

Kingsland Municipal Utility District  
P. O. Box 748  
Kingsland, Texas 78639

September 16, 2019

Special Meeting

The Board of Directors of said District convened at the office of Kingsland Municipal Utility District, Kingsland, Texas, at 9:00 a.m. on the 16<sup>th</sup> day of September, 2019, pursuant to notice duly given in accordance with Section 49.063 of the Texas Water Code and the Open Meetings Act, Chapter 551, Texas Government Code. The following Board members were present: President Mary Ann Hefner; Vice President Larry Denney; Secretary-Treasurer Frank Willingham; Director Lorean Sindelar; and Director Ken Martin. Attending from the staff were Anita LaBier, General Manager; and Tom Stewart, Operation and Maintenance Supervisor.

Item No. 1 Mary Ann Hefner called the meeting to order at 9:00 a.m. September 16, 2019, with all five Board members in attendance, thereby constituting a quorum. Pledges of Allegiance to the U. S. Flag and Texas Flag were recited.

Item No. 2 The first item for consideration was conducting a public hearing on the District's proposed 2019 tax rate.

Mary Ann opened the public hearing by reciting the required newspaper publications of the public hearing as follows:

*The Highlander*, publication date was September 6, 2019, and *The Llano News*, publication date was September 4, 2019

Inasmuch as the notices were properly published, jurisdiction to conduct the hearing by the Board was established.

There were no appearances for or in opposition to the proposed tax rate of \$.219 for 2019.

Mary Ann then closed the public hearing.

Item No. 3 The Board then considered the adoption of a District budget for its fiscal year beginning October 1, 2019.

Larry moved that the resolution adopting the District budget beginning October 1, 2019, be approved indicating the income to be \$3,626,857.00 and expenses to be \$3,015,950.00 together with attachments as indicated in the resolution. The motion was seconded by Frank, which carried unanimously. A copy of the budget is attached to these minutes.

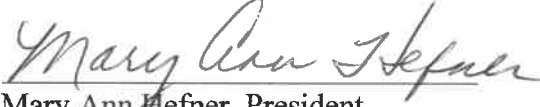
Item No. 4 The Board then considered an order adopting and levying a District tax rate for tax year 2019.

Larry moved that the operation and maintenance tax rate of \$.219 be levied for 2019 tax year. The motion was seconded by Frank, which carried unanimously.


Item No. 5 Larry moved to adjourn at 9:10 a.m. The motion was seconded by Frank, which carried unanimously.

A complete audio recording of this meeting is archived at KMUD Office, 100 Ingram Street, Kingsland, Texas, and will be maintained for at least 90 days following the date of approval of these minutes by the Board.

Approved:

  
Mary Ann Hefner, President

Attest:

