

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**General Fund: Water**

ACCOUNT NUMBER AND DESCRIPTION	ORIGINAL 2024 BUDGET	CHANGE	PROPOSED AMENDED BUDGET
4100 Water Service Revenues	\$ 1,050,000		\$ 1,050,000
4110 Water Tap Fees	260,000		260,000
4111 SJRA Service Fees	90,000		90,000
<b>Total Revenue</b>	<b>1,400,000</b>	<b>-</b>	<b>1,400,000</b>
6100 Bulk Water Purchases	212,000		212,000
6111 Salaries & Wages	246,700	6,300	253,000
6114 Employee Retirement	20,000		20,000
6113 Group Insurance	50,000	3,000	53,000
6115 Workers Comp	5,200		5,200
6134 Contract Labor	55,000		55,000
6135 Maintenance & Repair	7,000		7,000
6136 Sludge Removal	25,000		25,000
6141 Fuel & Lubricants	14,000		14,000
6142 Chemicals	165,000		165,000
6144 Materials & Supplies	100,000		100,000
6145 Meter Expenses	60,000		60,000
6148 Safety Supplies	1,200		1,200
6153 Security Bond Premium	25,000		25,000
6155 Permits	5,000		5,000
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
<b>Total Expenditures</b>	<b>1,006,600</b>	<b>9,300</b>	<b>1,015,900</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 393,400</b>	<b>\$ (9,300)</b>	<b>\$ 384,100</b>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**General Fund: Sewer**

ACCOUNT NUMBER AND DESCRIPTION	ORIGINAL 2024 BUDGET	CHANGE	PROPOSED AMENDED BUDGET
4210 Sewer Tap Fees	\$ 10,000		\$ 10,000
4200 Sewer Service Revenue	1,100,000		1,100,000
4201 Grease Trap Inspection	47,000		47,000
<b>Total Revenue</b>	<b>1,157,000</b>	<b>-</b>	<b>1,157,000</b>
6211 Salaries & Wages	246,700	6,300	253,000
6214 Employee Retirement	20,000		20,000
6213 Group Insurance	50,000	3,000	53,000
6215 Workers Comp	5,200		5,200
6234 Contract Labor	50,000		50,000
6235 Maintenance & Repair	7,000		7,000
6236 Sludge Removal	75,000		75,000
6241 Fuel & Lubricants	14,000		14,000
6242 Chemicals	45,000		45,000
6244 Materials & Supplies	40,000		40,000
6248 Safety Supplies	3,000		3,000
6253 Security Bond Premium	25,000		25,000
6255 Permits	8,000		8,000
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
<b>Total Expenditures</b>	<b>596,400</b>	<b>9,300</b>	<b>605,700</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 560,600</b>	<b>\$ (9,300)</b>	<b>\$ 551,300</b>

**CROSBY MUNICIPAL UTILITY DISTRICT**

**2024 Budget**

**General Fund: Administration**

ACCOUNT NUMBER AND DESCRIPTION		ORIGINAL 2024 BUDGET	CHANGE	PROPOSED AMENDED BUDGET
4330	Cut Off Penalties	\$ 55,000		\$ 55,000
4331	Capital Project Fee	200,000		200,000
4400	DA 1 M & O TAX	-		-
5300	Misc Income/Anexation Fees	-		-
5300	Non-Operating Revenues	-		-
5391	Interest Income	140,000		140,000
5392	TCEQ Fees	-		-
5394	Sale of Meters and Scrap Metal	1,000		1,000
5395	Contributed by Developer	-		-
5396	Developer Fees	25,000		25,000
5397	Return Check Charge	-		-
5300	Annexation fee	15,000		15,000
	Prior Period Adjustment	-		-
5399	Miscellaneous Revenue	3,000		3,000
	<b>Total Revenue</b>	<b>439,000</b>	<b>-</b>	<b>439,000</b>
6310	Directors Fees	36,000		36,000
6311	Salaries & Wages	212,500		212,500
6314	Employee Retirement	16,500	900	17,400
6313	Group Insurance	74,600		74,600
6312	Employers FICA	53,400	1,000	54,400
6315	Workers Comp	5,200		5,200
6317	Unemployment	300		300
6320	Legal Fees	180,000		180,000
6321	Auditors Fees	49,500		49,500
6322	Engineering Fees	165,000		165,000
6324	Lobbyist Fees and Expenses	-		-
6325	Election Expense	15,000		15,000
6327	Starlight Election - Def Ar	-		-
6328	Starlight Homes - Def Ar	15,000		15,000
6330	Professional Fees	-		-
6334	Contract Labor	40,000		40,000
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	-		-
6350	Postage	14,000		14,000
6351	Telephone	24,000		24,000
6352	Utilities	160,000		160,000
6353	Security Bond Premium	25,000		25,000
6354	Travel & Per Diem	6,000		6,000
6356	Uniforms	1,000		1,000

