

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

Object Code	Account	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	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		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		149			0	149	#DIV/0!	149	#DIV/0!	149
	Contract Program	0		0			0	0	#DIV/0!	0	#DIV/0!	0
4501	Rental Income	18,800	2,400	7,200	5,100		0	7,200	96%	4,800	38.30%	(11,600)
4510	Instruction / Lesson Income	25,010	700	2,790	2,000	5,141	7,306	10,096	374%	9,396	40.37%	(14,914)
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	50,160	6,270	400	6,270	225	415	815	6%	(5,455)	1.62%	(49,345)
4522	Day Passes	11,000		123			0	123	#DIV/0!	123	1.12%	(10,877)
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>104,970</b>	<b>9,370</b>	<b>10,662</b>	<b>13,370</b>	<b>5,366</b>	<b>7,721</b>	<b>18,383</b>	<b>81%</b>	<b>9,013</b>	<b>17.51%</b>	<b>(86,587)</b>
5010	Salary	190,304	47,576	34,297	47,576	14,796	21,268	55,565	58%	7,989	29.20%	(134,739)
5011	Merit Salary	7,136	1,784	(31)	1,784		0	(31)	-1%	(1,815)	-0.44%	(7,168)
5012	Overtime	4,892	1,223	861	1,223	221	279	1,140	47%	(83)	23.30%	(3,752)
	<b>Total Payroll</b>	<b>202,332</b>	<b>50,583</b>	<b>35,126</b>	<b>50,583</b>	<b>15,017</b>	<b>21,547</b>	<b>56,673</b>	<b>56%</b>	<b>6,091</b>	<b>28.01%</b>	<b>(145,659)</b>
5020	FICA / Medicare	18,104	4,526	2,428	4,526	1,149	1,909	4,337	48%	(189)	23.96%	(13,767)
5030	Health	17,646	4,412	1,890	4,412	1,160	1,853	3,743	42%	(669)	21.21%	(13,903)
5031	Vision Insurance	0		37		19	32	69	#DIV/0!	69	#DIV/0!	69
5032	Dental	0		164		86	147	311	#DIV/0!	311	#DIV/0!	311
5034	Life	0		76		45	76	152	#DIV/0!	152	#DIV/0!	152
5035	Disability Insurance	0		213		127	214	427	#DIV/0!	427	#DIV/0!	427
5040	Workers Compensation	0		810			574	1,384	#DIV/0!	1,384	#DIV/0!	1,384
5050	Unemployment Insurance	0		(18)			38	20	#DIV/0!	20	#DIV/0!	20
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		1,572		643	1,068	2,640	#DIV/0!	2,640	#DIV/0!	2,640
	<b>Total Benefits</b>	<b>35,750</b>	<b>8,938</b>	<b>7,171</b>	<b>8,938</b>	<b>3,229</b>	<b>5,911</b>	<b>13,082</b>	<b>73%</b>	<b>4,144</b>	<b>36.59%</b>	<b>(22,668)</b>
5201	Airfare	200		0			0	0	#DIV/0!	0	0.00%	(200)
5202	Lodging	200		0			0	0	#DIV/0!	0	0.00%	(200)
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	Owened Vehicle Expenses	0		256			0	256	#DIV/0!	256	#DIV/0!	256
5207	Mileage	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	<b>Total Travel</b>	<b>400</b>	<b>0</b>	<b>256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>256</b>	<b>#DIV/0!</b>	<b>256</b>	<b>64.00%</b>	<b>(144)</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	#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		2,976		2,400	2,400	5,376	#DIV/0!	5,376	#DIV/0!	5,376
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	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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	440	220	0	220		1,538	1,538	350%	1,318	349.55%	1,098
	<b>Total Contractual</b>	<b>440</b>	<b>220</b>	<b>2,976</b>	<b>220</b>	<b>2,400</b>	<b>3,938</b>	<b>6,914</b>	<b>1571%</b>	<b>6,694</b>	<b>1571.36%</b>	<b>6,474</b>
6105	Minor Equipment	10,100	1,500	170	8,600		233	403	4%	(1,097)	3.99%	(9,697)
6110	General Office Supplies	100		214			0	214	#DIV/0!	214	214.00%	114
6115	Materials & Supplies	300		0		284	284	284	#DIV/0!	284	94.67%	(16)
6120	Chemicals	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6121	Lab Supplies	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6122	Uniforms	2,050	250	309	75		632	941	290%	691	45.90%	(1,109)
6124	Fuel / Oil	0		82			0	82	#DIV/0!	82	#DIV/0!	82
6130	Furniture	13,200		0	13,200		0	0	0%	0	0.00%	(13,200)
6135	Major Equipment	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6140	Computer Supplies	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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	600		58			0	58	#DIV/0!	58	9.67%	(542)
	League Expenses	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	Program Expenses	0		1,458			0	1,458	#DIV/0!	1,458	#DIV/0!	1,458
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	0		0				0	#DIV/0!	0	#DIV/0!	0