  
Frank G. Willingham, Secretary-Treasurer

# KMUD 2019-2020 BUDGET

Acct No.	Description	Type	YTD Balance		YTD Budget		VARIANCE		10 Months Annualized Projection	Budget		
			10 Months	10 Months	10 Months	10 Months	Actual & 10 Months Budget Fav / (Unfav)	2018 / 2019		2019 / 2020		
<b>REVENUE</b>												
<b>O&amp;M INCOME</b>												
5002.00	Sewer Service	SALES	\$ 958,005.09	\$ 875,000.00	\$ 83,005.09	\$ 1,149,606.11	\$ 1,100,000.00	\$ 1,150,000.00	\$ 1,149,606.11	\$ 1,100,000.00	\$ 1,150,000.00	
5014.60	Dumping Fees	SALES	\$ 82,526.09	\$ 45,833.32	\$ 36,692.77	\$ 99,031.31	\$ 75,000.00	\$ 75,000.00	\$ 99,031.31	\$ 75,000.00	\$ 75,000.00	
5020.80	Compost Facility Sales	SALES	\$ 9,218.50	\$ 8,333.32	\$ 885.18	\$ 11,062.20	\$ 10,000.00	\$ 10,000.00	\$ 11,062.20	\$ 10,000.00	\$ 10,000.00	
5024.00	Refund of Service	SALES	\$ 200.00	\$ (173.30)	\$ 373.30	\$ 240.00	\$ (208.00)	\$ (208.00)	\$ 240.00	\$ (208.00)	\$ (208.00)	
5028.00	Late Fee	SALES	\$ 7,055.47	\$ 9,583.32	\$ (2,527.85)	\$ 8,466.56	\$ 11,000.00	\$ 11,500.00	\$ 8,466.56	\$ 11,000.00	\$ 11,500.00	
5036.00	Return Check Fee	SALES	\$ 900.00	\$ 416.70	\$ 483.30	\$ 1,080.00	\$ 500.00	\$ 500.00	\$ 1,080.00	\$ 500.00	\$ 500.00	
5040.00	Transfer of Service	SALES	\$ 4,395.00	\$ 3,541.68	\$ 853.32	\$ 5,274.00	\$ 4,700.00	\$ 5,325.00	\$ 5,274.00	\$ 4,700.00	\$ 5,325.00	
5048.00	Reconnect Fees	SALES	\$ 6,525.00	\$ 3,333.32	\$ 3,191.68	\$ 7,830.00	\$ 5,000.00	\$ 5,700.00	\$ 7,830.00	\$ 5,000.00	\$ 5,700.00	
5052.00	Road Bores/Line Extensions	SALES	\$ 3,750.00	\$ 416.70	\$ 3,333.30	\$ 4,500.00	\$ 500.00	\$ 500.00	\$ 4,500.00	\$ 500.00	\$ 500.00	
5060.00	Sewer Service Installation	SALES	\$ 154,187.00	\$ 56,250.00	\$ 97,937.00	\$ 185,024.40	\$ 105,000.00	\$ 105,000.00	\$ 185,024.40	\$ 105,000.00	\$ 105,000.00	
<b>TOTAL O&amp;M INCOME</b>			\$ 1,226,762.15	\$ 1,002,535.06	\$ 224,227.09	\$ 1,472,114.58	\$ 1,311,492.00	\$ 1,363,317.00	\$ 1,472,114.58	\$ 1,311,492.00	\$ 1,363,317.00	
<b>OTHER INCOME</b>												
5210.00	Misc. Income	SALES	\$ 4,604.65	\$ 833.30	\$ 3,771.35	\$ 5,525.58	\$ 1,000.00	\$ 1,000.00	\$ 5,525.58	\$ 1,000.00	\$ 1,000.00	
5211.00	Brush	SALES	\$ 12,376.33	\$ 8,333.32	\$ 4,043.01	\$ 14,851.60	\$ 10,000.00	\$ 5,000.00	\$ 14,851.60	\$ 10,000.00	\$ 5,000.00	
5212.00	Land Lease income	SALES	\$ 1,163.69	\$ 1,800.00	\$ (636.31)	\$ 1,396.43	\$ 1,800.00	\$ 1,800.00	\$ 1,396.43	\$ 1,800.00	\$ 1,800.00	
