

**To:** Kingsbury General Improvement District Trustees  
**From:** Brandy Johns  
**Date:** April 04, 2023  
**Subject:** Fiscal Year 2023/2024 Tentative Budget

**BACKGROUND:**

The purpose of this meeting in workshop format is to facilitate open discussion and provide the board of trustees and members of the public information and data relevant to refine the budget proposal which is anticipated for adoption on May 16<sup>th</sup>, 2023.

Below is the summary of the Tentative Budget proposal for fiscal year 2023/2024. The following table summarizes the projections for FY23/24 including capital expenditures for each fund. Subsequently, a summary of each fund and highlights are presented.

|   | General Fund        | Water Fund          | Sewer Fund         | Snow Fund           |
|---|---------------------|---------------------|--------------------|---------------------|
| Revenues  | 2,286,143           | 4,942,578           | 1,978,688          | 725,170             |
| Expenditures  | 518,445             | 2,589,349           | 2,004,349          | 1,178,942           |
| Operating Profit/Loss                                 | 1,767,697           | 2,353,229           | (25,661)           | (453,772)           |
| Debt Service  |                     | (1,641,801)         |                    |                     |
| Depreciation  |                     | (1,345,468)         | (56,023)           | 0                   |
| <b>Net Profit/Loss</b>                                | <b>\$ 1,767,697</b> | <b>\$ (634,040)</b> | <b>\$ (81,685)</b> | <b>\$ (453,772)</b> |
| Capital Outlay/Projects                               | (1,909,760)         | (7,985,340)         | (967,150)          | (120,750)           |
| Cash Flow adjustments including Grant & Loan revenues | (72,846)            | 5,095,468           | 56,023             | (38,991)            |
| Net Cash Increase (Decrease)                          | (214,909)           | (3,523,912)         | (992,812)          | (613,513)           |
| Opening Fund Balance                                  | 7,947,492           | 9,078,649           | 4,584,235          | 224,525             |
| Ending Fund Balance                                   | 7,732,583           | 5,554,738           | 3,591,424          | -388,987            |
| Rate Increase   | N/A                 | None                | None               | *                   |

\* Snow removal includes provision advancing rate to \$24.50/month (01/01/24) if less than \$1,000,000 in opening balance

Salaries and benefits will likely be higher than last year's budget. The budget includes a 3% cost of living and 2% merit increase for employees. In addition, two positions are included which were approved but not authorized for funding.

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## General Fund

The General Fund balance is anticipated to decrease \$214,909 during the current year due to capital expenditures of \$1.9M and payroll with related benefit costs will increasing from both budgeted and actual current year.

Operating expenses decreased \$58,300 on 22/23 over the current year due to a Road Maintenance position vacancies (one unfilled, one off payroll for injury) and OPEB adjustment. Other influencing factors include increased road maintenance supplies, office janitorial allocation change, utilities increased 5 to 7%, as well as, unexpected vehicle repairs.

FY 23/24 Capital Outlay includes \$1,214,160 Engineering & Construction 2022/2023 Waterline & Road Rehab Project (Andria & Barret), \$202,600; Engineering & Construction costs 2023/2024 Waterline & Road Rehab Project (Tramway area); \$285,000; Construction & Professional Services for 2023/2024 Andria Storm Water; \$84,000 298 Kingsbury Grade various improvements; \$100,000 160 Pineridge building improvements and \$14,000 backhoe replacement.

Actual Fund Balance at 6/30/23 is projected to increase \$198K compared to a budgeted decline of \$1.3M due to delays in capital spending, vacant positions and increases in revenue. The 23/24 projection to decrease \$214K with fund ending fund balance \$7,732,584.

| <b>General Fund</b> | <b>Actual 21/22</b> | <b>Budget 22/23</b> | <b>Projected 22/23</b> | <b>Budget 23/24</b> |
|---------------------|---------------------|---------------------|------------------------|---------------------|
| Revenues            | 1,795,991           | 1,848,348           | 2,017,272              | 2,286,143           |
| Salary              | 114,886             | 145,496             | 110,451                | 164,230             |
| Benefits            | 70,797              | 139,489             | 92,337                 | 120,472             |
| Operating Exp       | 154,022             | 499,480             | 524,078                | 233,743             |
| Capital Outlay      | 20,471              | 2,278,866           | 1,077,177              | 1,909,760           |
| Debt Service        | 0                   | 0                   | 0                      | 0                   |
| Cash Flow Adj       | (50,102)            | (91,900)            | (14,673)               | (72,846)            |
| Net Inc/(Dec)       | 1,426,655           | (1,306,883)         | 198,555                | (214,909)           |
| Ending Fund Balance | 7,748,938           | 6,060,295           | 7,947,492              | 7,732,584           |

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## Water Fund

Water revenues are projected using existing rates and total \$4,708,569. The consumption revenues were estimated based on the current year ending with a

slight increase for new residential properties. Connection fees are modest using an estimate of two remodels including element of upsizing of water service line.

Current year Operating Expenses are projected at \$153k under budget. Contributors to this are vacant positions, maintenance payroll, & OPEB, but is offset by Utilities expenses under budget.

Debt Service includes principal and interest payments for State Revolving Fund Loans of \$1,641,801. SRF Loan 1 was paid off during FY 22/23.

The 3.7M cash flow adjustment includes \$3,750,000 TBC Watermain developer contribution. The water fund cash decreased by 2.9M in the current budget year compared to 3.8M projected and will decrease FY 23/245 by \$4.2M primarily related to completion of capital projects (2022/2023 Waterline Rehab, 2023/2024 Waterline Rehab, 2023/2024 Station 3 Pump Renovation, Scada Server Replacement, Equipment Backhoe, and Facility Improvement 160 Pineridge.

**Historical Water Revenue & Expenditures:**

FY2018/19 Revenue 5,279,447 Expenditures 4,368,568 = 910,879 Fund Balance 8,029,028  
 FY2019/20 Revenue 5,141,492 Expenditures 4,690,413 = 451,079 Fund Balance 8,480,107  
 FY2020/21 Revenue 5,103,425 Expenditures 4,435,300 = 668,125 Fund Balance 9,148,232

| <b>Water Fund</b>   | <b>Actual 21/22</b> | <b>Budget 22/23</b> | <b>Projected 22/23</b> | <b>Budget 23/24</b> |
|---------------------|---------------------|---------------------|------------------------|---------------------|
| Revenues            | 4,873,646           | 4,789,701           | 4,943,730              | 4,942,578           |
| Salary              | 612,871             | 662,892             | 631,564                | 784,056             |
| Benefits            | 275,231             | 593,355             | 501,793                | 583,863             |
| Operating Exp       | 792,209             | 1,138,029           | 1,111,333              | 1,221,430           |
| Capital Outlay      | 943,855             | 8,040,385           | 1,723,438              | 7,985,340           |
| Debt Service        | 1,937,302           | 1,958,053           | 1,947,442              | 1,641,801           |
| Cash Flow Adj       | 484,580             | 3,850,000           | 105,500                | 3,750,000           |
| Net Inc/(Dec)       | 796,758             | (3,753,013)         | (866,340)              | (3,523,912)         |
| Ending Cash Balance | 9,944,990           | 5,553,151           | 9,078,649              | 5,554,738           |

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**Sewer Fund**

Sewer revenues reflect no rate adjustment reflecting the monthly base rate at \$60.40 per residential unit per month. Projected 23/24 revenue is \$ 1.979M compared to current amount budget \$1.994M.

Current year-end projection includes credit from DCLTSA for FY 21/22 of \$172K. Total costs from DCLTSA are projected to decrease to \$57k.

**Historical Sewer Revenue & Expenditures:**

FY2018/2019 Revenue 1,661,993 Expenditures 1,411,926 = 582,069 Fund Balance 4,074,880

FY2019/2020 Revenue 1,975,954 Expenditures 1,980,228 = **-4,274** Fund Balance 4,070,606

FY2020/2021 Revenue 1,957,732 Expenditures 1,610,540 = 341,410 Fund Balance 4,412,016

FY 23/24 Capital Outlay include; Facilities 160 Pineridge \$610k, 2022-2023 Palisades & Market Sewer Lift Station Renovation Construction & Engineering costs \$225k and Scada Server \$125k.

| <b>Sewer Fund</b>   | <b>Actual 21/22</b> | <b>Budget 22/23</b> | <b>Projected 22/23</b> | <b>Budget 23/24</b> |
|---------------------|---------------------|---------------------|------------------------|---------------------|
| Revenues            | 1,903,594           | 1,892,612           | 1,994,063              | 1,978,688           |
| Salary              | 126,679             | 136,305             | 136,204                | 189,799             |
| Benefits            | 58,230              | 117,172             | 103,674                | 131,856             |
| Operating Exp       | 1,517,847           | 1,672,016           | 1,443,390              | 1,682,729           |
| Capital Outlay      | 100,819             | 211,634             | 275,646                | 967,150             |
| Debt Service        | 0                   | 0                   | 0                      | 0                   |
| Cash Flow Adj       | 10,959              | 0                   | 26,091                 |                     |
| Net Inc/(Dec)       | 110,979             | (244,515)           | 61,241                 | (992,847)           |
| Ending Cash Balance | 4,522,995           | 4,001,823           | 4,584,235              | 3,591,389           |

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**Snow Fund**

Revenues are established on the adopted \$20.25 02/01/23 to 12/31/23 and implementing the next increase to \$24.50 1/1/24 to 6/30/24 rate per dwelling unit and including interest income is \$29,147. The current snow rate was established to provide revenues over time to pay for periodic heavy winters. While heavy winters are fewer in frequency the fund is experiencing a downward trend as well the new contract established at the beginning of FY 22/23 necessitating rate adjustment.

The fund had positive influence due to increased revenues, position vacancies, delays in capital spending, but based upon the current winter, snow removal costs for FY 22/23 are projected at \$1,115,787. The snow removal budget of \$850,000 is intended to address snow removal and fuel increases (due to fuel and labor) for heavy winter (beyond "heavy winter" used in any projections). The FY2024, budget and capital expenses result in projected ending fund balance of **\$-388,993**.

**Historical Snow Removal Revenue & Expenditures:**

FY2018/2019 Revenue 503,277 Expenditures 662,404 = **-159,127** Fund Balance 1,212,576

FY2019/2020 Revenue 628,643 Expenditures 684,687 = **-56,046** Fund Balance 1,156,530

FY2020/2021 Revenue 475,395 Expenditures 425,782 = **49,613** Fund Balance 1,206,143

There is \$ 121k budgeted in the upcoming fiscal year towards capital outlay, which includes; \$100k facilities 160 Pineridge and \$14k equipment backhoe.

| <b>Snow Fund</b>    | <b>Actual 21/22</b> | <b>Budget 22/23</b> | <b>Projected 22/23</b> | <b>Budget 23/24</b> |
|---------------------|---------------------|---------------------|------------------------|---------------------|
| Revenues            | 470,349             | 589,158             | 699,030                | 725,170             |
| Salary              | 87,519              | 109,384             | 83,498                 | 130,397             |
| Benefits            | 52,826              | 103,005             | 72,090                 | 93,124              |
| Operating Exp       | 362,173             | 842,712             | 1,193,666              | 955,426             |
| Capital Outlay      | 1,314               | 505,562             | 291,012                | 159,741             |
| Debt Service        | 0                   | 0                   | 0                      | 0                   |
| Cash Flow Adj       | (6,899)             | 0                   | 0                      | 0                   |
| Net Inc/(Dec)       | (40,383)            | (971,505)           | (941,234)              | (613,518)           |
| Ending Fund Balance | 1,165,760           | 83,740              | 224,525                | (388,993)           |

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The Final Budget must be adopted and filed with the Department of Taxation by June 1, 2023. A notice will be placed in the newspaper notifying the public of the May 16, 2023, budget public hearing 7 to 14 days before the meeting. Additionally, a rate public hearing notice will be placed in the paper in accordance with NRS requirements if the board provides directions for any rate increase beyond those previously adopted.

Worksheets included are:

- District Combined Budget Worksheets 2023/2024
- General Fund Budget Worksheet 2023/2024
- Water Fund Budget Worksheet 2023/2024
- Sewer Fund Budget Worksheet 2023/2024
- Snow Fund Budget Worksheet 2023/2024
- Payroll Calculations 2023/2024
- Fund Expense Allocations 2023/2024
- Computer Budget Items 2023/2024

- Capital Outlay 2<sup>nd</sup> 6 months 2022/2023
- Capital Outlay 2023/2024
- 160 Pineridge Rental
- 298 Kingsbury Grade Rental

CAPITAL OUTLAY 23-24

| KGID CAPITAL OUTLAY 23/24                             | TOTAL             | GENERAL FUND     | WATER FUND       | 3/31/2023      |                |
|---|-------------------|------------------|------------------|----------------|----------------|
|   |                   |                  |                  | SEWER FUND     | SNOW FUND      |
| Miscellaneous   | 20,000            | 5,000            | 5,000            | 5,000          | 5,000          |
| 2022/2023 Waterline & Road Rehab Project              |                   |                  |                  |                |                |
| Engineering   | 206,000           | 74,160           | 131,840          |                |                |
| Construction  | 3,000,000         | 1,140,000        | 1,860,000        |                |                |
| 2023/2024 Waterline & Road Rehab Project              |                   |                  |                  |                |                |
| Engineering   | 300,000           | 117,000          | 183,000          |                |                |
| Construction  | 250,000           | 85,600           | 152,150          | 10,500         | 1,750          |
| 2023/2024 Station 3 Pump Renovation                   |                   |                  |                  |                |                |
| Engineering   | 350,000           |                  | 350,000          |                |                |
| 2023/2024 Andria Storm Water                          |                   |                  |                  |                |                |
| Professional Fees                                     | 85,000            | 85,000           |                  |                |                |
| Construction  | 200,000           | 200,000          |                  |                |                |
| 2022/2023 Palisades Sewer Lift Station Renovation     |                   |                  |                  |                |                |
| Engineering   | 25,000            |                  |                  | 25,000         |                |
| Construction  | 150,000           |                  |                  | 150,000        |                |
| 2022/2023 Market Sewer Lift Station Renovation        |                   |                  |                  |                |                |
| Engineering   | 50,000            |                  |                  | 50,000         |                |
| Scada Sever Market & Station 1                        |                   |                  |                  |                |                |
|   | 250,000           |                  | 125,000          | 125,000        |                |
| SCADA Alarming  |                   |                  |                  |                |                |
|   | 10,000            |                  | 10,000           |                |                |
|   | -                 |                  |                  |                |                |
| Plotter   |                   |                  |                  |                |                |
|   | 5,500             |                  | 3,850            | 1,650          |                |
| Cathodic Rectifier @ Station 4                        |                   |                  |                  |                |                |
|   | 7,500             |                  | 7,500            |                |                |
| 298 Kingsbury Grade Markee Roof Replacement           |                   |                  |                  |                |                |
|   | 9,000             | 9,000            |                  |                |                |
| 298 Kingsbury Grade Building Improvements Const.      |                   |                  |                  |                |                |
|   | 60,000            | 60,000           |                  |                |                |
| 298 Kingsbury Grade Landscape Improvements            |                   |                  |                  |                |                |
|   | 15,000            | 15,000           |                  |                |                |
| Facilities 160 Pineridge Building Improvements Const. |                   |                  |                  |                |                |
|   | 2,000,000         | 100,000          | 1,200,000        | 600,000        | 100,000        |
| Backhoe   |                   |                  |                  |                |                |
|   | 140,000           | 14,000           | 112,000          | -              | 14,000         |
| Chains for Loader                                     |                   |                  |                  |                |                |
|   | 10,000            | 5,000            | 5,000            | -              | -              |
| Tahoe Beach Club Watermain dedication                 |                   |                  |                  |                |                |
|   | 3,750,000         |                  | 3,750,000        |                |                |
| TBC Inspection costs                                  |                   |                  |                  |                |                |
|   | 25,000            |                  | 25,000           |                |                |
| Palisades Sub Meters                                  |                   |                  |                  |                |                |
|   | 25,000            |                  | 25,000           |                |                |
| The Ridge Meters                                      |                   |                  |                  |                |                |
|   | 40,000            |                  | 40,000           |                |                |
| <b>TOTAL CAPITAL OUTLAY</b>                           |                   |                  |                  |                |                |
|   | <b>10,983,000</b> | <b>1,909,760</b> | <b>7,985,340</b> | <b>967,150</b> | <b>120,750</b> |





