

FORT BEND COUNTY MUD #151

OPERATING BUDGET
9/1/21 THRU 8/31/22

ADOPTED 08/23/2021

| | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | JULY | AUG | TOTAL | FYE2021 | FYE2020 |
|------------------------------------|---------|---------|---------|---------|-----------|-----------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|
| ESFC | 3,619 | 3,634 | 3,649 | 3,664 | 3,679 | 3,694 | 3,709 | 3,724 | 3,739 | 3,754 | 3,769 | 3,784 | | | |
| Garbage | 3,102 | 3,117 | 3,132 | 3,147 | 3,162 | 3,177 | 3,192 | 3,207 | 3,222 | 3,237 | 3,252 | 3,267 | | | |
| Tap Projections | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | | | |
| Revenue | | | | | | | | | | | | | | | |
| 4100 Water Service Rev | 125,000 | 100,000 | 95,000 | 80,000 | 80,000 | 90,000 | 95,000 | 95,000 | 95,000 | 110,000 | 115,000 | 120,000 | 1,200,000 | 1,254,000 | 1,215,000 |
| 4120 Reconnection Fees | 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 | 8,220 | 9,180 |
| 4200 Sewer Service Rev | 56,015 | 56,100 | 56,440 | 56,610 | 56,780 | 56,865 | 56,950 | 56,950 | 56,950 | 56,950 | 56,950 | 56,950 | 680,510 | 632,400 | 546,750 |
| 4202 Sewer Insp (50.00) | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 9,000 | 4,800 | 2,400 |
| 4310 Tap Fees (5/8" 990.00) | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 14,850 | 178,200 | 95,040 | 47,520 |
| 4315 Plumbing Insp (100.00) | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 18,000 | 9,600 | 4,800 |
| 4317 Builder Insp (35.00*2) | 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 | 6,720 | 3,360 |
| 4319 Grease Trap Inspection | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 10,200 | 10,200 | 10,200 |
| 4320 Maintenance Tax | 4,000 | - | - | 50,000 | 3,800,000 | 819,300 | 36,000 | 35,000 | 12,000 | 12,000 | 12,000 | 2,340 | 4,782,640 | 4,368,000 | 4,109,414 |
| 4328 NFBWA Fees | 131,250 | 105,000 | 99,750 | 84,000 | 85,600 | 96,300 | 101,650 | 101,650 | 101,650 | 117,700 | 123,050 | 128,400 | 1,276,000 | 1,292,050 | 1,275,750 |
| 4330 Penalty/Interest/Late Fee | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 42,000 | 42,000 | 42,000 |
| 4350 Transfer Fees | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 11,400 | 11,400 | 11,400 |
| 5391 Interest Earnings | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 2,212 | 27,600 | 264,000 |
| 5399 Misc Revenue | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 2,160 | 1,800 | 1,020 |
| 5401 NFBWA - Toolbox Rebate | | 13,000 | | | 15,000 | | | 11,000 | | | 9,000 | | 48,000 | 48,000 | 20,000 |
| 5402 Fire Protection Service | 30,940 | 30,987 | 31,175 | 31,269 | 31,362 | 31,410 | 31,457 | 31,457 | 31,457 | 31,457 | 31,457 | 31,457 | 375,881 | 350,623 | 361,800 |
| Total Revenue | 372,069 | 329,951 | 307,229 | 326,743 | 4,093,607 | 1,118,739 | 345,921 | 355,921 | 321,921 | 352,971 | 372,321 | 364,011 | 8,661,403 | 8,162,453 | 7,924,594 |
| Expenses | | | | | | | | | | | | | | | |
| 6310 Director Fees | 2,100 | 1,800 | 750 | 750 | 5,000 | 1,500 | 750 | 1,200 | 1,200 | 5,000 | 900 | 1,050 | 22,000 | 17,250 | 17,250 |
| 6354 Travel & Expenses | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1,500 | 1,200 | 1,500 |
| 6201 Payroll Taxes | 161 | 138 | 57 | 57 | 383 | 115 | 57 | 92 | 92 | 383 | 69 | 80 | 1,684 | 1,320 | 1,320 |
| 6200 Payroll Admin Fees | 230 | 230 | 230 | 230 | 230 | 230 | 230 | 230 | 230 | 230 | 230 | 230 | 2,760 | 2,100 | 2,100 |
| 6319 Legal Services-Construction | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 1,560 | 18,720 | 7,800 | 3,864 |
| 6320 Legal Services-General | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 180,000 | 176,136 | 176,136 |
| 6406 Legal Services - Parks | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 23,100 | 21,600 | 21,600 |
| 6407 Legal Services - Fire Station | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 1,800 | 7,200 | 15,000 |
| 6338 Legal Notices | - | | | 500 | | | | 500 | | | | | 1,000 | 500 | 1,000 |
| 6325 Election Expenses | | | | | | | 6,500 | 2,500 | 3,000 | | | | 12,000 | - | 20,000 |
| 6321 Auditing Fees | | | | 20,000 | | 1,500 | | | | | | | 21,500 | 20,000 | 20,000 |
| 6322 Engineering - General | 5,833 | 5,833 | 5,833 | 5,833 | 5,833 | 5,833 | 5,833 | 5,833 | 5,833 | 5,833 | 5,833 | 5,837 | 70,000 | 70,000 | 65,000 |
| 6414 Engineering - GIS | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 7,200 | 5,400 | 7,200 |
| 6410 Engineering - MS4 Permit | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 18,000 | 18,000 | 30,000 |
| 6447 Water Plant Improvements | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 600,000 | - | - |
| 6448 WWTP Improvements | 83,333 | 83,333 | 83,333 | 83,333 | 83,333 | 83,333 | 83,333 | 83,333 | 83,333 | 83,333 | 83,333 | 83,337 | 1,000,000 | - | - |
| 6496 Utility Relocation | | | | | | | | | | | | | - | 230,000 | 290,800 |
| 6323 Operator Fees | 9,391 | 9,405 | 9,462 | 9,490 | 9,519 | 9,533 | 9,548 | 9,548 | 9,548 | 9,547 | 9,547 | 9,547 | 114,085 | 104,306 | 164,220 |
| 6335 Maintenance/Repairs-Routine | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 49,500 | 594,000 | 594,000 | 594,000 |
| 6328 NFBWA Fees | 131,250 | 105,000 | 99,750 | 84,000 | 85,600 | 96,300 | 101,650 | 101,650 | 101,650 | 117,700 | 123,050 | 128,400 | 1,276,000 | 1,292,050 | 1,275,750 |
| 6401 Manhole Survey | 25,000 | | | | | | | | | | | | 25,000 | - | - |
| 6402 Valve Survey | | | | | | | 25,000 | | | | | | 25,000 | - | - |
| 6405 Valve & Manhole Maintenance | 5,722 | 5,722 | 5,722 | 30,722 | 5,722 | 5,722 | 5,722 | 5,722 | 5,722 | 55,722 | 5,722 | 5,722 | 143,664 | 68,664 | 68,664 |
| 6336 Sludge and Waste Disposal | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 42,000 | 42,000 | 42,000 |
| 6339 Delinquent Collection Fees | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 16,500 | 16,500 | 16,500 |
| 6342 Chemicals | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 38,400 | 38,400 | 38,400 |
| 6324 Lab Fees | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 3,285 | 39,420 | 39,420 | 39,420 |