5213.00	Tire Disposal Fee	SALES	\$ 310.25	\$ 125.00	\$ 185.25	\$ 372.30	\$ 150.00	\$ 150.00	\$ 372.30	\$ 150.00	\$ 150.00	
5214.00	Oil & Filter Fees	SALES	\$ 60.75	\$ 41.70	\$ 19.05	\$ 72.90	\$ 50.00	\$ 50.00	\$ 72.90	\$ 50.00	\$ 50.00	
5215.00	Inspection Fees (for moved units)	SALES	\$ 500.00	\$ 416.70	\$ 83.30	\$ 600.00	\$ 500.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 500.00	
5225.00	O&M Taxes Collected*	SALES	\$ 1,951,250.17	\$ 1,955,333.00	\$ (4,082.83)	\$ 2,341,500.20	\$ 2,138,944.00	\$ 2,208,040.00	\$ 2,341,500.20	\$ 2,138,944.00	\$ 2,208,040.00	
5230.00	Taxes - Penalty & Interest	SALES	\$ 13,978.98	\$ 12,500.00	\$ 1,478.98	\$ 16,774.78	\$ 15,000.00	\$ 15,000.00	\$ 16,774.78	\$ 15,000.00	\$ 15,000.00	
5242.00	Annexation Fees	SALES	\$ 2,875.00	\$ -	\$ 2,875.00	\$ 3,450.00	\$ -	\$ -	\$ 3,450.00	\$ -	\$ -	
5250.00	Interest PB 749028-05	SALES	\$ 2,773.38	\$ 833.30	\$ 1,940.08	\$ 3,328.06	\$ 1,000.00	\$ 6,000.00	\$ 3,328.06	\$ 1,000.00	\$ 6,000.00	
5252.00	Interest PB 749028-16	SALES	\$ 281.27	\$ 83.30	\$ 197.97	\$ 337.52	\$ 100.00	\$ 500.00	\$ 337.52	\$ 100.00	\$ 500.00	
5256.00	CD Interest - All CD's	SALES	\$ 2,419.71	\$ 2,500.00	\$ (80.29)	\$ 2,903.65	\$ 3,000.00	\$ 6,000.00	\$ 2,903.65	\$ 3,000.00	\$ 6,000.00	
5257.00	Future Plant Reserve Interest 9334866	SALES	\$ 12,062.51	\$ 3,333.32	\$ 8,729.19	\$ 14,475.01	\$ 5,000.00	\$ 15,000.00	\$ 14,475.01	\$ 5,000.00	\$ 15,000.00	
5261.00	TCEQ Reserve PB Interest #9335021	SALES	\$ 3,441.87	\$ 1,250.00	\$ 2,191.87	\$ 4,130.24	\$ 1,500.00	\$ 4,500.00	\$ 4,130.24	\$ 1,500.00	\$ 4,500.00	
5290.00	Gain or Loss of Sale of Asset	SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL OTHER INCOME</b>			\$ 2,008,098.56	\$ 1,987,382.94	\$ 20,715.62	\$ 2,409,718.27	\$ 2,178,044.00	\$ 2,263,540.00	\$ 2,409,718.27	\$ 2,178,044.00	\$ 2,263,540.00	
<b>TOTAL INCOME</b>			\$ 3,234,860.71	\$ 2,989,918.00	\$ 244,942.71	\$ 3,881,832.85	\$ 3,489,536.00	\$ 3,626,857.00	\$ 3,881,832.85	\$ 3,489,536.00	\$ 3,626,857.00	
6000.00	Cost of Goods Sold	COGS	\$ 139,599.09	\$ 40,625.00	\$ (98,974.09)	\$ 167,518.91	\$ 105,000.00	\$ 105,000.00	\$ 167,518.91	\$ 105,000.00	\$ 105,000.00	
<b>GROSS PROFIT</b>			\$ 3,095,261.62	\$ 2,949,293.00	\$ 145,968.62	\$ 3,714,313.94	\$ 3,384,536.00	\$ 3,521,857.00	\$ 3,714,313.94	\$ 3,384,536.00	\$ 3,521,857.00	

