

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year: 2008
 Cost Center: General Fund

DRAFT

Object Code	Account	Prior Year Budget	Budget 2008	Budget Quarter 1	Oct	Actual Qtr 1	Budget Quarter 2	Budget Quarter 3	Budget Quarter 4	FY2008 Actual
	REVENUE									
4100	Other Tax Income	0	0	0	0	0	0	0	0	0
4101	Property Tax Income	1,186,014	1,614,821	807,410	358	358	726,669	48,445	32,296	358
4102	Delinquent Property Tax Income	16,022	18,167	8,074	1,236	1,236	7,267	2,503	323	1,236
4103	Defined Area O&M Tax	120,000	188,516	75,407	0	0	94,258	9,426	9,426	0
	Cornerwood	0	0	0	0	0	0	0	0	0
4110	Plan Review Income	2,400	3,000	750	0	0	750	750	750	0
4112	Inspection Fees	60,000	45,000	11,250	2,743	2,743	11,250	11,250	11,250	2,743
4120	Bond Revenue	0	0	0	0	0	0	0	0	0
4130	Builders Fees	0	0	0	0	0	0	0	0	0
4201	Water Service	2,275,986	2,284,806	571,202	237,575	237,575	343,603	571,202	798,800	237,575
4202	CRF - Water	0	0	0	0	0	0	0	0	0
4203	WW Service	1,236,000	1,393,272	348,318	117,000	117,000	348,318	348,318	348,318	117,000
4204	CRF - WW	0	0	0	0	0	0	0	0	0
4211	Water Connection	22,600	13,500	3,375	180	180	3,375	3,375	3,375	180
4213	WW Connections	19,600	13,500	3,375	180	180	3,375	3,375	3,375	180
4220	New Connection Fees	20,205	10,800	2,700	225	225	2,700	2,700	2,700	225
4230	Garbage Services	691,351	712,800	177,300	60,738	60,738	177,900	178,500	179,100	60,738
4240	Williamson County Park	53,800	39,300	12,000	(2,550)	(2,550)	7,650	7,650	12,000	(2,550)
4301	TCEQ Income	0	0	0	0	0	0	0	0	0
4401	Service Charges	32,950	40,000	10,000	5,818	5,818	10,000	10,000	10,000	5,818
4402	Tax P&I	0	0	0	0	0	0	0	0	0
4403	Late Charges	80,000	80,000	20,000	12,045	12,045	20,000	20,000	20,000	12,045
4405	Interest Income	160,000	420,000	111,563	38,102	38,102	111,563	98,438	98,438	38,102
4500	Other Income	299,500	70,720	50,180	1,610	1,610	180	20,180	180	1,610
	Contract Program	84,000	149,300	25,700	4,037	4,037	26,500	79,300	17,800	4,037
4501	Rental Income	180,500	126,715	29,379	20,366	20,366	32,079	35,879	29,379	20,366
4510	Instruction / Lesson Income	52,700	36,140	2,425	1,625	1,625	4,870	22,770	6,075	1,625
4515	Camp Income	36,900	74,686	900	0	0	1,285	61,216	11,285	0
4519	New Memberships	7,500	8,228	2,180	950	950	2,036	2,012	2,000	950
4520	Memberships	311,000	312,760	78,190	22,411	22,411	78,190	78,190	78,190	22,411
4521	Season Passes	52,000	53,560	7,120	250	250	7,120	25,930	13,390	250
4522	Day Passes	18,431	19,400	2,100	1,048	1,048	2,100	7,600	7,600	1,048
4523	Teams / Leagues	83,000	103,307	20,209	23,597	23,597	25,414	28,924	28,760	23,597
4524	Senior Programs	350	180	45	0	0	45	45	45	0
4525	Child Programs / Child Play	3,200	3,820	955	118	118	955	955	955	118
