

**CROSBY MUNICIPAL UTILITY DISTRICT**

**2022 Budget**

**General Fund: Water**

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ACCOUNT NUMBER AND DESCRIPTION	ACTUAL	ACTUAL	PROJECTED	FINAL	PROPOSED
	2020 01/01 - 12/31	2021 01/01 - 10/31	2021 01/01 - 12/31	2021 BUDGET	2022 BUDGET
4100 Water Service Revenues	\$ 924,294	\$ 787,156	\$ 944,587	\$ 950,000	\$ 950,000
4110 Water Tap Fees	211,485	145,220	174,264	250,000	180,000
<b>Total Revenue</b>	<b>1,135,779</b>	<b>932,376</b>	<b>1,118,851</b>	<b>1,200,000</b>	<b>1,130,000</b>
6100 Bulk Water Purchases	175,680	150,015	180,018	181,000	187,000
6111 Salaries & Wages	234,600	201,668	242,002	297,000	246,500
6114 Employee Retirement	17,595	14,117	16,940	21,000	17,300
6113 Group Insurance	47,997	39,157	46,988	53,000	47,600
6115 Workers Comp	3,664	4,189	5,027	4,000	4,500
6134 Contract Labor	70,519	47,936	57,523	40,000	60,000
6135 Maintenance & Repair	7,687	3,279	3,935	9,000	7,000
6136 Sludge Removal			-	35,000	35,000
6141 Fuel & Lubricants	6,890	11,582	13,898	8,000	14,000
6142 Chemicals	93,112	57,401	68,881	87,000	87,000
6144 Materials & Supplies	72,586	38,273	45,928	65,000	65,000
6145 Meter Expenses	52,640	42,455	50,946	35,000	45,000
6148 Safety Supplies	1,221	666	799	1,200	1,200
6153 Security Bond Premium	14,115	15,909	19,091	15,000	19,000
6155 Permits	8,357	1,471	1,765	4,000	4,000
6156 Uniform	519	216	259	1,000	1,000
6157 Rents & Leases - Equipment	4,060	1,139	1,367	4,000	4,000
6159 Miscellaneous Expenses	3,148	2,064	2,477	3,000	3,000
6160 Education	560	6,168	7,402	2,000	2,500
6161 Water Conservation	198	125	150	7,000	7,000
<b>Total Expenditures</b>	<b>815,148</b>	<b>637,830</b>	<b>765,396</b>	<b>872,200</b>	<b>857,600</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 320,631</b>	<b>\$ 294,546</b>	<b>\$ 353,455</b>	<b>\$ 327,800</b>	<b>\$ 272,400</b>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2022 Budget**  
**General Fund: Sewer**  
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ACCOUNT NUMBER AND DESCRIPTION		ACTUAL 2020 01/01 -12/31	ACTUAL 2021 01/01 -10/31	PROJECTED 2021 01/01 - 12/31	FINAL 2021 BUDGET	PROPOSED 2022 BUDGET
4210	Sewer Tap Fees	\$ 17,765	\$ 8,560	\$ 10,272	\$ 50,000	\$ 10,000
4200	Sewer Service Revenue	945,556	828,108	993,730	980,000	1,000,000
4201	Grease Trap Inspection	34,847	30,160	36,192	36,000	44,000
	<b>Total Revenue</b>	<u>998,168</u>	<u>866,828</u>	<u>1,040,194</u>	<u>1,066,000</u>	<u>1,054,000</u>
6211	Salaries & Wages	264,903	201,668	242,002	297,000	246,500
6214	Employee Retirement	17,595	14,117	16,940	21,000	17,300
6213	Group Insurance	47,997	39,157	46,988	53,000	47,600
6215	Workers Comp	3,664	4,189	5,027	4,000	4,500
6234	Contract Labor	62,577	18,526	22,231	30,000	26,000
6235	Maintenance & Repair	1,557	822	986	3,000	3,000
6236	Sludge Removal	33,517	35,812	42,974	30,000	37,000
6241	Fuel & Lubricants	7,441	11,582	13,898	8,000	14,000
6242	Chemicals	16,915	21,582	25,898	20,000	26,000
6244	Materials & Supplies	44,844	25,876	31,051	47,000	35,000
