



FY 2023/24
Final Budget
&
Supporting Documents
May 16, 2023



MISSION STATEMENT

Our skilled employees, management staff, and Board of Trustees, working as a team, are committed to provide water and sewer service, and maintain roads and drainage systems in an efficient, courteous, and accountable manner, for the long-term benefit of our customers, in accordance with standards set for public health, safety and the environment.

Kingsbury GID Statistics at a Glance

Established September 8th 1964

Governed by 5 Elected Community Members as the Board of Trustees

Services provided: Water, Sewage collection, Road maintenance, Snow Removal, Erosion control and Drainage

13 employees

38 miles of water line

27 miles of sewer line

22 miles of roadway

286 fire hydrants

693 manholes

33 pressure zones (water)

8 water reservoirs (5.8 million gallons)

3157 water service connections

1824 wastewater service connections

1 Surface water treatment plant

700 foot underwater intake line

4 Sewage lift-stations

6 Water pump stations

1,751.22 acre feet/year water right

Water production capacity of 6.5 million gallons per day

86 million gallons of sewer flow annually

Typical residential monthly water bill \$190.00

Typical residential monthly sewer bill \$ 60.40

Typical residential snow removal bill \$ 20.25

Property tax assessment \$ 0.5513/\$1,000 (\$321,763,580.00 total assessed value)

\$9,912,000 annual revenues

Budget Message

Fiscal year 2023/2024 budget was prepared with the spirit to launch a dynamic year of change, with the intent of managing costs while addressing the impacts of inflation, modernizing our administration and service delivery tools.

While the district has been unable to fill several of the field positions for most of the past year. The costs of securing technical assistance have increased significantly during the past couple of years, which makes the feasibility of restoring aspects of financial management, contract oversight and engineering a possibility from within the organization.

The district also has resolved to correct the time keeping protocols to ensure compliance with labor law and better conform to the State of Nevada PERS protocols. Additionally, significant for the financial management, the district has implemented/updated policies for Reserves, Investments, and Capital Asset Management. These elements are significant as changes in the interest rates available to the district have moved to provide safe but significant returns as part of sound fiscal management.

The district continues to implement the Capital Improvement Program in an integrated fashion for Roads and Waterline repairs and replacement. Using prepurchase of materials the district continues to receive favorable proposals. The upcoming year will bring the district's first significant repairs in the sewer system and additional sewer system work under design to follow in sequential years. In addition, the district is developing a programmatic approach to evaluate and repair the tanks and pumpstations.

Equipment repair costs have continued to escalate, and the district's equipment continues to age. FY 23/24 is the second year of the vehicle replacement reserve. The intent of the program is to level the fiscal impact of replacing equipment and ensuring the fleet does not age beyond reasonable life. In the current budget, the lack of a reliable backhoe has been identified as a vulnerability because the district lacked the use of the vector truck for nearly two months (due to repairs). Leaving the district without a satisfactory backup. During the past year, a new sweeper was procured and deployed into service. It is likely that the following year will require updating some of the lighter vehicles.

It is anticipated that the district office and field operations will be consolidated during FY23/24 in building 160 PineRidge. In addition to the capital expense of the renovation of that building, the district will incur moving expenses and disruptions which are included in this budget process. This will leave building 298 Kingsbury as the sole rental facility and the intent is to improve reporting and transparency of that activity. However, due to the heavy winter, building 298 also requires a number of repairs which are also included in the budget.

The district has not experienced regulatory or litigation concerns amounting to any notable level, we did experience a higher number of small issues related to the harsh winter but working through these with the customers. We experienced no injuries or

worker compensation issues. The measurable and intangible indicators of the workforce attitudes remain high.

Our employees must be noted in this message, the winter of 2022/23 proved challenging and the quality and caliber of each person in the team was on display. Being shorthanded and without some important tools the Kingsbury personnel came together and met the challenges and kept service levels high. When responsiveness was a problem, extra communication helped keep customers in the loop. In the face of frequent uncertainty, the district distinguished itself in superior customer service and commitment to “getting the job done”.

As this fiscal year ends, it is evident the snow fund is deficient, and the automatic rate adjustment will be triggered for January 2024. Considering the early results of the Sewer masterplan, we have presented the capital needs and the new maintenance service contract is likely to drive a larger than comfortable rate increase (with or without a debt). For the water enterprise fund, a more moderate increase is needed to address energy and cost increases being experienced in the capital program. The timing of ratemaking should be established at the conclusion of the budget process.

Customer expectations for drainage improvements and retaining walls have become detractors upon the General Fund. And during the upcoming year, sustainable alternatives to funding the OPED liability will be presented.

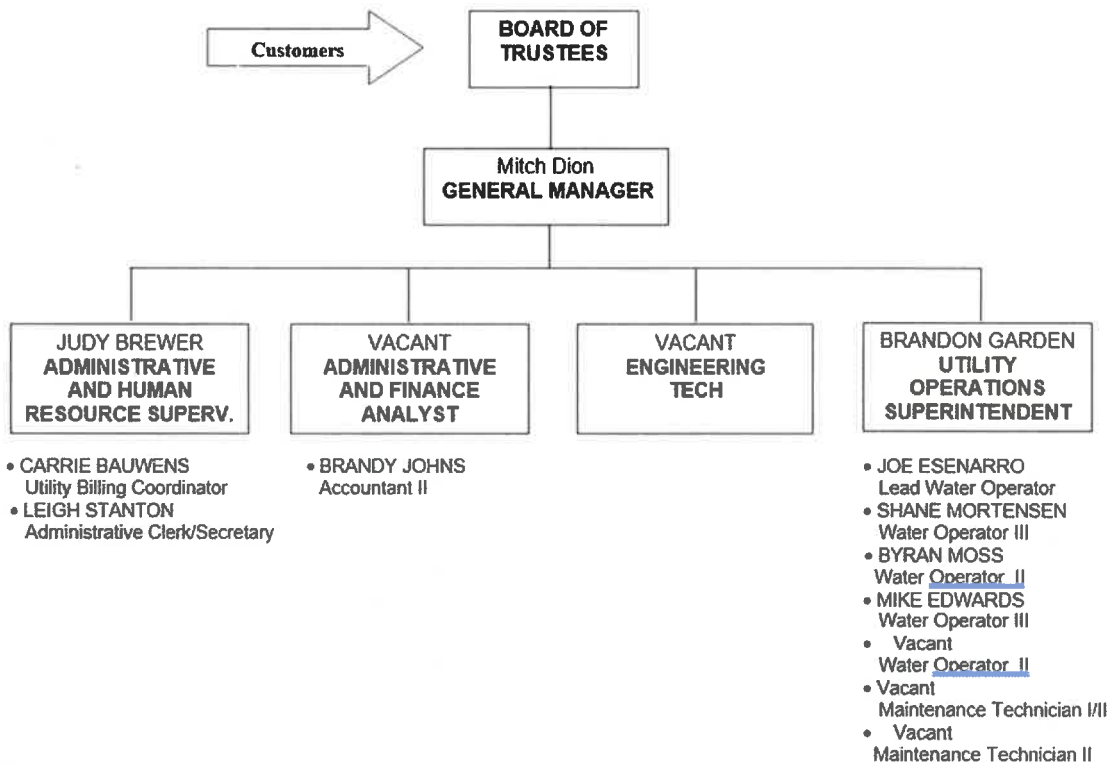
In summary, the district remains fiscally solvent with challenges and opportunity on the horizon. The new location and housekeeping (physical and policy) is an exciting time to validate our best practices and chart new directions for those areas needing improvement. The district has embraced training and development of our workforce and improved the partnering opportunity with our vendors and neighboring agencies.

