

# KMUD 2017-2018 BUDGET

Acct No.	Description	Type	Budget 2017 / 2018
<b>REVENUE</b>			
<b>O&amp;M INCOME</b>			
5002.00	Sewer Service	SALES	\$ 1,050,000.00
5014.60	Dumping Fees	SALES	\$ 55,000.00
5020.80	Compost Facility Sales	SALES	\$ 10,000.00
5024.00	Refund of Service	SALES	\$ (208.00)
5028.00	Late Fee	SALES	\$ 11,500.00
5036.00	Return Check Fee	SALES	\$ 500.00
5040.00	Transfer of Service	SALES	\$ 4,250.00
5048.00	Reconnect Fees	SALES	\$ 4,000.00
5052.00	Road Bores/Line Extensions	SALES	\$ 500.00
5060.00	Sewer Service Installation	SALES	\$ 67,500.00
<b>TOTAL O&amp;M INCOME</b>			<b>\$ 1,203,042.00</b>
<b>OTHER INCOME</b>			
5210.00	Misc. Income	SALES	\$ 1,000.00
5211.00	Brush	SALES	\$ 10,000.00
5212.00	Land Lease income	SALES	\$ 1,800.00
5213.00	Tire Disposal Fee	SALES	\$ 150.00
5214.00	Oil & Filter Fees	SALES	\$ 50.00
5215.00	Inspection Fees (for moved units)	SALES	\$ 500.00
5225.00	O&M Taxes Collected*	SALES	\$ 1,960,773.00
5230.00	Taxes - Penalty & Interest	SALES	\$ 15,000.00
5242.00	Annexation Fees	SALES	\$ -
5250.00	Interest PB 749028-05	SALES	\$ 1,000.00
5252.00	Interest PB 749028-16	SALES	\$ 100.00
5256.00	CD Interest - All CD's	SALES	\$ 3,000.00
5257.00	Future Plant Reserve Interest 9334866	SALES	\$ 4,000.00
5261.00	TCEQ Reserve PB Interest #9335021	SALES	\$ 1,500.00
5290.00	Gain or Loss of Sale of Asset	SALES	\$ -
<b>TOTAL OTHER INCOME</b>			<b>\$ 1,998,873.00</b>
<b>TOTAL INCOME</b>			<b>\$ 3,201,915.00</b>
6000.00	Cost of Goods Sold	COGS	\$ 48,750.00
<b>GROSS PROFIT</b>			<b>\$ 3,153,165.00</b>

**KMUD 2017-2018 BUDGET**

Acct No.	Description	Type	Budget 2017 / 2018
<b>EXPENSE</b>			
<b>PAYROLL EXPENSE</b>			
7014.00	Salaries & Wages	EXPENSE	\$ 821,000.00
7018.00	Employers Pension Costs	EXPENSE	\$ 78,000.00
7021.00	Employers Social Security	EXPENSE	\$ 53,000.00
7022.00	Employers Medicare	EXPENSE	\$ 12,500.00
7026.00	License Incentive	EXPENSE	\$ 8,400.00
7034.00	Health & Disability Insurance	EXPENSE	\$ 193,100.00
7038.00	Incentive Awards	EXPENSE	\$ -
7040.00	Directors Fees	EXPENSE	\$ 36,000.00
7042.00	Contract Labor	EXPENSE	\$ 20,000.00
7044.00	Unemployment Wages	EXPENSE	\$ 8,000.00
<b>TOTAL PAYROLL EXPENSE</b>			<b>\$ 1,230,000.00</b>
<b>INSURANCE &amp; BONDS</b>			
7052.00	Insurance	EXPENSE	\$ 46,575.00
7058.00	Director's Bonds	EXPENSE	\$ 400.00
<b>TOTAL INSURANCE &amp; BONDS</b>			<b>\$ 46,975.00</b>
<b>CONSULTANTS</b>			
7072.00	Legal Fees	EXPENSE	\$ 40,000.00
7074.00	Auditing	EXPENSE	\$ 7,500.00
7076.00	Tax Collection Fees	EXPENSE	\$ 4,950.00
7078.00	Appraisal Fee	EXPENSE	\$ 67,701.00
7079.00	GIS Mapping	EXPENSE	\$ 10,000.00
7080.00	Engineering	EXPENSE	\$ 300,000.00
7089.00	CONSULTANTS	EXPENSE	\$ 15,000.00
<b>TOTAL CONSULTANTS</b>			<b>\$ 445,151.00</b>
<b>BOND &amp; INTEREST EXPENSE</b>			
7096.00	Interest Expense	EXPENSE	\$ 3,000.00
<b>TOTAL BOND &amp; INTEREST EXPENSE</b>			<b>\$ 3,000.00</b>

