

APPROVED 12-3-19

CROSBY MUNICIPAL UTILITY DISTRICT

2020 Budget

General Fund: Water

=====

ACCOUNT NUMBER AND DESCRIPTI	ACTUAL 2018 01/01 - 10/31	ACTUAL 2019 01/01 - 10/31	PROJECTED 2019 01/01 - 12/31	FINAL 2019 BUDGET	PROPOSED 2020 BUDGET
4100 Water Service Revenues	\$ 956,731	\$ 857,763	\$ 1,029,316	\$ 1,140,000	\$ 1,029,000
4110 Water Tap Fees	27,470	127,935	153,522	50,000	200,000
Total Revenue	984,201	985,698	1,182,838	1,190,000	1,229,000
6100 Bulk Water Purchases	132,100	132,525	159,029	175,000	175,000
6135 Maintenance & Repair	324	1,355	1,626	3,000	3,000
6141 Fuel & Lubricants	7,084	6,033	7,240	8,000	8,000
6142 Chemicals	57,706	68,401	82,081	87,000	87,000
6143 Small Tools	1,462	1,413	1,696	2,000	2,000
6144 Materials & Supplies	33,338	44,922	53,907	50,000	60,000
6145 Meter Expenses	12,810	34,375	41,250	30,000	30,000
6311 Salaries & Wages	163,279	173,091	207,709	239,000	289,000
6312 Employee Retirement	8,928	10,881	13,058	16,750	20,230
6313 Group Insurance	26,750	30,809	36,970	40,000	45,000
6315 Workers Comp	3,270	11	14	4,000	5,000
6334 Contract Labor	16,321	41,775	50,130	30,000	40,000
6336 Sludge Removal	-	-	-	-	-
6348 Safety Supplies	886	1,172	1,406	1,500	1,500
6353 Security Bond Premium	10,965	15,304	18,365	13,000	15,000
6355 Permits	807	3,066	3,679	2,000	2,000
6356 Uniform	287	667	800	1,200	1,000
6357 Rents & Leases - Equipment	1,457	1,894	2,273	10,000	5,000
6359 Miscellaneous Expenses	1,637	4,713	5,656	3,000	3,000
6360 Education	1,816	890	1,068	3,000	2,000
6361 Water Conservation	10,516	3,406	4,088	7,000	7,000
Total Expenditures	491,743	576,704	692,045	725,450	800,730
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 492,458	\$ 408,995	\$ 490,793	\$ 464,550	\$ 428,270

CROSBY MUNICIPAL UTILITY DISTRICT

2020 Budget

General Fund: Sewer

=====

ACCOUNT NUMBER AND DESCRIF	ACTUAL 2018 01/01 -10/31	ACTUAL 2019 01/01 -10/31	PROJECTED 2019 01/01 - 12/31	FINAL 2019 BUDGET	PROPOSED 2020 BUDGET
4110 Sewer Tap Fees	\$ 20,784	\$ 9,735	\$ 11,682	\$ 50,000	\$ 50,000
4200 Sewer Service Revenue	769,064	804,597	965,516.40	930,000	960,000
4300 Grease Trap Inspection	27,600	28,283	33,939.71	35,000	35,000
Total Revenue	817,448	842,615	1,011,138	1,015,000	1,045,000
6135 Maintenance & Repair	3,470	1,315	1,578	4,500	3,500
6141 Fuel & Lubricants	5,437	6,701	8,041	8,000	8,000
6142 Chemicals	9,899	15,995	19,194	15,000	20,000
6143 Small Tools	686	2,871	3,446	2,000	2,000
6144 Materials & Supplies	23,175	39,861	47,834	35,000	35,000
6311 Salaries & Wages	162,805	177,546	213,055	239,000	289,000
6312 Employee Retirement	8,928	10,881	13,058	16,750	20,230
6313 Group Insurance	27,014	30,586	36,703	40,000	45,000
6315 Workers Comp	3,270	11	14	4,000	5,000
6317 Unemployment	-	-	-	-	-
6334 Contract Labor	13,722	15,378	18,453	30,000	30,000
6336 Sludge Removal	28,705	18,735	22,481	40,000	30,000
6348 Safety Supplies	811	1,172	1,406	2,000	2,000
6349 Other Consumable Supplies	-	-	-	-	-
6353 Security Bond Premium	11,369	15,304	18,365	13,000	15,000
6355 Permits	4,359	2,180	2,615	4,400	3,000
6356 Uniform Purchases	901	1,185	1,421	1,200	1,000
6357 Rents & Leases - Equipment	1,425	1,252	1,503	2,000	1,500
6359 Other Expenses	862	3,581	4,297	1,000	3,000
6360 Education	481	2,328	2,794	3,000	2,000
Total Expenditures	307,319	346,883	416,259	460,850	515,230
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 510,129	\$ 495,732	\$ 594,879	\$ 554,150	\$ 529,770