GENERAL

| KGID GENERAL FUND BUDGET WORKSHEET 2022/2023 |                  |                    |                      |                    |                       |                        | 3/31/2023          |                          |
|--|------------------|--------------------|----------------------|--------------------|-----------------------|------------------------|--------------------|--------------------------|
|  | ACTUAL<br>21/22  | BUDGET<br>22/23    | 1ST 6 MOS.<br>ACTUAL | (OVER/<br>UNDER    | PROJECT<br>2ND 6 MOS. | PROJECT<br>22/23 TOTAL | (OVER/<br>UNDER    | PROPOSED<br>BUDGET 23/24 |
| <b>REVENUES</b>                              |                  |                    |                      |                    |                       |                        |                    |                          |
| AD VALOREM TAXES                             | 552,338          | 554,671            | 382,420              | 172,251            | 172,251               | 554,671                | (0)                | 709,165                  |
| AD VALOREM MAKE-UP                           | 416,676          | 453,822            | 326,253              | 127,569            | 127,569               | 453,822                | (0)                | 561,863                  |
| STATE TAX DISTRIBUTION                       | 675,386          | 692,940            | 346,470              | 346,470            | 346,470               | 692,940                | -                  | 790,070                  |
| INTEREST ON INVESTMENTS                      | 20,127           | 7,821              | 85,525               | (77,704)           | 70,171                | 155,696                | (147,875)          | 116,588                  |
| PERSONAL PROPERTY TAX                        | 4,104            | 9,664              | 873                  | 8,791              | 6,458                 | 7,331                  | 2,333              | 4,104                    |
| GRANT REVENUE                                | -                | 40,000             | 40,000               | -                  | -                     | 40,000                 | -                  | -                        |
| RENTAL INCOME                                | 126,870          | 88,430             | 58,920               | 29,510             | 52,892                | 111,812                | (23,382)           | 103,353                  |
| OTHER, INCL. LAND SALE                       | 490              | 1,000              | 657                  | 343                | 343                   | 1,000                  | 0                  | 1,000                    |
| <b>TOTAL REVENUES</b>                        | <b>1,795,991</b> | <b>1,848,348</b>   | <b>1,241,118</b>     | <b>607,230</b>     | <b>776,154</b>        | <b>2,017,272</b>       | <b>(168,924)</b>   | <b>2,286,143</b>         |
| <b>EXPENDITURES</b>                          |                  |                    |                      |                    |                       |                        |                    |                          |
| PAYROLL - MANAGEMENT                         | 51,275           | 51,728             | 26,433               | 25,295             | 26,417                | 52,850                 | (1,122)            | 77,222                   |
| MAINTENANCE                                  | 41,602           | 64,771             | 9,001                | 55,770             | 20,699                | 29,700                 | 35,071             | 57,158                   |
| OFFICE                                       | 23,478           | 24,497             | 11,116               | 13,381             | 12,286                | 23,402                 | 1,095              | 26,349                   |
| ACCRUED LEAVE                                | (1,469)          | 4,500              | 1,164                | 3,336              | 3,336                 | 4,500                  | 0                  | 3,500                    |
| <b>PAYROLL SUBTOTAL</b>                      | <b>114,886</b>   | <b>145,496</b>     | <b>47,714</b>        | <b>97,782</b>      | <b>62,738</b>         | <b>110,451</b>         | <b>35,044</b>      | <b>164,230</b>           |
| FICA/MEDICARE                                | 1,680            | 2,099              | 702                  | 1,397              | 892                   | 1,594                  | 505                | 2,388                    |
| MEDICAL INS.                                 | 47,804           | 55,590             | 20,472               | 35,118             | 27,544                | 48,016                 | 7,574              | 62,528                   |
| EMPLOYER PERS                                | 28,917           | 36,646             | 11,834               | 24,812             | 13,764                | 25,597                 | 11,049             | 38,641                   |
| WORKERS COMP                                 | 2,161            | 1,698              | 244                  | 1,454              | 1,161                 | 1,405                  | 293                | 1,975                    |
| SEP/IRA                                      | 118              | 97                 | 43                   | 54                 | 41                    | 84                     | 13                 | 0                        |
| UNEMPL BENEFIT                               | -                | -                  | -                    | -                  | -                     | -                      | -                  | 0                        |
| OPEB EXPENSE                                 | (9,730)          | 43,609             | 7,595                | 36,014             | 7,595                 | 15,190                 | 28,419             | 15,190                   |
| OTHER P/R EXP.                               | 474              | 450                | 77                   | 373                | 373                   | 450                    | 0                  | 550                      |
| VEHICLE ALLOW INCL PR                        | (628)            | (700)              | (371)                | (329)              | (362)                 | (733)                  | 33                 | (800)                    |
| <b>BENEFIT SUBTOTAL</b>                      | <b>70,797</b>    | <b>139,489</b>     | <b>40,596</b>        | <b>98,893</b>      | <b>51,369</b>         | <b>92,337</b>          | <b>47,853</b>      | <b>120,472</b>           |
| <b>TOTAL P/R &amp; RELATED COSTS</b>         | <b>185,683</b>   | <b>284,985</b>     | <b>88,310</b>        | <b>196,675</b>     | <b>114,107</b>        | <b>202,788</b>         | <b>82,897</b>      | <b>284,701</b>           |
| ACCOUNTING                                   | 1,340            | 2,100              | 1,911                | 189                | 189                   | 2,100                  | (0)                | 2,250                    |
| LEGAL  | 10,229           | 2,750              | 700                  | 2,050              | 1,200                 | 1,900                  | 850                | 2,900                    |
| LEGAL LABOR NEGOTIATIONS                     | 380              | 32                 | 145                  | (113)              | -                     | 145                    | (113)              | -                        |
| ENGINEERING & SURVEYING                      | 30,209           | 44,000             | 15,167               | 28,833             | 17,400                | 32,567                 | 11,433             | 35,000                   |
| EROSION & DRAINAGE                           | 5,148            | 5,000              | -                    | 5,000              | 5,000                 | 5,000                  | -                  | 25,000                   |
| ROAD MAINT. & SUPPLIES                       | 25,459           | 315,599            | 318,236              | (2,637)            | 25,599                | 343,835                | (28,236)           | 30,000                   |
| BAD DEBTS                                    | 1,975            | -                  | -                    | -                  | -                     | -                      | -                  | -                        |
| BANK CHARGES                                 | -                | -                  | -                    | -                  | -                     | -                      | -                  | -                        |
| BUILDING REPAIRS/MAINT                       | 11,528           | 16,904             | 5,624                | 11,280             | 11,280                | 16,904                 | 0                  | 16,904                   |
| COMPUTER EXPENSE                             | 1,517            | 3,993              | 2,407                | 1,586              | 1,639                 | 4,046                  | (53)               | 5,551                    |
| DUES & SUBSCRIPTIONS                         | 243              | 674                | 573                  | 101                | 70                    | 643                    | 31                 | 674                      |
| EQUIPMENT SUPPLIES/R&M                       | 377              | 4,500              | 914                  | 3,586              | 3,586                 | 4,500                  | 0                  | 4,500                    |
| EQUIPMENT RENTAL                             | 401              | 515                | 194                  | 321                | 321                   | 515                    | (0)                | 515                      |
| FIELD SUPPL./TOOLS/SIGNS                     | 221              | 20,630             | 1,222                | 19,408             | 20,098                | 21,320                 | (690)              | 20,630                   |
| SECURITY EXPENSE                             | 4                | 18                 | -                    | 18                 | 18                    | 18                     | -                  | 42                       |
| INSURANCE AND BONDS                          | 6,497            | 10,037             | 9,800                | 237                | 200                   | 10,000                 | 37                 | 11,543                   |
| MISCELLANEOUS EXP.                           | 10,548           | 14,088             | 6,543                | 7,545              | 7,545                 | 14,088                 | 0                  | 14,088                   |
| OFFICE JANITORIAL                            | 8,577            | 6,816              | 4,283                | 2,533              | 4,400                 | 8,683                  | (1,867)            | 7,240                    |
| OFFICE/FACILITIES RENT                       | 3,736            | 3,800              | 1,625                | 2,175              | 1,625                 | 3,250                  | 550                | 2,166                    |
| OFFICE SUPPLIES                              | 1,617            | 2,076              | 482                  | 1,594              | 1,586                 | 2,068                  | 8                  | 3,535                    |
| PERMITS & FEES                               | 80               | 67                 | 63                   | 4                  | 4                     | 67                     | (0)                | 67                       |
| POSTAGE                                      | -                | -                  | -                    | -                  | -                     | -                      | -                  | -                        |
| PUBLICATION CHARGES                          | 994              | 265                | -                    | 265                | 260                   | 260                    | 5                  | 265                      |
| SAFETY EQUIPMENT                             | 78               | 500                | -                    | 500                | 500                   | 500                    | -                  | 500                      |
| TELEPHONE                                    | 173              | 144                | 77                   | 67                 | 78                    | 155                    | (11)               | 162                      |
| TRAINING & SEMINARS                          | 806              | 4,726              | 30                   | 4,696              | 4,696                 | 4,726                  | 0                  | 4,726                    |
| TRAVEL                                       | 478              | 2,250              | 185                  | 2,065              | 2,065                 | 2,250                  | (0)                | 2,250                    |
| TRUSTEE FEES                                 | 1,950            | 2,100              | 943                  | 1,158              | 1,125                 | 2,068                  | 33                 | 2,250                    |
| UNIFORM EXPENSE                              | 834              | 1,164              | 118                  | 1,046              | 1,046                 | 1,164                  | (0)                | 1,404                    |
| UTILITIES                                    | 16,349           | 13,690             | 8,206                | 5,484              | 8,782                 | 16,988                 | (3,298)            | 16,025                   |
| VEHICLE EXPENSE FUEL/OIL                     | 8,669            | 12,436             | 2,695                | 9,741              | 9,741                 | 12,436                 | 0                  | 13,436                   |
| VEHICLE EXPENSE R&M                          | 3,602            | 8,601              | 9,779                | (1,178)            | 2,105                 | 11,883                 | (3,282)            | 10,121                   |
| INTEREST EXPENSE                             | 5                | 5                  | -                    | 5                  | -                     | -                      | 5                  | -                        |
| <b>SUBTOTAL EXPENSES</b>                     | <b>339,705</b>   | <b>784,465</b>     | <b>480,230</b>       | <b>304,235</b>     | <b>246,264</b>        | <b>726,866</b>         | <b>58,300</b>      | <b>518,445</b>           |
| CAPITAL OUTLAY                               | 20,471           | 2,278,866          | 834,348              | 1,444,518          | 242,829               | 1,077,177              | 1,201,689          | 1,909,760                |
| CONTINGENCY                                  | -                | 91,900             | -                    | 91,900             | 14,673                | 14,673                 | 77,227             | 72,846                   |
| <b>SUBTOTAL</b>                              | <b>360,176</b>   | <b>3,155,231</b>   | <b>1,314,579</b>     | <b>1,840,652</b>   | <b>503,766</b>        | <b>1,818,717</b>       | <b>1,337,215</b>   | <b>2,501,052</b>         |
| TRANSF. TO OTHER FUNDS                       | -                | -                  | -                    | -                  | -                     | -                      | -                  | -                        |
| <b>TOTAL EXPENDITURES</b>                    | <b>360,176</b>   | <b>3,155,231</b>   | <b>1,314,579</b>     | <b>1,840,652</b>   | <b>503,766</b>        | <b>1,818,717</b>       | <b>1,337,215</b>   | <b>2,501,052</b>         |
| <b>NET GAIN OR LOSS</b>                      | <b>1,426,655</b> | <b>(1,306,883)</b> | <b>(73,460)</b>      | <b>(1,233,423)</b> | <b>272,388</b>        | <b>198,555</b>         | <b>(1,506,140)</b> | <b>(214,909)</b>         |
| OPENING FUND BALANCE                         | 6,322,283        | 7,367,178          | 7,748,938            |                    |                       | 7,748,938              |                    | 7,947,492                |
| <b>CLOSING FUND BALANCE</b>                  | <b>7,748,938</b> | <b>6,060,295</b>   | <b>7,675,477</b>     |                    |                       | <b>7,947,492</b>       |                    | <b>7,732,584</b>         |

GENERAL

| KGID GENERAL FUND BUDGET WORKSHEET 2022/2023 |          |                |               |               |               |                | 3/31/2023 |                |
|--|----------|----------------|---------------|---------------|---------------|----------------|-----------|----------------|
|  | ACTUAL   | BUDGET         | 1ST 6 MOS.    | (OVER)/       | PROJECT       | PROJECT        | (OVER)/   | PROPOSED       |
|  | 21/22    | 22/23          | ACTUAL        | UNDER         | 2ND 6 MOS.    | 22/23 TOTAL    | UNDER     | BUDGET 23/24   |
| DEPREC. ACCT. RESERVED                       | 0        | -              | 0             | -             | 72,685        | -              |           | 145,370        |
| VEHICLE RESERVE ADDITIONS                    | 0        | 134,619        | 72,685        | 61,934        | 72,685        | 145,370        |           | 113,944        |
| LESS RESERVE USE                             | 0        | -              | -             | -             | 0             | 0              |           | (14,000)       |
| NET RESERVE BALANCE                          | 0        | 134,619        | 72,685        | 61,934        | 145,370       | 145,370        |           | 245,314        |
| <b>TOTAL RESTRICTED CASH</b>                 | <b>0</b> | <b>134,619</b> | <b>72,685</b> | <b>61,934</b> | <b>72,685</b> | <b>145,370</b> | <b>-</b>  | <b>245,314</b> |