**KMUD 2017-2018 BUDGET**

Acct No.	Description	Type	Budget 2017 / 2018
<b>GENERAL &amp; ADM. EXPENSE</b>			
7202.00	Office & Printing Supplies	EXPENSE	\$ 30,000.00
7204.00	Postage	EXPENSE	\$ 18,000.00
7206.00	Bad Debt	EXPENSE	\$ 750.00
7208.00	Telecommunications	EXPENSE	\$ 15,000.00
7210.00	Equipment Lease - Office	EXPENSE	\$ 6,000.00
7212.00	Office Machine Repairs	EXPENSE	\$ 500.00
7214.00	Membership	EXPENSE	\$ 2,300.00
7215.00	Subscription	EXPENSE	\$ 800.00
7216.00	Employee Recognition	EXPENSE	\$ 4,000.00
7218.00	Cert Copies/RecFees/Publications	EXPENSE	\$ 8,000.00
7220.00	Travel & Mileage Adm.	EXPENSE	\$ 2,000.00
7221.00	Travel & Mileage Directors	EXPENSE	\$ 9,000.00
7222.00	Flowers	EXPENSE	\$ 200.00
7224.00	Computer Expense	EXPENSE	\$ 18,000.00
7226.00	Bank Service Charges	EXPENSE	\$ 2,000.00
7227.00	Llano Co. Property Taxes - 291 Acres	EXPENSE	\$ 500.00
7230.00	Education Fund	EXPENSE	\$ 2,000.00
7240.00	Election Expense	EXPENSE	\$ 10,000.00
7241.00	TCEQ Permit Renewal	EXPENSE	\$ -
7242.00	TCEQ Fees	EXPENSE	\$ 3,000.00
7244.00	Schools & Conferences (Adm. Staff)	EXPENSE	\$ 3,500.00
7245.00	Schools & Conferences (Directors)	EXPENSE	\$ 5,000.00
7247.00	Environmental Quality Control	EXPENSE	\$ 14,000.00
7250.00	Depreciation	EXPENSE	\$ -
<b>TOTAL GENERAL &amp; ADM. EXPENSE</b>			\$ 154,550.00

**KMUD 2017-2018 BUDGET**

Acct No.	Description	Type	Budget 2017 / 2018
<b>PLANT &amp; FIELD EXPENSE</b>			
7302.00	Plant Maintenance	EXPENSE	\$ 125,000.00
7302.06	Plant Maintenance - Septic	EXPENSE	\$ 15,000.00
7302.08	Plant Maintenance - Compost Facility	EXPENSE	\$ 10,000.00
7304.00	Field Maintenance	EXPENSE	\$ 265,000.00
7305.00	Travel & Mileage Plant & Field	EXPENSE	\$ 2,500.00
7306.00	Compost & Sludge Removal	EXPENSE	\$ -
7308.00	Lift Station Repairs	EXPENSE	\$ 100,000.00
7309.09	KCCC Repairs	EXPENSE	\$ 25,000.00
7312.00	Equipment Repairs	EXPENSE	\$ 37,000.00
7313.00	Equipment Rental - Plant & Field	EXPENSE	\$ 2,000.00
7313.06	Equipment Rental - Septic	EXPENSE	\$ 2,000.00
7314.00	Fuel	EXPENSE	\$ 45,000.00
7315.00	Truck Repairs	EXPENSE	\$ 15,000.00
7316.00	Janitorial Supplies	EXPENSE	\$ 3,500.00
7318.00	Chemicals	EXPENSE	\$ 30,000.00
7318.06	Chemicals - Septic	EXPENSE	\$ 4,000.00
7319.00	Odor Control Chemicals	EXPENSE	\$ 4,000.00
7319.06	Odor Control Chemicals - Septic	EXPENSE	\$ 1,000.00
7320.00	Lab Tests & Supplies	EXPENSE	\$ 35,000.00
7322.00	Electricity	EXPENSE	\$ 95,000.00
7322.06	Electricity - Septic	EXPENSE	\$ 20,000.00
7322.07	Electricity - Little League Fields	EXPENSE	\$ 5,000.00
7322.09	Electricity - Community Center	EXPENSE	\$ 7,000.00
7324.00	Water	EXPENSE	\$ 3,000.00
7324.07	Water - Little League Fields	EXPENSE	\$ 500.00
7324.09	Water - Community Center	EXPENSE	\$ 500.00
7326.00	Schools - Plant & Field	EXPENSE	\$ 6,000.00
7327.00	Employee Licensing	EXPENSE	\$ 1,000.00
7328.00	Employee Uniforms	EXPENSE	\$ 12,000.00
7330.00	Safety & First Aid	EXPENSE	\$ 16,000.00
7331.00	Oil & Filter Disposal	EXPENSE	\$ 500.00
7332.00	Small Tools	EXPENSE	\$ 3,500.00
7334.00	Inventory Adjustment	EXPENSE	\$ -
7335.00	Tire Disposal Fee	EXPENSE	\$ 250.00
7336.00	Miscellaneous Expense	EXPENSE	\$ 200.00
7337.07	Little League Maintenance (Lawn Care)	EXPENSE	\$ 10,000.00
<b>TOTAL PLANT &amp; FIELD EXPENSE</b>			<b>\$ 901,450.00</b>
<b>TOTAL EXPENSE</b>			<b>\$ 2,781,126.00</b>
<b>OPERATING PROFIT</b>			<b>\$ 372,039.00</b>
<b>GROSS INCOME</b>			<b>\$ 372,039.00</b>