintenance, Repair & Facility										
337	6212 Building Maintenance	0.0%	100.0%	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -		General
338	6213 District Vehicle Repairs	0.0%	100.0%	0.0%	0.0%	-	1,500	-	-		General
339	6215 Facility Rent Expense	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
340	6216 Equipment Rent Expense	0.0%	100.0%	0.0%	0.0%	-	6,000	-	-		General
341	6320 Repair/Mtc/Warranty Expense	0.0%	100.0%	0.0%	0.0%	-	20,000	-	-		General
342	Total Wastewater Maintenance, Repair & Facility					\$ -	\$ 27,500	\$ -	\$ -		
343											
344	Wastewater Equipment & Supplies										
345	6105 Minor Equipment	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 2,000	\$ -	\$ -		General
346	6110 General Office Supplies	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
347	6115 Materials & Supplies	0.0%	100.0%	0.0%	0.0%	-	2,500	-	-		General
348	6120 Chemicals	0.0%	100.0%	0.0%	0.0%	-	1,500	-	-		General
349	6121 Lab Supplies	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
350	6122 Uniforms	0.0%	100.0%	0.0%	0.0%	-	800	-	-		General
351	6124 Fuel / Oil	0.0%	100.0%	0.0%	0.0%	-	4,500	-	-		General
352	6130 Furniture	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
353	6135 Major Equipment	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
354	6140 Computer Supplies	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
355	6145 Software	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
356	6148 Copier/Laser Printer Supplies	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
357	6150 Business Meals	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
358	6154 Water Meters	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
359	6155 Building Materials	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
360	6156 Pipes and Components	0.0%	100.0%	0.0%	0.0%	-	6,500	-	-		General
361	6160 Training Materials	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
362	6180 T-Shirts/Pins/Etc.	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
363	Total Wastewater Equipment & Supplies					\$ -	\$ 17,800	\$ -	\$ -		
364											
365	Wastewater Utilities										
366	6300 Phone/ Cable / Connectivity Exp	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 1,850	\$ -	\$ -		General
367	6304 Pager / Cell Phone	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
368	6400 Utilities Expense	0.0%	100.0%	0.0%	0.0%	-	25,000	-	-		Electricity

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
369	6430 Streetlights	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
370	Total Wastewater Utilities					\$ -	\$ 26,850	\$ -	\$ -		
371											
372	Wastewater Other Expenses										
373	6220 Postage Expense	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 500	\$ -	\$ -		General
374	6222 Express Mail/Parcel	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
375	6224 Shipping	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
376	6314 Professional Development Fees	0.0%	100.0%	0.0%	0.0%	-	500	-	-		General
377	6322 Printing Expense	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
378	6324 Advertising	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
379	6325 Recruiting Expense	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
380	6327 Program Meals	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
381	6401 Donations	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
382	6410 Taxes Expense	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
383	6416 Liability Insurance	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
384	6418 Other Insurance	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
385	6425 Bad Debt Expense	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
386	9000 Clearing Account	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
387	9001 PCard Clearing Account for AP	0.0%	100.0%	0.0%	0.0%	-	-	-	-		General
388	Total Wastewater Other Expenses					\$ -	\$ 1,000	\$ -	\$ -		
389											
390	Total Wastewater Wastewater Expenditures / Expenses					\$ -	\$ 1,424,213	\$ -	\$ -		
391											
392	Shared Services Expenditures / Expenses										
393											
394	Shared Services Salaries										
395	5010 Salary	4.7%	4.1%	3.7%	87.5%	\$ 84,134	\$ 73,393	\$ 66,233	\$ 1,566,321		Salaries
396	5011 Merit Salary	4.7%	4.1%	3.7%	87.5%	-	-	-	-		None
397	5012 Overtime	4.7%	4.1%	3.7%	87.5%	1,598	1,394	1,258	29,750		Salaries
398	5014 Cell Phone Allowance	4.7%	4.1%	3.7%	87.5%	141	123	111	2,625		General
399	6405 Longevity Awards	4.7%	4.1%	3.7%	87.5%	183	159	144	3,404		General
400	Total Shared Services Salaries					\$ 86,056	\$ 75,070	\$ 67,746	\$ 1,602,100		
401											
402	Shared Services Benefits										
403	5020 FICA / Medicare	4.7%	4.1%	3.7%	87.5%	\$ 6,583	\$ 5,743	\$ 5,183	\$ 122,560		Salaries
404	5030 Health	4.7%	4.1%	3.7%	87.5%	9,089	7,929	7,155	169,217		Benefits
405	5031 Vision Insurance	4.7%	4.1%	3.7%	87.5%	119	104	94	2,217		Benefits
406	5032 Dental	4.7%	4.1%	3.7%	87.5%	576	503	454	10,728		Benefits
407	5034 Life	4.7%	4.1%	3.7%	87.5%	137	120	108	2,556		Benefits
408	5035 Disability Insurance	4.7%	4.1%	3.7%	87.5%	500	436	394	9,311		Benefits
409	5040 Workers Compensation	4.7%	4.1%	3.7%	87.5%	1,639	1,430	1,290	30,517		Benefits
410	5050 Unemployment Insurance	4.7%	4.1%	3.7%	87.5%	385	335	303	7,158		Salaries
411	5065 Education Reimbursement	4.7%	4.1%	3.7%	87.5%	235	205	185	4,375		General
412	5070 Retirement	4.7%	4.1%	3.7%	87.5%	6,373	5,560	5,017	118,654		Benefits
413	Total Shared Services Benefits					\$ 25,637	\$ 22,365	\$ 20,183	\$ 477,293		
414											

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
415	Shared Services Travel										
416	5201 Airfare	4.7%	4.1%	3.7%	87.5%	\$ 108	\$ 94	\$ 85	\$ 2,013		General
417	5202 Lodging	4.7%	4.1%	3.7%	87.5%	515	449	405	9,586		General
418	5203 Lodging Tax	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
419	5204 Cab Fare / local transportation	4.7%	4.1%	3.7%	87.5%	24	21	19	438		General
420	5205 Parking	4.7%	4.1%	3.7%	87.5%	5	4	4	88		General
421	5206 Travel Meals	4.7%	4.1%	3.7%	87.5%	91	79	72	1,693		General
422	5207 Mileage	4.7%	4.1%	3.7%	87.5%	118	103	93	2,188		General
423	Total Shared Services Travel					\$ 860	\$ 750	\$ 677	\$ 16,004		
424											
425	Shared Services Contracted Services										
426	6010 Contractual-Legal	4.7%	4.1%	3.7%	87.5%	\$ 11,515	\$ 10,045	\$ 9,065	\$ 214,375		General
427	6011 Contractual Legal - Open Records	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
428	6025 Contractual/Auditing	4.7%	4.1%	3.7%	87.5%	3,995	3,485	3,145	74,375		General
429	6030 Contractual/ Trainers- Instructors	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
430	6032 Contractual / 80-20 Programs	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
431	6040 Contractual/Network maint/dev.	4.7%	4.1%	3.7%	87.5%	6,500	5,670	5,117	121,013		General
432	6045 Contractual/Website	4.7%	4.1%	3.7%	87.5%	99	86	78	1,838		General
433	6050 Contractual/Publications Layout	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
434	6055 Security	4.7%	4.1%	3.7%	87.5%	5,809	5,068	4,573	108,150		General
435	6060 Appraisal Fees	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
436	6065 Depository Contract	4.7%	4.1%	3.7%	87.5%	4,888	4,264	3,848	91,000		General
437	6070 Maintenance Contracts	4.7%	4.1%	3.7%	87.5%	3,347	2,920	2,635	62,309		General
438	6078 Plumbing Inspections	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
439	6079 Engineering Fees	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
440	6080 Contractual/Contract Labor	4.7%	4.1%	3.7%	87.5%	3,600	3,141	2,834	67,025		General
441	6153 Water Purchases	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
442	6210 Rent Expense	4.7%	4.1%	3.7%	87.5%	85	74	67	1,575		General
443	6250 Solid Waste Service	4.7%	4.1%	3.7%	87.5%	-	-	-	-	E	General
444	6305 Utility Bill Expenses	4.7%	4.1%	3.7%	87.5%	85	74	67	1,575		General
445	6310 Fees/Dues/Subscription Expense	4.7%	4.1%	3.7%	87.5%	1,657	1,446	1,305	30,853		General
446	6311 TCEQ Regulatory Fees	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
447	6312 WW Capacity Charges	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
448	6315 Lab Fees	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
449	6321 Repair Projects	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
450	Total Shared Services Contracted Services					\$ 41,579	\$ 36,271	\$ 32,733	\$ 774,086		
451											
452	Shared Services Maintenance, Repair & Facility										
453	6212 Building Maintenance	4.7%	4.1%	3.7%	87.5%	\$ -	\$ -	\$ -	\$ -		General
454	6213 District Vehicle Repairs	4.7%	4.1%	3.7%	87.5%	280	244	221	5,215		General
455	6215 Facility Rent Expense	4.7%	4.1%	3.7%	87.5%	235	205	185	4,375		General
456	6216 Equipment Rent Expense	4.7%	4.1%	3.7%	87.5%	605	528	477	11,270		General
457	6320 Repair/Mtc/Warranty Expense	4.7%	4.1%	3.7%	87.5%	820	715	646	15,269		General
458	Total Shared Services Maintenance, Repair & Facility					\$ 1,941	\$ 1,693	\$ 1,528	\$ 36,129		
459											
460	Shared Services Equipment & Supplies										

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
461	6105 Minor Equipment	4.7%	4.1%	3.7%	87.5%	\$ 589	\$ 514	\$ 463	\$ 10,959		General
462	6110 General Office Supplies	4.7%	4.1%	3.7%	87.5%	235	205	185	4,375		General
463	6115 Materials & Supplies	4.7%	4.1%	3.7%	87.5%	1,103	962	868	20,536		General
464	6120 Chemicals	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
465	6121 Lab Supplies	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
466	6122 Uniforms	4.7%	4.1%	3.7%	87.5%	127	111	100	2,363		General
467	6124 Fuel / Oil	4.7%	4.1%	3.7%	87.5%	1,090	951	858	20,300		General
468	6130 Furniture	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
469	6135 Major Equipment	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
470	6140 Computer Supplies	4.7%	4.1%	3.7%	87.5%	140	122	110	2,599		General
471	6145 Software	4.7%	4.1%	3.7%	87.5%	3,055	2,665	2,405	56,875		General
472	6148 Copier/Laser Printer Supplies	4.7%	4.1%	3.7%	87.5%	141	123	111	2,625		General
473	6150 Business Meals	4.7%	4.1%	3.7%	87.5%	421	367	332	7,840		General
474	6154 Water Meters	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
475	6155 Building Materials	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
476	6156 Pipes and Components	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
477	6160 Training Materials	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
478	6180 T-Shirts/Pins/Etc.	4.7%	4.1%	3.7%	87.5%	456	398	359	8,488		General
479	Total Shared Services Equipment & Supplies					\$ 7,357	\$ 6,418	\$ 5,791	\$ 136,959		
480											
481	Shared Services Utilities										
482	6300 Phone/ Cable / Connectivity Exp	4.7%	4.1%	3.7%	87.5%	\$ 1,527	\$ 1,332	\$ 1,202	\$ 28,429		General
483	6304 Pager / Cell Phone	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
484	6400 Utilities Expense	4.7%	4.1%	3.7%	87.5%	320	279	252	5,950		Electricity
485	6430 Streetlights	4.7%	4.1%	3.7%	87.5%	-	-	-	-	E	General
486	Total Shared Services Utilities					\$ 1,847	\$ 1,611	\$ 1,454	\$ 34,379		
487											
488	Shared Services Other Expenses										
489	6220 Postage Expense	4.7%	4.1%	3.7%	87.5%	\$ 1,908	\$ 1,665	\$ 1,502	\$ 35,525		General
490	6222 Express Mail/Parcel	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
491	6224 Shipping	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
492	6314 Professional Development Fees	4.7%	4.1%	3.7%	87.5%	1,417	1,236	1,115	26,373		General
493	6322 Printing Expense	4.7%	4.1%	3.7%	87.5%	184	161	145	3,430		General
494	6324 Advertising	4.7%	4.1%	3.7%	87.5%	101	88	80	1,881		General
495	6325 Recruiting Expense	4.7%	4.1%	3.7%	87.5%	747	652	588	13,913		General
496	6327 Program Meals	4.7%	4.1%	3.7%	87.5%	921	804	725	17,150		General
497	6401 Donations	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
498	6410 Taxes Expense	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
499	6416 Liability Insurance	4.7%	4.1%	3.7%	87.5%	7,050	6,150	5,550	131,250		General
500	6418 Other Insurance	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
501	6425 Bad Debt Expense	4.7%	4.1%	3.7%	87.5%	47	41	37	875		General
502	9000 Clearing Account	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
503	9001 PCard Clearing Account for AP	4.7%	4.1%	3.7%	87.5%	-	-	-	-		General
504	Total Shared Services Other Expenses					\$ 12,376	\$ 10,796	\$ 9,742	\$ 230,396		
505											
506	Total Shared Services Expenditures / Expenses					\$ 177,652	\$ 154,973	\$ 139,853	\$ 3,307,346		

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Test Year

Line No.	Description	Allocation to				Test Year				Notes	Inflation Factor
		Water	Wastewater	BCWF	Other	Water	Wastewater	BCWF	Other		
507											
508											
509	Total Expenditures / Expenses					\$ 744,764	\$ 1,579,186	\$ 2,084,597	\$ 3,307,346		
510											
511											
512	Capital Outlay										
513	Water										
514	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	100.0%	0.0%	0.0%	0.0%	\$ 562,879	\$ -	\$ -	\$ -	B	Capital
515	5902 Capital Expenditure - Discrete Project Beyond R/R	100.0%	0.0%	0.0%	0.0%	196,529	-	-	-	G	None
516	Total Water Capital Outlay					\$ 759,408	\$ -	\$ -	\$ -		
517											
518	BCWF										
519	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	0.0%	0.0%	100.0%	0.0%	\$ -	\$ -	\$ 650,284	\$ -	B	Capital
520	5902 Capital Expenditure - Discrete Project Beyond R/R	0.0%	0.0%	100.0%	0.0%	-	-	20,000	-	H	One Year Exp
521	Total BCWF					\$ -	\$ -	\$ 670,284	\$ -		
522											
523	Wastewater										
524	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	0.0%	100.0%	0.0%	0.0%	\$ -	\$ 273,536	\$ -	\$ -	B	Capital
525	5902 Capital Expenditure - Discrete Project Beyond R/R	0.0%	100.0%	0.0%	0.0%	-	-	-	-		None
526	Total Wastewater Capital Outlay					\$ -	\$ 273,536	\$ -	\$ -		
527											
528	Shared Services										
529	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	4.7%	4.1%	3.7%	87.5%	\$ 7,414	\$ 6,468	\$ 5,837	\$ 138,034	B	Capital
530	5902 Capital Expenditure - Discrete Project Beyond R/R	4.7%	4.1%	3.7%	87.5%	-	-	-	-		None
531	Total Shared Services Capital Outlay					\$ 7,414	\$ 6,468	\$ 5,837	\$ 138,034		
532											
533	Total Capital Outlay					\$ 766,823	\$ 280,004	\$ 676,121	\$ 138,034		
534											
535	Debt Service										
536	Principal	24.7%	30.3%	45.0%	0.0%	\$ 110,938	\$ 136,449	\$ 202,613	\$ -	C	
537	Interest	24.7%	30.3%	45.0%	0.0%	29,274	36,006	53,465	-	C	
538						\$ 140,212	\$ 172,455	\$ 256,079	\$ -		
539											
540	Net Revenue Requirement					1,636,298	2,031,645	2,950,492	3,445,380		

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Debt Service

Line No.		Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
1	Utility System Revenue Note Series 2016					
2	Principal	\$ 465,000	\$ 475,000	\$ 490,000	\$ 500,000	\$ 515,000
3	Interest	106,910	94,680	82,188	69,301	56,151
4	Total	\$ 571,910	\$ 569,680	\$ 572,188	\$ 569,301	\$ 571,151

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
1	Revenues							
2	Water Utility Revenue							
3	4201 Water Service	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	4202 CRF - Water	None	-	-	-	-	-	-
5	4203 WW Service	None	-	-	-	-	-	-
6	4204 CRF - WW	None	-	-	-	-	-	-
7	4211 Water Connection	None	500	500	500	500	500	500
8	4213 WW Connections	None	-	-	-	-	-	-
9	4220 New Connection Fees	None	-	-	-	-	-	-
10	4230 Solid Waste Services	None	-	-	-	-	-	-
11	4240 Raw Water Sales	None	-	-	-	-	-	-
12	4245 Wholesale Water	None	-	-	-	-	-	-
13	4301 Regulatory Compliance Fee	None	-	-	-	-	-	-
14	Total Water Utility Revenue		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
15								
16	Water Investment & Other Revenue							
17	4110 Plan Review Income	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	4112 Inspection Fees	None	15,000	15,000	15,000	15,000	15,000	15,000
19	4130 Builders Fees	None	-	-	-	-	-	-
20	4401 Service Charges	None	-	-	-	-	-	-
21	4402 Donations	None	-	-	-	-	-	-
22	4403 Late Charges	None	-	-	-	-	-	-
23	4405 Interest Income	None	-	-	-	-	-	-
24	4500 Other Income	None	-	-	-	-	-	-
25	4501 Rental Income	None	-	-	-	-	-	-
26	Total Water Investment & Other Revenue		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
27								
28	Wastewater Revenue							
29	4201 Water Service	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	4202 CRF - Water	None	-	-	-	-	-	-
31	4203 WW Service	None	-	-	-	-	-	-
32	4204 CRF - WW	None	-	-	-	-	-	-
33	4211 Water Connection	None	-	-	-	-	-	-
34	4213 WW Connections	None	-	-	-	-	-	-
35	4220 New Connection Fees	None	-	-	-	-	-	-
36	4230 Solid Waste Services	None	-	-	-	-	-	-
37	4240 Raw Water Sales	None	-	-	-	-	-	-
38	4245 Wholesale Water	None	-	-	-	-	-	-
39	4301 Regulatory Compliance Fee	None	-	-	-	-	-	-
40	Total Wastewater Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41								
42								
43	Total Revenues		\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
44								
45	Expenditures / Expenses							
46								

Brushy Creek MUD
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
47	Water Expenditures / Expenses							
48	Water Salaries							
49	5010 Salary	Salaries	\$ 197,911	\$ 197,911	\$ 217,702	\$ 224,233	\$ 230,960	\$ 237,889
50	5011 Merit Salary	None	-	-	-	-	-	-
51	5012 Overtime	Salaries	10,000	10,000	11,000	11,330	11,670	12,020
52	5014 Cell Phone Allowance	General	980	980	1,009	1,040	1,071	1,103
53	6405 Longevity Awards	General	1,210	1,210	1,246	1,284	1,322	1,362
54	Total Water Salaries		\$ 210,101	\$ 210,101	\$ 230,958	\$ 237,887	\$ 245,023	\$ 252,374
55								
56	Water Benefits							
57	5020 FICA / Medicare	Salaries	\$ 16,073	\$ 16,073	\$ 17,680	\$ 18,211	\$ 18,757	\$ 19,320
58	5030 Health	Benefits	31,078	31,078	34,186	35,211	36,268	37,356
59	5031 Vision Insurance	Benefits	354	354	389	401	413	426
60	5032 Dental	Benefits	1,725	1,725	1,898	1,954	2,013	2,073
61	5034 Life	Benefits	409	409	450	463	477	492
62	5035 Disability Insurance	Benefits	1,416	1,416	1,558	1,604	1,652	1,702
63	5040 Workers Compensation	Benefits	4,116	4,116	4,528	4,663	4,803	4,947
64	5050 Unemployment Insurance	Salaries	1,065	1,065	1,172	1,207	1,243	1,280
65	5065 Education Reimbursement	None	-	-	-	-	-	-
66	5070 Retirement	Benefits	15,767	15,767	17,344	17,864	18,400	18,952
67	Total Water Benefits		\$ 72,003	\$ 72,003	\$ 79,203	\$ 81,579	\$ 84,027	\$ 86,548
68								
69	Water Travel							
70	5201 Airfare	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	5202 Lodging	General	500	500	515	530	546	563
72	5203 Lodging Tax	None	-	-	-	-	-	-
73	5204 Cab Fare / local transportation	None	-	-	-	-	-	-
74	5205 Parking	None	-	-	-	-	-	-
75	5206 Travel Meals	General	200	200	206	212	219	225
76	5207 Mileage	General	250	250	258	265	273	281
77	Total Water Travel		\$ 950	\$ 950	\$ 979	\$ 1,008	\$ 1,038	\$ 1,069
78								
79	Water Contracted Services							
80	6010 Contractual-Legal	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	6011 Contractual Legal - Open Records	None	-	-	-	-	-	-
82	6025 Contractual/Auditing	None	-	-	-	-	-	-
83	6030 Contractual/ Trainers- Instructors	None	-	-	-	-	-	-
84	6032 Contractual / 80-20 Programs	None	-	-	-	-	-	-
85	6040 Contractual/Network maint/dev.	None	-	-	-	-	-	-
86	6045 Contractual/Website	None	-	-	-	-	-	-
87	6050 Contractual/Publications Layout	None	-	-	-	-	-	-
88	6055 Security	None	-	-	-	-	-	-
89	6060 Appraisal Fees	None	-	-	-	-	-	-
90	6065 Depository Contract	None	-	-	-	-	-	-
91	6070 Maintenance Contracts	None	6,800	6,800	6,800	6,800	6,800	6,800
92	6078 Plumbing Inspections	General	7,000	7,000	7,210	7,426	7,649	7,879

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
93	6079 Engineering Fees	General	148,028	148,028	152,469	157,043	161,754	166,607	
94	6080 Contractual/Contract Labor	General	17,000	17,000	17,510	18,035	18,576	19,134	
95	6153 Water Purchases	None	-	-	-	-	-	-	
96	6210 Rent Expense	None	-	-	-	-	-	-	
97	6250 Solid Waste Service	None	-	-	-	-	-	-	
98	6305 Utility Bill Expenses	None	2,800	2,800	2,800	2,800	2,800	2,800	
99	6310 Fees/Dues/Subscription Expense	General	750	750	773	796	820	844	
100	6311 TCEQ Regulatory Fees	None	-	-	-	-	-	-	
101	6312 WW Capacity Charges	None	-	-	-	-	-	-	
102	6315 Lab Fees	None	-	-	-	-	-	-	
103	6321 Repair Projects	None	-	-	-	-	-	-	
104	Total Water Contracted Services		\$ 182,378	\$ 182,378	\$ 187,562	\$ 192,900	\$ 198,399	\$ 204,063	
105									
106	Water Maintenance, Repair & Facility Total								
107	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	6213 District Vehicle Repairs	General	7,500	7,500	7,725	7,957	8,195	8,441	
109	6215 Facility Rent Expense	General	-	-	-	-	-	-	
110	6216 Equipment Rent Expense	General	1,200	1,200	1,236	1,273	1,311	1,351	
111	6320 Repair/Mtc/Warranty Expense	General	5,000	5,000	5,150	5,305	5,464	5,628	
112	Total Water Maintenance, Repair & Facility Total		\$ 13,700	\$ 13,700	\$ 14,111	\$ 14,534	\$ 14,970	\$ 15,419	
113									
114	Water Equipment & Supplies Total								
115	6105 Minor Equipment	General	\$ 6,500	\$ 6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	
116	6110 General Office Supplies	General	200	200	206	212	219	225	
117	6115 Materials & Supplies	General	10,000	10,000	10,300	10,609	10,927	11,255	
118	6120 Chemicals	General	300	300	309	318	328	338	
119	6121 Lab Supplies	General	-	-	-	-	-	-	
120	6122 Uniforms	General	1,500	1,500	1,545	1,591	1,639	1,688	
121	6124 Fuel / Oil	General	29,000	29,000	29,870	30,766	31,689	32,640	
122	6130 Furniture	General	1,500	1,500	1,545	1,591	1,639	1,688	
123	6135 Major Equipment	General	-	-	-	-	-	-	
124	6140 Computer Supplies	General	150	150	155	159	164	169	
125	6145 Software	General	-	-	-	-	-	-	
126	6148 Copier/Laser Printer Supplies	General	200	200	206	212	219	225	
127	6150 Business Meals	General	600	600	618	637	656	675	
128	6154 Water Meters	General	20,000	20,000	20,600	21,218	21,855	22,510	
129	6155 Building Materials	General	-	-	-	-	-	-	
130	6156 Pipes and Components	General	7,500	7,500	7,725	7,957	8,195	8,441	
131	6160 Training Materials	General	-	-	-	-	-	-	
132	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-	
133	Total Water Equipment & Supplies Total		\$ 77,450	\$ 77,450	\$ 79,774	\$ 82,167	\$ 84,632	\$ 87,171	
134									
135	Water Utilities								
136	6300 Phone/ Cable / Connectivity Exp	General	\$ 4,080	\$ 4,080	\$ 4,202	\$ 4,328	\$ 4,458	\$ 4,592	
137	6304 Pager / Cell Phone	General	-	-	-	-	-	-	
138	6400 Utilities Expense	Electricity	2,400	2,400	2,496	2,571	2,648	2,727	

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
139	6430 Streetlights	None	-	-	-	-	-	-
140	Total Water Utilities		\$ 6,480	\$ 6,480	\$ 6,698	\$ 6,899	\$ 7,106	\$ 7,320
141								
142	Water Other Expenses							
143	6220 Postage Expense	General	\$ 300	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338
144	6222 Express Mail/Parcel	General	-	-	-	-	-	-
145	6224 Shipping	General	-	-	-	-	-	-
146	6314 Professional Development Fees	General	1,750	1,750	1,803	1,857	1,912	1,970
147	6322 Printing Expense	General	2,000	2,000	2,060	2,122	2,185	2,251
148	6324 Advertising	General	-	-	-	-	-	-
149	6325 Recruiting Expense	General	-	-	-	-	-	-
150	6327 Program Meals	General	-	-	-	-	-	-
151	6401 Donations	General	-	-	-	-	-	-
152	6410 Taxes Expense	General	-	-	-	-	-	-
153	6416 Liability Insurance	General	-	-	-	-	-	-
154	6418 Other Insurance	General	-	-	-	-	-	-
155	6425 Bad Debt Expense	General	-	-	-	-	-	-
156	9000 Clearing Account	General	-	-	-	-	-	-
157	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
158	Total Water Other Expenses		\$ 4,050	\$ 4,050	\$ 4,172	\$ 4,297	\$ 4,426	\$ 4,558
159								
160	Total Water Water Expenditures / Expenses		\$ 567,112	\$ 567,112	\$ 603,456	\$ 621,271	\$ 639,621	\$ 658,522
161								
162	Brushy Creek Water Facility (BCWF) Expenditures / Expenses							
163	BCWF Salaries							
164	5010 Salary	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	5011 Merit Salary	None	-	-	-	-	-	-
166	5012 Overtime	Salaries	-	-	-	-	-	-
167	5014 Cell Phone Allowance	General	-	-	-	-	-	-
168	6405 Longevity Awards	General	-	-	-	-	-	-
169	Total BCWF Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170								
171	BCWF Benefits							
172	5020 FICA / Medicare	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	5030 Health	Benefits	-	-	-	-	-	-
174	5031 Vision Insurance	Benefits	-	-	-	-	-	-
175	5032 Dental	Benefits	-	-	-	-	-	-
176	5034 Life	Benefits	-	-	-	-	-	-
177	5035 Disability Insurance	Benefits	-	-	-	-	-	-
178	5040 Workers Compensation	Benefits	-	-	-	-	-	-
179	5050 Unemployment Insurance	Salaries	-	-	-	-	-	-
180	5065 Education Reimbursement	None	-	-	-	-	-	-
181	5070 Retirement	Benefits	-	-	-	-	-	-
182	Total BCWF Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183								
184	BCWF Travel							

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
185	5201 Airfare	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	5202 Lodging	General	-	-	-	-	-	-
187	5203 Lodging Tax	General	-	-	-	-	-	-
188	5204 Cab Fare / local transportation	General	-	-	-	-	-	-
189	5205 Parking	General	-	-	-	-	-	-
190	5206 Travel Meals	General	-	-	-	-	-	-
191	5207 Mileage	General	-	-	-	-	-	-
192	Total BCWF Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193								
194	BCWF Contracted Services							
195	6010 Contractual-Legal	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-
197	6025 Contractual/Auditing	General	-	-	-	-	-	-
198	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-
199	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-
200	6040 Contractual/Network maint/dev.	General	-	-	-	-	-	-
201	6045 Contractual/Website	General	-	-	-	-	-	-
202	6050 Contractual/Publications Layou	General	-	-	-	-	-	-
203	6055 Security	General	-	-	-	-	-	-
204	6060 Appraisal Fees	General	-	-	-	-	-	-
205	6065 Depository Contract	General	-	-	-	-	-	-
206	6070 Maintenance Contracts	General	-	-	-	-	-	-
207	6078 Plumbing Inspections	General	-	-	-	-	-	-
208	6079 Engineering Fees	General	-	-	-	-	-	-
209	6080 Contractual/Contract Labor	General	-	-	-	-	-	-
210	6153 Water Purchases	BRA Rate	-	-	-	-	-	-
211	6210 Rent Expense	General	-	-	-	-	-	-
212	6250 Solid Waste Service	General	-	-	-	-	-	-
213	6305 Utility Bill Expenses	General	-	-	-	-	-	-
214	6310 Fees/Dues/Subscription Expense	General	-	-	-	-	-	-
215	6311 TCEQ Regulatory Fees	General	-	-	-	-	-	-
216	6312 WW Capacity Charges	General	-	-	-	-	-	-
217	6315 Lab Fees	General	-	-	-	-	-	-
218	6321 Repair Projects	General	-	-	-	-	-	-
219	Total BCWF Contracted Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220								
221	BCWF Maintenance, Repair & Facility							
222	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	6213 District Vehicle Repairs	General	-	-	-	-	-	-
224	6215 Facility Rent Expense	General	-	-	-	-	-	-
225	6216 Equipment Rent Expense	General	-	-	-	-	-	-
226	6320 Repair/Mtc/Warranty Expense	General	-	-	-	-	-	-
227	Total BCWF Maintenance, Repair & Facility		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
228								
229	BCWF Equipment & Supplies							
230	6105 Minor Equipment	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
231	6110 General Office Supplies	General	-	-	-	-	-	-
232	6115 Materials & Supplies	General	-	-	-	-	-	-
233	6120 Chemicals	General	-	-	-	-	-	-
234	6121 Lab Supplies	General	-	-	-	-	-	-
235	6122 Uniforms	General	-	-	-	-	-	-
236	6124 Fuel / Oil	General	-	-	-	-	-	-
237	6130 Furniture	General	-	-	-	-	-	-
238	6135 Major Equipment	General	-	-	-	-	-	-
239	6140 Computer Supplies	General	-	-	-	-	-	-
240	6145 Software	General	-	-	-	-	-	-
241	6148 Copier/Laser Printer Supplies	General	-	-	-	-	-	-
242	6150 Business Meals	General	-	-	-	-	-	-
243	6154 Water Meters	General	-	-	-	-	-	-
244	6155 Building Materials	General	-	-	-	-	-	-
245	6156 Pipes and Components	General	-	-	-	-	-	-
246	6160 Training Materials	General	-	-	-	-	-	-
247	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-
248	Total BCWF Equipment & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
249								
250	BCWF Utilities							
251	6300 Phone/ Cable / Connectivity Exp	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252	6304 Pager / Cell Phone	General	-	-	-	-	-	-
253	6400 Utilities Expense	Electricity	-	-	-	-	-	-
254	6430 Streetlights	None	-	-	-	-	-	-
255	Total BCWF Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256								
257	BCWF Other Expenses							
258	6220 Postage Expense	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
259	6222 Express Mail/Parcel	General	-	-	-	-	-	-
260	6224 Shipping	General	-	-	-	-	-	-
261	6314 Professional Development Fees	General	-	-	-	-	-	-
262	6322 Printing Expense	General	-	-	-	-	-	-
263	6324 Advertising	General	-	-	-	-	-	-
264	6325 Recruiting Expense	General	-	-	-	-	-	-
265	6327 Program Meals	General	-	-	-	-	-	-
266	6401 Donations	General	-	-	-	-	-	-
267	6410 Taxes Expense	General	-	-	-	-	-	-
268	6416 Liability Insurance	General	-	-	-	-	-	-
269	6418 Other Insurance	General	-	-	-	-	-	-
270	6425 Bad Debt Expense	General	-	-	-	-	-	-
271	9000 Clearing Account	General	-	-	-	-	-	-
272	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
273	Total BCWF Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274								
275	Total Brushy Creek Water Facility (BCWF) Expenditures / Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276								

Brushy Creek MUD
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
277	Wastewater Expenditures / Expenses							
278	Wastewater Salaries							
279	5010 Salary	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	5011 Merit Salary	None	-	-	-	-	-	-
281	5012 Overtime	Salaries	-	-	-	-	-	-
282	5014 Cell Phone Allowance	General	-	-	-	-	-	-
283	6405 Longevity Awards	General	-	-	-	-	-	-
284	Total Wastewater Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285								
286	Wastewater Benefits							
287	5020 FICA / Medicare	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288	5030 Health	Benefits	-	-	-	-	-	-
289	5031 Vision Insurance	Benefits	-	-	-	-	-	-
290	5032 Dental	Benefits	-	-	-	-	-	-
291	5034 Life	Benefits	-	-	-	-	-	-
292	5035 Disability Insurance	Benefits	-	-	-	-	-	-
293	5040 Workers Compensation	Benefits	-	-	-	-	-	-
294	5050 Unemployment Insurance	Salaries	-	-	-	-	-	-
295	5065 Education Reimbursement	None	-	-	-	-	-	-
296	5070 Retirement	Benefits	-	-	-	-	-	-
297	Total Wastewater Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298								
299	Wastewater Travel							
300	5201 Airfare	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	5202 Lodging	General	-	-	-	-	-	-
302	5203 Lodging Tax	General	-	-	-	-	-	-
303	5204 Cab Fare / local transportation	General	-	-	-	-	-	-
304	5205 Parking	General	-	-	-	-	-	-
305	5206 Travel Meals	General	-	-	-	-	-	-
306	5207 Mileage	General	-	-	-	-	-	-
307	Total Wastewater Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308								
309	Wastewater Contracted Services							
310	6010 Contractual-Legal	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-
312	6025 Contractual/Auditing	General	-	-	-	-	-	-
313	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-
314	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-
315	6040 Contractual/Network maint/dev.	General	-	-	-	-	-	-
316	6045 Contractual/Website	General	-	-	-	-	-	-
317	6050 Contractual/Publications Layou	General	-	-	-	-	-	-
318	6055 Security	General	-	-	-	-	-	-
319	6060 Appraisal Fees	General	-	-	-	-	-	-
320	6065 Depository Contract	General	-	-	-	-	-	-
321	6070 Maintenance Contracts	General	-	-	-	-	-	-
322	6078 Plumbing Inspections	General	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
323	6079 Engineering Fees	General	-	-	-	-	-	-
324	6080 Contractual/Contract Labor	General	-	-	-	-	-	-
325	6153 Water Purchases	General	-	-	-	-	-	-
326	6210 Rent Expense	General	-	-	-	-	-	-
327	6250 Solid Waste Service	General	-	-	-	-	-	-
328	6305 Utility Bill Expenses	General	-	-	-	-	-	-
329	6310 Fees/Dues/Subscription Expense	General	-	-	-	-	-	-
330	6311 TCEQ Regulatory Fees	General	-	-	-	-	-	-
331	6312 WW Capacity Charges	RR WW	-	-	-	-	-	-
332	6315 Lab Fees	General	-	-	-	-	-	-
333	6321 Repair Projects	General	-	-	-	-	-	-
334	Total Wastewater Contracted Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335								
336	Wastewater Maintenance, Repair & Facility							
337	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	6213 District Vehicle Repairs	General	-	-	-	-	-	-
339	6215 Facility Rent Expense	General	-	-	-	-	-	-
340	6216 Equipment Rent Expense	General	-	-	-	-	-	-
341	6320 Repair/Mtc/Warranty Expense	General	-	-	-	-	-	-
342	Total Wastewater Maintenance, Repair & Facility		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
343								
344	Wastewater Equipment & Supplies							
345	6105 Minor Equipment	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346	6110 General Office Supplies	General	-	-	-	-	-	-
347	6115 Materials & Supplies	General	-	-	-	-	-	-
348	6120 Chemicals	General	-	-	-	-	-	-
349	6121 Lab Supplies	General	-	-	-	-	-	-
350	6122 Uniforms	General	-	-	-	-	-	-
351	6124 Fuel / Oil	General	-	-	-	-	-	-
352	6130 Furniture	General	-	-	-	-	-	-
353	6135 Major Equipment	General	-	-	-	-	-	-
354	6140 Computer Supplies	General	-	-	-	-	-	-
355	6145 Software	General	-	-	-	-	-	-
356	6148 Copier/Laser Printer Supplies	General	-	-	-	-	-	-
357	6150 Business Meals	General	-	-	-	-	-	-
358	6154 Water Meters	General	-	-	-	-	-	-
359	6155 Building Materials	General	-	-	-	-	-	-
360	6156 Pipes and Components	General	-	-	-	-	-	-
361	6160 Training Materials	General	-	-	-	-	-	-
362	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-
363	Total Wastewater Equipment & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
364								
365	Wastewater Utilities							
366	6300 Phone/ Cable / Connectivity Exp	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
367	6304 Pager / Cell Phone	General	-	-	-	-	-	-
368	6400 Utilities Expense	Electricity	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
369	6430 Streetlights	General	-	-	-	-	-	-
370	Total Wastewater Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371								
372	Wastewater Other Expenses							
373	6220 Postage Expense	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
374	6222 Express Mail/Parcel	General	-	-	-	-	-	-
375	6224 Shipping	General	-	-	-	-	-	-
376	6314 Professional Development Fees	General	-	-	-	-	-	-
377	6322 Printing Expense	General	-	-	-	-	-	-
378	6324 Advertising	General	-	-	-	-	-	-
379	6325 Recruiting Expense	General	-	-	-	-	-	-
380	6327 Program Meals	General	-	-	-	-	-	-
381	6401 Donations	General	-	-	-	-	-	-
382	6410 Taxes Expense	General	-	-	-	-	-	-
383	6416 Liability Insurance	General	-	-	-	-	-	-
384	6418 Other Insurance	General	-	-	-	-	-	-
385	6425 Bad Debt Expense	General	-	-	-	-	-	-
386	9000 Clearing Account	General	-	-	-	-	-	-
387	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
388	Total Wastewater Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
389								
390	Total Wastewater Wastewater Expenditures / Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391								
392	Shared Services Expenditures / Expenses							
393								
394	Shared Services Salaries							
395	5010 Salary	Salaries	\$ 84,134	\$ 84,134	\$ 92,547	\$ 95,324	\$ 98,183	\$ 101,129
396	5011 Merit Salary	None	-	-	-	-	-	-
397	5012 Overtime	Salaries	1,598	1,598	1,758	1,811	1,865	1,921
398	5014 Cell Phone Allowance	General	141	141	145	150	154	159
399	6405 Longevity Awards	General	183	183	188	194	200	206
400	Total Shared Services Salaries		\$ 86,056	\$ 86,056	\$ 94,639	\$ 97,478	\$ 100,402	\$ 103,414
401								
402	Shared Services Benefits							
403	5020 FICA / Medicare	Salaries	\$ 6,583	\$ 6,583	\$ 7,242	\$ 7,459	\$ 7,683	\$ 7,913
404	5030 Health	Benefits	9,089	9,089	9,998	10,298	10,607	10,925
405	5031 Vision Insurance	Benefits	119	119	131	135	139	143
406	5032 Dental	Benefits	576	576	634	653	672	693
407	5034 Life	Benefits	137	137	151	156	160	165
408	5035 Disability Insurance	Benefits	500	500	550	567	584	601
409	5040 Workers Compensation	Benefits	1,639	1,639	1,803	1,857	1,913	1,970
410	5050 Unemployment Insurance	Salaries	385	385	423	436	449	462
411	5065 Education Reimbursement	General	235	235	242	249	257	264
412	5070 Retirement	Benefits	6,373	6,373	7,011	7,221	7,438	7,661
413	Total Shared Services Benefits		\$ 25,637	\$ 25,637	\$ 28,185	\$ 29,030	\$ 29,901	\$ 30,798
414								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
415	Shared Services Travel								
416	5201 Airfare	General	\$ 108	\$ 108	\$ 111	\$ 115	\$ 118	\$ 122	
417	5202 Lodging	General	515	515	530	546	563	580	
418	5203 Lodging Tax	General	-	-	-	-	-	-	
419	5204 Cab Fare / local transportation	General	24	24	24	25	26	26	
420	5205 Parking	General	5	5	5	5	5	5	
421	5206 Travel Meals	General	91	91	94	96	99	102	
422	5207 Mileage	General	118	118	121	125	128	132	
423	Total Shared Services Travel		\$ 860	\$ 860	\$ 885	\$ 912	\$ 939	\$ 968	
424									
425	Shared Services Contracted Services								
426	6010 Contractual-Legal	General	\$ 11,515	\$ 11,515	\$ 11,860	\$ 12,216	\$ 12,583	\$ 12,960	
427	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-	
428	6025 Contractual/Auditing	General	3,995	3,995	4,115	4,238	4,365	4,496	
429	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-	
430	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-	
431	6040 Contractual/Network maint/dev.	General	6,500	6,500	6,695	6,896	7,103	7,316	
432	6045 Contractual/Website	General	99	99	102	105	108	111	
433	6050 Contractual/Publications Layout	General	-	-	-	-	-	-	
434	6055 Security	General	5,809	5,809	5,983	6,163	6,348	6,538	
435	6060 Appraisal Fees	General	-	-	-	-	-	-	
436	6065 Depository Contract	General	4,888	4,888	5,035	5,186	5,341	5,501	
437	6070 Maintenance Contracts	General	3,347	3,347	3,447	3,551	3,657	3,767	
438	6078 Plumbing Inspections	General	-	-	-	-	-	-	
439	6079 Engineering Fees	General	-	-	-	-	-	-	
440	6080 Contractual/Contract Labor	General	3,600	3,600	3,708	3,819	3,934	4,052	
441	6153 Water Purchases	General	-	-	-	-	-	-	
442	6210 Rent Expense	General	85	85	87	90	92	95	
443	6250 Solid Waste Service	General	-	-	-	-	-	-	
444	6305 Utility Bill Expenses	General	85	85	87	90	92	95	
445	6310 Fees/Dues/Subscription Expense	General	1,657	1,657	1,707	1,758	1,811	1,865	
446	6311 TCEQ Regulatory Fees	General	-	-	-	-	-	-	
447	6312 WW Capacity Charges	General	-	-	-	-	-	-	
448	6315 Lab Fees	General	-	-	-	-	-	-	
449	6321 Repair Projects	General	-	-	-	-	-	-	
450	Total Shared Services Contracted Services		\$ 41,579	\$ 41,579	\$ 42,827	\$ 44,112	\$ 45,435	\$ 46,798	
451									
452	Shared Services Maintenance, Repair & Facility								
453	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454	6213 District Vehicle Repairs	General	280	280	289	297	306	315	
455	6215 Facility Rent Expense	General	235	235	242	249	257	264	
456	6216 Equipment Rent Expense	General	605	605	624	642	661	681	
457	6320 Repair/Mtc/Warranty Expense	General	820	820	845	870	896	923	
458	Total Shared Services Maintenance, Repair & Facility		\$ 1,941	\$ 1,941	\$ 1,999	\$ 2,059	\$ 2,121	\$ 2,184	
459									
460	Shared Services Equipment & Supplies								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
461	6105 Minor Equipment	General	\$ 589	\$ 589	\$ 606	\$ 625	\$ 643	\$ 663
462	6110 General Office Supplies	General	235	235	242	249	257	264
463	6115 Materials & Supplies	General	1,103	1,103	1,136	1,170	1,205	1,242
464	6120 Chemicals	General	-	-	-	-	-	-
465	6121 Lab Supplies	General	-	-	-	-	-	-
466	6122 Uniforms	General	127	127	131	135	139	143
467	6124 Fuel / Oil	General	1,090	1,090	1,123	1,157	1,192	1,227
468	6130 Furniture	General	-	-	-	-	-	-
469	6135 Major Equipment	General	-	-	-	-	-	-
470	6140 Computer Supplies	General	140	140	144	148	153	157
471	6145 Software	General	3,055	3,055	3,147	3,241	3,338	3,438
472	6148 Copier/Laser Printer Supplies	General	141	141	145	150	154	159
473	6150 Business Meals	General	421	421	434	447	460	474
474	6154 Water Meters	General	-	-	-	-	-	-
475	6155 Building Materials	General	-	-	-	-	-	-
476	6156 Pipes and Components	General	-	-	-	-	-	-
477	6160 Training Materials	General	-	-	-	-	-	-
478	6180 T-Shirts/Pins/Etc.	General	456	456	470	484	498	513
479	Total Shared Services Equipment & Supplies		\$ 7,357	\$ 7,357	\$ 7,577	\$ 7,805	\$ 8,039	\$ 8,280
480								
481	Shared Services Utilities							
482	6300 Phone/ Cable / Connectivity Exp	General	\$ 1,527	\$ 1,527	\$ 1,573	\$ 1,620	\$ 1,669	\$ 1,719
483	6304 Pager / Cell Phone	General	-	-	-	-	-	-
484	6400 Utilities Expense	Electricity	320	320	332	342	353	363
485	6430 Streetlights	General	-	-	-	-	-	-
486	Total Shared Services Utilities		\$ 1,847	\$ 1,847	\$ 1,905	\$ 1,962	\$ 2,021	\$ 2,082
487								
488	Shared Services Other Expenses							
489	6220 Postage Expense	General	\$ 1,908	\$ 1,908	\$ 1,965	\$ 2,024	\$ 2,085	\$ 2,148
490	6222 Express Mail/Parcel	General	-	-	-	-	-	-
491	6224 Shipping	General	-	-	-	-	-	-
492	6314 Professional Development Fees	General	1,417	1,417	1,459	1,503	1,548	1,594
493	6322 Printing Expense	General	184	184	190	195	201	207
494	6324 Advertising	General	101	101	104	107	110	114
495	6325 Recruiting Expense	General	747	747	770	793	817	841
496	6327 Program Meals	General	921	921	949	977	1,007	1,037
497	6401 Donations	General	-	-	-	-	-	-
498	6410 Taxes Expense	General	-	-	-	-	-	-
499	6416 Liability Insurance	General	7,050	7,050	7,262	7,479	7,704	7,935
500	6418 Other Insurance	General	-	-	-	-	-	-
501	6425 Bad Debt Expense	General	47	47	48	50	51	53
502	9000 Clearing Account	General	-	-	-	-	-	-
503	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
504	Total Shared Services Other Expenses		\$ 12,376	\$ 12,376	\$ 12,747	\$ 13,129	\$ 13,523	\$ 13,929
505								
506	Total Shared Services Expenditures / Expenses		\$ 177,652	\$ 177,652	\$ 190,764	\$ 196,487	\$ 202,381	\$ 208,453

