

## KMUD 2022-2023 BUDGET

Acct No.	Description	Type	Budget 2020 / 2021	Budget 2021 / 2022	Proposed 2022 / 2023	Approved
	<b>REVENUE</b>					
5002.000	Sewer Service	R	\$ 1,150,000.00	\$ 1,150,000.00	\$ 1,250,000.00	
5014.600	Dumping Fees	R	\$ 75,000.00	\$ 75,000.00	\$ 125,000.00	
5020.800	Compost Facility Sales	R	\$ 10,000.00	\$ 7,500.00	\$ 9,000.00	
5024.000	Refund of Service	R	\$ (208.00)	\$ (208.00)	\$ 200.00	
5028.000	Late Fee	R	\$ 11,500.00	\$ 10,600.00	\$ 10,500.00	
5036.000	Return Check Fee	R	\$ 500.00	\$ 500.00	\$ 500.00	
5040.000	Transfer of Service	R	\$ 5,325.00	\$ 5,700.00	\$ 6,000.00	
5048.000	Reconnect Fees	R	\$ 5,700.00	\$ 5,700.00	\$ 6,000.00	
5052.000	Road Bores/Line Extensions	R	\$ 500.00	\$ 750.00	\$ 750.00	
5060.000	Sewer Service Installation	R	\$ 105,000.00	\$ 120,000.00	\$ 125,000.00	
	<b>TOTAL O&amp;M INCOME</b>		\$ 1,363,317.00	\$ 1,375,542.00	\$ 1,532,950.00	
	<b>OTHER INCOME</b>					
5210.000	Misc. Income	R	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
5211.000	Brush	R	\$ 5,000.00	\$ 3,500.00	\$ 8,000.00	
5212.000	Land Lease income	R	\$ 1,800.00	\$ 1,800.00	\$ 1,500.00	
5213.000	Tire Disposal Fee	R	\$ 150.00	\$ 150.00	\$ 150.00	
5214.000	Oil & Filter Fees	R	\$ 50.00	\$ 50.00	\$ 50.00	
5215.000	Inspection Fees (for moved units)	R	\$ 500.00	\$ 500.00	\$ 500.00	
5225.000	O&M Taxes Collected*	R	\$ 2,208,040.00	\$ 2,406,645.00	\$ 3,187,142.75	
5230.000	Taxes - Penalty & Interest	R	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
5240.000	Grant Income	R	\$ -	\$ -		
5242.000	Annexation Fees	R	\$ -	\$ -	\$ 25,000.00	
5250.000	Interest PB 749028-05	R	\$ 6,000.00	\$ 10,000.00	\$ 11,750.00	
5252.000	Interest PB 749028-16	R	\$ 500.00	\$ 500.00	\$ 165.00	
5256.000	CD Interest - All CD's	R	\$ 6,000.00	\$ 6,000.00	\$ 2,725.00	
5257.000	Future Plant Reserve Interest 9334866	R	\$ 15,000.00	\$ 15,000.00	\$ 3,000.00	
5261.000	TCEQ Reserve PB Interest #9335021	R	\$ 4,500.00	\$ 4,500.00	\$ 1,500.00	
5290.000	Gain or Loss of Sale of Asset	R	\$ -	\$ -		
	<b>TOTAL OTHER INCOME</b>		\$ 2,263,540.00	\$ 2,464,645.00	\$ 3,257,482.75	
	<b>TOTAL INCOME</b>		\$ 3,626,857.00	\$ 3,840,187.00	\$ 4,790,432.75	
6000.000	Cost of Goods Sold	COGS	\$ 105,000.00	\$ 120,000.00	\$ 125,000.00	

**KMUD 2021-2022 BUDGET**

Acct No.	Description	Type	Budget 2020 / 2021	Budget 2021 / 2022	Proposed 2022 / 2023	Approved
	<b>GROSS REVENUES</b>		\$ 3,521,857.00	\$ 3,720,187.00	\$ 4,665,432.75	

