

Cimarron MUD
FYE 2022 Adopted Budget
3/1/2021 - 2/28/2022

| | <u>11 Month Actual</u> | <u>12 Month Estimate</u> | <u>FYE 2021 Adopted Budget</u> | <u>FYE 2022 Adopted Budget</u> |
|---|----------------------------|------------------------------|--|--|
| Income | | | | |
| 14110 · Water - Customer Service Revenu | \$714,750 | \$764,750 | \$615,400 | \$803,000 |
| 14112 · Surface Water - Reserve | 1,213,070 | 1,223,070 | 1,378,385 | 1,374,100 |
| 14130 · Reconnection Fee | 2,990 | 3,262 | 4,158 | 3,400 |
| 14150 · Tap Connections | 369,273 | 369,273 | 100,000 | 100,000 |
| 14210 · Sewer - Customer Service Fee | 930,181 | 1,024,181 | 941,677 | 1,150,560 |
| 14220 · Inspection Fees | 22,995 | 22,995 | 14,856 | 10,000 |
| 14310 · Penalties & Interest | 41,625 | 46,625 | 61,928 | 68,000 |
| 14320 · Transfer Fees | 5,100 | 5,564 | 6,975 | 5,600 |
| 14330 · Miscellaneous Income | 750 | 818 | 901 | 1,000 |
| 14350 · Maintenance Tax Collections | 625,925 | 1,306,066 | 1,306,066 | 1,702,545 |
| 14360 · Grease Trap | 29,425 | 32,100 | 30,239 | 33,660 |
| 14370 · Interest Earned on Temp. Invest | 59,290 | 64,680 | 80,400 | 15,700 |
| 14375 · Interest Earned on Checking | 488 | 532 | 0 | 600 |
| 14420 · SPA Sales Tax Rebate | 755,837 | 824,549 | 850,000 | 849,300 |
| Total Income | <u>\$4,771,699</u> | <u>\$5,688,465</u> | <u>\$5,390,985</u> | <u>\$6,117,465</u> |
| Expense | | | | |
| 16101 · Operations | \$97,214 | \$106,052 | \$97,747 | \$115,200 |
| 16110 · Tap Connection Expense | 141,176 | 141,176 | 50,000 | 50,000 |
| 16116 · TCEQ Assessment Fee | 7,090 | 7,090 | 8,135 | 7,400 |
| 16120 · Surface Water Fee | 730,955 | 790,955 | 1,052,593 | 888,600 |
| 16121 · Surface Water Fee - JWP | 533,795 | 631,795 | 325,792 | 672,435 |
| 16130 · Maintenance & Repairs - Water | 339,233 | 370,072 | 403,955 | 388,600 |
| 16140 · Chemicals | 19,566 | 21,344 | 25,962 | 22,400 |
| 16150 · Laboratory Expense | 7,474 | 8,969 | 7,341 | 9,400 |
| 16160 · Utilities | 86,299 | 103,559 | 118,990 | 108,700 |
| 16200 · Mowing | 5,551 | 6,056 | 5,774 | 6,200 |
| 16210 · Inspection Expense | 80,608 | 87,935 | 50,933 | 60,000 |
| 16214 · Garbage Expense | 215,362 | 234,940 | 242,400 | 242,352 |
| 16220 · Purchase Sewer Service | 541,024 | 649,229 | 636,795 | 675,648 |
| 16230 · Maintenance & Repairs - Sewer | 75,517 | 82,383 | 64,680 | 86,500 |
| 16300 · Pro-Rata of WP#3 | 85,655 | 93,442 | 112,549 | 106,329 |
| 16312 · Meter Replacement | 14,646 | 15,977 | 23,307 | 16,800 |
| 16330 · Legal Fees | 81,746 | 89,178 | 72,000 | 80,000 |
| 16331 · Legal Fees - Construction | 4,689 | 5,115 | 14,400 | 12,000 |
| 16340 · Auditing Fees | 13,000 | 13,000 | 13,000 | 13,500 |
| 16350 · Engineering Fees | 25,207 | 27,498 | 60,000 | 60,000 |
| 16351 · Engineering Fees - Special Proj | 20,948 | 22,852 | 53,000 | 20,000 |
| 16370 · Election Expense | 0 | 0 | 10,000 | 0 |
| 16380 · Permit Expense | 17,629 | 17,629 | 15,000 | 18,200 |
| 16390 · Telephone Expense | 2,194 | 2,394 | 2,313 | 2,500 |
| 16430 · Bookkeeping Fees | 27,117 | 29,582 | 30,000 | 32,500 |
| 16450 · Legal Notices & Other Publ. | 0 | 0 | 5,000 | 0 |
| 16460 · Printing & Office Supplies | 28,085 | 30,638 | 30,728 | 32,200 |
| 16480 · Delivery Expense | 389 | 424 | 196 | 400 |
| 16490 · Consumer Confidence Report | 9,734 | 9,734 | 9,833 | 10,000 |
| 16502 · Arbitrage Expense | 10,000 | 10,000 | 5,000 | 5,000 |
| 16504 · Detention Pond Maintenance | 17,997 | 19,633 | 35,319 | 20,200 |
| 16505 · HFB 5 Outfall Ditch | 3,901 | 5,202 | 5,062 | 5,400 |

