

Galveston County MUD 12 General Operating

FINAL APPROVED BUDGET FYE 09-30-24

09/18/23

Account	Description	Budget		Actual	9 Months Actual	Projected 12 Months	Projected Variance	Budget as Approved	Final Proposed Budget	Notes
		2021 - 2022	2021 - 2022	2021 - 2022	2022 - 2023	2022 - 2023	2022 - 2023	2022 - 2023	2023-2024	
<b>INCOME</b>										
400	Water Billings	462,753	453,268	453,268	337,142	459,523	(5,477)	465,000	465,000	
401	Water Tap Fees	-	6,000	6,000	1,500	1,500	1,500	-	-	
402	Sewer Billings	488,536	563,265	563,265	436,604	582,138	87,138	495,000	585,000	
404	Re-Connect Fees	1,500	150	150	-	-	(1,500)	1,500	-	
405	Late Fees	8,712	8,518	8,518	7,109	9,479	1,479	8,000	9,500	
407	Administrative Fee	-	1,350	1,350	300	400	(600)	1,000	1,000	
410	Tax M & O	557,485	632,903	632,903	694,854	706,854	66,854	640,000	740,000	based on proposed rate of \$.16797
406	Other Services	-	-	-	-	7,859	7,859	-	-	
421	City of BV - Rent2wvszz	18,600	20,150	20,150	13,950	18,600	-	18,600	18,600	\$1550/month
430	Rental Income	1,000	1,375	1,375	2,150	2,500	1,500	1,000	2,500	
440	Return Check Fee	-	100	100	65	-	-	-	-	
445	Reimbursements from Bond Proceeds	-	-	-	-	-	-	-	400,000	from bond series 2019
460	Other Income	-	3,000	3,000	-	3,000	3,000	-	3,000	
470	Misc. Fees	-	272	272	66	500	500	-	500	
472	FEMA Reimb/Federal Grant	110,000	-	-	-	-	-	110,000	-	
480	Services	-	16,236	16,236	(875)	-	-	-	-	
490	Invest. Interest	1,000	6,440	6,440	30,242	42,242	38,742	3,500	40,000	
	<b>TOTAL INCOME</b>	<b>1,649,586</b>	<b>1,713,028</b>	<b>1,713,028</b>	<b>1,523,107</b>	<b>1,834,595</b>	<b>200,995</b>	<b>1,743,600</b>	<b>2,265,100</b>	
<b>EXPENSE</b>										
<b>WATER</b>										
500	Water Purchases	226,195	137,784	137,784	114,208	164,967	50,033	215,000	200,000	includes one time payment for bond payment
500.1	Accrued Water/True Up	-	-	-	4,696	-	-	-	-	
501	Water Chemicals - HTH-CL2	3,000	1,820	1,820	1,280	1,707	1,293	3,000	3,000	
502	Water Utilities	10,000	17,302	17,302	21,508	28,677	(18,677)	10,000	10,000	
503	Water Line Repair	60,000	116,216	116,216	191,619	235,492	(175,492)	60,000	200,000	per Engineer
503.4	· Equipment	20,000	21,217	21,217	28,631	33,175	(18,175)	15,000	35,000	per Engineer
503.02	· Motors	-	11,049	11,049	11,049	-	-	-	-	
503.03	· Electrical	-	2,109	2,109	-	-	3,000	3,000	3,000	
503.1	Maint. Water Tanks	5,000	43,957	43,957	28,600	28,600	(26,600)	2,000	30,000	per Engineer
503.11	Dress Up	-	30,638	30,638	54,973	73,298	(38,298)	35,000	65,000	per Engineer
503.2	Water - inspections	-	2,185	2,185	1,145	-	-	-	-	
503.3	Water Supplies	-	4,111	4,111	2,696	3,594	(3,239)	355	4,000	per Engineer
503.5	Water - equipment pumps	-	-	-	2,205	2,205	(2,205)	-	2,500	
504	Lead/Copper Test	2,000	-	-	-	2,000	-	2,000	2,000	