CROSBY MUNICIPAL UTILITY DISTRICT

2020 Budget

General Fund: Administration

=====

ACCOUNT NUMBER AND DESCRIPTION	ACTUAL	ACTUAL	PROJECTED	FINAL	PROPOSED
	2018 01/01 - 10/31	2019 01/01 - 10/31	2019 01/01 - 12/31	2019 BUDGET	2020 BUDGET
4330 Cut Off Penalties	\$ 52,893	\$ 38,385	46,062	\$ 45,000	\$ 45,000
5300 Miscellaneous Income	57,335	109,615	131,538	75,000	75,000
5300 Non-Operating Revenues	2,800		-	-	
5391 Interest Income	7,714	24,636	29,564	9,000	25,000
5394 Sale of Meters and Scrap Metal	419		-	800	800
5397 Return Check Charge	100	180	216	150	150
5399 Miscellaneous Revenue	4,627	486	583	1,000	1,000
Total Revenue	125,888	173,302	207,962	130,950	146,950
6310 Directors Fees	20,400	21,150	25,380	35,000	35,000
6311 Salaries & Wages	202,023	209,488	251,386	250,000	220,000
6312 Employee Retirement	14,142	13,298	15,958	17,500	15,400
6313 Group Insurance	48,055	34,564	41,476	45,000	45,000
6314 Employers FICA	39,761	41,561	49,873	56,000	64,000
6315 Workers Comp	3,270	11	14	4,000	4,000
6317 Unemployment	518	104	124	500	500
6320 Legal Fees	90,285	99,331	119,198	110,000	150,000
6321 Auditors Fees	27,585	39,905	47,886	30,000	34,000
6322 Engineering Fees	96,410	65,044	78,053	120,000	100,000
6323 Management & Consulting	-		-	-	-
6325 Election Expense	38,232	3,653	4,384	40,000	-
6334 Contract Labor	27,089	25,011	30,014	35,000	35,000
6335 Maintenance & Repair	-		-	-	-
6338 Legal Notices & Other Publications	19,476	328	394	20,000	500
6339 Medical Expenses	255		-	1,000	1,000
6340 Printing & Office Supplies	3,530	4,285	5,142	4,500	4,500
6348 Safety Supplies	-		-	-	-
6350 Postage	5,366	6,577	7,893	7,000	8,000
6351 Telephone	5,922	6,168	7,402	8,000	8,000
6352 Utilities	103,244	97,694	117,233	130,000	130,000
6353 Security Bond Premium	11,548	15,409	18,491	13,000	15,000
6354 Travel & Per Diem	6,316	7,704	9,245	15,000	15,000
6356 Uniform Purchases	66	747	896	500	1,000
6357 Rents & Leases - Equip	3,158	2,408	2,890	3,000	3,000
6358 Credit Card Fees	3,748		-	5,000	-
6359 Miscellaneous Expense	7,140	4,057	4,868	10,000	7,000
6360 Education	-		-	-	-
8912 Transfer to Capital Project Fund	-	637	764	-	-
8913 Transfer to Debt Service	-	38,823	46,588	-	1,000
8915 Transfer to Fixed Assets	56,746	1,764	2,116	70,000	25,000
8925 Transfer to HRA Account	30,000	30,000	36,000	36,000	36,000
Total Expenditures	864,285	769,723	923,667	1,066,000	957,900

CROSBY MUNICIPAL UTILITY DISTRICT

2020 Budget

General Fund: Administration

=====

EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (738,397)</u>	<u>\$ (596,421)</u>	<u>\$ (715,705)</u>	<u>\$ (935,050)</u>	<u>\$ (810,950)</u>
---	---------------------	---------------------	---------------------	---------------------	---------------------

Capital Outlay

CRANE	-	20,000
OFFICE KITCHEN	-	5,000
BACK HOE	70,000	
	<u>\$ 70,000</u>	<u>\$ 25,000</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
General Fund: Summary
=====

