

MUNICIPAL ACCOUNTANTS  
& CONSULTING, L.P.

February 21, 2018

Cimarron MUD

Re: Annual Budget – Fiscal Year Ending February 28, 2019

Please check the appropriate box and sign below.

Approved       ✓      


Deferred                   

Comments Add 16995 ESD Donation - \$5,000

Signatures

  
Director

  
Director

  
Director

**Cimarron MUD - GOF**  
**Proposed Budget - Fiscal Year 2019**  
**3/1/18 - 2/28/19**

	10 Month <u>Actual</u>	12 Month <u>Estimate</u>	2018 <u>Adopted Budget</u>	2019 <u>Proposed Budget</u>
<b>Revenues</b>				
14110 · Water - Customer Service Revenue	467,335	560,802	576,000	566,000 ✓
14112 · Surface Water - Reserve	736,443	883,731	780,000	1,020,807 ✓
14130 · Reconnection Fee	3,157	3,789	3,600	3,700 ✓
14150 · Tap Connections	266,807	266,807	0	0
14210 · Sewer - Customer Service Fee	652,146	811,741	600,000	958,000 ✓
14214 · Garbage Revenue	139,561	139,561	231,000	0
14220 · Inspection Fees	18,774	22,529	0	18,000 ✓
14310 · Penalties & Interest	34,075	40,890	48,000	41,000 ✓
14320 · Transfer Fees	5,730	6,876	6,000	6,900 ✓
14330 · Miscellaneous Income	3,313	3,976	1,200	4,000 ✓
14350 · Maintenance Tax Collections	54,439	700,900	700,900	947,927 ✓
14360 · Grease Trap	17,212	20,654	19,200	21,000 ✓
14370 · Interest Earned on Temp. Invest	18,721	24,961	6,000	34,000 ✓
14420 · SPA Sales Tax Rebate	655,012	786,015	720,000	785,000 ✓
<b>Total Revenues</b>	<u>3,072,725</u>	<u>4,273,231</u>	<u>3,691,900</u>	<u>4,406,334</u>
<b>Expenditures</b>				
16101 · Operations - Water	82,978	99,574	86,400	86,400 ✓
16110 · Tap Connection Expense	28,960	28,960	0	0
16116 · TCEQ Assessment Fee	6,886	6,886	2,975	7,600 ✓
16120 · Surface Water Fee	795,020	954,024	300,000	643,265 ✓
16121 · Surface Water Fee - WP#3	0	0	0	377,542 ✓
16130 · Maintenance & Repairs - Water	248,516	298,219	336,000	307,000 ✓
16140 · Chemicals	36,974	44,369	30,000	46,000 ✓
16150 · Laboratory Expense	16,853	20,223	12,000	20,800 ✓
16160 · Utilities	133,997	160,796	132,000	165,600 ✓
16190 · Disconnect Expense	2,325	2,790	5,400	2,900 ✓
16200 · Mowing	1,515	1,818	7,200	1,900 ✓
16210 · Inspection Expense	26,613	31,936	19,200	33,000 ✓
16214 · Garbage Expense	196,004	235,204	234,000	242,000 ✓
16220 · Purchase Sewer Service	568,271	681,926	492,000	702,000 ✓
16230 · Maintenance & Repairs - Sewer	52,374	62,849	36,000	64,700 ✓
16280 · Mowing - Sewer	7,800	9,360	0	9,600 ✓
16300 · Pro-Rata of WP#3	288,179	345,815	736,447	155,319 ✓
16312 · Meter Replacement	4,010	4,812	48,000	5,000 ✓
16320 · Transfer Expense	4,049	4,858	5,400	5,000 ✓
16330 · Legal Fees	83,202	99,843	72,000	72,000 ✓
16331 · Legal Fees - Construction	732	879	14,400	14,400 ✓
16340 · Auditing Fees	16,700	16,700	11,700	17,000 ✓