FORT BEND COUNTY MUD #151

OPERATING BUDGET

9/1/21 THRU 8/31/22

ADOPTED 08/23/2021

| | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | JULY | AUG | TOTAL | FYE2021 | FYE2020 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|
| 6378 Transfer Fee Expense | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 4,500 | 4,500 | 4,500 |
| 6380 Disconnection Fees | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 4,980 | 4,980 | 4,980 |
| 6376 Grease Trap Inspections | 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 | 15,000 | 15,000 |
| 6419 AMR Monthly Cellular Charge | 2,933 | 2,937 | 2,954 | 2,964 | 2,973 | 2,977 | 2,981 | 2,981 | 2,981 | 2,982 | 2,982 | 2,982 | 35,627 | 33,233 | 33,184 |
| 6411 Water System Annual Flushing | | | | | | | 15,000 | | | | | | 15,000 | 15,000 | 10,000 |
| 6381 Consumer Confidence Report | | | | | | | | | | | 650 | | 650 | 650 | 600 |
| 6428 Maint/Repairs-Facility | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 | 30,900 | 30,900 | 30,000 |
| 6370 Tap Expense (862.26) | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 12,934 | 155,208 | 82,776 | 36,720 |
| 6375 Sewer Insp Fees (51.45) | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 9,264 | 4,944 | 2,400 |
| 6377 Plumbing Insp (118.34) | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 1,775 | 21,301 | 11,328 | 5,520 |
| 6379 Builder Insp (36.02 + 51.45) | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 15,744 | 8,400 | 4,080 |
| 6398 Fire Protection Service | 161,011 | 161,011 | 161,011 | 161,011 | 161,011 | 161,011 | 161,011 | 161,011 | 161,011 | 161,011 | 161,011 | 161,013 | 1,932,134 | 1,910,100 | 1,810,740 |
| 6495 Fire Alarm Monitoring & Insp | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 552 | 552 | 552 |
| 6356 Fire Station Utilities | 790 | 790 | 790 | 790 | 790 | 790 | 790 | 790 | 790 | 790 | 790 | 790 | 9,480 | 8,520 | 7,380 |
| 6490 Fire Station Exps & Mowing | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 30,000 | 30,000 | 30,000 |
| 6442 Landscape Maintenance | 36,601 | 47,099 | 73,445 | 41,684 | 36,601 | 42,099 | 83,943 | 36,601 | 42,099 | 47,099 | 36,600 | 36,600 | 560,471 | 517,776 | 275,598 |
| 6425 Storm Water Management | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,337 | 28,000 | 12,000 | 12,000 |
| 6488 Mowing (SWS) | 10,807 | 12,129 | 31,126 | 10,486 | 8,504 | 8,504 | 23,115 | 12,119 | 38,647 | 27,814 | 12,119 | 12,119 | 207,489 | 236,387 | 236,387 |
| 6399 Garbage Expense | 58,868 | 59,153 | 59,437 | 59,722 | 60,007 | 60,291 | 60,576 | 60,861 | 61,145 | 61,430 | 61,715 | 61,999 | 725,204 | 664,708 | 632,394 |
| 6404 Lake Management (LMS) | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 3,425 | 41,100 | 35,100 | 35,100 |
| 6446 Arbitrage Rebate Analysis | | 5,000 | | | 5,000 | | | 5,000 | | | 5,000 | | 20,000 | 20,000 | 10,000 |
| 6480 Drainage Ditch Maint (FB163) | 1,626 | 3,805 | 1,626 | 1,626 | 1,626 | 1,626 | 1,626 | 1,626 | 4,935 | 1,626 | 1,626 | 1,626 | 25,000 | 25,000 | 25,000 |
