

BARKER CYPRESS MUNICIPAL UTILITY DISTRICT
 General Operating Budget
 April 2022 through March 2023

Adopted

	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	TOTAL
Revenue													
14110 - Water-Customer Service Revenue	41,412	41,412	41,412	47,614	47,614	45,017	42,219	45,218	45,017	40,514	36,412	31,210	505,171
14112 - WHCRWA - Surface Water Fees	57,986	66,628	65,628	73,651	83,483	83,326	103,158	103,158	88,326	75,661	63,828	53,985	833,258
14140 - Connection Fees	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
14210 - Sewer-Customer Service Revenue	90,026	90,026	90,026	90,026	90,026	90,026	90,026	90,026	90,026	90,026	90,026	90,026	1,080,312
14220 - Inspection Fees	210	210	210	210	210	210	210	210	210	210	210	210	2,520
14310 - Penalties & Interest	5,669	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	70,433
14330 - Miscellaneous Income	100	100	100	100	100	100	100	100	100	100	100	100	1,200
14350 - Maintenance Tax Collections	12,300	5,000	2,500	400	400	400	400	400	400	200,000	1,200,261	85,000	1,905,061
14350 - Grease Trap	400	400	400	400	400	400	400	400	400	400	400	400	4,800
14370 - Interest Earned on Temp. Invest	625	625	625	625	625	625	625	625	625	625	625	625	7,500
14390 - COH Sales Tax Revenue	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
14391 - BCE CCTV & Rehabilitation													80,000
14395 - Plan Review Fees	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Total Revenue	211,286	212,021	209,321	221,056	231,089	238,124	245,158	246,158	238,124	416,056	1,400,282	349,966	4,220,855
Expense													
16111 - Billing Service Fees	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	119,636
16112 - Operations - Water	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	36,293
16113 - Administrative Fees	464	464	464	464	464	464	464	464	464	464	464	464	5,573
16114 - Consumer Confidence Report	38	38	38	38	38	38	38	38	38	38	38	38	450
16128 - Security Patrol Fees	18,592	18,592	18,592	18,592	18,592	18,592	18,592	18,592	18,592	18,592	18,592	18,592	223,104
16130 - Maint & Repairs - Wtr Plant	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
16131 - Water Distribution Repairs	15,654	15,654	15,654	15,654	15,654	15,654	15,654	15,654	15,654	15,654	15,654	15,654	187,853
16134 - Drainage Maint./Ditches	665	665	665	665	665	665	665	665	665	665	665	665	7,980
16140 - Chemicals - Water	500	500	500	500	500	500	500	500	500	500	500	500	6,000
16150 - Laboratory Expense - Water	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	47,000
16160 - Utilities	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	44,000
16180 - Reconnections	210	210	210	210	210	210	210	210	210	210	210	210	2,520
16200 - Mowing - Water	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	23,046
16210 - Inspection Expense	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
16220 - Purchase Sewer Service	32,352	32,352	32,352	32,352	32,352	32,352	32,352	32,352	32,352	32,352	32,352	32,352	388,223
16230 - Maint & Repairs - Sewer Lines	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
16234 - Maint & Repairs - Lift Stations	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	31,000
16290 - Detention Pond Maintenance	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	78,000
16310 - Director Fees	750	750	750	750	750	750	750	750	750	750	750	750	9,000
16312 - Meter Replacement	917	917	917	917	917	917	917	917	917	917	917	917	11,000
16330 - Legal Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
16340 - Auditing Fees													24,000
16350 - Engineering Fees	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	175,000
16351 - Engineering Fees-GIS	500	500	500	500	500	500	500	500	500	500	500	500	6,000
16355 - Engineering Fees - Plan Reviews	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
16380 - Permit Expense													6,000
16390 - Telephone Expense	130	130	130	130	130	130	130	130	130	130	130	130	1,560
16420 - Service Account Collection	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
16430 - Bookkeeping Fees	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	33,000
16431 - Arbitrage													5,500
16432 - Financial Mgmt Consultant													3,950
16451 - SB 622													500
16460 - Printing & Office Supplies	500	500	500	500	500	500	500	500	500	500	500	500	6,000
16470 - Filing Fees	46	46	46	46	46	46	46	46	46	46	46	46	550
16480 - Delivery Expense	105	105	105	105	105	105	105	105	105	105	105	105	1,260
16520 - Postage	44	44	44	44	44	44	44	44	44	44	44	44	528
16530 - Insurance & Surety Bond													22,430
16540 - Travel Expense	42	42	42	42	42	42	42	42	42	42	42	42	500
16541 - AWBD Expense													7,500
16550 - TCEQ Revenue Assessment	15,658	15,658	15,658	15,658	15,658	15,658	15,658	15,658	15,658	15,658	15,658	15,658	187,900
16559 - Website	730	730	730	730	730	730	730	730	730	730	730	730	8,700
16560 - Miscellaneous Expense	208	208	208	208	208	208	208	208	208	208	210	210	2,500