**Cimarron MUD - GOF**  
**Proposed Budget - Fiscal Year 2019**  
**3/1/18 - 2/28/19**

	10 Month <u>Actual</u>	12 Month <u>Estimate</u>	2018 <u>Adopted Budget</u>	2019 <u>Proposed Budget</u>
16350 · Engineering Fees	59,931	71,917	60,000	50,000 ✓
16351 · Engineering Fees - Special Proj	14,554	17,465	50,000	74,000 ✓
16370 · Election Expense	0	0	0	10,000 ✓
16380 · Permit Expense	9,421	9,421	12,000	9,700 ✓
16390 · Telephone Expense	1,688	2,026	2,400	2,100 ✓
16430 · Bookkeeping Fees	20,412	24,494	24,100	27,000 ✓
16450 · Legal Notices & Other Publ.	0	0	1,000	5,000 ✓
16460 · Printing & Office Supplies	23,023	27,628	24,000	28,500 ✓
16490 · Consumer Confidence Report	0	0	7,500	7,500 ✓
16502 · Arbitrage Expense	0	0	5,000	5,000 ✓
16504 · Detention Pond Maintenance	7,671	9,205	8,910	9,500 ✓
16505 · HFB5 Outfall Ditch	23,790	28,548	10,400	29,500 ✓
16508 · Sales Tax Tracking	3,182	3,818	4,000	4,000 ✓
16509 · Security Expense	100,728	120,874	134,304	211,500 ✓
16512 · Delinquent Collection Fees	43	43	0	0
16520 · Postage	272	326	360	350 ✓
16530 · Insurance & Surety Bond	36,585	36,585	38,020	38,500 ✓
16540 · Travel Expense	1,309	1,571	1,800	1,800 ✓
16550 · Website Dev & Maintenance	747	896	2,988	1,000 ✓
16560 · Miscellaneous Expense	7,056	8,467	6,200	6,200 ✓
16570 · AWBD Expense	3,709	4,451	8,515	4,600 ✓
16600 · Payroll Expenses	1,412	1,694	2,479	1,750 ✓
16601 · Payroll Admin Fee	1,955	2,346	2,760	2,500 ✓
16701 · Director Fees	16,350	19,620	32,400	32,400 ✓
16802 · Sidewalks - SO Peek to Kingslan	2,111	2,111	0	0
16803 · Landscape Maint - Hwy99/Kingsla	36,496	43,795	0	0
16804 · Landscape Maintenance (SWS)	49,549	59,459	50,500	61,000 ✓
16805 · Park Maintenance	45,948	55,138	59,400	57,000 ✓
16990 · Economic Development Grant	0	100,000	0	100,000 ✓
<b>Total Expenditures</b>	<u>3,069,900</u>	<u>3,763,739</u>	<u>3,130,158</u>	<u>3,759,425</u>
<b>Operating Excess Revenues (Expenditures)</b>	<b>2,825</b>	<b>509,492</b>	<b>561,742</b>	<b>646,909</b>
<b>Other Expenditures</b>				
16806 · HFB5Outfall Ditch Repairs	0	0	11,500	11,500 ✓
16807 · Hike & Bike Trail Project	0	0	315,000	315,000 ✓
16808 · Special Landscaping	0	0	9,500 ✓	9,500
16940 · Developer Reimbursement	180,000	180,000	0	0

**Cimarron MUD - GOF**  
**Proposed Budget - Fiscal Year 2019**  
**3/1/18 - 2/28/19**

	<u>10 Month Actual</u>	<u>12 Month Estimate</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>
16960 · WW Improvements	0	0	150,440	150,440
16970 · Capital Outlay - WWTP Generator	10,937	10,937	0	50,000
16995 · ESD Donation	0	0	0	5,000
<b>Total Other Expenditures</b>	<u>190,937</u>	<u>190,937</u>	<u>486,440</u>	<u>541,440</u>
<b>Total Excess Revenues (Expenditures)</b>	<u>(188,112)</u>	<u>318,555</u>	<u>75,302</u>	<u>105,469</u>

Cimarron MUD - JWP  
Proposed Budget - Fiscal Year 2019  
3/1/18 - 2/28/19

	10 Month Actual	12 Month Estimate	2018 Adopted Budget	2019 Proposed Budget
<b>Revenues</b>				
84110 · Cimarron MUD - JWP Revenue	330,260	488,110	736,447	532,861
84120 · HFBMUD3 - JWP Revenue	20,508	30,329	27,653	33,109
84380 · Interest on Checking	0	0	0	250
84390 · Interest on Temp Investments	187	224	0	0
<b>Total Revenues</b>	<b>350,954</b>	<b>518,662</b>	<b>764,100</b>	<b>566,220</b>
<b>Expenditures</b>				
85410 · Operations - Water	5,787	6,945	6,360	7,200
86120 · Surface Water Fees	312,157	374,588	600,000	401,000
86130 · Maintenance & Repairs	32,407	38,889	36,000	36,000
86140 · Chemicals	9,447	11,337	30,000	30,000
86160 · Utilities	31,049	37,259	55,000	55,000
86330 · Legal Fees	0	0	6,000	6,000
86340 · Auditing Fees	5,000	6,000	2,500	2,500
86350 · Engineering Fee	0	0	2,400	2,400
86380 · Permit Fee	0	0	5,000	5,000
86390 · Telephone Expense	1,829	2,195	2,520	2,520
86430 · Bookkeeping Fee	5,402	6,482	7,000	7,000
86460 · Printing & Office Supplies	820	985	1,200	1,200
86520 · Postage	72	87	120	100
86530 · Insurance & Surety Bond	0	0	9,700	10,000
865340 · Repair & Maint - Well Motor	28,247	33,897	0	0
86560 · Miscellaneous Expense	0	0	300	300
<b>Total Expenditures</b>	<b>432,219</b>	<b>518,662</b>	<b>764,100</b>	<b>566,220</b>
<b>Excess Revenues (Expenditures)</b>	<b>(81,264)</b>	<b>0</b>	<b>0</b>	<b>0</b>