

# Kaufman FWSD 1-A - Joint Utility Facilities

## Operating Budget

April 2026 - March 2027

**APPROVED**

**DRAFT to be presented March**

	TOTAL												Amended TOTAL		
	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr '26 - Mar 27	Apr '25 - Mar 26	change
<b>Revenue</b>															
<b>Kauf 1-A - Jt Facil</b>	10,630	5,787	18,402	5,753	5,753	5,753	10,868	5,753	5,754	5,754	5,483	5,754	91,447	102,966	(11,520)
<b>Kauf 1-B - Jt Facil</b>	72,079	72,045	82,977	71,888	71,825	71,762	75,807	75,370	73,877	73,813	73,512	73,597	888,552	829,041	59,511
<b>Kauf 1-C - Jt Facil</b>	212,533	212,434	244,861	211,970	211,783	211,597	223,646	222,298	217,897	217,708	216,818	217,071	2,620,617	2,485,679	134,938
<b>Kauf 1-D - Jt Facil</b>	155,296	155,841	167,587	156,838	157,351	157,863	162,535	157,139	157,657	158,173	158,447	159,052	1,903,780	1,794,670	109,110
<b>Total Revenue</b>	<b>450,539</b>	<b>446,107</b>	<b>513,827</b>	<b>446,450</b>	<b>446,713</b>	<b>446,975</b>	<b>472,857</b>	<b>460,560</b>	<b>455,185</b>	<b>455,448</b>	<b>454,261</b>	<b>455,473</b>	<b>5,504,395</b>	<b>5,212,356</b>	<b>292,039</b>
<b>Fixed W&amp;S</b>															
<b>Accounting</b>	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	22,020	22,020	-
<b>Auditing</b>	-	-	12,000	-	-	-	10,250	-	-	-	-	-	22,250	21,750	500
<b>Engineer</b>	21,415	21,415	21,415	21,415	21,415	21,415	21,415	21,415	21,420	21,420	21,420	21,420	257,000	175,490	81,510
<b>Insurance</b>	-	-	55,640	-	-	-	-	-	-	-	-	-	55,640	55,640	-
<b>Legal</b>	575	575	575	575	575	575	575	575	575	575	575	575	6,900	5,475	1,425
<b>Franchise fee</b>	-	-	-	-	-	-	(1,300)	-	-	-	(1,450)	-	(2,750)	(2,950)	200
<b>Interest Revenue</b>	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2,100)	(2,103.00)	3
<b>Office Supplies</b>	-	183	-	-	-	-	-	-	-	-	-	-	183	183	-
<b>Fixed Total W&amp;S</b>	<b>23,650</b>	<b>23,833</b>	<b>91,290</b>	<b>23,650</b>	<b>23,650</b>	<b>23,650</b>	<b>32,600</b>	<b>23,650</b>	<b>23,655</b>	<b>23,655</b>	<b>22,205</b>	<b>23,655</b>	<b>359,143</b>	<b>275,505</b>	<b>83,638</b>
<b>Fixed water</b>															
<b>Basic Fees</b>	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	30,540	30,540	-
<b>Testing</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	5,000	7,000
<b>Telecomm (Peoples)</b>	13	13	13	13	13	13	13	13	13	13	13	13	156	156	-
<b>TCEQ License - W</b>	-	-	-	-	-	-	9,202	-	-	-	-	-	9,202	3,479	5,723
<b>Fixed Total Water</b>	<b>3,558</b>	<b>3,558</b>	<b>3,558</b>	<b>3,558</b>	<b>3,558</b>	<b>3,558</b>	<b>12,760</b>	<b>3,558</b>	<b>3,558</b>	<b>3,558</b>	<b>3,558</b>	<b>3,558</b>	<b>51,898</b>	<b>39,175</b>	<b>12,723</b>
<b>Fixed WWTP sewer</b>															
<b>Equip lease</b>	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600	15,600	-
<b>Basic Fees</b>	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	97,200	97,200	-
<b>Testing</b>	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000	6,000	48,000
<b>TCEQ License - WW</b>	-	-	-	-	-	-	-	5,593	-	-	-	-	5,593	5,593	-
<b>Security System</b>	56	56	56	56	56	56	56	56	56	56	56	56	672	668	4
<b>Fixed Total Swr</b>	<b>13,956</b>	<b>13,956</b>	<b>13,956</b>	<b>13,956</b>	<b>13,956</b>	<b>13,956</b>	<b>13,956</b>	<b>19,549</b>	<b>13,956</b>	<b>13,956</b>	<b>13,956</b>	<b>13,956</b>	<b>173,065</b>	<b>125,061</b>	<b>48,004</b>
<b>Special Allocation W&amp;S</b>															
<b>AUC WTP Lease</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	40,250	(40,250)
<b>AUC WTP Lease 2</b>	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	24,420	20,350	4,070
<b>Electric (Reg Lift Stat) TXU</b>	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	12,600	2,400
<b>Walden Pond Wastewater</b>	(8,233)	(8,282)	(8,330)	(8,379)	(8,427)	(8,476)	(8,525)	(8,573)	(8,622)	(8,670)	(8,719)	(8,767)	(102,003)	(95,008.79)	(6,995)
<b>Regional Insurance</b>	4,877	-	-	-	-	-	-	-	-	-	-	-	4,877	4,877	-
<b>Regional LS Operations</b>	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	33,000	33,000	-
<b>Regional LS R&amp;M</b>	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	82,980	33,000	49,980
<b>Reg Line WW Rate Est</b>	78,041	78,418	78,796	79,174	79,552	79,930	80,307	80,685	81,063	81,441	81,819	82,196	961,422	981,984	(20,563)
<b>AUC Expansion Lease</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	48,800	(48,800)
<b>Total Spec W&amp;S</b>	<b>87,634</b>	<b>83,087</b>	<b>83,416</b>	<b>83,745</b>	<b>84,074</b>	<b>84,404</b>	<b>84,733</b>	<b>85,062</b>	<b>85,391</b>	<b>85,720</b>	<b>86,050</b>	<b>86,379</b>	<b>1,019,695</b>	<b>1,079,852</b>	<b>(60,157)</b>