Respectfully Submitted,

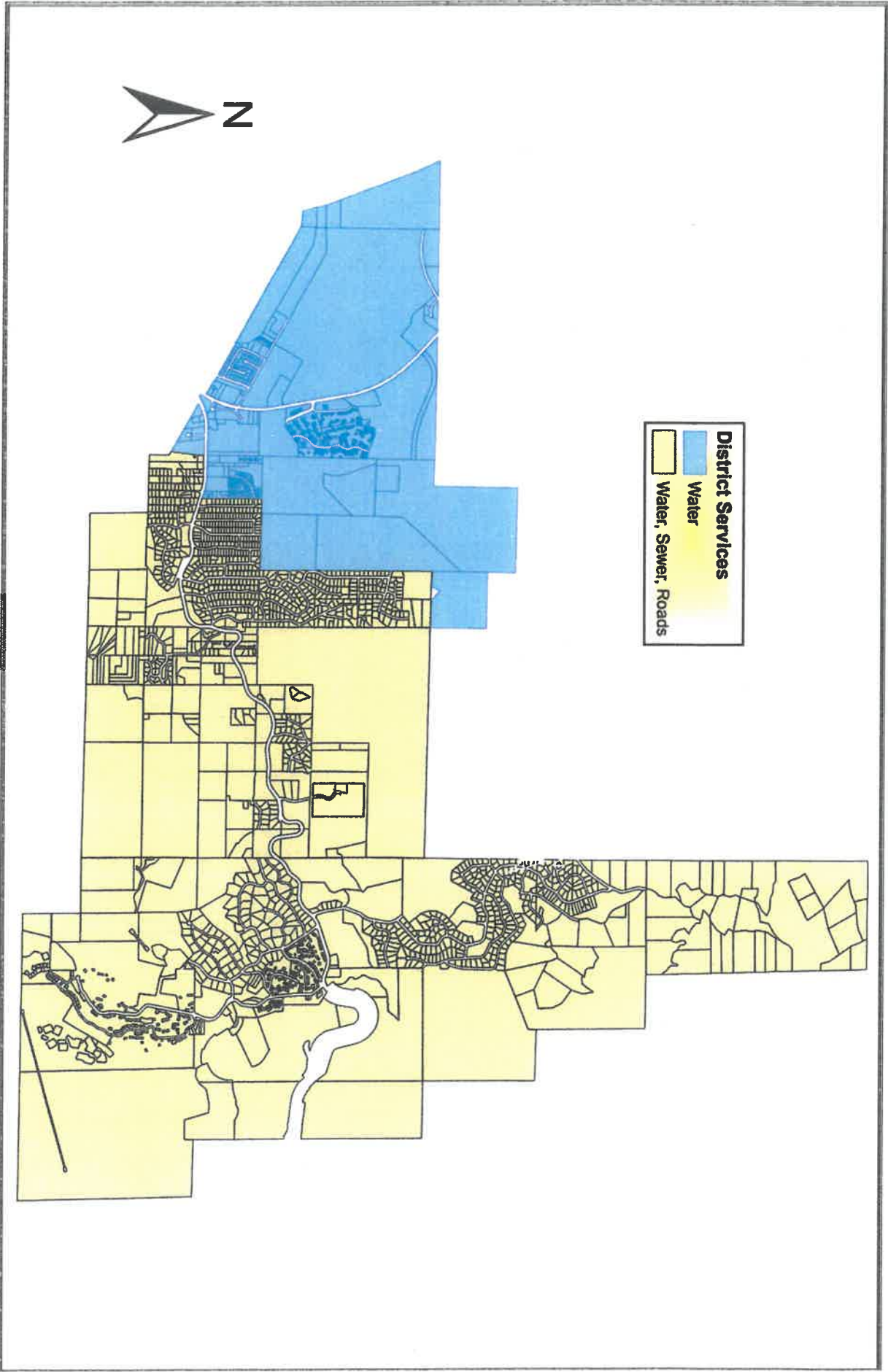
Mitchell S. Dion
General Manager

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15 FTE
 FY 2024 Requested Authorized Positions
Outsourced
 Snow Removal
 Sewer Maintenance Services
 Engineering



