

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2008 **DRAFT**  
 Cost Center: WW

Object Code	Account REVENUE	Budget 2008	Budget Quarter 1	Actual Qtr 1	Budget Quarter 2	Feb	Thru Feb. Actual Qtr 2	FY2008 Actual	Quarterly Variance %	Variance \$	Annual Variance %	Variance \$
4100	Other Tax Income	0		0			0	0				
4101	Property Tax Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4102	Delinquent Property Tax Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4103	Defined Area O&M Tax	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	Cornerwood	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4110	Plan Review Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4112	Inspection Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4120	Bond Revenue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4130	Builders Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4201	Water Service	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4202	CRF - Water	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4203	WW Service	1,393,272	348,318	345,646	348,318	115,747	230,717	576,363	83%	228,045	41.37%	(816,909)
4204	CRF - WW	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4211	Water Connection	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4213	WW Connections	13,500	3,375	510	3,375	330	1,050	1,560	23%	(1,815)	11.56%	(11,940)
4220	New Connection Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4230	Garbage Services	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4240	Williamson County Park	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4301	TCEQ Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4401	Service Charges	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4402	Donations	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4403	Late Charges	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4405	Interest Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4500	Other Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	Contract Program	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4501	Rental Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4510	Instruction / Lesson Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4515	Camp Income	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4519	New Memberships	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4520	Memberships	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4521	Season Passes	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4522	Day Passes	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4523	Teams / Leagues	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4524	Senior Programs	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4525	Child Programs / Child Play	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4550	Management Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	<b>TOTAL REVENUE</b>	<b>1,406,772</b>	<b>351,693</b>	<b>346,156</b>	<b>351,693</b>	<b>116,077</b>	<b>231,767</b>	<b>577,923</b>	<b>82%</b>	<b>226,230</b>	<b>41.08%</b>	<b>(828,849)</b>
5010	Salary	123,073	30,768	35,967	30,768	13,058	17,436	53,403	87%	22,635	43.39%	(69,670)
5011	Merit Salary	4,615	1,154	(107)	1,154	0	0	(107)	-5%	(1,261)	-2.31%	(4,722)
5012	Overtime	3,790	948	2,649	948	958	1,209	3,858	204%	2,911	101.80%	68
	<b>Total Payroll</b>	<b>131,478</b>	<b>32,870</b>	<b>38,509</b>	<b>32,870</b>	<b>14,016</b>	<b>18,645</b>	<b>57,154</b>	<b>87%</b>	<b>24,285</b>	<b>43.47%</b>	<b>(74,324)</b>
5020	FICA / Medicare	11,862	2,966	2,588	2,966	1,072	1,783	4,371	74%	1,405	36.85%	(7,491)
5030	Health	24,490	6,123	3,692	6,123	1,815	2,875	6,567	54%	445	26.82%	(17,923)
5031	Vision Insurance	0		131		55	93	224	#DIV/0!	224	#DIV/0!	224
5032	Dental	0		338		142	239	577	#DIV/0!	577	#DIV/0!	577
5034	Life	0		135		62	106	241	#DIV/0!	241	#DIV/0!	241
5035	Disability Insurance	0		366		169	289	655	#DIV/0!	655	#DIV/0!	655
5040	Workers Compensation	0		526			373	899	#DIV/0!	899	#DIV/0!	899
5050	Unemployment Insurance	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5055	State Unemployment Tax	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5060	Other Benefits	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5070	Retirement	0		1,699		600	998	2,697	#DIV/0!	2,697	#DIV/0!	2,697