Brushy Creek MUD
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
507								
508								
509	Total Expenditures / Expenses		\$ 744,764	\$ 744,764	\$ 794,219	\$ 817,758	\$ 842,003	\$ 866,975
510								
511								
512	Capital Outlay							
513	Water							
514	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ 562,879	\$ 562,879	\$ 591,023	\$ 608,754	\$ 627,017	\$ 645,827
515	5902 Capital Expenditure - Discrete Project Beyond R/R	None	196,529	196,529	196,529	196,529	196,529	196,529
516	Total Water Capital Outlay		\$ 759,408	\$ 759,408	\$ 787,552	\$ 805,283	\$ 823,546	\$ 842,356
517								
518	BCWF							
519	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520	5902 Capital Expenditure - Discrete Project Beyond R/R	One Year	-	-	-	-	-	-
521	Total BCWF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522								
523	Wastewater							
524	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
525	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
526	Total Wastewater Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
527								
528	Shared Services							
529	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ 7,414	\$ 7,414	\$ 7,785	\$ 8,019	\$ 8,259	\$ 8,507
530	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
531	Total Shared Services Capital Outlay		\$ 7,414	\$ 7,414	\$ 7,785	\$ 8,019	\$ 8,259	\$ 8,507
532								
533	Total Capital Outlay		\$ 766,823	\$ 766,823	\$ 795,337	\$ 813,302	\$ 831,805	\$ 850,863
534								
535	Debt Service							
536	Principal		\$ 110,938	\$ 114,636	\$ 117,101	\$ 120,799	\$ 123,264	\$ 126,962
537	Interest		29,274	26,356	23,341	20,262	17,085	13,843
538			\$ 140,212	\$ 140,992	\$ 140,442	\$ 141,060	\$ 140,349	\$ 140,805
539								
540	Net Revenue Requirement		1,636,298	1,637,079	1,714,499	1,756,620	1,798,656	1,843,143

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
1	Revenues							
2	Water Utility Revenue							
3	4201 Water Service	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	4202 CRF - Water	None	-	-	-	-	-	-
5	4203 WW Service	None	-	-	-	-	-	-
6	4204 CRF - WW	None	-	-	-	-	-	-
7	4211 Water Connection	None	-	-	-	-	-	-
8	4213 WW Connections	None	-	-	-	-	-	-
9	4220 New Connection Fees	None	-	-	-	-	-	-
10	4230 Solid Waste Services	None	-	-	-	-	-	-
11	4240 Raw Water Sales	None	66,305	66,305	66,305	66,305	66,305	66,305
12	4245 Wholesale Water	None	-	-	-	-	-	-
13	4301 Regulatory Compliance Fee	None	-	-	-	-	-	-
14	Total Water Utility Revenue		\$ 66,305	\$ 66,305	\$ 66,305	\$ 66,305	\$ 66,305	\$ 66,305
15								
16	Water Investment & Other Revenue							
17	4110 Plan Review Income	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	4112 Inspection Fees	None	-	-	-	-	-	-
19	4130 Builders Fees	None	-	-	-	-	-	-
20	4401 Service Charges	None	-	-	-	-	-	-
21	4402 Donations	None	-	-	-	-	-	-
22	4403 Late Charges	None	-	-	-	-	-	-
23	4405 Interest Income	None	-	-	-	-	-	-
24	4500 Other Income	None	-	-	-	-	-	-
25	4501 Rental Income	None	-	-	-	-	-	-
26	Total Water Investment & Other Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27								
28	Wastewater Revenue							
29	4201 Water Service	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	4202 CRF - Water	None	-	-	-	-	-	-
31	4203 WW Service	None	-	-	-	-	-	-
32	4204 CRF - WW	None	-	-	-	-	-	-
33	4211 Water Connection	None	-	-	-	-	-	-
34	4213 WW Connections	None	-	-	-	-	-	-
35	4220 New Connection Fees	None	-	-	-	-	-	-
36	4230 Solid Waste Services	None	-	-	-	-	-	-
37	4240 Raw Water Sales	None	-	-	-	-	-	-
38	4245 Wholesale Water	None	-	-	-	-	-	-
39	4301 Regulatory Compliance Fee	None	-	-	-	-	-	-
40	Total Wastewater Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41								
42								
43	Total Revenues		\$ 66,305	\$ 66,305	\$ 66,305	\$ 66,305	\$ 66,305	\$ 66,305
44								
45	Expenditures / Expenses							
46								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
47	Water Expenditures / Expenses							
48	Water Salaries							
49	5010 Salary	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	5011 Merit Salary	None	-	-	-	-	-	-
51	5012 Overtime	Salaries	-	-	-	-	-	-
52	5014 Cell Phone Allowance	General	-	-	-	-	-	-
53	6405 Longevity Awards	General	-	-	-	-	-	-
54	Total Water Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55								
56	Water Benefits							
57	5020 FICA / Medicare	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	5030 Health	Benefits	-	-	-	-	-	-
59	5031 Vision Insurance	Benefits	-	-	-	-	-	-
60	5032 Dental	Benefits	-	-	-	-	-	-
61	5034 Life	Benefits	-	-	-	-	-	-
62	5035 Disability Insurance	Benefits	-	-	-	-	-	-
63	5040 Workers Compensation	Benefits	-	-	-	-	-	-
64	5050 Unemployment Insurance	Salaries	-	-	-	-	-	-
65	5065 Education Reimbursement	None	-	-	-	-	-	-
66	5070 Retirement	Benefits	-	-	-	-	-	-
67	Total Water Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68								
69	Water Travel							
70	5201 Airfare	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	5202 Lodging	General	-	-	-	-	-	-
72	5203 Lodging Tax	None	-	-	-	-	-	-
73	5204 Cab Fare / local transportation	None	-	-	-	-	-	-
74	5205 Parking	None	-	-	-	-	-	-
75	5206 Travel Meals	General	-	-	-	-	-	-
76	5207 Mileage	General	-	-	-	-	-	-
77	Total Water Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78								
79	Water Contracted Services							
80	6010 Contractual-Legal	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	6011 Contractual Legal - Open Records	None	-	-	-	-	-	-
82	6025 Contractual/Auditing	None	-	-	-	-	-	-
83	6030 Contractual/ Trainers- Instructors	None	-	-	-	-	-	-
84	6032 Contractual / 80-20 Programs	None	-	-	-	-	-	-
85	6040 Contractual/Network maint/dev.	None	-	-	-	-	-	-
86	6045 Contractual/Website	None	-	-	-	-	-	-
87	6050 Contractual/Publications Layou	None	-	-	-	-	-	-
88	6055 Security	None	-	-	-	-	-	-
89	6060 Appraisal Fees	None	-	-	-	-	-	-
90	6065 Depository Contract	None	-	-	-	-	-	-
91	6070 Maintenance Contracts	None	-	-	-	-	-	-
92	6078 Plumbing Inspections	General	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
93	6079 Engineering Fees	General	-	-	-	-	-	-
94	6080 Contractual/Contract Labor	General	-	-	-	-	-	-
95	6153 Water Purchases	None	-	-	-	-	-	-
96	6210 Rent Expense	None	-	-	-	-	-	-
97	6250 Solid Waste Service	None	-	-	-	-	-	-
98	6305 Utility Bill Expenses	None	-	-	-	-	-	-
99	6310 Fees/Dues/Subscription Expense	General	-	-	-	-	-	-
100	6311 TCEQ Regulatory Fees	None	-	-	-	-	-	-
101	6312 WW Capacity Charges	None	-	-	-	-	-	-
102	6315 Lab Fees	None	-	-	-	-	-	-
103	6321 Repair Projects	None	-	-	-	-	-	-
104	Total Water Contracted Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105								
106	Water Maintenance, Repair & Facility Total							
107	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	6213 District Vehicle Repairs	General	-	-	-	-	-	-
109	6215 Facility Rent Expense	General	-	-	-	-	-	-
110	6216 Equipment Rent Expense	General	-	-	-	-	-	-
111	6320 Repair/Mtc/Warranty Expense	General	-	-	-	-	-	-
112	Total Water Maintenance, Repair & Facility Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113								
114	Water Equipment & Supplies Total							
115	6105 Minor Equipment	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	6110 General Office Supplies	General	-	-	-	-	-	-
117	6115 Materials & Supplies	General	-	-	-	-	-	-
118	6120 Chemicals	General	-	-	-	-	-	-
119	6121 Lab Supplies	General	-	-	-	-	-	-
120	6122 Uniforms	General	-	-	-	-	-	-
121	6124 Fuel / Oil	General	-	-	-	-	-	-
122	6130 Furniture	General	-	-	-	-	-	-
123	6135 Major Equipment	General	-	-	-	-	-	-
124	6140 Computer Supplies	General	-	-	-	-	-	-
125	6145 Software	General	-	-	-	-	-	-
126	6148 Copier/Laser Printer Supplies	General	-	-	-	-	-	-
127	6150 Business Meals	General	-	-	-	-	-	-
128	6154 Water Meters	General	-	-	-	-	-	-
129	6155 Building Materials	General	-	-	-	-	-	-
130	6156 Pipes and Components	General	-	-	-	-	-	-
131	6160 Training Materials	General	-	-	-	-	-	-
132	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-
133	Total Water Equipment & Supplies Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134								
135	Water Utilities							
136	6300 Phone/ Cable / Connectivity Exp	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	6304 Pager / Cell Phone	General	-	-	-	-	-	-
138	6400 Utilities Expense	Electricity	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
139	6430 Streetlights	None	-	-	-	-	-	-
140	Total Water Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141								
142	Water Other Expenses							
143	6220 Postage Expense	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	6222 Express Mail/Parcel	General	-	-	-	-	-	-
145	6224 Shipping	General	-	-	-	-	-	-
146	6314 Professional Development Fees	General	-	-	-	-	-	-
147	6322 Printing Expense	General	-	-	-	-	-	-
148	6324 Advertising	General	-	-	-	-	-	-
149	6325 Recruiting Expense	General	-	-	-	-	-	-
150	6327 Program Meals	General	-	-	-	-	-	-
151	6401 Donations	General	-	-	-	-	-	-
152	6410 Taxes Expense	General	-	-	-	-	-	-
153	6416 Liability Insurance	General	-	-	-	-	-	-
154	6418 Other Insurance	General	-	-	-	-	-	-
155	6425 Bad Debt Expense	General	-	-	-	-	-	-
156	9000 Clearing Account	General	-	-	-	-	-	-
157	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
158	Total Water Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159								
160	Total Water Water Expenditures / Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161								
162	Brushy Creek Water Facility (BCWF) Expenditures / Expenses							
163	BCWF Salaries							
164	5010 Salary	Salaries	\$ 333,060	\$ 333,060	\$ 366,366	\$ 377,357	\$ 388,678	\$ 400,338
165	5011 Merit Salary	None	-	-	-	-	-	-
166	5012 Overtime	Salaries	5,050	5,050	5,555	5,722	5,893	6,070
167	5014 Cell Phone Allowance	General	1,580	1,580	1,627	1,676	1,727	1,778
168	6405 Longevity Awards	General	2,440	2,440	2,513	2,589	2,666	2,746
169	Total BCWF Salaries		\$ 342,130	\$ 342,130	\$ 376,062	\$ 387,343	\$ 398,964	\$ 410,933
170								
171	BCWF Benefits							
172	5020 FICA / Medicare	Salaries	\$ 26,173	\$ 26,173	\$ 28,790	\$ 29,654	\$ 30,544	\$ 31,460
173	5030 Health	Benefits	38,827	38,827	42,710	43,991	45,311	46,670
174	5031 Vision Insurance	Benefits	462	462	508	523	539	555
175	5032 Dental	Benefits	2,235	2,235	2,459	2,532	2,608	2,686
176	5034 Life	Benefits	612	612	673	693	714	736
177	5035 Disability Insurance	Benefits	2,213	2,213	2,434	2,507	2,583	2,660
178	5040 Workers Compensation	Benefits	5,808	5,808	6,389	6,580	6,778	6,981
179	5050 Unemployment Insurance	Salaries	660	660	726	748	770	793
180	5065 Education Reimbursement	None	-	-	-	-	-	-
181	5070 Retirement	Benefits	25,892	25,892	28,481	29,336	30,216	31,122
182	Total BCWF Benefits		\$ 102,882	\$ 102,882	\$ 113,170	\$ 116,565	\$ 120,062	\$ 123,664
183								
184	BCWF Travel							

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
185	5201 Airfare	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
186	5202 Lodging	General	500	500	515	530	546	563	
187	5203 Lodging Tax	General	-	-	-	-	-	-	
188	5204 Cab Fare / local transportation	General	-	-	-	-	-	-	
189	5205 Parking	General	80	80	82	85	87	90	
190	5206 Travel Meals	General	300	300	309	318	328	338	
191	5207 Mileage	General	900	900	927	955	983	1,013	
192	Total BCWF Travel		\$ 1,780	\$ 1,780	\$ 1,833	\$ 1,888	\$ 1,945	\$ 2,003	
193									
194	BCWF Contracted Services								
195	6010 Contractual-Legal	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
196	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-	
197	6025 Contractual/Auditing	General	-	-	-	-	-	-	
198	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-	
199	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-	
200	6040 Contractual/Network maint/dev.	General	1,750	1,750	1,803	1,857	1,912	1,970	
201	6045 Contractual/Website	General	-	-	-	-	-	-	
202	6050 Contractual/Publications Layout	General	-	-	-	-	-	-	
203	6055 Security	General	-	-	-	-	-	-	
204	6060 Appraisal Fees	General	-	-	-	-	-	-	
205	6065 Depository Contract	General	-	-	-	-	-	-	
206	6070 Maintenance Contracts	General	2,000	2,000	2,060	2,122	2,185	2,251	
207	6078 Plumbing Inspections	General	-	-	-	-	-	-	
208	6079 Engineering Fees	General	32,531	32,531	33,507	34,512	35,547	36,614	
209	6080 Contractual/Contract Labor	General	35,000	35,000	36,050	37,132	38,245	39,393	
210	6153 Water Purchases	BRA Rate	918,171	906,171	1,090,740	1,509,197	1,010,134	887,566	
211	6210 Rent Expense	General	-	-	-	-	-	-	
212	6250 Solid Waste Service	General	-	-	-	-	-	-	
213	6305 Utility Bill Expenses	General	-	-	-	-	-	-	
214	6310 Fees/Dues/Subscription Expense	General	250	250	258	265	273	281	
215	6311 TCEQ Regulatory Fees	General	15,000	15,000	15,450	15,914	16,391	16,883	
216	6312 WW Capacity Charges	General	-	-	-	-	-	-	
217	6315 Lab Fees	General	15,000	15,000	15,450	15,914	16,391	16,883	
218	6321 Repair Projects	General	-	-	-	-	-	-	
219	Total BCWF Contracted Services		\$ 1,019,702	\$ 1,007,702	\$ 1,195,317	\$ 1,616,911	\$ 1,121,080	\$ 1,001,840	
220									
221	BCWF Maintenance, Repair & Facility								
222	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
223	6213 District Vehicle Repairs	General	1,500	1,500	1,545	1,591	1,639	1,688	
224	6215 Facility Rent Expense	General	-	-	-	-	-	-	
225	6216 Equipment Rent Expense	General	-	-	-	-	-	-	
226	6320 Repair/Mtc/Warranty Expense	General	50,750	50,750	52,273	53,841	55,456	57,120	
227	Total BCWF Maintenance, Repair & Facility		\$ 52,250	\$ 52,250	\$ 53,818	\$ 55,432	\$ 57,095	\$ 58,808	
228									
229	BCWF Equipment & Supplies								
230	6105 Minor Equipment	General	\$ 4,500	\$ 4,500	\$ 4,635	\$ 4,774	\$ 4,917	\$ 5,065	

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
231	6110 General Office Supplies	General	250	250	258	265	273	281
232	6115 Materials & Supplies	General	5,000	5,000	5,150	5,305	5,464	5,628
233	6120 Chemicals	General	90,000	90,000	92,700	95,481	98,345	101,296
234	6121 Lab Supplies	General	7,500	7,500	7,725	7,957	8,195	8,441
235	6122 Uniforms	General	1,500	1,500	1,545	1,591	1,639	1,688
236	6124 Fuel / Oil	General	8,000	8,000	8,240	8,487	8,742	9,004
237	6130 Furniture	General	-	-	-	-	-	-
238	6135 Major Equipment	General	-	-	-	-	-	-
239	6140 Computer Supplies	General	-	-	-	-	-	-
240	6145 Software	General	-	-	-	-	-	-
241	6148 Copier/Laser Printer Supplies	General	500	500	515	530	546	563
242	6150 Business Meals	General	-	-	-	-	-	-
243	6154 Water Meters	General	-	-	-	-	-	-
244	6155 Building Materials	General	-	-	-	-	-	-
245	6156 Pipes and Components	General	1,500	1,500	1,545	1,591	1,639	1,688
246	6160 Training Materials	General	-	-	-	-	-	-
247	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-
248	Total BCWF Equipment & Supplies		\$ 118,750	\$ 118,750	\$ 122,313	\$ 125,982	\$ 129,761	\$ 133,654
249								
250	BCWF Utilities							
251	6300 Phone/ Cable / Connectivity Exp	General	\$ 11,500	\$ 11,500	\$ 11,845	\$ 12,200	\$ 12,566	\$ 12,943
252	6304 Pager / Cell Phone	General	-	-	-	-	-	-
253	6400 Utilities Expense	Electricity	295,000	295,000	306,800	316,004	325,484	335,249
254	6430 Streetlights	None	-	-	-	-	-	-
255	Total BCWF Utilities		\$ 306,500	\$ 306,500	\$ 318,645	\$ 328,204	\$ 338,050	\$ 348,192
256								
257	BCWF Other Expenses							
258	6220 Postage Expense	General	\$ 250	\$ 250	\$ 258	\$ 265	\$ 273	\$ 281
259	6222 Express Mail/Parcel	General	-	-	-	-	-	-
260	6224 Shipping	General	-	-	-	-	-	-
261	6314 Professional Development Fees	General	500	500	515	530	546	563
262	6322 Printing Expense	General	-	-	-	-	-	-
263	6324 Advertising	General	-	-	-	-	-	-
264	6325 Recruiting Expense	General	-	-	-	-	-	-
265	6327 Program Meals	General	-	-	-	-	-	-
266	6401 Donations	General	-	-	-	-	-	-
267	6410 Taxes Expense	General	-	-	-	-	-	-
268	6416 Liability Insurance	General	-	-	-	-	-	-
269	6418 Other Insurance	General	-	-	-	-	-	-
270	6425 Bad Debt Expense	General	-	-	-	-	-	-
271	9000 Clearing Account	General	-	-	-	-	-	-
272	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
273	Total BCWF Other Expenses		\$ 750	\$ 750	\$ 773	\$ 796	\$ 820	\$ 844
274								
275	Total Brushy Creek Water Facility (BCWF) Expenditures / Expenses		\$ 1,944,744	\$ 1,932,744	\$ 2,181,929	\$ 2,633,122	\$ 2,167,777	\$ 2,079,938
276								

Brushy Creek MUD
Water and Wastewater Cost of Service

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
277	Wastewater Expenditures / Expenses							
278	Wastewater Salaries							
279	5010 Salary	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	5011 Merit Salary	None	-	-	-	-	-	-
281	5012 Overtime	Salaries	-	-	-	-	-	-
282	5014 Cell Phone Allowance	General	-	-	-	-	-	-
283	6405 Longevity Awards	General	-	-	-	-	-	-
284	Total Wastewater Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285								
286	Wastewater Benefits							
287	5020 FICA / Medicare	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288	5030 Health	Benefits	-	-	-	-	-	-
289	5031 Vision Insurance	Benefits	-	-	-	-	-	-
290	5032 Dental	Benefits	-	-	-	-	-	-
291	5034 Life	Benefits	-	-	-	-	-	-
292	5035 Disability Insurance	Benefits	-	-	-	-	-	-
293	5040 Workers Compensation	Benefits	-	-	-	-	-	-
294	5050 Unemployment Insurance	Salaries	-	-	-	-	-	-
295	5065 Education Reimbursement	None	-	-	-	-	-	-
296	5070 Retirement	Benefits	-	-	-	-	-	-
297	Total Wastewater Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298								
299	Wastewater Travel							
300	5201 Airfare	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	5202 Lodging	General	-	-	-	-	-	-
302	5203 Lodging Tax	General	-	-	-	-	-	-
303	5204 Cab Fare / local transportation	General	-	-	-	-	-	-
304	5205 Parking	General	-	-	-	-	-	-
305	5206 Travel Meals	General	-	-	-	-	-	-
306	5207 Mileage	General	-	-	-	-	-	-
307	Total Wastewater Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308								
309	Wastewater Contracted Services							
310	6010 Contractual-Legal	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-
312	6025 Contractual/Auditing	General	-	-	-	-	-	-
313	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-
314	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-
315	6040 Contractual/Network maint/dev.	General	-	-	-	-	-	-
316	6045 Contractual/Website	General	-	-	-	-	-	-
317	6050 Contractual/Publications Layou	General	-	-	-	-	-	-
318	6055 Security	General	-	-	-	-	-	-
319	6060 Appraisal Fees	General	-	-	-	-	-	-
320	6065 Depository Contract	General	-	-	-	-	-	-
321	6070 Maintenance Contracts	General	-	-	-	-	-	-
322	6078 Plumbing Inspections	General	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.		Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
323	6079	Engineering Fees	General	-	-	-	-	-	-
324	6080	Contractual/Contract Labor	General	-	-	-	-	-	-
325	6153	Water Purchases	General	-	-	-	-	-	-
326	6210	Rent Expense	General	-	-	-	-	-	-
327	6250	Solid Waste Service	General	-	-	-	-	-	-
328	6305	Utility Bill Expenses	General	-	-	-	-	-	-
329	6310	Fees/Dues/Subscription Expense	General	-	-	-	-	-	-
330	6311	TCEQ Regulatory Fees	General	-	-	-	-	-	-
331	6312	WW Capacity Charges	RR WW	-	-	-	-	-	-
332	6315	Lab Fees	General	-	-	-	-	-	-
333	6321	Repair Projects	General	-	-	-	-	-	-
334		Total Wastewater Contracted Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335									
336		Wastewater Maintenance, Repair & Facility							
337	6212	Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	6213	District Vehicle Repairs	General	-	-	-	-	-	-
339	6215	Facility Rent Expense	General	-	-	-	-	-	-
340	6216	Equipment Rent Expense	General	-	-	-	-	-	-
341	6320	Repair/Mtc/Warranty Expense	General	-	-	-	-	-	-
342		Total Wastewater Maintenance, Repair & Facility		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
343									
344		Wastewater Equipment & Supplies							
345	6105	Minor Equipment	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346	6110	General Office Supplies	General	-	-	-	-	-	-
347	6115	Materials & Supplies	General	-	-	-	-	-	-
348	6120	Chemicals	General	-	-	-	-	-	-
349	6121	Lab Supplies	General	-	-	-	-	-	-
350	6122	Uniforms	General	-	-	-	-	-	-
351	6124	Fuel / Oil	General	-	-	-	-	-	-
352	6130	Furniture	General	-	-	-	-	-	-
353	6135	Major Equipment	General	-	-	-	-	-	-
354	6140	Computer Supplies	General	-	-	-	-	-	-
355	6145	Software	General	-	-	-	-	-	-
356	6148	Copier/Laser Printer Supplies	General	-	-	-	-	-	-
357	6150	Business Meals	General	-	-	-	-	-	-
358	6154	Water Meters	General	-	-	-	-	-	-
359	6155	Building Materials	General	-	-	-	-	-	-
360	6156	Pipes and Components	General	-	-	-	-	-	-
361	6160	Training Materials	General	-	-	-	-	-	-
362	6180	T-Shirts/Pins/Etc.	General	-	-	-	-	-	-
363		Total Wastewater Equipment & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
364									
365		Wastewater Utilities							
366	6300	Phone/ Cable / Connectivity Exp	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
367	6304	Pager / Cell Phone	General	-	-	-	-	-	-
368	6400	Utilities Expense	Electricity	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
369	6430 Streetlights	General	-	-	-	-	-	-
370	Total Wastewater Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371								
372	Wastewater Other Expenses							
373	6220 Postage Expense	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
374	6222 Express Mail/Parcel	General	-	-	-	-	-	-
375	6224 Shipping	General	-	-	-	-	-	-
376	6314 Professional Development Fees	General	-	-	-	-	-	-
377	6322 Printing Expense	General	-	-	-	-	-	-
378	6324 Advertising	General	-	-	-	-	-	-
379	6325 Recruiting Expense	General	-	-	-	-	-	-
380	6327 Program Meals	General	-	-	-	-	-	-
381	6401 Donations	General	-	-	-	-	-	-
382	6410 Taxes Expense	General	-	-	-	-	-	-
383	6416 Liability Insurance	General	-	-	-	-	-	-
384	6418 Other Insurance	General	-	-	-	-	-	-
385	6425 Bad Debt Expense	General	-	-	-	-	-	-
386	9000 Clearing Account	General	-	-	-	-	-	-
387	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
388	Total Wastewater Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
389								
390	Total Wastewater Wastewater Expenditures / Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391								
392	Shared Services Expenditures / Expenses							
393								
394	Shared Services Salaries							
395	5010 Salary	Salaries	\$ 66,233	\$ 66,233	\$ 72,856	\$ 75,042	\$ 77,293	\$ 79,612
396	5011 Merit Salary	None	-	-	-	-	-	-
397	5012 Overtime	Salaries	1,258	1,258	1,384	1,425	1,468	1,512
398	5014 Cell Phone Allowance	General	111	111	114	118	121	125
399	6405 Longevity Awards	General	144	144	148	153	157	162
400	Total Shared Services Salaries		\$ 67,746	\$ 67,746	\$ 74,503	\$ 76,738	\$ 79,040	\$ 81,411
401								
402	Shared Services Benefits							
403	5020 FICA / Medicare	Salaries	\$ 5,183	\$ 5,183	\$ 5,701	\$ 5,872	\$ 6,048	\$ 6,229
404	5030 Health	Benefits	7,155	7,155	7,871	8,107	8,350	8,601
405	5031 Vision Insurance	Benefits	94	94	103	106	109	113
406	5032 Dental	Benefits	454	454	499	514	529	545
407	5034 Life	Benefits	108	108	119	122	126	130
408	5035 Disability Insurance	Benefits	394	394	433	446	459	473
409	5040 Workers Compensation	Benefits	1,290	1,290	1,419	1,462	1,506	1,551
410	5050 Unemployment Insurance	Salaries	303	303	333	343	353	364
411	5065 Education Reimbursement	General	185	185	191	196	202	208
412	5070 Retirement	Benefits	5,017	5,017	5,519	5,685	5,855	6,031
413	Total Shared Services Benefits		\$ 20,183	\$ 20,183	\$ 22,188	\$ 22,854	\$ 23,539	\$ 24,245
414								

Brushy Creek MUD
Water and Wastewater Cost of Service

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
415	Shared Services Travel								
416	5201 Airfare	General	\$ 85	\$ 85	\$ 88	\$ 90	\$ 93	\$ 96	
417	5202 Lodging	General	405	405	417	430	443	456	
418	5203 Lodging Tax	General	-	-	-	-	-	-	
419	5204 Cab Fare / local transportation	General	19	19	19	20	20	21	
420	5205 Parking	General	4	4	4	4	4	4	
421	5206 Travel Meals	General	72	72	74	76	78	81	
422	5207 Mileage	General	93	93	95	98	101	104	
423	Total Shared Services Travel		\$ 677	\$ 677	\$ 697	\$ 718	\$ 739	\$ 762	
424									
425	Shared Services Contracted Services								
426	6010 Contractual-Legal	General	\$ 9,065	\$ 9,065	\$ 9,337	\$ 9,617	\$ 9,906	\$ 10,203	
427	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-	
428	6025 Contractual/Auditing	General	3,145	3,145	3,239	3,337	3,437	3,540	
429	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-	
430	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-	
431	6040 Contractual/Network maint/dev.	General	5,117	5,117	5,271	5,429	5,592	5,759	
432	6045 Contractual/Website	General	78	78	80	82	85	87	
433	6050 Contractual/Publications Layout	General	-	-	-	-	-	-	
434	6055 Security	General	4,573	4,573	4,710	4,852	4,997	5,147	
435	6060 Appraisal Fees	General	-	-	-	-	-	-	
436	6065 Depository Contract	General	3,848	3,848	3,963	4,082	4,205	4,331	
437	6070 Maintenance Contracts	General	2,635	2,635	2,714	2,795	2,879	2,965	
438	6078 Plumbing Inspections	General	-	-	-	-	-	-	
439	6079 Engineering Fees	General	-	-	-	-	-	-	
440	6080 Contractual/Contract Labor	General	2,834	2,834	2,919	3,007	3,097	3,190	
441	6153 Water Purchases	General	-	-	-	-	-	-	
442	6210 Rent Expense	General	67	67	69	71	73	75	
443	6250 Solid Waste Service	General	-	-	-	-	-	-	
444	6305 Utility Bill Expenses	General	67	67	69	71	73	75	
445	6310 Fees/Dues/Subscription Expense	General	1,305	1,305	1,344	1,384	1,426	1,468	
446	6311 TCEQ Regulatory Fees	General	-	-	-	-	-	-	
447	6312 WW Capacity Charges	General	-	-	-	-	-	-	
448	6315 Lab Fees	General	-	-	-	-	-	-	
449	6321 Repair Projects	General	-	-	-	-	-	-	
450	Total Shared Services Contracted Services		\$ 32,733	\$ 32,733	\$ 33,715	\$ 34,726	\$ 35,768	\$ 36,841	
451									
452	Shared Services Maintenance, Repair & Facility								
453	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454	6213 District Vehicle Repairs	General	221	221	227	234	241	248	
455	6215 Facility Rent Expense	General	185	185	191	196	202	208	
456	6216 Equipment Rent Expense	General	477	477	491	506	521	536	
457	6320 Repair/Mtc/Warranty Expense	General	646	646	665	685	706	727	
458	Total Shared Services Maintenance, Repair & Facility		\$ 1,528	\$ 1,528	\$ 1,574	\$ 1,621	\$ 1,669	\$ 1,719	
459									
460	Shared Services Equipment & Supplies								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
461	6105 Minor Equipment	General	\$ 463	\$ 463	\$ 477	\$ 492	\$ 506	\$ 522
462	6110 General Office Supplies	General	185	185	191	196	202	208
463	6115 Materials & Supplies	General	868	868	894	921	949	977
464	6120 Chemicals	General	-	-	-	-	-	-
465	6121 Lab Supplies	General	-	-	-	-	-	-
466	6122 Uniforms	General	100	100	103	106	109	112
467	6124 Fuel / Oil	General	858	858	884	911	938	966
468	6130 Furniture	General	-	-	-	-	-	-
469	6135 Major Equipment	General	-	-	-	-	-	-
470	6140 Computer Supplies	General	110	110	113	117	120	124
471	6145 Software	General	2,405	2,405	2,477	2,551	2,628	2,707
472	6148 Copier/Laser Printer Supplies	General	111	111	114	118	121	125
473	6150 Business Meals	General	332	332	341	352	362	373
474	6154 Water Meters	General	-	-	-	-	-	-
475	6155 Building Materials	General	-	-	-	-	-	-
476	6156 Pipes and Components	General	-	-	-	-	-	-
477	6160 Training Materials	General	-	-	-	-	-	-
478	6180 T-Shirts/Pins/Etc.	General	359	359	370	381	392	404
479	Total Shared Services Equipment & Supplies		\$ 5,791	\$ 5,791	\$ 5,965	\$ 6,144	\$ 6,328	\$ 6,518
480								
481	Shared Services Utilities							
482	6300 Phone/ Cable / Connectivity Exp	General	\$ 1,202	\$ 1,202	\$ 1,238	\$ 1,275	\$ 1,314	\$ 1,353
483	6304 Pager / Cell Phone	General	-	-	-	-	-	-
484	6400 Utilities Expense	Electricity	252	252	262	270	278	286
485	6430 Streetlights	General	-	-	-	-	-	-
486	Total Shared Services Utilities		\$ 1,454	\$ 1,454	\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,639
487								
488	Shared Services Other Expenses							
489	6220 Postage Expense	General	\$ 1,502	\$ 1,502	\$ 1,547	\$ 1,594	\$ 1,641	\$ 1,691
490	6222 Express Mail/Parcel	General	-	-	-	-	-	-
491	6224 Shipping	General	-	-	-	-	-	-
492	6314 Professional Development Fees	General	1,115	1,115	1,149	1,183	1,219	1,255
493	6322 Printing Expense	General	145	145	149	154	158	163
494	6324 Advertising	General	80	80	82	84	87	90
495	6325 Recruiting Expense	General	588	588	606	624	643	662
496	6327 Program Meals	General	725	725	747	769	792	816
497	6401 Donations	General	-	-	-	-	-	-
498	6410 Taxes Expense	General	-	-	-	-	-	-
499	6416 Liability Insurance	General	5,550	5,550	5,717	5,888	6,065	6,247
500	6418 Other Insurance	General	-	-	-	-	-	-
501	6425 Bad Debt Expense	General	37	37	38	39	40	42
502	9000 Clearing Account	General	-	-	-	-	-	-
503	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
504	Total Shared Services Other Expenses		\$ 9,742	\$ 9,742	\$ 10,035	\$ 10,336	\$ 10,646	\$ 10,965
505								
506	Total Shared Services Expenditures / Expenses		\$ 139,853	\$ 139,853	\$ 150,176	\$ 154,681	\$ 159,322	\$ 164,101

**Brushy Creek MUD
Water and Wastewater Cost of Service**

BCWF Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
507								
508								
509	Total Expenditures / Expenses		\$ 2,084,597	\$ 2,072,598	\$ 2,332,105	\$ 2,787,803	\$ 2,327,099	\$ 2,244,039
510								
511								
512	Capital Outlay							
513	Water							
514	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
516	Total Water Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
517								
518	BCWF							
519	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ 650,284	\$ 650,284	\$ 682,799	\$ 703,283	\$ 724,381	\$ 746,113
520	5902 Capital Expenditure - Discrete Project Beyond R/R	One Year	20,000	20,000	-	-	-	-
521	Total BCWF		\$ 670,284	\$ 670,284	\$ 682,799	\$ 703,283	\$ 724,381	\$ 746,113
522								
523	Wastewater							
524	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
525	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
526	Total Wastewater Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
527								
528	Shared Services							
529	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ 5,837	\$ 5,837	\$ 6,129	\$ 6,313	\$ 6,502	\$ 6,697
530	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
531	Total Shared Services Capital Outlay		\$ 5,837	\$ 5,837	\$ 6,129	\$ 6,313	\$ 6,502	\$ 6,697
532								
533	Total Capital Outlay		\$ 676,121	\$ 676,121	\$ 688,927	\$ 709,595	\$ 730,883	\$ 752,810
534								
535	Debt Service							
536	Principal		\$ 202,613	\$ 209,367	\$ 213,870	\$ 220,624	\$ 225,126	\$ 231,880
537	Interest		53,465	48,136	42,630	37,005	31,203	25,282
538			\$ 256,079	\$ 257,504	\$ 256,500	\$ 257,629	\$ 256,329	\$ 257,162
539								
540	Net Revenue Requirement		2,950,492	2,939,918	3,211,227	3,688,722	3,248,006	3,187,706

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
1	Revenues							
2	Water Utility Revenue							
3	4201 Water Service	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	4202 CRF - Water	None	-	-	-	-	-	-
5	4203 WW Service	None	-	-	-	-	-	-
6	4204 CRF - WW	None	-	-	-	-	-	-
7	4211 Water Connection	None	-	-	-	-	-	-
8	4213 WW Connections	None	-	-	-	-	-	-
9	4220 New Connection Fees	None	-	-	-	-	-	-
10	4230 Solid Waste Services	None	-	-	-	-	-	-
11	4240 Raw Water Sales	None	-	-	-	-	-	-
12	4245 Wholesale Water	None	-	-	-	-	-	-
13	4301 Regulatory Compliance Fee	None	-	-	-	-	-	-
14	Total Water Utility Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15								
16	Water Investment & Other Revenue							
17	4110 Plan Review Income	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	4112 Inspection Fees	None	-	-	-	-	-	-
19	4130 Builders Fees	None	-	-	-	-	-	-
20	4401 Service Charges	None	-	-	-	-	-	-
21	4402 Donations	None	-	-	-	-	-	-
22	4403 Late Charges	None	-	-	-	-	-	-
23	4405 Interest Income	None	-	-	-	-	-	-
24	4500 Other Income	None	-	-	-	-	-	-
25	4501 Rental Income	None	-	-	-	-	-	-
26	Total Water Investment & Other Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27								
28	Wastewater Revenue							
29	4201 Water Service	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	4202 CRF - Water	None	-	-	-	-	-	-
31	4203 WW Service	None	-	-	-	-	-	-
32	4204 CRF - WW	None	-	-	-	-	-	-
33	4211 Water Connection	None	-	-	-	-	-	-
34	4213 WW Connections	None	-	-	-	-	-	-
35	4220 New Connection Fees	None	-	-	-	-	-	-
36	4230 Solid Waste Services	None	-	-	-	-	-	-
37	4240 Raw Water Sales	None	-	-	-	-	-	-
38	4245 Wholesale Water	None	-	-	-	-	-	-
39	4301 Regulatory Compliance Fee	None	-	-	-	-	-	-
40	Total Wastewater Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41								
42								
43	Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44								
45	Expenditures / Expenses							
46								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
47	Water Expenditures / Expenses							
48	Water Salaries							
49	5010 Salary	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	5011 Merit Salary	None	-	-	-	-	-	-
51	5012 Overtime	Salaries	-	-	-	-	-	-
52	5014 Cell Phone Allowance	General	-	-	-	-	-	-
53	6405 Longevity Awards	General	-	-	-	-	-	-
54	Total Water Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55								
56	Water Benefits							
57	5020 FICA / Medicare	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	5030 Health	Benefits	-	-	-	-	-	-
59	5031 Vision Insurance	Benefits	-	-	-	-	-	-
60	5032 Dental	Benefits	-	-	-	-	-	-
61	5034 Life	Benefits	-	-	-	-	-	-
62	5035 Disability Insurance	Benefits	-	-	-	-	-	-
63	5040 Workers Compensation	Benefits	-	-	-	-	-	-
64	5050 Unemployment Insurance	Salaries	-	-	-	-	-	-
65	5065 Education Reimbursement	None	-	-	-	-	-	-
66	5070 Retirement	Benefits	-	-	-	-	-	-
67	Total Water Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68								
69	Water Travel							
70	5201 Airfare	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	5202 Lodging	General	-	-	-	-	-	-
72	5203 Lodging Tax	None	-	-	-	-	-	-
73	5204 Cab Fare / local transportation	None	-	-	-	-	-	-
74	5205 Parking	None	-	-	-	-	-	-
75	5206 Travel Meals	General	-	-	-	-	-	-
76	5207 Mileage	General	-	-	-	-	-	-
77	Total Water Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78								
79	Water Contracted Services							
80	6010 Contractual-Legal	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	6011 Contractual Legal - Open Records	None	-	-	-	-	-	-
82	6025 Contractual/Auditing	None	-	-	-	-	-	-
83	6030 Contractual/ Trainers- Instructors	None	-	-	-	-	-	-
84	6032 Contractual / 80-20 Programs	None	-	-	-	-	-	-
85	6040 Contractual/Network maint/dev.	None	-	-	-	-	-	-
86	6045 Contractual/Website	None	-	-	-	-	-	-
87	6050 Contractual/Publications Layou	None	-	-	-	-	-	-
88	6055 Security	None	-	-	-	-	-	-
89	6060 Appraisal Fees	None	-	-	-	-	-	-
90	6065 Depository Contract	None	-	-	-	-	-	-
91	6070 Maintenance Contracts	None	-	-	-	-	-	-
92	6078 Plumbing Inspections	General	-	-	-	-	-	-

