

CROSBY MUNICIPAL UTILITY DISTRICT
2023 Budget
General Fund: Water

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ACCOUNT NUMBER AND DESCRIPTION	ORIGINAL 2023 BUDGET	CHANGE	PROPOSED AMENDED 2023 BUDGET
4100 Water Service Revenues	\$ 1,083,000	\$ (108,000)	\$ 975,000
4110 Water Tap Fees	260,000		260,000
4111 SJRA Service Fees	198,900	(117,900)	81,000
Total Revenue	1,541,900	(225,900)	1,316,000
6100 Bulk Water Purchases	198,900		198,900
6111 Salaries & Wages	218,000		218,000
6114 Employee Retirement	19,400		19,400
6113 Group Insurance	44,700		44,700
6115 Workers Comp	5,000		5,000
6134 Contract Labor	40,000		40,000
6135 Maintenance & Repair	7,000		7,000
6136 Sludge Removal	25,000		25,000
6141 Fuel & Lubricants	14,000		14,000
6142 Chemicals	95,000		95,000
6144 Materials & Supplies	55,000		55,000
6145 Meter Expenses	60,000		60,000
6148 Safety Supplies	1,200		1,200
6153 Security Bond Premium	20,000		20,000
6155 Permits	4,000		4,000
6156 Uniform	1,000		1,000
6157 Rents & Leases - Equipment	4,000		4,000
6159 Miscellaneous Expenses	3,000		3,000
6160 Education	2,500		2,500
6161 Water Conservation	5,000		5,000
Total Expenditures	822,700	-	822,700
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 719,200	\$ (225,900)	\$ 493,300

Water revenue was lowered due to previously basing the budgeted amount on a dry year.
Lowered revenue from SJRA fee due to incorrect calculation.

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
General Fund: Sewer

ACCOUNT NUMBER AND DESCRIPTION		ORIGINAL 2023 BUDGET	CHANGE	PROPOSED AMENDED 2023 BUDGET
4210	Sewer Tap Fees	\$ 10,000		\$ 10,000
4200	Sewer Service Revenue	1,140,000	(104,000)	1,036,000
4201	Grease Trap Inspection	44,000		44,000
	Total Revenue	1,194,000	(104,000)	1,090,000
6211	Salaries & Wages	218,000		218,000
6214	Employee Retirement	19,400		19,400
6213	Group Insurance	44,700		44,700
6215	Workers Comp	5,000		5,000
6234	Contract Labor	35,000		35,000
6235	Maintenance & Repair	3,000		3,000
6236	Sludge Removal	37,000		37,000
6241	Fuel & Lubricants	14,000		14,000
6242	Chemicals	28,000		28,000
6244	Materials & Supplies	31,000		31,000
6248	Safety Supplies	1,200		1,200
6253	Security Bond Premium	20,000		20,000
6255	Permits	7,000		7,000
6256	Uniforms	1,000		1,000
6257	Rents & Leases - Equipment	1,000		1,000
6259	Misc Expenses	3,000		3,000
6260	Education	2,500		2,500
	Total Expenditures	470,800	-	470,800
	EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 723,200	\$ (104,000)	\$ 619,200

Lowered sewer revenue due to previously basing the budgeted amount on a dry year.

CROSBY MUNICIPAL UTILITY DISTRICT

2023

Budget

General Fund: Administration

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ACCOUNT NUMBER AND DESCRIPTION	ORIGINAL 2023 BUDGET	CHANGE	PROPOSED AMENDED 2023 BUDGET
4330 Cut Off Penalties	\$ 50,000		\$ 50,000
4400 M & O TAX	113,000	(113,000)	-
5300 Misc Income/Anexation Fees	20,000		20,000
5300 Non-Operating Revenues			
5391 Interest Income	1,000		1,000
5392 TCEQ Fees	-		-
5394 Sale of Meters and Scrap Metal	1,000		1,000
5395 Contributed by Developer	-		-
5396 Developer Fees	-		-
5397 Return Check Charge	-		-
Annexation fee			
Prior Period Adjustment			
5399 Miscellaneous Revenue	<u>1,000</u>		<u>1,000</u>
Total Revenue	<u>186,000</u>	<u>(113,000)</u>	<u>73,000</u>
6310 Directors Fees	35,000		35,000
6311 Salaries & Wages	190,000		190,000
6314 Employee Retirement	15,900		15,900
6313 Group Insurance	60,100		60,100
6312 Employers FICA	47,900		47,900
6315 Workers Comp	5,000		5,000
6317 Unemployment	300		300
6320 Legal Fees	170,000		170,000
6321 Auditors Fees	47,000		47,000
6322 Engineering Fees	140,000		140,000
6324 Lobbyist Fees and Expenses	25,000		25,000
6325 Election Expense	10,000		10,000
6327 Starlight Election - Def Ar	-		-
6330 Professional Fees	2,000		2,000
6334 Contract Labor	45,000		45,000
6338 Legal Notices & Other Publications	500		500
6339 Medical Expenses	1,000		1,000
6340 Printing & Office Supplies	7,000		7,000
6341 Publication Fees	1,500		1,500
6350 Postage	12,000		12,000
6351 Telephone	8,000		8,000
6352 Utilities	130,000		130,000
6353 Security Bond Premium	20,000		20,000
6354 Travel & Per Diem	6,000		6,000
6356 Uniforms	1,000		1,000
6357 Rents & Leases - Equip	5,000		5,000
6358 Credit Card Fees	-		-
6359 Miscellaneous Expense	8,000		8,000
6360 Tower subscriptions	10,000		10,000