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>NET</u>
General Fund -- Water	\$ 1,229,000	\$ 800,730	\$ 428,270
General Fund -- Sewer	1,045,000	515,230	529,770
General Fund -- Administration	<u>146,950</u>	<u>957,900</u>	<u>(810,950)</u>
	<u>\$ 2,420,950</u>	<u>\$ 2,273,860</u>	<u>147,090</u>

**CROSBY MUNICIPAL UTILITY DISTRICT
2020 BUDGET**

Repair and Replacement Fund

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10/31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
5391 Interest Income	\$ 1,024	\$ 1,100	\$ 1,320	\$ 900	\$ 1,100
8951 Transfer from General Fund	-	-	-	-	-
Total Revenue	<u>1,024</u>	<u>1,100</u>	<u>1,320</u>	<u>900</u>	<u>1,100</u>
Transfer to Tax Debt Service Fund	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,024</u>	<u>\$ 1,100</u>	<u>\$ 1,320</u>	<u>\$ 900</u>	<u>\$ 1,100</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
Tax Debt Service
=====

ACCOUNT NUMBER AND DESCRIPTION	ACTUAL 2018 01/01-12/31	ACTUAL 2016 01/01 - 10/31	PROJECTED 2019 01/01 - 12/31	FINAL 2019 BUDGET	PROPOSED 2020 BUDGET
4320 Property Tax Revenue	\$ 1,372,445	\$ 870,499	\$ 1,044,599	\$ 1,400,000	\$ 1,400,000
4321 Tax Refunds		(3,471)	(4,165.45)	-	-
4331 Penalty & Interest	39,425	27,405	32,885.75	30,000	33,000
4332 15% Penalty	20,364	12,359	14,831.14	15,000	15,000
5396 Bond Proceeds			-	-	-
5391 Interest Income	12,128	11,931	14,317.10	10,000	13,000
5399 Miscellaneous	908	9,346	11,215.70	500	500
Total Revenue	1,445,269	928,070	1,113,684	1,455,500	1,461,500
6320 Legal Fees	20,324	12,362	14,834	20,000	15,000
6324 Professional Fees	13,270	8,264	9,916	-	
6331 Tax Assessor / Collector	12,526	10,712	12,855	13,500	13,500
6350 Postage	-	96	116	800	800
6359 Miscellaneous Expense	14,846	267	321	500	500
6370 Refunds		4,741	5,689		
7360 Tax Bond Interest Expense	274,928	326,139	391,367	363,000	362,000
7363 Fiscal Agent Fees	2,600	2,000	2,400	3,700	3,700
7365 Cont. Disclosure	-	3,500	4,200		3,500
8999 Payment of Tax Bond Principal	990,000	819,893	983,871	990,000	1,095,000
Total Expenditures	1,328,493	1,187,973	1,425,568	1,391,500	1,494,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 116,776	\$ (259,904)	\$ (311,884)	\$ 64,000	\$ (32,500)

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
Capital Project Fund
=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10/31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
5391 Interest Income	\$ 256	\$ 249	\$ 299	\$ 200	\$ 50
Capital Recovery Fee	-	-	-	-	-
8951 Transfer from General Fund	-	-	-	-	-
Total Revenue	<u>256</u>	<u>249</u>	<u>299</u>	<u>200</u>	<u>50</u>
7390 Construction Costs	-	-	-	200,000	200,000
Total Expenditures	-	-	-	200,000	200,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 256</u>	<u>\$ 249</u>	<u>\$ 299</u>	<u>\$ (199,800)</u>	<u>\$ (199,950)</u>

