

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

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		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	2,165	2,165	4,955	184%	4,255	19.81%	(20,055)
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	190	190	590	5%	(5,680)	1.18%	(49,570)
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
	TOTAL REVENUE	104,970	9,370	10,662	13,370	2,355	2,355	13,017	57%	3,647	12.40%	(91,953)
5010	Salary	190,304	47,576	34,297	47,576	6,472	6,472	40,769	43%	(6,807)	21.42%	(149,535)
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	58	58	919	38%	(304)	18.79%	(3,973)
	Total Payroll	202,332	50,583	35,126	50,583	6,530	6,530	41,656	41%	(8,926)	20.59%	(160,676)
5020	FICA / Medicare	18,104	4,526	2,428	4,526	760	760	3,188	35%	(1,338)	17.61%	(14,916)
5030	Health	17,646	4,412	1,890	4,412	693	693	2,583	29%	(1,829)	14.64%	(15,063)
5031	Vision Insurance	0		37		13	13	50	#DIV/0!	50	#DIV/0!	50
5032	Dental	0		164		61	61	225	#DIV/0!	225	#DIV/0!	225
5034	Life	0		76		31	31	107	#DIV/0!	107	#DIV/0!	107
5035	Disability Insurance	0		213		87	87	300	#DIV/0!	300	#DIV/0!	300
5040	Workers Compensation	0		810		574	574	1,384	#DIV/0!	1,384	#DIV/0!	1,384
5050	Unemployment Insurance	0		(18)		38	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		425	425	1,997	#DIV/0!	1,997	#DIV/0!	1,997
	Total Benefits	35,750	8,938	7,171	8,938	2,682	2,682	9,853	55%	915	27.56%	(25,897)
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
	Total Travel	400	0	256	0	0	0	256	#DIV/0!	256	64.00%	(144)
5900	Capital Equipment	0						0	#DIV/0!	0	#DIV/0!	0
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			0	2,976	#DIV/0!	2,976	#DIV/0!	2,976
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	1,538	350%	1,318	349.55%	1,098
	Total Contractual	440	220	2,976	220	1,538	1,538	4,514	1026%	4,294	1025.91%	4,074
6105	Minor Equipment	10,100	1,500	170	8,600	233	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			0	0	#DIV/0!	0	0.00%	(300)
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	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
	Total Supplies	27,800	2,750	2,291	21,875	865	865	3,156	13%	406	11.35%	(24,644)
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	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		111	111	434	#DIV/0!	434	#DIV/0!	434
6302	LD/expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6304	Pager / Cell Phone	0		132		70	70	202	#DIV/0!	202	#DIV/0!	202
6305	Utility Bill Expenses	0		0				0	#DIV/0!	0	#DIV/0!	0
6310	Fees/Dues/Subscription Expense	800		66		600	0	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				0	#DIV/0!	0	0.00%	(4,000)
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
	Total Other Expenses	8,760	840	2,011	1,290	216	216	2,227	105%	1,387	25.43%	(6,533)
	Total Expenses	275,482	63,330	49,832	82,906	11,831	11,831	61,663	42%	(1,668)	22.38%	(213,820)
	Transfer From -	0		0				0	#DIV/0!	0	#DIV/0!	0
	Transfer To	0		0				0	#DIV/0!	0	#DIV/0!	0
	Revenue in Excess of Expenses	(170,512)	(53,960)	(39,170)	(69,536)	(9,476)	(9,476)	(48,646)	39%	5,315	28.53%	121,867