**KMUD 2019-2020 BUDGET**

Acct No.	Description	Type	YTD Balance 10 Months	YTD Budget 10 Months	VARIANCE Actual & 10 Months Budget Fav / (Unfav)	10 Months Annualized Projection	Budget 2018 / 2019	Budget 2019 / 2020
<b>EXPENSE</b>								
<b>PAYROLL EXPENSE</b>								
7014.00	Salaries & Wages	EXPENSE	\$ 585,897.09	\$ 694,692.32	\$ 108,795.23	\$ 703,076.51	\$ 818,000.00	\$ 880,000.00
7018.00	Employers Pension Costs	EXPENSE	\$ 57,222.06	\$ 66,000.00	\$ 8,777.94	\$ 68,666.47	\$ 78,000.00	\$ 84,000.00
7021.00	Employers Social Security	EXPENSE	\$ 38,249.19	\$ 44,846.15	\$ 6,596.96	\$ 45,899.03	\$ 53,000.00	\$ 57,000.00
7022.00	Employers Medicare	EXPENSE	\$ 8,945.39	\$ 10,576.92	\$ 1,631.53	\$ 10,734.47	\$ 12,500.00	\$ 13,500.00
7026.00	License Incentive	EXPENSE	\$ 5,975.00	\$ 7,000.00	\$ 1,025.00	\$ 7,170.00	\$ 8,000.00	\$ 8,000.00
7034.00	Health & Disability Insurance	EXPENSE	\$ 152,163.48	\$ 160,916.68	\$ 8,753.20	\$ 182,596.18	\$ 262,500.00	\$ 265,000.00
7038.00	Incentive Awards	EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7040.00	Directors Fees	EXPENSE	\$ 25,050.00	\$ 30,000.00	\$ 4,950.00	\$ 30,060.00	\$ 36,000.00	\$ 36,000.00
7042.00	Contract Labor	EXPENSE	\$ 7,881.00	\$ 16,666.70	\$ 8,785.70	\$ 9,457.20	\$ 15,000.00	\$ 20,000.00
7044.00	Unemployment Wages	EXPENSE	\$ -	\$ 6,666.70	\$ 6,666.70	\$ -	\$ 8,000.00	\$ 8,000.00
<b>TOTAL PAYROLL EXPENSE</b>			\$ 881,383.21	\$ 1,037,365.47	\$ 155,982.26	\$ 1,057,659.85	\$ 1,291,000.00	\$ 1,371,500.00
<b>INSURANCE &amp; BONDS</b>								
7052.00	Insurance	EXPENSE	\$ 37,670.54	\$ 38,812.50	\$ 1,141.96	\$ 45,204.65	\$ 48,000.00	\$ 50,000.00
7058.00	Director's Bonds	EXPENSE	\$ 555.00	\$ 400.00	\$ (155.00)	\$ 666.00	\$ 400.00	\$ 400.00
<b>TOTAL INSURANCE &amp; BONDS</b>			\$ 38,225.54	\$ 39,212.50	\$ 986.96	\$ 45,870.65	\$ 48,400.00	\$ 50,400.00
<b>CONSULTANTS</b>								
7072.00	Legal Fees	EXPENSE	\$ 32,909.98	\$ 33,333.32	\$ 423.34	\$ 39,491.98	\$ 40,000.00	\$ 40,000.00
7074.00	Auditing	EXPENSE	\$ 7,000.00	\$ 7,500.00	\$ 500.00	\$ 8,400.00	\$ 7,500.00	\$ 8,500.00
7076.00	Tax Collection Fees	EXPENSE	\$ 4,795.20	\$ 2,948.24	\$ (1,846.96)	\$ 5,754.24	\$ 5,200.00	\$ 6,000.00
7078.00	Appraisal Fee	EXPENSE	\$ 45,406.00	\$ 56,417.50	\$ 11,011.50	\$ 54,487.20	\$ 55,000.00	\$ 60,000.00
7079.00	GIS Mapping	EXPENSE	\$ 3,600.00	\$ 8,333.30	\$ 4,733.30	\$ 4,320.00	\$ 6,000.00	\$ 6,000.00
7080.00	Engineering	EXPENSE	\$ 146,455.24	\$ 250,000.00	\$ 103,544.76	\$ 175,746.29	\$ 300,000.00	\$ 200,000.00
7089.00	CONSULTANTS	EXPENSE	\$ -	\$ 12,500.00	\$ 12,500.00	\$ -	\$ 15,000.00	\$ 15,000.00
<b>TOTAL CONSULTANTS</b>			\$ 240,166.42	\$ 371,032.36	\$ 130,865.94	\$ 288,199.70	\$ 428,700.00	\$ 335,500.00
<b>BOND &amp; INTEREST EXPENSE</b>								
7096.00	Interest Expense	EXPENSE	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 3,000.00	\$ 3,000.00
<b>TOTAL BOND &amp; INTEREST EXPENSE</b>			\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 3,000.00	\$ 3,000.00

