

KMUD 2019-2020 BUDGET

Acct No.	Description	Type	Budget 2018 / 2019	Budget 2019 / 2020	Variance	% Var
REVENUE						
O&M INCOME						
5002.00	Sewer Service	SALES	\$ 1,100,000.00	\$ 1,150,000.00	\$ 50,000.00	4%
5014.60	Dumping Fees	SALES	\$ 75,000.00	\$ 75,000.00	\$ -	0%
5020.80	Compost Facility Sales	SALES	\$ 10,000.00	\$ 10,000.00	\$ -	0%
5024.00	Refund of Service	SALES	\$ (208.00)	\$ (208.00)	\$ -	0%
5028.00	Late Fee	SALES	\$ 11,000.00	\$ 11,500.00	\$ 500.00	4%
5036.00	Return Check Fee	SALES	\$ 500.00	\$ 500.00	\$ -	0%
5040.00	Transfer of Service	SALES	\$ 4,700.00	\$ 5,325.00	\$ 625.00	12%
5048.00	Reconnect Fees	SALES	\$ 5,000.00	\$ 5,700.00	\$ 700.00	12%
5052.00	Road Bores/Line Extensions	SALES	\$ 500.00	\$ 500.00	\$ -	0%
5060.00	Sewer Service Installation	SALES	\$ 105,000.00	\$ 105,000.00	\$ -	0%
TOTAL O&M INCOME			\$ 1,311,492.00	\$ 1,363,317.00	\$ 51,825.00	
OTHER INCOME						
5210.00	Misc. Income	SALES	\$ 1,000.00	\$ 1,000.00	\$ -	0%
5211.00	Brush	SALES	\$ 10,000.00	\$ 5,000.00	\$ (5,000.00)	-100%
5212.00	Land Lease income	SALES	\$ 1,800.00	\$ 1,800.00	\$ -	0%
5213.00	Tire Disposal Fee	SALES	\$ 150.00	\$ 150.00	\$ -	0%
5214.00	Oil & Filter Fees	SALES	\$ 50.00	\$ 50.00	\$ -	0%
5215.00	Inspection Fees (for moved units)	SALES	\$ 500.00	\$ 500.00	\$ -	0%
5225.00	O&M Taxes Collected*	SALES	\$ 2,138,944.00	\$ 2,208,040.00	\$ 69,096.00	3%
5230.00	Taxes - Penalty & Interest	SALES	\$ 15,000.00	\$ 15,000.00	\$ -	0%
5242.00	Annexation Fees	SALES	\$ -	\$ -	\$ -	0%
5250.00	Interest PB 749028-05	SALES	\$ 1,000.00	\$ 6,000.00	\$ 5,000.00	83%
5252.00	Interest PB 749028-16	SALES	\$ 100.00	\$ 500.00	\$ 400.00	80%
5256.00	CD Interest - All CD's	SALES	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	50%
5257.00	Future Plant Reserve Interest 9334866	SALES	\$ 5,000.00	\$ 15,000.00	\$ 10,000.00	67%
5261.00	TCEQ Reserve PB Interest #9335021	SALES	\$ 1,500.00	\$ 4,500.00	\$ 3,000.00	67%
5290.00	Gain or Loss of Sale of Asset	SALES	\$ -	\$ -	\$ -	0%
TOTAL OTHER INCOME			\$ 2,178,044.00	\$ 2,263,540.00	\$ 85,496.00	
TOTAL INCOME			\$ 3,489,536.00	\$ 3,626,857.00	\$ 137,321.00	
6000.00	Cost of Goods Sold	COGS	\$ 105,000.00	\$ 105,000.00	\$ -	0%
GROSS PROFIT			\$ 3,384,536.00	\$ 3,521,857.00	\$ 137,321.00	