4550	Management Fees	0	0	0	0	0	0	0	0	0
	TOTAL REVENUE	7,106,009	7,836,299	2,382,106	549,662	549,662	2,049,451	1,678,932	1,725,810	549,662
										0
5010	Salary	1,728,081	1,850,713	462,678	95,383	95,383	462,679	462,679	462,679	95,383
5011	Merit Salary	84,000	108,852	27,213	(1,223)	(1,223)	27,213	27,213	27,213	(1,223)
5012	Overtime	54,070	63,806	15,951	6,409	6,409	15,952	15,952	15,952	6,409
	Total Payroll	1,866,151	2,023,370	505,841	100,569	100,569	505,843	505,843	505,843	100,569
										0
5020	FICA / Medicare	127,518	178,257	44,564	7,163	7,163	44,565	44,565	44,565	7,163
5030	Health	209,275	274,056	68,514	10,382	10,382	68,514	68,514	68,514	10,382
5031	Vision Insurance	0	0	0	357	357	0	0	0	357
5032	Dental	0	0	0	973	973	0	0	0	973
5034	Life	0	0	0	462	462	0	0	0	462
5035	Disability Insurance	0	0	0	1,320	1,320	0	0	0	1,320
5040	Workers Compensation	25,823	0	0	7,821	7,821	0	0	0	7,821
5050	Unemployment Insurance	13,963	0	0	0	0	0	0	0	0
5055	State Unemployment Tax	0	0	0	0	0	0	0	0	0
5060	Other Benefits	0	0	0	0	0	0	0	0	0
5070	Retirement	75,183	0	0	6,501	6,501	0	0	0	6,501
	Total Benefits	451,762	452,314	113,077	34,980	34,980	113,079	113,079	113,079	34,980
										0
5201	Airfare	0	3,350	0	0	0	3,150	200	0	0
5202	Lodging & Food	0	14,100	2,250	0	0	7,400	1,450	3,000	0
5203	Lodging Tax	0	100	25	0	0	25	25	25	0
5204	Cab Fare / local transportation	0	0	0	0	0	0	0	0	0
5205	Parking	0	180	45	5	5	45	45	45	5
5206	Owned Vehicle Expenses	52,500	13,850	3,875	3,332	3,332	3,325	3,325	3,325	3,332
5207	Mileage	0	13,560	2,600	624	624	3,680	3,600	3,680	624
	Total Travel	52,500	45,140	8,795	3,961	3,961	17,625	8,645	10,075	3,961
										0
5900	Capital Equipment	237,500	1,243,000	372,000	19,761	19,761	771,000	100,000	0	19,761
										0
6010	Contractual-Legal	112,000	112,000	28,000	870	870	28,000	28,000	28,000	870
6011	Contractual Legal - Open Records	15,000	8,000	2,000	0	0	2,000	2,000	2,000	0
6020	Contractual/Accounting	0	0	0	0	0	0	0	0	0
6025	Contractual/Auditing	40,000	25,000	10,000	0	0	15,000	0	0	0
6030	Contractual/ Trainers- Instructors	0	3,660	900	3,060	3,060	600	1,560	600	3,060
6040	Contractual/Network maint/dev.	138,000	23,338	6,604	0	0	6,604	5,578	4,552	0
6045	Contractual/Website	0	0	0	35	35	0	0	0	35
6050	Contractual/Publications Layou	0	0	0	0	0	0	0	0	0
6055	Security	66,440	63,000	15,750	0	0	15,750	15,750	15,750	0
6060	Appraisal Fees	18,000	0	0	300	300	0	0	0	300
6065	Depository Contract	25,000	36,000	9,000	3,115	3,115	9,000	9,000	9,000	3,115
6070	Maintenance Contracts	95,100	226,300	56,575	20,408	20,408	56,575	56,575	56,575	20,408
6073	Management Fees	1,500	0	0	0	0	0	0	0	0
6075	Outside Contract Labor	32,800	0	0	0	0	0	0	0	0