	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	TOTAL
16582 - Misc. Serv/Cas	83	83	83	83	83	83	83	83	83	83	83	83	1,000
16589 - Easements	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	12,500
16590 - WHCRWA - Pumpage Fee	9,812	12,881	12,881	14,149	12,418	11,687	11,687	11,955	9,149	8,881	8,881	7,812	134,867
16595 - WHCRWA - Surface Water	73,386	71,945	71,941	83,511	82,275	88,629	99,203	84,603	85,638	68,511	69,907	62,373	951,923
16596 - COH - SPA Tracking Expense	165	165	165	165	165	165	165	165	165	165	165	165	1,960
16600 - Payroll Expenses	57	57	287	57	57	57	115	57	57	230	57	57	1,148
Total Expense	252,202	253,987	278,250	270,658	270,841	269,514	281,164	275,756	266,524	258,181	260,888	273,657	3,201,724
Surplus/(Deficit)	\$(40,917)	\$(41,966)	\$(68,729)	\$(49,803)	\$(39,753)	\$(31,391)	\$(36,006)	\$(27,599)	\$(28,401)	157,875	1,149,233	76,229	\$ 1,019,132

Estimated Beginning Cash	7,750,000	5,002,083	4,980,117	4,891,387	4,841,785	4,802,032	4,770,641	4,734,635	4,707,036	4,678,635	4,636,510	5,985,803	
Surplus/(Deficit)	(40,917)	(41,966)	(68,729)	(49,803)	(39,753)	(31,391)	(36,006)	(27,599)	(28,401)	157,875	1,149,233	76,229	
17538 - Cap Out - LFP Sim Sew CCTV	325,000	-	-	-	-	-	-	-	-	-	-	-	
17512 - Capital Outlay - JRR STP	100,000	-	-	-	-	-	-	-	-	-	-	-	
17530 - Cap Outlay-WP Improvements	392,000	-	-	-	-	-	-	-	-	-	-	-	
17541 - Capital Outlay	50,000	-	-	-	-	-	-	-	-	-	-	-	
17549 - Cap Outlay - LC UD WWTP	150,000	-	-	-	-	-	-	-	-	-	-	-	
17560 - PFG Detention Pond Fence	60,000	-	-	-	-	-	-	-	-	-	-	-	
17551 - SCADA at WPs and LS	1,550,000	-	-	-	-	-	-	-	-	-	-	-	
17562 - BCE CCTV & Rehabilitation	80,000	-	-	-	-	-	-	-	-	-	-	-	
Estimated Ending Cash	\$ 5,002,083	\$ 4,960,117	\$ 4,891,387	\$ 4,841,785	\$ 4,802,032	\$ 4,770,641	\$ 4,734,635	\$ 4,707,036	\$ 4,678,635	\$ 4,836,510	\$ 5,965,803	\$ 6,082,132	