Brushy Creek MUD
Water and Wastewater Cost of Service

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
93	6079 Engineering Fees	General	-	-	-	-	-	-	
94	6080 Contractual/Contract Labor	General	-	-	-	-	-	-	
95	6153 Water Purchases	None	-	-	-	-	-	-	
96	6210 Rent Expense	None	-	-	-	-	-	-	
97	6250 Solid Waste Service	None	-	-	-	-	-	-	
98	6305 Utility Bill Expenses	None	-	-	-	-	-	-	
99	6310 Fees/Dues/Subscription Expense	General	-	-	-	-	-	-	
100	6311 TCEQ Regulatory Fees	None	-	-	-	-	-	-	
101	6312 WW Capacity Charges	None	-	-	-	-	-	-	
102	6315 Lab Fees	None	-	-	-	-	-	-	
103	6321 Repair Projects	None	-	-	-	-	-	-	
104	Total Water Contracted Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105									
106	Water Maintenance, Repair & Facility Total								
107	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	6213 District Vehicle Repairs	General	-	-	-	-	-	-	
109	6215 Facility Rent Expense	General	-	-	-	-	-	-	
110	6216 Equipment Rent Expense	General	-	-	-	-	-	-	
111	6320 Repair/Mtc/Warranty Expense	General	-	-	-	-	-	-	
112	Total Water Maintenance, Repair & Facility Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
113									
114	Water Equipment & Supplies Total								
115	6105 Minor Equipment	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
116	6110 General Office Supplies	General	-	-	-	-	-	-	
117	6115 Materials & Supplies	General	-	-	-	-	-	-	
118	6120 Chemicals	General	-	-	-	-	-	-	
119	6121 Lab Supplies	General	-	-	-	-	-	-	
120	6122 Uniforms	General	-	-	-	-	-	-	
121	6124 Fuel / Oil	General	-	-	-	-	-	-	
122	6130 Furniture	General	-	-	-	-	-	-	
123	6135 Major Equipment	General	-	-	-	-	-	-	
124	6140 Computer Supplies	General	-	-	-	-	-	-	
125	6145 Software	General	-	-	-	-	-	-	
126	6148 Copier/Laser Printer Supplies	General	-	-	-	-	-	-	
127	6150 Business Meals	General	-	-	-	-	-	-	
128	6154 Water Meters	General	-	-	-	-	-	-	
129	6155 Building Materials	General	-	-	-	-	-	-	
130	6156 Pipes and Components	General	-	-	-	-	-	-	
131	6160 Training Materials	General	-	-	-	-	-	-	
132	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-	
133	Total Water Equipment & Supplies Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
134									
135	Water Utilities								
136	6300 Phone/ Cable / Connectivity Exp	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137	6304 Pager / Cell Phone	General	-	-	-	-	-	-	
138	6400 Utilities Expense	Electricity	-	-	-	-	-	-	

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
139	6430 Streetlights	None	-	-	-	-	-	-
140	Total Water Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141								
142	Water Other Expenses							
143	6220 Postage Expense	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	6222 Express Mail/Parcel	General	-	-	-	-	-	-
145	6224 Shipping	General	-	-	-	-	-	-
146	6314 Professional Development Fees	General	-	-	-	-	-	-
147	6322 Printing Expense	General	-	-	-	-	-	-
148	6324 Advertising	General	-	-	-	-	-	-
149	6325 Recruiting Expense	General	-	-	-	-	-	-
150	6327 Program Meals	General	-	-	-	-	-	-
151	6401 Donations	General	-	-	-	-	-	-
152	6410 Taxes Expense	General	-	-	-	-	-	-
153	6416 Liability Insurance	General	-	-	-	-	-	-
154	6418 Other Insurance	General	-	-	-	-	-	-
155	6425 Bad Debt Expense	General	-	-	-	-	-	-
156	9000 Clearing Account	General	-	-	-	-	-	-
157	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
158	Total Water Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159								
160	Total Water Water Expenditures / Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161								
162	Brushy Creek Water Facility (BCWF) Expenditures / Expenses							
163	BCWF Salaries							
164	5010 Salary	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	5011 Merit Salary	None	-	-	-	-	-	-
166	5012 Overtime	Salaries	-	-	-	-	-	-
167	5014 Cell Phone Allowance	General	-	-	-	-	-	-
168	6405 Longevity Awards	General	-	-	-	-	-	-
169	Total BCWF Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170								
171	BCWF Benefits							
172	5020 FICA / Medicare	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	5030 Health	Benefits	-	-	-	-	-	-
174	5031 Vision Insurance	Benefits	-	-	-	-	-	-
175	5032 Dental	Benefits	-	-	-	-	-	-
176	5034 Life	Benefits	-	-	-	-	-	-
177	5035 Disability Insurance	Benefits	-	-	-	-	-	-
178	5040 Workers Compensation	Benefits	-	-	-	-	-	-
179	5050 Unemployment Insurance	Salaries	-	-	-	-	-	-
180	5065 Education Reimbursement	None	-	-	-	-	-	-
181	5070 Retirement	Benefits	-	-	-	-	-	-
182	Total BCWF Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183								
184	BCWF Travel							

Brushy Creek MUD
Water and Wastewater Cost of Service

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
185	5201 Airfare	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
186	5202 Lodging	General	-	-	-	-	-	-	
187	5203 Lodging Tax	General	-	-	-	-	-	-	
188	5204 Cab Fare / local transportation	General	-	-	-	-	-	-	
189	5205 Parking	General	-	-	-	-	-	-	
190	5206 Travel Meals	General	-	-	-	-	-	-	
191	5207 Mileage	General	-	-	-	-	-	-	
192	Total BCWF Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
193									
194	BCWF Contracted Services								
195	6010 Contractual-Legal	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
196	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-	
197	6025 Contractual/Auditing	General	-	-	-	-	-	-	
198	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-	
199	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-	
200	6040 Contractual/Network maint/dev.	General	-	-	-	-	-	-	
201	6045 Contractual/Website	General	-	-	-	-	-	-	
202	6050 Contractual/Publications Layou	General	-	-	-	-	-	-	
203	6055 Security	General	-	-	-	-	-	-	
204	6060 Appraisal Fees	General	-	-	-	-	-	-	
205	6065 Depository Contract	General	-	-	-	-	-	-	
206	6070 Maintenance Contracts	General	-	-	-	-	-	-	
207	6078 Plumbing Inspections	General	-	-	-	-	-	-	
208	6079 Engineering Fees	General	-	-	-	-	-	-	
209	6080 Contractual/Contract Labor	General	-	-	-	-	-	-	
210	6153 Water Purchases	BRA Rate	-	-	-	-	-	-	
211	6210 Rent Expense	General	-	-	-	-	-	-	
212	6250 Solid Waste Service	General	-	-	-	-	-	-	
213	6305 Utility Bill Expenses	General	-	-	-	-	-	-	
214	6310 Fees/Dues/Subscription Expense	General	-	-	-	-	-	-	
215	6311 TCEQ Regulatory Fees	General	-	-	-	-	-	-	
216	6312 WW Capacity Charges	General	-	-	-	-	-	-	
217	6315 Lab Fees	General	-	-	-	-	-	-	
218	6321 Repair Projects	General	-	-	-	-	-	-	
219	Total BCWF Contracted Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220									
221	BCWF Maintenance, Repair & Facility								
222	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
223	6213 District Vehicle Repairs	General	-	-	-	-	-	-	
224	6215 Facility Rent Expense	General	-	-	-	-	-	-	
225	6216 Equipment Rent Expense	General	-	-	-	-	-	-	
226	6320 Repair/Mtc/Warranty Expense	General	-	-	-	-	-	-	
227	Total BCWF Maintenance, Repair & Facility		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
228									
229	BCWF Equipment & Supplies								
230	6105 Minor Equipment	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
231	6110 General Office Supplies	General	-	-	-	-	-	-
232	6115 Materials & Supplies	General	-	-	-	-	-	-
233	6120 Chemicals	General	-	-	-	-	-	-
234	6121 Lab Supplies	General	-	-	-	-	-	-
235	6122 Uniforms	General	-	-	-	-	-	-
236	6124 Fuel / Oil	General	-	-	-	-	-	-
237	6130 Furniture	General	-	-	-	-	-	-
238	6135 Major Equipment	General	-	-	-	-	-	-
239	6140 Computer Supplies	General	-	-	-	-	-	-
240	6145 Software	General	-	-	-	-	-	-
241	6148 Copier/Laser Printer Supplies	General	-	-	-	-	-	-
242	6150 Business Meals	General	-	-	-	-	-	-
243	6154 Water Meters	General	-	-	-	-	-	-
244	6155 Building Materials	General	-	-	-	-	-	-
245	6156 Pipes and Components	General	-	-	-	-	-	-
246	6160 Training Materials	General	-	-	-	-	-	-
247	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-
248	Total BCWF Equipment & Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
249								
250	BCWF Utilities							
251	6300 Phone/ Cable / Connectivity Exp	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252	6304 Pager / Cell Phone	General	-	-	-	-	-	-
253	6400 Utilities Expense	Electricity	-	-	-	-	-	-
254	6430 Streetlights	None	-	-	-	-	-	-
255	Total BCWF Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256								
257	BCWF Other Expenses							
258	6220 Postage Expense	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
259	6222 Express Mail/Parcel	General	-	-	-	-	-	-
260	6224 Shipping	General	-	-	-	-	-	-
261	6314 Professional Development Fees	General	-	-	-	-	-	-
262	6322 Printing Expense	General	-	-	-	-	-	-
263	6324 Advertising	General	-	-	-	-	-	-
264	6325 Recruiting Expense	General	-	-	-	-	-	-
265	6327 Program Meals	General	-	-	-	-	-	-
266	6401 Donations	General	-	-	-	-	-	-
267	6410 Taxes Expense	General	-	-	-	-	-	-
268	6416 Liability Insurance	General	-	-	-	-	-	-
269	6418 Other Insurance	General	-	-	-	-	-	-
270	6425 Bad Debt Expense	General	-	-	-	-	-	-
271	9000 Clearing Account	General	-	-	-	-	-	-
272	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
273	Total BCWF Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274								
275	Total Brushy Creek Water Facility (BCWF) Expenditures / Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
277	Wastewater Expenditures / Expenses								
278	Wastewater Salaries								
279	5010	Salary	\$ 197,911	\$ 197,911	\$ 217,702	\$ 224,233	\$ 230,960	\$ 237,889	
280	5011	Merit Salary	-	-	-	-	-	-	
281	5012	Overtime	8,600	8,600	9,460	9,744	10,036	10,337	
282	5014	Cell Phone Allowance	1,130	1,130	1,164	1,199	1,235	1,272	
283	6405	Longevity Awards	1,210	1,210	1,246	1,284	1,322	1,362	
284		Total Wastewater Salaries	\$ 208,851	\$ 208,851	\$ 229,572	\$ 236,459	\$ 243,553	\$ 250,860	
285									
286	Wastewater Benefits								
287	5020	FICA / Medicare	\$ 15,977	\$ 15,977	\$ 17,575	\$ 18,102	\$ 18,645	\$ 19,204	
288	5030	Health	30,890	30,890	33,979	34,998	36,048	37,130	
289	5031	Vision Insurance	351	351	386	398	410	422	
290	5032	Dental	1,713	1,713	1,884	1,941	1,999	2,059	
291	5034	Life	405	405	446	459	473	487	
292	5035	Disability Insurance	1,404	1,404	1,544	1,591	1,638	1,688	
293	5040	Workers Compensation	4,091	4,091	4,500	4,635	4,774	4,917	
294	5050	Unemployment Insurance	1,059	1,059	1,165	1,200	1,236	1,273	
295	5065	Education Reimbursement	-	-	-	-	-	-	
296	5070	Retirement	15,671	15,671	17,238	17,755	18,288	18,837	
297		Total Wastewater Benefits	\$ 71,561	\$ 71,561	\$ 78,717	\$ 81,079	\$ 83,511	\$ 86,016	
298									
299	Wastewater Travel								
300	5201	Airfare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
301	5202	Lodging	-	-	-	-	-	-	
302	5203	Lodging Tax	-	-	-	-	-	-	
303	5204	Cab Fare / local transportation	-	-	-	-	-	-	
304	5205	Parking	-	-	-	-	-	-	
305	5206	Travel Meals	-	-	-	-	-	-	
306	5207	Mileage	300	300	309	318	328	338	
307		Total Wastewater Travel	\$ 300	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338	
308									
309	Wastewater Contracted Services								
310	6010	Contractual-Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311	6011	Contractual Legal - Open Records	-	-	-	-	-	-	
312	6025	Contractual/Auditing	-	-	-	-	-	-	
313	6030	Contractual/ Trainers- Instructors	-	-	-	-	-	-	
314	6032	Contractual / 80-20 Programs	-	-	-	-	-	-	
315	6040	Contractual/Network maint/dev.	1,500	1,500	1,545	1,591	1,639	1,688	
316	6045	Contractual/Website	-	-	-	-	-	-	
317	6050	Contractual/Publications Layout	-	-	-	-	-	-	
318	6055	Security	-	-	-	-	-	-	
319	6060	Appraisal Fees	-	-	-	-	-	-	
320	6065	Depository Contract	-	-	-	-	-	-	
321	6070	Maintenance Contracts	-	-	-	-	-	-	
322	6078	Plumbing Inspections	-	-	-	-	-	-	

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
323	6079 Engineering Fees	General	31,470	31,470	32,414	33,387	34,389	35,420
324	6080 Contractual/Contract Labor	General	65,000	65,000	66,950	68,959	71,027	73,158
325	6153 Water Purchases	General	-	-	-	-	-	-
326	6210 Rent Expense	General	-	-	-	-	-	-
327	6250 Solid Waste Service	General	-	-	-	-	-	-
328	6305 Utility Bill Expenses	General	6,000	6,000	6,180	6,365	6,556	6,753
329	6310 Fees/Dues/Subscription Expense	General	-	-	-	-	-	-
330	6311 TCEQ Regulatory Fees	General	-	-	-	-	-	-
331	6312 WW Capacity Charges	RR WW	966,381	1,102,669	1,099,767	1,769,407	1,102,070	1,104,518
332	6315 Lab Fees	General	-	-	-	-	-	-
333	6321 Repair Projects	General	-	-	-	-	-	-
334	Total Wastewater Contracted Services		\$ 1,070,351	\$ 1,206,639	\$ 1,206,856	\$ 1,879,709	\$ 1,215,681	\$ 1,221,538
335								
336	Wastewater Maintenance, Repair & Facility							
337	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	6213 District Vehicle Repairs	General	1,500	1,500	1,545	1,591	1,639	1,688
339	6215 Facility Rent Expense	General	-	-	-	-	-	-
340	6216 Equipment Rent Expense	General	6,000	6,000	6,180	6,365	6,556	6,753
341	6320 Repair/Mtc/Warranty Expense	General	20,000	20,000	20,600	21,218	21,855	22,510
342	Total Wastewater Maintenance, Repair & Facility		\$ 27,500	\$ 27,500	\$ 28,325	\$ 29,175	\$ 30,050	\$ 30,951
343								
344	Wastewater Equipment & Supplies							
345	6105 Minor Equipment	General	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251
346	6110 General Office Supplies	General	-	-	-	-	-	-
347	6115 Materials & Supplies	General	2,500	2,500	2,575	2,652	2,732	2,814
348	6120 Chemicals	General	1,500	1,500	1,545	1,591	1,639	1,688
349	6121 Lab Supplies	General	-	-	-	-	-	-
350	6122 Uniforms	General	800	800	824	849	874	900
351	6124 Fuel / Oil	General	4,500	4,500	4,635	4,774	4,917	5,065
352	6130 Furniture	General	-	-	-	-	-	-
353	6135 Major Equipment	General	-	-	-	-	-	-
354	6140 Computer Supplies	General	-	-	-	-	-	-
355	6145 Software	General	-	-	-	-	-	-
356	6148 Copier/Laser Printer Supplies	General	-	-	-	-	-	-
357	6150 Business Meals	General	-	-	-	-	-	-
358	6154 Water Meters	General	-	-	-	-	-	-
359	6155 Building Materials	General	-	-	-	-	-	-
360	6156 Pipes and Components	General	6,500	6,500	6,695	6,896	7,103	7,316
361	6160 Training Materials	General	-	-	-	-	-	-
362	6180 T-Shirts/Pins/Etc.	General	-	-	-	-	-	-
363	Total Wastewater Equipment & Supplies		\$ 17,800	\$ 17,800	\$ 18,334	\$ 18,884	\$ 19,451	\$ 20,034
364								
365	Wastewater Utilities							
366	6300 Phone/ Cable / Connectivity Exp	General	\$ 1,850	\$ 1,850	\$ 1,906	\$ 1,963	\$ 2,022	\$ 2,082
367	6304 Pager / Cell Phone	General	-	-	-	-	-	-
368	6400 Utilities Expense	Electricity	25,000	25,000	26,000	26,780	27,583	28,411

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
369	6430 Streetlights	General	-	-	-	-	-	-
370	Total Wastewater Utilities		\$ 26,850	\$ 26,850	\$ 27,906	\$ 28,743	\$ 29,605	\$ 30,493
371								
372	Wastewater Other Expenses							
373	6220 Postage Expense	General	\$ 500	\$ 500	\$ 515	\$ 530	\$ 546	\$ 563
374	6222 Express Mail/Parcel	General	-	-	-	-	-	-
375	6224 Shipping	General	-	-	-	-	-	-
376	6314 Professional Development Fees	General	500	500	515	530	546	563
377	6322 Printing Expense	General	-	-	-	-	-	-
378	6324 Advertising	General	-	-	-	-	-	-
379	6325 Recruiting Expense	General	-	-	-	-	-	-
380	6327 Program Meals	General	-	-	-	-	-	-
381	6401 Donations	General	-	-	-	-	-	-
382	6410 Taxes Expense	General	-	-	-	-	-	-
383	6416 Liability Insurance	General	-	-	-	-	-	-
384	6418 Other Insurance	General	-	-	-	-	-	-
385	6425 Bad Debt Expense	General	-	-	-	-	-	-
386	9000 Clearing Account	General	-	-	-	-	-	-
387	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
388	Total Wastewater Other Expenses		\$ 1,000	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126
389								
390	Total Wastewater Wastewater Expenditures / Expenses		\$ 1,424,213	\$ 1,560,501	\$ 1,591,049	\$ 2,275,428	\$ 1,623,271	\$ 1,641,356
391								
392	Shared Services Expenditures / Expenses							
393								
394	Shared Services Salaries							
395	5010 Salary	Salaries	\$ 73,393	\$ 73,393	\$ 80,733	\$ 83,155	\$ 85,649	\$ 88,219
396	5011 Merit Salary	None	-	-	-	-	-	-
397	5012 Overtime	Salaries	1,394	1,394	1,533	1,579	1,627	1,676
398	5014 Cell Phone Allowance	General	123	123	127	130	134	138
399	6405 Longevity Awards	General	159	159	164	169	174	180
400	Total Shared Services Salaries		\$ 75,070	\$ 75,070	\$ 82,557	\$ 85,034	\$ 87,585	\$ 90,212
401								
402	Shared Services Benefits							
403	5020 FICA / Medicare	Salaries	\$ 5,743	\$ 5,743	\$ 6,317	\$ 6,507	\$ 6,702	\$ 6,903
404	5030 Health	Benefits	7,929	7,929	8,722	8,984	9,253	9,531
405	5031 Vision Insurance	Benefits	104	104	114	118	121	125
406	5032 Dental	Benefits	503	503	553	570	587	604
407	5034 Life	Benefits	120	120	132	136	140	144
408	5035 Disability Insurance	Benefits	436	436	480	494	509	524
409	5040 Workers Compensation	Benefits	1,430	1,430	1,573	1,620	1,669	1,719
410	5050 Unemployment Insurance	Salaries	335	335	369	380	391	403
411	5065 Education Reimbursement	General	205	205	211	217	224	231
412	5070 Retirement	Benefits	5,560	5,560	6,116	6,299	6,488	6,683
413	Total Shared Services Benefits		\$ 22,365	\$ 22,365	\$ 24,587	\$ 25,324	\$ 26,084	\$ 26,867
414								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
415	Shared Services Travel								
416	5201 Airfare	General	\$ 94	\$ 94	\$ 97	\$ 100	\$ 103	\$ 106	
417	5202 Lodging	General	449	449	463	477	491	506	
418	5203 Lodging Tax	General	-	-	-	-	-	-	
419	5204 Cab Fare / local transportation	General	21	21	21	22	22	23	
420	5205 Parking	General	4	4	4	4	4	5	
421	5206 Travel Meals	General	79	79	82	84	87	89	
422	5207 Mileage	General	103	103	106	109	112	115	
423	Total Shared Services Travel		\$ 750	\$ 750	\$ 772	\$ 796	\$ 819	\$ 844	
424									
425	Shared Services Contracted Services								
426	6010 Contractual-Legal	General	\$ 10,045	\$ 10,045	\$ 10,346	\$ 10,657	\$ 10,976	\$ 11,306	
427	6011 Contractual Legal - Open Records	General	-	-	-	-	-	-	
428	6025 Contractual/Auditing	General	3,485	3,485	3,590	3,697	3,808	3,922	
429	6030 Contractual/ Trainers- Instructors	General	-	-	-	-	-	-	
430	6032 Contractual / 80-20 Programs	General	-	-	-	-	-	-	
431	6040 Contractual/Network maint/dev.	General	5,670	5,670	5,840	6,016	6,196	6,382	
432	6045 Contractual/Website	General	86	86	89	91	94	97	
433	6050 Contractual/Publications Layout	General	-	-	-	-	-	-	
434	6055 Security	General	5,068	5,068	5,220	5,376	5,538	5,704	
435	6060 Appraisal Fees	General	-	-	-	-	-	-	
436	6065 Depository Contract	General	4,264	4,264	4,392	4,524	4,659	4,799	
437	6070 Maintenance Contracts	General	2,920	2,920	3,007	3,097	3,190	3,286	
438	6078 Plumbing Inspections	General	-	-	-	-	-	-	
439	6079 Engineering Fees	General	-	-	-	-	-	-	
440	6080 Contractual/Contract Labor	General	3,141	3,141	3,235	3,332	3,432	3,535	
441	6153 Water Purchases	General	-	-	-	-	-	-	
442	6210 Rent Expense	General	74	74	76	78	81	83	
443	6250 Solid Waste Service	General	-	-	-	-	-	-	
444	6305 Utility Bill Expenses	General	74	74	76	78	81	83	
445	6310 Fees/Dues/Subsription Expense	General	1,446	1,446	1,489	1,534	1,580	1,627	
446	6311 TCEQ Regulatory Fees	General	-	-	-	-	-	-	
447	6312 WW Capacity Charges	General	-	-	-	-	-	-	
448	6315 Lab Fees	General	-	-	-	-	-	-	
449	6321 Repair Projects	General	-	-	-	-	-	-	
450	Total Shared Services Contracted Services		\$ 36,271	\$ 36,271	\$ 37,360	\$ 38,480	\$ 39,635	\$ 40,824	
451									
452	Shared Services Maintenance, Repair & Facility								
453	6212 Building Maintenance	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454	6213 District Vehicle Repairs	General	244	244	252	259	267	275	
455	6215 Facility Rent Expense	General	205	205	211	217	224	231	
456	6216 Equipment Rent Expense	General	528	528	544	560	577	594	
457	6320 Repair/Mtc/Warranty Expense	General	715	715	737	759	782	805	
458	Total Shared Services Maintenance, Repair & Facility		\$ 1,693	\$ 1,693	\$ 1,744	\$ 1,796	\$ 1,850	\$ 1,905	
459									
460	Shared Services Equipment & Supplies								

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
461	6105 Minor Equipment	General	\$ 514	\$ 514	\$ 529	\$ 545	\$ 561	\$ 578
462	6110 General Office Supplies	General	205	205	211	217	224	231
463	6115 Materials & Supplies	General	962	962	991	1,021	1,051	1,083
464	6120 Chemicals	General	-	-	-	-	-	-
465	6121 Lab Supplies	General	-	-	-	-	-	-
466	6122 Uniforms	General	111	111	114	117	121	125
467	6124 Fuel / Oil	General	951	951	980	1,009	1,039	1,071
468	6130 Furniture	General	-	-	-	-	-	-
469	6135 Major Equipment	General	-	-	-	-	-	-
470	6140 Computer Supplies	General	122	122	125	129	133	137
471	6145 Software	General	2,665	2,665	2,745	2,827	2,912	2,999
472	6148 Copier/Laser Printer Supplies	General	123	123	127	130	134	138
473	6150 Business Meals	General	367	367	378	390	401	413
474	6154 Water Meters	General	-	-	-	-	-	-
475	6155 Building Materials	General	-	-	-	-	-	-
476	6156 Pipes and Components	General	-	-	-	-	-	-
477	6160 Training Materials	General	-	-	-	-	-	-
478	6180 T-Shirts/Pins/Etc.	General	398	398	410	422	435	448
479	Total Shared Services Equipment & Supplies		\$ 6,418	\$ 6,418	\$ 6,610	\$ 6,808	\$ 7,013	\$ 7,223
480								
481	Shared Services Utilities							
482	6300 Phone/ Cable / Connectivity Exp	General	\$ 1,332	\$ 1,332	\$ 1,372	\$ 1,413	\$ 1,456	\$ 1,499
483	6304 Pager / Cell Phone	General	-	-	-	-	-	-
484	6400 Utilities Expense	Electricity	279	279	290	299	308	317
485	6430 Streetlights	General	-	-	-	-	-	-
486	Total Shared Services Utilities		\$ 1,611	\$ 1,611	\$ 1,662	\$ 1,712	\$ 1,763	\$ 1,816
487								
488	Shared Services Other Expenses							
489	6220 Postage Expense	General	\$ 1,665	\$ 1,665	\$ 1,715	\$ 1,766	\$ 1,819	\$ 1,874
490	6222 Express Mail/Parcel	General	-	-	-	-	-	-
491	6224 Shipping	General	-	-	-	-	-	-
492	6314 Professional Development Fees	General	1,236	1,236	1,273	1,311	1,350	1,391
493	6322 Printing Expense	General	161	161	166	171	176	181
494	6324 Advertising	General	88	88	91	94	96	99
495	6325 Recruiting Expense	General	652	652	671	692	712	734
496	6327 Program Meals	General	804	804	828	853	878	904
497	6401 Donations	General	-	-	-	-	-	-
498	6410 Taxes Expense	General	-	-	-	-	-	-
499	6416 Liability Insurance	General	6,150	6,150	6,335	6,525	6,720	6,922
500	6418 Other Insurance	General	-	-	-	-	-	-
501	6425 Bad Debt Expense	General	41	41	42	43	45	46
502	9000 Clearing Account	General	-	-	-	-	-	-
503	9001 PCard Clearing Account for AP	General	-	-	-	-	-	-
504	Total Shared Services Other Expenses		\$ 10,796	\$ 10,796	\$ 11,120	\$ 11,453	\$ 11,797	\$ 12,151
505								
506	Total Shared Services Expenditures / Expenses		\$ 154,973	\$ 154,973	\$ 166,411	\$ 171,403	\$ 176,545	\$ 181,842

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Revenue Requirement Forecast

Line No.	Description	Inflation Factor	FY 2023 Budget	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
507								
508								
509	Total Expenditures / Expenses		\$ 1,579,186	\$ 1,715,474	\$ 1,757,460	\$ 2,446,831	\$ 1,799,817	\$ 1,823,198
510								
511								
512	Capital Outlay							
513	Water							
514	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
516	Total Water Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
517								
518	BCWF							
519	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520	5902 Capital Expenditure - Discrete Project Beyond R/R	One Year	-	-	-	-	-	-
521	Total BCWF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522								
523	Wastewater							
524	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ 273,536	\$ 273,536	\$ 287,213	\$ 295,829	\$ 304,704	\$ 313,845
525	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
526	Total Wastewater Capital Outlay		\$ 273,536	\$ 273,536	\$ 287,213	\$ 295,829	\$ 304,704	\$ 313,845
527								
528	Shared Services							
529	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Capital	\$ 6,468	\$ 6,468	\$ 6,791	\$ 6,995	\$ 7,205	\$ 7,421
530	5902 Capital Expenditure - Discrete Project Beyond R/R	None	-	-	-	-	-	-
531	Total Shared Services Capital Outlay		\$ 6,468	\$ 6,468	\$ 6,791	\$ 6,995	\$ 7,205	\$ 7,421
532								
533	Total Capital Outlay		\$ 280,004	\$ 280,004	\$ 294,004	\$ 302,824	\$ 311,909	\$ 321,266
534								
535	Debt Service							
536	Principal		\$ 136,449	\$ 140,997	\$ 144,029	\$ 148,578	\$ 151,610	\$ 156,158
537	Interest		36,006	32,417	28,709	24,921	21,013	17,026
538			\$ 172,455	\$ 173,414	\$ 172,738	\$ 173,499	\$ 172,623	\$ 173,184
539								
540	Net Revenue Requirement		2,031,645	2,168,892	2,224,202	2,923,154	2,284,349	2,317,648

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Functionalization of the BCWF Revenue Requirement Forecast

Line No.	Description	BCWF Allocator	Year 1 FY 2023				Year 2 FY 2024				
			Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total	
1	Revenues										
2	Water Utility Revenue										
3	4201	Water Service	50/50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	4202	CRF - Water	50/50	-	-	-	-	-	-	-	-
5	4203	WW Service	50/50	-	-	-	-	-	-	-	-
6	4204	CRF - WW	50/50	-	-	-	-	-	-	-	-
7	4211	Water Connection	50/50	-	-	-	-	-	-	-	-
8	4213	WW Connections	50/50	-	-	-	-	-	-	-	-
9	4220	New Connection Fees	50/50	-	-	-	-	-	-	-	-
10	4230	Solid Waste Services	50/50	-	-	-	-	-	-	-	-
11	4240	Raw Water Sales	Raw	66,305	-	-	66,305	66,305	-	-	66,305
12	4245	Wholesale Water	50/50	-	-	-	-	-	-	-	-
13	4301	Regulatory Compliance Fee	50/50	-	-	-	-	-	-	-	-
14		Total Water Utility Revenue		\$ 66,305	\$ -	\$ -	\$ 66,305	\$ 66,305	\$ -	\$ -	\$ 66,305
43	Total Revenues			\$ 66,305	\$ -	\$ -	\$ 66,305	\$ 66,305	\$ -	\$ -	\$ 66,305
45	Expenditures / Expenses										
162	Brushy Creek Water Facility (BCWF) Expenditures / Expenses										
163	BCWF Salaries										
164	5010	Salary	50/50	\$ 166,530	\$ 166,530	\$ -	\$ 333,060	\$ 183,183	\$ 183,183	\$ -	\$ 366,366
165	5011	Merit Salary	50/50	-	-	-	-	-	-	-	-
166	5012	Overtime	50/50	2,525	2,525	-	5,050	2,778	2,778	-	5,555
167	5014	Cell Phone Allowance	50/50	790	790	-	1,580	814	814	-	1,627
168	6405	Longevity Awards	50/50	1,220	1,220	-	2,440	1,257	1,257	-	2,513
169		Total BCWF Salaries		\$ 171,065	\$ 171,065	\$ -	\$ 342,130	\$ 188,031	\$ 188,031	\$ -	\$ 376,062
171	BCWF Benefits										
172	5020	FICA / Medicare	50/50	\$ 13,087	\$ 13,087	\$ -	\$ 26,173	\$ 14,395	\$ 14,395	\$ -	\$ 28,790
173	5030	Health	50/50	19,414	19,414	-	38,827	21,355	21,355	-	42,710
174	5031	Vision Insurance	50/50	231	231	-	462	254	254	-	508
175	5032	Dental	50/50	1,118	1,118	-	2,235	1,229	1,229	-	2,459
176	5034	Life	50/50	306	306	-	612	337	337	-	673
177	5035	Disability Insurance	50/50	1,107	1,107	-	2,213	1,217	1,217	-	2,434
178	5040	Workers Compensation	50/50	2,904	2,904	-	5,808	3,194	3,194	-	6,389
179	5050	Unemployment Insurance	50/50	330	330	-	660	363	363	-	726
180	5065	Education Reimbursement	50/50	-	-	-	-	-	-	-	-
181	5070	Retirement	50/50	12,946	12,946	-	25,892	14,241	14,241	-	28,481
182		Total BCWF Benefits		\$ 51,441	\$ 51,441	\$ -	\$ 102,882	\$ 56,585	\$ 56,585	\$ -	\$ 113,170
184	BCWF Travel										
185	5201	Airfare	50/50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	5202	Lodging	50/50	250	250	-	500	258	258	-	515

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Functionalization of the BCWF Revenue Requirement Forecast

Line No.	Description	BCWF Allocator	Year 1 FY 2023				Year 2 FY 2024			
			Common to All				Common to All			
			Raw Water	Treatment	Other	Total	Raw Water	Treatment	Other	Total
187	5203 Lodging Tax	50/50	-	-	-	-	-	-	-	-
188	5204 Cab Fare / local transportation	50/50	-	-	-	-	-	-	-	-
189	5205 Parking	50/50	40	40	-	80	41	41	-	82
190	5206 Travel Meals	50/50	150	150	-	300	155	155	-	309
191	5207 Mileage	50/50	450	450	-	900	464	464	-	927
192	Total BCWF Travel		\$ 890	\$ 890	\$ -	\$ 1,780	\$ 917	\$ 917	\$ -	\$ 1,833
193										
194	BCWF Contracted Services									
195	6010 Contractual-Legal	50/50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	6011 Contractual Legal - Open Records	50/50	-	-	-	-	-	-	-	-
197	6025 Contractual/Auditing	50/50	-	-	-	-	-	-	-	-
198	6030 Contractual/ Trainers- Instructors	50/50	-	-	-	-	-	-	-	-
199	6032 Contractual / 80-20 Programs	50/50	-	-	-	-	-	-	-	-
200	6040 Contractual/Network maint/dev.	50/50	875	875	-	1,750	901	901	-	1,803
201	6045 Contractual/Website	50/50	-	-	-	-	-	-	-	-
202	6050 Contractual/Publications Layou	50/50	-	-	-	-	-	-	-	-
203	6055 Security	50/50	-	-	-	-	-	-	-	-
204	6060 Appraisal Fees	50/50	-	-	-	-	-	-	-	-
205	6065 Depository Contract	50/50	-	-	-	-	-	-	-	-
206	6070 Maintenance Contracts	50/50	1,000	1,000	-	2,000	1,030	1,030	-	2,060
207	6078 Plumbing Inspections	50/50	-	-	-	-	-	-	-	-
208	6079 Engineering Fees	50/50	16,265	16,265	-	32,531	16,753	16,753	-	33,507
209	6080 Contractual/Contract Labor	50/50	17,500	17,500	-	35,000	18,025	18,025	-	36,050
210	6153 Water Purchases	Raw	906,171	-	-	906,171	1,090,740	-	-	1,090,740
211	6210 Rent Expense	50/50	-	-	-	-	-	-	-	-
212	6250 Solid Waste Service	50/50	-	-	-	-	-	-	-	-
213	6305 Utility Bill Expenses	50/50	-	-	-	-	-	-	-	-
214	6310 Fees/Dues/Subscription Expense	50/50	125	125	-	250	129	129	-	258
215	6311 TCEQ Regulatory Fees	Treatment	-	15,000	-	15,000	-	15,450	-	15,450
216	6312 WW Capacity Charges	50/50	-	-	-	-	-	-	-	-
217	6315 Lab Fees	Treatment	-	15,000	-	15,000	-	15,450	-	15,450
218	6321 Repair Projects	50/50	-	-	-	-	-	-	-	-
219	Total BCWF Contracted Services		\$ 941,937	\$ 65,765	\$ -	\$ 1,007,702	\$ 1,127,578	\$ 67,738	\$ -	\$ 1,195,317
220										
221	BCWF Maintenance, Repair & Facility									
222	6212 Building Maintenance	50/50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	6213 District Vehicle Repairs	50/50	750	750	-	1,500	773	773	-	1,545
224	6215 Facility Rent Expense	50/50	-	-	-	-	-	-	-	-
225	6216 Equipment Rent Expense	50/50	-	-	-	-	-	-	-	-
226	6320 Repair/Mtc/Warranty Expense	50/50	25,375	25,375	-	50,750	26,136	26,136	-	52,273
227	Total BCWF Maintenance, Repair & Facility		\$ 26,125	\$ 26,125	\$ -	\$ 52,250	\$ 26,909	\$ 26,909	\$ -	\$ 53,818
228										
229	BCWF Equipment & Supplies									
230	6105 Minor Equipment	50/50	\$ 2,250	\$ 2,250	\$ -	\$ 4,500	\$ 2,318	\$ 2,318	\$ -	\$ 4,635
231	6110 General Office Supplies	50/50	125	125	-	250	129	129	-	258
232	6115 Materials & Supplies	50/50	2,500	2,500	-	5,000	2,575	2,575	-	5,150
233	6120 Chemicals	Treatment	-	90,000	-	90,000	-	92,700	-	92,700

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Functionalization of the BCWF Revenue Requirement Forecast

Line No.	Description	BCWF Allocator	Year 1 FY 2023				Year 2 FY 2024			
			Common to All			Total	Common to All			Total
			Raw Water	Treatment	Other		Raw Water	Treatment	Other	
234	6121 Lab Supplies	Treatment	-	7,500	-	7,500	-	7,725	-	7,725
235	6122 Uniforms	50/50	750	750	-	1,500	773	773	-	1,545
236	6124 Fuel / Oil	50/50	4,000	4,000	-	8,000	4,120	4,120	-	8,240
237	6130 Furniture	50/50	-	-	-	-	-	-	-	-
238	6135 Major Equipment	50/50	-	-	-	-	-	-	-	-
239	6140 Computer Supplies	50/50	-	-	-	-	-	-	-	-
240	6145 Software	50/50	-	-	-	-	-	-	-	-
241	6148 Copier/Laser Printer Supplies	50/50	250	250	-	500	258	258	-	515
242	6150 Business Meals	50/50	-	-	-	-	-	-	-	-
243	6154 Water Meters	50/50	-	-	-	-	-	-	-	-
244	6155 Building Materials	50/50	-	-	-	-	-	-	-	-
245	6156 Pipes and Components	50/50	750	750	-	1,500	773	773	-	1,545
246	6160 Training Materials	50/50	-	-	-	-	-	-	-	-
247	6180 T-Shirts/Pins/Etc.	50/50	-	-	-	-	-	-	-	-
248	Total BCWF Equipment & Supplies		\$ 10,625	\$ 108,125	\$ -	\$ 118,750	\$ 10,944	\$ 111,369	\$ -	\$ 122,313
249										
250	BCWF Utilities									
251	6300 Phone/ Cable / Connectivity Exp	50/50	\$ 5,750	\$ 5,750	\$ -	\$ 11,500	\$ 5,923	\$ 5,923	\$ -	\$ 11,845
252	6304 Pager / Cell Phone	50/50	-	-	-	-	-	-	-	-
253	6400 Utilities Expense	50/50	147,500	147,500	-	295,000	153,400	153,400	-	306,800
254	6430 Streetlights	50/50	-	-	-	-	-	-	-	-
255	Total BCWF Utilities		\$ 153,250	\$ 153,250	\$ -	\$ 306,500	\$ 159,323	\$ 159,323	\$ -	\$ 318,645
256										
257	BCWF Other Expenses									
258	6220 Postage Expense	50/50	\$ 125	\$ 125	\$ -	\$ 250	\$ 129	\$ 129	\$ -	\$ 258
259	6222 Express Mail/Parcel	50/50	-	-	-	-	-	-	-	-
260	6224 Shipping	50/50	-	-	-	-	-	-	-	-
261	6314 Professional Development Fees	50/50	250	250	-	500	258	258	-	515
262	6322 Printing Expense	50/50	-	-	-	-	-	-	-	-
263	6324 Advertising	50/50	-	-	-	-	-	-	-	-
264	6325 Recruiting Expense	50/50	-	-	-	-	-	-	-	-
265	6327 Program Meals	50/50	-	-	-	-	-	-	-	-
266	6401 Donations	50/50	-	-	-	-	-	-	-	-
267	6410 Taxes Expense	50/50	-	-	-	-	-	-	-	-
268	6416 Liability Insurance	50/50	-	-	-	-	-	-	-	-
269	6418 Other Insurance	50/50	-	-	-	-	-	-	-	-
270	6425 Bad Debt Expense	50/50	-	-	-	-	-	-	-	-
271	9000 Clearing Account	50/50	-	-	-	-	-	-	-	-
272	9001 PCard Clearing Account for AP	50/50	-	-	-	-	-	-	-	-
273	Total BCWF Other Expenses		\$ 375	\$ 375	\$ -	\$ 750	\$ 386	\$ 386	\$ -	\$ 773
274										
275	Total Brushy Creek Water Facility (BCWF) Expenditures / Expenses		\$ 1,355,708	\$ 577,036	\$ -	\$ 1,932,744	\$ 1,570,672	\$ 611,257	\$ -	\$ 2,181,929
276										
391										
392	Shared Services Expenditures / Expenses									
393										
394	Shared Services Salaries									

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Functionalization of the BCWF Revenue Requirement Forecast