**Kaufman FWSD 1-A - Joint Utility Facilities**  
**Operating Budget**  
**April 2026 - March 2027**

DRAFT to be presented March

													TOTAL	TOTAL	change
	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr '26 - Mar 27	Apr '25 - Mar 26	
<b>Variable water</b>															
Wholesale Purch.	186,667	186,667	186,667	186,667	186,667	186,667	194,134	194,134	194,134	194,134	194,134	194,134	2,284,804	2,183,024	101,780
W Plant - R & M	19,170	19,170	19,170	19,170	19,170	19,170	19,170	19,170	19,170	19,170	19,170	19,170	230,040	190,301	39,739
Walden Pond Water	(11,272)	(11,338)	(11,405)	(11,471)	(11,538)	(11,604)	(11,671)	(11,737)	(11,804)	(11,870)	(11,937)	(12,003)	(139,650)	(126,162)	(13,488)
W Chemicals	300	300	300	300	300	300	300	300	300	300	300	300	3,600	3,600	-
W Special R&M	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	19,500	239,500	250,000	(10,500)
W Plant Electric (Farm)	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	51,000	51,000	-
<b>Tot Var Water</b>	<b>219,115</b>	<b>219,049</b>	<b>218,982</b>	<b>218,916</b>	<b>218,849</b>	<b>218,783</b>	<b>226,183</b>	<b>226,116</b>	<b>226,050</b>	<b>225,983</b>	<b>225,917</b>	<b>225,350</b>	<b>2,669,294</b>	<b>2,551,763</b>	<b>117,531</b>
<b>Swr variable</b>															
WW Plant - R & M	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	600,000	-
Admin Fees	325	325	325	325	325	325	325	325	325	325	325	325	3,900	3,000	900
Sludge Haul	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	285,000	372,000	(87,000)
WW Chemicals	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400	48,000	38,400
Special R&M	13,350	13,350	13,350	13,350	13,350	13,350	13,350	13,350	13,300	13,300	13,300	13,300	160,000	40,000	120,000
Electric (TXU)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000	78,000	18,000
<b>Tot Swr Var</b>	<b>102,625</b>	<b>102,625</b>	<b>102,625</b>	<b>102,625</b>	<b>102,625</b>	<b>102,625</b>	<b>102,625</b>	<b>102,625</b>	<b>102,575</b>	<b>102,575</b>	<b>102,575</b>	<b>102,575</b>	<b>1,231,300</b>	<b>1,141,000</b>	<b>90,300</b>
<b>Total Expense</b>	<b>450,539</b>	<b>446,107</b>	<b>513,827</b>	<b>446,450</b>	<b>446,713</b>	<b>446,975</b>	<b>472,857</b>	<b>460,560</b>	<b>455,185</b>	<b>455,448</b>	<b>454,261</b>	<b>455,473</b>	<b>5,504,395</b>	<b>5,212,356</b>	<b>292,039</b>
<b>Net Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