**KMUD 2019-2020 BUDGET**

Acct No.	Description	Type	YTD Balance 10 Months	YTD Budget 10 Months	VARIANCE Actual & 10 Months Budget Fav / (Unfav)	10 Months Annualized Projection	Budget	
							2018 / 2019	2019 / 2020
<b>GENERAL &amp; ADM. EXPENSE</b>								
7202.00	Office & Printing Supplies	EXPENSE	\$ 11,295.33	\$ 25,000.00	\$ 13,704.67	\$ 13,554.40	\$ 25,000.00	\$ 22,000.00
7204.00	Postage	EXPENSE	\$ 9,971.09	\$ 15,000.00	\$ 5,028.91	\$ 11,965.31	\$ 18,000.00	\$ 12,000.00
7206.00	Bad Debt	EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 750.00
7208.00	Telecommunications	EXPENSE	\$ 10,499.15	\$ 12,500.00	\$ 2,000.85	\$ 12,598.98	\$ 15,000.00	\$ 27,000.00
7210.00	Equipment Lease - Office	EXPENSE	\$ 4,084.77	\$ 5,000.00	\$ 915.23	\$ 4,901.72	\$ 8,000.00	\$ 6,500.00
7212.00	Office Machine Repairs	EXPENSE	\$ -	\$ 416.70	\$ 416.70	\$ -	\$ 500.00	\$ 500.00
7214.00	Membership	EXPENSE	\$ 1,966.50	\$ 1,916.70	\$ (49.80)	\$ 2,359.80	\$ 2,500.00	\$ 3,000.00
7215.00	Subscription	EXPENSE	\$ 715.00	\$ 710.00	\$ (5.00)	\$ 858.00	\$ 1,000.00	\$ 1,500.00
7216.00	Employee Recognition	EXPENSE	\$ 2,271.11	\$ 4,000.00	\$ 1,728.89	\$ 2,725.33	\$ 4,000.00	\$ 4,000.00
7218.00	Cert Copies/RecFees/Publications	EXPENSE	\$ 4,027.00	\$ 6,666.70	\$ 2,639.70	\$ 4,832.40	\$ 7,000.00	\$ 8,000.00
7220.00	Travel & Mileage Adm.	EXPENSE	\$ 1,293.20	\$ 1,900.00	\$ 606.80	\$ 1,551.84	\$ 2,000.00	\$ 1,500.00
7221.00	Travel & Mileage Directors	EXPENSE	\$ 7,917.96	\$ 8,920.00	\$ 1,002.04	\$ 9,501.55	\$ 9,000.00	\$ 8,500.00
7222.00	Flowers	EXPENSE	\$ 186.68	\$ 166.70	\$ (19.98)	\$ 224.02	\$ 200.00	\$ 200.00
7224.00	Computer Expense	EXPENSE	\$ 13,242.79	\$ 15,000.00	\$ 1,757.21	\$ 15,891.35	\$ 32,000.00	\$ 30,000.00
7226.00	Bank Service Charges	EXPENSE	\$ 1,166.91	\$ 1,666.68	\$ 499.77	\$ 1,400.29	\$ 2,000.00	\$ 2,000.00
7227.00	Llano Co. Property Taxes - 291 Acres	EXPENSE	\$ 357.09	\$ 500.00	\$ 142.91	\$ 428.51	\$ 500.00	\$ 500.00
7230.00	Education Fund	EXPENSE	\$ -	\$ 1,666.70	\$ 1,666.70	\$ -	\$ 2,000.00	\$ 2,000.00
7240.00	Election Expense	EXPENSE	\$ 2,350.51	\$ 10,000.00	\$ 7,649.49	\$ 2,820.61	\$ -	\$ 10,000.00
7241.00	TCEQ Permit Renewal	EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
7242.00	TCEQ Fees	EXPENSE	\$ 2,535.76	\$ 3,000.00	\$ 464.24	\$ 3,042.91	\$ 3,000.00	\$ 3,000.00
7244.00	Schools & Conferences (Adm. Staff)	EXPENSE	\$ 735.00	\$ 2,550.00	\$ 1,815.00	\$ 882.00	\$ 3,500.00	\$ 1,500.00
7245.00	Schools & Conferences (Directors)	EXPENSE	\$ 1,825.00	\$ 2,850.00	\$ 1,025.00	\$ 2,190.00	\$ 5,000.00	\$ 5,000.00
7247.00	Environmental Quality Control	EXPENSE	\$ 10,561.13	\$ 14,000.00	\$ 3,438.87	\$ 12,673.36	\$ 14,000.00	\$ 14,000.00
7250.00	Depreciation	EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERAL &amp; ADM. EXPENSE</b>			\$ 87,001.98	\$ 133,430.18	\$ 46,428.20	\$ 104,402.38	\$ 159,950.00	\$ 168,450.00
<b>PLANT &amp; FIELD EXPENSE</b>								
7302.00	Plant Maintenance	EXPENSE	\$ 42,590.35	\$ 104,166.70	\$ 61,576.35	\$ 51,108.42	\$ 125,000.00	\$ 205,000.00
7302.06	Plant Maintenance - Septic	EXPENSE	\$ 6,186.13	\$ 12,500.00	\$ 6,313.87	\$ 7,423.36	\$ 12,000.00	\$ 12,000.00
7302.08	Plant Maintenance - Compost Facility	EXPENSE	\$ 3,124.19	\$ 8,333.32	\$ 5,209.13	\$ 3,749.03	\$ 8,000.00	\$ 6,000.00
7304.00	Field Maintenance	EXPENSE	\$ 175,825.99	\$ 220,833.32	\$ 45,007.33	\$ 210,991.19	\$ 260,000.00	\$ 350,000.00
7305.00	Travel & Mileage Plant & Field	EXPENSE	\$ 1,801.48	\$ 2,083.30	\$ 281.82	\$ 2,161.78	\$ 2,500.00	\$ 2,500.00
7306.00	Compost & Sludge Removal	EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7308.00	Lift Station Repairs	EXPENSE	\$ 69,397.26	\$ 83,333.32	\$ 13,936.06	\$ 83,276.71	\$ 100,000.00	\$ 100,000.00
7309.09	KCCC Repairs	EXPENSE	\$ (5,705.21)	\$ 20,833.30	\$ 26,538.51	\$ (6,846.25)	\$ 25,000.00	\$ 25,000.00