	<b>Total Benefits</b>	<b>36,352</b>	<b>9,088</b>	<b>9,475</b>	<b>9,088</b>	<b>3,915</b>	<b>6,756</b>	<b>16,231</b>	<b>89%</b>	<b>7,143</b>	<b>44.65%</b>	<b>(20,121)</b>
5201	Airfare	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5202	Lodging	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5203	Lodging Tax	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5204	Cab Fare / local transportation	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5205	Parking	0		0			0	0	#DIV/0!	0	#DIV/0!	0
5206	Owned Vehicle Expenses	2,000	500	2,280	500	58	2,073	4,353	435%	3,853	217.64%	2,353
5207	Mileage	2,000	500	0	500		0	0	0%	(500)	0.00%	(2,000)
	<b>Total Travel</b>	<b>4,000</b>	<b>1,000</b>	<b>2,280</b>	<b>1,000</b>	<b>58</b>	<b>2,073</b>	<b>4,353</b>	<b>218%</b>	<b>3,353</b>	<b>108.82%</b>	<b>353</b>
5900	<b>Capital Equipment</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0%</b>	<b>(50,000)</b>	<b>0.00%</b>	<b>(50,000)</b>
6010	Contractual-Legal	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6011	Contractual Legal - Open Records	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6020	Contractual/Accounting	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6025	Contractual/Auditing	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6030	Contractual/ Trainers- Instructors	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6040	Contractual/Network maint/dev.	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6045	Contractual/Website	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6050	Contractual/Publications Layou	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6055	Security	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6060	Appraisal Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6065	Depository Contract	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6070	Maintenance Contracts	20,000	5,000	657	5,000		0	657	7%	(4,343)	3.29%	(19,343)
6073	Management Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6075	Outside Contract Labor	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6078	Plumbing Inspections	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6079	Engineering Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6080	Contractual/Contract Labor	60,000	3,750	4,485	48,750		1,750	6,235	12%	2,485	10.39%	(53,765)
	<b>Total Contractual</b>	<b>80,000</b>	<b>8,750</b>	<b>5,142</b>	<b>53,750</b>	<b>0</b>	<b>1,750</b>	<b>6,892</b>	<b>11%</b>	<b>(1,858)</b>	<b>8.62%</b>	<b>(73,108)</b>
6105	Minor Equipment	1,600	400	390	400		0	390	49%	(10)	24.39%	(1,210)
6110	General Office Supplies	600	150	0	150		0	0	0%	(150)	0.00%	(600)
6115	Materials & Supplies	15,300	1,825	649	4,825	956	5,439	6,088	92%	4,263	39.79%	(9,212)
6120	Chemicals	4,000	1,000	5,560	1,000	45	808	6,368	318%	5,368	159.20%	2,368
6121	Lab Supplies	400	100	0	100		0	0	0%	(100)	0.00%	(400)
6122	Uniforms	2,000	1,000	654			0	654	65%	(346)	32.70%	(1,346)
6124	Fuel / Oil	4,000	1,000	1,379	1,000		585	1,964	98%	964	49.10%	(2,036)
6130	Furniture	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6135	Major Equipment	0		1,385			0	1,385	#DIV/0!	1,385	#DIV/0!	1,385
6140	Computer Supplies	400	100	0	100		0	0	0%	(100)	0.00%	(400)
6145	Software	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6148	Copier/Laser Printer Supplies	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6150	Program refreshments/Business	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	League Expenses	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	Program Expenses	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6153	Water Purchases	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6154	Water Meters	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6155	Building Materials	0		0			0	0	#DIV/0!	0	#DIV/0!	0

6156	Pipes and Components	5,000	1,250	680	1,250		0	680	27%	(570)	13.61%	(4,320)
6157	New Installs	1,000	250	0	250		0	0	0%	(250)	0.00%	(1,000)
6160	Training Materials	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6180	T-Shirts/Pins/Etc.	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	<b>Total Supplies</b>	<b>34,300</b>	<b>7,075</b>	<b>10,698</b>	<b>9,075</b>	<b>1,001</b>	<b>6,832</b>	<b>17,530</b>	<b>109%</b>	<b>10,455</b>	<b>51.11%</b>	<b>(16,770)</b>
6210	Rent Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6212	Building Maintenance	1,000	250	0	250		0	0	0%	(250)	0.00%	(1,000)
