

Galveston County MUD 12 General Operating									
PRELIMINARY BUDGET FYE 09-30-22									
Account	Description	Budget	Actual	9 Months	Projected 12	Projected	Budget as	Preliminary	Notes
		2019-2020	2019-2020	Actual	Months	Variance	Approved	Budget Draft # 4	
				2020-2021	2020-2021	2020-2021	2021-2021	2021-2022	
INCOME									
400	Water Billings	\$ 401,138	\$ 393,439	\$ 360,502	\$ 480,669	\$ 31,395	\$ 449,275	\$ 462,753	
401	Water Tap Fees	\$ 3,600	\$ 5,200	\$ -	\$ -	\$ (10,000)	\$ 10,000	\$ -	
402	Sewer Billings	\$ 449,603	\$ 474,307	\$ 430,047	\$ 573,396	\$ 84,860	\$ 488,536	\$ 488,536	
403	Sewer Tap Fees	\$ 2,000	\$ 7,933	\$ -	\$ -	\$ (2,000)	\$ 2,000	\$ -	
404	Re-Connect Fees	\$ 3,100	\$ 1,200	\$ 50	\$ 67	\$ (1,433)	\$ 1,500	\$ 1,500	
405	Late Fees	\$ 11,500	\$ 9,004	\$ 6,344	\$ 8,459	\$ (815)	\$ 9,274	\$ 8,712	
407	Administrative Fee		\$ 733	\$ 150	\$ 200	\$ 200			
410	Tax M & O	\$ 480,000	\$ 522,203	\$ 528,479	\$ 543,479	\$ 25,379	\$ 518,100	\$ 557,485	based on proposed tax rate for 2021
421	City of BV - Rent	\$ 17,400	\$ 20,667	\$ 13,950	\$ 18,600	\$ 1,200	\$ 17,400	\$ 18,600	\$1550/month
430	Rental Income	\$ -	\$ 500	\$ -	\$ -	\$ (8,000)	\$ 8,000	\$ 4,000	
440	Return Check Fee	\$ -	\$ 611	\$ -	\$ -	\$ -	\$ -	\$ -	
460	Other Income-BVVFD	\$ 6,500	\$ 4,000	\$ 6,832	\$ 6,832	\$ 2,832	\$ 4,000	\$ 4,000	
470	Misc. Fees	\$ -	\$ 256	\$ -	\$ -	\$ (1,000)	\$ 1,000	\$ 1,000	
472	FEMA Reimb/Federal Grant		\$ -	\$ -	\$ -	\$ -		\$ 102,000	Grant for generator
490	Invest. Interest	\$ 15,000	\$ 9,713	\$ 628	\$ 837	\$ (9,163)	\$ 10,000	\$ 1,000	
	TOTAL INCOME	\$ 1,389,841	\$ 1,449,766	\$ 1,346,982	\$ 1,632,539	\$ 113,454	\$ 1,519,085	\$ 1,649,586	
EXPENSE WATER									
500	Water Purchases	\$ 226,195	\$ 196,595	\$ 132,720	\$ 176,960	\$ 49,235	\$ 226,195	\$ 226,195	
500.1	Accrued Water/True Up	\$ -	\$ (16,158)	\$ -	\$ -	\$ -			
501	Water Chemicals - HTH-CL2	\$ 6,000	\$ 2,668	\$ 1,493	\$ 1,991	\$ 1,009	\$ 3,000	\$ 3,000	
502	Water Utilities	\$ 9,300	\$ 7,435	\$ 7,117	\$ 9,489	\$ (189)	\$ 9,300	\$ 10,000	
503	Water Line Repair	\$ 10,000	\$ 27,000	\$ 138,557	\$ 174,743	\$ (164,743)	\$ 10,000	\$ 60,000	
503.4	Equipment	\$ 10,000	\$ 10,000	\$ 23,172	\$ 30,896	\$ (20,896)	\$ 10,000	\$ 20,000	
503.02	Motors	\$ 5,000	\$ 1,784	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	
503.03	Electrical	\$ 1,500	\$ 25,475	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	
503.1	Maint. Water Tanks	\$ 5,000	\$ 5,139	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
503.3	Water Supplies	\$ 5,000	\$ 8,189	\$ 266	\$ 355	\$ 4,645	\$ 5,000	\$ -	per Nathan
504	Lead/Copper Test	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