KGID COMBINED BUDGET 23-24

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,523,523	\$ 1,753,291	\$ 629,901	\$ 5,906,715
TIER 1 CONSUMPTION REVENUE		\$ 329,000	\$ 32,400		\$ 361,400
TIER 2 CONSUMPTION REVENUE		\$ 68,000			\$ 68,000
TIER 3 CONSUMPTION REVENUE		\$ 69,900			\$ 69,900
FIRE PROTECTION		\$ 83,277			\$ 83,277
COMMERCIAL BASE FEES		\$ 364,584	\$ 42,401	\$ 57,996	\$ 464,981
CONSUMPTION		\$ 88,987	\$ 34,020		\$ 123,007
FIRE PROTECTION		\$ 94,137			\$ 94,137
PENALTIES ON USER FEES		\$ 47,256	\$ 20,160	\$ 7,560	\$ 74,976
SERVICE CHARGES		\$ 14,400			\$ 14,400
RETURN CHECK FEES		\$ 480			\$ 480
CONNECTION FEES		\$ 25,000	\$ 6,000		\$ 31,000
INTEREST ON INVESTMENTS	\$ 116,588	\$ 183,210	\$ 87,441	\$ 29,147	\$ 416,386
TRANSFER FM OTHER FUNDS		\$ -			\$ -
GRANT REVENUE	\$ -	\$ -		\$ -	\$ -
OTHER, INCL. RENTAL	\$ 104,353	\$ 25,800	\$ 150	\$ 26	\$ 130,329
TRANSFER FEES		\$ 3,285	\$ 1,575	\$ 540	\$ 5,400
PLAN REVIEW FEES		\$ 1,250	\$ 1,250		\$ 2,500
SERVLIN LOSS REVENUE		\$ 15,801			
SERVLIN LINE REVENUE		\$ 2,851			
SERVLIN ADMIN REVENUE		\$ 1,838			
PERSONAL PROPERTY TAX	\$ 4,104				\$ 4,104
AD VALOREM TAXES	\$ 709,165				\$ 709,165
AD VALOREM MAKE-UP	\$ 561,529				\$ 561,529
STATE TAX DISTRIBUTION	\$ 790,070				\$ 790,070
TOTAL REVENUES	\$ 2,285,809	\$ 4,942,579	\$ 1,978,688	\$ 725,170	\$ 9,911,755
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 77,222	\$ 243,268	\$ 133,104	\$ 61,219	\$ 514,814
MAINTENANCE	\$ 57,158	\$ 457,526	\$ -	\$ 40,828	\$ 555,513
OFFICE	\$ 26,349	\$ 70,262	\$ 52,695	\$ 26,349	\$ 175,655
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 164,229	\$ 784,056	\$ 189,799	\$ 130,396	\$ 1,268,482
FICA/MEDICARE	\$ 2,392	\$ 11,907	\$ 3,056	\$ 1,923	\$ 19,278
MEDICAL INS.	\$ 62,528	\$ 238,732	\$ 57,210	\$ 48,513	\$ 406,983
EMPLOYER PERS	\$ 38,641	\$ 186,649	\$ 46,179	\$ 29,597	\$ 301,067
WORKMANS COMP	\$ 1,975	\$ 8,812	\$ 1,049	\$ 1,402	\$ 13,238
SEP/IRA	\$ -	\$ -	\$ -	\$ -	\$ -
UNEMPLOYMENT EXP	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB EXPENSE	\$ 15,190	\$ 138,608	\$ 24,684	\$ 11,392	\$ 189,874
OTHER P/R EXP	\$ 550	\$ 3,200	\$ 200	\$ 300	\$ 4,250
VEHICLE EXP INCL IN WAGES	\$ (800)	\$ (4,000)	\$ (500)	\$ -	\$ (5,300)
BENEFIT SUBTOTAL	\$ 120,476	\$ 583,908	\$ 131,878	\$ 93,127	\$ 934,690
TOTAL P/R & RELATED COSTS	\$ 284,705	\$ 1,367,964	\$ 321,677	\$ 223,523	\$ 2,203,172
ACCOUNTING	\$ 2,250	\$ 27,000	\$ 13,500	\$ 2,250	\$ 45,000
BANK CHARGES		\$ 49,318	\$ 32,453	\$ 11,127	\$ 92,898
BAD DEBT		\$ 33,383	\$ 13,202	\$ 3,211	\$ 49,797
BUILDING REPAIR & MAINT.	\$ 16,904	\$ 30,000	\$ 31,419	\$ 5,276	\$ 83,599
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 5,551	\$ 88,179	\$ 34,269	\$ 7,640	\$ 135,638
DCSID M & O			\$ 725,653		\$ 725,653
DCSID ASSESSMENTS			\$ 486,029		\$ 486,029
DUES AND SUBSCRIPTIONS	\$ 674	\$ 9,038	\$ 4,346	\$ 685	\$ 14,743
ENGINEERING & SURVEYING	\$ 35,000	\$ 22,750	\$ 10,250	\$ 500	\$ 68,500
EQUIP. SUPPLIES & R&M	\$ 4,500	\$ 14,750	\$ 212,748	\$ 700	\$ 232,698
EQUIPMENT RENTAL	\$ 515	\$ 9,146	\$ 3,847	\$ 832	\$ 14,340
EROSION & DRAINAGE	\$ 25,000				\$ 25,000
FACILITIES RENT	\$ 2,166	\$ 25,998	\$ 12,998	\$ 2,166	\$ 43,329
FIELD SUPPLIES/TOOLS/SIGNS	\$ 20,630			\$ 10,000	\$ 30,630
INSURANCE AND BONDS	\$ 11,543	\$ 99,908	\$ 25,676	\$ 4,279	\$ 141,406