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EXPENSE						
PAYROLL EXPENSE						
7014.00	Salaries & Wages	EXPENSE	\$ 818,000.00	\$ 880,000.00	\$ 62,000.00	7%
7018.00	Employers Pension Costs	EXPENSE	\$ 78,000.00	\$ 84,000.00	\$ 6,000.00	7%
7021.00	Employers Social Security	EXPENSE	\$ 53,000.00	\$ 57,000.00	\$ 4,000.00	7%
7022.00	Employers Medicare	EXPENSE	\$ 12,500.00	\$ 13,500.00	\$ 1,000.00	7%
7026.00	License Incentive	EXPENSE	\$ 8,000.00	\$ 8,000.00	\$ -	0%
7034.00	Health & Disability Insurance	EXPENSE	\$ 262,500.00	\$ 265,000.00	\$ 2,500.00	1%
7038.00	Incentive Awards	EXPENSE	\$ -	\$ -	\$ -	0%
7040.00	Directors Fees	EXPENSE	\$ 36,000.00	\$ 36,000.00	\$ -	0%
7042.00	Contract Labor	EXPENSE	\$ 15,000.00	\$ 20,000.00	\$ 5,000.00	25%
7044.00	Unemployment Wages	EXPENSE	\$ 8,000.00	\$ 8,000.00	\$ -	0%
TOTAL PAYROLL EXPENSE			\$ 1,291,000.00	\$ 1,371,500.00	\$ 80,500.00	
INSURANCE & BONDS						
7052.00	Insurance	EXPENSE	\$ 48,000.00	\$ 50,000.00	\$ 2,000.00	4%
7058.00	Director's Bonds	EXPENSE	\$ 400.00	\$ 400.00	\$ -	0%
TOTAL INSURANCE & BONDS			\$ 48,400.00	\$ 50,400.00	\$ 2,000.00	
CONSULTANTS						
7072.00	Legal Fees	EXPENSE	\$ 40,000.00	\$ 40,000.00	\$ -	0%
7074.00	Auditing	EXPENSE	\$ 7,500.00	\$ 8,500.00	\$ 1,000.00	12%
7076.00	Tax Collection Fees	EXPENSE	\$ 5,200.00	\$ 6,000.00	\$ 800.00	13%
7078.00	Appraisal Fee	EXPENSE	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00	8%
7079.00	GIS Mapping	EXPENSE	\$ 6,000.00	\$ 6,000.00	\$ -	0%
7080.00	Engineering	EXPENSE	\$ 300,000.00	\$ 200,000.00	\$ (100,000.00)	-50%
7089.00	CONSULTANTS	EXPENSE	\$ 15,000.00	\$ 15,000.00	\$ -	0%
TOTAL CONSULTANTS			\$ 428,700.00	\$ 335,500.00	\$ (93,200.00)	
BOND & INTEREST EXPENSE						
7096.00	Interest Expense	EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ -	0%
TOTAL BOND & INTEREST EXPENSE			\$ 3,000.00	\$ 3,000.00	\$ -	

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GENERAL & ADM. EXPENSE						
7202.00	Office & Printing Supplies	EXPENSE	\$ 25,000.00	\$ 22,000.00	\$ (3,000.00)	-14%
7204.00	Postage	EXPENSE	\$ 18,000.00	\$ 12,000.00	\$ (6,000.00)	-50%
7206.00	Bad Debt	EXPENSE	\$ 750.00	\$ 750.00	\$ -	0%
7208.00	Telecommunications	EXPENSE	\$ 15,000.00	\$ 27,000.00	\$ 12,000.00	44%
7210.00	Equipment Lease - Office	EXPENSE	\$ 8,000.00	\$ 6,500.00	\$ (1,500.00)	-23%
7212.00	Office Machine Repairs	EXPENSE	\$ 500.00	\$ 500.00	\$ -	0%
7214.00	Membership	EXPENSE	\$ 2,500.00	\$ 3,000.00	\$ 500.00	17%
7215.00	Subscription	EXPENSE	\$ 1,000.00	\$ 1,500.00	\$ 500.00	33%
7216.00	Employee Recognition	EXPENSE	\$ 4,000.00	\$ 4,000.00	\$ -	0%
7218.00	Cert Copies/RecFees/Publications	EXPENSE	\$ 7,000.00	\$ 8,000.00	\$ 1,000.00	13%
7220.00	Travel & Mileage Adm.	EXPENSE	\$ 2,000.00	\$ 1,500.00	\$ (500.00)	-33%
7221.00	Travel & Mileage Directors	EXPENSE	\$ 9,000.00	\$ 8,500.00	\$ (500.00)	-6%
7222.00	Flowers	EXPENSE	\$ 200.00	\$ 200.00	\$ -	0%
7224.00	Computer Expense	EXPENSE	\$ 32,000.00	\$ 30,000.00	\$ (2,000.00)	-7%
7226.00	Bank Service Charges	EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ -	0%
7227.00	Llano Co. Property Taxes - 291 Acres	EXPENSE	\$ 500.00	\$ 500.00	\$ -	0%
7230.00	Education Fund	EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ -	0%
7240.00	Election Expense	EXPENSE	\$ -	\$ 10,000.00	\$ 10,000.00	100%
7241.00	TCEQ Permit Renewal	EXPENSE	\$ 5,000.00	\$ 5,000.00	\$ -	0%
7242.00	TCEQ Fees	EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ -	0%
7244.00	Schools & Conferences (Adm. Staff)	EXPENSE	\$ 3,500.00	\$ 1,500.00	\$ (2,000.00)	-133%
7245.00	Schools & Conferences (Directors)	EXPENSE	\$ 5,000.00	\$ 5,000.00	\$ -	0%
7247.00	Environmental Quality Control	EXPENSE	\$ 14,000.00	\$ 14,000.00	\$ -	0%
7250.00	Depreciation	EXPENSE	\$ -	\$ -	\$ -	0%
TOTAL GENERAL & ADM. EXPENSE			\$ 159,950.00	\$ 168,450.00	\$ 8,500.00	

