

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

Object Code	Account REVENUE	Budget 2008	Budget		Actual		FY2008 Actual	Quarterly Variance		Annual Variance		
			Quarter 1	Qtr 1	Quarter 2	Jan		Qtr 2	Variance "%	Variance "\$	Variance "%	Variance "\$
4100	Other Tax Income	0		0			0					
4101	Property Tax Income	0		0			0	#DIV/0!	0	#DIV/0!	0	
4102	Delinquent Property Tax Income	0		0			0	#DIV/0!	0	#DIV/0!	0	
4103	Defined Area O&M Tax	0		0			0	#DIV/0!	0	#DIV/0!	0	
	Cornerwood	0		0			0	#DIV/0!	0	#DIV/0!	0	
4110	Plan Review Income	0		0			0	#DIV/0!	0	#DIV/0!	0	
4112	Inspection Fees	0		0			0	#DIV/0!	0	#DIV/0!	0	
4120	Bond Revenue	0		0			0	#DIV/0!	0	#DIV/0!	0	
4130	Builders Fees	0		0			0	#DIV/0!	0	#DIV/0!	0	
4201	Water Service	0		0			0	#DIV/0!	0	#DIV/0!	0	
4202	CRF - Water	0		0			0	#DIV/0!	0	#DIV/0!	0	
4203	WW Service	0		0			0	#DIV/0!	0	#DIV/0!	0	
4204	CRF - WW	0		0			0	#DIV/0!	0	#DIV/0!	0	
4211	Water Connection	0		0			0	#DIV/0!	0	#DIV/0!	0	
4213	WW Connections	0		0			0	#DIV/0!	0	#DIV/0!	0	
4220	New Connection Fees	0		0			0	#DIV/0!	0	#DIV/0!	0	
4230	Garbage Services	0		0			0	#DIV/0!	0	#DIV/0!	0	
4240	Williamson County Park	0		0			0	#DIV/0!	0	#DIV/0!	0	
4301	TCEQ Income	0		0			0	#DIV/0!	0	#DIV/0!	0	
4401	Service Charges	0		0			0	#DIV/0!	0	#DIV/0!	0	
4402	Donations	0		0			0	#DIV/0!	0	#DIV/0!	0	
4403	Late Charges	0		0			0	#DIV/0!	0	#DIV/0!	0	
4405	Interest Income	0		0			0	#DIV/0!	0	#DIV/0!	0	
4500	Other Income	0		0			0	#DIV/0!	0	#DIV/0!	0	
	Contract Program	0		0			0	#DIV/0!	0	#DIV/0!	0	
4501	Rental Income	1,900	475	105	475	451	451	59%	81	29.26%	(1,344)	
4510	Instruction / Lesson Income	9,130	1,725	1,618	2,870		0	35%	(107)	17.72%	(7,512)	
4515	Camp Income	14,686	900	0	1,285		0	0%	(900)	0.00%	(14,686)	
4519	New Memberships	228	180	0	36		0	0%	(180)	0.00%	(228)	
4520	Memberships	1,760	440	0	440		0	0%	(440)	0.00%	(1,760)	
4521	Season Passes	0		0			0	#DIV/0!	0	#DIV/0!	0	
4522	Day Passes	0		0			0	#DIV/0!	0	#DIV/0!	0	
4523	Teams / Leagues	2,480		40		(495)	(495)	#DIV/0!	(455)	-18.35%	(2,935)	
4524	Senior Programs	0		0			0	#DIV/0!	0	#DIV/0!	0	
4525	Child Programs / Child Play	0		0			0	#DIV/0!	0	#DIV/0!	0	
4550	Management Fees	0		0			0	#DIV/0!	0	#DIV/0!	0	
	<b>TOTAL REVENUE</b>	<b>30,184</b>	<b>3,720</b>	<b>1,763</b>	<b>5,106</b>	<b>(44)</b>	<b>(44)</b>	<b>19%</b>	<b>(2,001)</b>	<b>5.70%</b>	<b>(28,465)</b>	
5010	Salary	66,280	16,570	12,179	16,570	4,310	4,310	50%	(81)	24.88%	(49,791)	
5011	Merit Salary	2,486	621	(422)	621		0	-34%	(1,043)	-16.97%	(2,907)	
5012	Overtime	1,782	446	253	446	19	19	30%	(174)	15.25%	(1,510)	
	<b>Total Payroll</b>	<b>70,548</b>	<b>17,637</b>	<b>12,010</b>	<b>17,637</b>	<b>4,329</b>	<b>4,329</b>	<b>46%</b>	<b>(1,298)</b>	<b>23.16%</b>	<b>(54,209)</b>	
