

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

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Object Code	Account	Budget 2008	Budget Quarter 1	Actual Qtr 1	FY2008 Actual	Quarterly Variance		Annual Variance	
						Variance %	Variance "\$	Variance %	Variance "\$
	<b>REVENUE</b>								
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	720	180	1,234	1,234	686%	1,054	171.39%	514
	<b>Programs</b>	<b>149,300</b>	<b>25,700</b>	<b>11,201</b>	<b>11,201</b>	<b>44%</b>	<b>(14,499)</b>	<b>7.50%</b>	<b>(138,099)</b>
4501	Rental Income	75,000	18,750	16,719	16,719	89%	(2,031)	22.29%	(58,281)
4510	Instruction / Lesson Income	2,000		325	325	#DIV/0!	325	16.25%	(1,675)
4515	Camp Income	60,000		0	0	#DIV/0!	0	0.00%	(60,000)
4519	New Memberships	8,000	2,000	2,523	2,523	126%	523	31.54%	(5,477)
4520	Memberships	311,000	77,750	52,081	52,081	67%	(25,669)	16.75%	(258,919)
4521	Season Passes	3,400	850	0	0	0%	(850)	0.00%	(3,400)
4522	Day Passes	8,400	2,100	2,290	2,290	109%	190	27.26%	(6,110)
4523	<b>Teams / Leagues</b>	<b>100,827</b>	<b>20,209</b>	<b>64,532</b>	<b>64,532</b>	<b>319%</b>	<b>44,323</b>	<b>64.00%</b>	<b>(36,295)</b>
4524	Senior Programs	180	45	0	0	0%	(45)	0.00%	(180)
4525	Child Programs / Child Play	3,820	955	314	314	33%	(641)	8.22%	(3,506)
4550	Management Fees	0		0	0	#DIV/0!	0	#DIV/0!	0
	<b>TOTAL REVENUE</b>	<b>722,647</b>	<b>148,539</b>	<b>151,219</b>	<b>151,219</b>	<b>102%</b>	<b>2,680</b>	<b>20.93%</b>	<b>(571,428)</b>
5010	Salary	440,356	110,089	93,238	93,238	85%	(16,851)	21.17%	(347,118)
5011	Merit Salary	16,513	4,128	(181)	(181)	-4%	(4,310)	-1.10%	(16,695)
5012	Overtime	5,744	1,436	1,385	1,385	96%	(51)	24.11%	(4,359)
	<b>Total Payroll</b>	<b>462,613</b>	<b>115,653</b>	<b>94,442</b>	<b>94,442</b>	<b>82%</b>	<b>(21,211)</b>	<b>20.41%</b>	<b>(368,171)</b>
5020	FICA / Medicare	41,712	10,428	6,248	6,248	60%	(4,180)	14.98%	(35,464)
5030	Health	62,660	15,665	6,733	6,733	43%	(8,931)	10.75%	(55,926)
5031	Vision Insurance	0		202	202	#DIV/0!	202	#DIV/0!	202
5032	Dental	0		508	508	#DIV/0!	508	#DIV/0!	508
5034	Life	0		173	173	#DIV/0!	173	#DIV/0!	173
5035	Disability Insurance	0		466	466	#DIV/0!	466	#DIV/0!	466
5040	Workers Compensation	0		1,850	1,850	#DIV/0!	1,850	#DIV/0!	1,850
5050	Unemployment Insurance	0		(2)	(2)	#DIV/0!	(2)	#DIV/0!	(2)
5055	State Unemployment Tax	0		0	0	#DIV/0!	0	#DIV/0!	0
5060	Other Benefits	0		0	0	#DIV/0!	0	#DIV/0!	0
5070	Retirement	0		4,304	4,304	#DIV/0!	4,304	#DIV/0!	4,304
	<b>Total Benefits</b>	<b>104,371</b>	<b>26,092</b>	<b>20,482</b>	<b>20,482</b>	<b>79%</b>	<b>(5,610)</b>	<b>19.62%</b>	<b>(83,889)</b>
5201	Airfare	2,000		0	0	#DIV/0!	0	0.00%	(2,000)
5202	Lodging	2,000		0	0	#DIV/0!	0	0.00%	(2,000)
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	Owned Vehicle Expenses	0		256	256	#DIV/0!	256	#DIV/0!	256
5207	Mileage	0		0	0	#DIV/0!	0	#DIV/0!	0
	<b>Total Travel</b>	<b>4,000</b>	<b>0</b>	<b>256</b>	<b>256</b>	<b>#DIV/0!</b>	<b>256</b>	<b>6.40%</b>	<b>(3,744)</b>
5900	<b>Capital Equipment</b>	<b>152,000</b>	<b>27,000</b>	<b>1,324</b>	<b>1,324</b>	<b>5%</b>	<b>(25,676)</b>	<b>0.87%</b>	<b>(150,676)</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	300	300	1,950	1,950	650%	1,650	649.96%	1,650
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 Layout	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	18,000	4,500	3,456	3,456	77%	(1,044)	19.20%	(14,544)
6070	Maintenance Contracts	6,000	1,500	545	545	36%	(955)	9.08%	(5,455)
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	6,000	1,500	171	171	11%	(1,329)	2.85%	(5,829)