Notes:
 Maintenance Tax Revenue based upon 2021 NTV \$423,722,170 @ .37/100 96% Collections

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Barker Cypress MUD
FYE 2022 Amended Budget
4/1/2021 - 3/31/2022

	FYE 2022 Adopted Budget	FYE 2022 Amended Budget	Variance
Income			
14110 · Water - Customer Service Revenue	\$ 520,171	\$ 520,171	\$ -
14112 · WHCRWA - Surface Water Fees	983,258	983,258	0
14140 · Connection Fees	15,000	15,000	0
14150 · Tap Connections	17,000	35,000	18,000
14210 · Sewer - Customer Service Revenue	1,074,310	1,074,310	0
14220 · Inspection Fees	2,300	2,300	0
14310 · Penalties & Interest	70,434	70,434	0
14330 · Miscellaneous Income	12,000	12,000	0
14350 · Maintenance Tax Collections	1,399,410	1,399,410	0
14360 · Grease Trap	4,800	4,800	0
14370 · Interest Earned on Temp. Invest	38,530	38,530	0
14380 · Interest on Checking	450	450	0
14390 · COH Sales Tax Revenue	12,234	12,234	0
14395 · Plan Review Deposits	25,000	25,000	0
Total Income	\$ 4,174,896	\$ 4,192,896	\$ 18,000
Expense			
16110 · Tap Connection Expense	\$ -	\$ 2,304	\$ 2,304
16111 · Billing Service Fees	119,636	119,636	0
16112 · Operations - Water	36,283	36,283	0
16113 · Administrative Fees	5,573	5,573	0
16114 · Consumer Confidence Report	450	450	0
16128 · Security Patrol Fees	223,104	223,104	0
16130 · Maint & Repairs - Water Plant	143,924	143,924	0
16131 · Water Distribution Repairs	187,853	187,853	0
16134 · Drainage Maintenance - Ditches	6,400	6,400	0
16140 · Chemicals - Water	6,000	6,000	0
16150 · Laboratory Expense - Water	47,000	47,000	0
16160 · Utilities	44,000	44,000	0
16180 · Reconnections	2,200	2,200	0
16200 · Mowing - Water	15,000	15,000	0
16210 · Inspection Expense	25,000	25,000	0
16220 · Purchase Sewer Service	388,223	388,223	0
16230 · Maint & Repairs - Sewer Lines	40,000	40,000	0
16234 · Maint & Repairs - Lift Stations	31,000	31,000	0
16290 · Detention Pond Maintenance	78,000	78,000	0
16312 · Meter Replacement	11,000	11,000	0
16330 · Legal Fees	120,000	120,000	0
16340 · Auditing Fees	24,000	24,000	0
16350 · Engineering Fees	160,000	160,000	0
16351 · Engineering Fees - GIS	6,000	6,000	0
16353 · Engineering Fees - Plan Reviews	12,000	15,000	3,000
16380 · Permit Expense	6,000	6,000	0
16390 · Telephone Expense	1,560	1,560	0
16420 · Service Account Collection	20,000	20,000	0