505	Water Tests		26,186	23,753	28,753	(18,753)	10,000	25,000	per Operator
506	Water Tap Expense		8,698	1,764	9,526	(9,526)	-	-	
507	Meter Installation	8,000	18,021	13,259	17,679	(9,679)	8,000	35,000	per Operator
509	Water Plant Repairs	5,000				5,000	5,000	5,000	
511	Other - Water		9,420	3,232	4,309	691	5,000	5,000	
<b>TOTAL EXPENSE WATER</b>		<b>339,195</b>	<b>450,714</b>	<b>504,620</b>	<b>633,983</b>	<b>(260,628)</b>	<b>373,355</b>	<b>624,500</b>	

\$ -

**EXPENSE SEWER**

520	Sewer Chemicals	-	-	534	712	(212)	500	750	
522.4	Supplies	-	699	881	1,175	(1,175)	-	1,000	
526.1	Sewer Main Clean	8,000	240		-	5,000	5,000	5,000	
523	STP Permits	5,000	3,126	13,979	13,979	(8,979)	5,000	14,000	
522	Sewer Line Repair	30,000	28,019	6,637	8,850	21,150	30,000	10,000	
520.1	HTH - CL2	6,000	10,721	12,613	16,817	(9,817)	7,000	17,000	
522.1	Sewer Plant Repair	30,000	33,362	45,012	55,012	(15,012)	40,000	30,000	per Operator
521	Utilities-L/S	25,000	5,873	4,962	6,617	(617)	6,000	6,500	
522.2	Sewer Plant Equip.	40,000	112,490	48,615	63,615	(13,615)	50,000	20,000	screen rentals eliminated
522.31	Sewer - Bonita Lift Station	-	6,176	2,522					
522.32	Lift Stations	15,000	9,694	12,681	16,908	13,092	30,000	20,000	
522.33	Sewer - Omega Bar lift station	-	16,712	4,117				-	included in 522.32
522.34	Sewer - Lakeside lift station	-	9,014	8,055				-	included in 522.32
522.35	Sewer - Bayou Vista Dr. lift station	-	3,212	847				-	included in 522.32
524	Sewer Tests-STP	1,000				8,000	8,000	8,000	
525	Sewer Tap Expense	-		2,527		-	-	-	
526	Sludge Removal	25,000	17,868	16,712	22,282	(7,282)	15,000	25,000	Per Operator
521.1	Sewer Utilities-STP	25,000	31,690	17,188	22,918	12,082	35,000	30,000	Per Engineer
529	Sewer - Solid Waste	190,000	192,482	159,840	213,120	(1,308)	211,812	220,000	
528	Sewer - Other	20,000	317			20,000	20,000	20,000	
<b>TOTAL EXPENSE SEWER</b>		<b>420,000</b>	<b>481,694</b>	<b>357,723</b>	<b>442,003</b>	<b>21,309</b>	<b>463,312</b>	<b>427,250</b>	

**GENERAL OPERATING**

530	Permit & Fees	-	268					-	
580	Operator Fees-TOPS	132,000	82,800	62,100	84,500	5,500	90,000	84,500	
560	Other Expenses	-	3,633	1,910	2,547	2,453	5,000	5,000	
562	Small Tools		1,069	705	940	560	1,500	1,500	
567	Plant Insurance	13,000	15,112	17,923	17,923	(923)	17,000	17,000	
569	Vehicle	10,000				8,000	8,000	-	Deleted
569.2	Chevrolet		(377)			-	-	-	
569.3	2009 Ford F2150 PU		305			-	-	-	
269.32	2020 Ford F250	-	5,806	202	500	(500)	-	500	
569.4	Automobile Liab Ins	-	1,307	1,270	1,693	1,307	3,000	2,000	
569.5	Auto Phys Damage Ins		938	624	624	(624)	-	-	