**KMUD 2019-2020 BUDGET**

Acct No.	Description	Type	YTD Balance 10 Months	YTD Budget 10 Months	VARIANCE Actual & 10 Months Budget Fav / (Unfav)	10 Months Annualized Projection	Budget	
							2018 / 2019	2019 / 2020
7312.00	Equipment Repairs	EXPENSE	\$ 27,244.27	\$ 30,833.32	\$ 3,589.05	\$ 32,693.12	\$ 37,000.00	\$ 37,000.00
7313.00	Equipment Rental - Plant & Field	EXPENSE	\$ -	\$ 1,666.70	\$ 1,666.70	\$ -	\$ 2,000.00	\$ 2,000.00
7313.06	Equipment Rental - Septic	EXPENSE	\$ -	\$ 1,666.70	\$ 1,666.70	\$ -	\$ 2,000.00	\$ 2,000.00
7314.00	Fuel	EXPENSE	\$ 18,043.98	\$ 37,500.00	\$ 19,456.02	\$ 21,652.78	\$ 45,000.00	\$ 45,000.00
7315.00	Truck Repairs	EXPENSE	\$ 27,067.90	\$ 12,500.00	\$ (14,567.90)	\$ 32,481.48	\$ 18,000.00	\$ 18,000.00
7316.00	Janitorial Supplies	EXPENSE	\$ 1,915.39	\$ 2,916.70	\$ 1,001.31	\$ 2,298.47	\$ 3,500.00	\$ 3,500.00
7318.00	Chemicals	EXPENSE	\$ 23,291.99	\$ 25,000.00	\$ 1,708.01	\$ 27,950.39	\$ 35,000.00	\$ 40,000.00
7318.06	Chemicals - Septic	EXPENSE	\$ -	\$ 3,333.30	\$ 3,333.30	\$ -	\$ 4,000.00	\$ 4,000.00
7319.00	Odor Control Chemicals	EXPENSE	\$ -	\$ 3,333.30	\$ 3,333.30	\$ -	\$ 4,000.00	\$ 4,000.00
7319.06	Odor Control Chemicals - Septic	EXPENSE	\$ -	\$ 833.30	\$ 833.30	\$ -	\$ 1,000.00	\$ 1,000.00
7320.00	Lab Tests & Supplies	EXPENSE	\$ 18,984.77	\$ 29,166.68	\$ 10,181.91	\$ 22,781.72	\$ 35,000.00	\$ 35,000.00
7322.00	Electricity	EXPENSE	\$ 76,215.93	\$ 79,166.70	\$ 2,950.77	\$ 91,459.12	\$ 95,000.00	\$ 100,000.00
7322.06	Electricity - Septic	EXPENSE	\$ 13,186.91	\$ 16,666.70	\$ 3,479.79	\$ 15,824.29	\$ 20,000.00	\$ 20,000.00
7322.07	Electricity - Little League Fields	EXPENSE	\$ 3,315.63	\$ 4,166.70	\$ 851.07	\$ 3,978.76	\$ 5,000.00	\$ 5,000.00
7322.09	Electricity - Community Center	EXPENSE	\$ 3,714.12	\$ 5,833.30	\$ 2,119.18	\$ 4,456.94	\$ 7,000.00	\$ 7,000.00
7324.00	Water	EXPENSE	\$ 2,195.00	\$ 2,500.00	\$ 305.00	\$ 2,634.00	\$ 3,000.00	\$ 3,000.00
7324.06	Water - Septic Site	EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00
7324.07	Water - Little League Fields	EXPENSE	\$ 340.50	\$ 416.70	\$ 76.20	\$ 408.60	\$ 500.00	\$ 600.00
7324.09	Water - Community Center	EXPENSE	\$ 267.50	\$ 416.70	\$ 149.20	\$ 321.00	\$ 500.00	\$ 500.00
7326.00	Schools - Plant & Field	EXPENSE	\$ 1,404.00	\$ 5,000.00	\$ 3,596.00	\$ 1,684.80	\$ 6,000.00	\$ 6,000.00
7327.00	Employee Licensing	EXPENSE	\$ 111.00	\$ 833.30	\$ 722.30	\$ 133.20	\$ 1,000.00	\$ 1,100.00
7328.00	Employee Uniforms	EXPENSE	\$ 4,193.21	\$ 8,400.00	\$ 4,206.79	\$ 5,031.85	\$ 10,000.00	\$ 10,000.00
7330.00	Safety & First Aid	EXPENSE	\$ 9,699.56	\$ 13,333.32	\$ 3,633.76	\$ 11,639.47	\$ 16,000.00	\$ 16,000.00
7331.00	Oil & Filter Disposal	EXPENSE	\$ 680.00	\$ 416.70	\$ (263.30)	\$ 816.00	\$ 500.00	\$ 500.00
7332.00	Small Tools	EXPENSE	\$ 1,842.82	\$ 2,916.68	\$ 1,073.86	\$ 2,211.38	\$ 3,500.00	\$ 3,500.00
7334.00	Inventory Adjustment	EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7335.00	Tire Disposal Fee	EXPENSE	\$ 392.75	\$ 208.32	\$ (184.43)	\$ 471.30	\$ 250.00	\$ 250.00
7336.00	Miscellaneous Expense	EXPENSE	\$ -	\$ 166.70	\$ 166.70	\$ -	\$ 150.00	\$ 150.00
7337.07	Little League Maintenance (Lawn Care)	EXPENSE	\$ 4,513.78	\$ 8,480.00	\$ 3,966.22	\$ 5,416.54	\$ 8,000.00	\$ 12,000.00
7338.11	Fire Department Maintenance	EXPENSE	\$ 3,980.00	\$ -	\$ (3,980.00)	\$ 4,776.00	\$ 5,000.00	\$ 5,000.00
<b>TOTAL PLANT &amp; FIELD EXPENSE</b>			\$ 535,821.20	\$ 749,755.08	\$ 213,933.88	\$ 642,985.44	\$ 900,400.00	\$ 1,087,100.00
<b>TOTAL EXPENSE</b>			\$ 1,782,598.35	\$ 2,333,295.59	\$ 550,697.24	\$ 2,139,118.02	\$ 2,831,450.00	\$ 3,015,950.00
<b>OPERATING PROFIT</b>			\$ 1,312,663.27	\$ 615,997.41	\$ (696,665.86)	\$ 1,575,195.92	\$ 553,086.00	\$ 505,907.00
<b>GROSS INCOME</b>			\$ 1,312,663.27	\$ 615,997.41	\$ (696,665.86)	\$ 1,575,195.92	\$ 553,086.00	\$ 505,907.00

KMUD Capital Budget

PRIORITY	CAPITAL PROJECT	BUDGET ESTIMATE	ACCUMULATIVE \$	DESCRIPTION OF PROJECT
1	New gates @ main plant, new fencing @ 7 lift stations to include gates	\$250,000	\$250,000	
2	New Vac Truck	\$330,000	\$580,000	To Replace stolen truck & Vactron
3	Trackers for trucks / equipment	\$10,000	\$590,000	Verizon Wireless trackers for trucks/equipment
4	In District Sewer Extensions	\$50,000	\$640,000	Provide funds to install sewer mainlines in areas of the District not currently sewerred. Based on demand.
5	Oversize Sewer Line Participation (annually)	\$10,000	\$650,000	Used only to participate in paying for increasing mainline size to accommodate growth.
6	Kingsland Convention & Community Center	\$1,000,000	\$1,650,000	
7	Little League	\$250,000	\$1,900,000	
8	Replace Mazda w/F-350 with service body	\$50,000	\$1,950,000	
9	Upgrade camera system	\$25,000	\$1,975,000	Adding 4 wireless cameras in addition to what we currently have. upgrading DVR
10	Replacement Backhoe	\$100,000	\$2,075,000	Trade in Backhoe
11			\$2,075,000	
			\$2,075,000	
<b>TOTAL</b>			<b>\$2,075,000</b>	