505	Water Tests	\$ 5,000	\$ 8,000	\$ 19,432	\$ 21,000	\$ (16,000)	\$ 5,000	\$ -	
506	Water Tap Expense	\$ 10,000	\$ 22,000	\$ 29,951	\$ 29,951	\$ (19,951)	\$ 10,000	\$ -	
507	Meter Installation	\$ 8,000	\$ 2,857	\$ 24,715	\$ 24,715	\$ (16,715)	\$ 8,000	\$ 8,000	
508	GCWA 39" line	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	
509	Water Plant Repairs	\$ 3,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
511	Other - Water	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	
	TOTAL EXPENSE WATER	\$ 305,495	\$ 300,984	\$ 377,423	\$ 470,099	\$ (149,104)	\$ 320,995	\$ 339,195	
EXPENSE SEWER									

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		2019-2020	2019-2020	Actual	Months	Variance	Approved	Budget Draft # 4	
		2019-2020	2019-2020	2020-2021	2020-2021	2020-2021	2021-2021	2021-2022	
520	Sewer Chemicals	\$ 10,000	\$ -	\$ 309	\$ 412	\$ 9,588	\$ 10,000	\$ -	per Nathan
522.4	Supplies	\$ 1,000	\$ 128	\$ 2,331	\$ 3,108	\$ (2,108)	\$ 1,000	\$ -	per Nathan
524.2	Tests-Sludge	\$ 1,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	per Nathan
526.1	Sewer Main Clean	\$ 5,000	\$ 2,907	\$ 6,571	\$ 8,761	\$ (3,761)	\$ 5,000	\$ 8,000	
523	STP Permits	\$ 5,000	\$ 3,186	\$ 3,126	\$ 3,126	\$ 1,874	\$ 5,000	\$ 5,000	
522	Sewer Line Repair	\$ 10,000	\$ 12,392	\$ 14,727	\$ 19,727	\$ 10,273	\$ 30,000	\$ 30,000	
520.1	HTH - CL2	\$ 6,000	\$ 11,612	\$ 4,429	\$ 5,905	\$ 95	\$ 6,000	\$ 6,000	
522.1	Sewer Plant Repair	\$ 5,000	\$ 5,000	\$ 31,384	\$ 41,384	\$ (21,384)	\$ 20,000	\$ 30,000	Per Engineer
521	Utilities-L/S	\$ 6,000	\$ 6,589	\$ 18,729	\$ 24,972	\$ (18,972)	\$ 6,000	\$ 25,000	
522.2	Sewer Plant Equip.	\$ 10,000	\$ 42,887	\$ 69,965	\$ 69,965	\$ (31,965)	\$ 38,000	\$ 40,000	increased for screen rentals
522.32	Lift Stations	\$ 15,000	\$ 2,347	\$ 13,723	\$ 18,297	\$ (13,297)	\$ 5,000	\$ 15,000	Per Engineer
524	Sewer Tests-STP	\$ 8,000	\$ 7,653	\$ 4,331	\$ 5,775	\$ 4,225	\$ 10,000	\$ 1,000	Per Engineer
525	Sewer Tap Expense	\$ 5,500	\$ 18,000	\$ 3,381	\$ 3,381	\$ 2,619	\$ 6,000	\$ -	
526	Sludge Removal	\$ 25,000	\$ 3,640	\$ 15,178	\$ 20,237	\$ 4,763	\$ 25,000	\$ 25,000	
521.1	Sewer Utilities-STP	\$ 25,000	\$ 22,705	\$ 17,198	\$ 22,931	\$ 2,069	\$ 25,000	\$ 25,000	
528	Sewer - Solid Waste	\$ 185,000	\$ 188,877	\$ 142,654	\$ 190,205	\$ (205)	\$ 190,000	\$ 190,000	
	Sewer - Other			\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	
	TOTAL EXPENSE SEWER	\$ 323,200	\$ 327,924	\$ 348,036	\$ 438,187	\$ (31,187)	\$ 407,000	\$ 420,000	
GENERAL OPERATING									
550	Asst. Oper. Base - Wayne	\$ 61,820	\$ 53,236	\$ -	\$ -	\$ -			
551	Asst. Oper Base - Warren	\$ 50,976	\$ 46,020	\$ 650	\$ 650	\$ (650)			
552	Operator Pay - Ward	\$ 89,954	\$ 73,020	\$ -	\$ -	\$ -			