WATER

KGID WATER FUND BUDGET WORKSHEET 2022/23

3/31/2023

|                                      | ACTUAL<br>21/22  | BUDGET<br>22/23  | 1ST 6 MOS.<br>ACTUAL | (OVER)/<br>UNDER | PROJECT<br>2ND 6 MOS. | PROJECT<br>22/23 TOTAL | (OVER)/<br>UNDER | PROPOSED<br>BUDGET 23/24 |
|--------------------------------------|------------------|------------------|----------------------|------------------|-----------------------|------------------------|------------------|--------------------------|
| <b>'REVENUES</b>                     |                  |                  |                      |                  |                       |                        |                  |                          |
| RESIDENTIAL BASE FEES                | 3,479,071        | 3,504,333        | 1,742,114            | 1,762,219        | 1,744,428             | 3,486,542              | 17,791           | 3,523,523                |
| CONSUMPTION                          | 0                | 0                | 0                    | -                | 0                     | -                      | -                | 0                        |
| TIER 1 CONSUMPTION                   | 329,518          | 350,000          | 175,730              | 174,270          | 172,987               | 348,717                | 1,283            | 329,000                  |
| TIER 2 CONSUMPTION                   | 69,632           | 80,000           | 44,809               | 35,191           | 28,000                | 72,809                 | 7,191            | 68,000                   |
| TIER 3 CONSUMPTION                   | 74,153           | 72,000           | 45,402               | 26,598           | 25,000                | 70,402                 | 1,598            | 69,900                   |
| FIRE PROTECTION                      | 79,516           | 80,900           | 40,428               | 40,472           | 41,640                | 82,068                 | (1,168)          | 83,277                   |
| COMMERCIAL BASE FEES                 | 362,901          | 364,584          | 182,088              | 182,496          | 182,232               | 364,320                | 264              | 364,584                  |
| CONSUMPTION                          | 88,217           | 88,987           | 76,814               | 12,173           | 35,000                | 111,814                | (22,827)         | 88,987                   |
| FIRE PROTECTION                      | 94,137           | 94,137           | 46,769               | 47,368           | 47,069                | 93,838                 | 299              | 94,137                   |
| PENALTIES ON USER FEES               | 49,982           | 49,200           | 23,618               | 25,582           | 23,628                | 47,246                 | 1,954            | 47,256                   |
| SERVICE CHARGES                      | 17,141           | 16,200           | 6,078                | 10,123           | 9,000                 | 15,078                 | 1,123            | 14,400                   |
| RETURN CHECK FEES                    | 380              | 480              | 260                  | 220              | 240                   | 500                    | (20)             | 480                      |
| CONNECTION FEES                      | 130,600          | 10,200           | 15,800               | (5,600)          | 9,807                 | 25,607                 | (15,407)         | 25,000                   |
| INTEREST ON INVESTMENTS              | 26,630           | 10,509           | 100,868              | (90,359)         | 61,869                | 162,736                | (152,227)        | 183,210                  |
| GRANT REVENUE                        | -                | -                | 0                    | -                | -                     | -                      | -                | -                        |
| TRANSFER FEE REVENUE                 | 7,971            | 5,760            | 2,864                | 2,897            | 1,193                 | 4,056                  | 1,704            | 3,285                    |
| PLAN REVIEW FEES                     | 4,500            | 1,250            | 500                  | 750              | 750                   | 1,250                  | -                | 1,250                    |
| SERVLIN LOSS REVENUE                 | 32,274           | 31,293           | 11,504               | 19,789           | 7,247                 | 18,750                 | 12,543           | 15,801                   |
| SERVLIN LINE REVENUE                 | 2,387            | 2,270            | 1,359                | 911              | 1,421                 | 2,780                  | (510)            | 2,851                    |
| SERVLIN ADMIN REVENUE                | 1,800            | 1,798            | 911                  | 887              | 917                   | 1,828                  | (30)             | 1,838                    |
| OTHER, INCL. LAND SALE               | 22,833           | 25,800           | 15,854               | 9,946            | 17,536                | 33,390                 | (7,590)          | 25,800                   |
| <b>TOTAL REVENUES</b>                | <b>4,873,646</b> | <b>4,789,701</b> | <b>2,533,768</b>     | <b>2,255,933</b> | <b>2,409,962</b>      | <b>4,943,730</b>       | <b>(154,029)</b> | <b>4,942,578</b>         |
| <b>'EXPENDITURES</b>                 |                  |                  |                      |                  |                       |                        |                  |                          |
| PAYROLL - MANAGEMENT                 | 172,140          | 173,189          | 88,803               | 84,386           | 89,335                | 178,138                | (4,949)          | 243,268                  |
| MAINTENANCE                          | 373,855          | 411,382          | 184,477              | 226,905          | 193,546               | 378,022                | 33,360           | 457,525                  |
| OFFICE                               | 62,609           | 65,321           | 29,643               | 35,678           | 32,763                | 62,405                 | 2,916            | 70,262                   |
| ACCRUED LEAVE EXP                    | 4,268            | 13,000           | 2,030                | 10,970           | 10,970                | 13,000                 | 0                | 13,000                   |
| <b>PAYROLL SUBTOTAL</b>              | <b>612,871</b>   | <b>662,892</b>   | <b>304,953</b>       | <b>357,939</b>   | <b>326,614</b>        | <b>631,564</b>         | <b>31,327</b>    | <b>784,056</b>           |
| FICA/MEDICARE                        | 9,422            | 10,079           | 4,473                | 5,606            | 4,940                 | 9,413                  | 666              | 11,862                   |
| MEDICAL INS.                         | 203,609          | 219,521          | 102,285              | 117,236          | 101,200               | 203,485                | 16,036           | 238,732                  |
| EMPLOYER PERS                        | 142,692          | 156,320          | 67,740               | 88,580           | 70,673                | 138,412                | 17,908           | 186,649                  |
| SIIS                                 | 8,950            | 7,917            | 423                  | 7,494            | 8,442                 | 8,865                  | (948)            | 8,812                    |
| SEP/IRA                              | 948              | 962              | 431                  | 531              | 377                   | 809                    | 153              | 0                        |
| UNEMPLOYMENT EXP                     | 0                | 0                | 0                    | -                | -                     | -                      | -                | 0                        |
| OPEB EXPENSE                         | (88,783)         | 199,356          | 69,304               | 130,052          | 69,304                | 138,608                | 60,748           | 138,608                  |
| OTHER P/R EXP                        | 1,525            | 3,200            | 1,308                | 1,892            | 892                   | 2,200                  | 1,000            | 3,200                    |
| VEHICLE ALLOW INCL WAGES             | (3,131)          | (4,000)          | (1,854)              | (2,146)          | (2,146)               | (4,000)                | -                | (4,000)                  |
| <b>BENEFIT SUBTOTAL</b>              | <b>275,231</b>   | <b>593,355</b>   | <b>244,111</b>       | <b>11,933</b>    | <b>253,682</b>        | <b>501,793</b>         | <b>95,563</b>    | <b>583,863</b>           |
| <b>TOTAL P/R &amp; RELATED COSTS</b> | <b>888,102</b>   | <b>1,256,247</b> | <b>549,063</b>       | <b>707,184</b>   | <b>580,296</b>        | <b>1,133,358</b>       | <b>126,889</b>   | <b>1,367,919</b>         |
| ACCOUNTING                           | 16,082           | 25,200           | 22,933               | 2,267            | 2,267                 | 25,200                 | (0)              | 27,000                   |
| LEGAL                                | 24,586           | 33,000           | 18,421               | 14,579           | 18,420                | 36,841                 | (3,841)          | 34,800                   |
| LEGAL LABOR NEGOTIATIONS             | 2,487            | 756              | 950                  | (194)            | -                     | 950                    | (194)            | -                        |
| ENGINEERING & SURVEYING              | 15,069           | 12,750           | 1,139                | 11,611           | 6,350                 | 7,489                  | 5,261            | 22,750                   |
| BAD DEBTS                            | 0                | 33,383           | 0                    | 33,383           | 33,383                | 33,383                 | -                | 33,383                   |
| BANK CHARGES                         | 43,237           | 45,696           | 21,924               | 23,772           | 23,691                | 45,615                 | 81               | 49,318                   |
| BUILDING REPAIR & MAINT.             | 3,248            | 30,000           | 2,097                | 27,903           | 2,942                 | 5,039                  | 24,961           | 30,000                   |
| BUSINESS MEALS                       | 0                | 0                | 0                    | -                | 0                     | -                      | -                | 0                        |
| COMPUTER EXPENSE                     | 48,915           | 68,942           | 27,052               | 41,890           | 41,537                | 68,589                 | 353              | 88,179                   |
| DUES AND SUBSCRIPTIONS               | 3,574            | 9,038            | 7,930                | 1,108            | 1,108                 | 9,038                  | 0                | 9,038                    |
| EQUIP. SUPPLIES & R&M                | 11,105           | 14,750           | 10,752               | 3,998            | 3,998                 | 14,750                 | 0                | 14,750                   |
| EQUIPMENT RENTAL                     | 6,810            | 8,028            | 4,119                | 3,909            | 4,592                 | 8,711                  | (683)            | 9,146                    |
| SECURITY EXPENSE                     | 7,165            | 9,531            | 3,442                | 6,089            | 5,069                 | 8,511                  | 1,020            | 9,531                    |
| INSURANCE AND BONDS                  | 100,176          | 104,231          | 81,851               | 22,380           | 8,655                 | 90,506                 | 13,725           | 99,908                   |
| SAFETY EQUIPMENT                     | 440              | 500              | 0                    | 500              | 500                   | 500                    | -                | 500                      |
| INVENTORY PARTS                      | 14,108           | 15,000           | 7,906                | 7,094            | 7,094                 | 15,000                 | (0)              | 15,000                   |
| LIEN FEES                            | 0                | 410              | 47                   | 363              | 150                   | 197                    | 213              | 250                      |
| METER REPAIR & MAINT                 | 283              | 50,000           | 0                    | 50,000           | 25,000                | 25,000                 | 25,000           | 30,000                   |
| MISCELLANEOUS                        | 7,240            | 7,200            | 6,285                | 915              | 3,326                 | 9,611                  | (2,411)          | 10,000                   |
| OFFICE JANITORIAL                    | 7,300            | 8,784            | 4,536                | 4,248            | 3,704                 | 8,240                  | 544              | 8,929                    |
| FACILITIES RENT                      | 44,830           | 45,598           | 19,499               | 26,099           | 19,499                | 38,998                 | 6,600            | 25,997                   |
| OFFICE SUPPLIES                      | 10,445           | 13,632           | 3,822                | 9,810            | 9,810                 | 13,632                 | (0)              | 31,890                   |
| PERMITS AND FEES                     | 7,743            | 8,771            | 4,206                | 4,565            | 4,565                 | 8,771                  | 0                | 8,771                    |
| POSTAGE                              | 5,426            | 6,750            | 3,248                | 3,502            | 3,576                 | 6,824                  | (74)             | 7,950                    |
| PUBLICATION CHARGES                  | 789              | 3,180            | 0                    | 3,180            | 1,965                 | 1,965                  | 1,215            | 3,180                    |
| SHOP SUPPLIES/SM. TOOLS              | 2,665            | 7,000            | 708                  | 6,292            | 5,311                 | 6,019                  | 981              | 7,000                    |
| TELEPHONE                            | 15,823           | 15,768           | 7,208                | 8,560            | 8,155                 | 15,363                 | 405              | 14,784                   |
| TRAINING & SEMINARS                  | 4,408            | 22,968           | 3,183                | 19,785           | 19,785                | 22,968                 | 0                | 22,968                   |
| TRAVEL                               | 3,765            | 13,404           | 1,627                | 11,777           | 11,777                | 13,404                 | (0)              | 13,404                   |
| TRUSTEE FEES                         | 23,400           | 25,200           | 11,310               | 13,890           | 13,500                | 24,810                 | 390              | 27,000                   |
| UNIFORM EXPENSE                      | 4,382            | 5,772            | 1,388                | 4,384            | 4,384                 | 5,772                  | 0                | 6,962                    |
| UTILITIES - GAS/ELECTRIC             | 185,276          | 196,779          | 118,154              | 78,625           | 125,243               | 243,397                | (46,618)         | 250,801                  |
| VEHICLE EXPENSE FUEL/OIL             | 40,555           | 99,486           | 18,142               | 81,344           | 81,344                | 99,486                 | (0)              | 99,486                   |

WATER

| KGID WATER FUND BUDGET WORKSHEET 2022/23    |                  | 3/31/2023          |                      |                            |                       |                        |                    |                          |
|---|------------------|--------------------|----------------------|----------------------------|-----------------------|------------------------|--------------------|--------------------------|
|   | ACTUAL<br>21/22  | BUDGET<br>22/23    | 1ST 6 MOS.<br>ACTUAL | (OVER)/<br>UNDER           | PROJECT<br>2ND 6 MOS. | PROJECT<br>22/23 TOTAL | (OVER)/<br>UNDER   | PROPOSED<br>BUDGET 23/24 |
| VEHICLE EXPENSE R&M                         | 7,710            | 24,307             | 16,872               | 7,435                      | 7,435                 | 24,307                 | 0                  | 36,467                   |
| WATER MONITORING/SAMPLE                     | 16,011           | 17,785             | 10,110               | 7,675                      | 7,675                 | 17,785                 | -                  | 17,356                   |
| WTR SHED MANAGEMENT                         | 11,580           | 15,000             | 15,231               | (231)                      | 0                     | 15,231                 | (231)              | 15,500                   |
| WTR DISTRIBUTION EXP                        | 54,200           | 66,520             | 39,267               | 27,253                     | 27,253                | 66,520                 | 0                  | 66,520                   |
| WTR TREATMENT EXP                           | 42,379           | 72,910             | 17,018               | 55,892                     | 55,892                | 72,910                 | 0                  | 72,910                   |
| <b>TOTAL OPERATING EXP.</b>                 | <b>1,681,311</b> | <b>2,394,276</b>   | <b>1,061,441</b>     | <b>1,332,835</b>           | <b>1,179,250</b>      | <b>2,244,690</b>       | <b>153,586</b>     | <b>2,589,349</b>         |
| INTEREST EXPENSE                            | 367,921          | 346,890            | 168,122              | 178,768                    | 168,157               | 336,279                | 10,611             | 306,497                  |
| DEPRECIATION EXPENSE                        | 1,293,658        | 1,293,387          | 677,448              | 615,939                    | 657,585               | 1,335,034              | (41,647)           | 1,335,034                |
| AMORTIZATION EXPENSE                        | 12,972           | 11,701             | 5,851                | 5,850                      | 5,850                 | 11,701                 | 0                  | 10,434                   |
| (GAIN) LOSS ON DISPOSAL OF EC               | 0                | -                  | 0                    | -                          | 4,000                 | (1,500)                | 1,500              | -                        |
| <b>TOTAL EXPENDITURES</b>                   | <b>3,355,862</b> | <b>4,046,254</b>   | <b>1,912,862</b>     | <b>2,133,392</b>           | <b>2,014,843</b>      | <b>3,926,203</b>       | <b>124,051</b>     | <b>4,241,314</b>         |
| <b>NET INCOME</b>                           | <b>1,517,784</b> | <b>743,447</b>     | <b>620,906</b>       | <b>122,541</b>             | <b>396,120</b>        | <b>1,017,526</b>       | <b>(278,079)</b>   | <b>701,264</b>           |
| CAPITAL OUTLAY                              | (943,855)        | (8,040,385)        | (1,088,858)          | 6,951,527                  | (634,580)             | (1,723,438)            | (6,316,947)        | (7,985,340)              |
| DEBT PRINCIPAL REPAYMENT                    | (1,569,381)      | (1,611,163)        | (800,289)            | 810,874                    | (810,874)             | (1,611,163)            | 0                  | (1,335,304)              |
| PROCEEDS FROM SRF LOAN                      | 0                | -                  | 0                    | -                          | -                     | -                      | -                  | -                        |
| PROCEEDS FROM SALE OF EQUIP                 | -                | -                  | 0                    | -                          | 4,000                 | 4,000                  | (4,000)            | -                        |
| ACCTS RECEIVABLE-GRANT                      | 33,178           | -                  | 0                    | -                          | 0                     | -                      | -                  | -                        |
| FUND OPEB LIABILITY ACCT                    | 4,806            | -                  | 0                    | -                          | 0                     | -                      | -                  | -                        |
| ACCTS PAYABLE-PROJECT                       | 0                | -                  | 0                    | -                          | -                     | -                      | -                  | -                        |
| DEVELOPER CAPITAL CONTRIB                   | 0                | 3,750,000          | 0                    | (3,750,000)                | -                     | -                      | 3,750,000          | 3,750,000                |
| ADD BACK DEPRECIATION/AMOR                  | 1,306,630        | 1,305,088          | 683,299              | 621,789                    | 663,435               | 1,346,735              | (41,647)           | 1,345,468                |
| ADJUST TO CASH FLOW                         | 447,596          | 100,000            | (512,227)            | (612,227)                  | 612,227               | 100,000                | -                  | -                        |
| <b>TOTAL CASH FLOW ADJUSTMENTS</b>          | <b>(721,026)</b> | <b>(4,496,460)</b> | <b>(1,718,074)</b>   | <b>4,021,963</b>           | <b>(165,792)</b>      | <b>(1,883,866)</b>     | <b>(2,612,594)</b> | <b>(4,225,176)</b>       |
| <b>NET CASH INCR./DECR.</b>                 | <b>796,758</b>   | <b>(3,753,013)</b> | <b>(1,097,168)</b>   | <b>2,655,845</b>           | <b>229,327</b>        | <b>(866,340)</b>       | <b>(2,886,673)</b> | <b>(3,523,912)</b>       |
| AVAIL. CASH - BEGINNING                     | 9,148,232        | 9,306,164          | 9,944,990            |                            | -                     | 9,944,990              |                    | 9,078,649                |
| <b>AVAILABLE CASH - END</b>                 | <b>9,944,990</b> | <b>5,553,151</b>   | <b>8,847,822</b>     |                            | <b>-</b>              | <b>9,078,649</b>       |                    | <b>5,554,738</b>         |
| DEPREC. ACCT. RESERVED                      | 618,907          | 803,169            | 45,450               | 757,719                    | 216,702               | 45,450                 |                    | 301,954                  |
| RESERVE ADDITIONS (VEHICLE)                 | 184,282          | 256,504            | 171,252              | 85,252                     | 85,252                | 256,504                |                    | 143,032                  |
| LESS RESERVE USE                            | (757,739)        | (573,457)          | -                    | (573,457)                  | 0                     | (573,457)              |                    | (112,000)                |
| <b>NET RESERVE BALANCE</b>                  | <b>45,450</b>    | <b>486,216</b>     | <b>216,702</b>       | <b>269,514</b>             | <b>301,954</b>        | <b>(271,503)</b>       |                    | <b>332,986</b>           |
| DISTRIB DEBT SERVICE                        | 386,817          | 386,817            | 411,143              | (24,326)                   | 386,817               | 386,817                |                    | 228,697                  |
| TREATMENT DEBT SERVICE                      | 592,179          | 592,179            | 624,269              | (32,090)                   | 592,179               | 592,179                |                    | 592,179                  |
| CAPITAL IMPROV RESERVE                      | 1,890,745        | 605,218            | 1,135,901            | (530,683)                  | 1,020,648             | 1,020,648              |                    | (763,739)                |
| <b>TOTAL RESTRICTED CASH</b>                | <b>2,915,192</b> | <b>2,070,430</b>   | <b>2,388,015</b>     | <b>(317,565)</b>           | <b>2,301,598</b>      | <b>1,728,141</b>       | <b>-</b>           | <b>390,118</b>           |
| Minus any capital projects to be completed? |                  |                    |                      |                            |                       |                        |                    |                          |
|   |                  |                    |                      | 2023 Waterline Replacement | 1,991,840.00          |                        |                    |                          |
|   |                  |                    |                      | 2024 Waterline Replacement | 335,150.00            |                        |                    |                          |
|   |                  |                    |                      | <b>Total:</b>              | <b>2,326,990.00</b>   |                        |                    |                          |