6078	Plumbing Inspections	50,000	40,500	10,125	7,210	7,210	10,125	10,125	10,125	7,210
6079	Engineering Fees	8,500	45,000	11,250	0	0	11,250	11,250	11,250	0
6080	Contractual/Contract Labor	230,000	380,700	111,060	13,649	13,649	154,760	66,740	48,140	13,649
	Total Contractual	832,340	963,498	261,264	48,646	48,646	309,664	206,578	185,992	48,646
										0
6105	Minor Equipment	15,725	55,980	26,500	3,720	3,720	15,560	6,960	6,960	3,720
6110	General Office Supplies	33,000	36,500	9,115	2,341	2,341	9,095	9,195	9,095	2,341
6115	Materials & Supplies	83,500	213,120	65,170	1,442	1,442	39,510	71,280	37,160	1,442

6120	Chemicals	103,500	154,400	35,100	676	676	35,100	39,100	45,100	676
6121	Lab Supplies	7,000	8,800	2,200	0	0	2,200	2,200	2,200	0
6122	Uniforms	14,500	14,150	6,375	1,102	1,102	75	7,625	75	1,102
6124	Fuel / Oil	29,500	26,200	6,550	0	0	6,550	6,550	6,550	0
6130	Furniture	8,000	85,250	6,650	0	0	75,800	1,400	1,400	0
6135	Major Equipment	18,150	8,000	3,000	4,713	4,713	1,000	3,000	1,000	4,713
6140	Computer Supplies	0	19,170	14,580	0	0	3,230	680	680	0
6145	Software	0	21,300	10,500	619	619	10,800	0	0	619
6148	Copier/Laser Printer Supplies	0	4,100	2,450	185	185	550	550	550	185
6150	Program refreshments/Business League Expenses	0	13,700	6,825	1,040	1,040	3,975	825	2,075	1,040
	Program Expenses	30,000	57,771	13,367	8,727	8,727	15,546	14,758	14,100	8,727
	Program Expenses	0	93,560	22,300	3,984	3,984	14,325	29,620	27,315	3,984
6153	Water Purchases	381,425	421,083	44,408	29,606	29,606	47,758	54,458	274,458	29,606
6154	Water Meters	100,000	45,000	11,250	2,360	2,360	11,250	11,250	11,250	2,360
6155	Building Materials	0	1,500	375	0	0	375	375	375	0
6156	Pipes and Components	16,000	32,000	7,500	745	745	7,500	8,500	8,500	745
6157	New Installs	1,250	2,000	500	0	0	500	500	500	0
6160	Training Materials	0	5,090	1,910	0	0	910	910	1,360	0
6180	T-Shirts/Pins/Etc.	0	6,930	4,335	0	0	865	1,035	695	0
	Total Supplies	841,550	1,325,604	300,960	61,260	61,260	302,474	270,771	451,398	61,260
										0
6210	Rent Expense	0	2,100	0	0	0	0	1,100	1,000	0
6212	Building Maintenance	32,450	10,850	2,725	1,257	1,257	2,700	2,725	2,700	1,257
6213	Rental Property Mntnce	5,000	0	0	0	0	0	0	0	0
6215	Facility Rent Expense	0	0	0	0	0	0	0	0	0
6216	Equipment Rent Expense	36,650	24,800	6,750	3,716	3,716	5,750	6,350	5,950	3,716
6220	Postage Expense	26,388	36,760	9,440	421	421	9,440	9,440	8,440	421
6222	Express Mail/Parcel	0	0	0	10	10	0	0	0	10
6224	Shipping	2,500	0	0	46	46	0	0	0	46
6250	RR Refuse Garbage Service	475,000	585,000	144,000	48,942	48,942	145,500	147,000	148,500	48,942
6300	Telephone Expense	28,700	21,300	5,325	883	883	5,325	5,325	5,325	883
6302	LD/expense	0	0	0	0	0	0	0	0	0