| | 11 Month Actual | 12 Month Estimate | FYE 2021 Adopted Budget | FYE 2022 Adopted Budget |
|---|----------------------------|------------------------------|--|--|
| 16508 · Sales Tax Tracking | 4,647 | 6,196 | 2,909 | 6,400 |
| 16509 · Security Expense | 199,518 | 217,659 | 290,209 | 224,200 |
| 16510 · Transfer from Tax Fund | 0 | 0 | 13,310 | 0 |
| 16520 · Postage | 304 | 332 | 184 | 360 |
| 16530 · Insurance & Surety Bond | 31,919 | 31,919 | 30,061 | 32,900 |
| 16540 · Travel Expense | 102 | 111 | 2,486 | 100 |
| 16550 · Website Dev & Maintenance | 2,739 | 2,988 | 3,018 | 3,000 |
| 16560 · Miscellaneous Expense | 14,083 | 15,363 | 11,060 | 15,800 |
| 16570 · AWBD Expense | 1,034 | 1,034 | 3,373 | 3,000 |
| 16600 · Payroll Expenses | 1,194 | 1,302 | 1,214 | 1,300 |
| 16601 · Payroll Admin Fee | 1,725 | 1,882 | 1,832 | 1,900 |
| 16701 · Director Fees | 15,600 | 17,018 | 20,000 | 17,500 |
| 16804 · Landscape Maintenance (SWS) | 50,797 | 55,415 | 55,447 | 57,100 |
| 16805 · Irrigation Maint & Landscape | 120,114 | 131,033 | 108,600 | 135,000 |
| 16808 · Special Landscaping | 13,455 | 13,455 | 9,500 | 13,900 |
| 16820 · ESD Donation | 0 | 0 | 10,950 | 0 |
| 16850 · Costco - Eco Development Grant | 0 | 100,000 | 100,000 | 100,000 |
| Total Expense | <u>\$3,701,032</u> | <u>\$4,229,562</u> | <u>\$4,251,957</u> | <u>\$4,380,923</u> |
| Net Ordinary Surplus / (Deficit) | <u>\$1,070,667</u> | <u>\$1,458,904</u> | <u>\$1,139,028</u> | <u>\$1,736,542</u> |
| Other Income | | | | |
| 14900 · Insurance Proceeds | \$79,700 | \$79,700 | \$0 | \$0 |
| Total Other Income | <u>\$79,700</u> | <u>\$79,700</u> | <u>\$0</u> | <u>\$0</u> |
| Other Expense | | | | |
| 16840 · Developer Reimbursement | \$80,000 | \$80,000 | \$0 | \$0 |
| 16900 · Capital Outlay | 162,011 | 162,011 | 125,000 | 125,000 |
| 16905 · Capital Outlay - JWP | 10,527 | 10,527 | 16,260 | 16,260 |
| 16910 · Cap - SS Rehab Project #4 | 29,618 | 29,618 | 225,666 | 196,048 |
| 16913 · Cap - WP2/LS Recoat & Fence | 142,285 | 142,285 | 140,000 | 0 |
| 16914 · Cap - Phase 5 SS Clean & Televis | 35,891 | 35,891 | 50,000 | 300,000 |
| 16970 · Cap - West Memorial WWTP Gen | 21,362 | 26,362 | 135,500 | 109,138 |
| 16980 · Cap - West Memorial WWTP LS | 779 | 779 | 0 | 0 |
| Total Other Expense | <u>\$482,474</u> | <u>\$487,474</u> | <u>\$692,426</u> | <u>\$746,446</u> |
| Net Surplus / (Deficit) | <u><u>\$667,894</u></u> | <u><u>\$1,051,130</u></u> | <u><u>\$446,602</u></u> | <u><u>\$990,096</u></u> |