**CROSBY MUNICIPAL UTILITY DISTRICT**

**2024 Budget**

**General Fund: Administration**

ACCOUNT NUMBER AND DESCRIPTION	ORIGINAL 2024 BUDGET	CHANGE	PROPOSED AMENDED BUDGET
6357 Rents & Leases - Equip	5,500		5,500
6358 Credit Card Fees			-
6359 Miscellaneous Expense	8,000		8,000
6360 Tower subscriptions	10,000		10,000
6370 TCEQ Assessment			-
8915 Transfer to Fixed Assets	65,000		65,000
8923 Transfer to Capital Project	200,000		200,000
8925 Transfer to HRA Account	30,000		30,000
8926 Transfer to 2007 BCF	-		-
8930 Transfer to 2022 Bond Series	-		-
8931 Transfer to DA 1 Construction	-		-
8932 Transfer to DA 1 Debt Service	-		-
8933 Transfer to M & O Fund	-		-
8934 Transfer to DA 1 DSF	-		-
8935 Transfer from DA 1 M & O	-		-
8936 Transfer from DA 1 Const Fund	-	-	-
<b>Total Expenditures</b>	<u>1,420,000</u>	<u>1,900</u>	<u>1,421,900</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (981,000)</u>	<u>\$ (1,900)</u>	<u>\$ (982,900)</u>
<b>Capital Outlay</b>			
Lawnmower	18,000		18,000
Computer	7,000		7,000
Truck	40,000		40,000
	<u>\$ 65,000</u>		<u>\$ 65,000</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**General Fund: Summary**

ORIGINAL 2024 BUDGET

	REVENUES	EXPENDITURES	NET
General Fund -- Water	\$ 1,400,000	\$ (1,006,600)	\$ 393,400
General Fund -- Sewer	1,157,000	(596,400)	\$ 560,600
General Fund -- Administration	439,000	(1,420,000)	\$ (981,000)
Transfer to Capital Projects Fund			
Total	\$ 2,996,000	\$ (3,023,000)	\$ (27,000)

PROPOSED AMENDED BUDGET

	REVENUES	EXPENDITURES	NET
General Fund -- Water	\$ 1,400,000	\$ (1,015,900)	\$ 384,100
General Fund -- Sewer	1,157,000	(605,700)	\$ 551,300
General Fund -- Administration	439,000	(1,421,900)	\$ (982,900)
Transfer to Capital Projects Fund			
Total	\$ 2,996,000	\$ (3,043,500)	\$ (47,500)

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**Operating Fund - Defined Area 1**

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2024 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED BUDGET</u>
5391 Interest Income	\$ 400		\$ 400
4400 M & O Tax	77,000		77,000
8951 Transfer from General Fund	-		-
8953 Transfer from DA 1 Construction	-	-	-
Total Revenue	<u>77,400</u>	<u>-</u>	<u>77,400</u>
6235 Maintenance & Repairs	10,000		10,000
6320 Legal		4000	4,000
6322 Engineering Fees	10,000	-4000	6,000
6325 Utilities	12,000		12,000
8952 Transfer to General Fund	-	-	-
Total Expenditures	<u>32,000</u>	<u>-</u>	<u>32,000</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 45,400</u>	<u>\$ -</u>	<u>\$ 45,400</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**Operating Fund - Defined Area 2**