KGID COMBINED BUDGET 23-24

INVENTORY PARTS		\$ 15,000	\$ 500		\$ 15,500
LEGAL	\$ 2,900	\$ 34,800	\$ 17,400	\$ 2,900	\$ 58,000
LEGAL LABOR NEGOTIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
LIEN FEES		\$ 250			\$ 250
METER REPAIR & MAINT		\$ 30,000			\$ 30,000
MISCELLANEOUS	\$ 14,088	\$ 10,000	\$ 4,600	\$ 5,600	\$ 34,288
OFFICE JANITORIAL	\$ 7,663	\$ 9,274	\$ 4,637	\$ 773	\$ 22,347
OFFICE SUPPLIES	\$ 3,535	\$ 31,890	\$ 16,242	\$ 2,924	\$ 54,590
PERMITS AND FEES	\$ 67	\$ 8,771	\$ 405	\$ 668	\$ 9,911
POSTAGE		\$ 7,950	\$ 5,250	\$ 1,800	\$ 15,000
PUBLICATION CHARGES	\$ 265	\$ 3,180	\$ 1,590	\$ 2,265	\$ 7,300
ROAD MAINT. & SUPPLIES	\$ 30,000		\$ -		\$ 30,000
SAFETY EQUIPMENT	\$ 500	\$ 500		\$ 100	\$ 1,100
SECURITY EXPENSE	\$ 42	\$ 9,531	\$ 8,580	\$ 18	\$ 18,171
SEWER FLOW MANAGEMENT			\$ -		\$ -
SHOP SUPPLIES/SM. TOOLS		\$ 7,000			\$ 7,000
SNOW REMOVAL - PLOWING				\$ 775,000	\$ 775,000
SNOW REMOVAL - SANDING				\$ 75,000	\$ 75,000
SNOW REMOVAL- ANTI/DE ICING				\$ 6,600	\$ 6,600
TELEPHONE	\$ 162	\$ 14,784	\$ 1,632	\$ 162	\$ 16,740
TRAINING & SEMINARS	\$ 4,726	\$ 22,968	\$ 5,874	\$ 2,052	\$ 35,620
TRAVEL	\$ 2,250	\$ 13,404	\$ 3,462	\$ 1,984	\$ 21,100
TRUSTEE COMPENSATION	\$ 2,250	\$ 27,000	\$ 13,500	\$ 2,250	\$ 45,000
UNIFORM EXPENSE	\$ 1,404	\$ 6,962	\$ 117	\$ 877	\$ 9,360
UTILITIES - GAS/ELECTRIC	\$ 16,314	\$ 255,702	\$ 32,271	\$ 1,012	\$ 305,298
VEHICLE EXPENSE FUEL/OIL	\$ 13,436	\$ 99,486		\$ 15,436	\$ 128,358
VEHICLE EXPENSE R&M	\$ 10,121	\$ 36,467		\$ 9,371	\$ 55,959
WATER MONITORING/SAMPLE		\$ 17,359			\$ 17,359
WTR CONSERV. & WTR SHED		\$ 15,500			\$ 15,500
WATER DISTRIBUTION EXP		\$ 66,520			\$ 66,520
WATER TREATMENT EXP		\$ 72,910			\$ 72,910
TOTAL OPERATING EXP.	\$ 519,161	\$ 2,594,642	\$ 2,044,127	\$ 1,178,981	\$ 6,342,213
INTEREST EXPENSE	\$ -	\$ 306,497	\$ -	\$ -	\$ 306,497
DEPRECIATION EXPENSE		\$ 1,335,034	\$ 56,023		
AMORTIZATION EXPENSE		\$ 10,434			
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS		\$ -			\$ -
TOTAL EXPENDITURES	\$ 519,161	\$ 4,246,607	\$ 2,100,150	\$ 1,178,981	\$ 8,044,899
NET INCOME	\$ 1,766,648	\$ 695,972	\$ (121,462)	\$ (453,811)	\$ 1,887,348
CAPITAL OUTLAY	\$ (1,984,760)	\$ (7,985,340)	\$ (967,150)	\$ (120,750)	\$ (11,058,000)
CONTINGENCY	\$ (75,118)			\$ (38,992)	\$ (114,110)
DEBT PRINCIPAL REPAYMENT		\$ (1,335,304)			\$ (1,335,304)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
PROCEEDS FROM SALE OF EQUIP		\$ -			\$ -
ACCTS RECEIVABLE-GRANT		\$ -			\$ -
ACCTS PAYABLE-PROJECT		\$ -			\$ -
DEVELOPER CAPITAL CONTRIBUTIONS		\$ 3,750,000			
ADD BACK DEPRECIATION/AMORT		\$ 1,345,468	\$ 56,023		
ADJUST TO CASH FLOW		\$ -		\$ -	\$ -
TOTAL CASH FLOW ADJUSTMENTS	\$ (2,059,878)	\$ (4,225,176)	\$ (911,127)	\$ (159,742)	\$ (7,355,923)
NET CASH INCR./DECR.	\$ (293,230)	\$ (3,529,204)	\$ (1,032,589)	\$ (613,553)	\$ (5,468,575)
AVAIL. CASH - BEGINNING		\$ 9,075,402	\$ 4,584,233		\$ 13,659,635
AVAILABLE CASH - END		\$ 5,546,198	\$ 3,551,644		\$ 9,097,841
OPENING FUND BALANCE	\$ 7,948,743			\$ 225,024	\$ 8,173,768
ENDING FUND BALANCE	\$ 7,655,513			\$ (388,530)	\$ 7,266,983
DEPREC. ACCT. RESERVED		\$ 301,954			\$ 301,954
RESERVE ADDITIONS	\$ 113,944	\$ 143,032	\$ 3,620	\$ 36,867	\$ 297,464
LESS RESERVE USE	\$ (14,000)	\$ (112,000)	\$ -	\$ (14,000)	\$ (140,000)
NET RESERVE BALANCE	\$ 99,944	\$ 332,986	\$ 3,620	\$ 22,867	\$ 459,418
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179

KGID COMBINED BUDGET 23-24

CAPITAL IMPROVEMENT RESERVE		\$ (763,739)			\$ (763,739)
TOTAL RESTRICTED CASH	\$ 99,944	\$ 390,118	\$ 3,620	\$ 22,867	\$ 516,550

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2022/2023							6/22/2023	
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
REVENUES								
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)	561,529
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	1,593	2,250	(1,250)	1,000
TOTAL REVENUES	1,795,991	1,848,348	1,241,118	607,230	777,404	2,018,522	(170,174)	2,285,809
EXPENDITURES								
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
PAYROLL SUBTOTAL	114,886	145,496	47,714	97,782	62,738	110,452	35,044	164,229
FICA/MEDICARE	1,680	2,099	702	1,397	892	1,594	505	2,392
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)
BENEFIT SUBTOTAL	70,797	139,489	40,596	98,893	51,369	92,336	47,853	120,476
TOTAL P/R & RELATED COSTS	185,683	284,985	88,310	196,675	114,107	202,788	82,897	284,705
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)	7,663
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 COMPENSATION	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)	16,314
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	-
SUBTOTAL EXPENSES	339,705	784,465	480,230	304,235	246,264	726,867	58,300	519,161
CAPITAL OUTLAY	20,471	2,278,866	834,348	1,444,518	242,829	1,077,177	1,201,689	1,984,760
CONTINGENCY	-	91,900	-	91,900	14,673	14,673	77,227	75,118
SUBTOTAL	360,176	3,155,231	1,314,579	1,840,652	503,766	1,818,717	1,337,215	2,579,038
TRANSF. TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	360,176	3,155,231	1,314,579	1,840,652	503,766	1,818,717	1,337,215	2,579,038
NET GAIN OR LOSS	1,426,655	(1,306,883)	(73,460)	(1,233,423)	273,638	199,805	(1,507,390)	(293,229)
OPENING FUND BALANCE	6,322,283	7,367,178	7,748,938			7,748,938		7,948,743
CLOSING FUND BALANCE	7,748,938	6,060,295	7,675,477			7,948,743		7,655,514