5020	FICA / Medicare	6,364	1,591	807	1,591	443	443	39%	(341)	19.64%	(5,114)	
5030	Health	11,288	2,822	1,352	2,822	509	509	33%	(961)	16.48%	(9,427)	
5031	Vision Insurance	0		43		7	7	#DIV/0!	50	#DIV/0!	50	
5032	Dental	0		122		46	46	168	#DIV/0!	168	168	
5034	Life	0		49		25	25	74	#DIV/0!	74	74	
5035	Disability Insurance	0		140		70	70	210	#DIV/0!	210	210	
5040	Workers Compensation	0		282		200	200	482	#DIV/0!	482	482	
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		718		248	248	966	#DIV/0!	966	966	
	<b>Total Benefits</b>	<b>17,652</b>	<b>4,413</b>	<b>3,513</b>	<b>4,413</b>	<b>1,548</b>	<b>1,548</b>	<b>57%</b>	<b>648</b>	<b>28.67%</b>	<b>(12,591)</b>	
5201	Airfare	0		0			0	#DIV/0!	0	#DIV/0!	0	
5202	Lodging	0		0			0	#DIV/0!	0	#DIV/0!	0	
5203	Lodging Tax	0		0			0	#DIV/0!	0	#DIV/0!	0	
5204	Cab Fare / local transportation	0		0			0	#DIV/0!	0	#DIV/0!	0	
5205	Parking	0		0			0	#DIV/0!	0	#DIV/0!	0	
5206	Owened Vehicle Expenses	0		246			0	246	#DIV/0!	246	246	
5207	Mileage	0		0			0	#DIV/0!	0	#DIV/0!	0	
	<b>Total Travel</b>	<b>0</b>	<b>0</b>	<b>246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>246</b>	<b>#DIV/0!</b>	<b>246</b>	<b>246</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	#DIV/0!	0	#DIV/0!	0	
6011	Contractual Legal - Open Records	0		0			0	#DIV/0!	0	#DIV/0!	0	
6020	Contractual/Accounting	0		0			0	#DIV/0!	0	#DIV/0!	0	
6025	Contractual/Auditing	0		0			0	#DIV/0!	0	#DIV/0!	0	
6030	Contractual/ Trainers- Instructors	960		2,815			0	2,815	#DIV/0!	2,815	293.23%	1,855
6040	Contractual/Network maint/dev.	0		0			0	#DIV/0!	0	#DIV/0!	0	
6045	Contractual/Website	0		0			0	#DIV/0!	0	#DIV/0!	0	
6050	Contractual/Publications Layou	0		0			0	#DIV/0!	0	#DIV/0!	0	
6055	Security	0		0			0	#DIV/0!	0	#DIV/0!	0	
6060	Appraisal Fees	0		0			0	#DIV/0!	0	#DIV/0!	0	
6065	Depository Contract	0		0			0	#DIV/0!	0	#DIV/0!	0	
6070	Maintenance Contracts	0		0			0	#DIV/0!	0	#DIV/0!	0	
6073	Management Fees	0		0			0	#DIV/0!	0	#DIV/0!	0	
6075	Outside Contract Labor	0		0			0	#DIV/0!	0	#DIV/0!	0	
6078	Plumbing Inspections	0		0			0	#DIV/0!	0	#DIV/0!	0	
6079	Engineering Fees	0		0			0	#DIV/0!	0	#DIV/0!	0	
6080	Contractual/Contract Labor	74,560	18,640	5,795	18,640	5,161	5,161	10,956	29%	(7,684)	14.69%	(63,604)
	<b>Total Contractual</b>	<b>75,520</b>	<b>18,640</b>	<b>8,610</b>	<b>18,640</b>	<b>5,161</b>	<b>5,161</b>	<b>13,771</b>	<b>37%</b>	<b>(4,869)</b>	<b>18.23%</b>	<b>(61,749)</b>
6105	Minor Equipment	0		0			0	#DIV/0!	0	#DIV/0!	0	
6110	General Office Supplies	0		0			0	#DIV/0!	0	#DIV/0!	0	
6115	Materials & Supplies	4,220	470	23	310	20	20	43	6%	(427)	1.02%	(4,177)
6120	Chemicals	0		0			0	#DIV/0!	0	#DIV/0!	0	
6121	Lab Supplies	0		0			0	#DIV/0!	0	#DIV/0!	0	
