



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

February 15, 2023

Cimarron MUD

Re: Annual Budget – Fiscal Year Ending February 28, 2024

Please check the appropriate box and sign below.

Approved   X  

Deferred \_\_\_\_\_

Comments Account # 179010 change to \$25,000

Signatures Mie G. Hill  
Director

[Signature]  
Director

[Signature]  
Director

# Adopted Budget - GOF

Cimarron MUD - Fiscal Year Ending February 2024

	Ten Month Actuals 03/22-12/22	Twelve Months Annualized FYE 02/23	Approved 2023 Budget	Adopted 2024 Budget
<b>Revenues</b>				
14101 · Water- Customer Service Revenue	\$696,050	\$835,260	\$722,600	\$860,300
14105 · Connection Fees	5,220	6,264	4,700	6,300
14108 · Transfer Fees	5,496	6,595	7,200	6,700
14109 · Surface Water - Revenue	1,521,187	1,786,022	1,466,900	1,921,727
14201 · Wastewater-Customer Service Rev	926,681	1,126,681	1,172,100	1,200,000
14203 · Grease Trap Inspection Fees	30,250	36,300	36,700	36,960
14301 · Maintenance Tax Collections	214,336	1,698,771	1,698,771	2,280,410
14401 · Sales Tax Revenue	965,316	1,147,675	1,104,300	1,159,200
14501 · Tap Connections	201,267	241,520	100,000	100,000
14502 · Inspection Fees	13,573	16,287	20,900	16,400
14702 · Penalties & Interest	60,594	72,713	120,200	73,400
14801 · Interest Earned on Checking	2,208	2,650	30	2,700
14802 · Interest Earned on Temp. Invest	131,590	157,908	15,700	434,800
15801 · Miscellaneous Income	0	0	1,000	240
<b>Total Revenues</b>	<b>\$4,773,768</b>	<b>\$7,134,647</b>	<b>\$6,471,101</b>	<b>\$8,099,137</b>
<b>Expenditures</b>				
16102 · Operations - Water	\$63,108	\$75,730	\$73,150	\$78,000
16103 · Bulk Water Purchase	238,838	238,838	0	0
16105 · Maintenance & Repairs - Water	354,353	425,224	400,600	438,000
16107 · Chemicals - Water	0	0	29,500	0
16108 · Laboratory Expense - Water	7,905	9,486	20,700	9,800
16109 · Mowing - Water	3,077	3,692	3,350	3,800
16110 · Utilities - Water	455	547	57,000	600
16114 · Telephone Expense - Water	896	1,075	1,400	1,100
16116 · Permit Expense - Water	18,108	18,108	18,200	18,700
16117 · TCEQ Regulatory Expense - Water	4,192	4,192	4,737	5,151
16118 · Surface Water Fee	1,479,647	1,744,481	1,798,592	1,921,727
16121 · Pro-Rata of WP#3	196,637	239,065	221,830	247,172
16202 · Operations - Wastewater	63,108	75,730	73,150	78,000

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16204 · Purchase Wastewater Service	697,928	837,513	798,900	862,600
16205 · Maint & Repairs - Wastewater	35,648	42,777	50,400	44,100
16209 · Mowing - Wastewater	3,077	3,692	3,350	3,800
16211 · Utilities - Lift Station	17,192	20,631	57,000	21,200
16214 · Telephone Expense - Wastewater	1,041	1,249	1,400	1,300
16217 · TCEQ Regulatory Exp - Wastewater	4,192	4,192	4,737	5,151
16301 · Garbage Expense	222,467	275,467	249,000	333,387
16403 · Detention Pond Maintenance	4,891	5,869	18,600	0
16406 · HFB5 Outfall Ditch	4,081	4,898	5,400	5,000
16501 · Tap Connection Expense	22,097	26,516	50,000	50,000
16502 · Inspection Expense	44,748	53,698	64,700	55,300
16601 · Irrigation Maint & Landscape	126,071	151,285	177,500	155,800
16602 · Landscape Maintenance (SWS)	54,382	65,259	62,100	80,000
16604 · Special Landscaping	0	0	13,900	0
16703 · Legal Fees	55,212	66,255	80,000	80,000
16705 · Auditing Fees	14,000	14,000	14,000	17,000
16706 · Engineering Fees	75,109	90,131	60,000	92,800
16707 · Engineering Fees - Special	0	0	20,000	20,000
16709 · Election Expense	18	18	10,000	5,000
16710 · Website Hosting	2,490	2,988	3,400	3,100
16711 · Sales Tax Consultant	3,310	4,179	6,400	4,300
16712 · Bookkeeping Fees	42,538	51,046	38,500	55,000
16714 · Printing & Office Supplies	13,046	15,656	20,200	16,100
16716 · Delivery Expense	305	367	1,600	400
16717 · Postage	92	111	300	100
16718 · Insurance & Surety Bond	40,172	40,172	36,600	41,400
16719 · AWBD Expense	1,620	3,000	3,000	3,100
16721 · Meeting Expense	733	880	0	900
16723 · Travel Expense	4,329	5,195	1,100	5,400