6248	Safety Supplies	1,221	663	796	1,200	1,200
6253	Security Bond Premium	12,144	15,909	19,091	15,000	19,000
6255	Permits	3,099	650	780	3,000	3,000
6256	Uniforms	519	216	259	1,000	1,000
6257	Rents & Leases - Equipment	415	185	222	1,500	1,500
6259	Misc Expenses	6,286	1,997	2,396	2,000	2,000
6260	Education	1,411	454	545	2,000	2,500
	<b>Total Expenditures</b>	<u>526,105</u>	<u>393,405</u>	<u>472,086</u>	<u>538,700</u>	<u>487,100</u>
	<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ 472,063</u>	<u>\$ 473,423</u>	<u>\$ 568,108</u>	<u>\$ 527,300</u>	<u>\$ 566,900</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2022 Budget**  
**General Fund: Administration**  
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ACCOUNT NUMBER AND DESCRIPTION	ACTUAL 2020 01/01 - 12/31	ACTUAL 2021 01/01 - 10/31	PROJECTED 2021 01/01 - 12/31	FINAL 2021 BUDGET	PROPOSED 2022 BUDGET
4330 Cut Off Penalties	\$ 29,118	\$ 36,702	44,042	\$ 45,000	\$ 50,000
4400 M & O TAX	4,081	7,493	-	-	9,000
5300 Misc Income/Anexation Fees		3,943	4,732	-	15,000
5300 Non-Operating Revenues	763		-		-
5391 Interest Income	13,001	794	953	15,000	1,000
5394 Sale of Meters and Scrap Metal	530	118	142	-	-
5395 Contributed by Developer			-	-	-
5396 Developer Fees			-	-	-
5397 Return Check Charge	100	75	90	150	-
5399 Miscellaneous Revenue	16,516	34,150	40,980	2,000	2,000
<b>Total Revenue</b>	<b>64,109</b>	<b>83,275</b>	<b>90,938</b>	<b>62,150</b>	<b>77,000</b>
6310 Directors Fees	24,900	22,650	27,180	35,000	35,000
6311 Salaries & Wages	214,143	178,052	213,662	226,000	191,300
6314 Employee Retirement	15,863	12,464	14,957	16,000	13,400
6313 Group Insurance	57,493	49,764	59,717	53,000	39,400
6312 Employers FICA	53,168	42,719	51,263	63,000	52,700
6315 Workers Comp	3,664	4,189	5,027	4,000	4,500
6317 Unemployment	1,754	2,770	3,324	2,000	3,000
6320 Legal Fees	142,307	156,989	188,387	110,000	175,000
6321 Auditors Fees	40,510	39,585	47,502	40,000	43,000
6322 Engineering Fees	61,056	79,565	95,478	75,000	80,000
6325 Election Expense			-	4,000	10,000
6334 Contract Labor	47,058	24,187	29,024	35,000	35,000
6338 Legal Notices & Other Publications	203	215	258	500	500
6339 Medical Expenses	35		-	1,000	1,000
6340 Printing & Office Supplies	6,296	7,804	9,365	6,000	7,000
6350 Postage	6,801	5,975	7,170	8,000	8,000
6351 Telephone	6,916	4,973	5,968	8,000	8,000
6352 Utilities	92,914	118,676	142,411	130,000	145,000
6353 Security Bond Premium	12,144	16,521	19,825	15,000	19,000
6354 Travel & Per Diem	5,682	4,298	5,158	15,000	15,000
6356 Uniforms	567	405	486	1,000	1,000
6357 Rents & Leases - Equip	3,520	2,707	3,248	3,000	3,500
6358 Credit Card Fees	23		-	-	-
6359 Miscellaneous Expense	7,964	6,827	8,192	7,000	8,000
6360 Tower subscriptions				27,000	27,000
6370 TCEQ Assessment	9,149				-
8915 Transfer to Fixed Assets	19,657	641	769	25,000	5,000
8925 Transfer to HRA Account	36,000	27,000	32,400	36,000	36,000
8926 Transfer to 2007 BCF			-	-	
8927 Transfer to 2017 BCF	176,602		-	-	
8928 Transfer to 2019 BCF			-	-	