NAME	AMOUNT	NOTES
<b>BANK BALANCES</b> (as of July 31, 2019)		
749028-16 O&M Checking	\$ 620,669.19	
749028-05 O&M Money Market Checking	\$ 1,551,701.16	
PB Future Plant Reserve 9334866	\$ 2,070,442.36	
PB TCEQ Reserve 9335021	\$ 657,059.87	
BancorpSouth (FSB) CD #93100011865607 (4-1-09)	\$ 122,785.81	
Prosperity Bank CD #1630010537 Open 7/30	\$ 241,114.00	
BancorpSouth (FSB) CD 93100011865600 Opened 7/30	\$ 136,068.96	
Security State Bank CD #46684	\$ 159,061.86	
BancorpSouth (FSB) CD #93100011867047	\$ 885,282.44	
 Total Cash Operating	 <b><u>\$ 6,444,185.65</u></b>	
 Total Cash Available	 <b><u>\$ 6,444,185.65</u></b>	
 <b>Cash for Projects Prior to 9-30-2019</b>		
SSO Initiative Projects	\$ 20,000.00	
Phase II WWTP Improvements	\$ 88,448.60	
Front Loader	\$ 15,225.72	
Kingsland Convention & Community Center	\$ 500,665.00	
In District Sewer Extensions	\$ 33,518.35	
Oversize Sewer Line Participation (Annually)	\$ 10,000.00	
Fence Replacements	\$ (1,105.00)	
 TOTAL PROJECTS	 <b><u>\$ 666,752.67</u></b>	
 Cash for Operations \$153,500 x 2	 <b>\$ 307,000.00</b>	
 CASH AVAILABLE FOR CARRY FORWARD 2018/2019	 <b><u>\$ 5,470,432.98</u></b>	



CARRY FORWARD FROM PRIOR YEAR		\$ 5,470,432.98
INCOME	\$ 3,626,857.00	
Expenses*	<u>\$ 3,120,950.00</u>	
NET INCOME	\$ 505,907.00	<u>\$ 505,907.00</u>
TOTAL CASH AVAILABLE		\$ 5,976,339.98
Cash Reserve for Future Plant Development		\$ 500,000.00
<b>CAPITOL PROJECTS 19/20</b>		
See Attached Worksheet		<u>\$ 2,075,000.00</u>
Cash reserve for carry forward 2018/2019		\$ 3,401,339.98
Total Cash less all reserve accounts		<u>\$ 673,837.75</u>

