

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

Object Code	Account REVENUE	Budget 2008	Budget Quarter 1	Actual Qtr 1	Budget Quarter 2	Jan	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	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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		10,000			0	10,000	#DIV/0!	10,000	#DIV/0!	10,000
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	20,000		0			0	0	#DIV/0!	0	0.00%	(20,000)
	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>20,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>#DIV/0!</b>	<b>10,000</b>	<b>50.00%</b>	<b>(10,000)</b>
5010	Salary	96,712	24,178	18,230	24,178	2,418	2,418	20,648	43%	(3,530)	21.35%	(76,064)
5011	Merit Salary	3,627	907	0	907	0	0	0	0%	(907)	0.00%	(3,627)
5012	Overtime	1,352	338	377	338	51	51	428	63%	90	31.63%	(924)
	<b>Total Payroll</b>	<b>101,690</b>	<b>25,422</b>	<b>18,606</b>	<b>25,423</b>	<b>2,469</b>	<b>2,469</b>	<b>21,075</b>	<b>41%</b>	<b>(4,347)</b>	<b>20.73%</b>	<b>(80,615)</b>
5020	FICA / Medicare	9,168	2,292	1,249	2,292	363	363	1,612	35%	(680)	17.59%	(7,556)
5030	Health	18,836	4,709	975	4,709	325	325	1,300	14%	(3,409)	6.90%	(17,536)
5031	Vision Insurance	0		35		11	11	46	#DIV/0!	46	#DIV/0!	46
5032	Dental	0		84		28	28	112	#DIV/0!	112	#DIV/0!	112
5034	Life	0		42		17	17	59	#DIV/0!	59	#DIV/0!	59
5035	Disability Insurance	0		120		48	48	168	#DIV/0!	168	#DIV/0!	168
5040	Workers Compensation	0		407		288	288	695	#DIV/0!	695	#DIV/0!	695
5050	Unemployment Insurance	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5055	State Unemployment Tax	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5060	Other Benefits	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5070	Retirement	0		789		203	203	992	#DIV/0!	992	#DIV/0!	992
	<b>Total Benefits</b>	<b>28,005</b>	<b>7,002</b>	<b>3,701</b>	<b>7,001</b>	<b>1,283</b>	<b>1,283</b>	<b>4,984</b>	<b>36%</b>	<b>(2,017)</b>	<b>17.80%</b>	<b>(23,020)</b>
5201	Airfare	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5202	Lodging	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5203	Lodging Tax	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5204	Cab Fare / local transportation	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5205	Parking	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
5206	Owened Vehicle Expenses	2,000	500	3,979	500	433	433	4,412	441%	3,912	220.60%	2,412
5207	Mileage	2,500	625	87	625	46	46	133	11%	(492)	5.31%	(2,367)
	<b>Total Travel</b>	<b>4,500</b>	<b>1,125</b>	<b>4,066</b>	<b>1,125</b>	<b>479</b>	<b>479</b>	<b>4,545</b>	<b>202%</b>	<b>3,420</b>	<b>101.00%</b>	<b>45</b>
5900	<b>Capital Equipment</b>	<b>0</b>						<b>0</b>	<b>#DIV/0!</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>
6010	Contractual-Legal	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6011	Contractual Legal - Open Records	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6020	Contractual/Accounting	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6025	Contractual/Auditing	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6030	Contractual/ Trainers- Instructors	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6040	Contractual/Network maint/dev.	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6045	Contractual/Website	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6050	Contractual/Publications Layou	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6055	Security	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6060	Appraisal Fees	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6065	Depository Contract	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6070	Maintenance Contracts	165,000	41,250	40,599	41,250	13,033	13,033	53,632	65%	12,382	32.50%	(111,368)
6073	Management Fees	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6075	Outside Contract Labor	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6078	Plumbing Inspections	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6079	Engineering Fees	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6080	Contractual/Contract Labor	35,000	5,000	14,784	5,000	10,799	10,799	25,583	256%	20,583	73.09%	(9,417)
	<b>Total Contractual</b>	<b>200,000</b>	<b>46,250</b>	<b>55,383</b>	<b>46,250</b>	<b>23,832</b>	<b>23,832</b>	<b>79,215</b>	<b>86%</b>	<b>32,965</b>	<b>39.61%</b>	<b>(120,785)</b>
6105	Minor Equipment	6,000	1,500	186	1,500	0	0	186	6%	(1,314)	3.10%	(5,814)
6110	General Office Supplies	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6115	Materials & Supplies	100,000	40,000	3,048	10,000	2,128	2,128	5,176	10%	(34,824)	5.18%	(94,824)
6120	Chemicals	25,000	6,250	0	6,250	0	0	0	0%	(6,250)	0.00%	(25,000)
6121	Lab Supplies	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6122	Uniforms	1,200	600	1,086	0	317	317	1,403	234%	803	116.89%	203
6124	Fuel / Oil	6,000	1,500	619	1,500	0	0	619	21%	(881)	10.32%	(5,381)
6130	Furniture	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6135	Major Equipment	0		0		833	833	833	#DIV/0!	833	#DIV/0!	833
6140	Computer Supplies	1,500	1,200	0	100	0	0	0	0%	(1,200)	0.00%	(1,500)
6145	Software	1,300	500	0	800	0	0	0	0%	(500)	0.00%	(1,300)
6148	Copier/Laser Printer Supplies	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6150	Program refreshments/Business	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
	League Expenses	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
	Program Expenses	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6153	Water Purchases	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6154	Water Meters	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0
6155	Building Materials	0		0		0	0	0	#DIV/0!	0	#DIV/0!	0