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
General Fund: Administration

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ACCOUNT NUMBER AND DESCRIPTION	ORIGINAL 2023 BUDGET	CHANGE	PROPOSED AMENDED 2023 BUDGET
6370 TCEQ Assessment	-		-
8915 Transfer to Fixed Assets	7,000		7,000
8925 Transfer to HRA Account	36,000		36,000
8926 Transfer to 2007 BCF	-		-
8927 Transfer to 2017 BCF	-		-
8928 Transfer to 2019 BCF	-		-
8930 Transfer to 2022 BCF	-		-
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,046,200	-	1,046,200
	<hr/>	<hr/>	<hr/>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (860,200)</u>	<u>\$ (113,000)</u>	<u>\$ (973,200)</u>
Capital Outlay			
Utility Lights			
Server	7,000		
Office Furniture			
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	<u>\$ 7,000</u>		

M & O tax revenue has been moved to a new fund to account for this item separately for tracking purposes.

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
General Fund: Summary

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ORIGINAL 2023 BUDGET

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>NET</u>
General Fund -- Water	\$ 1,541,900	\$ 822,700	\$ 719,200
General Fund -- Sewer	1,194,000	470,800	723,200
General Fund -- Administration	<u>186,000</u>	<u>1,046,200</u>	<u>(860,200)</u>
	<u><u>\$ 2,921,900</u></u>	<u><u>\$ 2,339,700</u></u>	<u><u>582,200</u></u>

PROPOSED AMENDED 2023 BUDGET

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>NET</u>
General Fund -- Water	\$ 1,316,000	\$ 822,700	
General Fund -- Sewer	1,090,000	470,800	
General Fund -- Administration	73,000	1,046,200	
Transfer to Capital Projects Fund		<u>139,300</u>	
	<u><u>\$ 2,479,000</u></u>	<u><u>\$ 2,479,000</u></u>	<u><u>-</u></u>

The transfer to the Capital Projects Fund is to show the intended use of the 2023 excess revenues.

CROSBY MUNICIPAL UTILITY DISTRICT
2023 Budget
Operating Fund - Defined Area 1

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
5391 Interest Income	\$ -	\$ 100	\$ 100
M & O Tax		113,000	113,000
8951 Transfer from General Fund		-	-
Total Revenue	<u>-</u>	<u>113,100</u>	<u>113,100</u>
6235 Maintenance & Repairs		18,000	18,000
6320 Legal Fees		4,000	4,000
6322 Engineering Fees		13,000	13,000
6352 Utilities		4,000	4,000
7390 Construction Costs			
Total Expenditures	<u>-</u>	<u>39,000</u>	<u>39,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ 74,100</u>	<u>\$ 74,100</u>

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
Capital Project Fund
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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
5391 Interest Income	\$ 50	\$ -	\$ 50
Capital Recovery Fee			
Transfer from Repair and Replacment		109,000	109,000
8951 Transfer from General Fund		139,300	139,300
Total Revenue	<u>50</u>	<u>248,300</u>	<u>248,350</u>
Rehab of Ground Storage Tank #2		270,000	270,000
Rehab of Pressure Tank #1		45,000	45,000
Rehab of Clarifier #1		300,000	300,000
Desilt Forebay		175,000	175,000
Contingencies		79,000	79,000
Engineering		130,500	130,500
7390 Construction Costs			
Total Expenditures	<u>-</u>	<u>999,500</u>	<u>999,500</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 50</u>	<u>\$ (751,200)</u>	<u>\$ (751,150)</u>

The changes include the transfer in of funds from the General Fund and the Repair and Replacement Fund and anticipated cost of various construction projects that are planned. The source of the funds needed to fund the Excess Expenditures is partially from the beginning balance in this fund of 226,096. This leaves an unfunded balance of 522,054.00

CROSBY MUNICIPAL UTILITY DISTRICT
2023
BUDGET
Repair and Replacement Fund
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ACCOUNT NUMBER AND DESCRIPTION	ORIGINAL 2023 BUDGET	CHANGE	PROPOSED AMENDED 2023 BUDGET
4345 Payment in Lieu of Taxes	\$ 113,000	\$ (113,000)	\$ -
5391 Interest Income	500	(500)	-
8951 Transfer from General Fund			
Total Revenue	<u>113,500</u>	<u>(113,500)</u>	<u>-</u>
Transfer to Capital Projects Fund		<u>109,000</u>	<u>109,000</u>
Total Expenditures	<u>-</u>	<u>109,000</u>	<u>109,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 113,500</u>	<u>\$ (222,500)</u>	<u>\$ (109,000)</u>

This fund is being closed and the remaining cash is being transferred to the Capital Projects Fund.

