

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

Object Code	Account	YTD Budget	YTD Actual	YTD Variance %	YTD Variance "\$	Annual Budget 2008	Annual Variance "%
	REVENUE						
4100	Other Tax Income		0				
4101	Property Tax Income	0	0	#DIV/0!	0	0	#DIV/0!
4102	Delinquent Property Tax Income	0	0	#DIV/0!	0	0	#DIV/0!
4103	Defined Area O&M Tax	0	0	#DIV/0!	0	0	#DIV/0!
	Cornerwood	0	0	#DIV/0!	0	0	#DIV/0!
4110	Plan Review Income	0	0	#DIV/0!	0	0	#DIV/0!
4112	Inspection Fees	0	0	#DIV/0!	0	0	#DIV/0!
4120	Bond Revenue	0	0	#DIV/0!	0	0	#DIV/0!
4130	Builders Fees	0	0	#DIV/0!	0	0	#DIV/0!
4201	Water Service	0	0	#DIV/0!	0	0	#DIV/0!
4202	CRF - Water	0	0	#DIV/0!	0	0	#DIV/0!
4203	WW Service	0	0	#DIV/0!	0	0	#DIV/0!
4204	CRF - WW	0	0	#DIV/0!	0	0	#DIV/0!
4211	Water Connection	0	0	#DIV/0!	0	0	#DIV/0!
4213	WW Connections	0	0	#DIV/0!	0	0	#DIV/0!
4220	New Connection Fees	0	0	#DIV/0!	0	0	#DIV/0!
4230	Garbage Services	0	0	#DIV/0!	0	0	#DIV/0!
4240	Williamson County Park	0	0	#DIV/0!	0	0	#DIV/0!
4301	TCEQ Income	0	0	#DIV/0!	0	0	#DIV/0!
4401	Service Charges	0	0	#DIV/0!	0	0	#DIV/0!
4402	Donations	0	0	#DIV/0!	0	0	#DIV/0!
4403	Late Charges	0	0	#DIV/0!	0	0	#DIV/0!
4405	Interest Income	0	0	#DIV/0!	0	0	#DIV/0!
4500	Other Income	360	3,425	851.4%	3,065	720	375.7%
	Programs	52,200	29,932	-42.7%	(22,268)	149,300	-80.0% NOTE 16
4501	Rental Income	37,500	35,674	-4.9%	(1,826)	75,000	-52.4%
4510	Instruction / Lesson Income	0	965	#DIV/0!	965	2,000	-51.8%
4515	Camp Income	0	0	#DIV/0!	0	60,000	-100.0%
4519	New Memberships	4,000	5,493	37.3%	1,493	8,000	-31.3%
4520	Memberships	155,500	138,648	-10.8%	(16,852)	311,000	-55.4% NOTE 16
4521	Season Passes	1,700	0	-100.0%	(1,700)	3,400	-100.0%
4522	Day Passes	4,200	3,875	-7.7%	(325)	8,400	-53.9%
4523	Teams / Leagues	45,623	131,646	188.6%	86,023	100,827	30.6% NOTE 16
4524	Senior Programs	90	0	-100.0%	(90)	180	-100.0%
4525	Child Programs / Child Play	1,910	0	-100.0%	(1,910)	3,820	-100.0%
4550	Management Fees	0	0	#DIV/0!	0	0	#DIV/0!
	TOTAL REVENUE	303,083	349,658	15.4%	46,575	722,647	-51.6%
5010	Salary	220,178	190,397	-13.5%	(29,781)	440,356	-56.8% NOTE 17
5011	Merit Salary	8,257	(181)	-102.2%	(8,438)	16,513	-101.1%
5012	Overtime	2,872	2,653	-7.6%	(219)	5,744	-53.8%
	Total Payroll	231,306	192,869	-16.6%	(38,438)	462,613	-58.3%
5020	FICA / Medicare	20,856	15,087	-27.7%	(5,769)	41,712	-63.8%
5030	Health	31,330	17,369	-44.6%	(13,960)	62,660	-72.3%
5031	Vision Insurance	0	436	#DIV/0!	436	0	#DIV/0!
5032	Dental	0	1,177	#DIV/0!	1,177	0	#DIV/0!
5034	Life	0	474	#DIV/0!	474	0	#DIV/0!
5035	Disability Insurance	0	1,280	#DIV/0!	1,280	0	#DIV/0!
5040	Workers Compensation	0	3,162	#DIV/0!	3,162	0	#DIV/0!
5050	Unemployment Insurance	0	1,448	#DIV/0!	1,448	0	#DIV/0!
5055	State Unemployment Tax	0	0	#DIV/0!	0	0	#DIV/0!
5060	Other Benefits	0	0	#DIV/0!	0	0	#DIV/0!
5070	Retirement	0	9,060	#DIV/0!	9,060	0	#DIV/0!
	Total Benefits	52,185	49,493	-5.2%	(2,692)	104,371	-52.6%
5201	Airfare	2,000	0	-100.0%	(2,000)	2,000	-100.0%
5202	Lodging	2,000	0	-100.0%	(2,000)	2,000	-100.0%
5203	Lodging Tax	0	0	#DIV/0!	0	0	#DIV/0!
5204	Cab Fare / local transportation	0	0	#DIV/0!	0	0	#DIV/0!
5205	Parking	0	0	#DIV/0!	0	0	#DIV/0!
5206	Owned Vehicle Expenses	0	256	#DIV/0!	256	0	#DIV/0!
5207	Mileage	0	0	#DIV/0!	0	0	#DIV/0!
	Total Travel	4,000	256	-93.6%	(3,744)	4,000	-93.6%
5900	Capital Equipment	147,000	1,324	-99.1%	(145,676)	152,000	-99.1%
6010	Contractual-Legal	0	0	#DIV/0!	0	0	#DIV/0!
6011	Contractual Legal - Open Records	0	0	#DIV/0!	0	0	#DIV/0!
6020	Contractual/Accounting	0	0	#DIV/0!	0	0	#DIV/0!
6025	Contractual/Auditing	0	0	#DIV/0!	0	0	#DIV/0!
6030	Contractual/ Trainers- Instructors	300	4,105	1268.3%	3,805	300	1268.3%
6040	Contractual/Network maint/dev.	0	666	#DIV/0!	666	0	#DIV/0!
6045	Contractual/Website	0	0	#DIV/0!	0	0	#DIV/0!
6050	Contractual/Publications Layout	0	0	#DIV/0!	0	0	#DIV/0!
6055	Security	0	0	#DIV/0!	0	0	#DIV/0!
6060	Appraisal Fees	0	0	#DIV/0!	0	0	#DIV/0!
6065	Depository Contract	9,000	7,620	-15.3%	(1,380)	18,000	-57.7%