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2022/2023							6/22/2023	
	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
TOTAL RESTRICTED CASH	0	134,619	72,685	61,934	72,685	145,370	-	245,314

WATER

KGID WATER FUND BUDGET WORKSHEET 2022/23								6/22/2023
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
REVENUES								
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
SERVLINE LOSS REVENUE	32,274	31,293	11,504	19,789	7,247	18,750	12,543	15,801
SERVLINE LINE REVENUE	2,387	2,270	1,359	911	1,421	2,780	(510)	2,851
SERVLINE 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	19,786	35,640	(9,840)	25,800
TOTAL REVENUES	4,873,646	4,789,701	2,533,768	2,255,933	2,412,212	4,945,981	(156,279)	4,942,579
EXPENDITURES								
PAYROLL - MANAGEMENT	172,140	173,189	88,803	84,386	89,335	178,138	(4,949)	243,268
MAINTENANCE	373,855	411,362	184,477	226,905	193,546	378,022	33,360	457,526
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
PAYROLL SUBTOTAL	612,871	662,892	304,953	357,939	326,614	631,565	31,327	784,056
FICA/MEDICARE	9,422	10,079	4,473	5,606	4,940	9,413	666	11,907
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
WORKERS COMP	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)
BENEFIT SUBTOTAL	275,231	593,355	244,111	11,933	253,682	501,792	95,563	583,908
TOTAL P/R & RELATED COSTS	888,102	1,256,247	549,063	707,184	580,296	1,133,357	126,889	1,367,964
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	9,274
FACILITIES RENT	44,830	45,598	19,499	26,099	19,499	38,998	6,600	25,998
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 COMPENSATION	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)	255,702
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								6/22/2023
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED 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	-	17,359
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
TOTAL OPERATING EXP.	1,681,311	2,394,276	1,061,441	1,332,835	1,179,250	2,244,689	153,586	2,594,643
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	-	2,250	2,250	(2,250)	-
TOTAL EXPENDITURES	3,355,862	4,046,254	1,912,862	2,133,392	2,013,093	3,929,953	120,301	4,246,607
NET INCOME	1,517,784	743,447	620,906	122,541	399,120	1,016,028	(276,579)	695,971
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	-	2,250	2,250	(2,250)	-
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	-	-
TOTAL CASH FLOW ADJUSTMENTS	(721,026)	(4,496,460)	(1,718,074)	4,021,963	(167,542)	(1,885,616)	(2,610,844)	(4,225,176)
NET CASH INCR./DECR.	796,758	(3,753,013)	(1,097,168)	2,655,845	231,577	(869,588)	(2,883,425)	(3,529,205)
AVAIL. CASH - BEGINNING	9,148,232	9,306,164	9,944,990	-	-	9,944,990	-	9,075,402
AVAILABLE CASH - END	9,944,990	5,553,151	8,847,822			9,075,402		5,546,198
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)
NET RESERVE BALANCE	45,450	486,216	216,702	269,514	301,954	(271,503)		332,986
DISTRIB DEBT SERVICE	386,817	386,817	411,143	(24,326)	386,817	386,817		228,692
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)
TOTAL RESTRICTED CASH	2,915,192	2,070,430	2,388,015	(317,585)	2,301,598	1,728,141	-	390,118
Minus any captial projects to be completed?								
2023 Waterline Replacement				1,991,840.00				
2024 Waterline Replacement				335,150.00				
Total:				2,326,990.00				

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2022/23								6/22/2023
	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
'REVENUES								
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
TOTAL REVENUES	1,903,594	1,892,612	1,002,337	890,275	991,726	1,994,064	(101,451)	1,978,688
'EXPENDITURES								
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
PAYROLL SUBTOTAL	126,679	136,305	67,053	69,252	69,151	136,204	101	189,799
FICA/MEDICARE	2,082	2,249	1,099	1,150	1,181	2,280	(31)	3,056
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)
BENEFIT SUBTOTAL	58,230	117,172	49,745	67,427	53,930	103,675	13,497	131,878
TOTAL P/R & RELATED COSTS	184,908	253,477	116,798	136,679	123,081	239,879	13,598	321,677
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	725,653
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	4,637
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 COMPENSATION	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)	32,271
SUBTOTAL EXPENSES	1,702,756	1,925,493	1,028,025	897,468	655,242	1,683,271	242,226	2,044,127
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	-
TOTAL EXPENDITURES	1,792,616	2,137,127	1,084,894	1,052,233	847,929	1,932,826	204,304	3,011,277

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2022/23							6/22/2023	
	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
NET CASH INCR./(DECR.)	110,979	(244,515)	(82,557)		143,797	61,238	(305,755)	(1,032,589)
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,412,016	4,246,338	4,522,995		-	4,522,995		4,584,233
AVAILABLE CASH - END	4,522,995	4,001,823	4,440,437			4,584,233		3,551,644
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
TOTAL RESTRICTED CASH	0	4,700	2,350	2,350	4,700	4,700	-	8,320

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2022/22								6/22/2023
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
REVENUES								
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	-	500	500	(500)	-
TOTAL REVENUES	470,349	589,158	365,991	223,167	333,540	699,531	(110,373)	725,170
EXPENDITURES								
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
PAYROLL SUBTOTAL	87,519	109,384	37,223	72,161	46,275	83,498	25,886	130,396
FICA/MEDICARE	1,284	1,612	551	1,061	688	1,239	373	1,923
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
WORKERS COMP	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
BENEFITS SUBTOTAL	52,826	103,005	31,124	71,881	40,966	72,090	30,965	93,127
TOTAL P/R & RELATED COSTS	140,345	212,389	68,348	144,042	87,241	155,588	56,851	223,523
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	773
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 COMPENSATION	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	1,012
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	9,371
INTEREST EXPENSE	5	10	0	10	6	-	10	-
TOTAL OPERATING EXP.	502,518	1,055,101	363,188	691,912	990,275	1,349,255	(294,102)	1,178,980
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	38,992
ADJUST TO CASH FLOW	6,899	-	-	-	-	-	-	-
TOTAL EXPENDITURES	510,733	1,560,663	601,085	959,578	1,043,390	1,640,267	(79,552)	1,338,722
NET GAIN OR LOSS	(40,383)	(971,505)	(235,093)	(736,411)	(709,850)	(940,736)	(30,821)	(613,552)
OPENING FUND BALANCE	1,206,143	1,055,244	1,165,760			1,165,760		225,024
ENDING FUND BALANCE	1,165,760	83,740	930,666			225,024		(388,529)