552.1	Salaries - Oper. 457 Plan	\$ -	\$ 30,000	\$ -	\$ -	\$ -			
552.2	Operator Fees-TOPS	\$ -	\$ -	\$ 62,100	\$ 89,700	\$ 42,300	\$ 132,000	\$ 132,000	TOPS monthly operations services
553	Retirement/Incentive	\$ 12,500	\$ 4,980	\$ 1,500	\$ 1,500	\$ (1,500)			
554	Payroll Taxes	\$ 17,760	\$ 13,659	\$ 50	\$ -	\$ -			
556	Health Insurance	\$ 41,000	\$ 29,358	\$ -	\$ -	\$ -			
558	Training	\$ 1,000	\$ 935	\$ -	\$ -	\$ -			
560	Licenses/Other Expenses	\$ 400	\$ 475	\$ -	\$ -	\$ -			
562	Small Tools	\$ 800	\$ 1,815	\$ 3,966	\$ 5,288	\$ (5,288)	\$ -	\$ -	
567	Plant Insurance	\$ 13,467	\$ 7,934	\$ 12,990	\$ 12,990	\$ (3,990)	\$ 9,000	\$ 13,000	
568	Backhoe Repairs/Equipment Rental	\$ 1,500	\$ 2,683	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -	per Nathan
569	Vehicle	\$ 6,500	\$ 3,000	\$ 3,948	\$ 5,264	\$ 4,736	\$ 10,000	\$ 10,000	
569.4	Automobile Liab Ins	\$ 1,300	\$ 1,241	\$ 1,973	\$ 1,973	\$ (1,973)			
569.6	Employer Provided Auto	\$ (1,000)	\$ -	\$ -	\$ -	\$ -			
570	Uniforms	\$ 1,000	\$ 32	\$ -	\$ -	\$ -			
571	Engineer	\$ 18,000	\$ 25,239	\$ 28,286	\$ 37,715	\$ 2,285	\$ 40,000	\$ 40,000	Per Engineer
575	Telephone/Comm	\$ 6,000	\$ 5,233	\$ 4,489	\$ 5,985	\$ (2,985)	\$ 3,000	\$ 6,000	
576	Fire Hydrants	\$ 5,000	\$ 1,060	\$ 1,060	\$ 1,060	\$ 3,940	\$ 5,000	\$ 5,000	
577	Lawn Maint.	\$ 7,800	\$ 7,200	\$ 8,255	\$ 11,007	\$ (3,207)	\$ 7,800	\$ 7,800	

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		2019-2020	2019-2020	Actual	Months	Variance	Approved	Budget Draft # 4		
		2019-2020	2019-2020	2020-2021	2020-2021	2020-2021	2021-2021	2021-2022		
TOTAL GENERAL OPERATING		\$ 335,777	\$ 307,119	\$ 129,267	\$ 173,132	\$ 51,668	\$ 224,800	\$ 213,800		
ADMIN. EXPENSES										
600	Billing Clerk Pay-Robin	\$ 35,796	\$ 35,341	\$ 27,940	\$ 37,253	\$ (383)	\$ 36,870	\$ 39,116	5% increase over prior year's rate	
602	Billing Clerk OT	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ -		
604	Admin. Assist.-Sharon	\$ 56,197	\$ 57,533	\$ 44,669	\$ 59,559	\$ (1,676)	\$ 57,883	\$ 62,537	5% increase over prior year's rate	
605	Retirement/Incentive	\$ 5,520	\$ 5,373.33	\$ 5,706	\$ 7,608	\$ (2,088)	\$ 5,520	\$ 6,099	6% of salaries	
606	Payroll Taxes	\$ 7,415	\$ 7,528	\$ 750	\$ 1,000	\$ 6,360	\$ 7,360	\$ 8,132	8% of salaries	
607	State Unemploy.	\$ -	\$ -	\$ -	\$ -	\$ 55	\$ 55	\$ 55		
609	Health Insurance	\$ 28,000	\$ 26,883	\$ 17,149	\$ 22,865	\$ 5,135	\$ 28,000	\$ 30,000		
609.1	Flood Ins-2929 Hwy 6	\$ 3,000	\$ 7,450	\$ 2,668	\$ 2,668	\$ 332	\$ 3,000	\$ 3,000		
609.11	Texas Windstorm Ins	\$ 31,500	\$ 30,606	\$ 30,606	\$ 30,606	\$ 894	\$ 31,500	\$ 31,500		
610.1	Workers' Comp.	\$ 8,000	\$ 6,438	\$ 6,929	\$ 6,929	\$ 1,071	\$ 8,000	\$ 8,000		