## SEWER

| KGID SEWER FUND BUDGET WORKSHEET 2022/23 |                  |                  |                  |                  |                |                  |                  | 3/31/2023        |
|--|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|
|  | ACTUAL           | BUDGET           | 1ST 6 MOS.       | (OVER)/          | PROJECT        | PROJECT          | (OVER)/          | PROPOSED         |
|  | 21/22            | 22/22            | ACTUAL           | UNDER            | 2ND 6 MOS.     | 22/23 TOTAL      | UNDER            | BUDGET 23/24     |
| <b>'REVENUES</b>                         |                  |                  |                  |                  |                |                  |                  |                  |
| USER FEES - RESIDENTIAL                  | 1,749,852        | 1,751,117        | 875,031          | 876,086          | 876,646        | 1,751,677        | (560)            | 1,753,291        |
| USER FEES - COMMERCIAL                   | 30,525           | 42,401           | 21,164           | 21,237           | 21,019         | 42,183           | 218              | 42,401           |
| CONSUMPTION RESIDENTIAL                  | 41,110           | 30,600           | 17,325           | 13,275           | 15,264         | 32,589           | (1,989)          | 32,400           |
| CONSUMPTION COMMERCIAL                   | 35,611           | 31,560           | 17,160           | 14,400           | 17,496         | 34,656           | (3,096)          | 34,020           |
| PENALTIES ON USER FEES                   | 18,554           | 20,400           | 14,120           | 6,280            | 6,736          | 20,856           | (456)            | 20,160           |
| CONNECTION FEES                          | 10,200           | 6,000            | 7,800            | (1,800)          | -              | 7,800            | (1,800)          | 6,000            |
| INTEREST ON INVESTMENTS                  | 12,666           | 4,888            | 48,129           | (43,241)         | 52,628         | 100,757          | (95,869)         | 87,441           |
| TRANSFER FEES                            | 2,979            | 3,996            | 1,109            | 2,887            | 788            | 1,896            | 2,100            | 1,575            |
| PLAN REVIEW FEES                         | 2,000            | 1,500            | 500              | 1,000            | 1,000          | 1,500            | -                | 1,250            |
| OTHER REVENUE                            | 98               | 150              | -                | 150              | 150            | 150              | -                | 150              |
| <b>TOTAL REVENUES</b>                    | <b>1,903,594</b> | <b>1,892,612</b> | <b>1,002,337</b> | <b>890,275</b>   | <b>991,726</b> | <b>1,994,063</b> | <b>(101,451)</b> | <b>1,978,688</b> |
| <b>'EXPENDITURES</b>                     |                  |                  |                  |                  |                |                  |                  |                  |
| PAYROLL - MANAGEMENT                     | 82,351           | 83,314           | 42,405           | 40,909           | 42,386         | 84,792           | (1,478)          | 133,104          |
| MAINTENANCE                              | -                | 0                | -                | -                | -              | -                | -                | 0                |
| OFFICE                                   | 46,956           | 48,991           | 22,232           | 26,759           | 25,181         | 47,412           | 1,579            | 52,695           |
| ACCRUED LEAVE                            | (2,629)          | 4,000            | 2,416            | 1,584            | 1,584          | 4,000            | (0)              | 4,000            |
| <b>PAYROLL SUBTOTAL</b>                  | <b>126,679</b>   | <b>136,305</b>   | <b>67,053</b>    | <b>69,252</b>    | <b>69,151</b>  | <b>136,204</b>   | <b>101</b>       | <b>189,799</b>   |
| FICA/MEDICARE                            | 2,082            | 2,249            | 1,099            | 1,150            | 1,181          | 2,280            | (31)             | 3,035            |
| MEDICAL INS.                             | 40,457           | 43,147           | 20,022           | 23,125           | 24,127         | 44,150           | (1,003)          | 57,210           |
| EMPLOYER PERS                            | 30,033           | 33,854           | 16,308           | 17,546           | 15,717         | 32,026           | 1,828            | 46,179           |
| WORKERS COMP                             | 1,662            | 614              | 28               | 586              | 609            | 637              | (23)             | 1,049            |
| SEP/IRA                                  | 135              | 128              | 54               | 74               | 44             | 98               | 30               | 0                |
| UNEMPLOYMENT                             | -                | -                | -                | -                | -              | -                | -                | 0                |
| OPEB EXPENSE                             | (15,811)         | 37,380           | 12,342           | 25,038           | 12,342         | 24,684           | 12,696           | 24,684           |
| OTHER P/R EXP.                           | 94               | 200              | 138              | 62               | 62             | 200              | (0)              | 200              |
| VEHICLE EXP INCL WAGES                   | (423)            | (400)            | (247)            | (153)            | (153)          | (400)            | 0                | (500)            |
| <b>BENEFIT SUBTOTAL</b>                  | <b>58,230</b>    | <b>117,172</b>   | <b>49,745</b>    | <b>67,427</b>    | <b>53,930</b>  | <b>103,674</b>   | <b>13,497</b>    | <b>131,856</b>   |
| <b>TOTAL P/R &amp; RELATED COSTS</b>     | <b>184,908</b>   | <b>253,477</b>   | <b>116,798</b>   | <b>136,679</b>   | <b>123,081</b> | <b>239,879</b>   | <b>13,598</b>    | <b>321,655</b>   |
| ACCOUNTING                               | 8,041            | 12,600           | 11,467           | 1,133            | 1,133          | 12,600           | 0                | 13,500           |
| LEGAL                                    | 10,097           | 16,500           | 4,198            | 12,302           | 12,302         | 16,500           | (0)              | 17,400           |
| LEGAL LABOR NEGOTIATIONS                 | 276              | 84               | 106              | (22)             | -              | 106              | (22)             | -                |
| ENGINEERING & SURVEYING                  | 1,864            | 6,250            | 636              | 5,614            | 3,350          | 3,986            | 2,264            | 10,250           |
| DCLTSA #1 PRO-RATA M & O                 | 751,545          | 732,924          | 379,025          | 353,899          | 183,605        | 562,631          | 170,294          | 686,285          |
| DCLTSA CAP PLAN (ASSESS)                 | 456,072          | 496,649          | 370,987          | 125,662          | 125,662        | 496,650          | (1)              | 486,029          |
| BAD DEBTS                                | -                | 13,202           | -                | 13,202           | 13,202         | 13,202           | -                | 13,202           |
| BANK CHARGES                             | 29,626           | 31,191           | 15,022           | 16,169           | 15,645         | 30,667           | 524              | 32,453           |
| BUILDING REPAIR & MAINT.                 | 1,244            | 31,419           | 910              | 30,509           | 1,549          | 2,459            | 28,960           | 31,419           |
| BUSINESS MEALS                           | -                | -                | -                | -                | -              | -                | -                | -                |
| COMPUTER EXPENSE                         | 14,782           | 26,484           | 8,736            | 17,748           | 17,790         | 26,526           | (42)             | 34,269           |
| DUES & SUBSCRIPTIONS                     | 1,279            | 4,346            | 3,438            | 909              | 386            | 3,824            | 523              | 4,346            |
| EQUIP. SUPPLIES & R&M                    | 131,668          | 173,787          | 51,040           | 122,747          | 102,183        | 153,223          | 20,564           | 212,748          |
| EQUIPMENT RENTAL                         | 3,317            | 3,847            | 2,051            | 1,796            | 1,768          | 3,819            | 28               | 3,847            |
| SECURITY EXPENSE                         | 6,532            | 7,120            | 3,573            | 3,547            | 3,958          | 7,531            | (411)            | 8,580            |
| INSURANCE AND BONDS                      | 21,452           | 22,327           | 21,800           | 527              | -              | 21,800           | 527              | 25,676           |
| SAFETY EQUIPMENT                         | 128              | -                | 0                | -                | -              | -                | -                | -                |
| INVENTORY PARTS                          | 326              | 500              | -                | 500              | 500            | 500              | -                | 500              |
| MISCELLANEOUS EXP.                       | 6,891            | 4,600            | 3,079            | 1,521            | 1,725          | 4,804            | (204)            | 4,600            |
| OFFICE JANITORIAL                        | 3,649            | 4,392            | 2,268            | 2,124            | 1,864          | 4,132            | 260              | 4,982            |
| FACILITIES RENT                          | 22,415           | 22,799           | 9,750            | 13,049           | 9,834          | 19,584           | 3,215            | 12,998           |
| OFFICE SUPPLIES                          | 5,251            | 7,266            | 2,207            | 5,059            | 5,059          | 7,266            | (0)              | 16,242           |
| PERMITS & FEES                           | 381              | 405              | 379              | 26               | 26             | 405              | 0                | 405              |
| POSTAGE                                  | 3,718            | 4,625            | 2,220            | 2,405            | 2,405          | 4,625            | 0                | 5,250            |
| PUBLICATION CHARGES                      | 260              | 1,590            | -                | 1,590            | 440            | 440              | 1,150            | 1,590            |
| INTEREST                                 | 30               | 35               | -                | 35               | -              | -                | 35               | -                |
| SWR FLOW MANAGEMENT                      | -                | -                | -                | -                | -              | -                | -                | -                |
| TELEPHONE                                | 1,725            | 1,524            | 774              | 750              | 827            | 1,601            | (77)             | 1,632            |
| TRAINING & SEMINARS                      | 1,857            | 5,874            | 179              | 5,695            | 5,695          | 5,874            | (0)              | 5,874            |
| TRAVEL                                   | 1,465            | 3,462            | 290              | 3,172            | 3,172          | 3,462            | (0)              | 3,462            |
| TRUSTEE FEES                             | 11,700           | 12,600           | 5,655            | 6,945            | 5,850          | 11,505           | 1,095            | 13,500           |
| UNIFORM EXPENSE                          | 113              | 97               | 51               | 46               | 46             | 97               | 0                | 117              |
| UTILITIES - GAS/ELECTRIC                 | 20,144           | 23,518           | 11,388           | 12,130           | 12,185         | 23,573           | (55)             | 31,538           |
| <b>SUBTOTAL EXPENSES</b>                 | <b>1,702,756</b> | <b>1,925,493</b> | <b>1,028,025</b> | <b>897,468</b>   | <b>655,242</b> | <b>1,683,268</b> | <b>242,226</b>   | <b>2,004,349</b> |
| CAPITAL OUTLAY                           | 100,819          | 211,634          | 28,068           | 183,566          | 247,578        | 275,646          | (64,012)         | 967,150          |
| LOSS/GAIN ON DISPOSALS                   | -                | -                | -                | -                | -              | -                | -                | -                |
| DEPRECIATION EXPENSE                     | 61,434           | 70,164           | 28,800           | 41,364           | 27,223         | 56,023           | 14,141           | 56,023           |
| PROCEEDS ON SALE OF EQUIP                | -                | -                | -                | -                | -              | -                | -                | -                |
| DEVELOPER CAPITAL CONTRIB                | -                | -                | -                | -                | -              | -                | -                | -                |
| ADD BACK DEPR                            | (61,434)         | (70,164)         | (28,800)         | (41,364)         | (27,223)       | (56,023)         | (14,141)         | (56,023)         |
| ADJUST TO CASH FLOW                      | (10,959)         | -                | 28,800           | (28,800)         | (54,891)       | (26,091)         | 26,091           | -                |
| <b>TOTAL EXPENDITURES</b>                | <b>1,792,616</b> | <b>2,137,127</b> | <b>1,084,894</b> | <b>1,052,233</b> | <b>847,929</b> | <b>1,932,822</b> | <b>204,304</b>   | <b>2,971,499</b> |

## SEWER

| KGID SEWER FUND BUDGET WORKSHEET 2022/23 |                |                  |                 |              |                |               |                  | 3/31/2023        |
|--|----------------|------------------|-----------------|--------------|----------------|---------------|------------------|------------------|
|  | ACTUAL         | BUDGET           | 1ST 6 MOS.      | (OVER)/      | PROJECT        | PROJECT       | (OVER)/          | PROPOSED         |
|  | 21/22          | 22/22            | ACTUAL          | UNDER        | 2ND 6 MOS.     | 22/23 TOTAL   | UNDER            | BUDGET 23/24     |
| <b>NET CASH INCR./(DECR.)</b>            | <b>110,979</b> | <b>(244,515)</b> | <b>(82,557)</b> |              | <b>143,797</b> | <b>61,241</b> | <b>(305,755)</b> | <b>(992,812)</b> |
| PRIOR PERIOD ADJUSTMENT                  |                |                  |                 |              |                |               |                  |                  |
| AVAIL. CASH - BEGINNING                  | 4,412,016      | 4,246,338        | 4,522,995       |              | -              | 4,522,995     |                  | 4,584,235        |
| AVAILABLE CASH - END                     | 4,522,995      | 4,001,823        | 4,440,437       |              |                | 4,584,235     |                  | 3,591,424        |
| DEPREC. ACCT. RESERVED                   | 0              | -                | 0               | -            | 2,350          | -             |                  | 4,700            |
| RESERVE ADDITIONS                        | 0              | 4,700            | 2,350           | 2,350        | 2,350          | 4,700         |                  | 3,620            |
| LESS RESERVE USE                         | 0              | -                | -               | -            | 0              | 0             |                  | -                |
| NET RESERVE BALANCE                      | 0              | 4,700            | 2,350           | 2,350        | 4,700          | 4,700         |                  | 8,320            |
| <b>TOTAL RESTRICTED CASH</b>             | <b>0</b>       | <b>4,700</b>     | <b>2,350</b>    | <b>2,350</b> | <b>4,700</b>   | <b>4,700</b>  | <b>-</b>         | <b>8,320</b>     |

