

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

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	720	180	1,234	180	745	745	1,979	550%	1,799	274.86%	1,259
	Programs	149,300	25,700	11,201	26,500	5,825	5,825	17,026	33%	(8,674)	11.40%	(132,274)
4501	Rental Income	75,000	18,750	16,719	18,750	8,577	8,577	25,296	67%	6,546	33.73%	(49,704)
4510	Instruction / Lesson Income	2,000		325		640	640	965	#DIV/0!	965	48.25%	(1,035)
4515	Camp Income	60,000		0			0	0	#DIV/0!	0	0.00%	(60,000)
4519	New Memberships	8,000	2,000	2,523	2,000	1,500	1,500	4,023	101%	2,023	50.29%	(3,977)
4520	Memberships	311,000	77,750	52,081	77,750	27,120	27,120	79,201	51%	1,451	25.47%	(231,799)
4521	Season Passes	3,400	850	0	850		0	0	0%	(850)	0.00%	(3,400)
4522	Day Passes	8,400	2,100	2,290	2,100	690	690	2,980	71%	880	35.48%	(5,420)
4523	Teams / Leagues	100,827	20,209	64,532	25,414	27,491	27,491	92,023	202%	71,814	91.27%	(8,804)
4524	Senior Programs	180	45	0	45		0	0	0%	(45)	0.00%	(180)
4525	Child Programs / Child Play	3,820	955	314	955	460	460	774	41%	(181)	20.26%	(3,046)
4550	Management Fees	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	TOTAL REVENUE	722,647	148,539	151,219	154,544	73,048	73,048	224,267	74%	75,728	31.03%	(498,380)
5010	Salary	440,356	110,089	93,238	110,089	14,663	14,663	107,901	49%	(2,188)	24.50%	(332,455)
5011	Merit Salary	16,513	4,128	(181)	4,128		0	(181)	-2%	(4,310)	-1.10%	(16,695)
5012	Overtime	5,744	1,436	1,385	1,436	38	38	1,423	50%	(13)	24.77%	(4,321)
	Total Payroll	462,613	115,653	94,442	115,653	14,701	14,701	109,143	47%	(6,510)	23.59%	(353,470)
5020	FICA / Medicare	41,712	10,428	6,248	10,428	2,269	2,269	8,517	41%	(1,911)	20.42%	(33,195)
5030	Health	62,660	15,665	6,733	15,665	2,183	2,183	8,916	28%	(6,748)	14.23%	(53,743)
5031	Vision Insurance	0		202		66	66	268	#DIV/0!	268	#DIV/0!	268
5032	Dental	0		508		150	150	658	#DIV/0!	658	#DIV/0!	658
5034	Life	0		173		86	86	259	#DIV/0!	259	#DIV/0!	259
5035	Disability Insurance	0		466		231	231	697	#DIV/0!	697	#DIV/0!	697
5040	Workers Compensation	0		1,850		1,312	1,312	3,162	#DIV/0!	3,162	#DIV/0!	3,162
5050	Unemployment Insurance	0		(2)		156	156	154	#DIV/0!	154	#DIV/0!	154
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		4,304		1,194	1,194	5,498	#DIV/0!	5,498	#DIV/0!	5,498
	Total Benefits	104,371	26,092	20,482	26,093	7,647	7,647	28,129	54%	2,037	26.95%	(76,242)
5201	Airfare	2,000		0	2,000		0	0	0%	0	0.00%	(2,000)
5202	Lodging	2,000		0	2,000		0	0	0%	0	0.00%	(2,000)
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	4,000	0	256	4,000	0	0	256	6%	256	6.40%	(3,744)
5900	Capital Equipment	152,000	27,000	1,324	120,000		0	1,324	1%	(25,676)	0.87%	(150,676)
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	300	300	1,950			0	1,950	650%	1,650	649.96%	1,650
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	18,000	4,500	3,456	4,500	1,090	1,090	4,546	51%	46	25.25%	(13,454)
6070	Maintenance Contracts	6,000	1,500	545	1,500	150	150	695	23%	(805)	11.58%	(5,305)
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	6,000	1,500	171	1,500	1,280	1,280	1,451	48%	(49)	24.18%	(4,549)
	Total Contractual	30,300	7,800	6,121	7,500	2,520	2,520	8,641	56%	841	28.52%	(21,659)
6105	Minor Equipment	3,580	2,500	912	360	482	482	1,394	49%	(1,107)	38.92%	(2,187)