611	Gen Liab Ins	\$ 500	\$ 809	\$ 845	\$ 845	\$ (45)	\$ 800	\$ 800		
612	Bank charges	\$ (381)	\$ 235	\$ 2,146	\$ 2,861	\$ (2,611)	\$ 250	\$ 250		
613	Miscellaneous Exp	\$ 100	\$ 1,500	\$ 25	\$ 25	\$ 1,475	\$ 1,500	\$ 1,500		
622.1	Electricity	\$ 8,989	\$ 7,769	\$ 5,984	\$ 7,979	\$ 621	\$ 8,600	\$ 8,600		
622.2	Mud Water bill	\$ 550	\$ 429	\$ 389	\$ 519	\$ 31	\$ 550	\$ 550		
622.3	Mud Gas Bill	\$ 700	\$ 755	\$ 472	\$ 629	\$ 71	\$ 700	\$ 700		
641	Repair & Maint. Offices	\$ 9,000	\$ 9,000	\$ 19,789	\$ 19,789	\$ (10,789)	\$ 9,000	\$ 9,000		
642	Hall Expenses	\$ 6,000	\$ 5,000	\$ 6,728	\$ 7,000	\$ (1,000)	\$ 6,000	\$ 6,000		
650	Directors Insurance	\$ 500	\$ 500	\$ 799	\$ 799	\$ (299)	\$ 500	\$ 800		
652	Audit/Accounting	\$ 37,600	\$ 40,065	\$ 32,436	\$ 40,436	\$ (436)	\$ 40,000	\$ 42,000		
654	Billing Costs	\$ 17,000	\$ 23,700	\$ 17,773	\$ 23,697	\$ (3,697)	\$ 20,000	\$ 22,000		
655.1	Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
656	Dues/Subscript.	\$ 700	\$ 925	\$ 768	\$ 768	\$ (68)	\$ 700	\$ 800		
657	Election Expense	\$ 6,000	\$ 5,768	\$ -	\$ -	\$ -	\$ -	\$ 15,000	Per Attorney	
676	Legal Counsel	\$ 40,000	\$ 40,901	\$ 53,718	\$ 66,624	\$ (24,624)	\$ 42,000	\$ 45,000		
676.2	Legal Counsel -Election	\$ -	\$ 2,504	\$ -	\$ -	\$ -	\$ -	\$ 5,000		
678	Notices/Fees	\$ 2,000	\$ 813	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		
680	Office Supplies	\$ 4,500	\$ 6,500	\$ 4,138	\$ 5,517	\$ (1,017)	\$ 4,500	\$ 4,500		
680.1	Website	\$ 4,500	\$ 2,760	\$ 1,903	\$ 2,537	\$ 1,963	\$ 4,500	\$ 4,500		
680.2	Ins-Errors & Omissions	\$ 650	\$ 762	\$ -	\$ -	\$ 770	\$ 770	\$ 770		
686	Postage	\$ 1,000	\$ 843	\$ 723	\$ 964	\$ 36	\$ 1,000	\$ 1,000		
690	Telephone/Comm	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500		
691	Training	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500		
694.13	Directors' Fees - Moeller	\$ 3,200	\$ 2,700	\$ 1,800	\$ 2,850	\$ 350	\$ 3,200	\$ 3,200		
694.14	Director Fees - Matthews	\$ 3,200	\$ 6,800	\$ 2,700	\$ 4,050	\$ 1,950	\$ 6,000	\$ 4,500		
694.15	Director Fees - Cruz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200		
694.1	Director Fees - Menotti	\$ 3,200	\$ 6,800	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -		
694.18	Director Fees - N Sharp	\$ -	\$ 2,200	\$ 3,150	\$ 4,200	\$ (1,000)	\$ 3,200	\$ 3,200		
694.7	Director's Fee-Aronson	\$ -	\$ 900	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ 3,200		

Account	Description	Budget	Actual	9 Months Actual	Projected 12 Months	Projected Variance	Budget as Approved	Preliminary Budget Draft # 4	Notes
		2019-2020	2019-2020	2020-2021	2020-2021	2020-2021	2021-2021	2021-2022	
694.8	Director's Fee-Robert Bassett	\$ 4,200	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	