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2022/22								6/22/2023
	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
TOTAL RESTRICTED CASH	0	73,201	41,976	31,225	73,201	73,201	-	96,068

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2023/2024	6/22/2023				
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
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 (ulity 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
		-	-	-	-
		-	-	-	-
				-	-
TOTAL COMPUTER EXPENSE	135,639	5,551	88,179	34,269	7,640

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2022/2023					6/22/2023	
	PROJECTED 2022/23	PROPOSED 2022/2023	GENERAL FUND	WATER FUND	SEWER FUND	SNOW 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	116,358	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		128,358	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		500
Vactor R&M 50:50:0:0		8,000	4,000	4,000		
Total Vehicle R&M		55,959	10,121	36,467	0	9,371
Facilities Rent 5:60:30:5	65,082	43,328	2,166	25,998	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	7,663	9,274	4,637	773
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		15,300	15,300			
Office 5:60:30:5		20,252	1,013	12,151	6,076	1,012
Water 0:100:0:0		243,552		243,552		
Sewer 0:0:100:0		26,196			26,196	
Total Utilities	284,550	305,300	16,314	255,702	32,271	1,012
TOTAL		1,216,284	84,866	844,128	219,165	68,125

PAYROLL

KIGID PAYROLL CALCULATIONS 2022/23 - WITH 5% CPI INCREASE							6/22/2023						
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
Water Department													
Water Operator 100% PERS Paid													
Lead Operator - Base Rate-\$33.15/hr	68,952	2,069	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													
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							
Water Operator 50%/50% PERS													
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													
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	2,644	90,784			90,784							
Operator III - Base Rate-\$35.50/hr													
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													
Subtotal	3,548	117	3,665			3,665							
TOTAL WATER OPERATORS													
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	-						
Road/Snow Department													
Street Maintenance Technician II 52.5%GF;10%WF;37.5%Snow													
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/wk for 12 wks @ \$2.84/hr.	4,362	218	4,580	2,405		458						1,717	
Total Street Maintenance Technician II 50/50 PERS													
Maintenance Technician II - Base Pay at \$19.70/hr 100% Pers	55,095	2,755	57,850	30,371		5,785						21,694	
Standby time 128 hrs/wk for 12 wks @ \$2.46/hr.	40,976	2,049	43,025	22,588		4,302						16,135	
Overtime - 100 hours at \$29.55 per hour	3,779	189	3,968	2,083		397						1,488	
Total Street Maintenance Technician II @100% PERS	2,955	148	3,103	1,629		310						1,164	
Award Budget 1% Total Base Wages	47,710	2,386	50,096	26,300		5,009						18,787	
Award Subtotal	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	
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund													
Accountant II at \$27.41/hr 100% PERS	57,013	2,851	59,864	8,980		23,945						17,959	
Overtime 60 hrs at \$41.12	2,468	123	2,591	389		1,036						389	
Utility Billing Coordinator at \$28.38/hr	59,030	2,952	61,982	9,297		24,793						18,595	
Overtime 30 hrs at \$42.57	1,277	64	1,341	201		537						402	
Administrative Clerk/Secretary \$20.48/hr 6 mths \$22.76 6 mths	44,970	2,248	47,218	7,083		18,887						14,165	
Overtime 30 hrs at \$30.72	922	46	968	145		388						290	
Award Budget 1% Total Base Wages	1,610	81	1,691	254		676						507	
Total Office	167,290	8,365	175,655	26,349		70,262						52,695	
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW													
General Manager \$172,509.55 annual w/100% PERS	149,350	7,468	156,818	23,523		62,727						47,045	
General Manager \$27,620 annual in Lieu Health Beni No PERS	27,621	829	28,450	4,267		11,381						8,535	

PAYROLL

KGID PAYROLL CALCULATIONS 2022/23 - WITH 5% CPI INCREASE				6/22/2023			
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 - \$115,109.82 annual w/100% PERS	99,656	4,983	104,639	15,696	78,479	10,464	0
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 Anylist - \$72,800 annual	-	72,800	72,800	10,920	29,120	21,840	10,920
Admin. & Financial Anylist Award Budget 1% Base Sal	-	728	728	109	292	218	109
Total Management	349,146	165,667	514,813	77,222	243,268	133,104	61,219
TOTAL ALL WAGES & SALARIES	1,051,885	194,095	1,245,980	160,729	771,056	185,799	128,396
Medical Insurance - State Plan & Union 3.25% increase		3%					
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
Total Medical Insurance	349,799	(13,892)	406,983	62,528	238,732	57,210	48,513
Retirement PERS at 17.5%/33.5% of Base, Special Skills & Stand	17.50%						
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 & Finanacial Anylist 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	8,023	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
Total PERS	1,206,705	0	301,066	38,641	186,649	46,179	29,597
Sep/Ira at .0% for ER only,	0.00%						
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
Total Sep/Ira	416,148		0	0	0	0	0
Fica at 6.2% of all non-PERS Wages & Salaries	6.20%						
1 Trustee - \$9,000 at 6.2% 5:60:30:5	9,000		558	28	335	167	28
Total Fica	9,000		558	28	335	167	28
Total Retirement			301,624	38,669	186,984	46,346	29,625
Medicare	1.45%						
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
Total Medicare	1,290,978		18,720	2,364	11,572	2,889	1,895
Worker's Comp. Limit \$36,000 per employee	Rate	Amount					
Water Dept. 0:100:0:0	0.0353	180,000	6,354		6,354		
Street Maintenance Techs II 52.5:10:0:37.5	0.0353	72,000	2,542	1,335	264		953
Management & Engineering Tech 15:40:30:15	0.0353	72,000	2,542	381	1,018	762	381
Office, Human Resource & Financial Anylist 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
Total Worker's Comp.			13,238	1,975	8,812	1,049	1,402
Uniforms and safety gear (separate line item on worksheets)							
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 \$600 (8)	4800		4,800	720	3,570	60	450
Total uniforms and safety gear			9,360	1,404	6,962	117	877
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS							
Wages & Salaries			1,245,980	160,729	771,056	185,799	128,396
Medical Insurance			406,983	62,528	238,732	57,210	48,513
Pers			301,066	38,641	186,649	46,179	29,597
Sep/Ira			0	0	0	0	0
Fica			558	28	335	167	28
Medicare			18,720	2,364	11,572	2,889	1,895
Workers Comp			13,238	1,975	8,812	1,049	1,402
GRAND TOTALS			1,986,545	266,265	1,217,156	293,293	209,831