Line No.	Description	BCWF Allocator	Year 1 FY 2023				Year 2 FY 2024			
			Common to All				Common to All			
			Raw Water	Treatment	Other	Total	Raw Water	Treatment	Other	Total
395	5010 Salary	Composite	\$ 41,559	\$ 24,674	\$ -	\$ 66,233	\$ 45,715	\$ 27,141	\$ -	\$ 72,856
396	5011 Merit Salary	Composite	-	-	-	-	-	-	-	-
397	5012 Overtime	Composite	789	469	-	1,258	868	516	-	1,384
398	5014 Cell Phone Allowance	Composite	70	41	-	111	72	43	-	114
399	6405 Longevity Awards	Composite	90	54	-	144	93	55	-	148
400	Total Shared Services Salaries		\$ 42,509	\$ 25,237	\$ -	\$ 67,746	\$ 46,748	\$ 27,754	\$ -	\$ 74,503
401										
402	Shared Services Benefits									
403	5020 FICA / Medicare	Composite	\$ 3,252	\$ 1,931	\$ -	\$ 5,183	\$ 3,577	\$ 2,124	\$ -	\$ 5,701
404	5030 Health	Composite	4,490	2,666	-	7,155	4,939	2,932	-	7,871
405	5031 Vision Insurance	Composite	59	35	-	94	65	38	-	103
406	5032 Dental	Composite	285	169	-	454	313	186	-	499
407	5034 Life	Composite	68	40	-	108	75	44	-	119
408	5035 Disability Insurance	Composite	247	147	-	394	272	161	-	433
409	5040 Workers Compensation	Composite	810	481	-	1,290	891	529	-	1,419
410	5050 Unemployment Insurance	Composite	190	113	-	303	209	124	-	333
411	5065 Education Reimbursement	Composite	116	69	-	185	120	71	-	191
412	5070 Retirement	Composite	3,148	1,869	-	5,017	3,463	2,056	-	5,519
413	Total Shared Services Benefits		\$ 12,664	\$ 7,519	\$ -	\$ 20,183	\$ 13,922	\$ 8,266	\$ -	\$ 22,188
414										
415	Shared Services Travel									
416	5201 Airfare	Composite	\$ 53	\$ 32	\$ -	\$ 85	\$ 55	\$ 33	\$ -	\$ 88
417	5202 Lodging	Composite	254	151	-	405	262	156	-	417
418	5203 Lodging Tax	Composite	-	-	-	-	-	-	-	-
419	5204 Cab Fare / local transportation	Composite	12	7	-	19	12	7	-	19
420	5205 Parking	Composite	2	1	-	4	2	1	-	4
421	5206 Travel Meals	Composite	45	27	-	72	46	27	-	74
422	5207 Mileage	Composite	58	34	-	93	60	35	-	95
423	Total Shared Services Travel		\$ 425	\$ 252	\$ -	\$ 677	\$ 437	\$ 260	\$ -	\$ 697
424										
425	Shared Services Contracted Services									
426	6010 Contractual-Legal	Composite	\$ 5,688	\$ 3,377	\$ -	\$ 9,065	\$ 5,859	\$ 3,478	\$ -	\$ 9,337
427	6011 Contractual Legal - Open Records	Composite	-	-	-	-	-	-	-	-
428	6025 Contractual/Auditing	Composite	1,973	1,172	-	3,145	2,033	1,207	-	3,239
429	6030 Contractual/ Trainers- Instructors	Composite	-	-	-	-	-	-	-	-
430	6032 Contractual / 80-20 Programs	Composite	-	-	-	-	-	-	-	-
431	6040 Contractual/Network maint/dev.	Composite	3,211	1,906	-	5,117	3,307	1,963	-	5,271
432	6045 Contractual/Website	Composite	49	29	-	78	50	30	-	80
433	6050 Contractual/Publications Layout	Composite	-	-	-	-	-	-	-	-
434	6055 Security	Composite	2,870	1,704	-	4,573	2,956	1,755	-	4,710
435	6060 Appraisal Fees	Composite	-	-	-	-	-	-	-	-
436	6065 Depository Contract	Composite	2,415	1,433	-	3,848	2,487	1,476	-	3,963
437	6070 Maintenance Contracts	Composite	1,653	982	-	2,635	1,703	1,011	-	2,714
438	6078 Plumbing Inspections	Composite	-	-	-	-	-	-	-	-
439	6079 Engineering Fees	Composite	-	-	-	-	-	-	-	-
440	6080 Contractual/Contract Labor	Composite	1,778	1,056	-	2,834	1,832	1,087	-	2,919
441	6153 Water Purchases	Composite	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Functionalization of the BCWF Revenue Requirement Forecast

Line No.	Description	BCWF Allocator	Year 1 FY 2023				Year 2 FY 2024			
			Common to All				Common to All			
			Raw Water	Treatment	Other	Total	Raw Water	Treatment	Other	Total
442	6210 Rent Expense	Composite	42	25	-	67	43	26	-	69
443	6250 Solid Waste Service	Composite	-	-	-	-	-	-	-	-
444	6305 Utility Bill Expenses	Composite	42	25	-	67	43	26	-	69
445	6310 Fees/Dues/Subscription Expense	Composite	819	486	-	1,305	843	501	-	1,344
446	6311 TCEQ Regulatory Fees	Composite	-	-	-	-	-	-	-	-
447	6312 WW Capacity Charges	Composite	-	-	-	-	-	-	-	-
448	6315 Lab Fees	Composite	-	-	-	-	-	-	-	-
449	6321 Repair Projects	Composite	-	-	-	-	-	-	-	-
450	Total Shared Services Contracted Services		\$ 20,539	\$ 12,194	\$ -	\$ 32,733	\$ 21,155	\$ 12,560	\$ -	\$ 33,715
451										
452	Shared Services Maintenance, Repair & Facility									
453	6212 Building Maintenance	Composite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	6213 District Vehicle Repairs	Composite	138	82	-	221	143	85	-	227
455	6215 Facility Rent Expense	Composite	116	69	-	185	120	71	-	191
456	6216 Equipment Rent Expense	Composite	299	178	-	477	308	183	-	491
457	6320 Repair/Mtc/Warranty Expense	Composite	405	241	-	646	417	248	-	665
458	Total Shared Services Maintenance, Repair & Facility		\$ 959	\$ 569	\$ -	\$ 1,528	\$ 987	\$ 586	\$ -	\$ 1,574
459										
460	Shared Services Equipment & Supplies									
461	6105 Minor Equipment	Composite	\$ 291	\$ 173	\$ -	\$ 463	\$ 300	\$ 178	\$ -	\$ 477
462	6110 General Office Supplies	Composite	116	69	-	185	120	71	-	191
463	6115 Materials & Supplies	Composite	545	324	-	868	561	333	-	894
464	6120 Chemicals	Composite	-	-	-	-	-	-	-	-
465	6121 Lab Supplies	Composite	-	-	-	-	-	-	-	-
466	6122 Uniforms	Composite	63	37	-	100	65	38	-	103
467	6124 Fuel / Oil	Composite	539	320	-	858	555	329	-	884
468	6130 Furniture	Composite	-	-	-	-	-	-	-	-
469	6135 Major Equipment	Composite	-	-	-	-	-	-	-	-
470	6140 Computer Supplies	Composite	69	41	-	110	71	42	-	113
471	6145 Software	Composite	1,509	896	-	2,405	1,554	923	-	2,477
472	6148 Copier/Laser Printer Supplies	Composite	70	41	-	111	72	43	-	114
473	6150 Business Meals	Composite	208	124	-	332	214	127	-	341
474	6154 Water Meters	Composite	-	-	-	-	-	-	-	-
475	6155 Building Materials	Composite	-	-	-	-	-	-	-	-
476	6156 Pipes and Components	Composite	-	-	-	-	-	-	-	-
477	6160 Training Materials	Composite	-	-	-	-	-	-	-	-
478	6180 T-Shirts/Pins/Etc.	Composite	225	134	-	359	232	138	-	370
479	Total Shared Services Equipment & Supplies		\$ 3,634	\$ 2,157	\$ -	\$ 5,791	\$ 3,743	\$ 2,222	\$ -	\$ 5,965
480										
481	Shared Services Utilities									
482	6300 Phone/ Cable / Connectivity Exp	Composite	\$ 754	\$ 448	\$ -	\$ 1,202	\$ 777	\$ 461	\$ -	\$ 1,238
483	6304 Pager / Cell Phone	Composite	-	-	-	-	-	-	-	-
484	6400 Utilities Expense	Composite	158	94	-	252	164	97	-	262
485	6430 Streetlights	Composite	-	-	-	-	-	-	-	-
486	Total Shared Services Utilities		\$ 912	\$ 542	\$ -	\$ 1,454	\$ 941	\$ 559	\$ -	\$ 1,500
487										
488	Shared Services Other Expenses									

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Functionalization of the BCWF Revenue Requirement Forecast

Line No.	Description	BCWF Allocator	Year 1 FY 2023				Year 2 FY 2024			
			Common to All				Common to All			
			Raw Water	Treatment	Other	Total	Raw Water	Treatment	Other	Total
489	6220 Postage Expense	Composite	\$ 943	\$ 560	\$ -	\$ 1,502	\$ 971	\$ 576	\$ -	\$ 1,547
490	6222 Express Mail/Parcel	Composite	-	-	-	-	-	-	-	-
491	6224 Shipping	Composite	-	-	-	-	-	-	-	-
492	6314 Professional Development Fees	Composite	700	415	-	1,115	721	428	-	1,149
493	6322 Printing Expense	Composite	91	54	-	145	94	56	-	149
494	6324 Advertising	Composite	50	30	-	80	51	31	-	82
495	6325 Recruiting Expense	Composite	369	219	-	588	380	226	-	606
496	6327 Program Meals	Composite	455	270	-	725	469	278	-	747
497	6401 Donations	Composite	-	-	-	-	-	-	-	-
498	6410 Taxes Expense	Composite	-	-	-	-	-	-	-	-
499	6416 Liability Insurance	Composite	3,482	2,068	-	5,550	3,587	2,130	-	5,717
500	6418 Other Insurance	Composite	-	-	-	-	-	-	-	-
501	6425 Bad Debt Expense	Composite	23	14	-	37	24	14	-	38
502	9000 Clearing Account	Composite	-	-	-	-	-	-	-	-
503	9001 PCard Clearing Account for AP	Composite	-	-	-	-	-	-	-	-
504	Total Shared Services Other Expenses		\$ 6,113	\$ 3,629	\$ -	\$ 9,742	\$ 6,297	\$ 3,738	\$ -	\$ 10,035
505										
506	Total Shared Services Expenditures / Expenses		\$ 87,754	\$ 52,099	\$ -	\$ 139,853	\$ 94,231	\$ 55,945	\$ -	\$ 150,176
507										
508										
509	Total Expenditures / Expenses		\$ 1,443,462	\$ 629,136	\$ -	\$ 2,072,598	\$ 1,664,903	\$ 667,202	\$ -	\$ 2,332,105
510										
511										
512	Capital Outlay									
513	Water									
514	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	50/50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515	5902 Capital Expenditure - Discrete Project Beyond R/R	50/50	-	-	-	-	-	-	-	-
516	Total Water Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
517										
518	BCWF									
519	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	50/50	\$ 325,142	\$ 325,142	\$ -	\$ 650,284	\$ 341,399	\$ 341,399	\$ -	\$ 682,799
520	5902 Capital Expenditure - Discrete Project Beyond R/R	50/50	10,000	10,000	-	20,000	-	-	-	-
521	Total BCWF		\$ 335,142	\$ 335,142	\$ -	\$ 670,284	\$ 341,399	\$ 341,399	\$ -	\$ 682,799
522										
528	Shared Services									
529	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Composite	\$ 3,662	\$ 2,174	\$ -	\$ 5,837	\$ 3,846	\$ 2,283	\$ -	\$ 6,129
530	5902 Capital Expenditure - Discrete Project Beyond R/R	Composite	-	-	-	-	-	-	-	-
531	Total Shared Services Capital Outlay		\$ 3,662	\$ 2,174	\$ -	\$ 5,837	\$ 3,846	\$ 2,283	\$ -	\$ 6,129
532										
533	Total Capital Outlay		\$ 338,805	\$ 337,317	\$ -	\$ 676,121	\$ 345,245	\$ 343,682	\$ -	\$ 688,927
534										
535	Debt Service									
536	Principal	50/50	\$ 104,684	\$ 104,684	\$ -	\$ 209,367	\$ 106,935	\$ 106,935	\$ -	\$ 213,870
537	Interest	50/50	24,068	24,068	-	48,136	21,315	21,315	-	42,630
538			\$ 128,752	\$ 128,752	\$ -	\$ 257,504	\$ 128,250	\$ 128,250	\$ -	\$ 256,500
539										
540	Net Revenue Requirement		1,844,713	1,095,204	-	2,939,918	2,072,093	1,139,134	-	3,211,227

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Line No.	Year 3 FY 2025				Year 4 FY 2026				Year 5 FY 2027			
	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total
1												
2												
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-
11	66,305	-	-	66,305	66,305	-	-	66,305	66,305	-	-	66,305
12	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-
14	\$ 66,305	\$ -	\$ -	\$ 66,305	\$ 66,305	\$ -	\$ -	\$ 66,305	\$ 66,305	\$ -	\$ -	\$ 66,305
15												
41												
42												
43	<u>\$ 66,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,305</u>	<u>\$ 66,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,305</u>	<u>\$ 66,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,305</u>
44												
45												
46												
161												
162												
163												
164	\$ 188,678	\$ 188,678	\$ -	\$ 377,357	\$ 194,339	\$ 194,339	\$ -	\$ 388,678	\$ 200,169	\$ 200,169	\$ -	\$ 400,338
165	-	-	-	-	-	-	-	-	-	-	-	-
166	2,861	2,861	-	5,722	2,947	2,947	-	5,893	3,035	3,035	-	6,070
167	838	838	-	1,676	863	863	-	1,727	889	889	-	1,778
168	1,294	1,294	-	2,589	1,333	1,333	-	2,666	1,373	1,373	-	2,746
169	\$ 193,672	\$ 193,672	\$ -	\$ 387,343	\$ 199,482	\$ 199,482	\$ -	\$ 398,964	\$ 205,466	\$ 205,466	\$ -	\$ 410,933
170												
171												
172	\$ 14,827	\$ 14,827	\$ -	\$ 29,654	\$ 15,272	\$ 15,272	\$ -	\$ 30,544	\$ 15,730	\$ 15,730	\$ -	\$ 31,460
173	21,995	21,995	-	43,991	22,655	22,655	-	45,311	23,335	23,335	-	46,670
174	262	262	-	523	270	270	-	539	278	278	-	555
175	1,266	1,266	-	2,532	1,304	1,304	-	2,608	1,343	1,343	-	2,686
176	347	347	-	693	357	357	-	714	368	368	-	736
177	1,254	1,254	-	2,507	1,291	1,291	-	2,583	1,330	1,330	-	2,660
178	3,290	3,290	-	6,580	3,389	3,389	-	6,778	3,491	3,491	-	6,981
179	374	374	-	748	385	385	-	770	397	397	-	793
180	-	-	-	-	-	-	-	-	-	-	-	-
181	14,668	14,668	-	29,336	15,108	15,108	-	30,216	15,561	15,561	-	31,122
182	\$ 58,283	\$ 58,283	\$ -	\$ 116,565	\$ 60,031	\$ 60,031	\$ -	\$ 120,062	\$ 61,832	\$ 61,832	\$ -	\$ 123,664
183												
184												
185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	265	265	-	530	273	273	-	546	281	281	-	563

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Line No.	Year 3 FY 2025				Year 4 FY 2026				Year 5 FY 2027			
	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total
187	-	-	-	-	-	-	-	-	-	-	-	-
188	-	-	-	-	-	-	-	-	-	-	-	-
189	42	42	-	85	44	44	-	87	45	45	-	90
190	159	159	-	318	164	164	-	328	169	169	-	338
191	477	477	-	955	492	492	-	983	506	506	-	1,013
192	\$ 944	\$ 944	\$ -	\$ 1,888	\$ 973	\$ 973	\$ -	\$ 1,945	\$ 1,002	\$ 1,002	\$ -	\$ 2,003
193												
194												
195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	-	-	-	-	-	-	-	-	-	-	-	-
197	-	-	-	-	-	-	-	-	-	-	-	-
198	-	-	-	-	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-	-	-	-	-
200	928	928	-	1,857	956	956	-	1,912	985	985	-	1,970
201	-	-	-	-	-	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-	-	-	-	-
204	-	-	-	-	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-	-	-
206	1,061	1,061	-	2,122	1,093	1,093	-	2,185	1,126	1,126	-	2,251
207	-	-	-	-	-	-	-	-	-	-	-	-
208	17,256	17,256	-	34,512	17,774	17,774	-	35,547	18,307	18,307	-	36,614
209	18,566	18,566	-	37,132	19,123	19,123	-	38,245	19,696	19,696	-	39,393
210	1,509,197	-	-	1,509,197	1,010,134	-	-	1,010,134	887,566	-	-	887,566
211	-	-	-	-	-	-	-	-	-	-	-	-
212	-	-	-	-	-	-	-	-	-	-	-	-
213	-	-	-	-	-	-	-	-	-	-	-	-
214	133	133	-	265	137	137	-	273	141	141	-	281
215	-	15,914	-	15,914	-	16,391	-	16,391	-	16,883	-	16,883
216	-	-	-	-	-	-	-	-	-	-	-	-
217	-	15,914	-	15,914	-	16,391	-	16,391	-	16,883	-	16,883
218	-	-	-	-	-	-	-	-	-	-	-	-
219	\$ 1,547,140	\$ 69,771	\$ -	\$ 1,616,911	\$ 1,049,216	\$ 71,864	\$ -	\$ 1,121,080	\$ 927,820	\$ 74,020	\$ -	\$ 1,001,840
220												
221												
222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	796	796	-	1,591	820	820	-	1,639	844	844	-	1,688
224	-	-	-	-	-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-
226	26,920	26,920	-	53,841	27,728	27,728	-	55,456	28,560	28,560	-	57,120
227	\$ 27,716	\$ 27,716	\$ -	\$ 55,432	\$ 28,547	\$ 28,547	\$ -	\$ 57,095	\$ 29,404	\$ 29,404	\$ -	\$ 58,808
228												
229												
230	\$ 2,387	\$ 2,387	\$ -	\$ 4,774	\$ 2,459	\$ 2,459	\$ -	\$ 4,917	\$ 2,532	\$ 2,532	\$ -	\$ 5,065
231	133	133	-	265	137	137	-	273	141	141	-	281
232	2,652	2,652	-	5,305	2,732	2,732	-	5,464	2,814	2,814	-	5,628
233	-	95,481	-	95,481	-	98,345	-	98,345	-	101,296	-	101,296

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Line No.	Year 3 FY 2025				Year 4 FY 2026				Year 5 FY 2027			
	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total
234	-	7,957	-	7,957	-	8,195	-	8,195	-	8,441	-	8,441
235	796	796	-	1,591	820	820	-	1,639	844	844	-	1,688
236	4,244	4,244	-	8,487	4,371	4,371	-	8,742	4,502	4,502	-	9,004
237	-	-	-	-	-	-	-	-	-	-	-	-
238	-	-	-	-	-	-	-	-	-	-	-	-
239	-	-	-	-	-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-	-	-	-	-	-
241	265	265	-	530	273	273	-	546	281	281	-	563
242	-	-	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-	-	-
244	-	-	-	-	-	-	-	-	-	-	-	-
245	796	796	-	1,591	820	820	-	1,639	844	844	-	1,688
246	-	-	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	-	-	-
248	\$ 11,272	\$ 114,710	\$ -	\$ 125,982	\$ 11,610	\$ 118,151	\$ -	\$ 129,761	\$ 11,959	\$ 121,696	\$ -	\$ 133,654
249												
250												
251	\$ 6,100	\$ 6,100	\$ -	\$ 12,200	\$ 6,283	\$ 6,283	\$ -	\$ 12,566	\$ 6,472	\$ 6,472	\$ -	\$ 12,943
252	-	-	-	-	-	-	-	-	-	-	-	-
253	158,002	158,002	-	316,004	162,742	162,742	-	325,484	167,624	167,624	-	335,249
254	-	-	-	-	-	-	-	-	-	-	-	-
255	\$ 164,102	\$ 164,102	\$ -	\$ 328,204	\$ 169,025	\$ 169,025	\$ -	\$ 338,050	\$ 174,096	\$ 174,096	\$ -	\$ 348,192
256												
257												
258	\$ 133	\$ 133	\$ -	\$ 265	\$ 137	\$ 137	\$ -	\$ 273	\$ 141	\$ 141	\$ -	\$ 281
259	-	-	-	-	-	-	-	-	-	-	-	-
260	-	-	-	-	-	-	-	-	-	-	-	-
261	265	265	-	530	273	273	-	546	281	281	-	563
262	-	-	-	-	-	-	-	-	-	-	-	-
263	-	-	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	-	-	-
266	-	-	-	-	-	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-	-	-	-	-	-
269	-	-	-	-	-	-	-	-	-	-	-	-
270	-	-	-	-	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-	-	-	-	-
272	-	-	-	-	-	-	-	-	-	-	-	-
273	\$ 398	\$ 398	\$ -	\$ 796	\$ 410	\$ 410	\$ -	\$ 820	\$ 422	\$ 422	\$ -	\$ 844
274												
275	\$ 2,003,527	\$ 629,595	\$ -	\$ 2,633,122	\$ 1,519,294	\$ 648,483	\$ -	\$ 2,167,777	\$ 1,412,001	\$ 667,937	\$ -	\$ 2,079,938
276												
391												
392												
393												
394												

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Line No.	Year 3 FY 2025				Year 4 FY 2026				Year 5 FY 2027			
	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total
395	\$ 47,087	\$ 27,955	\$ -	\$ 75,042	\$ 48,499	\$ 28,794	\$ -	\$ 77,293	\$ 49,954	\$ 29,658	\$ -	\$ 79,612
396	-	-	-	-	-	-	-	-	-	-	-	-
397	894	531	-	1,425	921	547	-	1,468	949	563	-	1,512
398	74	44	-	118	76	45	-	121	78	47	-	125
399	96	57	-	153	99	59	-	157	102	60	-	162
400	\$ 48,151	\$ 28,587	\$ -	\$ 76,738	\$ 49,595	\$ 29,445	\$ -	\$ 79,040	\$ 51,083	\$ 30,328	\$ -	\$ 81,411
401												
402												
403	\$ 3,684	\$ 2,187	\$ -	\$ 5,872	\$ 3,795	\$ 2,253	\$ -	\$ 6,048	\$ 3,909	\$ 2,321	\$ -	\$ 6,229
404	5,087	3,020	-	8,107	5,240	3,111	-	8,350	5,397	3,204	-	8,601
405	67	40	-	106	69	41	-	109	71	42	-	113
406	323	191	-	514	332	197	-	529	342	203	-	545
407	77	46	-	122	79	47	-	126	82	48	-	130
408	280	166	-	446	288	171	-	459	297	176	-	473
409	917	545	-	1,462	945	561	-	1,506	973	578	-	1,551
410	215	128	-	343	222	132	-	353	228	136	-	364
411	123	73	-	196	127	75	-	202	131	78	-	208
412	3,567	2,118	-	5,685	3,674	2,181	-	5,855	3,784	2,247	-	6,031
413	\$ 14,340	\$ 8,514	\$ -	\$ 22,854	\$ 14,770	\$ 8,769	\$ -	\$ 23,539	\$ 15,213	\$ 9,032	\$ -	\$ 24,245
414												
415												
416	\$ 57	\$ 34	\$ -	\$ 90	\$ 58	\$ 35	\$ -	\$ 93	\$ 60	\$ 36	\$ -	\$ 96
417	270	160	-	430	278	165	-	443	286	170	-	456
418	-	-	-	-	-	-	-	-	-	-	-	-
419	12	7	-	20	13	8	-	20	13	8	-	21
420	2	1	-	4	3	2	-	4	3	2	-	4
421	48	28	-	76	49	29	-	78	51	30	-	81
422	62	37	-	98	63	38	-	101	65	39	-	104
423	\$ 450	\$ 267	\$ -	\$ 718	\$ 464	\$ 275	\$ -	\$ 739	\$ 478	\$ 284	\$ -	\$ 762
424												
425												
426	\$ 6,034	\$ 3,583	\$ -	\$ 9,617	\$ 6,215	\$ 3,690	\$ -	\$ 9,906	\$ 6,402	\$ 3,801	\$ -	\$ 10,203
427	-	-	-	-	-	-	-	-	-	-	-	-
428	2,094	1,243	-	3,337	2,156	1,280	-	3,437	2,221	1,319	-	3,540
429	-	-	-	-	-	-	-	-	-	-	-	-
430	-	-	-	-	-	-	-	-	-	-	-	-
431	3,406	2,022	-	5,429	3,509	2,083	-	5,592	3,614	2,146	-	5,759
432	52	31	-	82	53	32	-	85	55	33	-	87
433	-	-	-	-	-	-	-	-	-	-	-	-
434	3,044	1,807	-	4,852	3,136	1,862	-	4,997	3,230	1,917	-	5,147
435	-	-	-	-	-	-	-	-	-	-	-	-
436	2,562	1,521	-	4,082	2,638	1,566	-	4,205	2,718	1,613	-	4,331
437	1,754	1,041	-	2,795	1,807	1,073	-	2,879	1,861	1,105	-	2,965
438	-	-	-	-	-	-	-	-	-	-	-	-
439	-	-	-	-	-	-	-	-	-	-	-	-
440	1,887	1,120	-	3,007	1,943	1,154	-	3,097	2,002	1,188	-	3,190
441	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Line No.	Year 3 FY 2025				Year 4 FY 2026				Year 5 FY 2027			
	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total
442	44	26	-	71	46	27	-	73	47	28	-	75
443	-	-	-	-	-	-	-	-	-	-	-	-
444	44	26	-	71	46	27	-	73	47	28	-	75
445	868	516	-	1,384	895	531	-	1,426	921	547	-	1,468
446	-	-	-	-	-	-	-	-	-	-	-	-
447	-	-	-	-	-	-	-	-	-	-	-	-
448	-	-	-	-	-	-	-	-	-	-	-	-
449	-	-	-	-	-	-	-	-	-	-	-	-
450	\$ 21,790	\$ 12,937	\$ -	\$ 34,726	\$ 22,443	\$ 13,325	\$ -	\$ 35,768	\$ 23,117	\$ 13,724	\$ -	\$ 36,841
451												
452												
453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	147	87	-	234	151	90	-	241	156	92	-	248
455	123	73	-	196	127	75	-	202	131	78	-	208
456	317	188	-	506	327	194	-	521	337	200	-	536
457	430	255	-	685	443	263	-	706	456	271	-	727
458	\$ 1,017	\$ 604	\$ -	\$ 1,621	\$ 1,047	\$ 622	\$ -	\$ 1,669	\$ 1,079	\$ 641	\$ -	\$ 1,719
459												
460												
461	\$ 308	\$ 183	\$ -	\$ 492	\$ 318	\$ 189	\$ -	\$ 506	\$ 327	\$ 194	\$ -	\$ 522
462	123	73	-	196	127	75	-	202	131	78	-	208
463	578	343	-	921	595	353	-	949	613	364	-	977
464	-	-	-	-	-	-	-	-	-	-	-	-
465	-	-	-	-	-	-	-	-	-	-	-	-
466	67	39	-	106	68	41	-	109	71	42	-	112
467	571	339	-	911	589	349	-	938	606	360	-	966
468	-	-	-	-	-	-	-	-	-	-	-	-
469	-	-	-	-	-	-	-	-	-	-	-	-
470	73	43	-	117	75	45	-	120	78	46	-	124
471	1,601	950	-	2,551	1,649	979	-	2,628	1,698	1,008	-	2,707
472	74	44	-	118	76	45	-	121	78	47	-	125
473	221	131	-	352	227	135	-	362	234	139	-	373
474	-	-	-	-	-	-	-	-	-	-	-	-
475	-	-	-	-	-	-	-	-	-	-	-	-
476	-	-	-	-	-	-	-	-	-	-	-	-
477	-	-	-	-	-	-	-	-	-	-	-	-
478	239	142	-	381	246	146	-	392	253	150	-	404
479	\$ 3,855	\$ 2,289	\$ -	\$ 6,144	\$ 3,971	\$ 2,358	\$ -	\$ 6,328	\$ 4,090	\$ 2,428	\$ -	\$ 6,518
480												
481												
482	\$ 800	\$ 475	\$ -	\$ 1,275	\$ 824	\$ 489	\$ -	\$ 1,314	\$ 849	\$ 504	\$ -	\$ 1,353
483	-	-	-	-	-	-	-	-	-	-	-	-
484	169	100	-	270	174	103	-	278	179	107	-	286
485	-	-	-	-	-	-	-	-	-	-	-	-
486	\$ 969	\$ 576	\$ -	\$ 1,545	\$ 998	\$ 593	\$ -	\$ 1,591	\$ 1,028	\$ 611	\$ -	\$ 1,639
487												
488												

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Line No.	Year 3 FY 2025				Year 4 FY 2026				Year 5 FY 2027			
	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total	Common to All Raw Water	Treatment	Other	Total
489	\$ 1,000	\$ 594	\$ -	\$ 1,594	\$ 1,030	\$ 612	\$ -	\$ 1,641	\$ 1,061	\$ 630	\$ -	\$ 1,691
490	-	-	-	-	-	-	-	-	-	-	-	-
491	-	-	-	-	-	-	-	-	-	-	-	-
492	742	441	-	1,183	765	454	-	1,219	788	468	-	1,255
493	97	57	-	154	99	59	-	158	102	61	-	163
494	53	31	-	84	55	32	-	87	56	33	-	90
495	392	233	-	624	403	239	-	643	415	247	-	662
496	483	287	-	769	497	295	-	792	512	304	-	816
497	-	-	-	-	-	-	-	-	-	-	-	-
498	-	-	-	-	-	-	-	-	-	-	-	-
499	3,695	2,193	-	5,888	3,805	2,259	-	6,065	3,920	2,327	-	6,247
500	-	-	-	-	-	-	-	-	-	-	-	-
501	25	15	-	39	25	15	-	40	26	16	-	42
502	-	-	-	-	-	-	-	-	-	-	-	-
503	-	-	-	-	-	-	-	-	-	-	-	-
504	\$ 6,485	\$ 3,850	\$ -	\$ 10,336	\$ 6,680	\$ 3,966	\$ -	\$ 10,646	\$ 6,880	\$ 4,085	\$ -	\$ 10,965
505												
506	\$ 97,058	\$ 57,623	\$ -	\$ 154,681	\$ 99,970	\$ 59,352	\$ -	\$ 159,322	\$ 102,969	\$ 61,132	\$ -	\$ 164,101
507												
508												
509	\$ 2,100,585	\$ 687,218	\$ -	\$ 2,787,803	\$ 1,619,264	\$ 707,835	\$ -	\$ 2,327,099	\$ 1,514,969	\$ 729,070	\$ -	\$ 2,244,039
510												
511												
512												
513												
514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515	-	-	-	-	-	-	-	-	-	-	-	-
516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
517												
518												
519	\$ 351,641	\$ 351,641	\$ -	\$ 703,283	\$ 362,191	\$ 362,191	\$ -	\$ 724,381	\$ 373,056	\$ 373,056	\$ -	\$ 746,113
520	-	-	-	-	-	-	-	-	-	-	-	-
521	\$ 351,641	\$ 351,641	\$ -	\$ 703,283	\$ 362,191	\$ 362,191	\$ -	\$ 724,381	\$ 373,056	\$ 373,056	\$ -	\$ 746,113
522												
528												
529	\$ 3,961	\$ 2,352	\$ -	\$ 6,313	\$ 4,080	\$ 2,422	\$ -	\$ 6,502	\$ 4,202	\$ 2,495	\$ -	\$ 6,697
530	-	-	-	-	-	-	-	-	-	-	-	-
531	\$ 3,961	\$ 2,352	\$ -	\$ 6,313	\$ 4,080	\$ 2,422	\$ -	\$ 6,502	\$ 4,202	\$ 2,495	\$ -	\$ 6,697
532												
533	\$ 355,602	\$ 353,993	\$ -	\$ 709,595	\$ 366,270	\$ 364,613	\$ -	\$ 730,883	\$ 377,258	\$ 375,551	\$ -	\$ 752,810
534												
535												
536	\$ 110,312	\$ 110,312	\$ -	\$ 220,624	\$ 112,563	\$ 112,563	\$ -	\$ 225,126	\$ 115,940	\$ 115,940	\$ -	\$ 231,880
537	18,503	18,503	-	37,005	15,601	15,601	-	31,203	12,641	12,641	-	25,282
538	\$ 128,814	\$ 128,814	\$ -	\$ 257,629	\$ 128,164	\$ 128,164	\$ -	\$ 256,329	\$ 128,581	\$ 128,581	\$ -	\$ 257,162
539												
540	2,518,696	1,170,026	-	3,688,722	2,047,394	1,200,612	-	3,248,006	1,954,504	1,233,202	-	3,187,706

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

Line No.	Description	Water Allocator
1	Revenues	BCWF Allocator
2	Water Utility Revenue	
3	4201 Water Service	Composite
4	4202 CRF - Water	Composite
5	4203 WW Service	Composite
6	4204 CRF - WW	Composite
7	4211 Water Connection	Composite
8	4213 WW Connections	Composite
9	4220 New Connection Fees	Composite
10	4230 Solid Waste Services	Composite
11	4240 Raw Water Sales	Composite
12	4245 Wholesale Water	Composite
13	4301 Regulatory Compliance Fee	Composite
14	Total Water Utility Revenue	
15		
16	Water Investment & Other Revenue	
17	4110 Plan Review Income	Composite
18	4112 Inspection Fees	Composite
19	4130 Builders Fees	Composite
20	4401 Service Charges	Composite
21	4402 Donations	Composite
22	4403 Late Charges	Composite
23	4405 Interest Income	Composite
24	4500 Other Income	Composite
25	4501 Rental Income	Composite
26	Total Water Investment & Other Revenue	
27		
41		
42		
43	Total Revenues	
44		
45	Expenditures / Expenses	
46		
47	Water Expenditures / Expenses	
48	Water Salaries	
49	5010 Salary	Base-Extra
50	5011 Merit Salary	Base-Extra
51	5012 Overtime	Base-Extra
52	5014 Cell Phone Allowance	Base-Extra
53	6405 Longevity Awards	Base-Extra
54	Total Water Salaries	
55		
56	Water Benefits	
57	5020 FICA / Medicare	Base-Extra
58	5030 Health	Base-Extra
59	5031 Vision Insurance	Base-Extra

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

Line No.	Description	Water Allocator
60	5032 Dental	Base-Extra
61	5034 Life	Base-Extra
62	5035 Disability Insurance	Base-Extra
63	5040 Workers Compensation	Base-Extra
64	5050 Unemployment Insurance	Base-Extra
65	5065 Education Reimbursement	Base-Extra
66	5070 Retirement	Base-Extra
67	Total Water Benefits	
68		
69	Water Travel	
70	5201 Airfare	Base
71	5202 Lodging	Base
72	5203 Lodging Tax	Base
73	5204 Cab Fare / local transportation	Base
74	5205 Parking	Base
75	5206 Travel Meals	Base
76	5207 Mileage	Base
77	Total Water Travel	
78		
79	Water Contracted Services	
80	6010 Contractual-Legal	Base-Extra
81	6011 Contractual Legal - Open Records	Base-Extra
82	6025 Contractual/Auditing	Base-Extra
83	6030 Contractual/ Trainers- Instructors	Base-Extra
84	6032 Contractual / 80-20 Programs	Base-Extra
85	6040 Contractual/Network maint/dev.	Base-Extra
86	6045 Contractual/Website	Base-Extra
87	6050 Contractual/Publications Layou	Base-Extra
88	6055 Security	Base-Extra
89	6060 Appraisal Fees	Base-Extra
90	6065 Depository Contract	Base-Extra
91	6070 Maintenance Contracts	Base-Extra
92	6078 Plumbing Inspections	Base-Extra
93	6079 Engineering Fees	Base-Extra
94	6080 Contractual/Contract Labor	Base-Extra
95	6153 Water Purchases	Base-Extra
96	6210 Rent Expense	Base-Extra
97	6250 Solid Waste Service	Base-Extra
98	6305 Utility Bill Expenses	Base-Extra
99	6310 Fees/Dues/Subscription Expense	Base-Extra
100	6311 TCEQ Regulatory Fees	Base-Extra
101	6312 WW Capacity Charges	Base-Extra
102	6315 Lab Fees	Base-Extra
103	6321 Repair Projects	Base-Extra
104	Total Water Contracted Services	
105		

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

Line No.	Description	Water Allocator
106	Water Maintenance, Repair & Facility Total	
107	6212 Building Maintenance	Base-Extra
108	6213 District Vehicle Repairs	Base-Extra
109	6215 Facility Rent Expense	Base-Extra
110	6216 Equipment Rent Expense	Base-Extra
111	6320 Repair/Mtc/Warranty Expense	Base-Extra
112	Total Water Maintenance, Repair & Facility Total	
113		
114	Water Equipment & Supplies Total	
115	6105 Minor Equipment	Base-Extra
116	6110 General Office Supplies	Base-Extra
117	6115 Materials & Supplies	Base-Extra
118	6120 Chemicals	Base-Extra
119	6121 Lab Supplies	Base-Extra
120	6122 Uniforms	Base-Extra
121	6124 Fuel / Oil	Base-Extra
122	6130 Furniture	Base-Extra
123	6135 Major Equipment	Base-Extra
124	6140 Computer Supplies	Base-Extra
125	6145 Software	Base-Extra
126	6148 Copier/Laser Printer Supplies	Base-Extra
127	6150 Business Meals	Base-Extra
128	6154 Water Meters	Customer
129	6155 Building Materials	Base-Extra
130	6156 Pipes and Components	Base-Extra
131	6160 Training Materials	Base-Extra
132	6180 T-Shirts/Pins/Etc.	Base-Extra
133	Total Water Equipment & Supplies Total	
134		
135	Water Utilities	
136	6300 Phone/ Cable / Connectivity Exp	Base-Extra
137	6304 Pager / Cell Phone	Base-Extra
138	6400 Utilities Expense	Base-Extra
139	6430 Streetlights	Base-Extra
140	Total Water Utilities	
141		
142	Water Other Expenses	
143	6220 Postage Expense	Base-Extra
144	6222 Express Mail/Parcel	Base-Extra
145	6224 Shipping	Base-Extra
146	6314 Professional Development Fees	Base-Extra
147	6322 Printing Expense	Base-Extra
148	6324 Advertising	Base-Extra
149	6325 Recruiting Expense	Base-Extra
150	6327 Program Meals	Base-Extra
151	6401 Donations	Base-Extra

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

<u>Line No.</u>	<u>Description</u>	<u>Water Allocator</u>
152	6410 Taxes Expense	Base-Extra
153	6416 Liability Insurance	Base-Extra
154	6418 Other Insurance	Base-Extra
155	6425 Bad Debt Expense	Base-Extra
156	9000 Clearing Account	Base-Extra
157	9001 PCard Clearing Account for AP	Base-Extra
158	Total Water Other Expenses	
159		
160	Total Water Water Expenditures / Expenses	
161		
162	Brushy Creek Water Facility (BCWF) Expenditures / Expenses	
163	BCWF Salaries	
164	5010 Salary	Base
165	5011 Merit Salary	Base
166	5012 Overtime	Base
167	5014 Cell Phone Allowance	Base
168	6405 Longevity Awards	Base
169	Total BCWF Salaries	
170		
171	BCWF Benefits	
172	5020 FICA / Medicare	Base
173	5030 Health	Base
174	5031 Vision Insurance	Base
175	5032 Dental	Base
176	5034 Life	Base
177	5035 Disability Insurance	Base
178	5040 Workers Compensation	Base
179	5050 Unemployment Insurance	Base
180	5065 Education Reimbursement	Base
181	5070 Retirement	Base
182	Total BCWF Benefits	
183		
184	BCWF Travel	
185	5201 Airfare	Base
186	5202 Lodging	Base
187	5203 Lodging Tax	Base
188	5204 Cab Fare / local transportation	Base
189	5205 Parking	Base
190	5206 Travel Meals	Base
191	5207 Mileage	Base
192	Total BCWF Travel	
193		
194	BCWF Contracted Services	
195	6010 Contractual-Legal	Base
196	6011 Contractual Legal - Open Records	Base
197	6025 Contractual/Auditing	Base

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

Line No.	Description	Water Allocator
198	6030 Contractual/ Trainers- Instructors	Base
199	6032 Contractual / 80-20 Programs	Base
200	6040 Contractual/Network maint/dev.	Base
201	6045 Contractual/Website	Base
202	6050 Contractual/Publications Layou	Base
203	6055 Security	Base
204	6060 Appraisal Fees	Base
205	6065 Depository Contract	Base
206	6070 Maintenance Contracts	Base
207	6078 Plumbing Inspections	Base
208	6079 Engineering Fees	Base
209	6080 Contractual/Contract Labor	Base
210	6153 Water Purchases	Base
211	6210 Rent Expense	Base
212	6250 Solid Waste Service	Base
213	6305 Utility Bill Expenses	Base
214	6310 Fees/Dues/Subscription Expense	Base
215	6311 TCEQ Regulatory Fees	Base
216	6312 WW Capacity Charges	Base
217	6315 Lab Fees	Base
218	6321 Repair Projects	Base
219	Total BCWF Contracted Services	
220		
221	BCWF Maintenance, Repair & Facility	
222	6212 Building Maintenance	Base
223	6213 District Vehicle Repairs	Base
224	6215 Facility Rent Expense	Base
225	6216 Equipment Rent Expense	Base
226	6320 Repair/Mtc/Warranty Expense	Base
227	Total BCWF Maintenance, Repair & Facility	
228		
229	BCWF Equipment & Supplies	
230	6105 Minor Equipment	Base
231	6110 General Office Supplies	Base
232	6115 Materials & Supplies	Base
233	6120 Chemicals	Base
234	6121 Lab Supplies	Base
235	6122 Uniforms	Base
236	6124 Fuel / Oil	Base
237	6130 Furniture	Base
238	6135 Major Equipment	Base
239	6140 Computer Supplies	Base
240	6145 Software	Base
241	6148 Copier/Laser Printer Supplies	Base
242	6150 Business Meals	Base
243	6154 Water Meters	Base

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

<u>Line No.</u>	<u>Description</u>	<u>Water Allocator</u>
244	6155 Building Materials	Base
245	6156 Pipes and Components	Base
246	6160 Training Materials	Base
247	6180 T-Shirts/Pins/Etc.	Base
248	Total BCWF Equipment & Supplies	
249		
250	BCWF Utilities	
251	6300 Phone/ Cable / Connectivity Exp	Base
252	6304 Pager / Cell Phone	Base
253	6400 Utilities Expense	Base
254	6430 Streetlights	Base
255	Total BCWF Utilities	
256		
257	BCWF Other Expenses	
258	6220 Postage Expense	Base
259	6222 Express Mail/Parcel	Base
260	6224 Shipping	Base
261	6314 Professional Development Fees	Base
262	6322 Printing Expense	Base
263	6324 Advertising	Base
264	6325 Recruiting Expense	Base
265	6327 Program Meals	Base
266	6401 Donations	Base
267	6410 Taxes Expense	Base
268	6416 Liability Insurance	Base
269	6418 Other Insurance	Base
270	6425 Bad Debt Expense	Base
271	9000 Clearing Account	Base
272	9001 PCard Clearing Account for AP	Base
273	Total BCWF Other Expenses	
274		
275	Total Brushy Creek Water Facility (BCWF) Expenditures / Expenses	
276		
391		
392	Shared Services Expenditures / Expenses	
393		
394	Shared Services Salaries	
395	5010 Salary	Shared Services
396	5011 Merit Salary	Shared Services
397	5012 Overtime	Shared Services
398	5014 Cell Phone Allowance	Shared Services
399	6405 Longevity Awards	Shared Services
400	Total Shared Services Salaries	
401		
402	Shared Services Benefits	
403	5020 FICA / Medicare	Shared Services

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Base-Extra Revenue Requirement Forecast