\*Includes Cost of Goods Sold

**KMUD BENEFIT COMPARISON  
2019 / 2020**

Position Title	Job	Base Salary	Social Security 6.20%	Pension 9.50%	Health Insurance	Lic Incentive	Longterm Disability	Short term Disability	Uniforms	Total Benefits	Hr. Equiv. of Benefits	Base Hr	Total Hourly Salary + Benefits	Benefits As % of Salary	
General Manager 1 (Exempt)	GM	\$ 103,937.60	\$ 6,444.13	\$ 9,874.07	\$ 12,366.11	\$ 900.00	\$ 1,008.19	\$ 431.74	\$ 550.00	\$ 31,574.25	\$ 15.18	\$ 49.97	\$ 65.15	30.378%	
Senior Bookkeeper	Adm	\$ 42,598.40	\$ 2,641.10	\$ 4,046.85	\$ 7,926.96	-	\$ 413.20	\$ 176.95	\$ 300.00	\$ 15,505.06	\$ 7.45	\$ 20.48	\$ 27.93	36.988%	
Senior Accounting Clerk	Adm	\$ 44,200.00	\$ 2,740.40	\$ 4,199.00	\$ 12,366.11	-	\$ 428.74	\$ 183.60	\$ 300.00	\$ 20,217.85	\$ 9.72	\$ 21.25	\$ 30.97	45.742%	
Administrative Assistant	Adm	\$ 32,947.20	\$ 2,042.73	\$ 3,129.98	\$ 12,366.11	-	\$ 315.59	\$ 136.86	\$ 300.00	\$ 18,295.26	\$ 8.80	\$ 15.84	\$ 24.64	55.529%	
O&M Supervisor (Exempt)	O&M	\$ 80,121.60	\$ 4,967.54	\$ 7,611.55	\$ 14,585.47	\$ 1,200.00	\$ 777.18	\$ 332.81	\$ 825.00	\$ 30,299.56	\$ 14.57	\$ 38.52	\$ 53.09	37.817%	
Utility Plant/Maintenance - Operator III	O&M	\$ 48,859.20	\$ 3,029.27	\$ 4,641.62	\$ 7,926.96	\$ 900.00	\$ 473.93	\$ 202.95	\$ 825.00	\$ 17,999.74	\$ 8.65	\$ 23.49	\$ 32.14	36.840%	
Utility Plant/Maintenance - Operator III	O&M	\$ 50,336.00	\$ 3,120.83	\$ 4,781.92	\$ 20,134.34	\$ 900.00	\$ 488.26	\$ 209.09	\$ 825.00	\$ 30,459.44	\$ 14.64	\$ 24.20	\$ 38.84	60.512%	
Utility Plant/Maintenance - Operator II	O&M	\$ 41,995.20	\$ 2,603.70	\$ 3,989.54	\$ 14,585.47	\$ 600.00	\$ 407.35	\$ 174.44	\$ 825.00	\$ 23,185.51	\$ 11.15	\$ 20.19	\$ 31.34	55.210%	
Septic Operator	O&M	\$ 34,756.80	\$ 2,154.92	\$ 3,301.90	\$ 14,585.47	-	\$ 337.14	\$ 144.37	\$ 825.00	\$ 21,348.80	\$ 10.26	\$ 16.71	\$ 26.97	61.423%	
Utility Plant/Maintenance - Operator II	O&M	\$ 37,273.60	\$ 2,310.96	\$ 3,540.99	\$ 7,926.96	\$ 300.00	\$ 361.55	\$ 154.83	\$ 825.00	\$ 15,420.30	\$ 7.41	\$ 17.92	\$ 25.33	41.371%	
Utility Plant/Maintenance - Operator I	O&M	\$ 37,065.60	\$ 2,298.07	\$ 3,521.23	\$ 14,585.47	\$ 300.00	\$ 359.54	\$ 153.96	\$ 825.00	\$ 22,043.27	\$ 10.60	\$ 17.82	\$ 28.42	59.471%	
Utility Plant/Maintenance - Operator I	O&M	\$ 34,632.00	\$ 2,147.18	\$ 3,290.04	\$ 7,926.96	\$ 300.00	\$ 335.93	\$ 143.86	\$ 825.00	\$ 14,968.97	\$ 7.20	\$ 16.65	\$ 23.85	43.223%	
Utility Plant/Maintenance - Operator I	O&M	\$ 38,417.60	\$ 2,381.89	\$ 3,649.67	\$ 14,585.47	\$ 600.00	\$ 372.65	\$ 159.58	\$ 825.00	\$ 22,574.27	\$ 10.85	\$ 18.47	\$ 29.32	58.760%	
Utility Plant/Maintenance - Operator I	O&M	\$ 34,632.00	\$ 2,147.18	\$ 3,290.04	\$ 20,134.34	\$ 300.00	\$ 335.93	\$ 143.86	\$ 825.00	\$ 27,176.35	\$ 13.07	\$ 16.65	\$ 29.72	78.472%	
Utility Plant/Maintenance - Operator I	O&M	\$ 34,632.00	\$ 2,147.18	\$ 3,290.04	\$ 12,366.11	\$ 600.00	\$ 335.93	\$ 143.86	\$ 825.00	\$ 19,708.12	\$ 9.48	\$ 16.65	\$ 26.13	56.907%	
Utility Plant/Maintenance - Operator I	O&M	\$ 32,323.20	\$ 2,004.04	\$ 3,070.70	\$ 7,926.96	\$ 300.00	\$ 313.54	\$ 134.27	\$ 825.00	\$ 14,574.50	\$ 7.01	\$ 15.54	\$ 22.55	45.090%	
Utility Plant/Maintenance - Operator I	O&M	\$ 32,323.20	\$ 2,004.04	\$ 3,070.70	\$ 14,585.47	\$ 300.00	\$ 313.54	\$ 134.27	\$ 825.00	\$ 21,233.02	\$ 10.21	\$ 15.54	\$ 25.75	65.690%	
<b>Total</b>		\$ 761,051.20	\$ 47,185.17	\$ 75,000.00	\$ 216,980.75	\$ 7,500.00	\$ 7,382.20	\$ 3,161.29	\$ 12,175.00	\$ 366,584.28	<b>AVERAGE</b>	<b>\$11.02</b>	<b>\$22.87</b>	<b>\$33.88</b>	<b>54.302%</b>
10% Overtime		\$ 76,105.12	\$ 4,718.52	\$ 7,229.99											
Merit Raises		\$ 22,831.54	\$ 1,415.56	\$ 2,169.00											
Paid Time Off Liability		\$ 20,000.00	\$ 1,240.00	\$ 1,900.00											
<b>TOTAL WAGES</b>		<b>\$ 879,987.86</b>	<b>\$ 54,559.25</b>	<b>\$ 83,598.85</b>	<b>\$ 249,412.86</b>	<b>15% proj increase health ins.</b>	<b>\$ 9,816.26</b>	<b>\$ 4,203.63</b>							
Directors (Soc Sec)		\$ 36,000.00	\$ 2,231.00												
Total Pension & Social Sec		\$ 56,791.25	\$ 83,598.85												
Total Medicare		\$ 13,281.82	\$												