| 6333 Bookkeeping Fees | 1,800 | 2,150 | 1,700 | 1,700 | 1,850 | 2,525 | 2,000 | 1,900 | 2,075 | 1,700 | 1,700 | 2,600 | 23,700 | 21,350 | 21,350 |
| 6340 Printing & Office Supplies | | - | - | - | - | - | - | - | - | - | - | - | - | 40,200 | 35,880 |
| 6340 6340.1 - Operator | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 3,210 | 38,520 | | |
| 6340 6340.2 - T-Tech Service Fees | 966 | 966 | 966 | 966 | 966 | 966 | 966 | 966 | 966 | 966 | 966 | 966 | 11,592 | | |
| 6340 6340.3 - Others | 310 | 310 | 310 | 310 | 310 | 310 | 310 | 310 | 310 | 310 | 310 | 310 | 3,720 | | |
| 6350 Postage | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 950 | 11,400 | 9,840 | 11,760 |
| 6351 Telephone | 260 | 260 | 260 | 260 | 260 | 260 | 260 | 260 | 260 | 260 | 260 | 260 | 3,120 | 2,760 | 2,784 |
| 6352 Utilities | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 21,650 | 259,800 | 254,400 | 252,000 |
| 6353 Insurance | | | | | | 56,000 | | | | | | | 56,000 | 52,500 | 48,300 |
| 6355 AWBD Expenses | | | 700 | | 5,000 | | | | | | 5,000 | | 10,700 | 9,650 | 11,650 |
| 6326 Permit Application/Fees | | 7,289 | 7,257 | | 100 | | | | | | | | 14,646 | 13,375 | 13,400 |
| 6359 Other Expenses | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 1,800 | 1,800 | 1,800 |
| 6366 Website Hosting | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 42,600 | 42,600 | 42,600 |
| 7410 TCEQ Assmnt Fee | | | | 9,403 | - | | | | | | | | 9,403 | 4,716 | 4,404 |
| Total Expenses | 729,934 | 705,302 | 737,661 | 716,779 | 671,560 | 732,367 | 782,643 | 685,475 | 716,769 | 774,678 | 710,355 | 706,414 | 8,669,938 | 6,898,890 | 6,579,787 |
| Net Revenue/Expense | (357,865) | (375,350) | (430,432) | (390,036) | 3,422,047 | 386,371 | (436,722) | (329,554) | (394,849) | (421,707) | (338,034) | (342,404) | (8,534) | 1,263,562 | 1,344,807 |
| Beginning Cash Surplus | 11,880,876 | 11,523,011 | 11,147,661 | 10,717,229 | 10,327,193 | 13,749,239 | 14,135,611 | 13,698,889 | 13,369,335 | 12,974,486 | 12,552,779 | 12,214,745 | | | |
| Net Revenues/Loss | (357,865) | (375,350) | (430,432) | (390,036) | 3,422,047 | 386,371 | (436,722) | (329,554) | (394,849) | (421,707) | (338,034) | (342,404) | | | |
| Ending Cash Surplus/Deficit | 11,523,011 | 11,147,661 | 10,717,229 | 10,327,193 | 13,749,239 | 14,135,611 | 13,698,889 | 13,369,335 | 12,974,486 | 12,552,779 | 12,214,745 | 11,872,342 | | | |

Notes:
 Budget assumes 15 (5/8") Taps per Month
 Maintenance Tax Assumes 2021 CAV \$1,190,303,687 X .41/100 x 98% Collection
 Garbage Services \$18.98 per connection (18.23 X 4.1% CPI)
 Drainage Ditch Maint 71.87% share of the Maint with FBC163

Presented Draft #1 : 07/26/21
 Presented Draft #2 : 08/23/21
 Presented Draft #3 : 08/23/21
 Approved Draft #3 : 08/23/21

Prepared By:
 McLennan & Associates, LP
 1717 St. James Place, Suite 500, Box 45
 Fax (281) 920-0065
 Email: mlutz@mcclennanandassoc.com
 Email: staylor@mcclennanandassoc.com
 Email: wticzon@mcclennanandassoc.com