Line No.	Description	Water Allocator
404	5030 Health	Shared Services
405	5031 Vision Insurance	Shared Services
406	5032 Dental	Shared Services
407	5034 Life	Shared Services
408	5035 Disability Insurance	Shared Services
409	5040 Workers Compensation	Shared Services
410	5050 Unemployment Insurance	Shared Services
411	5065 Education Reimbursement	Shared Services
412	5070 Retirement	Shared Services
413	Total Shared Services Benefits	
414		
415	Shared Services Travel	
416	5201 Airfare	Shared Services
417	5202 Lodging	Shared Services
418	5203 Lodging Tax	Shared Services
419	5204 Cab Fare / local transportation	Shared Services
420	5205 Parking	Shared Services
421	5206 Travel Meals	Shared Services
422	5207 Mileage	Shared Services
423	Total Shared Services Travel	
424		
425	Shared Services Contracted Services	
426	6010 Contractual-Legal	Shared Services
427	6011 Contractual Legal - Open Records	Shared Services
428	6025 Contractual/Auditing	Shared Services
429	6030 Contractual/ Trainers- Instructors	Shared Services
430	6032 Contractual / 80-20 Programs	Shared Services
431	6040 Contractual/Network maint/dev.	Shared Services
432	6045 Contractual/Website	Shared Services
433	6050 Contractual/Publications Layou	Shared Services
434	6055 Security	Shared Services
435	6060 Appraisal Fees	Shared Services
436	6065 Depository Contract	Shared Services
437	6070 Maintenance Contracts	Shared Services
438	6078 Plumbing Inspections	Shared Services
439	6079 Engineering Fees	Shared Services
440	6080 Contractual/Contract Labor	Shared Services
441	6153 Water Purchases	Shared Services
442	6210 Rent Expense	Shared Services
443	6250 Solid Waste Service	Shared Services
444	6305 Utility Bill Expenses	Shared Services
445	6310 Fees/Dues/Subscription Expense	Shared Services
446	6311 TCEQ Regulatory Fees	Shared Services
447	6312 WW Capacity Charges	Shared Services
448	6315 Lab Fees	Shared Services
449	6321 Repair Projects	Shared Services

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

Line No.	Description	Water Allocator
450	Total Shared Services Contracted Services	
451		
452	Shared Services Maintenance, Repair & Facility	
453	6212 Building Maintenance	Shared Services
454	6213 District Vehicle Repairs	Shared Services
455	6215 Facility Rent Expense	Shared Services
456	6216 Equipment Rent Expense	Shared Services
457	6320 Repair/Mtc/Warranty Expense	Shared Services
458	Total Shared Services Maintenance, Repair & Facility	
459		
460	Shared Services Equipment & Supplies	
461	6105 Minor Equipment	Shared Services
462	6110 General Office Supplies	Shared Services
463	6115 Materials & Supplies	Shared Services
464	6120 Chemicals	Shared Services
465	6121 Lab Supplies	Shared Services
466	6122 Uniforms	Shared Services
467	6124 Fuel / Oil	Shared Services
468	6130 Furniture	Shared Services
469	6135 Major Equipment	Shared Services
470	6140 Computer Supplies	Shared Services
471	6145 Software	Shared Services
472	6148 Copier/Laser Printer Supplies	Shared Services
473	6150 Business Meals	Shared Services
474	6154 Water Meters	Shared Services
475	6155 Building Materials	Shared Services
476	6156 Pipes and Components	Shared Services
477	6160 Training Materials	Shared Services
478	6180 T-Shirts/Pins/Etc.	Shared Services
479	Total Shared Services Equipment & Supplies	
480		
481	Shared Services Utilities	
482	6300 Phone/ Cable / Connectivity Exp	Shared Services
483	6304 Pager / Cell Phone	Shared Services
484	6400 Utilities Expense	Shared Services
485	6430 Streetlights	Shared Services
486	Total Shared Services Utilities	
487		
488	Shared Services Other Expenses	
489	6220 Postage Expense	Shared Services
490	6222 Express Mail/Parcel	Shared Services
491	6224 Shipping	Shared Services
492	6314 Professional Development Fees	Shared Services
493	6322 Printing Expense	Shared Services
494	6324 Advertising	Shared Services
495	6325 Recruiting Expense	Shared Services

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Revenue Requirement Forecast

Line No.	Description	Water Allocator
496	6327 Program Meals	Shared Services
497	6401 Donations	Shared Services
498	6410 Taxes Expense	Shared Services
499	6416 Liability Insurance	Shared Services
500	6418 Other Insurance	Shared Services
501	6425 Bad Debt Expense	Shared Services
502	9000 Clearing Account	Shared Services
503	9001 PCard Clearing Account for AP	Shared Services
504	Total Shared Services Other Expenses	
505		
506	Total Shared Services Expenditures / Expenses	
507		
508		
509	Total Expenditures / Expenses	
510		
511		
512	Capital Outlay	
513	Water	
514	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Base-Extra
515	5902 Capital Expenditure - Discrete Project Beyond R/R	Base-Extra
516	Total Water Capital Outlay	
517		
518	BCWF	
519	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Base-Extra
520	5902 Capital Expenditure - Discrete Project Beyond R/R	Base-Extra
521	Total BCWF	
522		
528	Shared Services	
529	5901 Capital Expenditure - Recurring Repair/Replace (R/R)	Shared Services
530	5902 Capital Expenditure - Discrete Project Beyond R/R	Shared Services
531	Total Shared Services Capital Outlay	
532		
533	Total Capital Outlay	
534		
535	Debt Service	
536	Principal	Base-Extra
537	Interest	Base-Extra
538		
539		
540	Net Revenue Requirement	

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
1	Base	Base-Extra	Base-Extra										
2													
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	298	178	24	500	500
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	63,952	-	-	63,952	63,952	-	-	63,952	-	-	-	-	63,952
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	\$ 63,952	\$ -	\$ -	\$ 63,952	\$ 63,952	\$ -	\$ -	\$ 63,952	\$ 298	\$ 178	\$ 24	\$ 500	\$ 64,452
15													
16													
17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	-	-	-	-	-	-	-	-	8,928	5,351	721	15,000	15,000
19	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-
26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,928	\$ 5,351	\$ 721	\$ 15,000	\$ 15,000
27													
41													
42													
43	\$ 63,952	\$ -	\$ -	\$ 63,952	\$ 63,952	\$ -	\$ -	\$ 63,952	\$ 9,225	\$ 5,529	\$ 745	\$ 15,500	\$ 79,452
44													
45													
46													
47													
48													
49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,694	\$ 74,217	\$ -	\$ 197,911	\$ 197,911
50	-	-	-	-	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	6,250	3,750	-	10,000	10,000
52	-	-	-	-	-	-	-	-	613	368	-	980	980
53	-	-	-	-	-	-	-	-	756	454	-	1,210	1,210
54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,313	\$ 78,788	\$ -	\$ 210,101	\$ 210,101
55													
56													
57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,046	\$ 6,027	\$ -	\$ 16,073	\$ 16,073
58	-	-	-	-	-	-	-	-	19,424	11,654	-	31,078	31,078
59	-	-	-	-	-	-	-	-	221	133	-	354	354

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
60	-	-	-	-	-	-	-	-	1,078	647	-	1,725	1,725
61	-	-	-	-	-	-	-	-	256	153	-	409	409
62	-	-	-	-	-	-	-	-	885	531	-	1,416	1,416
63	-	-	-	-	-	-	-	-	2,573	1,544	-	4,116	4,116
64	-	-	-	-	-	-	-	-	666	399	-	1,065	1,065
65	-	-	-	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	9,854	5,913	-	15,767	15,767
67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,002	\$ 27,001	\$ -	\$ 72,003	\$ 72,003
68													
69													
70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	-	-	-	-	-	-	-	-	500	-	-	500	500
72	-	-	-	-	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-	-	200	-	-	200	200
76	-	-	-	-	-	-	-	-	250	-	-	250	250
77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950	\$ -	\$ -	\$ 950	\$ 950
78													
79													
80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	-	-	-	-	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-	-	-	-	-	-	-
84	-	-	-	-	-	-	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-	-	4,250	2,550	-	6,800	6,800
92	-	-	-	-	-	-	-	-	4,375	2,625	-	7,000	7,000
93	-	-	-	-	-	-	-	-	92,518	55,511	-	148,028	148,028
94	-	-	-	-	-	-	-	-	10,625	6,375	-	17,000	17,000
95	-	-	-	-	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-	-	1,750	1,050	-	2,800	2,800
99	-	-	-	-	-	-	-	-	469	281	-	750	750
100	-	-	-	-	-	-	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-	-	-	-	-	-	-
104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,986	\$ 68,392	\$ -	\$ 182,378	\$ 182,378
105													

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
106													
107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	-	-	-	-	-	-	-	-	4,688	2,813	-	7,500	7,500
109	-	-	-	-	-	-	-	-	-	-	-	-	-
110	-	-	-	-	-	-	-	-	750	450	-	1,200	1,200
111	-	-	-	-	-	-	-	-	3,125	1,875	-	5,000	5,000
112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,563	\$ 5,138	\$ -	\$ 13,700	\$ 13,700
113													
114													
115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,063	\$ 2,438	\$ -	\$ 6,500	\$ 6,500
116	-	-	-	-	-	-	-	-	125	75	-	200	200
117	-	-	-	-	-	-	-	-	6,250	3,750	-	10,000	10,000
118	-	-	-	-	-	-	-	-	188	113	-	300	300
119	-	-	-	-	-	-	-	-	-	-	-	-	-
120	-	-	-	-	-	-	-	-	938	563	-	1,500	1,500
121	-	-	-	-	-	-	-	-	18,125	10,875	-	29,000	29,000
122	-	-	-	-	-	-	-	-	938	563	-	1,500	1,500
123	-	-	-	-	-	-	-	-	-	-	-	-	-
124	-	-	-	-	-	-	-	-	94	56	-	150	150
125	-	-	-	-	-	-	-	-	-	-	-	-	-
126	-	-	-	-	-	-	-	-	125	75	-	200	200
127	-	-	-	-	-	-	-	-	375	225	-	600	600
128	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000
129	-	-	-	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	4,688	2,813	-	7,500	7,500
131	-	-	-	-	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-	-	-	-	-
133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,906	\$ 21,544	\$ 20,000	\$ 77,450	\$ 77,450
134													
135													
136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550	\$ 1,530	\$ -	\$ 4,080	\$ 4,080
137	-	-	-	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	1,500	900	-	2,400	2,400
139	-	-	-	-	-	-	-	-	-	-	-	-	-
140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050	\$ 2,430	\$ -	\$ 6,480	\$ 6,480
141													
142													
143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ 113	\$ -	\$ 300	\$ 300
144	-	-	-	-	-	-	-	-	-	-	-	-	-
145	-	-	-	-	-	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	1,094	656	-	1,750	1,750
147	-	-	-	-	-	-	-	-	1,250	750	-	2,000	2,000
148	-	-	-	-	-	-	-	-	-	-	-	-	-
149	-	-	-	-	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-	-	-	-	-
151	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
152	-	-	-	-	-	-	-	-	-	-	-	-	-
153	-	-	-	-	-	-	-	-	-	-	-	-	-
154	-	-	-	-	-	-	-	-	-	-	-	-	-
155	-	-	-	-	-	-	-	-	-	-	-	-	-
156	-	-	-	-	-	-	-	-	-	-	-	-	-
157	-	-	-	-	-	-	-	-	-	-	-	-	-
158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,531	\$ 1,519	\$ -	\$ 4,050
159													
160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,301	\$ 204,811	\$ 20,000	\$ 567,112
161													
162													
163													
164	\$ 160,619	\$ 166,530	\$ -	\$ 327,149	\$ 264,701	\$ 62,449	\$ -	\$ 327,149	\$ -	\$ -	\$ -	\$ -	\$ 327,149
165	-	-	-	-	-	-	-	-	-	-	-	-	-
166	2,435	2,525	-	4,960	4,014	947	-	4,960	-	-	-	-	4,960
167	762	790	-	1,552	1,256	296	-	1,552	-	-	-	-	1,552
168	1,177	1,220	-	2,397	1,939	458	-	2,397	-	-	-	-	2,397
169	\$ 164,993	\$ 171,065	\$ -	\$ 336,058	\$ 271,909	\$ 64,149	\$ -	\$ 336,058	\$ -	\$ -	\$ -	\$ -	\$ 336,058
170													
171													
172	\$ 12,622	\$ 13,087	\$ -	\$ 25,709	\$ 20,801	\$ 4,907	\$ -	\$ 25,709	\$ -	\$ -	\$ -	\$ -	\$ 25,709
173	18,724	19,414	-	38,138	30,858	7,280	-	38,138	-	-	-	-	38,138
174	223	231	-	454	367	87	-	454	-	-	-	-	454
175	1,078	1,118	-	2,195	1,776	419	-	2,195	-	-	-	-	2,195
176	295	306	-	601	486	115	-	601	-	-	-	-	601
177	1,067	1,107	-	2,174	1,759	415	-	2,174	-	-	-	-	2,174
178	2,801	2,904	-	5,705	4,616	1,089	-	5,705	-	-	-	-	5,705
179	318	330	-	648	525	124	-	648	-	-	-	-	648
180	-	-	-	-	-	-	-	-	-	-	-	-	-
181	12,487	12,946	-	25,433	20,578	4,855	-	25,433	-	-	-	-	25,433
182	\$ 49,615	\$ 51,441	\$ -	\$ 101,056	\$ 81,766	\$ 19,290	\$ -	\$ 101,056	\$ -	\$ -	\$ -	\$ -	\$ 101,056
183													
184													
185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	241	250	-	491	397	94	-	491	-	-	-	-	491
187	-	-	-	-	-	-	-	-	-	-	-	-	-
188	-	-	-	-	-	-	-	-	-	-	-	-	-
189	39	40	-	79	64	15	-	79	-	-	-	-	79
190	145	150	-	295	238	56	-	295	-	-	-	-	295
191	434	450	-	884	715	169	-	884	-	-	-	-	884
192	\$ 858	\$ 890	\$ -	\$ 1,748	\$ 1,415	\$ 334	\$ -	\$ 1,748	\$ -	\$ -	\$ -	\$ -	\$ 1,748
193													
194													
195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	-	-	-	-	-	-	-	-	-	-	-	-	-
197	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
198	-	-	-	-	-	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-	-	-	-	-	-
200	844	875	-	1,719	1,391	328	-	1,719	-	-	-	-	1,719
201	-	-	-	-	-	-	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-	-	-	-	-	-
204	-	-	-	-	-	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-	-	-	-
206	965	1,000	-	1,965	1,590	375	-	1,965	-	-	-	-	1,965
207	-	-	-	-	-	-	-	-	-	-	-	-	-
208	15,688	16,265	-	31,954	25,854	6,100	-	31,954	-	-	-	-	31,954
209	16,879	17,500	-	34,379	27,816	6,563	-	34,379	-	-	-	-	34,379
210	874,009	-	-	874,009	874,009	-	-	874,009	-	-	-	-	874,009
211	-	-	-	-	-	-	-	-	-	-	-	-	-
212	-	-	-	-	-	-	-	-	-	-	-	-	-
213	-	-	-	-	-	-	-	-	-	-	-	-	-
214	121	125	-	246	199	47	-	246	-	-	-	-	246
215	-	15,000	-	15,000	9,375	5,625	-	15,000	-	-	-	-	15,000
216	-	-	-	-	-	-	-	-	-	-	-	-	-
217	-	15,000	-	15,000	9,375	5,625	-	15,000	-	-	-	-	15,000
218	-	-	-	-	-	-	-	-	-	-	-	-	-
219	\$ 908,505	\$ 65,765	\$ -	\$ 974,270	\$ 949,608	\$ 24,662	\$ -	\$ 974,270	\$ -	\$ -	\$ -	\$ -	\$ 974,270
220													
221													
222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	723	750	-	1,473	1,192	281	-	1,473	-	-	-	-	1,473
224	-	-	-	-	-	-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-	-
226	24,474	25,375	-	49,849	40,334	9,516	-	49,849	-	-	-	-	49,849
227	\$ 25,198	\$ 26,125	\$ -	\$ 51,323	\$ 41,526	\$ 9,797	\$ -	\$ 51,323	\$ -	\$ -	\$ -	\$ -	\$ 51,323
228													
229													
230	\$ 2,170	\$ 2,250	\$ -	\$ 4,420	\$ 3,576	\$ 844	\$ -	\$ 4,420	\$ -	\$ -	\$ -	\$ -	\$ 4,420
231	121	125	-	246	199	47	-	246	-	-	-	-	246
232	2,411	2,500	-	4,911	3,974	938	-	4,911	-	-	-	-	4,911
233	-	90,000	-	90,000	56,250	33,750	-	90,000	-	-	-	-	90,000
234	-	7,500	-	7,500	4,688	2,813	-	7,500	-	-	-	-	7,500
235	723	750	-	1,473	1,192	281	-	1,473	-	-	-	-	1,473
236	3,858	4,000	-	7,858	6,358	1,500	-	7,858	-	-	-	-	7,858
237	-	-	-	-	-	-	-	-	-	-	-	-	-
238	-	-	-	-	-	-	-	-	-	-	-	-	-
239	-	-	-	-	-	-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-	-	-	-	-	-	-
241	241	250	-	491	397	94	-	491	-	-	-	-	491
242	-	-	-	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
244	-	-	-	-	-	-	-	-	-	-	-	-	-
245	723	750	-	1,473	1,192	281	-	1,473	-	-	-	-	1,473
246	-	-	-	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	-	-	-	-
248	\$ 10,248	\$ 108,125	\$ -	\$ 118,373	\$ 77,826	\$ 40,547	\$ -	\$ 118,373	\$ -	\$ -	\$ -	\$ -	\$ 118,373
249													
250													
251	\$ 5,546	\$ 5,750	\$ -	\$ 11,296	\$ 9,140	\$ 2,156	\$ -	\$ 11,296	\$ -	\$ -	\$ -	\$ -	\$ 11,296
252	-	-	-	-	-	-	-	-	-	-	-	-	-
253	142,265	147,500	-	289,765	234,452	55,313	-	289,765	-	-	-	-	289,765
254	-	-	-	-	-	-	-	-	-	-	-	-	-
255	\$ 147,811	\$ 153,250	\$ -	\$ 301,061	\$ 243,592	\$ 57,469	\$ -	\$ 301,061	\$ -	\$ -	\$ -	\$ -	\$ 301,061
256													
257													
258	\$ 121	\$ 125	\$ -	\$ 246	\$ 199	\$ 47	\$ -	\$ 246	\$ -	\$ -	\$ -	\$ -	\$ 246
259	-	-	-	-	-	-	-	-	-	-	-	-	-
260	-	-	-	-	-	-	-	-	-	-	-	-	-
261	241	250	-	491	397	94	-	491	-	-	-	-	491
262	-	-	-	-	-	-	-	-	-	-	-	-	-
263	-	-	-	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	-	-	-	-
266	-	-	-	-	-	-	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-	-	-	-	-	-	-
269	-	-	-	-	-	-	-	-	-	-	-	-	-
270	-	-	-	-	-	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-	-	-	-	-	-
272	-	-	-	-	-	-	-	-	-	-	-	-	-
273	\$ 362	\$ 375	\$ -	\$ 737	\$ 596	\$ 141	\$ -	\$ 737	\$ -	\$ -	\$ -	\$ -	\$ 737
274													
275	\$ 1,307,590	\$ 577,036	\$ -	\$ 1,884,626	\$ 1,668,238	\$ 216,389	\$ -	\$ 1,884,626	\$ -	\$ -	\$ -	\$ -	\$ 1,884,626
276													
391													
392													
393													
394													
395	\$ 40,084	\$ 24,674	\$ -	\$ 64,758	\$ 55,505	\$ 9,253	\$ -	\$ 64,758	\$ 35,704	\$ 21,400	\$ 27,030	\$ 84,134	\$ 148,892
396	-	-	-	-	-	-	-	-	-	-	-	-	-
397	761	469	-	1,230	1,054	176	-	1,230	678	406	513	1,598	2,828
398	67	41	-	109	93	16	-	109	60	36	45	141	250
399	87	54	-	141	121	20	-	141	78	47	59	183	324
400	\$ 41,000	\$ 25,237	\$ -	\$ 66,237	\$ 56,773	\$ 9,464	\$ -	\$ 66,237	\$ 36,519	\$ 21,889	\$ 27,648	\$ 86,056	\$ 152,293
401													
402													
403	\$ 3,136	\$ 1,931	\$ -	\$ 5,067	\$ 4,343	\$ 724	\$ -	\$ 5,067	\$ 2,794	\$ 1,674	\$ 2,115	\$ 6,583	\$ 11,650

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
404	4,330	2,666	-	6,996	5,997	1,000	-	6,996	3,857	2,312	2,920	9,089	16,085
405	57	35	-	92	79	13	-	92	51	30	38	119	211
406	275	169	-	444	380	63	-	444	245	147	185	576	1,020
407	65	40	-	106	91	15	-	106	58	35	44	137	243
408	238	147	-	385	330	55	-	385	212	127	161	500	885
409	781	481	-	1,262	1,081	180	-	1,262	696	417	527	1,639	2,901
410	183	113	-	296	254	42	-	296	163	98	124	385	680
411	112	69	-	181	155	26	-	181	100	60	76	235	416
412	3,037	1,869	-	4,906	4,205	701	-	4,906	2,705	1,621	2,048	6,373	11,279
413	\$ 12,215	\$ 7,519	\$ -	\$ 19,733	\$ 16,914	\$ 2,819	\$ -	\$ 19,733	\$ 10,880	\$ 6,521	\$ 8,237	\$ 25,637	\$ 45,371
414													
415													
416	\$ 52	\$ 32	\$ -	\$ 83	\$ 71	\$ 12	\$ -	\$ 83	\$ 46	\$ 27	\$ 35	\$ 108	\$ 191
417	245	151	-	396	340	57	-	396	219	131	165	515	911
418	-	-	-	-	-	-	-	-	-	-	-	-	-
419	11	7	-	18	16	3	-	18	10	6	8	24	42
420	2	1	-	4	3	1	-	4	2	1	2	5	8
421	43	27	-	70	60	10	-	70	39	23	29	91	161
422	56	34	-	90	78	13	-	90	50	30	38	118	208
423	\$ 410	\$ 252	\$ -	\$ 662	\$ 567	\$ 95	\$ -	\$ 662	\$ 365	\$ 219	\$ 276	\$ 860	\$ 1,521
424													
425													
426	\$ 5,486	\$ 3,377	\$ -	\$ 8,863	\$ 7,597	\$ 1,266	\$ -	\$ 8,863	\$ 4,887	\$ 2,929	\$ 3,700	\$ 11,515	\$ 20,378
427	-	-	-	-	-	-	-	-	-	-	-	-	-
428	1,903	1,172	-	3,075	2,636	439	-	3,075	1,695	1,016	1,284	3,995	7,070
429	-	-	-	-	-	-	-	-	-	-	-	-	-
430	-	-	-	-	-	-	-	-	-	-	-	-	-
431	3,097	1,906	-	5,003	4,288	715	-	5,003	2,758	1,653	2,088	6,500	11,503
432	47	29	-	76	65	11	-	76	42	25	32	99	175
433	-	-	-	-	-	-	-	-	-	-	-	-	-
434	2,768	1,704	-	4,471	3,832	639	-	4,471	2,465	1,478	1,866	5,809	10,281
435	-	-	-	-	-	-	-	-	-	-	-	-	-
436	2,329	1,433	-	3,762	3,225	538	-	3,762	2,074	1,243	1,570	4,888	8,650
437	1,595	982	-	2,576	2,208	368	-	2,576	1,420	851	1,075	3,347	5,923
438	-	-	-	-	-	-	-	-	-	-	-	-	-
439	-	-	-	-	-	-	-	-	-	-	-	-	-
440	1,715	1,056	-	2,771	2,375	396	-	2,771	1,528	916	1,157	3,600	6,371
441	-	-	-	-	-	-	-	-	-	-	-	-	-
442	40	25	-	65	56	9	-	65	36	22	27	85	150
443	-	-	-	-	-	-	-	-	-	-	-	-	-
444	40	25	-	65	56	9	-	65	36	22	27	85	150
445	790	486	-	1,276	1,093	182	-	1,276	703	422	532	1,657	2,933
446	-	-	-	-	-	-	-	-	-	-	-	-	-
447	-	-	-	-	-	-	-	-	-	-	-	-	-
448	-	-	-	-	-	-	-	-	-	-	-	-	-
449	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
450	\$ 19,810	\$ 12,194	\$ -	\$ 32,004	\$ 27,431	\$ 4,573	\$ -	\$ 32,004	\$ 17,645	\$ 10,576	\$ 13,359	\$ 41,579	\$ 73,583
451													
452													
453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	133	82	-	216	185	31	-	216	119	71	90	280	496
455	112	69	-	181	155	26	-	181	100	60	76	235	416
456	288	178	-	466	399	67	-	466	257	154	194	605	1,071
457	391	241	-	631	541	90	-	631	348	209	263	820	1,451
458	\$ 925	\$ 569	\$ -	\$ 1,494	\$ 1,280	\$ 213	\$ -	\$ 1,494	\$ 824	\$ 494	\$ 623	\$ 1,941	\$ 3,434
459													
460													
461	\$ 280	\$ 173	\$ -	\$ 453	\$ 388	\$ 65	\$ -	\$ 453	\$ 250	\$ 150	\$ 189	\$ 589	\$ 1,042
462	112	69	-	181	155	26	-	181	100	60	76	235	416
463	526	324	-	849	728	121	-	849	468	281	354	1,103	1,952
464	-	-	-	-	-	-	-	-	-	-	-	-	-
465	-	-	-	-	-	-	-	-	-	-	-	-	-
466	60	37	-	98	84	14	-	98	54	32	41	127	225
467	520	320	-	839	719	120	-	839	463	277	350	1,090	1,930
468	-	-	-	-	-	-	-	-	-	-	-	-	-
469	-	-	-	-	-	-	-	-	-	-	-	-	-
470	67	41	-	107	92	15	-	107	59	36	45	140	247
471	1,456	896	-	2,351	2,015	336	-	2,351	1,296	777	982	3,055	5,406
472	67	41	-	109	93	16	-	109	60	36	45	141	250
473	201	124	-	324	278	46	-	324	179	107	135	421	745
474	-	-	-	-	-	-	-	-	-	-	-	-	-
475	-	-	-	-	-	-	-	-	-	-	-	-	-
476	-	-	-	-	-	-	-	-	-	-	-	-	-
477	-	-	-	-	-	-	-	-	-	-	-	-	-
478	217	134	-	351	301	50	-	351	193	116	146	456	807
479	\$ 3,505	\$ 2,157	\$ -	\$ 5,662	\$ 4,853	\$ 809	\$ -	\$ 5,662	\$ 3,122	\$ 1,871	\$ 2,364	\$ 7,357	\$ 13,019
480													
481													
482	\$ 728	\$ 448	\$ -	\$ 1,175	\$ 1,007	\$ 168	\$ -	\$ 1,175	\$ 648	\$ 388	\$ 491	\$ 1,527	\$ 2,702
483	-	-	-	-	-	-	-	-	-	-	-	-	-
484	152	94	-	246	211	35	-	246	136	81	103	320	566
485	-	-	-	-	-	-	-	-	-	-	-	-	-
486	\$ 880	\$ 542	\$ -	\$ 1,421	\$ 1,218	\$ 203	\$ -	\$ 1,421	\$ 784	\$ 470	\$ 593	\$ 1,847	\$ 3,268
487													
488													
489	\$ 909	\$ 560	\$ -	\$ 1,469	\$ 1,259	\$ 210	\$ -	\$ 1,469	\$ 810	\$ 485	\$ 613	\$ 1,908	\$ 3,377
490	-	-	-	-	-	-	-	-	-	-	-	-	-
491	-	-	-	-	-	-	-	-	-	-	-	-	-
492	675	415	-	1,090	935	156	-	1,090	601	360	455	1,417	2,507
493	88	54	-	142	122	20	-	142	78	47	59	184	326
494	48	30	-	78	67	11	-	78	43	26	32	101	179
495	356	219	-	575	493	82	-	575	317	190	240	747	1,322

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 1
FY 2023

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
496	439	270	-	709	608	101	-	709	391	234	296	921	1,630
497	-	-	-	-	-	-	-	-	-	-	-	-	-
498	-	-	-	-	-	-	-	-	-	-	-	-	-
499	3,359	2,068	-	5,426	4,651	775	-	5,426	2,992	1,793	2,265	7,050	12,476
500	-	-	-	-	-	-	-	-	-	-	-	-	-
501	22	14	-	36	31	5	-	36	20	12	15	47	83
502	-	-	-	-	-	-	-	-	-	-	-	-	-
503	-	-	-	-	-	-	-	-	-	-	-	-	-
504	\$ 5,896	\$ 3,629	\$ -	\$ 9,525	\$ 8,164	\$ 1,361	\$ -	\$ 9,525	\$ 5,252	\$ 3,148	\$ 3,976	\$ 12,376	\$ 21,901
505													
506	\$ 84,639	\$ 52,099	\$ -	\$ 136,739	\$ 117,202	\$ 19,537	\$ -	\$ 136,739	\$ 75,390	\$ 45,186	\$ 57,076	\$ 177,652	\$ 314,391
507													
508													
509	\$ 1,392,229	\$ 629,136	\$ -	\$ 2,021,365	\$ 1,785,439	\$ 235,926	\$ -	\$ 2,021,365	\$ 417,691	\$ 249,997	\$ 77,076	\$ 744,764	\$ 2,766,129
510													
511													
512													
513													
514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,800	\$ 211,080	\$ -	\$ 562,879	\$ 562,879
515	-	-	-	-	-	-	-	-	122,831	73,698	-	196,529	196,529
516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474,630	\$ 284,778	\$ -	\$ 759,408	\$ 759,408
517													
518													
519	\$ 313,602	\$ 325,142	\$ -	\$ 638,744	\$ 516,816	\$ 121,928	\$ -	\$ 638,744	\$ -	\$ -	\$ -	\$ -	\$ 638,744
520	9,645	10,000	-	19,645	15,895	3,750	-	19,645	-	-	-	-	19,645
521	\$ 323,247	\$ 335,142	\$ -	\$ 658,389	\$ 532,711	\$ 125,678	\$ -	\$ 658,389	\$ -	\$ -	\$ -	\$ -	\$ 658,389
522													
528													
529	\$ 3,532	\$ 2,174	\$ -	\$ 5,707	\$ 4,891	\$ 815	\$ -	\$ 5,707	\$ 3,146	\$ 1,886	\$ 2,382	\$ 7,414	\$ 13,121
530	-	-	-	-	-	-	-	-	-	-	-	-	-
531	\$ 3,532	\$ 2,174	\$ -	\$ 5,707	\$ 4,891	\$ 815	\$ -	\$ 5,707	\$ 3,146	\$ 1,886	\$ 2,382	\$ 7,414	\$ 13,121
532													
533	\$ 326,780	\$ 337,317	\$ -	\$ 664,096	\$ 537,602	\$ 126,494	\$ -	\$ 664,096	\$ 477,777	\$ 286,664	\$ 2,382	\$ 766,823	\$ 1,430,919
534													
535													
536	\$ 100,968	\$ 104,684	\$ -	\$ 205,652	\$ 166,395	\$ 39,256	\$ -	\$ 205,652	\$ 71,647	\$ 42,988	\$ -	\$ 114,636	\$ 320,287
537	23,214	24,068	-	47,282	38,257	9,026	-	47,282	16,473	9,884	-	26,356	73,639
538	\$ 124,182	\$ 128,752	\$ -	\$ 252,934	\$ 204,652	\$ 48,282	\$ -	\$ 252,934	\$ 88,120	\$ 52,872	\$ -	\$ 140,992	\$ 393,926
539													
540	1,779,239	1,095,204	-	2,874,444	2,463,742	410,702	-	2,874,444	974,362	584,004	78,713	1,637,079	4,511,522

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
1	Base	Base-Extra	Base-Extra										
2													
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	298	178	24	500	500
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	63,964	-	-	63,964	63,964	-	-	63,964	-	-	-	-	63,964
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	\$ 63,964	\$ -	\$ -	\$ 63,964	\$ 63,964	\$ -	\$ -	\$ 63,964	\$ 298	\$ 178	\$ 24	\$ 500	\$ 64,464
15													
16													
17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	-	-	-	-	-	-	-	-	8,928	5,351	721	15,000	15,000
19	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-
26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,928	\$ 5,351	\$ 721	\$ 15,000	\$ 15,000
27													
41													
42													
43	\$ 63,964	\$ -	\$ -	\$ 63,964	\$ 63,964	\$ -	\$ -	\$ 63,964	\$ 9,225	\$ 5,529	\$ 745	\$ 15,500	\$ 79,464
44													
45													
46													
47													
48													
49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,064	\$ 81,638	\$ -	\$ 217,702	\$ 217,702
50	-	-	-	-	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	6,875	4,125	-	11,000	11,000
52	-	-	-	-	-	-	-	-	631	379	-	1,009	1,009
53	-	-	-	-	-	-	-	-	779	467	-	1,246	1,246
54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,349	\$ 86,609	\$ -	\$ 230,958	\$ 230,958
55													
56													
57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,050	\$ 6,630	\$ -	\$ 17,680	\$ 17,680
58	-	-	-	-	-	-	-	-	21,366	12,820	-	34,186	34,186
59	-	-	-	-	-	-	-	-	243	146	-	389	389

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
60	-	-	-	-	-	-	-	-	1,186	712	-	1,898	1,898
61	-	-	-	-	-	-	-	-	281	169	-	450	450
62	-	-	-	-	-	-	-	-	974	584	-	1,558	1,558
63	-	-	-	-	-	-	-	-	2,830	1,698	-	4,528	4,528
64	-	-	-	-	-	-	-	-	732	439	-	1,172	1,172
65	-	-	-	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	10,840	6,504	-	17,344	17,344
67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,502	\$ 29,701	\$ -	\$ 79,203	\$ 79,203
68													
69													
70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	-	-	-	-	-	-	-	-	515	-	-	515	515
72	-	-	-	-	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-	-	206	-	-	206	206
76	-	-	-	-	-	-	-	-	258	-	-	258	258
77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 979	\$ -	\$ -	\$ 979	\$ 979
78													
79													
80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	-	-	-	-	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-	-	-	-	-	-	-
84	-	-	-	-	-	-	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-	-	4,250	2,550	-	6,800	6,800
92	-	-	-	-	-	-	-	-	4,506	2,704	-	7,210	7,210
93	-	-	-	-	-	-	-	-	95,293	57,176	-	152,469	152,469
94	-	-	-	-	-	-	-	-	10,944	6,566	-	17,510	17,510
95	-	-	-	-	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-	-	1,750	1,050	-	2,800	2,800
99	-	-	-	-	-	-	-	-	483	290	-	773	773
100	-	-	-	-	-	-	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-	-	-	-	-	-	-
104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,226	\$ 70,336	\$ -	\$ 187,562	\$ 187,562
105													

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
106													
107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	-	-	-	-	-	-	-	-	4,828	2,897	-	7,725	7,725
109	-	-	-	-	-	-	-	-	-	-	-	-	-
110	-	-	-	-	-	-	-	-	773	464	-	1,236	1,236
111	-	-	-	-	-	-	-	-	3,219	1,931	-	5,150	5,150
112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,819	\$ 5,292	\$ -	\$ 14,111	\$ 14,111
113													
114													
115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,184	\$ 2,511	\$ -	\$ 6,695	\$ 6,695
116	-	-	-	-	-	-	-	-	129	77	-	206	206
117	-	-	-	-	-	-	-	-	6,438	3,863	-	10,300	10,300
118	-	-	-	-	-	-	-	-	193	116	-	309	309
119	-	-	-	-	-	-	-	-	-	-	-	-	-
120	-	-	-	-	-	-	-	-	966	579	-	1,545	1,545
121	-	-	-	-	-	-	-	-	18,669	11,201	-	29,870	29,870
122	-	-	-	-	-	-	-	-	966	579	-	1,545	1,545
123	-	-	-	-	-	-	-	-	-	-	-	-	-
124	-	-	-	-	-	-	-	-	97	58	-	155	155
125	-	-	-	-	-	-	-	-	-	-	-	-	-
126	-	-	-	-	-	-	-	-	129	77	-	206	206
127	-	-	-	-	-	-	-	-	386	232	-	618	618
128	-	-	-	-	-	-	-	-	-	-	20,600	20,600	20,600
129	-	-	-	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	4,828	2,897	-	7,725	7,725
131	-	-	-	-	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-	-	-	-	-
133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,983	\$ 22,190	\$ 20,600	\$ 79,774	\$ 79,774
134													
135													
136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,627	\$ 1,576	\$ -	\$ 4,202	\$ 4,202
137	-	-	-	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	1,560	936	-	2,496	2,496
139	-	-	-	-	-	-	-	-	-	-	-	-	-
140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,187	\$ 2,512	\$ -	\$ 6,698	\$ 6,698
141													
142													
143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193	\$ 116	\$ -	\$ 309	\$ 309
144	-	-	-	-	-	-	-	-	-	-	-	-	-
145	-	-	-	-	-	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	1,127	676	-	1,803	1,803
147	-	-	-	-	-	-	-	-	1,288	773	-	2,060	2,060
148	-	-	-	-	-	-	-	-	-	-	-	-	-
149	-	-	-	-	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-	-	-	-	-
151	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
152	-	-	-	-	-	-	-	-	-	-	-	-	-
153	-	-	-	-	-	-	-	-	-	-	-	-	-
154	-	-	-	-	-	-	-	-	-	-	-	-	-
155	-	-	-	-	-	-	-	-	-	-	-	-	-
156	-	-	-	-	-	-	-	-	-	-	-	-	-
157	-	-	-	-	-	-	-	-	-	-	-	-	-
158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,607	\$ 1,564	\$ -	\$ 4,172
159													
160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,652	\$ 218,204	\$ 20,600	\$ 603,456
161													
162													
163													
164	\$ 176,715	\$ 183,183	\$ -	\$ 359,898	\$ 291,205	\$ 68,694	\$ -	\$ 359,898	\$ -	\$ -	\$ -	\$ -	\$ 359,898
165	-	-	-	-	-	-	-	-	-	-	-	-	-
166	2,679	2,778	-	5,457	4,415	1,042	-	5,457	-	-	-	-	5,457
167	785	814	-	1,599	1,294	305	-	1,599	-	-	-	-	1,599
168	1,212	1,257	-	2,469	1,998	471	-	2,469	-	-	-	-	2,469
169	\$ 181,392	\$ 188,031	\$ -	\$ 369,423	\$ 298,911	\$ 70,512	\$ -	\$ 369,423	\$ -	\$ -	\$ -	\$ -	\$ 369,423
170													
171													
172	\$ 13,887	\$ 14,395	\$ -	\$ 28,282	\$ 22,884	\$ 5,398	\$ -	\$ 28,282	\$ -	\$ -	\$ -	\$ -	\$ 28,282
173	20,601	21,355	-	41,956	33,948	8,008	-	41,956	-	-	-	-	41,956
174	245	254	-	499	404	95	-	499	-	-	-	-	499
175	1,186	1,229	-	2,415	1,954	461	-	2,415	-	-	-	-	2,415
176	325	337	-	661	535	126	-	661	-	-	-	-	661
177	1,174	1,217	-	2,391	1,935	456	-	2,391	-	-	-	-	2,391
178	3,082	3,194	-	6,276	5,078	1,198	-	6,276	-	-	-	-	6,276
179	350	363	-	713	577	136	-	713	-	-	-	-	713
180	-	-	-	-	-	-	-	-	-	-	-	-	-
181	13,738	14,241	-	27,978	22,638	5,340	-	27,978	-	-	-	-	27,978
182	\$ 54,587	\$ 56,585	\$ -	\$ 111,172	\$ 89,953	\$ 21,219	\$ -	\$ 111,172	\$ -	\$ -	\$ -	\$ -	\$ 111,172
183													
184													
185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	248	258	-	506	409	97	-	506	-	-	-	-	506
187	-	-	-	-	-	-	-	-	-	-	-	-	-
188	-	-	-	-	-	-	-	-	-	-	-	-	-
189	40	41	-	81	65	15	-	81	-	-	-	-	81
190	149	155	-	304	246	58	-	304	-	-	-	-	304
191	447	464	-	911	737	174	-	911	-	-	-	-	911
192	\$ 884	\$ 917	\$ -	\$ 1,801	\$ 1,457	\$ 344	\$ -	\$ 1,801	\$ -	\$ -	\$ -	\$ -	\$ 1,801
193													
194													
195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	-	-	-	-	-	-	-	-	-	-	-	-	-
197	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
198	-	-	-	-	-	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-	-	-	-	-	-
200	869	901	-	1,771	1,433	338	-	1,771	-	-	-	-	1,771
201	-	-	-	-	-	-	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-	-	-	-	-	-
204	-	-	-	-	-	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-	-	-	-
206	994	1,030	-	2,024	1,637	386	-	2,024	-	-	-	-	2,024
207	-	-	-	-	-	-	-	-	-	-	-	-	-
208	16,162	16,753	-	32,915	26,633	6,283	-	32,915	-	-	-	-	32,915
209	17,389	18,025	-	35,414	28,654	6,759	-	35,414	-	-	-	-	35,414
210	1,052,228	-	-	1,052,228	1,052,228	-	-	1,052,228	-	-	-	-	1,052,228
211	-	-	-	-	-	-	-	-	-	-	-	-	-
212	-	-	-	-	-	-	-	-	-	-	-	-	-
213	-	-	-	-	-	-	-	-	-	-	-	-	-
214	124	129	-	253	205	48	-	253	-	-	-	-	253
215	-	15,450	-	15,450	9,656	5,794	-	15,450	-	-	-	-	15,450
216	-	-	-	-	-	-	-	-	-	-	-	-	-
217	-	15,450	-	15,450	9,656	5,794	-	15,450	-	-	-	-	15,450
218	-	-	-	-	-	-	-	-	-	-	-	-	-
219	\$ 1,087,765	\$ 67,738	\$ -	\$ 1,155,504	\$ 1,130,102	\$ 25,402	\$ -	\$ 1,155,504	\$ -	\$ -	\$ -	\$ -	\$ 1,155,504
220													
221													
222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	745	773	-	1,518	1,228	290	-	1,518	-	-	-	-	1,518
224	-	-	-	-	-	-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-	-
226	25,213	26,136	-	51,350	41,549	9,801	-	51,350	-	-	-	-	51,350
227	\$ 25,959	\$ 26,909	\$ -	\$ 52,867	\$ 42,777	\$ 10,091	\$ -	\$ 52,867	\$ -	\$ -	\$ -	\$ -	\$ 52,867
228													
229													
230	\$ 2,236	\$ 2,318	\$ -	\$ 4,553	\$ 3,684	\$ 869	\$ -	\$ 4,553	\$ -	\$ -	\$ -	\$ -	\$ 4,553
231	124	129	-	253	205	48	-	253	-	-	-	-	253
232	2,484	2,575	-	5,059	4,093	966	-	5,059	-	-	-	-	5,059
233	-	92,700	-	92,700	57,938	34,763	-	92,700	-	-	-	-	92,700
234	-	7,725	-	7,725	4,828	2,897	-	7,725	-	-	-	-	7,725
235	745	773	-	1,518	1,228	290	-	1,518	-	-	-	-	1,518
236	3,975	4,120	-	8,095	6,550	1,545	-	8,095	-	-	-	-	8,095
237	-	-	-	-	-	-	-	-	-	-	-	-	-
238	-	-	-	-	-	-	-	-	-	-	-	-	-
239	-	-	-	-	-	-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-	-	-	-	-	-	-
241	248	258	-	506	409	97	-	506	-	-	-	-	506
242	-	-	-	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
244	-	-	-	-	-	-	-	-	-	-	-	-	-
245	745	773	-	1,518	1,228	290	-	1,518	-	-	-	-	1,518
246	-	-	-	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	-	-	-	-
248	\$ 10,557	\$ 111,369	\$ -	\$ 121,926	\$ 80,163	\$ 41,763	\$ -	\$ 121,926	\$ -	\$ -	\$ -	\$ -	\$ 121,926
249													
250													
251	\$ 5,713	\$ 5,923	\$ -	\$ 11,636	\$ 9,415	\$ 2,221	\$ -	\$ 11,636	\$ -	\$ -	\$ -	\$ -	\$ 11,636
252	-	-	-	-	-	-	-	-	-	-	-	-	-
253	147,984	153,400	-	301,384	243,859	57,525	-	301,384	-	-	-	-	301,384
254	-	-	-	-	-	-	-	-	-	-	-	-	-
255	\$ 153,697	\$ 159,323	\$ -	\$ 313,020	\$ 253,274	\$ 59,746	\$ -	\$ 313,020	\$ -	\$ -	\$ -	\$ -	\$ 313,020
256													
257													
258	\$ 124	\$ 129	\$ -	\$ 253	\$ 205	\$ 48	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ 253
259	-	-	-	-	-	-	-	-	-	-	-	-	-
260	-	-	-	-	-	-	-	-	-	-	-	-	-
261	248	258	-	506	409	97	-	506	-	-	-	-	506
262	-	-	-	-	-	-	-	-	-	-	-	-	-
263	-	-	-	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	-	-	-	-
266	-	-	-	-	-	-	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-	-	-	-	-	-	-
269	-	-	-	-	-	-	-	-	-	-	-	-	-
270	-	-	-	-	-	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-	-	-	-	-	-
272	-	-	-	-	-	-	-	-	-	-	-	-	-
273	\$ 373	\$ 386	\$ -	\$ 759	\$ 614	\$ 145	\$ -	\$ 759	\$ -	\$ -	\$ -	\$ -	\$ 759
274													
275	\$ 1,515,214	\$ 611,257	\$ -	\$ 2,126,472	\$ 1,897,250	\$ 229,221	\$ -	\$ 2,126,472	\$ -	\$ -	\$ -	\$ -	\$ 2,126,472
276													
391													
392													
393													
394													
395	\$ 44,101	\$ 27,141	\$ -	\$ 71,242	\$ 61,064	\$ 10,178	\$ -	\$ 71,242	\$ 39,274	\$ 23,540	\$ 29,733	\$ 92,547	\$ 163,789
396	-	-	-	-	-	-	-	-	-	-	-	-	-
397	838	516	-	1,353	1,160	193	-	1,353	746	447	565	1,758	3,111
398	69	43	-	112	96	16	-	112	62	37	47	145	257
399	90	55	-	145	124	21	-	145	80	48	61	188	333
400	\$ 45,098	\$ 27,754	\$ -	\$ 72,852	\$ 62,444	\$ 10,408	\$ -	\$ 72,852	\$ 40,162	\$ 24,072	\$ 30,405	\$ 94,639	\$ 167,491
401													
402													
403	\$ 3,451	\$ 2,124	\$ -	\$ 5,574	\$ 4,778	\$ 796	\$ -	\$ 5,574	\$ 3,073	\$ 1,842	\$ 2,327	\$ 7,242	\$ 12,816