CAPITAL OUTLAY 23-24

KGID CAPITAL OUTLAY 23/24	TOTAL	GENERAL FUND	WATER FUND	6/22/2023	
				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	325,000	160,600	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		
TOTAL CAPITAL OUTLAY	11,058,000	1,984,760	7,985,340	967,150	120,750

CAPITAL OUTLAY 2nd 6 mos

KGID CAPITAL OUTLAY 22/23 2ND 6 MONTHS	TOTAL	GENERAL FUND	WATER FUND	6/22/2023	
				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		
TOTAL CAPITAL OUTLAY	1,147,712	242,829	634,580	247,578	22,725

KGID 'ENGINEERING 2021/2022				6/22/2023	
PROJECT	TOTAL	GENERAL	'WATER	SEWER	SNOW
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	
TOTALS	62,000	35,000	22,750	10,250	500

KGID 'ENGINEERING 2022/2023 - 2ND 6 MONTHS				6/22/2023	
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		
TOTALS	27,516	17,400	6,350	3,350	416

160 PINERIDGE DR RENTAL

(Included in General Fund)

Ordinary Income/Expense	AUDITED 2021/2022	BUDGET 2022/2023	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED 2023/2024
Income								
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
Total Income	\$25,606.83	\$22,200.00	\$8,800.00	\$13,400.00	\$3,100.00	\$11,900.00	\$10,300.00	\$0.00
Expense								
Insurance								
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
Leasing								
Mgmt-Advig-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
Total Leasing	\$4,419.04	\$4,477.10	\$1,927.46	\$623.54	\$729.00	\$2,656.46	\$1,820.64	\$0.00
Property Maintenance								
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
Total Property Maintenance	\$3,148.84	\$3,670.50	\$1,524.31	\$2,146.19	\$608.00	\$2,132.31	\$1,538.19	\$0.00
Travel								
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense	\$9,718.38	\$8,937.10	\$6,535.17	\$475.83	\$1,337.00	\$7,872.17	\$1,064.93	\$0.00
NET INCOME	\$15,888.45	\$13,262.90	\$2,264.83	\$12,924.17	\$1,763.00	\$4,027.83	\$9,235.07	\$0.00

298 KINGSBURY GRADE RENTAL

(Included in General Fund)

Ordinary Income/Expense	AUDITED		BUDGET		1ST 6 MOS. ACTUAL		(OVER)/ UNDER		PROJECT		PROJECT		(OVER)/ UNDER		PROPOSED
	2021/2022	2022/2023	2022/2023	2022/2023	2021/2022	2022/2023	2021/2022	2022/2023	2021/2022	2022/2023	2021/2022	2022/2023	2021/2022	2022/2023	2023/2024
Income															
Rental Income &	\$101,263.07	\$66,230.00	\$66,230.00	\$66,230.00	\$47,457.60	\$47,457.60	\$18,772.40	\$46,692.00	\$94,149.60	\$94,149.60	-\$27,919.60	-\$27,919.60	-\$27,919.60	-\$27,919.60	\$97,704.00
Reimbursed Expenses					\$2,662.31	\$2,662.31	-\$2,662.31	\$2,664.00	\$5,326.31	\$5,326.31	-\$5,326.31	-\$5,326.31	-\$5,326.31	-\$5,326.31	\$5,646.00
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$285.00	\$285.00	-\$285.00	\$0.00	\$285.00	\$285.00	-\$285.00	-\$285.00	-\$285.00	-\$285.00	\$0.00
Total Income	\$101,263.07	\$66,230.00	\$66,230.00	\$66,230.00	\$50,404.91	\$50,404.91	\$15,825.09	\$49,356.00	\$99,760.91	\$99,760.91	-\$33,530.91	-\$33,530.91	-\$33,530.91	-\$33,530.91	\$103,350.00
Expense															
Property Insurance	\$2,746.42	\$3,157.98	\$3,157.98	\$3,157.98	\$3,083.40	\$3,083.40	\$74.58	\$0.00	\$3,083.40	\$3,083.40	\$74.58	\$74.58	\$74.58	\$74.58	\$3,391.74
Leasing															
Mgmt-Advvg-Mktg (Misc. Expend)	\$6,826.67	\$6,509.60	\$6,509.60	\$6,509.60	\$3,356.97	\$3,356.97	\$3,152.63	\$3,153.00	\$6,509.97	\$6,509.97	-\$0.37	-\$0.37	-\$0.37	-\$0.37	\$7,031.47
Equipment Rental Bear Box	\$195.00	\$151.00	\$151.00	\$151.00	\$97.50	\$97.50	\$53.50	\$97.50	\$195.00	\$195.00	-\$44.00	-\$44.00	-\$44.00	-\$44.00	\$200.85
UTILITIES Electric/Gas	\$13,078.73	\$10,270.00	\$10,270.00	\$10,270.00	\$6,673.78	\$6,673.78	\$3,596.22	\$6,700.00	\$13,373.78	\$13,373.78	-\$3,103.78	-\$3,103.78	-\$3,103.78	-\$3,103.78	\$15,300.00
Total Leasing	\$20,100.40	\$16,930.60	\$16,930.60	\$16,930.60	\$10,128.25	\$10,128.25	\$6,802.35	\$9,950.50	\$20,078.75	\$20,078.75	-\$3,148.15	-\$3,148.15	-\$3,148.15	-\$3,148.15	\$22,532.32
Property Maintenance															
Janitorial	\$6,375.00	\$4,819.00	\$4,819.00	\$4,819.00	\$3,250.00	\$3,250.00	\$1,569.00	\$3,250.00	\$6,500.00	\$6,500.00	-\$1,681.00	-\$1,681.00	-\$1,681.00	-\$1,681.00	\$6,890.00
Supplies	\$328.76	\$271.90	\$271.90	\$271.90	\$195.22	\$195.22	\$76.68	\$200.00	\$395.22	\$395.22	-\$123.32	-\$123.32	-\$123.32	-\$123.32	\$400.00
Bldg Repairs & Maintenance	\$10,173.46	\$9,962.48	\$9,962.48	\$9,962.48	\$4,692.28	\$4,692.28	\$5,270.20	\$5,270.20	\$9,962.48	\$9,962.48	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Total Property Maintenance	\$16,877.22	\$15,053.38	\$15,053.38	\$15,053.38	\$8,137.50	\$8,137.50	\$6,915.88	\$8,720.20	\$16,857.70	\$16,857.70	-\$1,804.32	-\$1,804.32	-\$1,804.32	-\$1,804.32	\$22,290.00
Travel															
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expense	\$39,724.04	\$35,141.96	\$35,141.96	\$35,141.96	\$21,349.15	\$21,349.15	\$13,792.81	\$18,670.70	\$40,019.85	\$40,019.85	-\$4,877.89	-\$4,877.89	-\$4,877.89	-\$4,877.89	\$48,214.06
Other Expenses															
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$7,095.00	\$7,095.00	-\$7,095.00	\$0.00	\$7,095.00	\$7,095.00	-\$7,095.00	-\$7,095.00	-\$7,095.00	-\$7,095.00	\$0.00
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$7,095.00	\$7,095.00	-\$7,095.00	\$0.00	\$7,095.00	\$7,095.00	-\$7,095.00	-\$7,095.00	-\$7,095.00	-\$7,095.00	\$0.00
Total Expenditures	\$39,724.04	\$35,141.96	\$35,141.96	\$35,141.96	\$28,444.15	\$28,444.15	\$6,697.81	\$18,670.70	\$47,114.85	\$47,114.85	-\$11,972.89	-\$11,972.89	-\$11,972.89	-\$11,972.89	\$48,214.06
NET INCOME	\$61,539.03	\$31,088.04	\$31,088.04	\$31,088.04	\$21,960.76	\$21,960.76	\$9,127.28	\$30,685.30	\$52,646.06	\$52,646.06	-\$21,558.02	-\$21,558.02	-\$21,558.02	-\$21,558.02	\$55,135.94