	<b>Total Contractual</b>	30,300	7,800	6,121	6,121	78%	(1,679)	20.20%	(24,179)
6105	Minor Equipment	3,580	2,500	912	912	36%	(1,589)	25.46%	(2,669)
6110	General Office Supplies	9,500	2,390	408	408	17%	(1,982)	4.30%	(9,092)
6115	Materials & Supplies	4,800	1,200	703	703	59%	(497)	14.65%	(4,097)
6120	Chemicals	800	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	377	89%	(48)	44.35%	(473)
6124	Fuel / Oil	0	0	0	0	#DIV/0!	0	#DIV/0!	0
6130	Furniture	60,000	0	(50)	(50)	#DIV/0!	(50)	-0.08%	(60,050)
6135	Major Equipment	0	0	84	84	#DIV/0!	84	#DIV/0!	84
6140	Computer Supplies	5,520	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	0	0%	(450)	0.00%	(1,800)
6150	Program refreshments/Business	750	250	69	69	28%	(181)	9.20%	(681)
	League Expenses	57,771	13,367	33,982	33,982	254%	20,615	58.82%	(23,789)
	Program Expenses	93,560	22,300	9,883	9,883	44%	(12,417)	10.56%	(83,677)
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	0	#DIV/0!	0	#DIV/0!	0
6157	New Installs	0	0	0	0	#DIV/0!	0	#DIV/0!	0
6160	Training Materials	0	0	0	0	#DIV/0!	0	#DIV/0!	0
6180	T-Shirts/Pins/Etc.	0	0	0	0	#DIV/0!	0	#DIV/0!	0
	<b>Total Supplies</b>	238,931	45,662	46,368	46,368	102%	706	19.41%	(192,563)
6210	Rent Expense	0	0	0	0	#DIV/0!	0	#DIV/0!	0
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	0	0	(726)	(726)	#DIV/0!	(726)	#DIV/0!	(726)
6220	Postage Expense	3,160	1,040	1,370	1,370	132%	330	43.35%	(1,790)
6222	Express Mail/Parcel	0	0	0	0	#DIV/0!	0	#DIV/0!	0
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	1,600	400	63	63	16%	(337)	3.94%	(1,537)
6302	LD/expense	0	0	0	0	#DIV/0!	0	#DIV/0!	0
6304	Pager / Cell Phone	2,520	630	145	145	23%	(485)	5.75%	(2,375)
6305	Utility Bill Expenses	0	0	0	0	#DIV/0!	0	#DIV/0!	0
6310	Fees/Dues/Subscription Expense	2,000	500	3,377	3,377	675%	2,877	168.84%	1,377
6311	TCEQ Regulatory Fees	0	0	0	0	#DIV/0!	0	#DIV/0!	0
6312	WW Capacity Charges	0	0	19	19	#DIV/0!	19	#DIV/0!	19
6314	Professional Development Fees	2,000	1,200	60	60	5%	(1,140)	3.00%	(1,940)
6320	Repair/Mtc/Warranty Expense	4,000	1,000	1,436	1,436	144%	436	35.90%	(2,564)
6322	Printing Expense	10,000	250	2,968	2,968	1187%	2,718	29.68%	(7,032)
6324	Advertising	2,700	1,200	850	850	71%	(350)	31.48%	(1,850)
6325	Recruiting Expense	4,000	1,000	0	0	0%	(1,000)	0.00%	(4,000)
6326	Medical Expenses	0	0	0	0	#DIV/0!	0	#DIV/0!	0
6400	Utilities Expense	120,000	30,000	27,917	27,917	93%	(2,083)	23.26%	(92,083)
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	3,000	0	0	0	#DIV/0!	0	0.00%	(3,000)
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>	154,980	37,220	37,479	37,479	101%	259	24.18%	(117,502)
	<b>Total Expenses</b>	1,147,195	259,427	206,472	206,472	80%	(52,955)	18.00%	(940,723)
	Transfer From -	120,000	0	0	0	#DIV/0!	0	0.00%	(120,000)
	Transfer To	0	0	0	0	#DIV/0!	0	#DIV/0!	0
	<b>Revenue in Excess of Expenses</b>	(304,548)	(110,888)	(55,252)	(55,252)	50%	55,636	18.14%	249,296