6110	General Office Supplies	9,500	2,390	408	2,370	1,143	1,143	1,551	33%	(839)	16.33%	(7,949)
6115	Materials & Supplies	4,800	1,200	703	1,200	1,247	1,247	1,950	81%	750	40.62%	(2,850)
6120	Chemicals	800	200	0	200		0	0	0%	(200)	0.00%	(800)
6121	Lab Supplies	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6122	Uniforms	850	425	377			0	377	89%	(48)	44.35%	(473)
6124	Fuel / Oil	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6130	Furniture	60,000		(50)	60,000		0	(50)	0%	(50)	-0.08%	(60,050)
6135	Major Equipment	0		84			0	84	#DIV/0!	84	#DIV/0!	84
6140	Computer Supplies	5,520	2,580	0	2,580		0	0	0%	(2,580)	0.00%	(5,520)
6145	Software	0		0			0	0	#DIV/0!	0	#DIV/0!	0
6148	Copier/Laser Printer Supplies	1,800	450	0	450		0	0	0%	(450)	0.00%	(1,800)
6150	Program refreshments/Business	750	250	69	250		0	69	14%	(181)	9.20%	(681)
	League Expenses	57,771	13,367	33,982	15,546	10,160	10,160	44,142	153%	30,775	76.41%	(13,629)
	Program Expenses	93,560	22,300	9,883	14,325	1,850	1,850	11,733	32%	(10,567)	12.54%	(81,827)
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	0		0				0	#DIV/0!	0	#DIV/0!	0
6180	T-Shirts/Pins/Etc.	0		0				0	#DIV/0!	0	#DIV/0!	0
	Total Supplies	238,931	45,662	46,368	97,281	14,882	14,882	61,250	43%	15,588	25.64%	(177,681)
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		(726)		898	898	172	#DIV/0!	172	#DIV/0!	172
6220	Postage Expense	3,160	1,040	1,370	1,040			1,370	66%	330	43.35%	(1,790)
6222	Express Mail/Parcel	0		0				0	#DIV/0!	0	#DIV/0!	0
6224	Shipping	0		0				0	#DIV/0!	0	#DIV/0!	0
6250	RR Refuse Garbage Service	0		0				0	#DIV/0!	0	#DIV/0!	0
6300	Telephone Expense	1,600	400	63	400	21	21	84	11%	(316)	5.25%	(1,516)
6302	LD/expense	0		0				0	#DIV/0!	0	#DIV/0!	0
6304	Pager / Cell Phone	2,520	630	145	630	534	534	679	54%	49	26.94%	(1,841)
6305	Utility Bill Expenses	0		0				0	#DIV/0!	0	#DIV/0!	0
6310	Fees/Dues/Subscription Expense	2,000	500	3,377	500	2,507	2,507	5,884	588%	5,384	294.19%	3,884
6311	TCEQ Regulatory Fees	0		0				0	#DIV/0!	0	#DIV/0!	0
6312	WW Capacity Charges	0		19				19	#DIV/0!	19	#DIV/0!	19
6314	Professional Development Fees	2,000	1,200	60	800			60	3%	(1,140)	3.00%	(1,940)
6320	Repair/Mtc/Warranty Expense	4,000	1,000	1,436	1,000	3,905	3,905	5,341	267%	4,341	133.53%	1,341
6322	Printing Expense	10,000	250	2,968	3,250			2,968	85%	2,718	29.68%	(7,032)
6324	Advertising	2,700	1,200	850	500			850	50%	(350)	31.48%	(1,850)
6325	Recruiting Expense	4,000	1,000	0	1,000			0	0%	(1,000)	0.00%	(4,000)
6326	Medical Expenses	0		0				0	#DIV/0!	0	#DIV/0!	0
6400	Utilities Expense	120,000	30,000	27,917	30,000	15,631	15,631	43,548	73%	13,548	36.29%	(76,452)
6401	Donations	0		0				0	#DIV/0!	0	#DIV/0!	0
6405	Bonus awards	0		0				0	#DIV/0!	0	#DIV/0!	0
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	3,000		0				0	#DIV/0!	0	0.00%	(3,000)
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	154,980	37,220	37,479	39,120	23,496	23,496	60,975	80%	23,755	39.34%	(94,006)
	Total Expenses	1,147,195	259,427	206,472	409,647	63,246	63,246	269,718	40%	10,291	23.51%	(877,477)
	Transfer From -	120,000		0	120,000		0	0	0%	0	0.00%	(120,000)
	Transfer To	0		0			0	0	#DIV/0!	0	#DIV/0!	0
	Revenue in Excess of Expenses	(304,548)	(110,888)	(55,252)	(135,103)	9,802	9,802	(45,450)	18%	65,438	14.92%	259,098