570	Uniforms		43		-	-		-		
571	Engineer	40,000	34,340	38,643	51,523	(11,523)	40,000	40,000	Per Engineer - general engineering services only	
575	Telephone/Comm	6,000	5,473	5,175	6,901	(901)	6,000	7,000		
576	Fire Hydrants	5,000	(678)	-	13,500	(6,500)	7,000	8,000	Per Engineer	
577	Lawn Maint.	7,800	16,695	10,834	12,634	(4,834)	7,800	10,800	Per Robin, new rate is \$900/month	
<b>TOTAL GENERAL OPERATING</b>		<b>213,800</b>	<b>166,466</b>	<b>139,386</b>	<b>193,286</b>	<b>(7,986)</b>	<b>185,300</b>	<b>176,300</b>		
<b>ADMIN. EXPENSES</b>										
600	Office Manager	62,537	50,914	42,391	56,522	(22)	56,500	60,000	6% over projected 2023 wages	
604	Director Fees	17,300	10,700	8,403	11,204	4,796	16,000	15,470	new rate of \$221	
605	Retirement/Incentive	6,099	4,324	2,144	2,858	2,642	5,500	5,200	100% of Office Manager and 1/2 of billing clerk at 6%	
606	Payroll Taxes	8,187	7,476	4,931	6,575	785	7,360	9,200	8% of wages	
607	Billing Clerk	39,116	45,943	19,753	26,338	9,152	35,490	41,101	4% over current rate (position went from \$15 to \$19 on 01-20-23)	
605.1	Group Health Insurance	30,000	24,967	21,399	28,532	2,468	31,000	38,616	new insurance carrier (1510+100)	
609.1	Flood Ins-2929 Hwy 6	3,000	2,721	3,182	3,182	(182)	3,000	3,200		
609.11	Texas Windstorm Ins	31,500	32,105	32,226	32,226	774	33,000	33,000		
610.1	Workers' Comp.	8,000	(7,013)	293	293	207	500	500		
611	Gen Liab Ins	800	649	416	416	2,984	3,400	800		
612	Bank charges	250	2,160	147	197	2,803	3,000	1,000		
613	Miscellaneous Exp	1,500	292		100	900	1,000	1,000		
622.1	Electricity	8,600	10,752	6,028	8,037	2,963	11,000	8,500	5% increase over projected actual	
622.2	Mud Water bill	550	879	368	491	509	1,000	500		
622.3	Mud Gas Bill	700	830	712	949	(149)	800	1,000		
641	Repair & Maint.Offices	9,000	20,557	15,704	16,704	(8,704)	8,000	8,000		
642	Hall Expenses	6,000	7,267	6,379	8,505	(2,505)	6,000	6,000		
650	Directors Insurance	800	200	-	1,200	-	1,200	1,200		
652	Audit/Accounting	42,000	42,322	43,142	51,642	(7,642)	44,000	52,000		
654	Billing Costs	22,000	21,258	20,355	27,139	(5,139)	22,000	27,000		
656	Dues/Subscript.	800	700	750	750	50	800	800		
657	Election Expense	15,000	53	270	270	14,730	15,000	-		
658	Arbitrage Compliance fee					-				
676	Legal Counsel	45,000	37,256	34,455	45,940	(940)	45,000	45,000		
676.2	Legal Counsel -Bond Election	5,000	8,535	16,870	16,870	(11,870)	5,000	-	bond related fees will be paid from bond proceeds	
678	Notices/Fees	1,000	1,356	691	921	79	1,000	1,000		
680	Office Supplies	4,500	3,507	1,857	2,476	2,024	4,500	3,500		
680.1	Website	4,500	4,469	2,573	3,431	1,069	4,500	4,000		
680.2	Ins-Errors & Omissions	770	1,130	1,113	1,113	(343)	770	1,200		
686	Postage	1,000	1,101	395	527	473	1,000	1,000		
690	Telephone/Comm	500	-	-	-	-	-	-		
691	Training	500	569	-	-	500	500	-		
694.20	Cost of Labor	-	170	-	-	-	-	-		
696	Travel	4,200	4,427	3,417	4,427	73	4,500	4,500		