THE 50,000 IS FOR TREE CLEARING AND DRIVE WAY

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
2007 Bond Construction Fund
=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10/31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
8951 Transfer		\$ 14	\$ 19	\$ -	\$ -
5397 CDBG Reimbursement		-	-	-	-
5391 Interest Income	313	63	75	300	-
Total Revenue	<u>313</u>	<u>77</u>	<u>94</u>	<u>300</u>	<u>-</u>
6320 Legal Fees	-	-	-	-	-
6322 Engineering Fees	32,262	99,026	118,832	-	-
6359 Miscellaneous		10	12	-	-
7390 Construction Costs	114,059	394,682	473,618	599,500	-
Total Expenditures	<u>146,321</u>	<u>493,718</u>	<u>592,462</u>	<u>599,500</u>	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (146,008)</u>	<u>\$ (493,641)</u>	<u>\$ (592,368)</u>	<u>\$ (599,200)</u>	<u>\$ -</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
2009 Bond Construction Fund
=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10/31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
5397 CDBG Grant Rev		\$ -	\$ -	\$ -	\$ -
5391 Interest	29	1	1	50	-
Total Revenue	<u>29</u>	<u>1</u>	<u>1</u>	<u>50</u>	<u>-</u>
6322 Engineering Fees	91,674	11,569	13,883	-	-
7390 Construction Costs		-	-	23,600	-
Total Expenditures	<u>91,674</u>	<u>11,569</u>	<u>13,883</u>	<u>23,600</u>	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (91,645)</u>	<u>(11,568)</u>	<u>(13,882)</u>	<u>\$ (23,550)</u>	<u>\$ -</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
2011 Bond Construction Fund

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10-31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
5391 Interest	\$ 585	\$ 1,708	2,050	\$ 600	\$ 1,800
5397 CDBG Grant Proceeds		-	-	-	-
Bond Revenue		-	-	-	-
Total Revenue	<u>585</u>	<u>1,708</u>	<u>2,050</u>	<u>600</u>	<u>1,800</u>
6320 Legal Fees	-	-	-	-	-
6322 Engineering Fees		149,111	178,933	-	-
6334 Contract Labor		36,577	43,892	-	-
7366 Bond Issue Expense		-	-	-	-
7390 Construction Costs		774,371	929,246	1,168,000	100,000
Total Expenditures	<u>-</u>	<u>960,059</u>	<u>1,152,071</u>	<u>1,168,000</u>	<u>100,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 585</u>	<u>\$ (958,351)</u>	<u>\$ (1,150,021)</u>	<u>\$ (1,167,400)</u>	<u>\$ (98,200)</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
2017 Bond Construction Fund

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10-31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
5391 Interest	\$ 1,837	\$ 14,701	17,641	\$ 1,500	
5397 CDBG Grant Proceeds		428,447	514,137	-	-
Bond Revenue		-	-	-	-
Total Revenue	<u>1,837</u>	<u>443,148</u>	<u>531,778</u>	<u>1,500</u>	<u>-</u>
6320 Legal Fees	-	-	-	-	-
6322 Engineering Fees		34,209	41,051	-	-
6359 Misc Expenses		-	-	-	-
7366 Bond Issue Expense		-	-	-	-
9000 Discount on Bond Issue		-	-	-	-
7390 Construction Costs	-	-	-	750,000	750,000
Total Expenditures	<u>-</u>	<u>34,209</u>	<u>41,051</u>	<u>750,000</u>	<u>750,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,837</u>	<u>\$ 408,939</u>	<u>\$ 490,726</u>	<u>\$ (748,500)</u>	<u>\$ (750,000)</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
2019 Bond Construction Fund
=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10-31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
5391 Interest	\$ -	\$ -	-	\$ -	\$ 45,000
5397 CDBG Grant Proceeds		-	-	-	-
Bond Revenue		-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>
6320 Legal Fees	-	-	-	-	-
6322 Engineering Fees		-	-	-	-
6359 Misc Expenses		-	-	-	-
7366 Bond Issue Expense		-	-	-	-
9000 Discount on Bond Issue		-	-	-	-
7390 Construction Costs	-	-	-	-	1,000,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (955,000)</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2020 Budget
HRA Fund

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2018 01/01-12/31</u>	<u>ACTUAL 2019 01/01 - 10-31</u>	<u>PROJECTED 2019 01/01 - 12/31</u>	<u>FINAL 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
5391 Interest	\$ 35	\$ 31	37		\$ 30
8951 Premium from District	36,000	29,325	35,190	-	36,000
	-----	-----	-----	-----	-----
Total Revenue	36,035	29,356	35,227	-	36,030
	-----	-----	-----	-----	-----
Claims Paid	23,852	33,469	40,162	-	35,000
6359 Misc Expenses	1,650	3,000	3,600	-	3,000
	-----	-----	-----	-----	-----
Total Expenditures	25,502	36,469	43,762	-	38,000
	-----	-----	-----	-----	-----
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 10,533</u>	<u>\$ (7,113)</u>	<u>\$ (8,535)</u>	<u>\$ -</u>	<u>\$ (1,970)</u>