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
404	4,764	2,932	-	7,697	6,597	1,100	-	7,697	4,243	2,543	3,212	9,998	17,695
405	62	38	-	101	86	14	-	101	56	33	42	131	232
406	302	186	-	488	418	70	-	488	269	161	204	634	1,122
407	72	44	-	116	100	17	-	116	64	38	49	151	267
408	262	161	-	423	363	61	-	423	233	140	177	550	974
409	859	529	-	1,388	1,190	198	-	1,388	765	459	579	1,803	3,191
410	202	124	-	326	279	47	-	326	179	108	136	423	749
411	115	71	-	186	160	27	-	186	103	62	78	242	428
412	3,341	2,056	-	5,397	4,626	771	-	5,397	2,975	1,783	2,252	7,011	12,408
413	\$ 13,431	\$ 8,266	\$ -	\$ 21,696	\$ 18,597	\$ 3,100	\$ -	\$ 21,696	\$ 11,961	\$ 7,169	\$ 9,055	\$ 28,185	\$ 49,881
414													
415													
416	\$ 53	\$ 33	\$ -	\$ 86	\$ 73	\$ 12	\$ -	\$ 86	\$ 47	\$ 28	\$ 36	\$ 111	\$ 197
417	253	156	-	408	350	58	-	408	225	135	170	530	939
418	-	-	-	-	-	-	-	-	-	-	-	-	-
419	12	7	-	19	16	3	-	19	10	6	8	24	43
420	2	1	-	4	3	1	-	4	2	1	2	5	9
421	45	27	-	72	62	10	-	72	40	24	30	94	166
422	58	35	-	93	80	13	-	93	51	31	39	121	214
423	\$ 422	\$ 260	\$ -	\$ 682	\$ 584	\$ 97	\$ -	\$ 682	\$ 376	\$ 225	\$ 284	\$ 885	\$ 1,567
424													
425													
426	\$ 5,652	\$ 3,478	\$ -	\$ 9,130	\$ 7,826	\$ 1,304	\$ -	\$ 9,130	\$ 5,033	\$ 3,017	\$ 3,811	\$ 11,860	\$ 20,991
427	-	-	-	-	-	-	-	-	-	-	-	-	-
428	1,961	1,207	-	3,168	2,715	453	-	3,168	1,746	1,047	1,322	4,115	7,282
429	-	-	-	-	-	-	-	-	-	-	-	-	-
430	-	-	-	-	-	-	-	-	-	-	-	-	-
431	3,190	1,963	-	5,154	4,418	736	-	5,154	2,841	1,703	2,151	6,695	11,849
432	48	30	-	78	67	11	-	78	43	26	33	102	180
433	-	-	-	-	-	-	-	-	-	-	-	-	-
434	2,851	1,755	-	4,606	3,948	658	-	4,606	2,539	1,522	1,922	5,983	10,590
435	-	-	-	-	-	-	-	-	-	-	-	-	-
436	2,399	1,476	-	3,876	3,322	554	-	3,876	2,137	1,281	1,618	5,035	8,910
437	1,643	1,011	-	2,654	2,275	379	-	2,654	1,463	877	1,108	3,447	6,101
438	-	-	-	-	-	-	-	-	-	-	-	-	-
439	-	-	-	-	-	-	-	-	-	-	-	-	-
440	1,767	1,087	-	2,855	2,447	408	-	2,855	1,574	943	1,191	3,708	6,563
441	-	-	-	-	-	-	-	-	-	-	-	-	-
442	42	26	-	67	57	10	-	67	37	22	28	87	154
443	-	-	-	-	-	-	-	-	-	-	-	-	-
444	42	26	-	67	57	10	-	67	37	22	28	87	154
445	813	501	-	1,314	1,126	188	-	1,314	724	434	548	1,707	3,021
446	-	-	-	-	-	-	-	-	-	-	-	-	-
447	-	-	-	-	-	-	-	-	-	-	-	-	-
448	-	-	-	-	-	-	-	-	-	-	-	-	-
449	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
450	\$ 20,408	\$ 12,560	\$ -	\$ 32,968	\$ 28,258	\$ 4,710	\$ -	\$ 32,968	\$ 18,174	\$ 10,893	\$ 13,759	\$ 42,827	\$ 75,795
451													
452													
453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	137	85	-	222	190	32	-	222	122	73	93	289	511
455	115	71	-	186	160	27	-	186	103	62	78	242	428
456	297	183	-	480	411	69	-	480	265	159	200	624	1,104
457	403	248	-	650	557	93	-	650	358	215	271	845	1,495
458	\$ 953	\$ 586	\$ -	\$ 1,539	\$ 1,319	\$ 220	\$ -	\$ 1,539	\$ 848	\$ 508	\$ 642	\$ 1,999	\$ 3,538
459													
460													
461	\$ 289	\$ 178	\$ -	\$ 467	\$ 400	\$ 67	\$ -	\$ 467	\$ 257	\$ 154	\$ 195	\$ 606	\$ 1,073
462	115	71	-	186	160	27	-	186	103	62	78	242	428
463	541	333	-	875	750	125	-	875	482	289	365	1,136	2,011
464	-	-	-	-	-	-	-	-	-	-	-	-	-
465	-	-	-	-	-	-	-	-	-	-	-	-	-
466	62	38	-	101	86	14	-	101	55	33	42	131	231
467	535	329	-	865	741	124	-	865	477	286	361	1,123	1,988
468	-	-	-	-	-	-	-	-	-	-	-	-	-
469	-	-	-	-	-	-	-	-	-	-	-	-	-
470	69	42	-	111	95	16	-	111	61	37	46	144	254
471	1,499	923	-	2,422	2,076	346	-	2,422	1,335	800	1,011	3,147	5,569
472	69	43	-	112	96	16	-	112	62	37	47	145	257
473	207	127	-	334	286	48	-	334	184	110	139	434	768
474	-	-	-	-	-	-	-	-	-	-	-	-	-
475	-	-	-	-	-	-	-	-	-	-	-	-	-
476	-	-	-	-	-	-	-	-	-	-	-	-	-
477	-	-	-	-	-	-	-	-	-	-	-	-	-
478	224	138	-	361	310	52	-	361	199	119	151	470	831
479	\$ 3,611	\$ 2,222	\$ -	\$ 5,833	\$ 5,000	\$ 833	\$ -	\$ 5,833	\$ 3,216	\$ 1,927	\$ 2,434	\$ 7,577	\$ 13,410
480													
481													
482	\$ 749	\$ 461	\$ -	\$ 1,211	\$ 1,038	\$ 173	\$ -	\$ 1,211	\$ 667	\$ 400	\$ 505	\$ 1,573	\$ 2,784
483	-	-	-	-	-	-	-	-	-	-	-	-	-
484	158	97	-	256	219	37	-	256	141	85	107	332	588
485	-	-	-	-	-	-	-	-	-	-	-	-	-
486	\$ 908	\$ 559	\$ -	\$ 1,467	\$ 1,257	\$ 210	\$ -	\$ 1,467	\$ 809	\$ 485	\$ 612	\$ 1,905	\$ 3,372
487													
488													
489	\$ 937	\$ 576	\$ -	\$ 1,513	\$ 1,297	\$ 216	\$ -	\$ 1,513	\$ 834	\$ 500	\$ 631	\$ 1,965	\$ 3,478
490	-	-	-	-	-	-	-	-	-	-	-	-	-
491	-	-	-	-	-	-	-	-	-	-	-	-	-
492	695	428	-	1,123	963	160	-	1,123	619	371	469	1,459	2,582
493	90	56	-	146	125	21	-	146	81	48	61	190	336
494	50	31	-	80	69	11	-	80	44	26	33	104	184
495	367	226	-	593	508	85	-	593	327	196	247	770	1,362

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 2
FY 2024

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
496	452	278	-	730	626	104	-	730	403	241	305	949	1,679
497	-	-	-	-	-	-	-	-	-	-	-	-	-
498	-	-	-	-	-	-	-	-	-	-	-	-	-
499	3,460	2,130	-	5,590	4,791	799	-	5,590	3,082	1,847	2,333	7,262	12,851
500	-	-	-	-	-	-	-	-	-	-	-	-	-
501	23	14	-	37	32	5	-	37	21	12	16	48	86
502	-	-	-	-	-	-	-	-	-	-	-	-	-
503	-	-	-	-	-	-	-	-	-	-	-	-	-
504	\$ 6,074	\$ 3,738	\$ -	\$ 9,812	\$ 8,411	\$ 1,402	\$ -	\$ 9,812	\$ 5,409	\$ 3,242	\$ 4,095	\$ 12,747	\$ 22,559
505													
506	\$ 90,904	\$ 55,945	\$ -	\$ 146,849	\$ 125,869	\$ 20,979	\$ -	\$ 146,849	\$ 80,954	\$ 48,521	\$ 61,288	\$ 190,764	\$ 337,613
507													
508													
509	\$ 1,606,118	\$ 667,202	\$ -	\$ 2,273,320	\$ 2,023,120	\$ 250,201	\$ -	\$ 2,273,320	\$ 445,606	\$ 266,725	\$ 81,888	\$ 794,219	\$ 3,067,540
510													
511													
512													
513													
514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,390	\$ 221,634	\$ -	\$ 591,023	\$ 591,023
515	-	-	-	-	-	-	-	-	122,831	73,698	-	196,529	196,529
516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,220	\$ 295,332	\$ -	\$ 787,552	\$ 787,552
517													
518													
519	\$ 329,345	\$ 341,399	\$ -	\$ 670,744	\$ 542,720	\$ 128,025	\$ -	\$ 670,744	\$ -	\$ -	\$ -	\$ -	\$ 670,744
520	-	-	-	-	-	-	-	-	-	-	-	-	-
521	\$ 329,345	\$ 341,399	\$ -	\$ 670,744	\$ 542,720	\$ 128,025	\$ -	\$ 670,744	\$ -	\$ -	\$ -	\$ -	\$ 670,744
522													
528													
529	\$ 3,710	\$ 2,283	\$ -	\$ 5,993	\$ 5,137	\$ 856	\$ -	\$ 5,993	\$ 3,304	\$ 1,980	\$ 2,501	\$ 7,785	\$ 13,778
530	-	-	-	-	-	-	-	-	-	-	-	-	-
531	\$ 3,710	\$ 2,283	\$ -	\$ 5,993	\$ 5,137	\$ 856	\$ -	\$ 5,993	\$ 3,304	\$ 1,980	\$ 2,501	\$ 7,785	\$ 13,778
532													
533	\$ 333,055	\$ 343,682	\$ -	\$ 676,737	\$ 547,856	\$ 128,881	\$ -	\$ 676,737	\$ 495,524	\$ 297,312	\$ 2,501	\$ 795,337	\$ 1,472,075
534													
535													
536	\$ 103,159	\$ 106,935	\$ -	\$ 210,094	\$ 169,993	\$ 40,101	\$ -	\$ 210,094	\$ 73,188	\$ 43,913	\$ -	\$ 117,101	\$ 327,195
537	20,562	21,315	-	41,877	33,884	7,993	-	41,877	14,588	8,753	-	23,341	65,219
538	\$ 123,722	\$ 128,250	\$ -	\$ 251,971	\$ 203,878	\$ 48,094	\$ -	\$ 251,971	\$ 87,776	\$ 52,666	\$ -	\$ 140,442	\$ 392,414
539													
540	1,998,931	1,139,134	-	3,138,065	2,710,890	427,175	-	3,138,065	1,019,681	611,174	83,644	1,714,499	4,852,564

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
1	Base	Base-Extra	Base-Extra										
2													
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	298	178	24	500	500
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	63,976	-	-	63,976	63,976	-	-	63,976	-	-	-	-	63,976
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	\$ 63,976	\$ -	\$ -	\$ 63,976	\$ 63,976	\$ -	\$ -	\$ 63,976	\$ 298	\$ 178	\$ 24	\$ 500	\$ 64,476
15													
16													
17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	-	-	-	-	-	-	-	-	8,928	5,351	721	15,000	15,000
19	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-
26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,928	\$ 5,351	\$ 721	\$ 15,000	\$ 15,000
27													
41													
42													
43	\$ 63,976	\$ -	\$ -	\$ 63,976	\$ 63,976	\$ -	\$ -	\$ 63,976	\$ 9,225	\$ 5,529	\$ 745	\$ 15,500	\$ 79,476
44													
45													
46													
47													
48													
49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,146	\$ 84,087	\$ -	\$ 224,233	\$ 224,233
50	-	-	-	-	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	7,081	4,249	-	11,330	11,330
52	-	-	-	-	-	-	-	-	650	390	-	1,040	1,040
53	-	-	-	-	-	-	-	-	802	481	-	1,284	1,284
54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,679	\$ 89,207	\$ -	\$ 237,887	\$ 237,887
55													
56													
57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,382	\$ 6,829	\$ -	\$ 18,211	\$ 18,211
58	-	-	-	-	-	-	-	-	22,007	13,204	-	35,211	35,211
59	-	-	-	-	-	-	-	-	251	150	-	401	401

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
60	-	-	-	-	-	-	-	-	1,222	733	-	1,954	1,954
61	-	-	-	-	-	-	-	-	290	174	-	463	463
62	-	-	-	-	-	-	-	-	1,003	602	-	1,604	1,604
63	-	-	-	-	-	-	-	-	2,915	1,749	-	4,663	4,663
64	-	-	-	-	-	-	-	-	754	452	-	1,207	1,207
65	-	-	-	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	11,165	6,699	-	17,864	17,864
67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,987	\$ 30,592	\$ -	\$ 81,579	\$ 81,579
68													
69													
70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	-	-	-	-	-	-	-	-	530	-	-	530	530
72	-	-	-	-	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-	-	212	-	-	212	212
76	-	-	-	-	-	-	-	-	265	-	-	265	265
77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,008	\$ -	\$ -	\$ 1,008	\$ 1,008
78													
79													
80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	-	-	-	-	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-	-	-	-	-	-	-
84	-	-	-	-	-	-	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-	-	4,250	2,550	-	6,800	6,800
92	-	-	-	-	-	-	-	-	4,641	2,785	-	7,426	7,426
93	-	-	-	-	-	-	-	-	98,152	58,891	-	157,043	157,043
94	-	-	-	-	-	-	-	-	11,272	6,763	-	18,035	18,035
95	-	-	-	-	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-	-	1,750	1,050	-	2,800	2,800
99	-	-	-	-	-	-	-	-	497	298	-	796	796
100	-	-	-	-	-	-	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-	-	-	-	-	-	-
104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,563	\$ 72,338	\$ -	\$ 192,900	\$ 192,900
105													

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
106													
107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	-	-	-	-	-	-	-	-	4,973	2,984	-	7,957	7,957
109	-	-	-	-	-	-	-	-	-	-	-	-	-
110	-	-	-	-	-	-	-	-	796	477	-	1,273	1,273
111	-	-	-	-	-	-	-	-	3,315	1,989	-	5,305	5,305
112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,084	\$ 5,450	\$ -	\$ 14,534	\$ 14,534
113													
114													
115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,310	\$ 2,586	\$ -	\$ 6,896	\$ 6,896
116	-	-	-	-	-	-	-	-	133	80	-	212	212
117	-	-	-	-	-	-	-	-	6,631	3,978	-	10,609	10,609
118	-	-	-	-	-	-	-	-	199	119	-	318	318
119	-	-	-	-	-	-	-	-	-	-	-	-	-
120	-	-	-	-	-	-	-	-	995	597	-	1,591	1,591
121	-	-	-	-	-	-	-	-	19,229	11,537	-	30,766	30,766
122	-	-	-	-	-	-	-	-	995	597	-	1,591	1,591
123	-	-	-	-	-	-	-	-	-	-	-	-	-
124	-	-	-	-	-	-	-	-	99	60	-	159	159
125	-	-	-	-	-	-	-	-	-	-	-	-	-
126	-	-	-	-	-	-	-	-	133	80	-	212	212
127	-	-	-	-	-	-	-	-	398	239	-	637	637
128	-	-	-	-	-	-	-	-	-	-	21,218	21,218	21,218
129	-	-	-	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	4,973	2,984	-	7,957	7,957
131	-	-	-	-	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-	-	-	-	-
133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,093	\$ 22,856	\$ 21,218	\$ 82,167	\$ 82,167
134													
135													
136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,705	\$ 1,623	\$ -	\$ 4,328	\$ 4,328
137	-	-	-	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	1,607	964	-	2,571	2,571
139	-	-	-	-	-	-	-	-	-	-	-	-	-
140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,312	\$ 2,587	\$ -	\$ 6,899	\$ 6,899
141													
142													
143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199	\$ 119	\$ -	\$ 318	\$ 318
144	-	-	-	-	-	-	-	-	-	-	-	-	-
145	-	-	-	-	-	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	1,160	696	-	1,857	1,857
147	-	-	-	-	-	-	-	-	1,326	796	-	2,122	2,122
148	-	-	-	-	-	-	-	-	-	-	-	-	-
149	-	-	-	-	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-	-	-	-	-
151	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
152	-	-	-	-	-	-	-	-	-	-	-	-	-
153	-	-	-	-	-	-	-	-	-	-	-	-	-
154	-	-	-	-	-	-	-	-	-	-	-	-	-
155	-	-	-	-	-	-	-	-	-	-	-	-	-
156	-	-	-	-	-	-	-	-	-	-	-	-	-
157	-	-	-	-	-	-	-	-	-	-	-	-	-
158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,685	\$ 1,611	\$ -	\$ 4,297
159													
160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,411	\$ 224,642	\$ 21,218	\$ 621,271
161													
162													
163													
164	\$ 182,051	\$ 188,678	\$ -	\$ 370,730	\$ 299,975	\$ 70,754	\$ -	\$ 370,730	\$ -	\$ -	\$ -	\$ -	\$ 370,730
165	-	-	-	-	-	-	-	-	-	-	-	-	-
166	2,760	2,861	-	5,621	4,548	1,073	-	5,621	-	-	-	-	5,621
167	809	838	-	1,647	1,332	314	-	1,647	-	-	-	-	1,647
168	1,249	1,294	-	2,543	2,058	485	-	2,543	-	-	-	-	2,543
169	\$ 186,869	\$ 193,672	\$ -	\$ 380,541	\$ 307,914	\$ 72,627	\$ -	\$ 380,541	\$ -	\$ -	\$ -	\$ -	\$ 380,541
170													
171													
172	\$ 14,306	\$ 14,827	\$ -	\$ 29,133	\$ 23,573	\$ 5,560	\$ -	\$ 29,133	\$ -	\$ -	\$ -	\$ -	\$ 29,133
173	21,223	21,995	-	43,218	34,970	8,248	-	43,218	-	-	-	-	43,218
174	253	262	-	514	416	98	-	514	-	-	-	-	514
175	1,222	1,266	-	2,488	2,013	475	-	2,488	-	-	-	-	2,488
176	335	347	-	681	551	130	-	681	-	-	-	-	681
177	1,210	1,254	-	2,463	1,993	470	-	2,463	-	-	-	-	2,463
178	3,175	3,290	-	6,465	5,231	1,234	-	6,465	-	-	-	-	6,465
179	361	374	-	735	594	140	-	735	-	-	-	-	735
180	-	-	-	-	-	-	-	-	-	-	-	-	-
181	14,153	14,668	-	28,820	23,320	5,500	-	28,820	-	-	-	-	28,820
182	\$ 56,235	\$ 58,283	\$ -	\$ 114,518	\$ 92,662	\$ 21,856	\$ -	\$ 114,518	\$ -	\$ -	\$ -	\$ -	\$ 114,518
183													
184													
185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	256	265	-	521	422	99	-	521	-	-	-	-	521
187	-	-	-	-	-	-	-	-	-	-	-	-	-
188	-	-	-	-	-	-	-	-	-	-	-	-	-
189	41	42	-	83	67	16	-	83	-	-	-	-	83
190	154	159	-	313	253	60	-	313	-	-	-	-	313
191	461	477	-	938	759	179	-	938	-	-	-	-	938
192	\$ 911	\$ 944	\$ -	\$ 1,855	\$ 1,501	\$ 354	\$ -	\$ 1,855	\$ -	\$ -	\$ -	\$ -	\$ 1,855
193													
194													
195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	-	-	-	-	-	-	-	-	-	-	-	-	-
197	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
198	-	-	-	-	-	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-	-	-	-	-	-
200	896	928	-	1,824	1,476	348	-	1,824	-	-	-	-	1,824
201	-	-	-	-	-	-	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-	-	-	-	-	-
204	-	-	-	-	-	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-	-	-	-
206	1,024	1,061	-	2,085	1,687	398	-	2,085	-	-	-	-	2,085
207	-	-	-	-	-	-	-	-	-	-	-	-	-
208	16,650	17,256	-	33,906	27,435	6,471	-	33,906	-	-	-	-	33,906
209	17,914	18,566	-	36,479	29,517	6,962	-	36,479	-	-	-	-	36,479
210	1,456,185	-	-	1,456,185	1,456,185	-	-	1,456,185	-	-	-	-	1,456,185
211	-	-	-	-	-	-	-	-	-	-	-	-	-
212	-	-	-	-	-	-	-	-	-	-	-	-	-
213	-	-	-	-	-	-	-	-	-	-	-	-	-
214	128	133	-	261	211	50	-	261	-	-	-	-	261
215	-	15,914	-	15,914	9,946	5,968	-	15,914	-	-	-	-	15,914
216	-	-	-	-	-	-	-	-	-	-	-	-	-
217	-	15,914	-	15,914	9,946	5,968	-	15,914	-	-	-	-	15,914
218	-	-	-	-	-	-	-	-	-	-	-	-	-
219	\$ 1,492,796	\$ 69,771	\$ -	\$ 1,562,566	\$ 1,536,402	\$ 26,164	\$ -	\$ 1,562,566	\$ -	\$ -	\$ -	\$ -	\$ 1,562,566
220													
221													
222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	768	796	-	1,563	1,265	298	-	1,563	-	-	-	-	1,563
224	-	-	-	-	-	-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-	-
226	25,975	26,920	-	52,895	42,800	10,095	-	52,895	-	-	-	-	52,895
227	\$ 26,742	\$ 27,716	\$ -	\$ 54,458	\$ 44,065	\$ 10,394	\$ -	\$ 54,458	\$ -	\$ -	\$ -	\$ -	\$ 54,458
228													
229													
230	\$ 2,303	\$ 2,387	\$ -	\$ 4,690	\$ 3,795	\$ 895	\$ -	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ 4,690
231	128	133	-	261	211	50	-	261	-	-	-	-	261
232	2,559	2,652	-	5,211	4,217	995	-	5,211	-	-	-	-	5,211
233	-	95,481	-	95,481	59,676	35,805	-	95,481	-	-	-	-	95,481
234	-	7,957	-	7,957	4,973	2,984	-	7,957	-	-	-	-	7,957
235	768	796	-	1,563	1,265	298	-	1,563	-	-	-	-	1,563
236	4,095	4,244	-	8,338	6,747	1,591	-	8,338	-	-	-	-	8,338
237	-	-	-	-	-	-	-	-	-	-	-	-	-
238	-	-	-	-	-	-	-	-	-	-	-	-	-
239	-	-	-	-	-	-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-	-	-	-	-	-	-
241	256	265	-	521	422	99	-	521	-	-	-	-	521
242	-	-	-	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
244	-	-	-	-	-	-	-	-	-	-	-	-	-
245	768	796	-	1,563	1,265	298	-	1,563	-	-	-	-	1,563
246	-	-	-	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	-	-	-	-
248	\$ 10,876	\$ 114,710	\$ -	\$ 125,586	\$ 82,570	\$ 43,016	\$ -	\$ 125,586	\$ -	\$ -	\$ -	\$ -	\$ 125,586
249													
250													
251	\$ 5,886	\$ 6,100	\$ -	\$ 11,986	\$ 9,699	\$ 2,288	\$ -	\$ 11,986	\$ -	\$ -	\$ -	\$ -	\$ 11,986
252	-	-	-	-	-	-	-	-	-	-	-	-	-
253	152,452	158,002	-	310,454	251,203	59,251	-	310,454	-	-	-	-	310,454
254	-	-	-	-	-	-	-	-	-	-	-	-	-
255	\$ 158,338	\$ 164,102	\$ -	\$ 322,440	\$ 260,902	\$ 61,538	\$ -	\$ 322,440	\$ -	\$ -	\$ -	\$ -	\$ 322,440
256													
257													
258	\$ 128	\$ 133	\$ -	\$ 261	\$ 211	\$ 50	\$ -	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ 261
259	-	-	-	-	-	-	-	-	-	-	-	-	-
260	-	-	-	-	-	-	-	-	-	-	-	-	-
261	256	265	-	521	422	99	-	521	-	-	-	-	521
262	-	-	-	-	-	-	-	-	-	-	-	-	-
263	-	-	-	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	-	-	-	-
266	-	-	-	-	-	-	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-	-	-	-	-	-	-
269	-	-	-	-	-	-	-	-	-	-	-	-	-
270	-	-	-	-	-	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-	-	-	-	-	-
272	-	-	-	-	-	-	-	-	-	-	-	-	-
273	\$ 384	\$ 398	\$ -	\$ 782	\$ 633	\$ 149	\$ -	\$ 782	\$ -	\$ -	\$ -	\$ -	\$ 782
274													
275	\$ 1,933,152	\$ 629,595	\$ -	\$ 2,562,747	\$ 2,326,648	\$ 236,098	\$ -	\$ 2,562,747	\$ -	\$ -	\$ -	\$ -	\$ 2,562,747
276													
391													
392													
393													
394													
395	\$ 45,433	\$ 27,955	\$ -	\$ 73,388	\$ 62,905	\$ 10,483	\$ -	\$ 73,388	\$ 40,452	\$ 24,246	\$ 30,625	\$ 95,324	\$ 168,712
396	-	-	-	-	-	-	-	-	-	-	-	-	-
397	863	531	-	1,394	1,195	199	-	1,394	768	461	582	1,811	3,204
398	71	44	-	115	99	16	-	115	63	38	48	150	265
399	92	57	-	149	128	21	-	149	82	49	62	194	343
400	\$ 46,459	\$ 28,587	\$ -	\$ 75,046	\$ 64,326	\$ 10,720	\$ -	\$ 75,046	\$ 41,366	\$ 24,794	\$ 31,318	\$ 97,478	\$ 172,524
401													
402													
403	\$ 3,555	\$ 2,187	\$ -	\$ 5,742	\$ 4,922	\$ 820	\$ -	\$ 5,742	\$ 3,165	\$ 1,897	\$ 2,396	\$ 7,459	\$ 13,201

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
404	4,908	3,020	-	7,928	6,796	1,133	-	7,928	4,370	2,619	3,309	10,298	18,227
405	64	40	-	104	89	15	-	104	57	34	43	135	239
406	311	191	-	503	431	72	-	503	277	166	210	653	1,156
407	74	46	-	120	103	17	-	120	66	40	50	156	275
408	270	166	-	436	374	62	-	436	240	144	182	567	1,003
409	885	545	-	1,430	1,226	204	-	1,430	788	472	597	1,857	3,287
410	208	128	-	335	287	48	-	335	185	111	140	436	771
411	119	73	-	192	165	27	-	192	106	63	80	249	441
412	3,442	2,118	-	5,559	4,765	794	-	5,559	3,064	1,837	2,320	7,221	12,781
413	\$ 13,836	\$ 8,514	\$ -	\$ 22,350	\$ 19,157	\$ 3,193	\$ -	\$ 22,350	\$ 12,320	\$ 7,384	\$ 9,327	\$ 29,030	\$ 51,380
414													
415													
416	\$ 55	\$ 34	\$ -	\$ 88	\$ 76	\$ 13	\$ -	\$ 88	\$ 49	\$ 29	\$ 37	\$ 115	\$ 203
417	260	160	-	421	360	60	-	421	232	139	175	546	967
418	-	-	-	-	-	-	-	-	-	-	-	-	-
419	12	7	-	19	16	3	-	19	11	6	8	25	44
420	2	1	-	4	3	1	-	4	2	1	2	5	9
421	46	28	-	74	64	11	-	74	41	25	31	96	171
422	59	37	-	96	82	14	-	96	53	32	40	125	221
423	\$ 435	\$ 267	\$ -	\$ 702	\$ 602	\$ 100	\$ -	\$ 702	\$ 387	\$ 232	\$ 293	\$ 912	\$ 1,614
424													
425													
426	\$ 5,822	\$ 3,583	\$ -	\$ 9,405	\$ 8,062	\$ 1,343	\$ -	\$ 9,405	\$ 5,184	\$ 3,107	\$ 3,925	\$ 12,216	\$ 21,621
427	-	-	-	-	-	-	-	-	-	-	-	-	-
428	2,020	1,243	-	3,263	2,797	466	-	3,263	1,799	1,078	1,362	4,238	7,501
429	-	-	-	-	-	-	-	-	-	-	-	-	-
430	-	-	-	-	-	-	-	-	-	-	-	-	-
431	3,287	2,022	-	5,309	4,551	758	-	5,309	2,926	1,754	2,216	6,896	12,205
432	50	31	-	81	69	12	-	81	44	27	34	105	185
433	-	-	-	-	-	-	-	-	-	-	-	-	-
434	2,937	1,807	-	4,745	4,067	678	-	4,745	2,615	1,568	1,980	6,163	10,908
435	-	-	-	-	-	-	-	-	-	-	-	-	-
436	2,472	1,521	-	3,992	3,422	570	-	3,992	2,201	1,319	1,666	5,186	9,178
437	1,692	1,041	-	2,734	2,343	390	-	2,734	1,507	903	1,141	3,551	6,284
438	-	-	-	-	-	-	-	-	-	-	-	-	-
439	-	-	-	-	-	-	-	-	-	-	-	-	-
440	1,820	1,120	-	2,941	2,520	420	-	2,941	1,621	971	1,227	3,819	6,760
441	-	-	-	-	-	-	-	-	-	-	-	-	-
442	43	26	-	69	59	10	-	69	38	23	29	90	159
443	-	-	-	-	-	-	-	-	-	-	-	-	-
444	43	26	-	69	59	10	-	69	38	23	29	90	159
445	838	516	-	1,354	1,160	193	-	1,354	746	447	565	1,758	3,112
446	-	-	-	-	-	-	-	-	-	-	-	-	-
447	-	-	-	-	-	-	-	-	-	-	-	-	-
448	-	-	-	-	-	-	-	-	-	-	-	-	-
449	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
450	\$ 21,024	\$ 12,937	\$ -	\$ 33,961	\$ 29,110	\$ 4,851	\$ -	\$ 33,961	\$ 18,720	\$ 11,220	\$ 14,172	\$ 44,112	\$ 78,073
451													
452													
453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	142	87	-	229	196	33	-	229	126	76	95	297	526
455	119	73	-	192	165	27	-	192	106	63	80	249	441
456	306	188	-	494	424	71	-	494	273	163	206	642	1,137
457	415	255	-	670	574	96	-	670	369	221	280	870	1,540
458	\$ 981	\$ 604	\$ -	\$ 1,585	\$ 1,359	\$ 226	\$ -	\$ 1,585	\$ 874	\$ 524	\$ 661	\$ 2,059	\$ 3,644
459													
460													
461	\$ 298	\$ 183	\$ -	\$ 481	\$ 412	\$ 69	\$ -	\$ 481	\$ 265	\$ 159	\$ 201	\$ 625	\$ 1,105
462	119	73	-	192	165	27	-	192	106	63	80	249	441
463	558	343	-	901	772	129	-	901	497	298	376	1,170	2,071
464	-	-	-	-	-	-	-	-	-	-	-	-	-
465	-	-	-	-	-	-	-	-	-	-	-	-	-
466	64	39	-	104	89	15	-	104	57	34	43	135	238
467	551	339	-	891	763	127	-	891	491	294	372	1,157	2,047
468	-	-	-	-	-	-	-	-	-	-	-	-	-
469	-	-	-	-	-	-	-	-	-	-	-	-	-
470	71	43	-	114	98	16	-	114	63	38	48	148	262
471	1,545	950	-	2,495	2,139	356	-	2,495	1,375	824	1,041	3,241	5,736
472	71	44	-	115	99	16	-	115	63	38	48	150	265
473	213	131	-	344	295	49	-	344	190	114	144	447	791
474	-	-	-	-	-	-	-	-	-	-	-	-	-
475	-	-	-	-	-	-	-	-	-	-	-	-	-
476	-	-	-	-	-	-	-	-	-	-	-	-	-
477	-	-	-	-	-	-	-	-	-	-	-	-	-
478	231	142	-	372	319	53	-	372	205	123	155	484	856
479	\$ 3,720	\$ 2,289	\$ -	\$ 6,009	\$ 5,150	\$ 858	\$ -	\$ 6,009	\$ 3,312	\$ 1,985	\$ 2,507	\$ 7,805	\$ 13,813
480													
481													
482	\$ 772	\$ 475	\$ -	\$ 1,247	\$ 1,069	\$ 178	\$ -	\$ 1,247	\$ 687	\$ 412	\$ 520	\$ 1,620	\$ 2,867
483	-	-	-	-	-	-	-	-	-	-	-	-	-
484	163	100	-	264	226	38	-	264	145	87	110	342	606
485	-	-	-	-	-	-	-	-	-	-	-	-	-
486	\$ 935	\$ 576	\$ -	\$ 1,511	\$ 1,295	\$ 216	\$ -	\$ 1,511	\$ 833	\$ 499	\$ 630	\$ 1,962	\$ 3,473
487													
488													
489	\$ 965	\$ 594	\$ -	\$ 1,559	\$ 1,336	\$ 223	\$ -	\$ 1,559	\$ 859	\$ 515	\$ 650	\$ 2,024	\$ 3,583
490	-	-	-	-	-	-	-	-	-	-	-	-	-
491	-	-	-	-	-	-	-	-	-	-	-	-	-
492	716	441	-	1,157	992	165	-	1,157	638	382	483	1,503	2,660
493	93	57	-	150	129	21	-	150	83	50	63	195	346
494	51	31	-	83	71	12	-	83	45	27	34	107	190
495	378	233	-	610	523	87	-	610	336	202	255	793	1,403

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 3
FY 2025

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
496	466	287	-	752	645	107	-	752	415	249	314	977	1,730
497	-	-	-	-	-	-	-	-	-	-	-	-	-
498	-	-	-	-	-	-	-	-	-	-	-	-	-
499	3,565	2,193	-	5,758	4,936	823	-	5,758	3,174	1,902	2,403	7,479	13,238
500	-	-	-	-	-	-	-	-	-	-	-	-	-
501	24	15	-	38	33	5	-	38	21	13	16	50	88
502	-	-	-	-	-	-	-	-	-	-	-	-	-
503	-	-	-	-	-	-	-	-	-	-	-	-	-
504	\$ 6,258	\$ 3,850	\$ -	\$ 10,108	\$ 8,664	\$ 1,444	\$ -	\$ 10,108	\$ 5,572	\$ 3,339	\$ 4,218	\$ 13,129	\$ 23,237
505													
506	\$ 93,649	\$ 57,623	\$ -	\$ 151,272	\$ 129,663	\$ 21,609	\$ -	\$ 151,272	\$ 83,383	\$ 49,977	\$ 63,127	\$ 196,487	\$ 347,759
507													
508													
509	\$ 2,026,800	\$ 687,218	\$ -	\$ 2,714,018	\$ 2,456,312	\$ 257,707	\$ -	\$ 2,714,018	\$ 458,794	\$ 274,619	\$ 84,345	\$ 817,758	\$ 3,531,776
510													
511													
512													
513													
514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,471	\$ 228,283	\$ -	\$ 608,754	\$ 608,754
515	-	-	-	-	-	-	-	-	122,831	73,698	-	196,529	196,529
516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,302	\$ 301,981	\$ -	\$ 805,283	\$ 805,283
517													
518													
519	\$ 339,290	\$ 351,641	\$ -	\$ 690,931	\$ 559,066	\$ 131,865	\$ -	\$ 690,931	\$ -	\$ -	\$ -	\$ -	\$ 690,931
520	-	-	-	-	-	-	-	-	-	-	-	-	-
521	\$ 339,290	\$ 351,641	\$ -	\$ 690,931	\$ 559,066	\$ 131,865	\$ -	\$ 690,931	\$ -	\$ -	\$ -	\$ -	\$ 690,931
522													
528													
529	\$ 3,822	\$ 2,352	\$ -	\$ 6,173	\$ 5,292	\$ 882	\$ -	\$ 6,173	\$ 3,403	\$ 2,040	\$ 2,576	\$ 8,019	\$ 14,192
530	-	-	-	-	-	-	-	-	-	-	-	-	-
531	\$ 3,822	\$ 2,352	\$ -	\$ 6,173	\$ 5,292	\$ 882	\$ -	\$ 6,173	\$ 3,403	\$ 2,040	\$ 2,576	\$ 8,019	\$ 14,192
532													
533	\$ 343,112	\$ 353,993	\$ -	\$ 697,104	\$ 564,357	\$ 132,747	\$ -	\$ 697,104	\$ 506,705	\$ 304,021	\$ 2,576	\$ 813,302	\$ 1,510,406
534													
535													
536	\$ 106,437	\$ 110,312	\$ -	\$ 216,749	\$ 175,382	\$ 41,367	\$ -	\$ 216,749	\$ 75,499	\$ 45,300	\$ -	\$ 120,799	\$ 337,548
537	17,853	18,503	-	36,355	29,417	6,938	-	36,355	12,664	7,598	-	20,262	56,617
538	\$ 124,290	\$ 128,814	\$ -	\$ 253,104	\$ 204,799	\$ 48,305	\$ -	\$ 253,104	\$ 88,163	\$ 52,898	\$ -	\$ 141,060	\$ 394,165
539													
540	2,430,226	1,170,026	-	3,600,251	3,161,492	438,760	-	3,600,251	1,044,436	626,008	86,176	1,756,620	5,356,871

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
1	Base	Base-Extra	Base-Extra										
2													
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4													
5													
6													
7									298	178	24	500	500
8													
9													
10													
11	63,988	-	-	63,988	63,988	-	-	63,988	-	-	-	-	63,988
12													
13													
14	\$ 63,988	\$ -	\$ -	\$ 63,988	\$ 63,988	\$ -	\$ -	\$ 63,988	\$ 298	\$ 178	\$ 24	\$ 500	\$ 64,488
15													
16													
17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18									8,928	5,351	721	15,000	15,000
19													
20													
21													
22													
23													
24													
25													
26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,928	\$ 5,351	\$ 721	\$ 15,000	\$ 15,000
27													
41													
42													
43	\$ 63,988	\$ -	\$ -	\$ 63,988	\$ 63,988	\$ -	\$ -	\$ 63,988	\$ 9,225	\$ 5,529	\$ 745	\$ 15,500	\$ 79,488
44													
45													
46													
47													
48													
49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	144,350	86,610	-	230,960	230,960
50													
51									7,294	4,376	-	11,670	11,670
52									669	402	-	1,071	1,071
53									826	496	-	1,322	1,322
54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,139	\$ 91,884	\$ -	\$ 245,023	\$ 245,023
55													
56													
57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,723	7,034	-	18,757	18,757
58									22,667	13,600	-	36,268	36,268
59									258	155	-	413	413

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
60	-	-	-	-	-	-	-	-	1,258	755	-	2,013	2,013
61	-	-	-	-	-	-	-	-	298	179	-	477	477
62	-	-	-	-	-	-	-	-	1,033	620	-	1,652	1,652
63	-	-	-	-	-	-	-	-	3,002	1,801	-	4,803	4,803
64	-	-	-	-	-	-	-	-	777	466	-	1,243	1,243
65	-	-	-	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	11,500	6,900	-	18,400	18,400
67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,517	\$ 31,510	\$ -	\$ 84,027	\$ 84,027
68													
69													
70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	-	-	-	-	-	-	-	-	546	-	-	546	546
72	-	-	-	-	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-	-	219	-	-	219	219
76	-	-	-	-	-	-	-	-	273	-	-	273	273
77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,038	\$ -	\$ -	\$ 1,038	\$ 1,038
78													
79													
80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	-	-	-	-	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-	-	-	-	-	-	-
84	-	-	-	-	-	-	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-	-	4,250	2,550	-	6,800	6,800
92	-	-	-	-	-	-	-	-	4,781	2,868	-	7,649	7,649
93	-	-	-	-	-	-	-	-	101,097	60,658	-	161,754	161,754
94	-	-	-	-	-	-	-	-	11,610	6,966	-	18,576	18,576
95	-	-	-	-	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-	-	1,750	1,050	-	2,800	2,800
99	-	-	-	-	-	-	-	-	512	307	-	820	820
100	-	-	-	-	-	-	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-	-	-	-	-	-	-
104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,000	\$ 74,400	\$ -	\$ 198,399	\$ 198,399
105													