	Adopted Budget	Amended Budget	
16430 · Bookkeeping Fees	33,000	33,000	0
16431 · Arbitrage	5,500	5,500	0
16432 · Financial Mgmt Consultant	3,950	3,950	0
16451 · SB 622	500	500	0
16460 · Printing & Office Supplies	2,200	2,200	0
16470 · Filing Fees	550	550	0
16480 · Delivery Expense	1,750	1,750	0
16520 · Postage	500	500	0
16530 · Insurance & Surety Bond	20,600	20,600	0
16540 · Travel Expense	500	500	0
16541 · AWBD Expense	5,000	5,000	0
16550 · Garbage Collection	187,900	187,900	0
16555 · TCEQ Revenue Assessment	6,000	6,000	0
16559 · Website	6,500	6,500	0
16560 · Miscellaneous Expense	2,000	2,000	0
16562 · Miscellaneous Services	1,000	1,000	0
16569 · Easements	12,500	12,500	0
16590 · WHCRWA - Pumpage Fee	126,867	126,867	0
16595 · WHCRWA - Surface Water	856,391	856,391	0
16596 · COH - SPA Tracking Expense	1,800	1,800	0
16600 · Payroll Expenses	15,750	15,750	0
Total Expense	<u>\$ 3,050,964</u>	<u>\$ 3,056,268</u>	<u>\$ 5,304</u>
Net Operating Surplus/(Deficit)	<u>\$ 1,123,932</u>	<u>\$ 1,136,628</u>	<u>\$ 12,696</u>
Use of Priors Years Reserves	\$ -	\$ 156,400	\$ 156,400
Capital Outlay			
17512 · Capital Outlay - JRR STP	\$ 285,143	\$ 190,000	\$ (95,143)
17530 · Capital Outlay - WP Improvements	0	150,000	150,000
17533 · Capital Outlay - Bear Creek Estates CCTV	0	10,000	10,000
17538 · Capital Outlay - LPF STM Sew CCTV	0	300,000	300,000
17541 · Capital Outlay - General	50,000	50,000	0
17545 · JRR PUD WWTP Improvements	0	0	0
17547 · Capital Outlay - Walking Trails	575,000	0	(575,000)
17549 · Cap Outlay - LC UD WWTP	24,300	593,028	568,728
Total Capital Outlay	<u>\$ 934,443</u>	<u>\$ 1,293,028</u>	<u>\$ 358,586</u>
Net Surplus/(Deficit)	<u>\$ 189,490</u>	<u>\$ 0</u>	<u>\$ (189,490)</u>

Barker Cypress MUD
FYE 2021 Proposed Budget
4/1/2020 - 3/31/2021

	11 Months	12 Months	2020	2021
	Actuals	Estimates	Adopted Budget	Proposed Budget
Revenues				
14110 · Water-Customer Service Revenue	455,690	497,116	530,000	510,000
14112 · WHCRWA - Surface Water Fees	749,646	817,796	871,559	787,500
14140 · Connection Fees	31,621	34,496	23,000	35,600
14150 · Tap Connections	187,026	187,026	0	0
14210 · Sewer-Customer Service Revenue	906,938	989,387	910,000	1,008,000
14220 · Inspection Fees	5,555	5,555	300	0
14310 · Penalties & Interest	71,478	77,976	55,000	80,300
14350 · Maintenance Tax Collections	1,306,277	1,306,277	1,182,489	1,332,300
14360 · Grease Trap	4,287	4,677	5,400	4,800
14370 · Interest Earned on Temp. Invest	103,493	128,600	91,000	95,000
14380 · Interest on Checking	520	567	380	570
14390 · COH Sales Tax Revenue	12,999	14,181	10,100	15,100
14395 · Plan Review Deposits	5,000	5,000	8,000	5,000
Total Revenues	3,840,530	4,068,653	3,687,228	3,874,170
Expense				
16110 · Tap Connection Expense	54,346	54,346	0	0
16111 · Billing Service Fees	95,567	115,267	115,000	118,700
16112 · Operations - Water	27,225	32,925	19,000	33,500
16113 · Administrative Fees	4,194	4,575	4,800	4,700
16114 · Consumer Confidence Report	449	448	4,000	500
16128 · Security Patrol Fees	190,204	208,342	208,000	217,650
16130 · Maint & Repairs - Wtr Plant	163,358	178,209	180,000	187,000
16131 · Water Distribution Repairs	344,916	376,272	175,000	250,000
16134 · Drainage Maint.-Ditches	5,744	6,266	5,000	6,400
16140 · Chemicals - Water	3,181	3,470	6,000	6,000
16150 · Laboratory Expense - Water	49,462	53,959	38,000	55,000
16160 · Utilities	34,563	41,476	40,000	40,000
16180 · Reconnections	2,925	3,510	2,500	3,600
16200 · Mowing - Water	29,426	35,311	31,000	36,400
16210 · Inspection Expense	12,305	13,424	5,000	13,800
16220 · Purchase Sewer Service	301,029	401,372	330,000	298,600
16230 · Maint & Repairs - Sewer Lines	16,298	17,780	5,000	18,000
16234 · Maint & Repairs- Lift Stations	35,731	38,979	27,000	40,200
16290 · Detention Pond Maintenance	54,882	59,871	55,000	61,700
16312 · Meter Replacement	5,935	6,475	8,500	24,000
16330 · Legal Fees	96,375	105,136	120,000	120,000
16340 · Auditing Fees	22,100	22,100	22,000	22,100
16350 · Engineering Fees	126,732	152,078	115,000	160,000
16351 · Engineering Fees-GIS	5,000	6,000	6,000	6,000