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PLANT & FIELD EXPENSE						
7302.00	Plant Maintenance	EXPENSE	\$ 125,000.00	\$ 205,000.00	\$ 80,000.00	39%
7302.06	Plant Maintenance - Septic	EXPENSE	\$ 12,000.00	\$ 12,000.00	\$ -	0%
7302.08	Plant Maintenance - Compost Facility	EXPENSE	\$ 8,000.00	\$ 6,000.00	\$ (2,000.00)	-33%
7304.00	Field Maintenance	EXPENSE	\$ 260,000.00	\$ 350,000.00	\$ 90,000.00	26%
7305.00	Travel & Mileage Plant & Field	EXPENSE	\$ 2,500.00	\$ 2,500.00	\$ -	0%
7306.00	Compost & Sludge Removal	EXPENSE	\$ -	\$ -	\$ -	0%
7308.00	Lift Station Repairs	EXPENSE	\$ 100,000.00	\$ 100,000.00	\$ -	0%
7309.09	KCCC Repairs	EXPENSE	\$ 25,000.00	\$ 25,000.00	\$ -	0%
7312.00	Equipment Repairs	EXPENSE	\$ 37,000.00	\$ 37,000.00	\$ -	0%
7313.00	Equipment Rental - Plant & Field	EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ -	0%
7313.06	Equipment Rental - Septic	EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ -	0%
7314.00	Fuel	EXPENSE	\$ 45,000.00	\$ 45,000.00	\$ -	0%
7315.00	Truck Repairs	EXPENSE	\$ 18,000.00	\$ 18,000.00	\$ -	0%
7316.00	Janitorial Supplies	EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ -	0%
7318.00	Chemicals	EXPENSE	\$ 35,000.00	\$ 40,000.00	\$ 5,000.00	13%
7318.06	Chemicals - Septic	EXPENSE	\$ 4,000.00	\$ 4,000.00	\$ -	0%
7319.00	Odor Control Chemicals	EXPENSE	\$ 4,000.00	\$ 4,000.00	\$ -	0%
7319.06	Odor Control Chemicals - Septic	EXPENSE	\$ 1,000.00	\$ 1,000.00	\$ -	0%
7320.00	Lab Tests & Supplies	EXPENSE	\$ 35,000.00	\$ 35,000.00	\$ -	0%
7322.00	Electricity	EXPENSE	\$ 95,000.00	\$ 100,000.00	\$ 5,000.00	5%
7322.06	Electricity - Septic	EXPENSE	\$ 20,000.00	\$ 20,000.00	\$ -	0%
7322.07	Electricity - Little League Fields	EXPENSE	\$ 5,000.00	\$ 5,000.00	\$ -	0%
7322.09	Electricity - Community Center	EXPENSE	\$ 7,000.00	\$ 7,000.00	\$ -	0%
7324.00	Water	EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ -	0%
7324.06	Water - Septic Site	EXPENSE	\$ -	\$ 4,500.00	\$ 4,500.00	100%
7324.07	Water - Little League Fields	EXPENSE	\$ 500.00	\$ 600.00	\$ 100.00	17%
7324.09	Water - Community Center	EXPENSE	\$ 500.00	\$ 500.00	\$ -	0%
7326.00	Schools - Plant & Field	EXPENSE	\$ 6,000.00	\$ 6,000.00	\$ -	0%
7327.00	Employee Licensing	EXPENSE	\$ 1,000.00	\$ 1,100.00	\$ 100.00	9%
7328.00	Employee Uniforms	EXPENSE	\$ 10,000.00	\$ 10,000.00	\$ -	0%
7330.00	Safety & First Aid	EXPENSE	\$ 16,000.00	\$ 16,000.00	\$ -	0%
7331.00	Oil & Filter Disposal	EXPENSE	\$ 500.00	\$ 500.00	\$ -	0%
7332.00	Small Tools	EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ -	0%
7334.00	Inventory Adjustment	EXPENSE	\$ -	\$ -	\$ -	0%
7335.00	Tire Disposal Fee	EXPENSE	\$ 250.00	\$ 250.00	\$ -	0%
7336.00	Miscellaneous Expense	EXPENSE	\$ 150.00	\$ 150.00	\$ -	0%
7337.07	Little League Maintenance (Lawn Care)	EXPENSE	\$ 8,000.00	\$ 12,000.00	\$ 4,000.00	33%
7338.11	Fire Department Maintenance	EXPENSE	\$ 5,000.00	\$ 5,000.00	\$ -	0%
TOTAL PLANT & FIELD EXPENSE			\$ 900,400.00	\$ 1,087,100.00	\$ 186,700.00	
TOTAL EXPENSE			\$ 2,831,450.00	\$ 3,015,950.00	\$ 184,500.00	
OPERATING PROFIT			\$ 553,086.00	\$ 505,907.00	\$ (47,179.00)	
GROSS INCOME			\$ 553,086.00	\$ 505,907.00	\$ (47,179.00)	