**Kaufman County FWSD 1-A  
Operating Budget  
April 2026 - March 2027**

ADOPTED 3/4/26

													CY Budget	PY Budget	Change
	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr 26 - Mar '27	Apr 25 - Mar 26	
<b>Ordinary Revenue/Expense</b>															
<b>Revenue</b>															
Interest	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	72,000	-
<b>Total Revenue</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>72,000</b>	<b>72,000</b>	<b>-</b>
<b>Expense</b>															
Accounting	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	28,200	28,200	-
Auditing	-	-	-	-	2,500	-	-	-	-	-	-	-	2,500	2,000	500
Delivery/Courier Services	-	40	-	-	-	-	-	-	35	-	-	-	75	75	-
<b>Directors' Fees &amp; Expenses</b>															
Director Fees - mtgs	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	13,260	13,260	-
Directors' mileage	140	140	140	140	140	140	140	140	140	140	140	140	1,680	1,680	-
Payroll Taxes	85	85	85	85	85	85	85	85	85	85	85	85	1,014	1,014	-
<b>Total Directors' Fees &amp; Expenses</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>1,330</b>	<b>15,954</b>	<b>15,954</b>	<b>-</b>
Insurance	1,800	-	-	-	-	-	-	-	-	-	-	-	1,800	1,800	-
Legal	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	192,000	192,000	-
Office Expenses	110	-	-	-	-	-	-	-	-	-	-	-	110	110	-
<b>Total Expense</b>	<b>21,590</b>	<b>19,720</b>	<b>19,680</b>	<b>19,680</b>	<b>22,180</b>	<b>19,680</b>	<b>19,680</b>	<b>19,680</b>	<b>19,715</b>	<b>19,680</b>	<b>19,680</b>	<b>19,680</b>	<b>240,639</b>	<b>240,139</b>	<b>500</b>
<b>Walden Pond Development Revenue</b>															
<b>Walden Pond Development</b>															
Lot Fees	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	360,000	600,000	(240,000)
Walden Pond Tap Fees	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	211,500	423,000	(211,500)
Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	(126,000)	126,000
Inspections	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(18,750)	(225,000)	(180,000)	(45,000)
<b>Total Walden Pond Development</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>28,875</b>	<b>346,500</b>	<b>717,000</b>	<b>(370,500)</b>
<b>Net Operating Revenue</b>	<b>13,285</b>	<b>15,155</b>	<b>15,195</b>	<b>15,195</b>	<b>12,695</b>	<b>15,195</b>	<b>15,195</b>	<b>15,195</b>	<b>15,160</b>	<b>15,195</b>	<b>15,195</b>	<b>15,195</b>	<b>177,861</b>	<b>548,861</b>	<b>(371,000)</b>