	11 Months Actuals	12 Months Estimates	Adopted Budget	Proposed Budget
16353 · Engineering Fees - Plan Reviews	7,371	8,845	15,000	12,000
16370 · Election Expense	0	0	0	3,000
16380 · Permit Expense	5,856	5,856	6,000	6,000
16390 · Telephone Expense	1,297	1,415	1,300	1,450
16420 · Service Account Collection	18,972	22,766	16,000	22,500
16430 · Bookkeeping Fees	27,517	33,000	33,000	33,000
16431 · Arbitrage	3,250	4,100	3,650	5,500
16432- Financial Mgmt Consultant	5,700	5,700	0	3,950
16451 · SB 622	82	109	6,000	6,000
16460 · Printing & Office Supplies	4,944	5,393	5,500	5,500
16470 · Filing Fees	198	216	500	300
16480 · Delivery Expense	624	681	500	750
16520 · Postage	1,083	1,181	1,500	1,200
16530 · Insurance & Surety Bond	0	19,166	19,000	19,200
16540 · Travel Expense	2,236	2,318	2,100	2,600
16541 · AWBD Expense	4,312	4,313	3,000	5,000
16550 · Garbage Collection	150,484	180,004	100,000	177,500
16555 · TCEQ Revenue Assessment	5,383	6,883	7,000	7,000
16559 · Website	4,594	5,012	4,000	5,100
16560 · Miscellaneous Expense	7,978	8,703	6,000	9,000
16590 · WHCRWA - Pumpage Fee	32,555	35,315	23,728	37,500
16595 · WHCRWA - Surface Water	689,440	700,240	847,831	750,000
16596 · COH - SPA Tracking Expense	1,650	1,800	2,100	1,800
16600 · Payroll Expenses	16,827	18,357	16,000	19,000
Total Expense	2,674,300	3,008,964	2,641,509	2,858,700
Net Operating Excess Revenues	1,166,230	1,059,689	1,045,719	1,015,470
Use of Priors Years Reserves	0	0	0	19,530
Capital Outlay				
17510 · Cap Outlay Langham JSP - Phase 4	27,993	27,993	0	0
17511 · Cap Outlay - Lift Pumps Replac.	29,117	29,117	0	0
17512- Cap Outlay - JRR STP	0	0	0	260,000
17541 · Cap Outlay	0	0	0	50,000
17546 · Hurricane Harvey Expenses	914	914	0	0
17547 · Capital Outlay - Walking Trails	64,252	64,252	700,000	575,000
17549 · Cap Outlay - LC UD WWTP	0	0	150,000	150,000
Total Capital Outlay	122,276	122,276	850,000	1,035,000
Net Excess Revenues	1,043,954	937,413	195,719	0



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

March 10, 2020

Barker Cypress MUD

Re: Annual Budget – Fiscal Year Ending March 31, 2021

Please check the appropriate box and sign below.

Approved

Deferred

Comments

Signatures

Director

Director

Director