## KMUD 2021-2022 BUDGET

Acct No.	Description	Type	Budget 2020 / 2021	Budget 2021 / 2022	Proposed 2022 / 2023	Approved
	<b>EXPENSE</b>					
	<b>PAYROLL EXPENSE</b>					
7014.000	Salaries & Wages	EXPENSE	\$ 880,000.00	\$ 955,000.00	\$ 1,050,500.00	
7018.000	Employee Retirement	EXPENSE	\$ 84,000.00	\$ 91,000.00	\$ 99,780.00	
7021.000	Employers Social Security	EXPENSE	\$ 57,000.00	\$ 61,500.00	\$ 65,675.00	
7022.000	Employers Medicare	EXPENSE	\$ 13,500.00	\$ 14,500.00	\$ 15,235.00	
7026.000	License Incentive	EXPENSE	\$ 8,000.00	\$ 7,000.00	\$ 8,000.00	
7034.000	Health & Disability Insurance	EXPENSE	\$ 265,000.00	\$ 320,000.00	\$ 384,000.00	20% Increase EST.
7038.000	Incentive Awards	EXPENSE	\$ -	\$ -	\$ 5,000.00	
7040.000	Directors Fees	EXPENSE	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	
7042.000	Contract Labor	EXPENSE	\$ 25,960.50	\$ 20,000.00	\$ 20,000.00	
7044.000	Unemployment Wages	EXPENSE	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
	<b>TOTAL PAYROLL EXPENSE</b>		\$ 1,377,460.50	\$ 1,513,000.00	\$ 1,692,190.00	
	<b>INSURANCE &amp; BONDS</b>					
7052.000	Insurance	EXPENSE	\$ 50,000.00	\$ 55,000.00	\$ 71,000.00	
7058.000	Director's Bonds	EXPENSE	\$ 400.00	\$ 400.00	\$ 500.00	
	<b>TOTAL INSURANCE &amp; BONDS</b>		\$ 50,400.00	\$ 55,400.00	\$ 71,500.00	
	<b>CONSULTANTS</b>					
7072.000	Legal Fees	EXPENSE	\$ 40,000.00	\$ 45,000.00	\$ 50,000.00	
7074.000	Auditing	EXPENSE	\$ 8,500.00	\$ 9,000.00	\$ 13,000.00	
7076.000	Tax Collection Fees	EXPENSE	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00	
7078.000	Appraisal Fee	EXPENSE	\$ 60,000.00	\$ 60,000.00	\$ 65,000.00	
7079.000	GIS Mapping	EXPENSE	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
7080.000	Engineering	EXPENSE	\$ 200,000.00	\$ 150,000.00	\$ 175,000.00	
7089.000	CONSULTANTS	EXPENSE	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00	
	<b>TOTAL CONSULTANTS</b>		\$ 335,500.00	\$ 292,000.00	\$ 336,000.00	
	<b>BOND &amp; INTEREST EXPENSE</b>					
7096.000	Interest Expense	EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
	<b>TOTAL BOND &amp; INTEREST EXPENSE</b>		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	

## KMUD 2021-2022 BUDGET

Acct No.	Description	Type	Budget 2020 / 2021	Budget 2021 / 2022	Proposed 2022 / 2023	Approved
	<b>GENERAL &amp; ADM. EXPENSE</b>					
7202.000	Office & Printing Supplies	EXPENSE	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	
7204.000	Postage	EXPENSE	\$ 12,000.00	\$ 12,000.00	\$ 14,000.00	
7206.000	Bad Debt	EXPENSE	\$ 750.00	\$ 750.00	\$ 100.00	
7208.000	Telecommunications	EXPENSE	\$ 27,000.00	\$ 27,000.00	\$ 27,500.00	
7210.000	Equipment Lease - Office	EXPENSE	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	
7212.000	Office Machine Repairs	EXPENSE	\$ 500.00	\$ 500.00	\$ 1,000.00	
7214.000	Membership	EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	
7215.000	Subscription	EXPENSE	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	
7216.000	Employee Recognition	EXPENSE	\$ 4,000.00	\$ 4,000.00	\$ 6,000.00	
7218.000	Cert Copies/RecFees/Publications	EXPENSE	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
7220.000	Travel & Mileage Adm.	EXPENSE	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00	
7221.000	Travel & Mileage Directors	EXPENSE	\$ 8,500.00	\$ 8,500.00	\$ 9,000.00	
7222.000	Flowers	EXPENSE	\$ 200.00	\$ 200.00	\$ 250.00	
7224.000	Computer Expense	EXPENSE	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
7226.000	Bank Service Charges	EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
7227.000	Llano Co. Property Taxes - 291 Acres	EXPENSE	\$ 500.00	\$ 500.00	\$ 500.00	
7230.000	Education Fund	EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	
7240.000	Election Expense	EXPENSE	\$ 10,000.00	\$ 10,000.00	\$ -	
7241.000	TCEQ Permit Renewal	EXPENSE	\$ 5,000.00	\$ -		
7242.000	TCEQ Fees	EXPENSE	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	
7244.000	Schools & Conferences (Adm. Staff)	EXPENSE	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	
7245.000	Schools & Conferences (Directors)	EXPENSE	\$ 5,000.00	\$ 5,000.00	\$ 7,000.00	
7247.000	Environmental Quality Control	EXPENSE	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	
7250.000	Depreciation	EXPENSE	\$ -	\$ -	N/A	
	<b>TOTAL GENERAL &amp; ADM. EXPENSE</b>		\$ 168,450.00	\$ 164,450.00	\$ 164,350.00	