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
Tax Debt Service

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
4010 Special Inventory Tax			
4320 Property Tax Revenue	\$ 1,770,000		\$ 1,770,000
4321 Tax Refunds	-		-
4331 Penalty & Interest	30,000		30,000
4332 20% Penalty	7,000		7,000
5391 Interest Income	8,000		8,000
5399 Miscellaneous	600		600
	<u>1,815,600</u>		<u>1,815,600</u>
Total Revenue	<u>1,815,600</u>	<u>-</u>	<u>1,815,600</u>
6310 Transfer-Defined area	-		-
6315 Transfer-Repair & Replacement	-		-
6320 Legal Fees	7,000		7,000
6324 Professional Fees	12,000		12,000
6327 Arbitrage Expense	5,000		5,000
6331 Tax Assessor / Collector	14,000		14,000
6350 Postage	500		500
6355 Bank Charges	300		300
6359 Miscellaneous Expense	1,500		1,500
6370 Refunds	-		-
7360 Tax Bond Interest Expense	283,023		283,023
7363 Fiscal Agent Fees	3,500		3,500
7365 Cont. Disclosure	3,500		3,500
8999 Payment of Tax Bond Principal	945,000		945,000
	<u>1,275,323</u>		<u>1,275,323</u>
Total Expenditures	<u>1,275,323</u>	<u>-</u>	<u>1,275,323</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 540,277</u>	<u>\$ -</u>	<u>\$ 540,277</u>

No change.

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
Tax Debt Service - Defined Area

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
4010 Special Inventory Tax			
4320 Property Tax Revenue	\$ 169,000		\$ 169,000
4321 Tax Refunds			
4331 Penalty & Interest			
4332 20% Penalty			
5391 Interest Income			
5399 Miscellaneous			
	<u>169,000</u>	<u>-</u>	<u>169,000</u>
6310 Transfer-Defined area			
6315 Transfer-Repair & Replacement			
6320 Legal Fees			
6324 Professional Fees			
6327 Arbitrage Expense			
6331 Tax Assessor / Collector			
6350 Postage			
6355 Bank Charges			
6359 Miscellaneous Expense			
6370 Refunds			
7360 Tax Bond Interest Expense	203,250		203,250
7363 Fiscal Agent Fees			
7365 Cont. Disclosure			
8999 Payment of Tax Bond Principal	<u>-</u>	<u>-</u>	<u>-</u>
	<u>203,250</u>	<u>-</u>	<u>203,250</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (34,250)</u>	<u>\$ -</u>	<u>\$ (34,250)</u>

No change.

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
2022 Bond Construction Fund

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
5391 Interest	\$ 48,000		\$ 48,000
5396 Bond Proceeds			
3953 Transfer from GF			
5397 CDBG Reimbursement			
Total Revenue	<u>48,000</u>	<u>-</u>	<u>48,000</u>
6320 Legal Fees			
6322 Engineering Fees			
6334 Contract Labor			
6359 Misc Expenses			
7390 Construction Costs	<u>500,000</u>		<u>500,000</u>
Total Expenditures	<u>500,000</u>	<u>-</u>	<u>500,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (452,000)</u>	<u>\$ -</u>	<u>\$ (452,000)</u>

No change.

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
2022 Bond Construction Fund - Defined Area

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
5391 Interest	\$ 500	\$ -	\$ 500
5396 Bond Proceeds			
3953 Transfer from GF			
5397 CDBG Reimbursement			
Total Revenue	<u>500</u>	<u>-</u>	<u>500</u>
6320 Legal Fees			
6322 Engineering Fees			
6334 Contract Labor			
6359 Misc Expenses			
7390 Construction Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>

No change.

CROSBY MUNICIPAL UTILITY DISTRICT
2023
Budget
2019 Bond Construction Fund
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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
5391 Interest	\$ 5,000	\$ -	\$ 5,000
5396 Bond Proceeds			
3953 Transfer from GF			
5397 CDBG Reimbursement	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>5,000</u>	<u>-</u>	<u>5,000</u>
6320 Legal Fees			
6322 Engineering Fees			
6334 Contract Labor			
6359 Misc Expenses			
7390 Construction Costs	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
Total Expenditures	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (1,995,000)</u>	<u>\$ -</u>	<u>\$ (1,995,000)</u>

No change.

**CROSBY MUNICIPAL UTILITY DISTRICT
2023 Budget
HRA Fund**

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2023 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED 2023 BUDGET</u>
5391 Interest	\$ 40		\$ 40
8951 Premium from District	36,000		36,000
5399 Miscellaneous			
Total Revenue	<u>36,040</u>	<u>-</u>	<u>36,040</u>
Claims Paid	33,000		33,000
6359 Misc Expenses			
8952 Premium Expense HRA			
Total Expenditures	<u>33,000</u>	<u>-</u>	<u>33,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 3,040</u>	<u>\$ -</u>	<u>\$ 3,040</u>

No change.