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2022 Budget**  
**General Fund: Administration**  
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Total Expenditures	<u>1,046,389</u>	<u>808,976</u>	<u>970,771</u>	<u>945,500</u>	<u>966,300</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (982,280)</u>	<u>\$ (725,701)</u>	<u>\$ (879,833)</u>	<u>\$ (883,350)</u>	<u>\$ (889,300)</u>
<u>Capital Outlay</u>					
Utility Lights					5,000
Auto Controls				20,000	
Office Furniture				<u>5,000</u>	
				<u>\$ 25,000</u>	<u>\$ 5,000</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2022 Budget**  
**General Fund: Summary**  
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	REVENUES	EXPENDITURES	NET
General Fund -- Water	\$ 1,130,000	\$ 857,600	\$ 272,400
General Fund -- Sewer	1,054,000	487,100	566,900
General Fund -- Administration	77,000	966,300	(889,300)
	\$ 2,261,000	\$ 2,311,000	(50,000)

**CROSBY MUNICIPAL UTILITY DISTRICT  
2022 BUDGET**

**Repair and Replacement Fund**

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ACCOUNT NUMBER AND DESCRIPTION	ACTUAL 2020 01/01-12/31	ACTUAL 2021 01/01 - 10/31	PROJECTED 2021 01/01 - 12/31	FINAL 2021 BUDGET	PROPOSED 2022 BUDGET
4345 Payment in Lieu of Taxes	\$ 26,734	\$ 19,899	\$ 23,879	\$ -	\$ 10,000
5391 Interest Income	297	31	37	300	100
8951 Transfer from General Fund			-		
	-	-			
Total Revenue	<u>27,031</u>	<u>19,930</u>	<u>23,916</u>	<u>300</u>	<u>10,100</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>\$ 27,031</u>	<u>\$ 19,930</u>	<u>\$ 23,916</u>	<u>\$ 300</u>	<u>\$ 10,100</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2022 Budget**  
**Tax Debt Service**  
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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2020 01/01-12/31</u>	<u>ACTUAL 2021 01/01 - 10/31</u>	<u>PROJECTED 2021 01/01 - 12/31</u>	<u>FINAL 2021 BUDGET</u>	<u>PROPOSED 2022 BUDGET</u>
4320 Property Tax Revenue	\$ 1,504,036	\$ 883,980	\$ 1,060,776	\$ 1,400,000	\$ 1,400,000
4321 Tax Refunds			-		
4331 Penalty & Interest	50,294	34,636	41,563.20	35,000	35,000
4332 20% Penalty		14,534	17,440.80	15,000	15,000
5391 Interest Income	4,883	4,694	5,632.80	5,500	5,500
5399 Miscellaneous	2,344	24,897	29,876.40	1,000	1,000
<b>Total Revenue</b>	<u>1,561,557</u>	<u>962,741</u>	<u>1,155,289</u>	<u>1,456,500</u>	<u>1,456,500</u>
6310 Transfer-Defined area		4,081	4,897	4,000	4,000
6315 Transfer-Repair & Replacement		29,734	35,681	-	-
6320 Legal Fees	14,906	14,149	16,979	15,000	15,000
6324 Professional Fees	11,136	8,556	10,267	10,000	11,000
6331 Tax Assessor / Collector	9,383	7,833	9,400	10,000	10,000
6350 Postage	928	241	289	500	500
6355 Bank Charges	220	140	168	200	200
6359 Miscellaneous Expense	5,959	(5,163)	(6,196)	500	500
6370 Refunds		9,847	11,816	-	-
7360 Tax Bond Interest Expense	294,790	294,790	353,748	293,000	261,000
7363 Fiscal Agent Fees	3,500	1,100	1,320	2,000	3,000
7365 Cont. Disclosure	3,500	3,500	4,200	3,500	3,500
8999 Payment of Tax Bond Principal	1,095,000	1,180,000	1,416,000	1,050,000	780,000
<b>Total Expenditures</b>	<u>1,439,322</u>	<u>1,548,808</u>	<u>1,858,570</u>	<u>1,388,700</u>	<u>1,088,700</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ 122,235</u>	<u>\$ (586,067)</u>	<u>\$ (703,280)</u>	<u>\$ 67,800</u>	<u>\$ 367,800</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2022 Budget**  
**Capital Project Fund**  
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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	ACTUAL 2020 01/01-12/31	ACTUAL 2021 01/01 - 10/31	PROJECTED 2021 01/01 - 12/31	FINAL 2021 BUDGET	PROPOSED 2022 BUDGET
5391 Interest Income	\$ 151	\$ 42	\$ 50	\$ 50	\$ 50
Capital Recovery Fee			-	-	
8951 Transfer from General Fund			-	-	
 Total Revenue	<u>151</u>	<u>42</u>	<u>50</u>	<u>50</u>	<u>50</u>
 7390 Construction Costs			-	-	
 Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 151</u>	<u>\$ 42</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 50</u>