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>ORIGINAL 2024 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED BUDGET</u>
5391 Interest Income	\$ -		\$ -
4400 M & O Tax	-	7,600	7,600
8951 Transfer from General Fund	-		-
8953 Transfer from DA 1 Construction	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	-	7,600	7,600
6235 Maintenance & Repairs	-		-
6320 Legal	-	2,000	2,000
6322 Engineering Fees	-	2,000	2,000
6325 Utilities	-		-
8952 Transfer to General Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	-	4,000	4,000
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ 3,600</u>	<u>\$ 3,600</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**Repair and Replacement Fund**

ACCOUNT NUMBER AND DESCRIPTION	PROPOSED 2024 BUDGET	CHANGE	PROPOSED AMENDED BUDGET
4345 Payment in Lieu of Taxes			
5391 Interest Income	\$ -	\$ -	\$ -
8951 Transfer from General Fund			
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Capital Projects Fund			
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

This fund was closed in 2023

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**Tax Fund**

ACCOUNT NUMBER AND DESCRIPTION	PROPOSED 2024 BUDGET	CHANGE	PROPOSED AMENDED BUDGET
4010 Special Inventory Tax			
4320 Property Tax Revenue	\$ 1,300,000		\$ 1,300,000
4321 Tax Refunds			-
4331 Penalty & Interest	30,000		30,000
4332 20% Penalty	10,000		10,000
5300 Bond Proceeds			-
5391 Interest Income	60,000		60,000
5399 Miscellaneous	1,000		1,000
	<u>1,401,000</u>		<u>1,401,000</u>
<b>Total Revenue</b>	<b>1,401,000</b>	<b>-</b>	<b>1,401,000</b>
6310 Transfer-Defined Area 1	-		-
6315 Transfer-Repair & Replacement	-		-
6320 Legal Fees	14,000		14,000
6324 Professional Fees	14,000		14,000
6327 Arbitrage Expense	3,500		3,500
6331 Tax Assessor / Collector	22,000		22,000
6350 Postage	1,000		1,000
6355 Bank Charges	300		300
6359 Miscellaneous Expense	2,000		2,000
6370 Refunds	-		-
7360 Tax Bond Interest Expense	238,500	(238,500)	-
7363 Fiscal Agent Fees	3,500	(3,500)	-
7365 Cont. Disclosure	3,500	(3,500)	-
8999 Payment of Tax Bond Principal	870,000	(870,000)	-
3913 Transfer to Debt Service Fund		1,300,000	1,300,000
	<u>1,172,300</u>	<u>184,500</u>	<u>1,356,800</u>
<b>Total Expenditures</b>	<b>1,172,300</b>	<b>184,500</b>	<b>1,356,800</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 228,700</b>	<b>\$ (184,500)</b>	<b>\$ 44,200</b>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**Debt Service Fund**

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>PROPOSED 2024 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED BUDGET</u>
4010 Special Inventory Tax			
4320 Property Tax Revenue	\$ -	\$ -	\$ -
4321 Tax Refunds			-
4331 Penalty & Interest			-
4332 20% Penalty			-
5300 Bond Proceeds			-
5391 Interest Income			-
5399 Miscellaneous			-
3952 Transfer from Tax Fund		1,300,000	1,300,000
Total Revenue	-	1,300,000	1,300,000
6310 Transfer-Defined Area 1			-
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		238,500	238,500
7363 Fiscal Agent Fees		3,500	3,500
7365 Cont. Disclosure		3,500	3,500
8999 Payment of Tax Bond Principal		870,000	870,000
Total Expenditures	-	1,115,500	1,115,500
EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ 184,500	\$ 184,500

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**Debt Service Fund - Defined Area 1**

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>PROPOSED 2024 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED BUDGET</u>
4010 Special Inventory Tax			
4320 Property Tax Revenue	\$ 310,000		\$ 310,000
4321 Tax Refunds			-
4331 Penalty & Interest			-
4332 20% Penalty			-
5391 Interest Income			-
5399 Miscellaneous			-
	<u>310,000</u>	<u>-</u>	<u>310,000</u>
Total Revenue			
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	222,800		222,800
7363 Fiscal Agent Fees			-
7365 Cont. Disclosure			-
8999 Payment of Tax Bond Principal	90,000	-	90,000
	<u>312,800</u>	<u>-</u>	<u>312,800</u>
Total Expenditures			
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (2,800)</u>	<u>\$ -</u>	<u>\$ (2,800)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**2022 Bond Construction Fund**