697	Regulatory	4,000	55	9,005	9,005	(5,005)	4,000	4,000	
699	Maint. Agreemts	8,000	135	4,067	8,000	-	8,000	8,000	
699.2	Mileage (Office)	200	116		-	200	200	200	
655.1	Contracted Serv	3,000	5,822	20,266	20,266	(17,266)	3,000	3,000	bor was paid when there was no billing clerk in current year
<b>TOTAL ADMIN. EXPENSES</b>		<b>395,909</b>	<b>348,704</b>	<b>323,701</b>	<b>397,104</b>	<b>(9,584)</b>	<b>387,520</b>	<b>389,487</b>	<b>\$ -</b>
<b>CAPITAL OUTLAY</b>									
901	Engineering Survey	\$ -		\$ -	\$ -	\$ -	\$ -	-	
902	Water Plant/Well	\$ -		\$ -	\$ -	\$ -	\$ -	-	
910	Fire Hydrants	\$ 2,000		\$ -					
911	Park-Landscaping	\$ 500	\$ 500	\$ 1,000	\$ 3,000	\$ (2,500)	\$ 500	2,000	Sea Water Garden Club request
912	Water Tank Recoating Phase I				\$ -	\$ 120,760	\$ 120,760	-	
914	Ground Storage Tank	\$ -	\$ 122,116		\$ -	\$ -	\$ -	-	
916.4	Influent Screens & Flow Splitter & Clarifer	\$ 339,000		\$ 20,955	\$ 20,955	\$ -			balance of contract will be paid out of capital projects fund
915	Generator	\$ 135,000			\$ -	\$ 135,000	\$ 135,000		Deleted per Engineer
916	Capital Outlay/WWTP	\$ 40,000	\$ 49,274	\$ 34,681	\$ 34,681	\$ (4,681)	\$ 30,000	50,000	Increased to \$50,000 per Engineer
916.2	Waste Water Recovery System	\$ -	\$ 13,824		\$ -	\$ -	\$ -	-	
916.3	Clarifier - 2	\$ 800,000	\$ 37,855	\$ 240,667	\$ 330,667	\$ 546,183	\$ 876,850	-	Will be paid out of bond funds
916.5	Bond Expense			\$ 12,499	\$ 12,499	\$ (12,499)	\$ -	-	Will be paid out of bond funds
917	Bond Application			\$ 19,800	\$ 19,800	\$ (19,800)	\$ -	-	
	Contingencies						\$ -	25,000	
	Monument Sign						\$ 17,500	17,500	Per bid from prior year
	Drive Repair at Fire Department							12,750	Per Engineer
	Bulkhead		\$ -				\$ 40,000	40,000	from prior year's budget
	Use of remainder of bond proceeds	\$ (563,000)				\$ (564,000)	\$ (564,000)	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 753,500</b>	<b>\$ 223,570</b>	<b>\$ 329,602</b>	<b>\$ 421,602</b>	<b>\$ 235,008</b>	<b>\$ 656,610</b>	<b>147,250</b>	<b>\$ -</b>
<b>OTHER</b>									
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,122,404</b>	<b>\$ 1,671,148</b>	<b>\$ 1,655,032</b>	<b>\$ 2,087,978</b>	<b>\$ (21,881)</b>	<b>\$ 2,066,097</b>	<b>\$ 1,764,787</b>	<b>#VALUE!</b>
<b>BUDGET TOTAL INCOME</b>		<b>\$ 1,649,586</b>	<b>\$ 1,713,028</b>	<b>\$ 1,523,107</b>	<b>\$ 1,834,595</b>	<b>\$ 200,995</b>	<b>\$ 1,743,600</b>	<b>\$ 2,265,100</b>	<b>\$ -</b>
<b>NET EXCESS / (DEFICIT)</b>		<b>\$ (472,818)</b>	<b>\$ 41,880</b>	<b>\$ (131,926)</b>	<b>\$ (253,383)</b>	<b>\$ 222,877</b>	<b>\$ (322,497)</b>	<b>\$ 500,313</b>	<b>\$ - #VALUE!</b>
<b>Use of Undesignated Fund Balance</b>							\$ 337,818		\$ 1,000
		\$ -					\$ -		
<b>NET EXCESS/(DEFICIT)</b>		<b>\$ (472,818)</b>					<b>\$ 15,321</b>	<b>\$ 500,313</b>	