



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

December 4, 2018

Fort Bend County Municipal Utility District No. 116

Re: Annual Budget – Fiscal Year Ending December 31, 2019

Please check the appropriate box and sign below.

Approved  12/4/18

Deferred  \_\_\_\_\_

Comments \_\_\_\_\_  
\_\_\_\_\_

Signatures KapDae  
Director

[Signature]  
Director  
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Director

**Fort Bend Co. MUD No. 116**  
**FY 2019 Proposed Budget**  
**1/1/19 - 12/31/19**

|   | 9 Months<br>Actuals | 12 Months<br>Estimates | 2018<br>Adopted<br>Budget | 2019<br>Proposed<br>Budget |
|---|---------------------|------------------------|---------------------------|----------------------------|
| <b>Ordinary Income/Expense</b>          |                     |                        |                           |                            |
| <b>Income</b>                           |                     |                        |                           |                            |
| 13950 · Transfer From Construction      | 135,717             | 135,717                | 0                         | 0                          |
| 14110 · Water Service Revenue           | 382,502             | 510,003                | 475,000                   | 525,000                    |
| 14120 · GRP Revenue                     | 310,115             | 413,487                | 598,000                   | 435,000                    |
| 14130 · Reconnection Fees               | 2,340               | 3,120                  | 1,500                     | 3,200                      |
| 14150 · Tap Connection Fees             | 119,142             | 158,856                | 12,000                    | 0                          |
| 14160 · Transfer Fees                   | 3,664               | 4,885                  | 3,900                     | 5,000                      |
| 14170 · SPA Revenues                    | 169,926             | 226,568                | 216,000                   | 233,000                    |
| 14180 · Fire Contract Revenues          | 240,819             | 321,092                | 290,000                   | 330,000                    |
| 14210 · Sewer Service Revenue           | 356,540             | 475,387                | 460,000                   | 489,000                    |
| 14220 · All Inspection Fees             | 7,625               | 10,167                 | 8,800                     | 10,500                     |
| 14310 · Penalty, Interest & Late Fee    | 36,406              | 48,541                 | 53,000                    | 50,000                     |
| 14350 · Maintenance Tax Revenue         | 1,791,790           | 1,791,790              | 1,794,901                 | 1,877,968                  |
| 14360 · Grease Trap Inspection Fees     | 22,000              | 29,333                 | 26,080                    | 30,000                     |
| 14370 · Interest Earned on Temp. Invest | 72,650              | 96,867                 | 47,000                    | 140,000                    |
| 14380 · Other Income                    | 6,212               | 8,283                  | 5,000                     | 8,000                      |
| 14400 · Interest Earned on Checking     | 609                 | 812                    | 500                       | 800                        |
| <b>Total Income</b>                     | <b>3,658,056</b>    | <b>4,234,907</b>       | <b>3,991,681</b>          | <b>4,137,468</b>           |
| <b>Expense</b>                          |                     |                        |                           |                            |
| 15420 · Operations - Water              | 32,798              | 43,731                 | 51,000                    | 51,000                     |
| 15450 · Administrative Fees             | 10,970              | 14,627                 | 31,000                    | 17,000                     |
| 16130 · Maintenance & Repairs-Routine   | 340,554             | 396,325                | 350,000                   | 285,000                    |
| 16140 · Chemicals                       | 2,235               | 2,980                  | 3,500                     | 3,500                      |
| 16150 · Laboratory Expenses             | 1,491               | 1,988                  | 6,000                     | 6,000                      |
| 16210 · Inspection Expense              | 0                   | 0                      | 0                         | 5,000                      |
| 16220 · Purchased Sewer Services        | 266,387             | 355,183                | 470,000                   | 390,000                    |
| 16230 · Maintenance & Repairs - Sewer   | 0                   | 0                      | 0                         | 140,000                    |
| 16310 · Developer Reimbursement - Prin. | 88,337              | 117,783                | 0                         | 0                          |
| 16320 · Developer Reimbursement - Int.  | 39,212              | 52,283                 | 0                         | 0                          |
| 16330 · Legal Fees - General            | 86,685              | 115,580                | 115,000                   | 127,000                    |
| 16350 · Engineering Fees - General      | 49,597              | 66,129                 | 57,000                    | 74,000                     |
| 16380 · Permit Fees                     | 0                   | 1,000                  | 1,000                     | 1,900                      |
| 16420 · Service Account Collection      | 8,108               | 10,811                 | 1,300                     | 13,000                     |
| 16450 · Legal Notices                   | 0                   | 0                      | 100                       | 100                        |
| 16470 · Filing Fees                     | 11                  | 15                     | 500                       | 500                        |
| 16480 · Delivery Expense                | 451                 | 601                    | 500                       | 750                        |
| 16540 · Travel Expense                  | 864                 | 1,037                  | 1,500                     | 1,500                      |
| 16560 · Miscellaneous Expense           | 6,166               | 8,221                  | 2,000                     | 8,400                      |
| 16580 · Director Fees                   | 10,050              | 13,400                 | 13,000                    | 13,000                     |
| 16600 · Payroll Expenses                | 2,031               | 2,437                  | 1,500                     | 2,800                      |
| 16620 · Auditing Fees                   | 16,800              | 22,400                 | 17,000                    | 17,000                     |
| 16640 · GRP Expenses                    | 395,787             | 527,716                | 598,000                   | 550,000                    |
| 16650 · Bookkeeping Fees                | 17,771              | 23,695                 | 18,475                    | 24,000                     |
| 16660 · Printing & Office Supplies      | 2,742               | 3,656                  | 33,000                    | 3,800                      |
| 16670 · Postage                         | 708                 | 944                    | 2,500                     | 2,500                      |

