

CROSBY MUNICIPAL UTILITY DISTRICT

2021 Budget

General Fund: Water

=====

ACCOUNT NUMBER AND DESCRIPT	ACTUAL 2019 01/01 - 12/31	ACTUAL 2020 01/01 - 10/31	PROJECTED 2020 01/01 - 12/31	FINAL 2020 BUDGET	PROPOSED 2021 BUDGET
4100 Water Service Revenues	\$ 993,191	\$ 764,069	\$ 916,883	\$ 1,029,000	\$ 950,000
4110 Water Tap Fees	136,255	138,055	165,666	200,000	250,000
Total Revenue	1,129,446	902,124	1,082,549	1,229,000	1,200,000
6100 Bulk Water Purchases	161,975	145,935	175,122	175,000	181,000
6111 Salaries & Wages	226,886	188,170	225,804	289,000	297,000
6114 Employee Retirement	12,619	14,232	17,079	20,230	21,000
6113 Group Insurance	52,243	39,162	46,994	45,000	53,000
6115 Workers Comp	35	3,664	4,397	5,000	4,000
6134 Contract Labor	50,668	63,379	76,055	40,000	40,000
6135 Maintenance & Repair	2,975	8,755	10,507	3,000	9,000
6136 Sludge Removal	-	-	-	-	35,000
6141 Fuel & Lubricants	6,809	6,074	7,289	8,000	8,000
6142 Chemicals	74,398	86,070	103,284	87,000	87,000
6143 Small Tools	695	-	-	2,000	-
6144 Materials & Supplies	55,734	63,296	75,955	60,000	65,000
6145 Meter Expenses	42,394	29,261	35,113	30,000	35,000
6148 Safety Supplies	1,197	956	1,147	1,500	1,200
6153 Security Bond Premium	14,927	12,144	14,573	15,000	15,000
6155 Permits	5,413	3,783	4,540	2,000	4,000
6156 Uniform	667	1,040	1,248	1,000	1,000
6157 Rents & Leases - Equipment	7,060	3,974	4,769	5,000	4,000
6159 Miscellaneous Expenses	3,822	2,047	2,456	3,000	3,000
6160 Education	890	301	361	2,000	2,000
6161 Water Conservation	10,625	198	238	7,000	7,000
Total Expenditures	732,031	672,442	806,930	800,730	872,200
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 397,415	\$ 229,682	\$ 275,618	\$ 428,270	\$ 327,800

CROSBY MUNICIPAL UTILITY DISTRICT

2021 Budget

General Fund: Sewer

=====

ACCOUNT NUMBER AND DESCRIF	ACTUAL 2019 01/01 -12/31	ACTUAL 2020 01/01 -10/31	PROJECTED 2020 01/01 - 12/31	FINAL 2020 BUDGET	PROPOSED 2021 BUDGET
4210 Sewer Tap Fees	\$ 12,570	\$ 8,180	\$ 9,816	\$ 50,000	\$ 50,000
4200 Sewer Service Revenue	944,592	794,748	953,697	960,000	980,000
4201 Grease Trap Inspection	33,600	28,927	34,712	35,000	36,000
Total Revenue	990,762	831,855	998,225	1,045,000	1,066,000
6211 Salaries & Wages	231,341	218,472	262,167	289,000	297,000
6214 Employee Retirement	12,619	14,232	17,079	20,230	21,000
6213 Group Insurance	52,020	39,162	46,994	45,000	53,000
6215 Workers Comp	35	3,664	4,397	5,000	4,000
6217 Unemployment			-	-	-
6234 Contract Labor	12,325	55,915	67,098	30,000	30,000
6235 Maintenance & Repair	1,315	1,221	1,466	3,500	3,000
6236 Sludge Removal	26,800	26,878	32,253	30,000	30,000
6241 Fuel & Lubricants	7,477	6,074	7,289	8,000	8,000
6242 Chemicals	16,581	15,796	18,955	20,000	20,000
6243 Small Tools	2,153	-	-	2,000	-
6244 Materials & Supplies	52,452	45,663	54,796	35,000	47,000
6248 Safety Supplies	1,197	956	1,147	2,000	1,200
6249 Other Consumable Supplies			-		
6253 Security Bond Premium	14,927	12,144	14,573	15,000	15,000
6255 Permits	4,407	3,099	3,719	3,000	3,000
6256 Uniform Purchases	1,185	519	622	1,000	1,000
6257 Rents & Leases - Equipment	1,252	404	484	1,500	1,500
6259 Misc Expenses	2,676	1,557	1,868	3,000	2,000
6260 Education	2,405	301	361	2,000	2,000
Total Expenditures	443,166	446,058	535,269	515,230	538,700
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 547,597	\$ 385,797	\$ 462,956	\$ 529,770	\$ 527,300