6213	Rental Property Mntnce	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6215	Facility Rent Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6216	Equipment Rent Expense	1,000	250	749	250		589	1,338	268%	1,088	133.82%	338
6220	Postage Expense	8,160	2,040	1,360	2,040	679	1,357	2,717	67%	677	33.30%	(5,443)
6222	Express Mail/Parcel	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6224	Shipping	0		40			0	40	#DIV/0!	40	#DIV/0!	40
6250	RR Refuse Garbage Service	0		0		201	201	201	#DIV/0!	201	#DIV/0!	201
6300	Telephone Expense	2,000	500	0	500	186	186	186	19%	(314)	9.30%	(1,814)
6302	LD/expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6304	Pager / Cell Phone	0		0		99	99	99	#DIV/0!	99	#DIV/0!	99
6305	Utility Bill Expenses	7,200	1,800	1,258	1,800	792	1,405	2,663	74%	863	36.99%	(4,537)
6310	Fees/Dues/Subscription Expense	1,000	250	0	250		0	0	0%	(250)	0.00%	(1,000)
6311	TCEQ Regulatory Fees	6,000	1,500	0	1,500		0	0	0%	(1,500)	0.00%	(6,000)
6312	WW Capacity Charges	1,146,628	286,657	286,659	286,657	95,553	191,106	477,765	83%	191,108	41.67%	(668,863)
6314	Professional Development Fees	0		0		285	285	285	#DIV/0!	285	#DIV/0!	285
6320	Repair/Mtc/Warranty Expense	18,000	4,500	1,158	4,500	3,740	11,128	12,286	137%	7,786	68.26%	(5,714)
6322	Printing Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6324	Advertising	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6325	Recruiting Expense	2,000	500	0	500		0	0	0%	(500)	0.00%	(2,000)
6326	Medical Expenses	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6400	Utilities Expense	40,000	10,000	9,427	10,000	3,093	9,573	19,000	95%	9,000	47.50%	(21,000)
6401	Donations	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6405	Bonus awards	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6410	Taxes Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6415	Auto Insurance	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6416	Professional Liability Insurance	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6418	Other Insurance	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6420	Interest Expense	0		52			0	52	#DIV/0!	52	#DIV/0!	52
6425	Bad Debt Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6430	Streetlights	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6450	Community Activities	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6461	Fiscal Agent Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6462	Principal - 1996 Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6463	Principal - 1997 Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6464	Principal - 2001 Taxable	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6465	Principal - 2001 New Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6466	Principal - 2003 Tax & Rev Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6467	TWDB Bonds Principal	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6470	Interest - 1996 Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6471	Interest - 1997 Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6472	Interest - 2001 taxable	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6473	Interest - 2001 New Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6474	Interest - 2003 Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6475	Interest - 2004 Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6476	Interest - 2005 Issue	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6477	TWDB Bonds Interest	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	<b>Total Other Expenses</b>	<b>1,232,988</b>	<b>308,247</b>	<b>300,704</b>	<b>308,247</b>	<b>104,628</b>	<b>215,929</b>	<b>516,633</b>	<b>84%</b>	<b>208,386</b>	<b>41.90%</b>	<b>(716,355)</b>
	<b>Total Expenses</b>	<b>1,569,118</b>	<b>417,030</b>	<b>366,808</b>	<b>414,030</b>	<b>123,618</b>	<b>251,985</b>	<b>618,793</b>	<b>74%</b>	<b>201,764</b>	<b>39.44%</b>	<b>(950,325)</b>
	Transfer From GF - WWC	324,720		0			0	0	#DIV/0!	0	0.00%	(324,720)
	Transfer To	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	<b>Revenue in Excess of Expenses</b>	<b>162,374</b>	<b>(65,337)</b>	<b>(20,652)</b>	<b>(62,337)</b>	<b>(7,541)</b>	<b>(20,218)</b>	<b>(40,870)</b>	<b>32%</b>	<b>24,467</b>	<b>-25.17%</b>	<b>(203,243)</b>