## SNOW

| KGID SNOW FUND BUDGET WORKSHEET 2022/22 |                  |                  |                      |                  |                       |                        |                  | 3/31/2023                |
|---|------------------|------------------|----------------------|------------------|-----------------------|------------------------|------------------|--------------------------|
|   | ACTUAL<br>21/22  | BUDGET<br>22/23  | 1ST 6 MOS.<br>ACTUAL | (OVER)/<br>UNDER | PROJECT<br>2ND 6 MOS. | PROJECT<br>22/23 TOTAL | (OVER)/<br>UNDER | PROPOSED<br>BUDGET 23/24 |
| <b>REVENUES</b>                         |                  |                  |                      |                  |                       |                        |                  |                          |
| USER FEES                               | 421,556          | 421,560          | 210,922              | 210,638          | 285,039               | 495,961                | (74,401)         | 629,901                  |
| COMMERCIAL USER FEES                    | 38,970           | 38,970           | 19,476               | 19,494           | 26,244                | 45,720                 | (6,750)          | 57,996                   |
| PENALTIES ON USER FEES                  | 5,784            | 6,408            | 4,612                | 1,796            | 3,918                 | 8,530                  | (2,122)          | 7,560                    |
| INTEREST ON INVESTMENTS                 | 3,328            | 1,222            | 10,732               | (9,510)          | 17,543                | 28,275                 | (27,053)         | 29,147                   |
| TRANSFER FEE                            | 695              | 972              | 249                  | 723              | 270                   | 519                    | 453              | 540                      |
| GRANT REVENUE                           | -                | 120,000          | 120,000              | -                | 0                     | 120,000                | -                | -                        |
| OTHER                                   | 16               | 26               | (0)                  | 26               | 26                    | 26                     | 0                | 26                       |
| GAIN ON DISPOSAL OF ASSET               | -                | -                | 0                    | -                | 0                     | -                      | -                | -                        |
| <b>TOTAL REVENUES</b>                   | <b>470,349</b>   | <b>589,158</b>   | <b>365,991</b>       | <b>223,167</b>   | <b>333,040</b>        | <b>699,030</b>         | <b>(109,873)</b> | <b>725,170</b>           |
| <b>EXPENDITURES</b>                     |                  |                  |                      |                  |                       |                        |                  |                          |
| PAYROLL - MANAGEMENT                    | 36,126           | 36,621           | 18,584               | 18,037           | 18,581                | 37,165                 | (544)            | 61,219                   |
| MAINTENANCE                             | 29,716           | 46,266           | 6,429                | 39,837           | 14,198                | 20,627                 | 25,639           | 40,828                   |
| OFFICE                                  | 23,478           | 24,497           | 11,116               | 13,381           | 12,590                | 23,706                 | 791              | 26,349                   |
| ACCRUED LEAVE                           | (1,800)          | 2,000            | 1,094                | 906              | 906                   | 2,000                  | (0)              | 2,000                    |
| <b>PAYROLL SUBTOTAL</b>                 | <b>87,519</b>    | <b>109,384</b>   | <b>37,223</b>        | <b>72,161</b>    | <b>46,275</b>         | <b>83,498</b>          | <b>25,886</b>    | <b>130,397</b>           |
| FICA/MEDICARE                           | 1,284            | 1,612            | 551                  | 1,061            | 688                   | 1,239                  | 373              | 1,919                    |
| MEDICAL INS.                            | 35,816           | 41,703           | 15,782               | 25,921           | 24,122                | 39,904                 | 1,799            | 48,513                   |
| EMPLOYER PERS                           | 21,070           | 27,091           | 8,830                | 18,261           | 9,554                 | 18,384                 | 8,707            | 29,597                   |
| SIIS                                    | 1,570            | 1,151            | 177                  | 974              | 742                   | 919                    | 232              | 1,402                    |
| SEP/IRA                                 | 63               | 48               | 19                   | 29               | 14                    | 33                     | 15               | 0                        |
| UNEMPLOYMENT                            | 0                | 0                | 0                    | -                | -                     | -                      | -                | 0                        |
| OPEB EXPENSE                            | (7,297)          | 31,150           | 5,696                | 25,454           | 5,696                 | 11,392                 | 19,758           | 11,392                   |
| OTHER P/R EXP                           | 323              | 300              | 69                   | 231              | 150                   | 219                    | 81               | 300                      |
| CAR ALLOW INCL WAGES                    | (3)              | (50)             | 0                    | (50)             | 0                     | -                      | (50)             | 0                        |
| <b>BENEFITS SUBTOTAL</b>                | <b>52,826</b>    | <b>103,005</b>   | <b>31,124</b>        | <b>71,881</b>    | <b>40,966</b>         | <b>72,090</b>          | <b>30,965</b>    | <b>93,124</b>            |
| <b>TOTAL P/R &amp; RELATED COSTS</b>    | <b>140,345</b>   | <b>212,389</b>   | <b>68,348</b>        | <b>144,042</b>   | <b>87,241</b>         | <b>155,588</b>         | <b>56,851</b>    | <b>223,521</b>           |
| ACCOUNTING                              | 1,340            | 2,100            | 1,911                | 189              | 189                   | 2,100                  | (0)              | 2,250                    |
| LEGAL                                   | 2,622            | 2,750            | 700                  | 2,050            | 2,050                 | 2,750                  | 0                | 2,900                    |
| LEGAL LABOR NEGOTIATIONS                | 311              | 95               | 119                  | (24)             | -                     | 119                    | (24)             | -                        |
| ENGINEERING & SURVEYING                 | 311              | 500              | 84                   | 416              | 416                   | 500                    | 0                | 500                      |
| SNOW REMOVAL PLOWING                    | 294,576          | 675,000          | 240,787              | 434,213          | 800,000               | 1,040,787              | (365,787)        | 775,000                  |
| SNOW REMOVAL SANDING                    | 24,281           | 75,000           | 20,840               | 54,160           | 54,160                | 75,000                 | 0                | 75,000                   |
| SNOW REMOVAL ANTI/DE ICING              | 0                | 6,600            | 0                    | 6,600            | 2,500                 | 2,500                  | 4,100            | 6,600                    |
| BAD DEBTS                               | 0                | 3,211            | 0                    | 3,211            | 3,211                 | 3,211                  | -                | 3,211                    |
| BANK CHARGES                            | 7,236            | 7,587            | 3,654                | 3,933            | 5,364                 | 9,018                  | (1,431)          | 11,127                   |
| BUILDING REPAIRS/MAINT                  | 207              | 5,276            | 152                  | 5,124            | 418                   | 570                    | 4,706            | 5,276                    |
| BUSINESS MEALS                          | 0                | -                | 0                    | -                | 0                     | -                      | -                | -                        |
| COMPUTER EXPENSE                        | 3,969            | 5,932            | 3,922                | 2,010            | 2,010                 | 5,932                  | 0                | 7,640                    |
| DUES AND SUBSCRIPTIONS                  | 252              | 685              | 573                  | 112              | 102                   | 675                    | 10               | 685                      |
| EQUIPMENT SUPPLIES & MAINT              | 9                | 700              | 0                    | 700              | 700                   | 700                    | -                | 700                      |
| EQUIPMENT RENTAL                        | 735              | 832              | 463                  | 369              | 375                   | 838                    | (6)              | 832                      |
| FIELD SUPPLIES/TOOLS/SIGN               | 0                | 10,000           | 5,710                | 4,290            | 8,997                 | 14,707                 | (4,707)          | 10,000                   |
| SECURITY                                | 4                | 18               | 0                    | 18               | 18                    | 18                     | -                | 18                       |
| INSURANCE AND BONDS                     | 3,575            | 3,721            | 3,633                | 88               | 50                    | 3,683                  | 38               | 4,279                    |
| MISCELLANEOUS                           | 1,989            | 5,600            | 517                  | 5,084            | 3,688                 | -                      | 5,600            | 5,600                    |
| OFFICE JANITORIAL                       | 608              | 732              | 378                  | 354              | 281                   | 659                    | 73               | 772                      |
| FACILITIES RENT                         | 3,736            | 3,800            | 1,625                | 2,175            | 1,626                 | 3,251                  | 549              | 2,166                    |
| OFFICE SUPPLIES                         | 1,046            | 1,339            | 1,148                | 191              | 958                   | 2,106                  | (767)            | 2,924                    |
| PERMITS AND FEES                        | 564              | 668              | 563                  | 105              | 105                   | 668                    | (0)              | 668                      |
| POSTAGE                                 | 904              | 1,125            | 1,080                | 45               | 756                   | 1,836                  | (711)            | 1,800                    |
| PUBLICATION CHARGES                     | 724              | 2,265            | 1,128                | 1,137            | 435                   | 1,563                  | 702              | 2,265                    |
| SAFETY EQUIPMENT                        | 62               | 100              | 0                    | 100              | 0                     | -                      | 100              | 100                      |
| TELEPHONE                               | 173              | 144              | 77                   | 67               | 78                    | 155                    | (11)             | 162                      |
| TRAINING & SEMINARS                     | 826              | 852              | 30                   | 822              | 822                   | 852                    | 0                | 2,052                    |
| TRAVEL                                  | 353              | 1,984            | 459                  | 1,525            | 1,525                 | 1,984                  | 0                | 1,984                    |
| TRUSTEE FEES                            | 1,950            | 2,100            | 943                  | 1,158            | 1,157                 | 2,100                  | 1                | 2,250                    |
| UNIFORM EXPENSE                         | 543              | 727              | 54                   | 673              | 673                   | 727                    | (0)              | 877                      |
| UTILITIES                               | 629              | 971              | 287                  | 684              | 304                   | 591                    | 380              | 975                      |
| VEHICLE EXPENSE FUEL/OIL                | 7,276            | 12,436           | 2,398                | 10,038           | 10,038                | 12,436                 | (0)              | 15,436                   |
| VEHICLE EXPENSE R&M                     | 1,360            | 7,852            | 1,608                | 6,244            | 23                    | 1,631                  | 6,221            | 9,372                    |
| INTEREST EXPENSE                        | 5                | 10               | 0                    | 10               | 6                     | -                      | 10               | -                        |
| <b>TOTAL OPERATING EXP.</b>             | <b>502,518</b>   | <b>1,055,101</b> | <b>363,188</b>       | <b>691,912</b>   | <b>990,275</b>        | <b>1,349,253</b>       | <b>(294,102)</b> | <b>1,178,942</b>         |
| CAPITAL OUTLAY                          | 1,314            | 460,106          | 237,897              | 222,209          | 22,725                | 260,622                | 199,484          | 120,750                  |
| CONTINGENCY                             | -                | 45,456           | -                    | 45,456           | 30,390                | 30,390                 | 15,066           | 38,991                   |
| ADJUST TO CASH FLOW                     | 6,899            | -                | -                    | -                | -                     | -                      | -                | -                        |
| <b>TOTAL EXPENDITURES</b>               | <b>510,733</b>   | <b>1,560,663</b> | <b>601,085</b>       | <b>959,578</b>   | <b>1,043,390</b>      | <b>1,640,265</b>       | <b>(79,552)</b>  | <b>1,338,683</b>         |
| <b>NET GAIN OR LOSS</b>                 | <b>(40,383)</b>  | <b>(971,505)</b> | <b>(235,093)</b>     | <b>(736,411)</b> | <b>(710,350)</b>      | <b>(941,234)</b>       | <b>(30,321)</b>  | <b>(613,513)</b>         |
| OPENING FUND BALANCE                    | 1,206,143        | 1,055,244        | 1,165,760            |                  |                       | 1,165,760              |                  | 224,525                  |
| <b>ENDING FUND BALANCE</b>              | <b>1,165,760</b> | <b>83,740</b>    | <b>930,666</b>       |                  |                       | <b>224,525</b>         |                  | <b>(388,987)</b>         |

SNOW

| KGID SNOW FUND BUDGET WORKSHEET 2022/22 |          |               |               |               |               |               |          | 3/31/2023     |
|---|----------|---------------|---------------|---------------|---------------|---------------|----------|---------------|
|   | ACTUAL   | BUDGET        | 1ST 6 MOS.    | (OVER)/       | PROJECT       | PROJECT       | (OVER)/  | PROPOSED      |
|   | 21/22    | 22/23         | ACTUAL        | UNDER         | 2ND 6 MOS.    | 22/23 TOTAL   | UNDER    | BUDGET 23/24  |
| DEPREC. ACCT. RESERVED                  | 0        | -             | 0             | -             | 41,976        | -             |          | 73,201        |
| RESERVE ADDITIONS                       | 0        | 73,201        | 41,976        | 31,225        | 31,225        | 73,201        |          | 36,867        |
| LESS RESERVE USE                        | 0        | -             | -             | -             | 0             | 0             |          | (14,000)      |
| NET RESERVE BALANCE                     | 0        | 73,201        | 41,976        | 31,225        | 73,201        | 73,201        |          | 96,068        |
| <b>TOTAL RESTRICTED CASH</b>            | <b>0</b> | <b>73,201</b> | <b>41,976</b> | <b>31,225</b> | <b>73,201</b> | <b>73,201</b> | <b>-</b> | <b>96,068</b> |



COMPUTER EXP

| KGID COMPUTER EXPENSE FY 2023/2024               | 3/31/2023      |              |               |               |              |
|--|----------------|--------------|---------------|---------------|--------------|
|  | TOTAL          | GENERAL FUND | WATER FUND    | SEWER FUND    | SNOW FUND    |
| <b>MAINTENANCE, SUPPORT &amp; UPGRADES</b>       |                |              |               |               |              |
| Computer Maintenance Management Sys              | 25,000         | 1,250        | 15,000        | 7,500         | 1,250        |
| Abila/MIP Maintenance Fee                        | 3,549          | 177          | 2,129         | 1,065         | 177          |
| Springbrook Software (utility billing) maint fee | 12,976         |              | 6,877         | 4,542         | 1,557        |
| Network & Server Monitoring                      | 46,200         | 2,310        | 27,720        | 13,860        | 2,310        |
| Springbrook Web Payments                         | 1,500          |              | 810           | 555           | 135          |
| Misc. software upgrades                          | 3,000          | 150          | 1,800         | 900           | 150          |
| Consulting fees and support (Thunderbird)        | 6,000          |              | 6,000         |               |              |
| Micropaver Support/Maintenance                   | 650            | 650          |               |               |              |
| Fixed Asset Software (Annual maint)              | 300            | 15           | 180           | 90            | 15           |
| Charter (office, shop & lake station)            |                |              |               |               |              |
| Office 5:60:30:5                                 | 2,180          | 109          | 1,308         | 654           | 109          |
| Shop & Lake Station                              | 5,500          |              | 5,500         |               |              |
| Farr West GIS Hosting                            | 4,463          |              | 2,232         | 2,232         |              |
| SCADA Wonderware Support/Maint ST 2              | 4,776          |              | 4,776         |               |              |
| SCADA Wonderware Support/Maint Lake              | 6,335          |              | 6,335         |               |              |
| WIN 911 Support                                  | 720            |              | 720           |               |              |
| Verizon Networkfleet GPS                         | 2,303          | 438          | 1,370         | 161           | 334          |
| Verizon Networkfleet GPS - Snow (7)              | 1,151          |              |               |               | 1,151        |
| Website Hosting                                  | 552            | 28           | 331           | 166           | 28           |
| New Monitors                                     | 5,000          | 250          | 3,000         | 1,500         | 250          |
| Miscellaneous hardware                           | 3,000          | 150          | 1,800         | 900           | 150          |
| Antivirus Updates                                | 484            | 24           | 290           | 145           | 24           |
|  |                | -            | -             | -             | -            |
|  |                | -            | -             | -             | -            |
|  |                |              |               | -             | -            |
| <b>TOTAL COMPUTER EXPENSE</b>                    | <b>135,639</b> | <b>5,551</b> | <b>88,179</b> | <b>34,269</b> | <b>7,640</b> |