CROSBY MUNICIPAL UTILITY DISTRICT

2021 Budget

General Fund: Administration

=====

ACCOUNT NUMBER AND DESCRIPTION	ACTUAL	ACTUAL	PROJECTED	FINAL	PROPOSED
	2019 01/01 - 12/31	2020 01/01 - 10/31	2020 01/01 - 12/31	2020 BUDGET	2021 BUDGET
4330 Cut Off Penalties	\$ 43,664	\$ 33,672	40,407	\$ 45,000	\$ 45,000
5300 Misc Income/Anexation Fees		9,830	11,796	75,000	-
5300 Non-Operating Revenues	(763)		-		
5391 Interest Income	35,721	12,283	14,739	25,000	15,000
5394 Sale of Meters and Scrap Metal		530	636	800	-
5395 Contributed by Developer	96,667		-		-
5396 Developer Fees	6,556		-		-
5397 Return Check Charge	172	60	72	150	150
5399 Miscellaneous Revenue	3,932	4,519	5,422	1,000	2,000
Total Revenue	185,949	60,893	73,072	146,950	62,150
6310 Directors Fees	24,300	21,900	26,280	35,000	35,000
6311 Salaries & Wages	294,952	178,395	214,074	220,000	226,000
6314 Employee Retirement	53,435	12,488	14,985	15,400	16,000
6313 Group Insurance	57,128	46,541	55,849	45,000	53,000
6312 Employers FICA	18,440	42,762	51,314	64,000	63,000
6315 Workers Comp	35	3,664	4,397	4,000	4,000
6317 Unemployment	115	1,745	2,094	500	2,000
6320 Legal Fees	125,536	88,341	106,009	150,000	110,000
6321 Auditors Fees	41,070	38,525	46,230	34,000	40,000
6322 Engineering Fees	99,843	55,035	66,042	100,000	75,000
6325 Election Expense	3,653		-	-	4,000
6334 Contract Labor	26,652	44,425	53,310	35,000	35,000
6338 Legal Notices & Other Publications	374	120	144	500	500
6339 Medical Expenses	205		-	1,000	1,000
6340 Printing & Office Supplies	6,422	4,912	5,894	4,500	6,000
6350 Postage	7,039	5,515	6,618	8,000	8,000
6351 Telephone	7,415	5,838	7,006	8,000	8,000
6352 Utilities	124,171	83,483	100,180	130,000	130,000
6353 Security Bond Premium	15,032	12,144	14,573	15,000	15,000
6354 Travel & Per Diem	9,036	6,277	7,532	15,000	15,000
6356 Uniform Purchases	747	46	55	1,000	1,000
6357 Rents & Leases - Equip	2,889	2,500	3,000	3,000	3,000
6358 Credit Card Fees		23	27	-	-
6359 Miscellaneous Expense	6,051	7,189	8,627	7,000	7,000
6360 Tower subscriptions					27,000
8913 Transfer to Debt Service			-	1,000	-
8915 Transfer to Fixed Assets	153,497	3,270	3,924	25,000	25,000
8916 Bond Costs	16,470		-		-
8925 Transfer to HRA Account		30,000	36,000		36,000
8926 Transfer to 2007 BCF	7		-		-
8927 Transfer to 2017 BCF	-	176,602	211,922		-
8928 Transfer to 2019 BCF	100		-	36,000	-
Total Expenditures	1,094,614	871,738	1,046,086	957,900	945,500

CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
General Fund: Administration
=====

	<hr/>	<hr/>	<hr/>		
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (908,665)</u>	<u>\$ (810,845)</u>	<u>\$ (973,014)</u>	<u>\$ (810,950)</u>	<u>\$ (883,350)</u>
 Capital Outlay					
CRANE				20,000	
OFFICE KITCHEN				5,000	
AUTO CONTROLS					20,000
OFFICE FURNITURE					<u>5,000</u>
				<u>\$ 25,000</u>	<u>\$ 25,000</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
General Fund: Summary
=====