6122	Uniforms	0		0			0	#DIV/0!	0	#DIV/0!	0	
6124	Fuel / Oil	0		0			0	#DIV/0!	0	#DIV/0!	0	
6130	Furniture	0		0			0	#DIV/0!	0	#DIV/0!	0	
6135	Major Equipment	0		0			0	#DIV/0!	0	#DIV/0!	0	
6140	Computer Supplies	0		0			0	#DIV/0!	0	#DIV/0!	0	
6145	Software	0		0			0	#DIV/0!	0	#DIV/0!	0	
6148	Copier/Laser Printer Supplies	0		0			0	#DIV/0!	0	#DIV/0!	0	
6150	Program refreshments/Business	1,200	800	0	100	1,100	1,100	1,100	122%	300	91.67%	(100)
	League Expenses	0		0			0	#DIV/0!	0	#DIV/0!	0	
	Program Expenses	0		0			0	#DIV/0!	0	#DIV/0!	0	
6153	Water Purchases	0		0			0	#DIV/0!	0	#DIV/0!	0	
6154	Water Meters	0		0			0	#DIV/0!	0	#DIV/0!	0	
6155	Building Materials	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	0		0			0	#DIV/0!	0	#DIV/0!	0	
6180	T-Shirts/Pins/Etc.	1,850	665	0	495		0	0%	(665)	0.00%	(1,850)	
	<b>Total Supplies</b>	<b>7,270</b>	<b>1,935</b>	<b>23</b>	<b>905</b>	<b>1,120</b>	<b>1,120</b>	<b>1,143</b>	<b>40%</b>	<b>(792)</b>	<b>15.72%</b>	<b>(6,127)</b>
6210	Rent Expense	2,100		490			0	490	#DIV/0!	490	23.33%	(1,610)
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	4,800	1,000	0	1,000		0	0	0%	(1,000)	0.00%	(4,800)
6220	Postage Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6222	Express Mail/Parcel	0		10			10	10	#DIV/0!	10	#DIV/0!	10
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	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6302	LD/expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6304	Pager / Cell Phone	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6305	Utility Bill Expenses	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6310	Fees/Dues/Subscription Expense	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6322	Printing Expense	1,500	500	0	350		0	0	0%	(500)	0.00%	(1,500)
6324	Advertising	0		0			0	0	#DIV/0!	0	#DIV/0!	0
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		32			32	32	#DIV/0!	32	#DIV/0!	32
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 (eagle/ Cam	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>8,400</b>	<b>1,500</b>	<b>532</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>532</b>	<b>19%</b>	<b>(968)</b>	<b>6.33%</b>	<b>(7,868)</b>
	<b>Total Expenses</b>	<b>179,390</b>	<b>44,125</b>	<b>24,934</b>	<b>42,945</b>	<b>12,158</b>	<b>12,158</b>	<b>37,092</b>	<b>43%</b>	<b>(7,033)</b>	<b>20.68%</b>	<b>(142,298)</b>
	Transfer From -	70,000		0			0	0	#DIV/0!	0	0.00%	(70,000)
	Transfer To	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	<b>Revenue in Excess of Expenses</b>	<b>(79,206)</b>	<b>(40,405)</b>	<b>(23,171)</b>	<b>(37,839)</b>	<b>(12,202)</b>	<b>(12,202)</b>	<b>(35,373)</b>	<b>45%</b>	<b>5,032</b>	<b>44.66%</b>	<b>43,833</b>

From Retained earnings for master plan