6157	New Installs	0		0				0	#DIV/0!	0	#DIV/0!	0
6160	Training Materials	1,450	1,000	0				0	0%	(1,000)	0.00%	(1,450)
6180	T-Shirts/Pins/Etc.	0		0				0	#DIV/0!	0	#DIV/0!	0
	<b>Total Supplies</b>	<b>27,800</b>	<b>2,750</b>	<b>2,291</b>	<b>21,875</b>	<b>284</b>	<b>1,149</b>	<b>3,440</b>	<b>14%</b>	<b>690</b>	<b>12.37%</b>	<b>(24,360)</b>
6210	Rent Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6212	Building Maintenance	0		0				0	#DIV/0!	0	#DIV/0!	0
6213	Rental Property Mntnce	0		0				0	#DIV/0!	0	#DIV/0!	0
6215	Facility Rent Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6216	Equipment Rent Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6220	Postage Expense	0		0			35	35	#DIV/0!	35	#DIV/0!	35
6222	Express Mail/Parcel	0		0				0	#DIV/0!	0	#DIV/0!	0
6224	Shipping	0		159				159	#DIV/0!	159	#DIV/0!	159
6250	RR Refuse Garbage Service	0		0				0	#DIV/0!	0	#DIV/0!	0
6300	Telephone Expense	0		323		120	231	554	#DIV/0!	554	#DIV/0!	554
6302	LD/expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6304	Pager / Cell Phone	0		132		67	137	269	#DIV/0!	269	#DIV/0!	269
6305	Utility Bill Expenses	0		0				0	#DIV/0!	0	#DIV/0!	0
6310	Fees/Dues/Subsription Expense	800		66		600		66	11%	66	8.25%	(734)
6311	TCEQ Regulatory Fees	0		0				0	#DIV/0!	0	#DIV/0!	0
6312	WW Capacity Charges	0		0				0	#DIV/0!	0	#DIV/0!	0
6314	Professional Development Fees	4,000		0		325	325	325	#DIV/0!	325	8.13%	(3,675)
6320	Repair/Mtc/Warranty Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6322	Printing Expense	1,260	390	48		240		48	8%	(342)	3.81%	(1,212)
6324	Advertising	0		0				0	#DIV/0!	0	#DIV/0!	0
6325	Recruiting Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6326	Medical Expenses	0		0				0	#DIV/0!	0	#DIV/0!	0
6400	Utilities Expense	1,800	450	1,283		450		1,283	143%	833	71.30%	(517)
6401	Donations	0		0				0	#DIV/0!	0	#DIV/0!	0
6405	Bonus awards	900		0				0	#DIV/0!	0	0.00%	(900)
6410	Taxes Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6415	Auto Insurance	0		0				0	#DIV/0!	0	#DIV/0!	0
6416	Professional Liability Insurance	0		0				0	#DIV/0!	0	#DIV/0!	0
6418	Other Insurance	0		0				0	#DIV/0!	0	#DIV/0!	0
6420	Interest Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6425	Bad Debt Expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6430	Streetlights	0		0				0	#DIV/0!	0	#DIV/0!	0
6450	Community Activities	0		0				0	#DIV/0!	0	#DIV/0!	0
6461	Fiscal Agent Fees	0		0				0	#DIV/0!	0	#DIV/0!	0
6462	Principal - 1996 Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6463	Principal - 1997 Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6464	Principal - 2001 Taxable	0		0				0	#DIV/0!	0	#DIV/0!	0
6465	Principal - 2001 New Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6466	Principal - 2003 Tax & Rev Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6467	TWDB Bonds Principal	0		0				0	#DIV/0!	0	#DIV/0!	0
6470	Interest - 1996 Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6471	Interest - 1997 Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6472	Interest - 2001 taxable	0		0				0	#DIV/0!	0	#DIV/0!	0
6473	Interest - 2001 New Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6474	Interest - 2003 Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6475	Interest - 2004 Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6476	Interest - 2005 Issue	0		0				0	#DIV/0!	0	#DIV/0!	0
6477	TWDB Bonds Interest	0		0				0	#DIV/0!	0	#DIV/0!	0
	<b>Total Other Expenses</b>	<b>8,760</b>	<b>840</b>	<b>2,011</b>	<b>1,290</b>	<b>512</b>	<b>728</b>	<b>2,739</b>	<b>129%</b>	<b>1,899</b>	<b>31.27%</b>	<b>(6,021)</b>
	<b>Total Expenses</b>	<b>275,482</b>	<b>63,330</b>	<b>49,832</b>	<b>82,906</b>	<b>21,442</b>	<b>33,273</b>	<b>83,105</b>	<b>57%</b>	<b>19,774</b>	<b>30.17%</b>	<b>(192,378)</b>
	Transfer From -	0		0				0	#DIV/0!	0	#DIV/0!	0
	Transfer To	0		0				0	#DIV/0!	0	#DIV/0!	0
	<b>Revenue in Excess of Expenses</b>	<b>(170,512)</b>	<b>(53,960)</b>	<b>(39,170)</b>	<b>(69,536)</b>	<b>(16,076)</b>	<b>(25,552)</b>	<b>(64,722)</b>	<b>52%</b>	<b>(10,761)</b>	<b>37.96%</b>	<b>105,791</b>