694.16	Director's Fee-Roger Dominique	\$ 3,200	\$ 2,550	\$ -	\$ -	\$ -	\$ -	\$ -	
696	Travel	\$ 4,200	\$ 1,548	\$ 4,377	\$ 4,377	\$ (177)	\$ 4,200	\$ 4,200	
697	Regulatory	\$ 4,000	\$ 3,897	\$ 5,047	\$ 3,897	\$ 103	\$ 4,000	\$ 4,000	
699	Maint. Agreemts	\$ 10,000	\$ 6,801	\$ (3,433)	\$ (3,433)	\$ 13,433	\$ 10,000	\$ 8,000	
699.1	Water Loss Prog.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
699.2	Mileage (Office)	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200	
699.3	Contracted Serv	\$ 3,000	\$ 4,720	\$ 7,022	\$ 7,022	\$ (4,022)	\$ 3,000	\$ 3,000	
709	Canal Drafts	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ (1,900)	\$ -	\$ -	
	TOTAL ADMIN. EXPENSES	\$ 354,736	\$ 367,757	\$ 308,516	\$ 372,441	\$ (7,734)	\$ 364,708	\$ 395,909	
						\$ -			
	CAPITAL OUTLAY								
908	Vehicle	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
910	Fire Hydrants	\$ 2,000	\$ 833	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
911	Park-Landscaping	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	
912	Ground Storage Tank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
914	Water Well	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
914.571	Influent Screens & Flow Splitter	\$ -	\$ -	\$ -	\$ -	\$ 339,000	\$ 339,000	\$ 345,000	Per Engineer
915	Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	
916	Capital Outlay/WWTP	\$ 36,000	\$ 45,211	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	
916.2	Waste Water Recovery System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
916.3	Clarifier - 2	\$ -	\$ -	\$ 35,049	\$ 35,049	\$ 764,951	\$ 800,000	\$ -	Per Richard Matthews
916.5	Bond Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
917	Bond Application	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Booster Pumps							\$ 300,000	Per Richard Matthews
	Flow Control Valve		\$ -	\$ -	\$ -	\$ -		\$ 45,000	Per Engineer
	Contingencies								
	Monument Sign							\$ 17,500	Per Bids
	Bulkhead							\$ 40,000	Per Bids
	Use of remainder of bond proceeds					\$ (563,000)	\$ (563,000)	\$ (564,000)	remaining bond proceeds
	TOTAL CAPITAL OUTLAY	\$ 68,500	\$ 46,544	\$ 35,549	\$ 35,549	\$ 582,951	\$ 618,500	\$ 321,000	
	TOTAL EXPENDITURES	\$ 1,387,708	\$ 1,350,328	\$ 1,198,791	\$ 1,489,408	\$ 446,594	\$ 1,936,003	\$ 1,689,904	
OTHER	BUDGET TOTAL INCOME	\$ 1,389,841	\$ 1,449,766	\$ 1,346,982	\$ 1,632,539	\$ 113,454	\$ 1,519,085	\$ 1,649,586	
	NET EXCESS / (DEFICIT)	\$ 2,133	\$ 99,438	\$ 148,191	\$ 143,131	\$ (333,140)	\$ (416,918)	\$ (40,318)	\$
	Use of Undesignated Fund Balance						\$ 68,908	\$ 40,318	
							\$ -	\$ -	
	NET EXCESS/(DEFICIT)						\$ (348,010)	\$ -	