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
106													
107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	-	-	-	-	-	-	-	-	5,122	3,073	-	8,195	8,195
109	-	-	-	-	-	-	-	-	-	-	-	-	-
110	-	-	-	-	-	-	-	-	820	492	-	1,311	1,311
111	-	-	-	-	-	-	-	-	3,415	2,049	-	5,464	5,464
112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,356	\$ 5,614	\$ -	\$ 14,970	\$ 14,970
113													
114													
115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,439	\$ 2,664	\$ -	\$ 7,103	\$ 7,103
116	-	-	-	-	-	-	-	-	137	82	-	219	219
117	-	-	-	-	-	-	-	-	6,830	4,098	-	10,927	10,927
118	-	-	-	-	-	-	-	-	205	123	-	328	328
119	-	-	-	-	-	-	-	-	-	-	-	-	-
120	-	-	-	-	-	-	-	-	1,024	615	-	1,639	1,639
121	-	-	-	-	-	-	-	-	19,806	11,883	-	31,689	31,689
122	-	-	-	-	-	-	-	-	1,024	615	-	1,639	1,639
123	-	-	-	-	-	-	-	-	-	-	-	-	-
124	-	-	-	-	-	-	-	-	102	61	-	164	164
125	-	-	-	-	-	-	-	-	-	-	-	-	-
126	-	-	-	-	-	-	-	-	137	82	-	219	219
127	-	-	-	-	-	-	-	-	410	246	-	656	656
128	-	-	-	-	-	-	-	-	-	-	21,855	21,855	21,855
129	-	-	-	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	5,122	3,073	-	8,195	8,195
131	-	-	-	-	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-	-	-	-	-
133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,236	\$ 23,541	\$ 21,855	\$ 84,632	\$ 84,632
134													
135													
136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,786	\$ 1,672	\$ -	\$ 4,458	\$ 4,458
137	-	-	-	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	1,655	993	-	2,648	2,648
139	-	-	-	-	-	-	-	-	-	-	-	-	-
140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,441	\$ 2,665	\$ -	\$ 7,106	\$ 7,106
141													
142													
143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205	\$ 123	\$ -	\$ 328	\$ 328
144	-	-	-	-	-	-	-	-	-	-	-	-	-
145	-	-	-	-	-	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	1,195	717	-	1,912	1,912
147	-	-	-	-	-	-	-	-	1,366	820	-	2,185	2,185
148	-	-	-	-	-	-	-	-	-	-	-	-	-
149	-	-	-	-	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-	-	-	-	-
151	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
152	-	-	-	-	-	-	-	-	-	-	-	-	-
153	-	-	-	-	-	-	-	-	-	-	-	-	-
154	-	-	-	-	-	-	-	-	-	-	-	-	-
155	-	-	-	-	-	-	-	-	-	-	-	-	-
156	-	-	-	-	-	-	-	-	-	-	-	-	-
157	-	-	-	-	-	-	-	-	-	-	-	-	-
158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,766	\$ 1,660	\$ -	\$ 4,426
159													
160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,494	\$ 231,273	\$ 21,855	\$ 639,621
161													
162													
163													
164	\$ 187,548	\$ 194,339	\$ -	\$ 381,887	\$ 309,009	\$ 72,877	\$ -	\$ 381,887	\$ -	\$ -	\$ -	\$ -	\$ 381,887
165	-	-	-	-	-	-	-	-	-	-	-	-	-
166	2,844	2,947	-	5,790	4,685	1,105	-	5,790	-	-	-	-	5,790
167	833	863	-	1,696	1,373	324	-	1,696	-	-	-	-	1,696
168	1,287	1,333	-	2,620	2,120	500	-	2,620	-	-	-	-	2,620
169	\$ 192,511	\$ 199,482	\$ -	\$ 391,993	\$ 317,187	\$ 74,806	\$ -	\$ 391,993	\$ -	\$ -	\$ -	\$ -	\$ 391,993
170													
171													
172	\$ 14,738	\$ 15,272	\$ -	\$ 30,010	\$ 24,283	\$ 5,727	\$ -	\$ 30,010	\$ -	\$ -	\$ -	\$ -	\$ 30,010
173	21,864	22,655	-	44,519	36,023	8,496	-	44,519	-	-	-	-	44,519
174	260	270	-	530	429	101	-	530	-	-	-	-	530
175	1,259	1,304	-	2,563	2,074	489	-	2,563	-	-	-	-	2,563
176	345	357	-	702	568	134	-	702	-	-	-	-	702
177	1,246	1,291	-	2,537	2,053	484	-	2,537	-	-	-	-	2,537
178	3,271	3,389	-	6,659	5,389	1,271	-	6,659	-	-	-	-	6,659
179	372	385	-	757	612	144	-	757	-	-	-	-	757
180	-	-	-	-	-	-	-	-	-	-	-	-	-
181	14,580	15,108	-	29,688	24,022	5,665	-	29,688	-	-	-	-	29,688
182	\$ 57,933	\$ 60,031	\$ -	\$ 117,964	\$ 95,453	\$ 22,512	\$ -	\$ 117,964	\$ -	\$ -	\$ -	\$ -	\$ 117,964
183													
184													
185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	264	273	-	537	434	102	-	537	-	-	-	-	537
187	-	-	-	-	-	-	-	-	-	-	-	-	-
188	-	-	-	-	-	-	-	-	-	-	-	-	-
189	42	44	-	86	69	16	-	86	-	-	-	-	86
190	158	164	-	322	261	61	-	322	-	-	-	-	322
191	475	492	-	966	782	184	-	966	-	-	-	-	966
192	\$ 939	\$ 973	\$ -	\$ 1,911	\$ 1,546	\$ 365	\$ -	\$ 1,911	\$ -	\$ -	\$ -	\$ -	\$ 1,911
193													
194													
195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	-	-	-	-	-	-	-	-	-	-	-	-	-
197	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
198	-	-	-	-	-	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-	-	-	-	-	-
200	923	956	-	1,879	1,520	359	-	1,879	-	-	-	-	1,879
201	-	-	-	-	-	-	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-	-	-	-	-	-
204	-	-	-	-	-	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-	-	-	-
206	1,055	1,093	-	2,147	1,737	410	-	2,147	-	-	-	-	2,147
207	-	-	-	-	-	-	-	-	-	-	-	-	-
208	17,153	17,774	-	34,926	28,261	6,665	-	34,926	-	-	-	-	34,926
209	18,454	19,123	-	37,577	30,406	7,171	-	37,577	-	-	-	-	37,577
210	974,835	-	-	974,835	974,835	-	-	974,835	-	-	-	-	974,835
211	-	-	-	-	-	-	-	-	-	-	-	-	-
212	-	-	-	-	-	-	-	-	-	-	-	-	-
213	-	-	-	-	-	-	-	-	-	-	-	-	-
214	132	137	-	268	217	51	-	268	-	-	-	-	268
215	-	16,391	-	16,391	10,244	6,147	-	16,391	-	-	-	-	16,391
216	-	-	-	-	-	-	-	-	-	-	-	-	-
217	-	16,391	-	16,391	10,244	6,147	-	16,391	-	-	-	-	16,391
218	-	-	-	-	-	-	-	-	-	-	-	-	-
219	\$ 1,012,551	\$ 71,864	\$ -	\$ 1,084,415	\$ 1,057,466	\$ 26,949	\$ -	\$ 1,084,415	\$ -	\$ -	\$ -	\$ -	\$ 1,084,415
220													
221													
222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	791	820	-	1,610	1,303	307	-	1,610	-	-	-	-	1,610
224	-	-	-	-	-	-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-	-
226	26,759	27,728	-	54,487	44,089	10,398	-	54,487	-	-	-	-	54,487
227	\$ 27,550	\$ 28,547	\$ -	\$ 56,097	\$ 45,392	\$ 10,705	\$ -	\$ 56,097	\$ -	\$ -	\$ -	\$ -	\$ 56,097
228													
229													
230	\$ 2,373	\$ 2,459	\$ -	\$ 4,831	\$ 3,909	\$ 922	\$ -	\$ 4,831	\$ -	\$ -	\$ -	\$ -	\$ 4,831
231	132	137	-	268	217	51	-	268	-	-	-	-	268
232	2,636	2,732	-	5,368	4,344	1,024	-	5,368	-	-	-	-	5,368
233	-	98,345	-	98,345	61,466	36,880	-	98,345	-	-	-	-	98,345
234	-	8,195	-	8,195	5,122	3,073	-	8,195	-	-	-	-	8,195
235	791	820	-	1,610	1,303	307	-	1,610	-	-	-	-	1,610
236	4,218	4,371	-	8,589	6,950	1,639	-	8,589	-	-	-	-	8,589
237	-	-	-	-	-	-	-	-	-	-	-	-	-
238	-	-	-	-	-	-	-	-	-	-	-	-	-
239	-	-	-	-	-	-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-	-	-	-	-	-	-
241	264	273	-	537	434	102	-	537	-	-	-	-	537
242	-	-	-	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
244	-	-	-	-	-	-	-	-	-	-	-	-	-
245	791	820	-	1,610	1,303	307	-	1,610	-	-	-	-	1,610
246	-	-	-	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	-	-	-	-
248	\$ 11,205	\$ 118,151	\$ -	\$ 129,356	\$ 85,049	\$ 44,307	\$ -	\$ 129,356	\$ -	\$ -	\$ -	\$ -	\$ 129,356
249													
250													
251	\$ 6,064	\$ 6,283	\$ -	\$ 12,347	\$ 9,991	\$ 2,356	\$ -	\$ 12,347	\$ -	\$ -	\$ -	\$ -	\$ 12,347
252	-	-	-	-	-	-	-	-	-	-	-	-	-
253	157,055	162,742	-	319,797	258,769	61,028	-	319,797	-	-	-	-	319,797
254	-	-	-	-	-	-	-	-	-	-	-	-	-
255	\$ 163,119	\$ 169,025	\$ -	\$ 332,144	\$ 268,759	\$ 63,384	\$ -	\$ 332,144	\$ -	\$ -	\$ -	\$ -	\$ 332,144
256													
257													
258	\$ 132	\$ 137	\$ -	\$ 268	\$ 217	\$ 51	\$ -	\$ 268	\$ -	\$ -	\$ -	\$ -	\$ 268
259	-	-	-	-	-	-	-	-	-	-	-	-	-
260	-	-	-	-	-	-	-	-	-	-	-	-	-
261	264	273	-	537	434	102	-	537	-	-	-	-	537
262	-	-	-	-	-	-	-	-	-	-	-	-	-
263	-	-	-	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	-	-	-	-
266	-	-	-	-	-	-	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-	-	-	-	-	-	-
269	-	-	-	-	-	-	-	-	-	-	-	-	-
270	-	-	-	-	-	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-	-	-	-	-	-
272	-	-	-	-	-	-	-	-	-	-	-	-	-
273	\$ 395	\$ 410	\$ -	\$ 805	\$ 652	\$ 154	\$ -	\$ 805	\$ -	\$ -	\$ -	\$ -	\$ 805
274													
275	\$ 1,466,203	\$ 648,483	\$ -	\$ 2,114,685	\$ 1,871,504	\$ 243,181	\$ -	\$ 2,114,685	\$ -	\$ -	\$ -	\$ -	\$ 2,114,685
276													
391													
392													
393													
394													
395	\$ 46,804	\$ 28,794	\$ -	\$ 75,598	\$ 64,801	\$ 10,798	\$ -	\$ 75,598	\$ 41,666	\$ 24,973	\$ 31,544	\$ 98,183	\$ 173,782
396	-	-	-	-	-	-	-	-	-	-	-	-	-
397	889	547	-	1,436	1,231	205	-	1,436	791	474	599	1,865	3,301
398	73	45	-	119	102	17	-	119	65	39	50	154	273
399	95	59	-	154	132	22	-	154	85	51	64	200	354
400	\$ 47,862	\$ 29,445	\$ -	\$ 77,307	\$ 66,265	\$ 11,042	\$ -	\$ 77,307	\$ 42,607	\$ 25,538	\$ 32,257	\$ 100,402	\$ 177,709
401													
402													
403	\$ 3,662	\$ 2,253	\$ -	\$ 5,915	\$ 5,070	\$ 845	\$ -	\$ 5,915	\$ 3,260	\$ 1,954	\$ 2,468	\$ 7,683	\$ 13,598

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
404	5,057	3,111	-	8,167	7,001	1,167	-	8,167	4,501	2,698	3,408	10,607	18,774
405	66	41	-	107	92	15	-	107	59	35	45	139	246
406	321	197	-	518	444	74	-	518	285	171	216	672	1,190
407	76	47	-	123	106	18	-	123	68	41	51	160	284
408	278	171	-	449	385	64	-	449	248	148	188	584	1,033
409	912	561	-	1,473	1,263	210	-	1,473	812	487	615	1,913	3,386
410	214	132	-	345	296	49	-	345	190	114	144	449	794
411	122	75	-	198	169	28	-	198	109	65	83	257	455
412	3,546	2,181	-	5,727	4,909	818	-	5,727	3,156	1,892	2,390	7,438	13,165
413	\$ 14,254	\$ 8,769	\$ -	\$ 23,023	\$ 19,735	\$ 3,288	\$ -	\$ 23,023	\$ 12,689	\$ 7,605	\$ 9,607	\$ 29,901	\$ 52,924
414													
415													
416	\$ 56	\$ 35	\$ -	\$ 91	\$ 78	\$ 13	\$ -	\$ 91	\$ 50	\$ 30	\$ 38	\$ 118	\$ 209
417	268	165	-	433	371	62	-	433	239	143	181	563	996
418	-	-	-	-	-	-	-	-	-	-	-	-	-
419	12	8	-	20	17	3	-	20	11	7	8	26	45
420	2	2	-	4	3	1	-	4	2	1	2	5	9
421	47	29	-	77	66	11	-	77	42	25	32	99	176
422	61	38	-	99	85	14	-	99	54	33	41	128	227
423	\$ 448	\$ 275	\$ -	\$ 723	\$ 620	\$ 103	\$ -	\$ 723	\$ 399	\$ 239	\$ 302	\$ 939	\$ 1,663
424													
425													
426	\$ 5,998	\$ 3,690	\$ -	\$ 9,688	\$ 8,305	\$ 1,384	\$ -	\$ 9,688	\$ 5,340	\$ 3,200	\$ 4,043	\$ 12,583	\$ 22,271
427	-	-	-	-	-	-	-	-	-	-	-	-	-
428	2,081	1,280	-	3,361	2,881	480	-	3,361	1,853	1,110	1,403	4,365	7,727
429	-	-	-	-	-	-	-	-	-	-	-	-	-
430	-	-	-	-	-	-	-	-	-	-	-	-	-
431	3,386	2,083	-	5,469	4,688	781	-	5,469	3,014	1,807	2,282	7,103	12,572
432	51	32	-	83	71	12	-	83	46	27	35	108	191
433	-	-	-	-	-	-	-	-	-	-	-	-	-
434	3,026	1,862	-	4,888	4,190	698	-	4,888	2,694	1,615	2,039	6,348	11,236
435	-	-	-	-	-	-	-	-	-	-	-	-	-
436	2,546	1,566	-	4,113	3,525	587	-	4,113	2,267	1,359	1,716	5,341	9,454
437	1,743	1,073	-	2,816	2,414	402	-	2,816	1,552	930	1,175	3,657	6,473
438	-	-	-	-	-	-	-	-	-	-	-	-	-
439	-	-	-	-	-	-	-	-	-	-	-	-	-
440	1,875	1,154	-	3,029	2,596	433	-	3,029	1,669	1,001	1,264	3,934	6,963
441	-	-	-	-	-	-	-	-	-	-	-	-	-
442	44	27	-	71	61	10	-	71	39	24	30	92	164
443	-	-	-	-	-	-	-	-	-	-	-	-	-
444	44	27	-	71	61	10	-	71	39	24	30	92	164
445	863	531	-	1,394	1,195	199	-	1,394	768	461	582	1,811	3,205
446	-	-	-	-	-	-	-	-	-	-	-	-	-
447	-	-	-	-	-	-	-	-	-	-	-	-	-
448	-	-	-	-	-	-	-	-	-	-	-	-	-
449	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
450	\$ 21,659	\$ 13,325	\$ -	\$ 34,984	\$ 29,987	\$ 4,997	\$ -	\$ 34,984	\$ 19,281	\$ 11,557	\$ 14,597	\$ 45,435	\$ 80,419
451													
452													
453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	146	90	-	236	202	34	-	236	130	78	98	306	542
455	122	75	-	198	169	28	-	198	109	65	83	257	455
456	315	194	-	509	437	73	-	509	281	168	213	661	1,171
457	427	263	-	690	591	99	-	690	380	228	288	896	1,586
458	\$ 1,011	\$ 622	\$ -	\$ 1,633	\$ 1,400	\$ 233	\$ -	\$ 1,633	\$ 900	\$ 539	\$ 681	\$ 2,121	\$ 3,753
459													
460													
461	\$ 307	\$ 189	\$ -	\$ 495	\$ 425	\$ 71	\$ -	\$ 495	\$ 273	\$ 164	\$ 207	\$ 643	\$ 1,139
462	122	75	-	198	169	28	-	198	109	65	83	257	455
463	575	353	-	928	796	133	-	928	512	307	387	1,205	2,133
464	-	-	-	-	-	-	-	-	-	-	-	-	-
465	-	-	-	-	-	-	-	-	-	-	-	-	-
466	66	41	-	107	92	15	-	107	59	35	45	139	245
467	568	349	-	917	786	131	-	917	506	303	383	1,192	2,109
468	-	-	-	-	-	-	-	-	-	-	-	-	-
469	-	-	-	-	-	-	-	-	-	-	-	-	-
470	73	45	-	117	101	17	-	117	65	39	49	153	270
471	1,591	979	-	2,570	2,203	367	-	2,570	1,417	849	1,073	3,338	5,909
472	73	45	-	119	102	17	-	119	65	39	50	154	273
473	219	135	-	354	304	51	-	354	195	117	148	460	814
474	-	-	-	-	-	-	-	-	-	-	-	-	-
475	-	-	-	-	-	-	-	-	-	-	-	-	-
476	-	-	-	-	-	-	-	-	-	-	-	-	-
477	-	-	-	-	-	-	-	-	-	-	-	-	-
478	237	146	-	384	329	55	-	384	211	127	160	498	882
479	\$ 3,832	\$ 2,358	\$ -	\$ 6,190	\$ 5,306	\$ 884	\$ -	\$ 6,190	\$ 3,411	\$ 2,045	\$ 2,583	\$ 8,039	\$ 14,229
480													
481													
482	\$ 795	\$ 489	\$ -	\$ 1,285	\$ 1,101	\$ 184	\$ -	\$ 1,285	\$ 708	\$ 424	\$ 536	\$ 1,669	\$ 2,953
483	-	-	-	-	-	-	-	-	-	-	-	-	-
484	168	103	-	272	233	39	-	272	150	90	113	353	624
485	-	-	-	-	-	-	-	-	-	-	-	-	-
486	\$ 964	\$ 593	\$ -	\$ 1,556	\$ 1,334	\$ 222	\$ -	\$ 1,556	\$ 858	\$ 514	\$ 649	\$ 2,021	\$ 3,578
487													
488													
489	\$ 994	\$ 612	\$ -	\$ 1,606	\$ 1,376	\$ 229	\$ -	\$ 1,606	\$ 885	\$ 530	\$ 670	\$ 2,085	\$ 3,691
490	-	-	-	-	-	-	-	-	-	-	-	-	-
491	-	-	-	-	-	-	-	-	-	-	-	-	-
492	738	454	-	1,192	1,022	170	-	1,192	657	394	497	1,548	2,740
493	96	59	-	155	133	22	-	155	85	51	65	201	356
494	53	32	-	85	73	12	-	85	47	28	35	110	195
495	389	239	-	629	539	90	-	629	347	208	262	817	1,445

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 4
FY 2026

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
496	480	295	-	775	664	111	-	775	427	256	323	1,007	1,782
497	-	-	-	-	-	-	-	-	-	-	-	-	-
498	-	-	-	-	-	-	-	-	-	-	-	-	-
499	3,672	2,259	-	5,932	5,084	847	-	5,932	3,269	1,959	2,475	7,704	13,635
500	-	-	-	-	-	-	-	-	-	-	-	-	-
501	24	15	-	40	34	6	-	40	22	13	17	51	91
502	-	-	-	-	-	-	-	-	-	-	-	-	-
503	-	-	-	-	-	-	-	-	-	-	-	-	-
504	\$ 6,447	\$ 3,966	\$ -	\$ 10,412	\$ 8,925	\$ 1,487	\$ -	\$ 10,412	\$ 5,739	\$ 3,440	\$ 4,345	\$ 13,523	\$ 23,936
505													
506	\$ 96,476	\$ 59,352	\$ -	\$ 155,828	\$ 133,571	\$ 22,257	\$ -	\$ 155,828	\$ 85,884	\$ 51,476	\$ 65,021	\$ 202,381	\$ 358,209
507													
508													
509	\$ 1,562,679	\$ 707,835	\$ -	\$ 2,270,514	\$ 2,005,075	\$ 265,438	\$ -	\$ 2,270,514	\$ 472,378	\$ 282,750	\$ 86,875	\$ 842,003	\$ 3,112,516
510													
511													
512													
513													
514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,885	\$ 235,131	\$ -	\$ 627,017	\$ 627,017
515	-	-	-	-	-	-	-	-	122,831	73,698	-	196,529	196,529
516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,716	\$ 308,830	\$ -	\$ 823,546	\$ 823,546
517													
518													
519	\$ 349,534	\$ 362,191	\$ -	\$ 711,724	\$ 575,903	\$ 135,821	\$ -	\$ 711,724	\$ -	\$ -	\$ -	\$ -	\$ 711,724
520	-	-	-	-	-	-	-	-	-	-	-	-	-
521	\$ 349,534	\$ 362,191	\$ -	\$ 711,724	\$ 575,903	\$ 135,821	\$ -	\$ 711,724	\$ -	\$ -	\$ -	\$ -	\$ 711,724
522													
528													
529	\$ 3,937	\$ 2,422	\$ -	\$ 6,359	\$ 5,451	\$ 908	\$ -	\$ 6,359	\$ 3,505	\$ 2,101	\$ 2,654	\$ 8,259	\$ 14,619
530	-	-	-	-	-	-	-	-	-	-	-	-	-
531	\$ 3,937	\$ 2,422	\$ -	\$ 6,359	\$ 5,451	\$ 908	\$ -	\$ 6,359	\$ 3,505	\$ 2,101	\$ 2,654	\$ 8,259	\$ 14,619
532													
533	\$ 353,471	\$ 364,613	\$ -	\$ 718,084	\$ 581,354	\$ 136,730	\$ -	\$ 718,084	\$ 518,221	\$ 310,930	\$ 2,654	\$ 831,805	\$ 1,549,889
534													
535													
536	\$ 108,630	\$ 112,563	\$ -	\$ 221,193	\$ 178,981	\$ 42,211	\$ -	\$ 221,193	\$ 77,040	\$ 46,224	\$ -	\$ 123,264	\$ 344,457
537	15,056	15,601	-	30,658	24,807	5,851	-	30,658	10,678	6,407	-	17,085	47,742
538	\$ 123,686	\$ 128,164	\$ -	\$ 251,850	\$ 203,789	\$ 48,062	\$ -	\$ 251,850	\$ 87,718	\$ 52,631	\$ -	\$ 140,349	\$ 392,199
539													
540	1,975,848	1,200,612	-	3,176,460	2,726,230	450,229	-	3,176,460	1,069,091	640,781	88,784	1,798,656	4,975,116

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
1	Base	Base-Extra	Base-Extra										
2													
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	298	178	24	500	500
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	63,992	-	-	63,992	63,992	-	-	63,992	-	-	-	-	63,992
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	\$ 63,992	\$ -	\$ -	\$ 63,992	\$ 63,992	\$ -	\$ -	\$ 63,992	\$ 298	\$ 178	\$ 24	\$ 500	\$ 64,492
15													
16													
17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	-	-	-	-	-	-	-	-	8,928	5,351	721	15,000	15,000
19	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-
26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,928	\$ 5,351	\$ 721	\$ 15,000	\$ 15,000
27													
41													
42													
43	\$ 63,992	\$ -	\$ -	\$ 63,992	\$ 63,992	\$ -	\$ -	\$ 63,992	\$ 9,225	\$ 5,529	\$ 745	\$ 15,500	\$ 79,492
44													
45													
46													
47													
48													
49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,681	\$ 89,208	\$ -	\$ 237,889	\$ 237,889
50	-	-	-	-	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	7,512	4,507	-	12,020	12,020
52	-	-	-	-	-	-	-	-	689	414	-	1,103	1,103
53	-	-	-	-	-	-	-	-	851	511	-	1,362	1,362
54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,734	\$ 94,640	\$ -	\$ 252,374	\$ 252,374
55													
56													
57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,075	\$ 7,245	\$ -	\$ 19,320	\$ 19,320
58	-	-	-	-	-	-	-	-	23,347	14,008	-	37,356	37,356
59	-	-	-	-	-	-	-	-	266	160	-	426	426

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
60	-	-	-	-	-	-	-	-	1,296	778	-	2,073	2,073
61	-	-	-	-	-	-	-	-	307	184	-	492	492
62	-	-	-	-	-	-	-	-	1,064	638	-	1,702	1,702
63	-	-	-	-	-	-	-	-	3,092	1,855	-	4,947	4,947
64	-	-	-	-	-	-	-	-	800	480	-	1,280	1,280
65	-	-	-	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	11,845	7,107	-	18,952	18,952
67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,092	\$ 32,455	\$ -	\$ 86,548	\$ 86,548
68													
69													
70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	-	-	-	-	-	-	-	-	563	-	-	563	563
72	-	-	-	-	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-	-	225	-	-	225	225
76	-	-	-	-	-	-	-	-	281	-	-	281	281
77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069	\$ -	\$ -	\$ 1,069	\$ 1,069
78													
79													
80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	-	-	-	-	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-	-	-	-	-	-	-
84	-	-	-	-	-	-	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-	-	4,250	2,550	-	6,800	6,800
92	-	-	-	-	-	-	-	-	4,924	2,954	-	7,879	7,879
93	-	-	-	-	-	-	-	-	104,129	62,478	-	166,607	166,607
94	-	-	-	-	-	-	-	-	11,959	7,175	-	19,134	19,134
95	-	-	-	-	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-	-	1,750	1,050	-	2,800	2,800
99	-	-	-	-	-	-	-	-	528	317	-	844	844
100	-	-	-	-	-	-	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-	-	-	-	-	-	-
104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,540	\$ 76,524	\$ -	\$ 204,063	\$ 204,063
105													

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
106													
107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	-	-	-	-	-	-	-	-	5,276	3,165	-	8,441	8,441
109	-	-	-	-	-	-	-	-	-	-	-	-	-
110	-	-	-	-	-	-	-	-	844	506	-	1,351	1,351
111	-	-	-	-	-	-	-	-	3,517	2,110	-	5,628	5,628
112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,637	\$ 5,782	\$ -	\$ 15,419	\$ 15,419
113													
114													
115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,572	\$ 2,743	\$ -	\$ 7,316	\$ 7,316
116	-	-	-	-	-	-	-	-	141	84	-	225	225
117	-	-	-	-	-	-	-	-	7,034	4,221	-	11,255	11,255
118	-	-	-	-	-	-	-	-	211	127	-	338	338
119	-	-	-	-	-	-	-	-	-	-	-	-	-
120	-	-	-	-	-	-	-	-	1,055	633	-	1,688	1,688
121	-	-	-	-	-	-	-	-	20,400	12,240	-	32,640	32,640
122	-	-	-	-	-	-	-	-	1,055	633	-	1,688	1,688
123	-	-	-	-	-	-	-	-	-	-	-	-	-
124	-	-	-	-	-	-	-	-	106	63	-	169	169
125	-	-	-	-	-	-	-	-	-	-	-	-	-
126	-	-	-	-	-	-	-	-	141	84	-	225	225
127	-	-	-	-	-	-	-	-	422	253	-	675	675
128	-	-	-	-	-	-	-	-	-	-	22,510	22,510	22,510
129	-	-	-	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	5,276	3,165	-	8,441	8,441
131	-	-	-	-	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-	-	-	-	-
133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,413	\$ 24,248	\$ 22,510	\$ 87,171	\$ 87,171
134													
135													
136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,870	\$ 1,722	\$ -	\$ 4,592	\$ 4,592
137	-	-	-	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	1,705	1,023	-	2,727	2,727
139	-	-	-	-	-	-	-	-	-	-	-	-	-
140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,575	\$ 2,745	\$ -	\$ 7,320	\$ 7,320
141													
142													
143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211	\$ 127	\$ -	\$ 338	\$ 338
144	-	-	-	-	-	-	-	-	-	-	-	-	-
145	-	-	-	-	-	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	1,231	739	-	1,970	1,970
147	-	-	-	-	-	-	-	-	1,407	844	-	2,251	2,251
148	-	-	-	-	-	-	-	-	-	-	-	-	-
149	-	-	-	-	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-	-	-	-	-
151	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
152	-	-	-	-	-	-	-	-	-	-	-	-	-
153	-	-	-	-	-	-	-	-	-	-	-	-	-
154	-	-	-	-	-	-	-	-	-	-	-	-	-
155	-	-	-	-	-	-	-	-	-	-	-	-	-
156	-	-	-	-	-	-	-	-	-	-	-	-	-
157	-	-	-	-	-	-	-	-	-	-	-	-	-
158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,849	\$ 1,709	\$ -	\$ 4,558
159													
160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,908	\$ 238,103	\$ 22,510	\$ 658,522
161													
162													
163													
164	\$ 193,187	\$ 200,169	\$ -	\$ 393,356	\$ 318,292	\$ 75,063	\$ -	\$ 393,356	\$ -	\$ -	\$ -	\$ -	\$ 393,356
165	-	-	-	-	-	-	-	-	-	-	-	-	-
166	2,929	3,035	-	5,964	4,826	1,138	-	5,964	-	-	-	-	5,964
167	858	889	-	1,747	1,414	333	-	1,747	-	-	-	-	1,747
168	1,325	1,373	-	2,698	2,183	515	-	2,698	-	-	-	-	2,698
169	\$ 198,299	\$ 205,466	\$ -	\$ 403,766	\$ 326,716	\$ 77,050	\$ -	\$ 403,766	\$ -	\$ -	\$ -	\$ -	\$ 403,766
170													
171													
172	\$ 15,181	\$ 15,730	\$ -	\$ 30,911	\$ 25,013	\$ 5,899	\$ -	\$ 30,911	\$ -	\$ -	\$ -	\$ -	\$ 30,911
173	22,521	23,335	-	45,856	37,105	8,751	-	45,856	-	-	-	-	45,856
174	268	278	-	546	442	104	-	546	-	-	-	-	546
175	1,296	1,343	-	2,640	2,136	504	-	2,640	-	-	-	-	2,640
176	355	368	-	723	585	138	-	723	-	-	-	-	723
177	1,284	1,330	-	2,614	2,115	499	-	2,614	-	-	-	-	2,614
178	3,369	3,491	-	6,859	5,550	1,309	-	6,859	-	-	-	-	6,859
179	383	397	-	779	631	149	-	779	-	-	-	-	779
180	-	-	-	-	-	-	-	-	-	-	-	-	-
181	15,018	15,561	-	30,579	24,744	5,835	-	30,579	-	-	-	-	30,579
182	\$ 59,675	\$ 61,832	\$ -	\$ 121,507	\$ 98,320	\$ 23,187	\$ -	\$ 121,507	\$ -	\$ -	\$ -	\$ -	\$ 121,507
183													
184													
185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	272	281	-	553	447	106	-	553	-	-	-	-	553
187	-	-	-	-	-	-	-	-	-	-	-	-	-
188	-	-	-	-	-	-	-	-	-	-	-	-	-
189	43	45	-	88	72	17	-	88	-	-	-	-	88
190	163	169	-	332	268	63	-	332	-	-	-	-	332
191	489	506	-	995	805	190	-	995	-	-	-	-	995
192	\$ 967	\$ 1,002	\$ -	\$ 1,968	\$ 1,593	\$ 376	\$ -	\$ 1,968	\$ -	\$ -	\$ -	\$ -	\$ 1,968
193													
194													
195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	-	-	-	-	-	-	-	-	-	-	-	-	-
197	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
198	-	-	-	-	-	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-	-	-	-	-	-
200	950	985	-	1,935	1,566	369	-	1,935	-	-	-	-	1,935
201	-	-	-	-	-	-	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-	-	-	-	-	-
204	-	-	-	-	-	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-	-	-	-
206	1,086	1,126	-	2,212	1,790	422	-	2,212	-	-	-	-	2,212
207	-	-	-	-	-	-	-	-	-	-	-	-	-
208	17,668	18,307	-	35,975	29,110	6,865	-	35,975	-	-	-	-	35,975
209	19,009	19,696	-	38,706	31,320	7,386	-	38,706	-	-	-	-	38,706
210	856,605	-	-	856,605	856,605	-	-	856,605	-	-	-	-	856,605
211	-	-	-	-	-	-	-	-	-	-	-	-	-
212	-	-	-	-	-	-	-	-	-	-	-	-	-
213	-	-	-	-	-	-	-	-	-	-	-	-	-
214	136	141	-	276	224	53	-	276	-	-	-	-	276
215	-	16,883	-	16,883	10,552	6,331	-	16,883	-	-	-	-	16,883
216	-	-	-	-	-	-	-	-	-	-	-	-	-
217	-	16,883	-	16,883	10,552	6,331	-	16,883	-	-	-	-	16,883
218	-	-	-	-	-	-	-	-	-	-	-	-	-
219	\$ 895,456	\$ 74,020	\$ -	\$ 969,475	\$ 941,718	\$ 27,757	\$ -	\$ 969,475	\$ -	\$ -	\$ -	\$ -	\$ 969,475
220													
221													
222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	815	844	-	1,659	1,342	317	-	1,659	-	-	-	-	1,659
224	-	-	-	-	-	-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-	-
226	27,564	28,560	-	56,123	45,413	10,710	-	56,123	-	-	-	-	56,123
227	\$ 28,378	\$ 29,404	\$ -	\$ 57,782	\$ 46,756	\$ 11,026	\$ -	\$ 57,782	\$ -	\$ -	\$ -	\$ -	\$ 57,782
228													
229													
230	\$ 2,444	\$ 2,532	\$ -	\$ 4,976	\$ 4,027	\$ 950	\$ -	\$ 4,976	\$ -	\$ -	\$ -	\$ -	\$ 4,976
231	136	141	-	276	224	53	-	276	-	-	-	-	276
232	2,716	2,814	-	5,529	4,474	1,055	-	5,529	-	-	-	-	5,529
233	-	101,296	-	101,296	63,310	37,986	-	101,296	-	-	-	-	101,296
234	-	8,441	-	8,441	5,276	3,165	-	8,441	-	-	-	-	8,441
235	815	844	-	1,659	1,342	317	-	1,659	-	-	-	-	1,659
236	4,345	4,502	-	8,847	7,159	1,688	-	8,847	-	-	-	-	8,847
237	-	-	-	-	-	-	-	-	-	-	-	-	-
238	-	-	-	-	-	-	-	-	-	-	-	-	-
239	-	-	-	-	-	-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-	-	-	-	-	-	-
241	272	281	-	553	447	106	-	553	-	-	-	-	553
242	-	-	-	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
244	-	-	-	-	-	-	-	-	-	-	-	-	-
245	815	844	-	1,659	1,342	317	-	1,659	-	-	-	-	1,659
246	-	-	-	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	-	-	-	-
248	\$ 11,541	\$ 121,696	\$ -	\$ 133,237	\$ 87,601	\$ 45,636	\$ -	\$ 133,237	\$ -	\$ -	\$ -	\$ -	\$ 133,237
249													
250													
251	\$ 6,246	\$ 6,472	\$ -	\$ 12,718	\$ 10,291	\$ 2,427	\$ -	\$ 12,718	\$ -	\$ -	\$ -	\$ -	\$ 12,718
252	-	-	-	-	-	-	-	-	-	-	-	-	-
253	161,777	167,624	-	329,402	266,542	62,859	-	329,402	-	-	-	-	329,402
254	-	-	-	-	-	-	-	-	-	-	-	-	-
255	\$ 168,023	\$ 174,096	\$ -	\$ 342,119	\$ 276,833	\$ 65,286	\$ -	\$ 342,119	\$ -	\$ -	\$ -	\$ -	\$ 342,119
256													
257													
258	\$ 136	\$ 141	\$ -	\$ 276	\$ 224	\$ 53	\$ -	\$ 276	\$ -	\$ -	\$ -	\$ -	\$ 276
259	-	-	-	-	-	-	-	-	-	-	-	-	-
260	-	-	-	-	-	-	-	-	-	-	-	-	-
261	272	281	-	553	447	106	-	553	-	-	-	-	553
262	-	-	-	-	-	-	-	-	-	-	-	-	-
263	-	-	-	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	-	-	-	-
266	-	-	-	-	-	-	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-	-	-	-	-	-	-
269	-	-	-	-	-	-	-	-	-	-	-	-	-
270	-	-	-	-	-	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-	-	-	-	-	-
272	-	-	-	-	-	-	-	-	-	-	-	-	-
273	\$ 407	\$ 422	\$ -	\$ 829	\$ 671	\$ 158	\$ -	\$ 829	\$ -	\$ -	\$ -	\$ -	\$ 829
274													
275	\$ 1,362,747	\$ 667,937	\$ -	\$ 2,030,684	\$ 1,780,208	\$ 250,476	\$ -	\$ 2,030,684	\$ -	\$ -	\$ -	\$ -	\$ 2,030,684
276													
391													
392													
393													
394													
395	\$ 48,212	\$ 29,658	\$ -	\$ 77,870	\$ 66,748	\$ 11,122	\$ -	\$ 77,870	\$ 42,916	\$ 25,722	\$ 32,491	\$ 101,129	\$ 178,998
396	-	-	-	-	-	-	-	-	-	-	-	-	-
397	916	563	-	1,479	1,268	211	-	1,479	815	489	617	1,921	3,400
398	76	47	-	122	105	17	-	122	67	40	51	159	281
399	98	60	-	158	136	23	-	158	87	52	66	206	364
400	\$ 49,301	\$ 30,328	\$ -	\$ 79,629	\$ 68,256	\$ 11,373	\$ -	\$ 79,629	\$ 43,886	\$ 26,304	\$ 33,225	\$ 103,414	\$ 183,043
401													
402													
403	\$ 3,772	\$ 2,321	\$ -	\$ 6,093	\$ 5,223	\$ 870	\$ -	\$ 6,093	\$ 3,358	\$ 2,013	\$ 2,542	\$ 7,913	\$ 14,006

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
404	5,209	3,204	-	8,413	7,211	1,202	-	8,413	4,636	2,779	3,510	10,925	19,338
405	68	42	-	110	94	16	-	110	61	36	46	143	253
406	330	203	-	533	457	76	-	533	294	176	223	693	1,226
407	79	48	-	127	109	18	-	127	70	42	53	165	292
408	287	176	-	463	397	66	-	463	255	153	193	601	1,064
409	939	578	-	1,517	1,300	217	-	1,517	836	501	633	1,970	3,487
410	220	136	-	356	305	51	-	356	196	118	148	462	818
411	126	78	-	204	175	29	-	204	112	67	85	264	468
412	3,652	2,247	-	5,899	5,056	843	-	5,899	3,251	1,949	2,461	7,661	13,560
413	\$ 14,683	\$ 9,032	\$ -	\$ 23,715	\$ 20,328	\$ 3,387	\$ -	\$ 23,715	\$ 13,070	\$ 7,834	\$ 9,895	\$ 30,798	\$ 54,513
414													
415													
416	\$ 58	\$ 36	\$ -	\$ 94	\$ 80	\$ 13	\$ -	\$ 94	\$ 52	\$ 31	\$ 39	\$ 122	\$ 215
417	276	170	-	446	382	64	-	446	246	147	186	580	1,026
418	-	-	-	-	-	-	-	-	-	-	-	-	-
419	13	8	-	20	17	3	-	20	11	7	8	26	47
420	3	2	-	4	3	1	-	4	2	1	2	5	9
421	49	30	-	79	68	11	-	79	43	26	33	102	181
422	63	39	-	102	87	15	-	102	56	34	42	132	234
423	\$ 461	\$ 284	\$ -	\$ 745	\$ 639	\$ 106	\$ -	\$ 745	\$ 411	\$ 246	\$ 311	\$ 968	\$ 1,713
424													
425													
426	\$ 6,179	\$ 3,801	\$ -	\$ 9,979	\$ 8,554	\$ 1,425	\$ -	\$ 9,979	\$ 5,500	\$ 3,296	\$ 4,164	\$ 12,960	\$ 22,940
427	-	-	-	-	-	-	-	-	-	-	-	-	-
428	2,144	1,319	-	3,462	2,968	494	-	3,462	1,908	1,144	1,445	4,496	7,959
429	-	-	-	-	-	-	-	-	-	-	-	-	-
430	-	-	-	-	-	-	-	-	-	-	-	-	-
431	3,488	2,146	-	5,633	4,829	805	-	5,633	3,105	1,861	2,350	7,316	12,949
432	53	33	-	86	73	12	-	86	47	28	36	111	197
433	-	-	-	-	-	-	-	-	-	-	-	-	-
434	3,117	1,917	-	5,035	4,315	719	-	5,035	2,775	1,663	2,101	6,538	11,573
435	-	-	-	-	-	-	-	-	-	-	-	-	-
436	2,623	1,613	-	4,236	3,631	605	-	4,236	2,335	1,399	1,768	5,501	9,738
437	1,796	1,105	-	2,901	2,486	414	-	2,901	1,599	958	1,210	3,767	6,667
438	-	-	-	-	-	-	-	-	-	-	-	-	-
439	-	-	-	-	-	-	-	-	-	-	-	-	-
440	1,932	1,188	-	3,120	2,674	446	-	3,120	1,720	1,031	1,302	4,052	7,172
441	-	-	-	-	-	-	-	-	-	-	-	-	-
442	45	28	-	73	63	10	-	73	40	24	31	95	169
443	-	-	-	-	-	-	-	-	-	-	-	-	-
444	45	28	-	73	63	10	-	73	40	24	31	95	169
445	889	547	-	1,436	1,231	205	-	1,436	792	474	599	1,865	3,301
446	-	-	-	-	-	-	-	-	-	-	-	-	-
447	-	-	-	-	-	-	-	-	-	-	-	-	-
448	-	-	-	-	-	-	-	-	-	-	-	-	-
449	-	-	-	-	-	-	-	-	-	-	-	-	-