|   | 9 Months<br>Actuals | 12 Months<br>Estimates | Adopted<br>Budget | Proposed<br>Budget |
|---|---------------------|------------------------|-------------------|--------------------|
| 16680 · Telephone                       | 4,243               | 5,657                  | 7,000             | 7,000              |
| 16690 · Utilities                       | 48,958              | 65,277                 | 90,000            | 68,000             |
| 16700 · Insurance                       | 12,630              | 12,630                 | 10,000            | 13,000             |
| 16710 · Travel & Expenses               | 202                 | 269                    | 0                 | 300                |
| 16720 · AWDB Expenses                   | 3,178               | 4,237                  | 6,000             | 5,000              |
| 16740 · Water Conservation Kits         | 6,453               | 6,453                  | 6,200             | 6,500              |
| 16750 · Tap Connection Expense          | 33,210              | 44,280                 | 0                 | 0                  |
| 16770 · Grease Trap Inspection Exp      | 13,985              | 18,647                 | 14,500            | 14,500             |
| 16780 · Transfr Fees                    | 0                   | 0                      | 4,000             | 0                  |
| 16800 · Fire Service Contract Expense   | 178,848             | 238,464                | 345,000           | 245,000            |
| 16810 · Garbage Expenses                | 169,504             | 226,005                | 250,000           | 232,000            |
| 16820 · Mowing Expenses                 | 62,697              | 83,596                 | 100,000           | 86,000             |
| 16830 · FBL 11-Pump Station Expenses    | 26,863              | 35,817                 | 30,000            | 37,000             |
| 16840 · WP Recoating/Engineering        | 20,185              | 26,913                 | 290,500           | 0                  |
| 16850 · Storm Water Management          | 10,411              | 13,881                 | 18,000            | 15,000             |
| 16860 · Floodplain Mitigation Analysis  | 0                   | 0                      | 75,000            | 0                  |
| 16870 · HOA Contribution                | 100,000             | 100,000                | 100,000           | 100,000            |
| 16880 · GIS System                      | 820                 | 1,093                  | 10,000            | 24,000             |
| 16890 · Arbitrage Rebate Analysis       | 5,000               | 10,000                 | 4,675             | 10,000             |
| 16900 · TCEQ Assessment Fee             | 0                   | 6,000                  | 6,000             | 6,000              |
| 16910 · Bank Charges                    | 198                 | 264                    | 450               | 300                |
| 16930 · FBL 11 - Sluice Gate #1 & #2    | 291,110             | 388,147                | 500,000           | 500,000            |
| 16940 · Sales Tax Tracking              | 4,800               | 6,400                  | 7,200             | 7,200              |
| 16950 · Master Drainage Study           | 0                   | 0                      | 55,000            | 75,000             |
| 16960 · Landscape Architect             | 0                   | 0                      | 50,000            | 35,000             |
| <b>Total Expense</b>                    | <b>2,373,050</b>    | <b>3,076,573</b>       | <b>3,753,400</b>  | <b>3,224,550</b>   |
| <b>Net Ordinary Income</b>              | <b>1,285,005</b>    | <b>1,158,334</b>       | <b>238,281</b>    | <b>912,918</b>     |
| <b>Other Income/Expense</b>             |                     |                        |                   |                    |
| <b>Other Expense</b>                    |                     |                        |                   |                    |
| 13900 · Cap Outlay - Crabb River WL Rel | 67,779              | 67,779                 | 0                 | 0                  |
| 13910 · Cap Outlay - Will Way WL Reloc. | 2,657               | 2,657                  | 0                 | 0                  |
| 13915 · Plan Review - Michael Drake     | 7,148               | 7,148                  | 0                 | 2,000              |
| 13915 · WWTP Renewal                    | 0                   | 0                      | 0                 | 35,000             |
| 13970 · Cap Outlay                      | 19,389              | 19,389                 | 0                 | 0                  |
| <b>Total Other Expense</b>              | <b>96,973</b>       | <b>96,973</b>          | <b>0</b>          | <b>37,000</b>      |
| <b>Net Other Income</b>                 | <b>(96,973)</b>     | <b>(96,973)</b>        | <b>0</b>          | <b>(37,000)</b>    |
| <b>Net Income</b>                       | <b>1,188,032</b>    | <b>1,061,361</b>       | <b>238,281</b>    | <b>875,918</b>     |

Calculation of Maintenance Tax Revenue

|                      |                  |
|----------------------|------------------|
| 2018 Certified Value | \$467,388,665.00 |
| Tax Rate             | 0.41             |
| Collection Rate      | 98%              |