6304	Pager / Cell Phone	820	11,900	2,975	0	0	2,975	2,975	2,975	0
6305	Utility Bill Expenses	21,000	18,500	4,500	0	0	4,500	5,000	4,500	0
6310	Fees/Dues/Subscription Expense	16,245	20,400	3,400	1,290	1,290	8,200	4,200	4,600	1,290
6311	TCEQ Regulatory Fees	13,500	13,800	3,450	0	0	3,450	3,450	3,450	0
6312	WW Capacity Charges	1,024,110	1,146,628	286,657	95,553	95,553	286,657	286,657	286,657	95,553
6314	Professional Development Fees	0	12,850	1,800	210	210	5,050	600	5,400	210
6320	Repair/Mtc/Warranty Expense	59,900	146,800	27,950	8,579	8,579	62,950	27,950	27,950	8,579
6322	Printing Expense	11,750	32,440	5,430	672	672	7,890	11,280	7,840	672
6324	Advertising	15,500	3,900	1,500	0	0	800	800	800	0
6325	Recruiting Expense	0	13,000	3,250	0	0	3,250	3,250	3,250	0
6326	Medical Expenses	1,000	0	0	256	256	0	0	0	256
6400	Utilities Expense	386,500	444,800	106,200	36,537	36,537	116,200	116,200	106,200	36,537
6401	Donations	0	0	0	0	0	0	0	0	0
6405	Bonus awards	5,400	2,100	300	0	0	300	300	1,200	0
6410	Taxes Expense	0	0	0	0	0	0	0	0	0
6415	Auto Insurance	0	0	0	0	0	0	0	0	0
6416	Professional Liability Insurance	60,000	72,000	18,000	13,017	13,017	18,000	18,000	18,000	13,017
6418	Other Insurance	0	0	0	0	0	0	0	0	0
6420	Interest Expense	0	0	0	0	0	0	0	0	0
6425	Bad Debt Expense	535,108	83,680	20,000	(73,154)	(73,154)	20,000	20,000	23,680	(73,154)
6430	Streetlights	89,000	85,000	21,250	6,102	6,102	21,250	21,250	21,250	6,102
6450	Community Activities	44,160	21,000	13,000	3,078	3,078	0	3,000	5,000	3,078
6461	Fiscal Agent Fees	0	0	0	0	0	0	0	0	0
6462	Principal - 1996 Issue	0	0	0	0	0	0	0	0	0
6463	Principal - 1997 Issue	0	0	0	0	0	0	0	0	0
6464	Principal - 2001 Taxable	0	0	0	0	0	0	0	0	0
6465	Principal - 2001 New Issue	0	0	0	0	0	0	0	0	0
6466	Principal - 2003 Tax & Rev Issue	0	0	0	0	0	0	0	0	0
6467	TWDB Bonds Principal	0	55,000	0	0	0	0	55,000	0	0
6470	Interest - 1996 Issue	0	0	0	0	0	0	0	0	0
6471	Interest - 1997 Issue	0	0	0	0	0	0	0	0	0
6472	Interest - 2001 taxable	0	0	0	0	0	0	0	0	0
6473	Interest - 2001 New Issue	0	0	0	0	0	0	0	0	0
6474	Interest - 2003 Issue	0	0	0	0	0	0	0	0	0
6475	Interest - 2004 Issue	0	0	0	0	0	0	0	0	0
6476	Interest - 2005 Issue	0	0	0	0	0	0	0	0	0
6477	TWDB Bonds Interest	0	42,550	21,275	0	0	0	21,275	0	0
	Total Other Expenses	2,890,681	2,907,158	709,177	147,414	147,414	730,187	773,127	694,667	147,414
										0
	Total Expenses	7,172,484	8,960,084	2,271,115	416,591	416,591	2,749,872	1,978,043	1,961,054	416,591
										0
	Transfer From -		1,400,720	265,000	0	0	741,000	0	394,720	0
	Transfer To		276,936	0	0	0	88,420	188,516	0	0
										0
	Revenue in Excess of Expenses	(66,475)	(1)	375,991	133,071	133,071	(47,841)	(487,627)	159,476	133,071