## KMUD 2021-2022 BUDGET

Acct No.	Description	Type	Budget 2020 / 2021	Budget 2021 / 2022	Proposed 2022 / 2023	Approved
	<b>PLANT &amp; FIELD EXPENSE</b>					
7302.000	Plant Maintenance	EXPENSE	\$ 205,000.00	\$ 180,000.00	\$ 175,000.00	
7302.060	Plant Maintenance - Septic	EXPENSE	\$ 12,000.00	\$ 14,000.00	\$ 18,000.00	
7302.080	Plant Maintenance - Compost Facility	EXPENSE	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	
7304.000	Field Maintenance	EXPENSE	\$ 350,000.00	\$ 300,000.00	\$ 300,000.00	
7305.000	Travel & Mileage Plant & Field	EXPENSE	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	
7306.000	Compost & Sludge Removal	EXPENSE	\$ -	\$ -	\$ -	
7308.000	Lift Station Repairs	EXPENSE	\$ 100,000.00	\$ 140,000.00	\$ 140,000.00	
7309.090	KCCC Repairs	EXPENSE	\$ 25,000.00	\$ 25,000.00	\$ 20,000.00	
7312.000	Equipment Repairs	EXPENSE	\$ 37,000.00	\$ 30,000.00	\$ 25,000.00	
7313.000	Equipment Rental - Plant & Field	EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	
7313.060	Equipment Rental - Septic	EXPENSE	\$ 2,000.00	\$ 7,000.00	\$ 7,000.00	
7314.000	Fuel	EXPENSE	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00	
7315.000	Truck Repairs	EXPENSE	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	
7316.000	Janitorial Supplies	EXPENSE	\$ 3,500.00	\$ 10,000.00	\$ 7,500.00	
7318.000	Chemicals	EXPENSE	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00	
7318.060	Chemicals - Septic	EXPENSE	\$ 4,000.00	\$ 4,000.00	\$ 4,250.00	
7319.000	Odor Control Chemicals	EXPENSE	\$ 4,000.00	\$ 4,000.00	\$ 1,000.00	
7319.060	Odor Control Chemicals - Septic	EXPENSE	\$ 1,000.00	\$ 1,000.00	\$ 500.00	
7320.000	Lab Tests & Supplies	EXPENSE	\$ 35,000.00	\$ 40,000.00	\$ 35,000.00	
7322.000	Electricity	EXPENSE	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
7322.060	Electricity - Septic	EXPENSE	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
7322.070	Electricity - Little League Fields	EXPENSE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
7322.090	Electricity - Community Center	EXPENSE	\$ 7,000.00	\$ 10,000.00	\$ 10,000.00	
7324.000	Water	EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	
7324.060	Water - Septic Site	EXPENSE	\$ 4,500.00	\$ 350.00	\$ 350.00	
7324.070	Water - Little League Fields	EXPENSE	\$ 600.00	\$ 600.00	\$ 600.00	
7324.090	Water - Community Center	EXPENSE	\$ 500.00	\$ 1,000.00	\$ 3,000.00	
7326.000	Schools - Plant & Field	EXPENSE	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	
7327.000	Employee Licensing	EXPENSE	\$ 1,100.00	\$ 20,000.00	\$ 1,500.00	
7328.000	Employee Uniforms	EXPENSE	\$ 10,000.00	\$ 15,000.00	\$ 12,500.00	
7330.000	Safety & First Aid	EXPENSE	\$ 16,000.00	\$ 25,000.00	\$ 20,000.00	
7331.000	Oil & Filter Disposal	EXPENSE	\$ 500.00	\$ 500.00	\$ 500.00	
7332.000	Small Tools	EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ 2,000.00	
7334.000	Inventory Adjustment	EXPENSE	\$ -	\$ -	\$ -	
7335.000	Tire Disposal Fee	EXPENSE	\$ 250.00	\$ 250.00	\$ 250.00	
7336.000	Miscellaneous Expense	EXPENSE	\$ 150.00	\$ 150.00	\$ 150.00	

**KMUD 2021-2022 BUDGET**

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7337.070	Little League Maintenance (Lawn Care)	EXPENSE	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00	
7338.110	Fire Department Maintenance	EXPENSE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
	<b>TOTAL PLANT &amp; FIELD EXPENSE</b>		\$ 1,087,100.00	\$ 1,094,850.00	\$ 1,054,100.00	
	<b>TOTAL EXPENSE</b>		\$ 3,021,910.50	\$ 3,122,700.00	\$ 3,321,140.00	
	<b>OPERATING PROFIT</b>		\$ 499,946.50	\$ 597,487.00	\$ 1,344,292.75	
	<b>GROSS INCOME</b>		\$ 499,946.50	\$ 597,487.00	\$ 512,792.75	