PAYROLL

| KGID PAYROLL CALCULATIONS 2022/23 - WITH 5% CPI INCREASE        |           |             |           |         |         |           |        |
|---|-----------|-------------|-----------|---------|---------|-----------|--------|
| 2023/24 - WITH 3% CPI & 2% MERIT INCREASE                       | 2022/2023 | INCREASE OF | 2023/2024 | GENERAL | WATER   | 3/31/2023 |        |
|   | BASE      | 5.00%       | TOTAL     | FUND    | FUND    | SEWER     | SNOW   |
|   |           |             |           |         |         | FUND      | FUND   |
| <b>Water Department</b>   |           |             |           |         |         |           |        |
| <b>Water Operator 100% PERS Paid</b>                            |           |             |           |         |         |           |        |
| Lead Operator - Base Rate-\$33.15/hr                            | 68,952    | 2,089       | 71,021    |         | 71,021  |           |        |
| Lead Operator - Standby Rate 1664hrs 12.5% base \$4.14/hr       | 6,889     | 207         | 7,096     |         | 7,096   |           |        |
| Lead Operator - In Charge Pay 10% premium of regular pay - 4wks | 1,116     | 33          | 1,149     |         | 1,149   |           |        |
| Lead Operator - Overtime- 52hrs = 4/wk                          | 2,586     | 78          | 2,664     |         | 2,664   |           |        |
| Lead Operator - Call Back - Field - 78 = 6/wk                   | 3,879     | 116         | 3,995     |         | 3,995   |           |        |
| Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk   | 1,293     | 39          | 1,332     |         | 1,332   |           |        |
| Subtotal  | 84,715    | 2,542       | 87,257    |         | 87,257  |           |        |
| Operator III - Base Rate-\$30.73/hr                             | 63,918    | 1,918       | 65,836    |         | 65,836  |           |        |
| Operator III - Special Skills (2.5%) \$0.70 Reg Rate \$30.73/hr | 1,598     | 48          | 1,646     |         | 1,646   |           |        |
| Operator III - Standby Rate 1664hrs 12.5% base \$3.84/hr        | 6,389     | 192         | 6,581     |         | 6,581   |           |        |
| Operator III - In Charge Pay 10% premium of regular pay -       | -         | -           | -         |         | -       |           |        |
| Operator III - Overtime- 52hrs = 4/wk                           | 2,131     | 64          | 2,195     |         | 2,195   |           |        |
| Operator III - Call Back - Field - 78 = 6/wk                    | 3,197     | 96          | 3,293     |         | 3,293   |           |        |
| Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk    | 1,066     | 32          | 1,098     |         | 1,098   |           |        |
| Subtotal  | 78,299    | 2,350       | 80,649    |         | 80,649  |           |        |
| <b>Water Operator 50%/50% PERS</b>                              |           |             |           |         |         |           |        |
| Operator II - Base Rate-\$31.54/hr                              | 65,603    | 1,968       | 67,571    |         | 67,571  |           |        |
| Operator II - Special Skills (2.5%) 0.79 Reg Rate\$32.33/hr     | 1,643     | 49          | 1,692     |         | 1,692   |           |        |
| Operator II - Standby Rate 1664hrs 12.5% base \$3.94/hr         | 6,556     | 197         | 6,753     |         | 6,753   |           |        |
| Operator II - Overtime- 52hrs = 4/wk                            | 2,522     | 76          | 2,598     |         | 2,598   |           |        |
| Operator II - Call Back - Field - 78 = 6/wk                     | 3,783     | 113         | 3,896     |         | 3,896   |           |        |
| Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk     | 1,261     | 38          | 1,299     |         | 1,299   |           |        |
| Subtotal  | 81,369    | 2,441       | 83,809    |         | 83,809  |           |        |
| Operator II - Base Rate-\$31.54/hr                              | 69,585    | 2,088       | 71,673    |         | 71,673  |           |        |
| Operator II - Special Skills (6%) 1.89 Reg Rate \$33.43/hr      | 4,175     | 125         | 4,300     |         | 4,300   |           |        |
| Operator II - Standby Rate 1664hrs 12.5% base \$3.94/hr         | 6,556     | 197         | 6,753     |         | 6,753   |           |        |
| Operator II - In Charge Pay 10% premium of regular pay -        | -         | -           | -         |         | -       |           |        |
| Operator II - Overtime- 52hrs = 4/wk                            | 2,608     | 78          | 2,686     |         | 2,686   |           |        |
| Operator II - Call Back - Field - 78 = 6/wk                     | 3,912     | 117         | 4,029     |         | 4,029   |           |        |
| Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk     | 1,304     | 39          | 1,343     |         | 1,343   |           |        |
| Subtotal  | 88,140    | 2,844       | 90,784    |         | 90,784  |           |        |
| Operator III - Base Rate-\$35.50/hr                             | 73,840    | 3,692       | 77,532    |         | 77,532  |           |        |
| Operator III - Special Skills (7.5%) 2.66 Reg Rate \$38.16/hr   | 5,533     | 277         | 5,810     |         | 5,810   |           |        |
| Operator III - Standby Rate 1664hrs 12.5% base \$4.44/hr        | 7,388     | 369         | 7,757     |         | 7,757   |           |        |
| Operator III - In Charge Pay 10% premium of regular pay -       | -         | -           | -         |         | -       |           |        |
| Operator III - Overtime- 52hrs = 4/wk                           | 2,977     | 149         | 3,126     |         | 3,126   |           |        |
| Operator III - Call Back - Field - 78 = 6/wk                    | 4,465     | 223         | 4,688     |         | 4,688   |           |        |
| Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk    | 1,488     | 74          | 1,562     |         | 1,562   |           |        |
| Subtotal  | 95,691    | 4,784       | 100,475   |         | 100,475 |           |        |
| Award Budget 1% Total Base Wages                                | 3,548     | 117         | 3,665     |         | 3,665   |           |        |
| Subtotal  | 3,548     | 117         | 3,665     |         | 3,665   |           |        |
| <b>TOTAL WATER OPERATORS</b>                                    |           |             |           |         |         |           |        |
| Base Rate-\$33.81/hr  | 341,898   | 11,735      | 353,633   | -       | 353,633 | -         | -      |
| Special Skills  | 12,949    | 499         | 13,448    |         | 13,448  |           |        |
| Standby Rate 6656HRS AT 12.5%                                   | 33,778    | 1,162       | 34,940    |         | 34,940  |           |        |
| In Charge Pay 10% premium of regular pay                        | 1,116     | 33          | 1,149     |         | 1,149   |           |        |
| Overtime- 208hrs regular pay                                    | 12,824    | 445         | 13,269    | -       | 13,269  |           |        |
| Award Budget 1%   | 3,548     | 117         | 3,665     | -       | 3,665   |           |        |
| Call Back - Field - 312hrs on regular pay                       | 19,236    | 665         | 19,901    |         | 19,901  |           |        |
| Call Back - Laptop - 104hrs on base pay                         | 6,412     | 222         | 6,634     |         | 6,634   |           |        |
| Total Water Dept  | 431,761   | 14,878      | 446,639   | -       | 446,639 | -         | -      |
| <b>Road/Snow Department</b>                                     |           |             |           |         |         |           |        |
| <b>Street Maintenance Technician II 52.5%GF;10%WF;37.5%Snow</b> |           |             |           |         |         |           |        |
| Base Pay at \$22.75/hr  | 47,320    | 2,366       | 49,686    | 26,085  | 4,969   |           | 18,632 |
| Special Skills  | -         | 0           | 0         | 0       | 0       |           | 0      |
| Overtime - 100 hours at \$34.13 per hour                        | 3,413     | 171         | 3,584     | 1,881   | 358     |           | 1,345  |
| Standby time 128 hrs/Awk for 12 wks @ \$2.84/hr.                | 4,362     | 218         | 4,580     | 2,405   | 458     |           | 1,717  |
| Total Street Maintenance Technician II 50/50 PERS               | 55,095    | 2,755       | 57,850    | 30,371  | 5,785   | -         | 21,694 |
| Maintenance Technician II - Base Pay at \$19.70/hr 100% PERS    | 40,976    | 2,049       | 43,025    | 22,588  | 4,302   |           | 16,135 |
| Standby time 128 hrs/Awk for 12 wks @ \$2.46/hr.                | 3,779     | 189         | 3,968     | 2,083   | 397     |           | 1,488  |
| Overtime - 100 hours at \$29.55 per hour                        | 2,955     | 148         | 3,103     | 1,629   | 310     |           | 1,164  |
| Total Street Maintenance Technician II @100% PERS               | 47,710    | 2,385       | 50,096    | 26,300  | 5,009   | -         | 18,787 |
| Award Budget 1% Total Base Wages                                | 883       | 44          | 927       | 487     | 93      |           | 347    |
| Award Subtotal  | 883       | 44          | 927       | 487     | 93      |           | 347    |
| Total Road/Snow Department                                      | 103,688   | 5,185       | 108,873   | 57,158  | 10,887  | -         | 40,828 |
| <b>Office Allocated 15%GF;40%WF;30%SF;15%SnowFund</b>           |           |             |           |         |         |           |        |
| Accountant II at \$27.41/hr 100% PERS                           | 57,013    | 2,851       | 59,864    | 8,980   | 23,945  | 17,959    | 8,980  |
| Overtime 60 hrs at \$41.12                                      | 2,468     | 123         | 2,591     | 389     | 1,036   | 777       | 389    |
| Utility Billing Coordinator at \$28.38/hr                       | 59,030    | 2,952       | 61,982    | 9,297   | 24,793  | 18,595    | 9,297  |
| Overtime 30 hrs at \$42.57                                      | 1,277     | 64          | 1,341     | 201     | 537     | 402       | 201    |
| Administrative Clerk/Secretary \$20.48/hr 6 mths \$22.76 6 mths | 44,970    | 2,248       | 47,218    | 7,083   | 18,887  | 14,165    | 7,083  |
| Overtime 30 hrs at \$30.72                                      | 922       | 46          | 968       | 145     | 388     | 290       | 145    |
| Award Budget 1% Total Base Wages                                | 1,610     | 81          | 1,691     | 254     | 676     | 507       | 254    |
| Total Office  | 167,290   | 8,365       | 175,655   | 26,349  | 70,262  | 52,695    | 26,349 |
| <b>Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW</b>        |           |             |           |         |         |           |        |
| General Manager \$172,509.55 annual w/100% PERS                 | 149,350   | 7,468       | 156,818   | 23,523  | 62,727  | 47,045    | 23,523 |
| General Manager \$27,620 annual In Lieu Health Beni No PERS     | 27,621    | 829         | 28,450    | 4,267   | 11,381  | 8,535     | 4,267  |
| Operations Super - \$115,109.82 annual w/100% PERS              | 99,656    | 4,983       | 104,639   | 15,698  | 78,479  | 10,464    | 0      |