6070	Maintenance Contracts	3,000	6,996	133.2%	3,996	6,000	16.6%
6073	Management Fees	0	0	#DIV/0!	0	0	#DIV/0!
6075	Outside Contract Labor	0	0	#DIV/0!	0	0	#DIV/0!
6078	Plumbing Inspections	0	0	#DIV/0!	0	0	#DIV/0!
6079	Engineering Fees	0	0	#DIV/0!	0	0	#DIV/0!
6080	Contractual/Contract Labor	3,000	5,456	81.9%	2,456	6,000	-9.1%
	Total Contractual	15,300	24,842	62.4%	9,542	30,300	-18.0%
6105	Minor Equipment	2,860	1,394	-51.3%	(1,467)	3,580	-61.1%
6110	General Office Supplies	4,760	2,119	-55.5%	(2,641)	9,500	-77.7%
6115	Materials & Supplies	2,400	2,347	-2.2%	(53)	4,800	-51.1%
6120	Chemicals	400	0	-100.0%	(400)	800	-100.0%
6121	Lab Supplies	0	0	#DIV/0!	0	0	#DIV/0!
6122	Uniforms	425	377	-11.3%	(48)	850	-55.6%
6124	Fuel / Oil	0	0	#DIV/0!	0	0	#DIV/0!
6130	Furniture	60,000	28,292	-52.8%	(31,708)	60,000	-52.8% NOTE 18
6135	Major Equipment	0	84	#DIV/0!	84	0	#DIV/0!
6140	Computer Supplies	5,160	950	-81.6%	(4,210)	5,520	-82.8%
6145	Software	0	0	#DIV/0!	0	0	#DIV/0!
6148	Copier/Laser Printer Supplies	900	0	-100.0%	(900)	1,800	-100.0%
6150	Program refreshments/Business	500	69	-86.2%	(431)	750	-90.8%
	League Expenses	28,913	71,262	146.5%	42,349	57,771	23.4% NOTE 19
	Program Expenses	36,625	16,244	-55.6%	(20,381)	93,560	-82.6% NOTE 19
6153	Water Purchases	0	0	#DIV/0!	0	0	#DIV/0!
6154	Water Meters	0	0	#DIV/0!	0	0	#DIV/0!
6155	Building Materials	0	0	#DIV/0!	0	0	#DIV/0!
6156	Pipes and Components	0	0	#DIV/0!	0	0	#DIV/0!
6157	New Installs	0	0	#DIV/0!	0	0	#DIV/0!
6160	Training Materials	0	0	#DIV/0!	0	0	#DIV/0!
6180	T-Shirts/Pins/Etc.	0	0	#DIV/0!	0	0	#DIV/0!
	Total Supplies	142,943	123,138	-13.9%	(19,805)	238,931	-48.5%
6210	Rent Expense	0	0	#DIV/0!	0	0	#DIV/0!
6212	Building Maintenance	0	0	#DIV/0!	0	0	#DIV/0!
6213	Rental Property Mntnce	0	0	#DIV/0!	0	0	#DIV/0!
6215	Facility Rent Expense	0	0	#DIV/0!	0	0	#DIV/0!
6216	Equipment Rent Expense	0	210	#DIV/0!	210	0	#DIV/0!
6220	Postage Expense	2,080	2,770	33.2%	690	3,160	-12.3%
6222	Express Mail/Parcel	0	0	#DIV/0!	0	0	#DIV/0!
6224	Shipping	0	300	#DIV/0!	300	0	#DIV/0!
6250	RR Refuse Garbage Service	0	0	#DIV/0!	0	0	#DIV/0!
6300	Telephone Expense	800	130	-83.8%	(670)	1,600	-91.9%
6302	LD/expense	0	0	#DIV/0!	0	0	#DIV/0!
6304	Pager / Cell Phone	1,260	1,048	-16.8%	(212)	2,520	-58.4%