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand Total
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	
450	\$ 22,310	\$ 13,724	\$ -	\$ 36,035	\$ 30,888	\$ 5,147	\$ -	\$ 36,035	\$ 19,860	\$ 11,903	\$ 15,035	\$ 46,798	\$ 82,833
451													
452													
453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	150	92	-	243	208	35	-	243	134	80	101	315	558
455	126	78	-	204	175	29	-	204	112	67	85	264	468
456	325	200	-	525	450	75	-	525	289	173	219	681	1,206
457	440	271	-	711	609	102	-	711	392	235	297	923	1,634
458	\$ 1,041	\$ 641	\$ -	\$ 1,682	\$ 1,442	\$ 240	\$ -	\$ 1,682	\$ 927	\$ 556	\$ 702	\$ 2,184	\$ 3,866
459													
460													
461	\$ 316	\$ 194	\$ -	\$ 510	\$ 437	\$ 73	\$ -	\$ 510	\$ 281	\$ 169	\$ 213	\$ 663	\$ 1,173
462	126	78	-	204	175	29	-	204	112	67	85	264	468
463	592	364	-	956	819	137	-	956	527	316	399	1,242	2,198
464	-	-	-	-	-	-	-	-	-	-	-	-	-
465	-	-	-	-	-	-	-	-	-	-	-	-	-
466	68	42	-	110	94	16	-	110	61	36	46	143	253
467	585	360	-	945	810	135	-	945	521	312	394	1,227	2,172
468	-	-	-	-	-	-	-	-	-	-	-	-	-
469	-	-	-	-	-	-	-	-	-	-	-	-	-
470	75	46	-	121	104	17	-	121	67	40	50	157	278
471	1,639	1,008	-	2,648	2,269	378	-	2,648	1,459	875	1,105	3,438	6,086
472	76	47	-	122	105	17	-	122	67	40	51	159	281
473	226	139	-	365	313	52	-	365	201	121	152	474	839
474	-	-	-	-	-	-	-	-	-	-	-	-	-
475	-	-	-	-	-	-	-	-	-	-	-	-	-
476	-	-	-	-	-	-	-	-	-	-	-	-	-
477	-	-	-	-	-	-	-	-	-	-	-	-	-
478	245	150	-	395	339	56	-	395	218	131	165	513	908
479	\$ 3,947	\$ 2,428	\$ -	\$ 6,376	\$ 5,465	\$ 911	\$ -	\$ 6,376	\$ 3,514	\$ 2,106	\$ 2,660	\$ 8,280	\$ 14,656
480													
481													
482	\$ 819	\$ 504	\$ -	\$ 1,323	\$ 1,134	\$ 189	\$ -	\$ 1,323	\$ 729	\$ 437	\$ 552	\$ 1,719	\$ 3,042
483	-	-	-	-	-	-	-	-	-	-	-	-	-
484	173	107	-	280	240	40	-	280	154	92	117	363	643
485	-	-	-	-	-	-	-	-	-	-	-	-	-
486	\$ 993	\$ 611	\$ -	\$ 1,603	\$ 1,374	\$ 229	\$ -	\$ 1,603	\$ 883	\$ 530	\$ 669	\$ 2,082	\$ 3,685
487													
488													
489	\$ 1,024	\$ 630	\$ -	\$ 1,654	\$ 1,418	\$ 236	\$ -	\$ 1,654	\$ 911	\$ 546	\$ 690	\$ 2,148	\$ 3,801
490	-	-	-	-	-	-	-	-	-	-	-	-	-
491	-	-	-	-	-	-	-	-	-	-	-	-	-
492	760	468	-	1,228	1,052	175	-	1,228	677	406	512	1,594	2,822
493	99	61	-	160	137	23	-	160	88	53	67	207	367
494	54	33	-	88	75	13	-	88	48	29	37	114	201
495	401	247	-	648	555	92	-	648	357	214	270	841	1,489

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Year 5
FY 2027

Line No.	BCWF (Treated Water Portion Only)				BCWF (Treated Water Portion Only)				Water				Grand
	Raw Water	Treatment	Other	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total	Total
496	494	304	-	798	684	114	-	798	440	264	333	1,037	1,835
497	-	-	-	-	-	-	-	-	-	-	-	-	-
498	-	-	-	-	-	-	-	-	-	-	-	-	-
499	3,783	2,327	-	6,110	5,237	873	-	6,110	3,367	2,018	2,549	7,935	14,045
500	-	-	-	-	-	-	-	-	-	-	-	-	-
501	25	16	-	41	35	6	-	41	22	13	17	53	94
502	-	-	-	-	-	-	-	-	-	-	-	-	-
503	-	-	-	-	-	-	-	-	-	-	-	-	-
504	\$ 6,640	\$ 4,085	\$ -	\$ 10,725	\$ 9,193	\$ 1,532	\$ -	\$ 10,725	\$ 5,911	\$ 3,543	\$ 4,475	\$ 13,929	\$ 24,654
505													
506	\$ 99,377	\$ 61,132	\$ -	\$ 160,509	\$ 137,585	\$ 22,925	\$ -	\$ 160,509	\$ 88,461	\$ 53,021	\$ 66,972	\$ 208,453	\$ 368,962
507													
508													
509	\$ 1,462,124	\$ 729,070	\$ -	\$ 2,191,193	\$ 1,917,792	\$ 273,401	\$ -	\$ 2,191,193	\$ 486,369	\$ 291,124	\$ 89,482	\$ 866,975	\$ 3,058,168
510													
511													
512													
513													
514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,642	\$ 242,185	\$ -	\$ 645,827	\$ 645,827
515	-	-	-	-	-	-	-	-	122,831	73,698	-	196,529	196,529
516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,473	\$ 315,884	\$ -	\$ 842,356	\$ 842,356
517													
518													
519	\$ 360,043	\$ 373,056	\$ -	\$ 733,099	\$ 593,203	\$ 139,896	\$ -	\$ 733,099	\$ -	\$ -	\$ -	\$ -	\$ 733,099
520	-	-	-	-	-	-	-	-	-	-	-	-	-
521	\$ 360,043	\$ 373,056	\$ -	\$ 733,099	\$ 593,203	\$ 139,896	\$ -	\$ 733,099	\$ -	\$ -	\$ -	\$ -	\$ 733,099
522													
528													
529	\$ 4,056	\$ 2,495	\$ -	\$ 6,550	\$ 5,615	\$ 936	\$ -	\$ 6,550	\$ 3,610	\$ 2,164	\$ 2,733	\$ 8,507	\$ 15,057
530	-	-	-	-	-	-	-	-	-	-	-	-	-
531	\$ 4,056	\$ 2,495	\$ -	\$ 6,550	\$ 5,615	\$ 936	\$ -	\$ 6,550	\$ 3,610	\$ 2,164	\$ 2,733	\$ 8,507	\$ 15,057
532													
533	\$ 364,099	\$ 375,551	\$ -	\$ 739,650	\$ 598,818	\$ 140,832	\$ -	\$ 739,650	\$ 530,083	\$ 318,047	\$ 2,733	\$ 850,863	\$ 1,590,513
534													
535													
536	\$ 111,896	\$ 115,940	\$ -	\$ 227,836	\$ 184,358	\$ 43,477	\$ -	\$ 227,836	\$ 79,351	\$ 47,611	\$ -	\$ 126,962	\$ 354,798
537	12,200	12,641	-	24,841	20,101	4,740	-	24,841	8,652	5,191	-	13,843	38,684
538	\$ 124,096	\$ 128,581	\$ -	\$ 252,677	\$ 204,459	\$ 48,218	\$ -	\$ 252,677	\$ 88,003	\$ 52,802	\$ -	\$ 140,805	\$ 393,482
539													
540	1,886,326	1,233,202	-	3,119,528	2,657,077	462,451	-	3,119,528	1,095,229	656,444	91,470	1,843,143	4,962,671

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Base-Extra Customer Class Allocation

	FY 2021 Water Demand		Peak Month / Average Month	Base %	Excess Month	Extra %	Meter Count	Customer %
	Maximum Month	Average Month						
Residential	77,696,000	52,882,583	1.47	70.5%	24,813,417	71.8%	5,532	96.4%
Commercial	19,357,000	15,081,084	1.28	20.1%	4,275,916	12.4%	130	2.3%
Irrigation	8,526,000	4,209,833	2.03	5.6%	4,316,167	12.5%	73	1.3%
Wholesale (treated)	3,962,700	2,797,933	1.42	3.7%	1,164,767	3.4%	1	0.0%
	109,541,700	74,971,434		100.0%	34,570,266	100.0%	5,736	100.0%

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Base-Extra Results

Line No.		Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
1	Treated Water Functionalized Revenue Requirement					
2	Base	\$ 3,438,104	\$ 3,730,570	\$ 4,205,928	\$ 3,795,321	\$ 3,752,307
3	Extra	994,705	1,038,349	1,064,768	1,091,011	1,118,895
4	Customer	78,713	83,644	86,176	88,784	91,470
5		<u>\$ 4,511,522</u>	<u>\$ 4,852,564</u>	<u>\$ 5,356,871</u>	<u>\$ 4,975,116</u>	<u>\$ 4,962,671</u>
6						
7	Allocation to Customer Classes					
8	Residential					
9	Base	\$ 2,425,135	\$ 2,631,432	\$ 2,966,734	\$ 2,677,105	\$ 2,646,764
10	Extra	713,967	745,294	764,256	783,092	803,106
11	Customer	75,914	80,671	83,112	85,627	88,218
12		<u>\$ 3,215,016</u>	<u>\$ 3,457,396</u>	<u>\$ 3,814,102</u>	<u>\$ 3,545,824</u>	<u>\$ 3,538,087</u>
13						
14	Commercial					
15	Base	\$ 691,601	\$ 750,433	\$ 846,055	\$ 763,458	\$ 754,806
16	Extra	123,033	128,431	131,699	134,945	138,393
17	Customer	1,783	1,895	1,952	2,011	2,072
18		<u>\$ 816,417</u>	<u>\$ 880,759</u>	<u>\$ 979,705</u>	<u>\$ 900,414</u>	<u>\$ 895,271</u>
19						
20	Irrigation					
21	Base	\$ 193,058	\$ 209,481	\$ 236,173	\$ 213,117	\$ 210,701
22	Extra	124,191	129,640	132,938	136,215	139,696
23	Customer	1,002	1,065	1,097	1,130	1,164
24		<u>\$ 318,251</u>	<u>\$ 340,185</u>	<u>\$ 370,209</u>	<u>\$ 350,462</u>	<u>\$ 351,562</u>
25						
26	Wholesale (treated)					
27	Base	\$ 128,310	\$ 139,225	\$ 156,965	\$ 141,641	\$ 140,036
28	Extra	33,514	34,985	35,875	36,759	37,699
29	Customer	14	15	15	15	16
30		<u>\$ 161,838</u>	<u>\$ 174,224</u>	<u>\$ 192,855</u>	<u>\$ 178,416</u>	<u>\$ 177,751</u>

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Proposed Rates

Line No.	Current Rate	Year 1 FY 2023			Year 2 FY 2024		
		Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue
1	Treated Water Revenue Requirement By Customer Class						
2				\$ 3,215,016			\$ 3,457,396
3				816,417			880,759
4				318,251			340,185
5				161,838			174,224
6				<u>\$ 4,511,522</u>			<u>\$ 4,852,564</u>
7							
8	Fixed Customer Charge						
9	Residential						
10	WTR Residential						
11	Simple 5/8 Inch	1	\$ 15.00	5,133	\$ 20.00	5,134	\$ 1,232,240
12	Simple 3/4 Inch	1.5	\$ 22.50	395	\$ 30.00	395	\$ 142,320
13	Simple 1 Inch	2.5	\$ 37.50	4	\$ 50.00	4	\$ 2,400
14				<u>5,533</u>		<u>5,534</u>	<u>\$ 1,376,960</u>
15							
16	Total Residential			<u>5,533</u>		<u>5,534</u>	<u>\$ 1,376,960</u>
17							
18	Commercial						
19	BBW Out of District						
20	Simple 2 Inch	8	\$ 313.12	1	\$ 160.00	1	\$ 1,920
21				<u>1</u>		<u>1</u>	<u>\$ 1,920</u>
22							
23	WTRC Commercial						
24	Simple 5/8 Inch	1	\$ 15.00	17	\$ 20.00	17	\$ 4,020
25	Simple 3/4 Inch	1.5	\$ 22.50	4	\$ 30.00	4	\$ 1,440
26	Simple 1 Inch	2.5	\$ 37.50	18	\$ 50.00	18	\$ 10,600
27	Simple 1-1/2 Inch	5	\$ 75.00	27	\$ 100.00	30	\$ 36,000
28	Simple 2 Inch	8	\$ 120.00	15	\$ 160.00	15	\$ 27,840
29	Compound 3 Inch	16	\$ 240.00	6	\$ 320.00	6	\$ 23,040
30	Compound 6 Inch	50	\$ 750.00	2	\$ 1,000.00	2	\$ 24,000
31	Apt Units 8 Inch	120	\$ 1,800.00	3	\$ 2,400.00	3	\$ 86,400
32				<u>91</u>		<u>94</u>	<u>\$ 213,340</u>
33							
34	WTRN BCMUD Facilities						
35	Simple 5/8 Inch	1	\$ -	7	\$ -	7	\$ -
36	Simple 3/4 Inch	1.5	\$ -	8	\$ -	8	\$ -
37	Simple 1 Inch	2.5	\$ -	3	\$ -	3	\$ -
38	Simple 1-1/2 Inch	5	\$ -	3	\$ -	3	\$ -
39	Simple 2 Inch	8	\$ -	5	\$ -	5	\$ -
40	Compound 3 Inch	16	\$ -	2	\$ -	2	\$ -
41	Compound 8 Inch	80	\$ -	1	\$ -	1	\$ -
42				<u>29</u>		<u>29</u>	<u>\$ -</u>
43							
44	FIRELN Private Fire Protection						
45	Simple 5/8 Inch	1	\$ -	8	\$ -	8	\$ -

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Proposed Rates

Line No.					Year 1 FY 2023			Year 2 FY 2024				
				Current Rate	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue		
46	Simple	1-1/2 Inch	5	\$ -	1	\$ -	-	1	\$ -	-		
47	Simple	2 Inch	8	\$ -	1	\$ -	-	1	\$ -	-		
48	Compound	3 Inch	16	\$ -	1	\$ -	-	1	\$ -	-		
49					11		\$ -	11		\$ -		
50												
51	Total Commercial				132		\$ 211,660	135		\$ 215,260		
52												
53	Irrigation											
54	IRRR	Residential										
55	Simple	5/8 Inch	1	\$ 15.00	1	\$ 20.00	\$ 240	1	\$ 20.00	\$ 240		
56					1		\$ 240	1		\$ 240		
57												
58	WTRC	Commercial										
59	Simple	5/8 Inch	1	\$ 15.00	18	\$ 20.00	\$ 4,320	18	\$ 20.00	\$ 4,320		
60	Simple	3/4 Inch	1.5	\$ 22.50	4	\$ 30.00	1,440	4	\$ 30.00	1,440		
61	Simple	1 Inch	2.5	\$ 37.50	10	\$ 50.00	6,000	10	\$ 50.00	6,000		
62	Simple	1-1/2 Inch	5	\$ 75.00	11	\$ 100.00	13,200	14	\$ 100.00	16,800		
63	Simple	2 Inch	8	\$ 120.00	14	\$ 160.00	26,880	14	\$ 160.00	26,880		
64					57		\$ 51,840	60		\$ 55,440		
65												
66	WTRN	BCMUD Facilities										
67	Simple	5/8 Inch	1	\$ -	6	\$ -	\$ -	6	\$ -	\$ -		
68	Simple	3/4 Inch	1.5	\$ -	3	\$ -	-	3	\$ -	-		
69	Simple	1 Inch	2.5	\$ -	2	\$ -	-	2	\$ -	-		
70	Simple	1-1/2 Inch	5	\$ -	3	\$ -	-	3	\$ -	-		
71	Simple	2 Inch	8	\$ -	4	\$ -	-	4	\$ -	-		
72					18		\$ -	18		\$ -		
73												
74	Total Irrigation				76		\$ 52,080	79		\$ 55,680		
75												
76	Retail Water Customers				5,741		\$ 1,640,460	5,748		\$ 1,647,900		
77												
78	Wholesale Treated Water				328	\$ 4,750.00	1	\$ 4,750.00	\$ 57,000	1	\$ 4,750.00	\$ 57,000
79												
80	Total Treated Water Customers				5,742		\$ 1,697,460	5,749		\$ 1,704,900		
81												
82	Percent Fixed Cost Recovery						37.6%			35.1%		
83												
84	Volumetric Rates											
85	Residential											
86	WTR	Residential										
87		On-Peak (June to Sept)		\$ 2.95	237,990	\$ 4.60	\$ 1,094,754	238,033	\$ 4.60	\$ 1,094,952		
88		Off-Peak (Oct to May)		\$ 2.25	396,716	\$ 3.40	1,348,833	396,787	\$ 3.40	1,349,077		
89					634,706		\$ 2,443,587	634,820		\$ 2,444,029		
90												

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Proposed Rates

Line No.	Current Rate	Year 1 FY 2023			Year 2 FY 2024		
		Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue
91		Commercial					
92		BBW Out of District					
93	\$ 2.95	70	\$ 4.60	\$ 322	70	\$ 4.60	\$ 322
94	\$ 2.25	307	\$ 3.40	1,044	307	\$ 3.40	1,044
95		377		\$ 1,366	377		\$ 1,366
96							
97		WTRC Commercial without Apartments					
98	\$ 2.95	28,295	\$ 4.60	\$ 130,157	29,261	\$ 4.60	\$ 134,598
99	\$ 2.25	53,440	\$ 3.40	181,694	55,263	\$ 3.40	187,894
100		81,735		\$ 311,851	84,524		\$ 322,493
101							
102		WTRC Commercial Apartments					
103	\$ 2.95	18,856	\$ 4.60	\$ 86,735	18,856	\$ 4.60	\$ 86,735
104	\$ 2.25	38,851	\$ 3.40	132,093	38,851	\$ 3.40	132,093
105		57,707		\$ 218,829	57,707		\$ 218,829
106							
107		WTRN BCMUD Facilities					
108	\$ -	12,309	\$ -	\$ -	12,309	\$ -	\$ -
109	\$ -	30,441	\$ -	-	30,441	\$ -	-
110		42,750		\$ -	42,750		\$ -
111							
112		FIRELN Private Fire Protection					
113	\$ 2.95	4	\$ 4.60	\$ 18	4	\$ 4.60	\$ 18
114	\$ 2.25	17	\$ 3.40	58	17	\$ 3.40	58
115		21		\$ 76	21		\$ 76
116							
117		Irrigation					
118		IRRR Residential					
119	\$ 2.95	14	\$ 4.60	\$ 64	14	\$ 4.60	\$ 64
120	\$ 2.25	23	\$ 3.40	78	23	\$ 3.40	78
121		37		\$ 143	37		\$ 143
122							
123		WTRC Commercial					
124	\$ 2.95	12,142	\$ 4.60	\$ 55,853	12,781	\$ 4.60	\$ 58,793
125	\$ 2.25	25,322	\$ 3.40	86,094	26,654	\$ 3.40	90,625
126		37,464		\$ 141,947	39,436		\$ 149,418
127							
128		WTRN BCMUD Facilities					
129	\$ -	3,596	\$ -	\$ -	3,596	\$ -	\$ -
130	\$ -	8,062	\$ -	-	8,062	\$ -	-
131		11,658		\$ -	11,658		\$ -
132							
133		Grand Total Retail Volume					
134		313,276		\$ 1,367,905	314,923		\$ 1,375,484
135		553,178		1,749,895	556,406		1,760,870

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Proposed Rates

Line No.	Current Rate	Year 1 FY 2023		Year 2 FY 2024	
		Units	Proposed Rate	Units	Proposed Rate
136		866,454		871,329	
137					
138	\$ 2.12	33,575	\$ 2.12	33,575	\$ 2.12
139					
140		900,029		904,904	
141					
142			\$ 4,886,439		\$ 4,912,433
143					
144					
145			\$ 605,291		\$ 363,593
146			(72,635)		(122,735)
147			(124,081)		(134,945)
148			(33,659)		(46,045)
149			\$ 374,917		\$ 59,869

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Proposed Rates

Line No.	Year 3 FY 2025			Year 4 FY 2026			Year 5 FY 2027			
	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	
1	Treated Water Revenue Requirement By Ct									
2	Residential		\$ 3,814,102			\$ 3,545,824			\$ 3,538,087	
3	Commercial		979,705			900,414			895,271	
4	Irrigation		370,209			350,462			351,562	
5	Wholesale (treated)		192,855			178,416			177,751	
6			<u>\$ 5,356,871</u>			<u>\$ 4,975,116</u>			<u>\$ 4,962,671</u>	
7										
8	Fixed Customer Charge									
9	Residential									
10	WTR Residential									
11	Simple 5/8 Inch	5,135	\$ 20.00	\$ 1,232,480	5,136	\$ 20.00	\$ 1,232,720	5,137	\$ 20.00	\$ 1,232,960
12	Simple 3/4 Inch	395	\$ 30.00	142,320	395	\$ 30.00	142,320	395	\$ 30.00	142,320
13	Simple 1 Inch	4	\$ 50.00	2,400	4	\$ 50.00	2,400	4	\$ 50.00	2,400
14		<u>5,535</u>		<u>\$ 1,377,200</u>	<u>5,536</u>		<u>\$ 1,377,440</u>	<u>5,537</u>		<u>\$ 1,377,680</u>
15										
16	Total Residential	<u>5,535</u>		<u>\$ 1,377,200</u>	<u>5,536</u>		<u>\$ 1,377,440</u>	<u>5,537</u>		<u>\$ 1,377,680</u>
17										
18	Commercial									
19	BBW Out of District									
20	Simple 2 Inch	1	\$ 160.00	\$ 1,920	1	\$ 160.00	\$ 1,920	1	\$ 160.00	\$ 1,920
21		<u>1</u>		<u>\$ 1,920</u>	<u>1</u>		<u>\$ 1,920</u>	<u>1</u>		<u>\$ 1,920</u>
22										
23	WTRC Commercial									
24	Simple 5/8 Inch	17	\$ 20.00	\$ 4,020	17	\$ 20.00	\$ 4,020	17	\$ 20.00	\$ 4,020
25	Simple 3/4 Inch	4	\$ 30.00	1,440	4	\$ 30.00	1,440	4	\$ 30.00	1,440
26	Simple 1 Inch	18	\$ 50.00	10,600	18	\$ 50.00	10,600	18	\$ 50.00	10,600
27	Simple 1-1/2 Inch	33	\$ 100.00	39,600	36	\$ 100.00	43,200	37	\$ 100.00	44,400
28	Simple 2 Inch	15	\$ 160.00	27,840	15	\$ 160.00	27,840	15	\$ 160.00	27,840
29	Compound 3 Inch	6	\$ 320.00	23,040	6	\$ 320.00	23,040	6	\$ 320.00	23,040
30	Compound 6 Inch	2	\$ 1,000.00	24,000	2	\$ 1,000.00	24,000	2	\$ 1,000.00	24,000
31	Apt Units 8 Inch	3	\$ 2,400.00	86,400	3	\$ 2,400.00	86,400	3	\$ 2,400.00	86,400
32		<u>97</u>		<u>\$ 216,940</u>	<u>100</u>		<u>\$ 220,540</u>	<u>101</u>		<u>\$ 221,740</u>
33										
34	WTRN BCMUD Facilities									
35	Simple 5/8 Inch	7	\$ -	\$ -	7	\$ -	\$ -	7	\$ -	\$ -
36	Simple 3/4 Inch	8	\$ -	-	8	\$ -	-	8	\$ -	-
37	Simple 1 Inch	3	\$ -	-	3	\$ -	-	3	\$ -	-
38	Simple 1-1/2 Inch	3	\$ -	-	3	\$ -	-	3	\$ -	-
39	Simple 2 Inch	5	\$ -	-	5	\$ -	-	5	\$ -	-
40	Compound 3 Inch	2	\$ -	-	2	\$ -	-	2	\$ -	-
41	Compound 8 Inch	1	\$ -	-	1	\$ -	-	1	\$ -	-
42		<u>29</u>		<u>\$ -</u>	<u>29</u>		<u>\$ -</u>	<u>29</u>		<u>\$ -</u>
43										
44	FIRELN Private Fire Protection									
45	Simple 5/8 Inch	8	\$ -	\$ -	8	\$ -	\$ -	8	\$ -	\$ -

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Proposed Rates

Line No.				Year 3 FY 2025			Year 4 FY 2026			Year 5 FY 2027		
	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue			
46	Simple 1-1/2 Inch	1 \$	-	1 \$	-	-	1 \$	-	-			
47	Simple 2 Inch	1 \$	-	1 \$	-	-	1 \$	-	-			
48	Compound 3 Inch	1 \$	-	1 \$	-	-	1 \$	-	-			
49		11	\$ -	11	\$ -	-	11	\$ -	-			
50												
51	Total Commercial	138	\$ 218,860	141	\$ 222,460	-	142	\$ 223,660	-			
52												
53	Irrigation											
54	IRRR Residential											
55	Simple 5/8 Inch	1 \$	20.00	1 \$	20.00	240	1 \$	20.00	240			
56		1	\$ 240	1	\$ 240	240	1	\$ 240	240			
57												
58	WTRC Commercial											
59	Simple 5/8 Inch	18 \$	20.00	18 \$	20.00	4,320	18 \$	20.00	4,320			
60	Simple 3/4 Inch	4 \$	30.00	4 \$	30.00	1,440	4 \$	30.00	1,440			
61	Simple 1 Inch	10 \$	50.00	10 \$	50.00	6,000	10 \$	50.00	6,000			
62	Simple 1-1/2 Inch	17 \$	100.00	20 \$	100.00	20,400	21 \$	100.00	25,200			
63	Simple 2 Inch	14 \$	160.00	14 \$	160.00	26,880	14 \$	160.00	26,880			
64		63	\$ 59,040	66	\$ 62,640	67	\$ 63,840					
65												
66	WTRN BCMUD Facilities											
67	Simple 5/8 Inch	6 \$	-	6 \$	-	-	6 \$	-	-			
68	Simple 3/4 Inch	3 \$	-	3 \$	-	-	3 \$	-	-			
69	Simple 1 Inch	2 \$	-	2 \$	-	-	2 \$	-	-			
70	Simple 1-1/2 Inch	3 \$	-	3 \$	-	-	3 \$	-	-			
71	Simple 2 Inch	4 \$	-	4 \$	-	-	4 \$	-	-			
72		18	\$ -	18	\$ -	-	18	\$ -	-			
73												
74	Total Irrigation	82	\$ 59,280	85	\$ 62,880	-	86	\$ 64,080	-			
75												
76	Retail Water Customers	5,755	\$ 1,655,340	5,762	\$ 1,662,780	-	5,765	\$ 1,665,420	-			
77												
78	Wholesale Treated Water	1 \$	4,750.00	1 \$	4,750.00	57,000	1 \$	4,750.00	57,000			
79												
80	Total Treated Water Customers	5,756	\$ 1,712,340	5,763	\$ 1,719,780	-	5,766	\$ 1,722,420	-			
81												
82	Percent Fixed Cost Recovery		32.0%		34.6%			34.7%				
83												
84	Volumetric Rates											
85	Residential											
86	WTR Residential											
87	On-Peak (June to Sept)	238,076 \$	4.60	238,119 \$	4.60	1,095,348	238,162 \$	4.60	1,095,546			
88	Off-Peak (Oct to May)	396,859 \$	3.40	396,931 \$	3.40	1,349,565	397,003 \$	3.40	1,349,809			
89		634,935	\$ 2,444,471	635,050	\$ 2,444,912	635,165	\$ 2,445,354					
90												

Brushy Creek MUD
Water and Wastewater Cost of Service

Treated Water Proposed Rates

Line No.		Year 3 FY 2025			Year 4 FY 2026			Year 5 FY 2027		
		Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue
91	Commercial									
92	BBW Out of District									
93	On-Peak (June to Sept)	70	\$ 4.60	\$ 322	70	\$ 4.60	\$ 322	70	\$ 4.60	\$ 322
94	Off-Peak (Oct to May)	307	\$ 3.40	1,044	307	\$ 3.40	1,044	307	\$ 3.40	1,044
95		377		\$ 1,366	377		\$ 1,366	377		\$ 1,366
96										
97	WTRC Commercial without Apa									
98	On-Peak (June to Sept)	30,226	\$ 4.60	\$ 139,040	31,192	\$ 4.60	\$ 143,481	31,513	\$ 4.60	\$ 144,962
99	Off-Peak (Oct to May)	57,087	\$ 3.40	194,094	58,910	\$ 3.40	200,294	59,518	\$ 3.40	202,361
100		87,313		\$ 333,134	90,102		\$ 343,776	91,031		\$ 347,323
101										
102	WTRC Commercial Apartments									
103	On-Peak (June to Sept)	18,856	\$ 4.60	\$ 86,735	18,856	\$ 4.60	\$ 86,735	18,856	\$ 4.60	\$ 86,735
104	Off-Peak (Oct to May)	38,851	\$ 3.40	132,093	38,851	\$ 3.40	132,093	38,851	\$ 3.40	132,093
105		57,707		\$ 218,829	57,707		\$ 218,829	57,707		\$ 218,829
106										
107	WTRN BCMUD Facilities									
108	On-Peak (June to Sept)	12,309	\$ -	\$ -	12,309	\$ -	\$ -	12,309	\$ -	\$ -
109	Off-Peak (Oct to May)	30,441	\$ -	-	30,441	\$ -	-	30,441	\$ -	-
110		42,750		\$ -	42,750		\$ -	42,750		\$ -
111										
112	FIRELN Private Fire Protection									
113	On-Peak (June to Sept)	4	\$ 4.60	\$ 18	4	\$ 4.60	\$ 18	4	\$ 4.60	\$ 18
114	Off-Peak (Oct to May)	17	\$ 3.40	58	17	\$ 3.40	58	17	\$ 3.40	58
115		21		\$ 76	21		\$ 76	21		\$ 76
116										
117	Irrigation									
118	IRRR Residential									
119	On-Peak (June to Sept)	14	\$ 4.60	\$ 64	14	\$ 4.60	\$ 64	14	\$ 4.60	\$ 64
120	Off-Peak (Oct to May)	23	\$ 3.40	78	23	\$ 3.40	78	23	\$ 3.40	78
121		37		\$ 143	37		\$ 143	37		\$ 143
122										
123	WTRC Commercial									
124	On-Peak (June to Sept)	13,420	\$ 4.60	\$ 61,733	14,059	\$ 4.60	\$ 64,672	14,272	\$ 4.60	\$ 65,652
125	Off-Peak (Oct to May)	27,987	\$ 3.40	95,156	29,320	\$ 3.40	99,688	29,764	\$ 3.40	101,198
126		41,407		\$ 156,889	43,379		\$ 164,360	44,036		\$ 166,850
127										
128	WTRN BCMUD Facilities									
129	On-Peak (June to Sept)	3,596	\$ -	\$ -	3,596	\$ -	\$ -	3,596	\$ -	\$ -
130	Off-Peak (Oct to May)	8,062	\$ -	-	8,062	\$ -	-	8,062	\$ -	-
131		11,658		\$ -	11,658		\$ -	11,658		\$ -
132										
133	Grand Total Retail Volume									
134	On-Peak (June to Sept)	316,571		\$ 1,383,063	318,218		\$ 1,390,641	318,796		\$ 1,393,300
135	Off-Peak (Oct to May)	559,634		1,771,845	562,862		1,782,820	563,986		1,786,641

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Treated Water Proposed Rates

Line No.	Year 3 FY 2025			Year 4 FY 2026			Year 5 FY 2027			
	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	
136	876,205		\$ 3,154,907	881,080		\$ 3,173,461	882,782		\$ 3,179,941	
137										
138	Wholesale Treated Water	33,575	\$ 2.12	\$ 71,179	33,575	\$ 2.12	\$ 71,179	33,575	\$ 2.12	\$ 71,179
139										
140	Total Treated Water	909,780	\$ 3,226,087	914,655	\$ 3,244,641	916,357	\$ 3,251,120			
141										
142	Total Rate Revenue		\$ 4,938,427			\$ 4,964,421			\$ 4,973,540	
143										
144	Over/(Under) Recovery									
145	Residential		\$ 7,569			\$ 276,528			\$ 284,947	
146	Commercial		(207,441)			(113,908)			(104,017)	
147	Irrigation		(153,897)			(123,079)			(120,489)	
148	Wholesale (treated)		(64,676)			(50,237)			(49,571)	
149			\$ (418,444)			\$ (10,695)			\$ 10,869	

Brushy Creek MUD
Water and Wastewater Cost of Service

Wastewater Proposed Rates

Line No.	Current Rate	Year 1 FY 2023			Year 2 FY 2024					
		Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue			
1	Wastewater Revenue Requirement			\$ 2,168,892						
2										
3	Fixed Customer Charge									
4	Residential									
5	Residential									
6	Simple	5/8 Inch	1	\$ 6.00	5,133	\$ 9.00	\$ 554,400	5,134	\$ 9.00	\$ 554,508
7	Simple	3/4 Inch	1.5	\$ 9.00	395	\$ 13.50	64,044	395	\$ 13.50	64,044
8	Simple	1 Inch	2.5	\$ 15.00	4	\$ 22.50	1,080	4	\$ 22.50	1,080
9				<u>5,533</u>	\$ 619,524	<u>5,534</u>	\$ 619,632			
10										
11	Commercial									
12	SWRMR Mesa Rosa Inc									
13		3 Inch	14	\$ 84.00	1	\$ 126.00	1,512	1	\$ 126.00	1,512
14				<u>1</u>	\$ 1,512	<u>1</u>	\$ 1,512			
15										
16	SWC Commercial									
17	Simple	5/8 Inch	1	\$ 6.00	17	\$ 9.00	1,809	17	\$ 9.00	1,809
18	Simple	3/4 Inch	1.5	\$ 9.00	4	\$ 13.50	648	4	\$ 13.50	648
19	Simple	1 Inch	2.5	\$ 15.00	18	\$ 22.50	4,770	18	\$ 22.50	4,770
20	Simple	1-1/2 Inch	5	\$ 30.00	27	\$ 45.00	14,580	30	\$ 45.00	16,200
21	Simple	2 Inch	8	\$ 48.00	15	\$ 72.00	12,528	15	\$ 72.00	12,528
22	Compound	3 Inch	16	\$ 96.00	6	\$ 144.00	10,368	6	\$ 144.00	10,368
23	Compound	6 Inch	50	\$ 300.00	2	\$ 450.00	10,800	2	\$ 450.00	10,800
24	Apt Units	8 Inch	120	\$ 720.00	3	\$ 1,080.00	38,880	3	\$ 1,080.00	38,880
25				<u>91</u>	\$ 94,383	<u>94</u>	\$ 96,003			
26										
27	SWRN BCMUD - PW BLDG									
28	Simple	5/8 Inch	1	\$ -	1	\$ -	-	1	\$ -	-
29	Simple	3/4 Inch	1.5	\$ -	-	\$ -	-	-	\$ -	-
30	Simple	1 Inch	2.5	\$ -	-	\$ -	-	-	\$ -	-
31	Simple	1-1/2 Inch	5	\$ -	-	\$ -	-	-	\$ -	-
32	Simple	2 Inch	8	\$ -	-	\$ -	-	-	\$ -	-
33	Compound	3 Inch	16	\$ -	-	\$ -	-	-	\$ -	-
34	Compound	8 Inch	80	\$ -	-	\$ -	-	-	\$ -	-
35				<u>1</u>	\$ -	<u>1</u>	\$ -			
36										
37	Total Commercial			<u>93</u>	\$ 95,895	<u>96</u>	\$ 97,515			
38										
39	Retail Wastewater Customers			<u>5,626</u>	\$ 715,419	<u>5,630</u>	\$ 717,147			
40										

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Proposed Rates

Line No.	Current Rate	Units	Year 1 FY 2023		Year 2 FY 2024	
			Proposed Rate	Annual Revenue	Proposed Rate	Annual Revenue
41	Volumetric Rates					
42	Residential					
43	Residential	\$ 2.70	398,824	\$ 3.10	\$ 1,236,355	398,896 \$ 3.10 \$ 1,236,578
44						
45	Commercial					
46	SWRMR Mesa Rosa Inc	\$ 2.70	992	\$ 3.10	\$ 3,075	992 \$ 3.10 \$ 3,075
47	SWC Commercial - without apts	\$ 2.70	55,494	\$ 3.10	172,030	57,387 \$ 3.10 177,900
48	SWC Commercial - apartments	\$ 2.70	50,123	\$ 3.10	155,381	50,123 \$ 3.10 155,381
49	SWRN BCMUD - PW BLDG	\$ -	28	\$ -	-	28 \$ - -
50			106,636		\$ 330,486	108,530 \$ 336,356
51						
52	Total Volumetric Revenue		505,461		\$ 1,566,841	507,426 \$ 1,572,934
53						
54	Total Rate Revenue				\$ 2,282,260	\$ 2,290,081
55						
56	Over/(Under) Recovery				\$ 113,367	\$ 65,879

Brushy Creek MUD
Water and Wastewater Cost of Service

Wastewater Proposed Rates

Line No.	Year 3 FY 2025			Year 4 FY 2026			Year 5 FY 2027					
	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue			
1	Wastewater Revenue Requirement											
			\$ 2,923,154			\$ 2,284,349			\$ 2,317,648			
2												
3	Fixed Customer Charge											
4	Residential											
5	Residential											
6	Simple	5/8 Inch	1	5,135	\$ 9.00	\$ 554,616	5,136	\$ 9.00	\$ 554,724	5,137	\$ 9.00	\$ 554,832
7	Simple	3/4 Inch	1.5	395	\$ 13.50	64,044	395	\$ 13.50	64,044	395	\$ 13.50	64,044
8	Simple	1 Inch	2.5	4	\$ 22.50	1,080	4	\$ 22.50	1,080	4	\$ 22.50	1,080
9				5,535		\$ 619,740	5,536		\$ 619,848	5,537		\$ 619,956
10												
11	Commercial											
12	SWRMR Mesa Rosa Inc											
13		3 Inch	14	1	\$ 126.00	\$ 1,512	1	\$ 126.00	\$ 1,512	1	\$ 126.00	\$ 1,512
14				1		\$ 1,512	1		\$ 1,512	1		\$ 1,512
15												
16	SWC Commercial											
17	Simple	5/8 Inch	1	17	\$ 9.00	\$ 1,809	17	\$ 9.00	\$ 1,809	17	\$ 9.00	\$ 1,809
18	Simple	3/4 Inch	1.5	4	\$ 13.50	648	4	\$ 13.50	648	4	\$ 13.50	648
19	Simple	1 Inch	2.5	18	\$ 22.50	4,770	18	\$ 22.50	4,770	18	\$ 22.50	4,770
20	Simple	1-1/2 Inch	5	33	\$ 45.00	17,820	36	\$ 45.00	19,440	37	\$ 45.00	19,980
21	Simple	2 Inch	8	15	\$ 72.00	12,528	15	\$ 72.00	12,528	15	\$ 72.00	12,528
22	Compound	3 Inch	16	6	\$ 144.00	10,368	6	\$ 144.00	10,368	6	\$ 144.00	10,368
23	Compound	6 Inch	50	2	\$ 450.00	10,800	2	\$ 450.00	10,800	2	\$ 450.00	10,800
24	Apt Units	8 Inch	120	3	\$ 1,080.00	38,880	3	\$ 1,080.00	38,880	3	\$ 1,080.00	38,880
25				97		\$ 97,623	100		\$ 99,243	101		\$ 99,783
26												
27	SWRN BCMUD - PW BLDG											
28	Simple	5/8 Inch	1	1	\$ -	\$ -	1	\$ -	\$ -	1	\$ -	\$ -
29	Simple	3/4 Inch	1.5	-	\$ -	-	-	\$ -	-	-	\$ -	-
30	Simple	1 Inch	2.5	-	\$ -	-	-	\$ -	-	-	\$ -	-
31	Simple	1-1/2 Inch	5	-	\$ -	-	-	\$ -	-	-	\$ -	-
32	Simple	2 Inch	8	-	\$ -	-	-	\$ -	-	-	\$ -	-
33	Compound	3 Inch	16	-	\$ -	-	-	\$ -	-	-	\$ -	-
34	Compound	8 Inch	80	-	\$ -	-	-	\$ -	-	-	\$ -	-
35				1		\$ -	1		\$ -	1		\$ -
36												
37	Total Commercial			99		\$ 99,135	102		\$ 100,755	103		\$ 101,295
38												
39	Retail Wastewater Customers			5,634		\$ 718,875	5,638		\$ 720,603	5,640		\$ 721,251
40												

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Wastewater Proposed Rates

Line No.	Year 3 FY 2025			Year 4 FY 2026			Year 5 FY 2027			
	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	Units	Proposed Rate	Annual Revenue	
41	Volumetric Rates									
42	Residential									
43	Residential	398,968	\$ 3.10	\$ 1,236,802	399,040	\$ 3.10	\$ 1,237,025	399,112	\$ 3.10	\$ 1,237,249
44										
45	Commercial									
46	SWRMR Mesa Rosa Inc	992	\$ 3.10	\$ 3,075	992	\$ 3.10	\$ 3,075	992	\$ 3.10	\$ 3,075
47	SWC Commercial - without apts	59,281	\$ 3.10	183,771	61,174	\$ 3.10	189,641	61,806	\$ 3.10	191,598
48	SWC Commercial - apartments	50,123	\$ 3.10	155,381	50,123	\$ 3.10	155,381	50,123	\$ 3.10	155,381
49	SWRN BCMUD - PW BLDG	28	\$ -	-	28	\$ -	-	28	\$ -	-
50		110,424		\$ 342,227	112,317		\$ 348,097	112,948		\$ 350,054
51										
52	Total Volumetric Revenue	509,392		\$ 1,579,028	511,358		\$ 1,585,122	512,061		\$ 1,587,302
53										
54	Total Rate Revenue			\$ 2,297,903			\$ 2,305,725			\$ 2,308,553
55										
56	Over/(Under) Recovery			\$ (625,251)			\$ 21,376			\$ (9,095)

**Brushy Creek MUD
Water and Wastewater Cost of Service**

Over/(Under) Recovery

Line No.		Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027
1	Wholesale Raw Water	\$ (31,994)	\$ (38,602)	\$ (52,831)	\$ (34,826)	\$ (30,378)
2	Treated Water					
3	Residential	\$ 605,291	\$ 363,593	\$ 7,569	\$ 276,528	\$ 284,947
4	Commercial	(72,635)	(122,735)	(207,441)	(113,908)	(104,017)
5	Irrigation	(124,081)	(134,945)	(153,897)	(123,079)	(120,489)
6	Wholesale (treated)	(33,659)	(46,045)	(64,676)	(50,237)	(49,571)
7		\$ 374,917	\$ 59,869	\$ (418,444)	\$ (10,695)	\$ 10,869
8						
9	Wastewater	\$ 113,367	\$ 65,879	\$ (625,251)	\$ 21,376	\$ (9,095)
10						
11	Total	\$ 456,290	\$ 87,146	\$ (1,096,526)	\$ (24,145)	\$ (28,603)
12						
13	Cumulative	\$ 456,290	\$ 543,436	\$ (553,090)	\$ (577,235)	\$ (605,838)

Note: Revenue from wheeling raw water for Georgetown was a revenue offset to the revenue requirement