PAYROLL

| KGID PAYROLL CALCULATIONS 2022/23 - WITH 5% CPI INCREASE                 |                  |                 |                  |                |                  |                |                |
|--|------------------|-----------------|------------------|----------------|------------------|----------------|----------------|
| 2023/24 - WITH 3% CPI & 2% MERIT INCREASE                                |                  |                 |                  |                |                  |                |                |
|  | 2022/2023        | INCREASE OF     | 2023/2024        | GENERAL        | WATER            | SEWER          | SNOW           |
|  | BASE             | 5.00%           | TOTAL            | FUND           | FUND             | FUND           | FUND           |
| Operations Super Award Budget 1% Base Salary                             | 997              | 1,046           | 2,043            | 307            | 1,533            | 203            | 0              |
| Admin. & Human Resources Super - \$68,751 annual                         | 70,814           | 3,541           | 74,355           | 11,153         | 29,743           | 22,306         | 11,153         |
| Admin. & Human Resources Super Award Budget 1% Base Sal                  | 708              | 744             | 1,452            | 218            | 581              | 435            | 218            |
| Engineering Technician - \$72,800 annual                                 | -                | 72,800          | 72,800           | 10,920         | 29,120           | 21,840         | 10,920         |
| Engineering Technician Award Budget 1% Base Sal                          | -                | 728             | 728              | 109            | 292              | 218            | 109            |
| Admin. & Financial Analyst - \$72,800 annual                             | -                | 72,800          | 72,800           | 10,920         | 29,120           | 21,840         | 10,920         |
| Admin. & Financial Analyst Award Budget 1% Base Sal                      | -                | 728             | 728              | 109            | 292              | 218            | 109            |
| <b>Total Management</b>  | <b>349,146</b>   | <b>165,667</b>  | <b>514,813</b>   | <b>77,222</b>  | <b>243,268</b>   | <b>133,104</b> | <b>61,219</b>  |
| <b>TOTAL ALL WAGES &amp; SALARIES</b>                                    | <b>1,051,885</b> | <b>194,095</b>  | <b>1,245,980</b> | <b>160,729</b> | <b>771,056</b>   | <b>185,799</b> | <b>128,396</b> |
| <b>Medical Insurance - State Plan &amp; Union 3.25% increase</b>         |                  |                 |                  |                |                  |                |                |
| 4 Water Union Employees including depend. at \$2409/mo each              | 112,032          | 3,641           | 115,673          |                | 115,673          |                |                |
| 1 Management Non Union Employee \$2302/mo (Brandon)                      | 34,320           | (5,867)         | 35,603           | 5,340          | 26,702           | 3,561          |                |
| 2 Road/Snow Union Employee includ. depend. at \$2409/mo                  | 56,016           | 1,821           | 57,837           | 30,364         | 5,784            |                | 21,689         |
| 3 Office Employees includ. depend. at \$2409/mo                          | 84,024           | 2,731           | 86,755           | 13,013         | 34,703           | 26,026         | 13,013         |
| 3 Management Non Union Employees \$1336.50/mo                            | 30,038           | (13,519)        | 77,195           | 11,579         | 30,878           | 23,159         | 11,579         |
| 1 Water State/Union Employee \$974.54/mo (Byran)                         | 14,744           | (2,699)         | 15,295           | 0              | 15,295           | 0              | 0              |
| Retired Employees State Mandated Contribution \$312/mo                   | 3,744            | -               | 3,744            |                | 3,744            |                |                |
| Retired Employees State Mandated Contribution \$1240.08/mo               | 14,881           | -               | 14,881           | 2,232          | 5,953            | 4,464          | 2,232          |
| <b>Total Medical Insurance</b>   | <b>349,799</b>   | <b>(13,892)</b> | <b>406,983</b>   | <b>62,528</b>  | <b>238,732</b>   | <b>57,210</b>  | <b>48,513</b>  |
| <b>Retirement PERS at 17.5%/33.5% of Base, Special Skills &amp; Stan</b> |                  |                 |                  |                |                  |                |                |
| Water Dept. 0:100:0:0 (3)  | 261,463          |                 | 45,756           |                | 45,756           |                |                |
| Water Dept. 0:100:0:0 100% Employer paid (2)                             | 157,507          |                 | 52,765           |                | 52,765           |                |                |
| Road Dept. 52.5:10:0:37.5 50/50 PERS                                     | 54,266           |                 | 9,497            | 4,986          | 950              |                | 3,561          |
| Road Dept. 52.5:10:0:37.5 100% PERS                                      | 46,993           |                 | 15,743           | 8,265          | 1,574            |                | 5,904          |
| GM 100% Employer paid  | 156,818          |                 | 52,534           | 7,880          | 21,014           | 15,760         | 7,880          |
| Admin & Human, Engineering Tech, Admin & Financial Analyst 50/50 PERS    | 219,955          |                 | 38,492           | 5,774          | 15,397           | 11,547         | 5,774          |
| Ops Super 100% Employer paid   | 104,639          |                 | 35,054           | 5,258          | 26,291           | 3,505          | 0              |
| Office 15:40:30:15 Accountant II 100% Employer Paid                      | 59,864           |                 | 20,055           | 3,008          | 6,023            | 6,016          | 3,008          |
| Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.               | 109,200          |                 | 19,110           | 2,867          | 7,643            | 5,733          | 2,867          |
| Trustees (4) 100% Employer Paid  | 36,000           |                 | 12,060           | 603            | 7,236            | 3,618          | 603            |
| <b>Total PERS</b>  | <b>1,206,705</b> | <b>0</b>        | <b>301,066</b>   | <b>38,641</b>  | <b>186,649</b>   | <b>46,179</b>  | <b>29,597</b>  |
| <b>Sep/Ira at .0% for ER only,</b>                                       |                  |                 |                  |                |                  |                |                |
| Water Dept on 0:100:0:0  | 0                |                 | 0                |                | 0                |                |                |
| Water Dept. 100% PERS on 0:100:0:0                                       | 204,428          |                 | 0                |                | 0                |                |                |
| Road Dept. 52.5:10:0:37.5 Employer paid                                  | 0                |                 | 0                | 0              | 0                |                | 0              |
| Road Dept. 52.5:10:0:37.5  | 0                |                 | 0                | 0              | 0                |                | 0              |
| Management 15:40:30:15   | 0                |                 | 0                | 0              | 0                | 0              | 0              |
| Management 15:75:10:00   | 104,639          |                 | 0                | 0              | 0                | 0              | 0              |
| Office 15:40:30:15 Accountant II, Admin/Secretary                        | 107,083          |                 | 0                | 0              | 0                | 0              | 0              |
| Office 15:40:30:15 Utility Billing Coordinator                           | 0                |                 | 0                | 0              | 0                | 0              | 0              |
| <b>Total Sep/Ira</b>   | <b>416,148</b>   |                 | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |
| <b>Fica at 6.2% of all non-PERS Wages &amp; Salaries</b>                 |                  |                 |                  |                |                  |                |                |
| 1 Trustee - \$9,000 at 6.2% 5:60:30:5                                    | 9,000            |                 | 558              | 28             | 335              | 167            | 28             |
| <b>Total Fica</b>  | <b>9,000</b>     |                 | <b>558</b>       | <b>28</b>      | <b>335</b>       | <b>167</b>     | <b>28</b>      |
| <b>Total Retirement</b>  |                  |                 | <b>301,624</b>   | <b>38,669</b>  | <b>186,984</b>   | <b>46,346</b>  | <b>29,625</b>  |
| <b>Medicare</b>  |                  |                 |                  |                |                  |                |                |
| 5 Water Employees at 1.45%   | 446,639          |                 | 6,476            |                | 6,476            |                |                |
| Trustees - \$45,000 at 1.45%   | 45,000           |                 | 653              | 33             | 392              | 195            | 33             |
| 3 Office Employees + Management at 1.45%                                 | 583,784          |                 | 8,465            | 1,270          | 3,386            | 2,539          | 1,270          |
| Operations Supervisor at 1.45%   | 106,682          |                 | 1,547            | 232            | 1,160            | 155            | 0              |
| 2 Road/Snow Employee at 1.45%  | 108,873          |                 | 1,579            | 829            | 158              |                | 592            |
| <b>Total Medicare</b>  | <b>1,290,978</b> |                 | <b>18,720</b>    | <b>2,364</b>   | <b>11,572</b>    | <b>2,889</b>   | <b>1,895</b>   |
| <b>Worker's Comp. Limit \$36,000 per employee</b>                        |                  |                 |                  |                |                  |                |                |
| Water Dept. 0:100:0:0  | Rate             | Amount          |                  |                |                  |                |                |
| Street Maintenance Techs II 52.5:10:0:37.5                               | 0.0353           | 180,000         | 6,354            |                | 6,354            |                |                |
| Management & Engineering Tech 15:40:30:15                                | 0.0353           | 72,000          | 2,542            | 1,335          | 254              |                | 953            |
| Office, Human Resource & Financial Analyst 15:40:30:15                   | 0.00235          | 180,000         | 423              | 63             | 170              | 127            | 63             |
| Operations Supervisor 15:75:10:00  | 0.0353           | 36,000          | 1,271            | 191            | 953              | 127            | 0              |
| Trustees at \$9,000/yr x 5 = \$45,000                                    | 0.00235          | 45,000          | 106              | 5              | 63               | 33             | 5              |
| <b>Total Worker's Comp.</b>  |                  |                 | <b>13,238</b>    | <b>1,975</b>   | <b>8,812</b>     | <b>1,049</b>   | <b>1,402</b>   |
| <b>Uniforms and safety gear (separate line item on worksheets)</b>       |                  |                 |                  |                |                  |                |                |
| Boot/Safety glasses allowance \$400 per field employee                   | 3200             |                 | 3,200            | 480            | 2,380            | 40             | 300            |
| Uniforms \$170 per field empl.   | 1360             |                 | 1,360            | 204            | 1,012            | 17             | 127            |
| Miscellaneous Shirts, Jackets and Coveralls \$800 (8)                    | 4800             |                 | 4,800            | 720            | 3,570            | 60             | 450            |
| <b>Total uniforms and safety gear</b>                                    |                  |                 | <b>9,360</b>     | <b>1,404</b>   | <b>6,962</b>     | <b>117</b>     | <b>877</b>     |
| <b>SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS</b>                    |                  |                 |                  |                |                  |                |                |
| <b>Wages &amp; Salaries</b>  |                  |                 | <b>1,245,980</b> | <b>160,729</b> | <b>771,056</b>   | <b>185,799</b> | <b>128,396</b> |
| <b>Medical Insurance</b>   |                  |                 | <b>406,983</b>   | <b>62,528</b>  | <b>238,732</b>   | <b>57,210</b>  | <b>48,513</b>  |
| <b>Pers</b>  |                  |                 | <b>301,066</b>   | <b>38,641</b>  | <b>186,649</b>   | <b>46,179</b>  | <b>29,597</b>  |
| <b>Sep/Ira</b>   |                  |                 | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |
| <b>Fica</b>  |                  |                 | <b>558</b>       | <b>28</b>      | <b>335</b>       | <b>167</b>     | <b>28</b>      |
| <b>Medicare</b>  |                  |                 | <b>18,720</b>    | <b>2,364</b>   | <b>11,572</b>    | <b>2,889</b>   | <b>1,895</b>   |
| <b>Workers Comp</b>  |                  |                 | <b>13,238</b>    | <b>1,975</b>   | <b>8,812</b>     | <b>1,049</b>   | <b>1,402</b>   |
| <b>GRAND TOTALS</b>  |                  |                 | <b>1,986,545</b> | <b>266,265</b> | <b>1,217,156</b> | <b>293,293</b> | <b>209,831</b> |

EXPENSE ALLOCATION

| KGID FUND EXPENSE ALLOCATIONS 2022/2023 |                      |                       |                 |                | 3/31/2023      |               |
|---|----------------------|-----------------------|-----------------|----------------|----------------|---------------|
|   | PROJECTED<br>2022/23 | PROPOSED<br>2022/2023 | GENERAL<br>FUND | WATER<br>FUND  | SEWER<br>FUND  | SNOW<br>FUND  |
| Insurance/Bonds 5:60:30:5               | 125,990              | 122,754               | 11,543          | 81,256         | 25,676         | 4,279         |
| Servline Water Loss/line Ins            |                      | 18,652                |                 | 18,652         |                |               |
| Total Insurance Expense                 |                      | 141,406               | 11,543          | 99,908         | 25,676         | 4,279         |
| Legal                                   | 57,991               | 58,000                | 2,900           | 34,800         | 17,400         | 2,900         |
| Accounting/Audit 5:60:30:5              | 42,000               | 45,000                | 2,250           | 27,000         | 13,500         | 2,250         |
| Single Act Audit                        |                      | 0                     |                 | 0              |                |               |
|   |                      | 45,000                | 2,250           | 27,000         | 13,500         | 2,250         |
| Bank Charges 0:54:37:09                 | 85,301               | 92,724                | 0               | 49,144         | 32,453         | 11,127        |
| Bank Charges wire/usbank                |                      | 174                   |                 | 174            |                |               |
| Totals                                  |                      | 92,898                | 0               | 49,318         | 32,453         | 11,127        |
| Office Supplies                         |                      |                       |                 |                |                |               |
| 298 Kingsbury                           |                      | 400                   | 400             |                |                |               |
| Billing 0:54:37:09                      | 0                    | 3,500                 | 0               | 1,855          | 1,225          | 420           |
| Other 5:60:30:5                         | 0                    | 50,690                | 3,135           | 30,035         | 15,017         | 2,504         |
| Totals                                  | 25,072               | 54,590                | 3,535           | 31,890         | 16,242         | 2,924         |
| Postage (general) 0:54:37:09            | 13,284               | 15,000                | -               | 7,950          | 5,250          | 1,800         |
| Telephone 5:60:30:5 Office              |                      | 3,240                 | 162             | 1,944          | 972            | 162           |
| Telephone 0:100:0:0 Shop                |                      | 12,840                |                 | 12,840         |                |               |
| Telephone 0:0:100:0 Sewer               |                      | 660                   |                 |                | 660            |               |
| Total Telephone                         | 17,273               | 16,740                | 162             | 14,784         | 1,632          | 162           |
| Vehicle Exp FUEL/OIL. 10:0:80:10        | 124,358              | 116,357               | 11,636          | 93,086         | 0              | 11,636        |
| Sweeper Brooms pallet                   |                      | 4,000                 | 1,000           |                |                | 3,000         |
| Backhoe Tires                           |                      | 0                     | 0               | 0              |                | 0             |
| Water Veh. Tires                        |                      | 4,000                 | 400             | 3,200          |                | 400           |
| Road Crew Veh Tires                     |                      | 4,000                 | 400             | 3,200          |                | 400           |
| Total Vehicle Exp/Fuel/Tires            |                      | 128,357               | 13,436          | 99,486         | 0              | 15,436        |
| Vehicle Exp. R&M 10:0:80:10             | 37,821               | 39,959                | 3,996           | 31,967         | 0              | 3,996         |
| Sweeper R&M 50:0:0:50                   |                      | 6,500                 | 1,625           |                |                | 4,875         |
| Sterling Dump Truck 0025 R&M            |                      | 1,500                 | 500             | 500            |                | 501           |
| Vactor R&M 50:50:0:0                    |                      | 8,000                 | 4,000           | 4,000          |                |               |
| Total Vehicle R&M                       |                      | 55,959                | 10,121          | 36,467         | 0              | 9,372         |
| Facilities Rent 5:60:30:5               | 65,082               | 43,328                | 2,166           | 25,997         | 12,998         | 2,166         |
| Trustee Compensation 5:60:30:5          | 40,482               | 45,000                | 2,250           | 27,000         | 13,500         | 2,250         |
| Janitorial 5:60:30:5                    | 21,713               | 22,347                | 7,720           | 8,929          | 4,982          | 772           |
| Training and Seminars                   |                      |                       |                 |                |                |               |
| Water 0:0:100:0                         |                      | 13,500                |                 | 13,500         |                |               |
| Roads 100:0:0:0                         |                      | 4,000                 | 4,000           |                |                |               |
| Sewer 0:0:100:0                         |                      | 1,000                 |                 |                | 1,000          |               |
| Snow 0:0:0:100                          |                      | 1,200                 |                 |                |                | 1,200         |
| Billing 0:54:37:09                      |                      | 1,400                 |                 | 756            | 518            | 126           |
| Other 5:60:30:5                         |                      | 14,520                | 726             | 8,712          | 4,356          | 726           |
| Totals                                  | 34,420               | 35,620                | 4,726           | 22,968         | 5,874          | 2,052         |
| Travel                                  |                      |                       |                 |                |                |               |
| Water 0:0:100:0                         |                      | 9,000                 |                 | 9,000          |                |               |
| Roads 100:0:0:0                         |                      | 2,000                 | 2,000           |                |                |               |
| Sewer 0:0:100:0                         |                      | 1,000                 |                 |                | 1,000          |               |
| Snow 0:0:0:100                          |                      | 1,500                 |                 |                |                | 1,500         |
| Billing 0:54:37:09                      |                      | 2,600                 |                 | 1,404          | 962            | 234           |
| Other 5:60:30:5                         |                      | 5,000                 | 250             | 3,000          | 1,500          | 250           |
| Totals                                  | 21,100               | 21,100                | 2,250           | 13,404         | 3,462          | 1,984         |
| Computer Exp. 5:60:30:5                 | 105,092              | 135,638               | 5,551           | 88,179         | 34,269         | 7,640         |
| Utilities                               |                      |                       |                 |                |                |               |
| 298 Kingsbury Grade                     |                      | 15,027                | 15,049          |                |                |               |
| Office 5:60:30:5                        |                      | 19,525                | 976             | 11,715         | 5,858          | 975           |
| Water 0:100:0:0                         |                      | 239,086               |                 | 239,086        |                |               |
| Sewer 0:0:100:0                         |                      | 25,680                |                 |                | 25,680         |               |
| Total Utilities                         | 284,550              | 299,318               | 16,025          | 250,801        | 31,538         | 975           |
| <b>TOTAL</b>                            |                      | <b>1,210,301</b>      | <b>84,634</b>   | <b>838,880</b> | <b>218,777</b> | <b>68,089</b> |



CAPITAL OUTLAY 2nd 6 mos

| KGID CAPITAL OUTLAY 22/23 2ND 6 MONTHS            | TOTAL            | GENERAL FUND   | WATER FUND     | 3/31/2023      |               |
|---|------------------|----------------|----------------|----------------|---------------|
|   |                  |                |                | SEWER FUND     | SNOW FUND     |
| Miscellaneous                                     | 20,000           | 5,000          | 5,000          | 5,000          | 5,000         |
| 2021 Waterline & Road Rehab Project               |                  |                |                |                |               |
| Engineering As Builts/GIS Updated                 | 32,721           | 2,343          | 30,378         |                |               |
| 2022/2023 Waterline & Road Rehab Project          |                  |                |                |                |               |
| Construction                                      | 300,000          | 108,000        | 192,000        |                |               |
| Engineering                                       | 98,192           | 33,289         | 64,903         |                |               |
| 2024 Waterline & Road Rehab Project Tramway       |                  |                |                |                |               |
| Engineering                                       | 146,444          | 48,472         | 97,972         |                |               |
|   | -                |                |                |                |               |
| GIS Populate database                             | 22,760           |                | 11,530         | 11,230         |               |
| Facilities 160 Pineridge                          | 344,600          | 17,230         | 206,760        | 103,380        | 17,230        |
| Sewer Per   | 25,000           |                |                | 25,000         |               |
| TBC Inspection costs                              | 17,100           |                | 17,100         |                |               |
| 2022/2023 Palisades Sewer Lift Station Renovation |                  |                |                |                |               |
| Engineering                                       | 50,000           |                |                | 50,000         |               |
| 2022/2023 Market Sewer Lift Station Renovation    |                  |                |                |                |               |
| Engineering                                       | 50,000           |                |                | 50,000         |               |
| Storm Water Mater Plan                            | 28,000           | 28,000         |                |                |               |
| Logging Rd Site Assessment                        | 9,895            | 495            | 5,937          | 2,968          | 495           |
| Portable Generator                                | 3,000            |                | 3,000          |                |               |
|   |                  |                |                |                |               |
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|   |                  |                |                |                |               |
| <b>TOTAL CAPITAL OUTLAY</b>                       | <b>1,147,712</b> | <b>242,829</b> | <b>634,580</b> | <b>247,578</b> | <b>22,725</b> |
|   |                  |                |                |                |               |