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>NET</u>
General Fund -- Water	\$ 1,200,000	\$ 872,200	\$ 327,800
General Fund -- Sewer	1,066,000	538,700	527,300
General Fund -- Administration	<u>62,150</u>	<u>945,500</u>	<u>(883,350)</u>
	<u>\$ 2,328,150</u>	<u>\$ 2,356,400</u>	<u>(28,250)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT
2021 BUDGET
Repair and Replacement Fund**

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	ACTUAL 2019 01/01-12/31	ACTUAL 2020 01/01 - 10/31	PROJECTED 2020 01/01 - 12/31	FINAL 2020 BUDGET	PROPOSED 2021 BUDGET
4345 Payment in Lieu of Taxes	\$ -	\$ 29,734	\$ 35,681	\$ -	
5391 Interest Income	1,260	284	341	1,100	300
8951 Transfer from General Fund			-	-	
	-	-			
Total Revenue	<u>1,260</u>	<u>30,018</u>	<u>36,022</u>	<u>1,100</u>	<u>300</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>\$ 1,260</u>	<u>\$ 30,018</u>	<u>\$ 36,022</u>	<u>\$ 1,100</u>	<u>\$ 300</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
Tax Debt Service
=====

ACCOUNT NUMBER AND DESCRIPTION	ACTUAL 2019 01/01-12/31	ACTUAL 2020 01/01 - 10/31	PROJECTED 2020 01/01 - 12/31	FINAL 2020 BUDGET	PROPOSED 2021 BUDGET
4320 Property Tax Revenue	\$ 1,492,333	\$ 853,030	\$ 1,023,636	\$ 1,400,000	\$ 1,400,000
4321 Tax Refunds		(9,937)	(11,924.80)	-	
4331 Penalty & Interest	29,353	34,487	41,384.78	33,000	35,000
4332 15% Penalty	13,525	14,493	17,391.18	15,000	15,000
5396 Bond Proceeds			-	-	
5391 Interest Income	14,896	4,694	5,632.40	13,000	5,500
5399 Miscellaneous	12,947	24,938	29,925.61	500	1,000
Total Revenue	1,563,053	921,704	1,106,045	1,461,500	1,456,500
6310 Transfer-Defined area	-	4,081	4,897	15,000	4,000
6315 Transfer-Repair & Replacement	-	29,734			-
6320 Legal Fees	13,666	14,149	16,978	15,000	15,000
6324 Professional Fees	10,951	8,556	10,267		10,000
6331 Tax Assessor / Collector	12,830	7,833	9,400	13,500	10,000
6332 Data Processing	2,789				-
6350 Postage	158	241	289	800	500
6355 Bank Charges	150	140	168		200
6359 Miscellaneous Expense	291	(5,162)	(6,195)	500	500
6370 Refunds		11,326	13,591		-
7360 Tax Bond Interest Expense	276,031	294,790	353,748	362,000	293,000
7363 Fiscal Agent Fees	5,400	1,100	1,320	3,700	2,000
7365 Cont. Disclosure	3,500	3,500	4,200	3,500	3,500
8999 Payment of Tax Bond Principal	955,000	1,180,000	1,416,000	1,095,000	1,050,000
Total Expenditures	1,280,766	1,550,287	1,824,664	1,509,000	1,388,700
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 282,287	\$ (628,583)	\$ (718,618)	\$ (47,500)	\$ 67,800

CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
Capital Project Fund
=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	ACTUAL 2019 01/01-12/31	ACTUAL 2020 01/01 - 10/31	PROJECTED 2020 01/01 - 12/31	FINAL 2020 BUDGET	PROPOSED 2021 BUDGET
5391 Interest Income	\$ 291	\$ 42	\$ 50	\$ 50	\$ 50
Capital Recovery Fee		-	-	-	
8951 Transfer from General Fund	-	-	-	-	
 Total Revenue	<u>291</u>	<u>42</u>	<u>50</u>	<u>50</u>	<u>50</u>
 7390 Construction Costs	<u>-</u>	<u>166,667</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
 Total Expenditures	<u>-</u>	<u>166,667</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
 EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 291</u>	<u>\$ (166,625)</u>	<u>\$ (199,950)</u>	<u>\$ (199,950)</u>	<u>\$ 50</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
2011 Bond Construction Fund
=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2019 01/01-12/31</u>	<u>ACTUAL 2020 01/01 - 10-31</u>	<u>PROJECTED 2020 01/01 - 12/31</u>	<u>FINAL 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>
5391 Interest	\$ 1,868	\$ 2	3	\$ 1,800	\$ -
5397 CDBG Grant Proceeds			-	-	
3953 Transfer from 2009 BCF	1	-	-	-	
Total Revenue	<u>1,869</u>	<u>2</u>	<u>3</u>	<u>1,800</u>	<u>-</u>
3954 Transfer to 2007 BCF	7	-	-	-	
6320 Legal Fees					
6322 Engineering Fees	189,649	12,505	15,006	-	
6334 Contract Labor	36,577		-	-	
6359 Misc Expense	10				
7366 Bond Issue Expense			-	-	
7390 Construction Costs	<u>1,115,919</u>	<u>13,731</u>	<u>16,477</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,342,162</u>	<u>26,235</u>	<u>31,482</u>	<u>-</u>	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u><u>\$(1,340,293)</u></u>	<u><u>\$ (26,233)</u></u>	<u><u>\$ (31,480)</u></u>	<u><u>\$ 1,800</u></u>	<u><u>\$ -</u></u>

CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
2017 Bond Construction Fund

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2019 01/01-12/31</u>	<u>ACTUAL 2020 01/01 - 10-31</u>	<u>PROJECTED 2020 01/01 - 12/31</u>	<u>FINAL 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>
5391 Interest	\$ 20,410	\$ 10,238	12,285	\$ -	\$ 5,000
5397 CDBG Grant Proceeds	465,652	147,656	177,188	-	-
Bond Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>486,062</u>	<u>157,894</u>	<u>189,473</u>	<u>-</u>	<u>5,000</u>
6320 Legal Fees	-	-	-	-	
6322 Engineering Fees	34,209	114,460	137,353	-	
6359 Misc Expenses		(53,867)	(64,640)	-	
7366 Bond Issue Expense		-	-	-	
9000 Discount on Bond Issue		-	-	-	
7390 Construction Costs	<u>183,598</u>	<u>1,901,058</u>	<u>2,281,270</u>	<u>750,000</u>	<u>2,000,000</u>
Total Expenditures	<u>217,807</u>	<u>1,961,652</u>	<u>2,353,982</u>	<u>750,000</u>	<u>2,000,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 268,255</u>	<u>\$ (1,803,758)</u>	<u>\$ (2,164,510)</u>	<u>\$ (750,000)</u>	<u>\$ (1,995,000)</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
2019 Bond Construction Fund

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2019 01/01-12/31</u>	<u>ACTUAL 2020 01/01 - 10-31</u>	<u>PROJECTED 2020 01/01 - 12/31</u>	<u>FINAL 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>
5391 Interest	\$ 82	\$ 2,088	2,506	\$ 45,000	\$ 32,500
5396 Bond Proceeds	3,250,000	-	-	-	
3953 Transfer from GF	100		-		
5397 CDBG Reimbursement		553,117	663,741	-	500,000
Total Revenue	<u>3,250,182</u>	<u>555,206</u>	<u>666,247</u>	<u>45,000</u>	<u>532,500</u>
6320 Legal Fees	-	-	-	-	
6322 Engineering Fees		46,249	55,499	-	
6334 Contract Labor		24,454	29,345		
6359 Misc Expenses	209,096	(45)	(54)	-	
7366 Bond Issue Expense	41,422	-	-	-	
9000 Discount on Bond Issue		-	-	-	
7390 Construction Costs	10,036	396,484	475,781	1,000,000	1,000,000
Total Expenditures	<u>260,554</u>	<u>467,143</u>	<u>560,571</u>	<u>1,000,000</u>	<u>1,000,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 2,989,628</u>	<u>\$ 88,063</u>	<u>\$ 105,676</u>	<u>\$(955,000)</u>	<u>\$ (467,500)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT
2021 Budget
HRA Fund**

=====

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2019 01/01-12/31</u>	<u>ACTUAL 2020 01/01 - 10-31</u>	<u>PROJECTED 2020 01/01 - 12/31</u>	<u>FINAL 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>
5391 Interest	\$ 37	\$ 31	37	\$ 30	\$ 30
8951 Premium from District	38,100	29,325	35,190	36,000	36,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenue	<u>38,137</u>	<u>29,356</u>	<u>35,227</u>	<u>36,030</u>	<u>36,030</u>
Claims Paid	36,838	25,868	31,042	35,000	33,000
6359 Misc Expenses	3,000	-	-	3,000	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>39,838</u>	<u>25,868</u>	<u>31,042</u>	<u>38,000</u>	<u>33,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (1,701)</u>	<u>\$ 3,487</u>	<u>\$ 4,185</u>	<u>\$ (1,970)</u>	<u>\$ 3,030</u>