6156	Pipes and Components	14,000	3,000	427	3,000	15	15	442	7%	(2,558)	3.16%	(13,558)
6157	New Installs	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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>155,000</b>	<b>54,550</b>	<b>5,366</b>	<b>23,150</b>	<b>3,293</b>	<b>3,293</b>	<b>8,659</b>	<b>11%</b>	<b>(45,891)</b>	<b>5.59%</b>	<b>(146,341)</b>
6210	Rent Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6212	Building Maintenance	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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	390	250		0	390	78%	140	38.96%	(610)
6220	Postage Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6222	Express Mail/Parcel	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6224	Shipping	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6250	RR Refuse Garbage Service	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6300	Telephone Expense	800	200	0	200		0	0	0%	(200)	0.00%	(800)
6302	LD/expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6304	Pager / Cell Phone	0		767		291	291	1,058	#DIV/0!	1,058	#DIV/0!	1,058
6305	Utility Bill Expenses	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6310	Fees/Dues/Subscription Expense	0		875			0	875	#DIV/0!	875	#DIV/0!	875
6311	TCEQ Regulatory Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6312	WW Capacity Charges	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6314	Professional Development Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6320	Repair/Mtc/Warranty Expense	40,000	10,000	124	10,000	57	57	181	1%	(9,819)	0.45%	(39,819)
6322	Printing Expense	4,000	1,000	98	1,000		0	98	5%	(902)	2.45%	(3,902)
6324	Advertising	600	150	0	150	315	315	315	105%	165	52.50%	(285)
6325	Recruiting Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6326	Medical Expenses	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6400	Utilities Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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		0			0	0	#DIV/0!	0	#DIV/0!	0
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>46,400</b>	<b>11,600</b>	<b>2,254</b>	<b>11,600</b>	<b>663</b>	<b>663</b>	<b>2,917</b>	<b>13%</b>	<b>(8,683)</b>	<b>6.29%</b>	<b>(43,483)</b>
	<b>Total Expenses</b>	<b>535,595</b>	<b>145,949</b>	<b>89,377</b>	<b>114,549</b>	<b>32,019</b>	<b>32,019</b>	<b>121,396</b>	<b>47%</b>	<b>(24,553)</b>	<b>22.67%</b>	<b>(414,199)</b>
	Transfer From -	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	Transfer To	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	<b>Revenue in Excess of Expenses</b>	<b>(515,595)</b>	<b>(145,949)</b>	<b>(79,377)</b>	<b>(114,549)</b>	<b>(32,019)</b>	<b>(32,019)</b>	<b>(111,396)</b>	<b>43%</b>	<b>34,553</b>	<b>21.61%</b>	<b>404,199</b>