CAPITAL OUTLAY 23-24

| KGID CAPITAL OUTLAY 23/24                             | TOTAL             | GENERAL FUND     | WATER FUND       | 3/31/2023      |                |
|---|-------------------|------------------|------------------|----------------|----------------|
|   |                   |                  |                  | SEWER FUND     | SNOW FUND      |
| Miscellaneous   | 20,000            | 5,000            | 5,000            | 5,000          | 5,000          |
| 2022/2023 Waterline & Road Rehab Project              |                   |                  |                  |                |                |
| Engineering   | 206,000           | 74,160           | 131,840          |                |                |
| Construction  | 3,000,000         | 1,140,000        | 1,860,000        |                |                |
| 2023/2024 Waterline & Road Rehab Project              |                   |                  |                  |                |                |
| Engineering   | 300,000           | 117,000          | 183,000          |                |                |
| Construction  | 250,000           | 85,600           | 152,150          | 10,500         | 1,750          |
| 2023/2024 Station 3 Pump Renovation                   |                   |                  |                  |                |                |
| Engineering   | 350,000           |                  | 350,000          |                |                |
| 2023/2024 Andria Storm Water                          |                   |                  |                  |                |                |
| Professional Fees                                     | 85,000            | 85,000           |                  |                |                |
| Construction  | 200,000           | 200,000          |                  |                |                |
| 2022/2023 Palisades Sewer Lift Station Renovation     |                   |                  |                  |                |                |
| Engineering   | 25,000            |                  |                  | 25,000         |                |
| Construction  | 150,000           |                  |                  | 150,000        |                |
| 2022/2023 Market Sewer Lift Station Renovation        |                   |                  |                  |                |                |
| Engineering   | 50,000            |                  |                  | 50,000         |                |
| Scada Sever Market & Station 1                        | 250,000           |                  | 125,000          | 125,000        |                |
| SCADA Alarming  | 10,000            |                  | 10,000           |                |                |
| Plotter   | 5,500             |                  | 3,850            | 1,650          |                |
| Cathodic Rectifier @ Station 4                        | 7,500             |                  | 7,500            |                |                |
| 298 Kingsbury Grade Markee Roof Replacement           | 9,000             | 9,000            |                  |                |                |
| 298 Kingsbury Grade Building Improvements Const.      | 60,000            | 60,000           |                  |                |                |
| 298 Kingsbury Grade Landscape Improvements            | 15,000            | 15,000           |                  |                |                |
| Facilities 160 Pineridge Building Improvements Const. | 2,000,000         | 100,000          | 1,200,000        | 600,000        | 100,000        |
| Backhoe   | 140,000           | 14,000           | 112,000          | -              | 14,000         |
| Chains for Loader                                     | 10,000            | 5,000            | 5,000            | -              | -              |
| Tahoe Beach Club Watermain dedication                 | 3,750,000         |                  | 3,750,000        |                |                |
| TBC Inspection costs                                  | 25,000            |                  | 25,000           |                |                |
| Palisades Sub Meters                                  | 25,000            |                  | 25,000           |                |                |
| The Ridge Meters                                      | 40,000            |                  | 40,000           |                |                |
|   |                   |                  |                  |                |                |
|   |                   |                  |                  |                |                |
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|   |                   |                  |                  |                |                |
| <b>TOTAL CAPITAL OUTLAY</b>                           | <b>10,983,000</b> | <b>1,909,760</b> | <b>7,985,340</b> | <b>967,150</b> | <b>120,750</b> |



ENG 22-23 2ND 6 MONTH

| KGID 'ENGINEERING 2022/2023 - 2ND 6 MONTHS |               |               |              | 3/31/2023    |            |
|--|---------------|---------------|--------------|--------------|------------|
| PROJECT                                    | TOTAL         | GENERAL       | 'WATER       | SEWER        | SNOW       |
| General Services                           | 6,516         | 1,900         | 2,100        | 2,100        | 416        |
| Standard Details                           | 3,000         | 500           | 1,250        | 1,250        |            |
| Micro Paver                                | 15,000        | 15,000        |              |              |            |
| Water Audit Project                        | 3,000         |               | 3000         |              |            |
|  |               |               |              |              |            |
|  |               |               |              |              |            |
| <b>'TOTALS</b>                             | <b>27,516</b> | <b>17,400</b> | <b>6,350</b> | <b>3,350</b> | <b>416</b> |
|  |               |               |              |              |            |
|  |               |               |              |              |            |



| <b>KGID 'ENGINEERING 2021/2022</b> |               |                |               | <b>3/31/2023</b> |             |
|------------------------------------|---------------|----------------|---------------|------------------|-------------|
| <b>PROJECT</b>                     | <b>TOTAL</b>  | <b>GENERAL</b> | <b>'WATER</b> | <b>SEWER</b>     | <b>SNOW</b> |
| Miscellaneous                      | 15,000        | 4,500          | 5,000         | 5,000            | 500         |
| General Services                   | 9,000         | 9,000          | 6,500         |                  |             |
| Standard Details                   | 3,000         | 500            | 1,250         | 1,250            |             |
| Micro Paver Updates                | 15,000        | 15,000         |               |                  |             |
| GIS Updates                        | 20,000        | 6,000          | 10,000        | 4,000            |             |
|                                    |               |                |               |                  |             |
| <b>'TOTALS</b>                     | <b>62,000</b> | <b>35,000</b>  | <b>22,750</b> | <b>10,250</b>    | <b>500</b>  |



# 160 PINNACLEDGE DR RENTAL

**(Included in General Fund)**

| Ordinary Income/Expense<br>Income | AUDITED            | BUDGET             | 1ST 6 MOS.        | (OVER)/            | PROJECT           | PROJECT            | (OVER)/            | PROPOSED      |
|-----------------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|---------------|
|                                   | 2021/2022          | 2022/2023          | ACTUAL            | UNDER              | 2ND 6 MOS.        | 22/23 TOTAL        | UNDER              | 2023/2024     |
| Rental Income                     | \$25,606.83        | \$22,200.00        | \$8,800.00        | \$13,400.00        | \$3,100.00        | \$11,900.00        | \$10,300.00        | \$0.00        |
| Reimbursed Expenses               | \$0.00             |                    | \$0.00            | \$0.00             | \$0.00            | \$0.00             | \$0.00             | \$0.00        |
| Misc Income                       | \$0.00             | \$0.00             | \$0.00            | \$0.00             | \$0.00            | \$0.00             | \$0.00             | \$0.00        |
| <b>Total Income</b>               | <b>\$25,606.83</b> | <b>\$22,200.00</b> | <b>\$8,800.00</b> | <b>\$13,400.00</b> | <b>\$3,100.00</b> | <b>\$11,900.00</b> | <b>\$10,300.00</b> | <b>\$0.00</b> |
| <b>Expense</b>                    |                    |                    |                   |                    |                   |                    |                    |               |
| <b>Insurance</b>                  |                    |                    |                   |                    |                   |                    |                    |               |
| Property Insurance                | \$175.77           | \$789.50           | \$3,083.40        | -\$2,293.90        | \$0.00            | \$3,083.40         | -\$2,293.90        | \$0.00        |
| Bad Debt                          | \$1,974.73         | \$0.00             | \$0.00            | \$0.00             | \$0.00            | \$0.00             | \$0.00             | \$0.00        |
| <b>Leasing</b>                    |                    |                    |                   |                    |                   |                    |                    |               |
| Mgmt-Advtg-Mktg                   | \$1,728.98         | \$1,977.60         | \$665.42          | -\$613.92          | \$222.00          | \$887.42           | \$1,090.18         | \$0.00        |
| Equipment Rental Bear Box         | \$48.72            | \$51.50            | \$18.54           | \$32.96            | \$7.00            | \$25.54            | \$25.96            | \$0.00        |
| UTILITIES Electric/Gas            | \$2,641.34         | \$2,448.00         | \$1,243.50        | \$1,204.50         | \$500.00          | \$1,743.50         | \$704.50           | \$0.00        |
| <b>Total Leasing</b>              | <b>\$4,419.04</b>  | <b>\$4,477.10</b>  | <b>\$1,927.46</b> | <b>\$623.54</b>    | <b>\$729.00</b>   | <b>\$2,656.46</b>  | <b>\$1,820.64</b>  | <b>\$0.00</b> |
| <b>Property Maintenance</b>       |                    |                    |                   |                    |                   |                    |                    |               |
| Janitorial                        | \$1,593.75         | \$1,606.50         | \$655.00          | \$951.50           | \$318.00          | \$973.00           | \$633.50           | \$0.00        |
| Supplies                          | \$189.18           | \$360.00           | \$89.51           | \$270.49           | \$30.00           | \$119.51           | \$240.49           | \$0.00        |
| Bldg Repairs & Maintenance        | \$1,365.91         | \$1,704.00         | \$779.80          | \$924.20           | \$260.00          | \$1,039.80         | \$664.20           | \$0.00        |
| <b>Total Property Maintenance</b> | <b>\$3,148.84</b>  | <b>\$3,670.50</b>  | <b>\$1,524.31</b> | <b>\$2,146.19</b>  | <b>\$608.00</b>   | <b>\$2,132.31</b>  | <b>\$1,538.19</b>  | <b>\$0.00</b> |
| <b>Travel</b>                     |                    |                    |                   |                    |                   |                    |                    |               |
| Transportation                    | \$0.00             | \$0.00             | \$0.00            | \$0.00             | \$0.00            | \$0.00             | \$0.00             | \$0.00        |
| <b>Total Travel</b>               | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b> |
| <b>Total Expense</b>              | <b>\$9,718.38</b>  | <b>\$8,937.10</b>  | <b>\$6,535.17</b> | <b>\$475.83</b>    | <b>\$1,337.00</b> | <b>\$7,872.17</b>  | <b>\$1,064.93</b>  | <b>\$0.00</b> |
| <b>NET INCOME</b>                 | <b>\$15,888.45</b> | <b>\$13,262.90</b> | <b>\$2,264.83</b> | <b>\$12,924.17</b> | <b>\$1,763.00</b> | <b>\$4,027.83</b>  | <b>\$9,235.07</b>  | <b>\$0.00</b> |





# 298 KINGSBURY GRADE RENTAL

(Included in General Fund)

| Ordinary Income/Expense<br>Income   | AUDITED<br>2021/2022 | BUDGET<br>2022/2023 | 1ST 6 MOS.         |                    | (OVER)/<br>UNDER   |                    | PROJECT<br>2ND 6 MOS. | PROJECT<br>22/23 TOTAL | (OVER)/<br>UNDER | PROPOSED<br>2023/2024 |
|-------------------------------------|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|------------------------|------------------|-----------------------|
|                                     |                      |                     | ACTUAL             |                    | UNDER              |                    |                       |                        |                  |                       |
| Rental Income & Reimbursed Expenses | \$101,263.07         | \$66,230.00         | \$47,457.60        | \$18,772.40        | \$46,692.00        | \$94,149.60        | -\$27,919.60          | \$97,704.00            |                  | \$5,646.00            |
| Other Revenue                       | \$0.00               | \$0.00              | \$2,662.31         | -\$2,662.31        | \$2,664.00         | \$5,326.31         | -\$5,326.31           | \$5,646.00             |                  | \$0.00                |
| <b>Total Income</b>                 | <b>\$101,263.07</b>  | <b>\$66,230.00</b>  | <b>\$50,404.91</b> | <b>\$15,825.09</b> | <b>\$49,356.00</b> | <b>\$99,760.91</b> | <b>-\$33,530.91</b>   | <b>\$103,350.00</b>    |                  |                       |
| <b>Expense</b>                      |                      |                     |                    |                    |                    |                    |                       |                        |                  |                       |
| Property Insurance Leasing          | \$2,746.42           | \$3,157.98          | \$3,083.40         | \$74.58            | \$0.00             | \$3,083.40         | \$74.58               | \$3,391.74             |                  |                       |
| Mgmt-Advtg-Mktg (Misc. Expend)      | \$6,826.67           | \$6,509.60          | \$3,356.97         | \$3,152.63         | \$3,153.00         | \$6,509.97         | -\$0.37               | \$7,031.47             |                  |                       |
| Equipment Rental Bear Box           | \$195.00             | \$151.00            | \$97.50            | \$53.50            | \$97.50            | \$195.00           | -\$44.00              | \$200.85               |                  |                       |
| UTILITIES Electric/Gas              | \$13,078.73          | \$10,270.00         | \$6,673.78         | \$3,596.22         | \$6,700.00         | \$13,373.78        | -\$3,103.78           | \$15,048.96            |                  |                       |
| <b>Total Leasing</b>                | <b>\$20,100.40</b>   | <b>\$16,930.60</b>  | <b>\$10,128.25</b> | <b>\$6,802.35</b>  | <b>\$9,950.50</b>  | <b>\$20,078.75</b> | <b>-\$3,148.15</b>    | <b>\$22,281.28</b>     |                  |                       |
| <b>Property Maintenance</b>         |                      |                     |                    |                    |                    |                    |                       |                        |                  |                       |
| Janitorial                          | \$6,375.00           | \$4,819.00          | \$3,250.00         | \$1,569.00         | \$3,250.00         | \$6,500.00         | -\$1,681.00           | \$6,890.00             |                  |                       |
| Supplies                            | \$328.76             | \$271.90            | \$195.22           | \$76.68            | \$200.00           | \$395.22           | -\$123.32             | \$400.00               |                  |                       |
| Bldg Repairs & Maintenance          | \$10,173.46          | \$9,962.48          | \$4,692.28         | \$5,270.20         | \$5,270.20         | \$9,962.48         | \$0.00                | \$15,000.00            |                  |                       |
| <b>Total Property Maintenance</b>   | <b>\$16,877.22</b>   | <b>\$15,053.38</b>  | <b>\$8,137.50</b>  | <b>\$6,915.88</b>  | <b>\$8,720.20</b>  | <b>\$16,857.70</b> | <b>-\$1,804.32</b>    | <b>\$22,290.00</b>     |                  |                       |
| <b>Travel</b>                       |                      |                     |                    |                    |                    |                    |                       |                        |                  |                       |
| Transportation                      | \$0.00               | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00                | \$0.00                 |                  |                       |
| <b>Total Travel</b>                 | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>         | <b>\$0.00</b>          |                  |                       |
| <b>Total Operating Expense</b>      | <b>\$39,724.04</b>   | <b>\$35,141.96</b>  | <b>\$21,349.15</b> | <b>\$13,792.81</b> | <b>\$18,670.70</b> | <b>\$40,019.85</b> | <b>-\$4,877.89</b>    | <b>\$47,963.02</b>     |                  |                       |
| <b>Other Expenses</b>               |                      |                     |                    |                    |                    |                    |                       |                        |                  |                       |
| Capital Outlay                      | \$0.00               | \$0.00              | \$7,095.00         | -\$7,095.00        | \$0.00             | \$7,095.00         | -\$7,095.00           | \$0.00                 |                  | \$0.00                |
| <b>Total Other Expenses</b>         | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>\$7,095.00</b>  | <b>-\$7,095.00</b> | <b>\$0.00</b>      | <b>\$7,095.00</b>  | <b>-\$7,095.00</b>    | <b>\$0.00</b>          |                  |                       |
| <b>Total Expenditures</b>           | <b>\$39,724.04</b>   | <b>\$35,141.96</b>  | <b>\$28,444.15</b> | <b>\$6,697.81</b>  | <b>\$18,670.70</b> | <b>\$47,114.85</b> | <b>-\$11,972.89</b>   | <b>\$47,963.02</b>     |                  |                       |
| <b>NET INCOME</b>                   | <b>\$61,539.03</b>   | <b>\$31,088.04</b>  | <b>\$21,960.76</b> | <b>\$9,127.28</b>  | <b>\$30,685.30</b> | <b>\$52,646.06</b> | <b>-\$21,558.02</b>   | <b>\$55,386.98</b>     |                  |                       |