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Cimarron MUD - Fiscal Year Ending February 2024

	Ten Month Actuals 03/22-12/22	Twelve Months Annualized FYE 02/23	Approved 2023 Budget	Adopted 2024 Budget
16728 · Record Storage Fees	1,179	1,414	0	1,500
16730 · Consumer Confident Report	0	0	12,000	0
16731 · Arbitrage Analysis	10,000	10,000	5,000	5,000
16801 · Patrol Expense	188,343	227,143	300,000	237,600
17101 · Payroll Expenses	14,250	17,100	15,800	17,600
17102 · Payroll Administration	1,620	1,944	2,000	2,000
17103 · Payroll Tax Expense	1,090	1,308	1,200	1,300
17802 · Miscellaneous Expense	4,052	4,862	15,800	5,000
17805 · ESD Donation	0	0	5,000	0
17806 · Costco - Eco Development Grant	0	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>\$4,141,647</b>	<b>\$4,986,979</b>	<b>\$5,011,096</b>	<b>\$5,134,288</b>
<b>Capital Outlay</b>				
17901a · CO - General	\$37,818	\$44,733	\$200,000	\$155,000
17901b · CO - JWP	0	0	58,536	110,568
17901h · CO - GST Maintenance	3,386	3,386	145,411	120,000
17901i · CO - WP1 Paving	0	10,794	110,000	96,679
17901j · CO - Detention Pond Repairs	0	0	200,000	200,000
17901l · CO - West Memorial WWTP Gen	52,150	52,150	105,000	0
17901m · CO - West Memorial WWTP LS	0	0	100,000	0
17901n · CO - WP2 Emergency Repair	260,080	260,080	0	0
17901o · CO - WP1 GST Maintenance	0	0	0	25,000
17901p · CO - WP 1 Jockey Booster Pump	0	0	0	50,000
17901q · CO - TXDOT 99 Remove 12in Waterlir	0	0	0	50,000
<b>Total Capital Outlay</b>	<b>\$353,434</b>	<b>\$371,143</b>	<b>\$918,947</b>	<b>\$807,247</b>
18103 · Transfer to Tax Account	60,855	60,855	0	0
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$217,832</b>	<b>\$1,715,671</b>	<b>\$541,058</b>	<b>\$2,157,603</b>

# Adopted Budget - JWP

Cimarron MUD - Fiscal Year Ending February 2024

	Ten Month Actuals 03/22-12/22	Twelve Months Annualized FYE 02/23	Approved 2023 Budget	Adopted 2024 Budget
<b>Revenues</b>				
84801 · Interest Earned on Checking	\$484	\$580	\$30	\$600
85301 · Cimarron Revenue	1,676,284	1,983,546	1,088,158	2,279,467
85302 · HFB 3 Revenue	116,500	108,862	148,568	178,353
<b>Total Revenues</b>	<b>\$1,793,268</b>	<b>\$2,092,989</b>	<b>\$1,236,756</b>	<b>\$2,458,420</b>
<b>Expenditures</b>				
86701 · Legal Fees	\$0	\$0	\$6,000	\$6,000
86702 · Auditing Fees	3,000	3,000	3,000	4,000
86703 · Engineering Fee	5,102	6,122	6,000	6,300
86704 · Bookkeeping Fee	8,365	10,037	7,000	13,000
86705 · Printing & Office Supplies	111	134	120	100
86707 · Postage	1	1	36	30
86708 · Insurance & Surety Bond	11,668	11,668	10,000	12,000
87301 · Operations - Water	6,069	7,283	6,900	7,500
87302 · Maintenance & Repairs - Water	35,446	42,536	54,500	43,800
87303 · Chemicals - Water	48,676	58,411	26,500	60,200
87305 · Utilities	106,193	127,432	46,200	131,300
87306 · Mowing Expense - Water	1,979	2,375	2,100	2,400
87307 · Permit Fee	50	50	0	50
87308 · Telephone Expense	1,290	1,574	2,200	1,740
87310 · Pumpage Fees	1,560,575	1,817,515	840,400	1,999,300
87801 · Miscellaneous Expense	545	654	800	700
<b>Total Expenditures</b>	<b>\$1,789,070</b>	<b>\$2,088,791</b>	<b>\$1,011,756</b>	<b>\$2,288,420</b>
<b>Capital Outlay</b>				
87901a · Cap - General	\$0	\$0	\$25,000	\$25,000
87901b · Cap - WP3 GST Maintenance	0	0	110,000	100,000
87901c · Cap - WP3 Well Pavement Imp	4,197	4,197	90,000	45,000
<b>Total Capital Outlay</b>	<b>\$4,197</b>	<b>\$4,197</b>	<b>\$225,000</b>	<b>\$170,000</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>