**CROSBY MUNICIPAL UTILITY DISTRICT  
2022 Budget  
2017 Bond Construction Fund**

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2020 01/01-12/31</u>	<u>ACTUAL 2021 01/01 - 10-31</u>	<u>PROJECTED 2021 01/01 - 12/31</u>	<u>FINAL 2021 BUDGET</u>	<u>PROPOSED 2022 BUDGET</u>
5391 Interest	\$ 10,568	\$ 333	400	\$ 5,000	\$ 100
5397 CDBG Grant Proceeds	147,656		-	-	
Bond Revenue			-	-	
<b>Total Revenue</b>	<u>158,224</u>	<u>333</u>	<u>400</u>	<u>5,000</u>	<u>100</u>
6320 Legal Fees			-		
6322 Engineering Fees	159,291	116,445	139,734		
6334 Contract Labor		8,337			
6359 Misc Expenses		(179)	(215)		
7390 Construction Costs	<u>2,859,564</u>	<u>1,084,921</u>	<u>1,301,905</u>	<u>2,000,000</u>	<u>600,100</u>
<b>Total Expenditures</b>	<u>3,018,855</u>	<u>1,209,524</u>	<u>1,441,424</u>	<u>2,000,000</u>	<u>600,100</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (2,860,631)</u>	<u>\$ (1,209,191)</u>	<u>\$ (1,441,025)</u>	<u>\$ (1,995,000)</u>	<u>\$ (600,000)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2022 Budget**  
**2019 Bond Construction Fund**  
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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2020 01/01-12/31</u>	<u>ACTUAL 2021 01/01 - 10-31</u>	<u>PROJECTED 2021 01/01 - 12/31</u>	<u>FINAL 2021 BUDGET</u>	<u>PROPOSED 2022 BUDGET</u>
5391 Interest	\$ 2,488	\$ 994	1,193	\$ 32,500	\$ 1,000
5396 Bond Proceeds		24	29		
3953 Transfer from GF			-		
5397 CDBG Reimbursement	<u>563,323</u>		<u>-</u>	<u>500,000</u>	
<b>Total Revenue</b>	<u>565,811</u>	<u>1,018</u>	<u>1,222</u>	<u>532,500</u>	<u>1,000</u>
6320 Legal Fees			-		
6322 Engineering Fees	57,066	57,578	69,094		
6334 Contract Labor	24,454	40,856	49,027		
6359 Misc Expenses	(45)	1,527	1,832		
7390 Construction Costs	<u>396,484</u>	<u>110,949</u>	<u>133,139</u>	<u>1,000,000</u>	<u>2,000,000</u>
<b>Total Expenditures</b>	<u>477,959</u>	<u>210,910</u>	<u>253,092</u>	<u>1,000,000</u>	<u>2,000,000</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ 87,852</u>	<u>\$ (209,892)</u>	<u>\$ (251,870)</u>	<u>\$ (467,500)</u>	<u>\$ (1,999,000)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT  
2022 Budget  
HRA Fund**

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ACTUAL 2020 01/01-12/31</u>	<u>ACTUAL 2021 01/01 - 10-31</u>	<u>PROJECTED 2021 01/01 - 12/31</u>	<u>FINAL 2021 BUDGET</u>	<u>PROPOSED 2022 BUDGET</u>
5391 Interest	\$ 37		-	\$ 30	\$ 30
8951 Premium from District	36,000		-	36,000	36,000
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Total Revenue	<u>36,037</u>	<u>-</u>	<u>-</u>	<u>36,030</u>	<u>36,030</u>
Claims Paid	29,894		-	33,000	33,000
6359 Misc Expenses	900		-	-	
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Total Expenditures	<u>30,794</u>	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>33,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 5,243</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,030</u>	<u>\$ 3,030</u>