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>PROPOSED 2024 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED BUDGET</u>
5391 Interest	\$ 100,000		\$ 100,000
5396 Bond Proceeds			-
5397 CDBG Reimbursement			-
5399 Miscellaneous Revenue			201
<b>Total Revenue</b>	<u>100,000</u>	<u>-</u>	<u>100,201</u>
3916 Transfer to General Fund			201
3951 Transfer from General Fund			-
6359 Misc Expenses			-
6360 Bond Issuance Cost			-
7390 Construction Costs	<u>500,000</u>		<u>1,000,000</u>
<b>Total Expenditures</b>	<u>500,000</u>	<u>-</u>	<u>1,000,201</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (400,000)</u>	<u>\$ -</u>	<u>\$ (900,000)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**2019 Bond Construction Fund**

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>PROPOSED 2024 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED BUDGET</u>
5391 Interest	\$ 30,000		\$ 30,000
5396 Bond Proceeds			-
3953 Transfer from GF			-
5397 CDBG Reimbursement	-	-	-
<b>Total Revenue</b>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
6320 Legal Fees			-
6322 Engineering Fees			-
6334 Contract Labor			-
6359 Misc Expenses			-
7390 Construction Costs	<u>1,250,000</u>	<u>-</u>	<u>1,250,000</u>
<b>Total Expenditures</b>	<u>1,250,000</u>	<u>-</u>	<u>1,250,000</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (1,220,000)</u>	<u>\$ -</u>	<u>\$ (1,220,000)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**Capital Project Fund**

ACCOUNT NUMBER AND DESCRIPTION	PROPOSED 2024 BUDGET	CHANGE	PROPOSED AMENDED BUDGET
5391 Interest Income	\$ 3,500		\$ 3,500
4345 Payment in Lieu of Taxes			-
Transfer from Repair & Replacement Fund			-
8951 Transfer from General Fund		200,000	200,000
8952 Transfer from R & R			-
Total Revenue	<u>3,500</u>	<u>200,000</u>	<u>203,500</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
			-
Total Expenditures	<u>999,500</u>	<u>-</u>	<u>999,500</u>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (996,000)</u>	<u>\$ 200,000</u>	<u>\$ (796,000)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**HRA Fund**

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<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>PROPOSED 2024 BUDGET</u>	<u>CHANGE</u>	<u>PROPOSED AMENDED BUDGET</u>
5391 Interest	\$ 200		\$ 200
8951 Premium from District	30,000		30,000
5399 Miscellaneous			-
<b>Total Revenue</b>	<u>30,200</u>	<u>-</u>	<u>30,200</u>
Claims Paid	30,000		30,000
6359 Misc Expenses	500		500
8952 - Premium Expense HRA	<u>1,000</u>		<u>1,000</u>
<b>Total Expenditures</b>	<u>31,500</u>	<u>-</u>	<u>31,500</u>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (1,300)</u>	<u>\$ -</u>	<u>\$ (1,300)</u>

**CROSBY MUNICIPAL UTILITY DISTRICT**  
**2024 Budget**  
**2022 Bond Construction Fund - Defined Area 1**

<u>ACCOUNT NUMBER AND DESCRIPTION</u>	<u>2024 BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
5391 Interest	\$ 100		\$ 100
5396 Bond Proceeds			-
3953 Transfer from GF			-
5397 CDBG Reimbursement			-
	<hr/>	<hr/>	<hr/>
Total Revenue	100	-	100
	<hr/>	<hr/>	<hr/>
6320 Legal Fees			
6322 Engineering Fees	1,000		1,000
6340 Printing and Office Supplies			-
6359 Miscellaneous Expense			-
8951 Transfer to General Fund			-
8952 Transfer to DA 1 M & O Fund	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,000	-	1,000
	<hr/>	<hr/>	<hr/>
EXCESS REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (900)</u>	<u>\$ -</u>	<u>\$ (900)</u>