6305	Utility Bill Expenses	0	0	#DIV/0!	0	0	#DIV/0!
6310	Fees/Dues/Subscription Expense	1,000	8,959	795.9%	7,959	2,000	347.9%
6311	TCEQ Regulatory Fees	0	0	#DIV/0!	0	0	#DIV/0!
6312	WW Capacity Charges	0	0	#DIV/0!	0	0	#DIV/0!
6314	Professional Development Fees	2,000	321	-84.0%	(1,679)	2,000	-84.0%
6320	Repair/Mtc/Warranty Expense	2,000	6,101	205.1%	4,101	4,000	52.5%
6322	Printing Expense	3,500	4,810	37.4%	1,310	10,000	-51.9%
6324	Advertising	1,700	850	-50.0%	(850)	2,700	-68.5%
6325	Recruiting Expense	2,000	0	-100.0%	(2,000)	4,000	-100.0%
6326	Medical Expenses	0	0	#DIV/0!	0	0	#DIV/0!
6400	Utilities Expense	60,000	58,147	-3.1%	(1,853)	120,000	-51.5%
6401	Donations	0	0	#DIV/0!	0	0	#DIV/0!
6405	Bonus awards	0	0	#DIV/0!	0	0	#DIV/0!
6410	Taxes Expense	0	0	#DIV/0!	0	0	#DIV/0!
6415	Auto Insurance	0	0	#DIV/0!	0	0	#DIV/0!
6416	Professional Liability Insurance	0	0	#DIV/0!	0	0	#DIV/0!
6418	Other Insurance	0	0	#DIV/0!	0	0	#DIV/0!
6420	Interest Expense	0	0	#DIV/0!	0	0	#DIV/0!
6425	Bad Debt Expense	0	0	#DIV/0!	0	0	#DIV/0!
6430	Streetlights	0	0	#DIV/0!	0	0	#DIV/0!
6450	Community Activities	0	0	#DIV/0!	0	3,000	-100.0%
6461	Fiscal Agent Fees	0	0	#DIV/0!	0	0	#DIV/0!
6462	Principal - 1996 Issue	0	0	#DIV/0!	0	0	#DIV/0!
6463	Principal - 1997 Issue	0	0	#DIV/0!	0	0	#DIV/0!
6464	Principal - 2001 Taxable	0	0	#DIV/0!	0	0	#DIV/0!
6465	Principal - 2001 New Issue	0	0	#DIV/0!	0	0	#DIV/0!
6466	Principal - 2003 Tax & Rev Issue	0	0	#DIV/0!	0	0	#DIV/0!
6467	TWDB Bonds Principal	0	0	#DIV/0!	0	0	#DIV/0!
6470	Interest - 1996 Issue	0	0	#DIV/0!	0	0	#DIV/0!
6471	Interest - 1997 Issue	0	0	#DIV/0!	0	0	#DIV/0!
6472	Interest - 2001 taxable	0	0	#DIV/0!	0	0	#DIV/0!
6473	Interest - 2001 New Issue	0	0	#DIV/0!	0	0	#DIV/0!
6474	Interest - 2003 Issue	0	0	#DIV/0!	0	0	#DIV/0!
6475	Interest - 2004 Issue	0	0	#DIV/0!	0	0	#DIV/0!
6476	Interest - 2005 Issue	0	0	#DIV/0!	0	0	#DIV/0!
6477	TWDB Bonds Interest	0	0	#DIV/0!	0	0	#DIV/0!
	Total Other Expenses	76,340	83,646	9.6%	7,306	154,980	-46.0%
	Total Expenses	669,074	475,568	-28.9%	(193,507)	1,147,195	-58.5%
	Transfer From -	120,000	0	-100.0%	(120,000)	120,000	-100.0% NOTE 20
	Transfer To	0	0	#DIV/0!	0	0	#DIV/0!
	Revenue in Excess of Expenses	(245,991)	(124,345)	-49.5%	121,646	(304,548)	-59.2%