Cimarron MUD - JWP
FYE 2022 Adopted Budget
3/1/2021 - 2/28/2022

| | <u>11 Month Actual</u> | <u>12 Month Estimate</u> | <u>FYE 2021 Adopted Budget</u> | <u>FYE 2022 Adopted Budget</u> |
|--------------------------------------|----------------------------|------------------------------|--|--|
| Income | | | | |
| 84110 · Cimarron Revenue | \$683,414 | \$737,619 | \$438,341 | \$795,023 |
| 84120 · HFB 3 Revenue | 53,883 | 58,733 | 71,055 | 66,923 |
| 84380 · Interest on Checking | 119 | 130 | 171 | 130 |
| 84385 · Miscellaneous Income | 0 | 0 | 100 | 0 |
| 84390 · Interest on Temp Investments | 0 | 0 | 32 | 0 |
| Total Income | <u>\$737,417</u> | <u>\$796,482</u> | <u>\$509,699</u> | <u>\$862,076</u> |
| Variable Expenses | | | | |
| 86120 · Surface Water Fees | \$603,798 | \$653,798 | \$372,763 | \$699,600 |
| 86140 · Chemicals | 10,470 | 11,422 | 6,255 | 11,800 |
| 86160 · Utilities | 38,171 | 41,641 | 28,959 | 42,900 |
| Total Variable Expenses | <u>\$652,439</u> | <u>\$706,861</u> | <u>\$407,977</u> | <u>\$754,300</u> |
| Fixed Expenses | | | | |
| 86130 · Maintenance & Repairs | \$35,030 | \$38,215 | \$34,174 | \$39,400 |
| 86200 · Mowing Expense | 1,724 | 1,881 | 1,811 | 1,900 |
| 86330 · Legal Fees | 0 | 0 | 6,000 | 6,000 |
| 86340 · Auditing Fees | 3,000 | 3,000 | 2,525 | 3,500 |
| 86350 · Engineering Fee | 5,837 | 5,837 | 7,629 | 6,000 |
| 86390 · Telephone Expense | 2,347 | 2,563 | 2,559 | 2,600 |
| 86410 · Operations | 6,112 | 6,668 | 6,619 | 6,720 |
| 86430 · Bookkeeping Fee | 5,483 | 5,981 | 6,304 | 7,000 |
| 86460 · Printing & Office Supplies | 244 | 266 | 434 | 300 |
| 86520 · Postage | 0 | 0 | 100 | 36 |
| 86530 · Insurance & Surety Bond | 8,904 | 8,904 | 8,417 | 9,200 |
| 86560 · Miscellaneous Expense | 110 | 120 | 150 | 120 |
| Total Expense | <u>\$68,791</u> | <u>\$73,435</u> | <u>\$76,722</u> | <u>\$82,776</u> |
| Other Expense | | | | |
| 87100 · Capital Outlay | \$16,186 | \$16,186 | \$25,000 | \$25,000 |
| Total Other Expense | <u>\$16,186</u> | <u>\$16,186</u> | <u>\$25,000</u> | <u>\$25,000</u> |
| Net Surplus/ Deficit | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

| Computation of Adjustments to Operating Reserves | Cimarron | HFB 3 |
|---|-----------------|--------------|
| Shares of Budget | 795,023.49 | 66,922.51 |
| Number of Months: 3 | 198,755.87 | 16,730.63 |
| Less | | |
| Prior Year Reserve | 109,585.32 | 17,763.87 |
| Due (to) / from | 89,170.55 | (1,033.24) |

CIMARRON MUNICIPAL UTILITY DISTRICT

Appendix to Annual Budget

The documents listed in Section 49.057(b)(1)-(3), Texas Water Code, are filed in the District's official records and available upon request. Any person wishing to obtain a copy of one or more of such documents may submit a request under the Texas Public Information Act to:

Cimarron Municipal Utility District
Allen Boone Humphries Robinson LLP
3200 Southwest Freeway, Suite 2600
Houston, TX 77027
713-860-6400
mguilmenot@abhr.com