**DEBT MANAGEMENT STATEMENT OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT
AS OF JUNE 30, 2023**

Ability of the District to afford existing and future general obligation debt: The following table sets forth the District's existing outstanding general obligation/revenue supported water bond issues:

OUTSTANDING GENERAL OBLIGATION/REVENUE SUPPORTED WATER BONDS JUNE 30, 2023			
<u>General Obligation/Revenue Bonds</u>	<u>Original Issue Date</u>	<u>Original Amount</u>	<u>Outstanding</u>
2003 SRF Loan	04/24/03	4,000,000	0.00
2007 SRF Loan	11/30/07	3,000,000	989,266
2010 SRF Loan	06/09/10	3,306,650	1,393,254
2012 SRF Loan	03/02/12	11,000,000	6,401,348
2015 SRF Loan	01/14/15	6,000,000	4,070,422
TOTAL			\$12,854,289

OUTSTANDING MEDIUM-TERM FINANCING GENERAL OBLIGATION NOTE JUNE 30, 2023	
Medium Term –	<u>0</u>
TOTAL OUTSTANDING GENERAL OBLIGATION DEBT	\$12,854,289

The following illustrates the District's Net Pledged Revenues and annual debt service:

KINGSBURY GENERAL IMPROVEMENT DISTRICT WATER FUND NET PLEDGED REVENUES				
Fiscal Year	2022	2023	2024	2024
<u>Ending 6/30/xx</u>	<u>Audited</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Operating Revenues	4,847,016	4,780,995	4,759,369	4,759,369
Non-Operating Revenues/(Expense)*	<u>26,630</u>	<u>162,736</u>	<u>183,210</u>	<u>183,210</u>
Total Revenues	4,873,646	4,943,731	4,942,579	4,942,579
Less Operating and Maintenance Expenses**	<u>1,681,311</u>	<u>2,244,689</u>	<u>2,589,740</u>	<u>2,594,643</u>
Net Pledged Revenues	3,192,335	2,699,042	2,352,839	2,347,936
Annual Debt Service	1,958,017	1,947,442	1,641,801	1,641,801
Coverage	1.630x	1.386x	1.433x	1.430x

*Excludes bond interest, grant proceeds for capital projects and gain on disposal of assets, includes Connection Fee revenue

**Excludes depreciation.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATUTORY DEBT CAPACITY
JUNE 30, 2023

Ability of KGID to incur future general obligation debt without exceeding the applicable debt limit.

Statutory Limit	\$122,443,053
Outstanding Bonds	\$ 12,854,289
Additional Statutory Debt Capacity	\$109,588,764

General obligation debt per capita as compared with the average of such debt of local governments in Nevada. This comparison would not be valid because we estimate more than half of KGID’s residential properties are owned by non-residents.

General obligation bond debt as a percentage of the assessed valuation of all taxable property within the boundaries of Kingsbury General Improvement District: Bond debt of \$12,854,289 represents 3.995% of the total assessed valuation of \$321,715,046 within KGID.

Policy statement regarding the manner in which KGID expects to sell future debt: The District would sell future debt through the State Bond Bank.

Sources of money projected to be available to pay existing and future general obligation debt: The District will continue to set water rates at a level necessary to pay principal and interest due on its general obligation/revenue supported water bonds as well as expenses for water operation and maintenance.

Operating costs and revenue sources associated with each project. Current capital projects include the design and replacement of waterlines, wet well and road rehabilitation. These projects will be funded by the General Fund, Water Fund, and Sewer Fund. Funding from the Water fund would come from cash reserves.

**Kingsbury GID
DISTRICT VEHICLE LISTING RESERVES
as of 12/31/2022**

Asset #	Make/Model	Year Purchased	Purchase Cost	Depreciated	Unreserved Book Value	Fund 20	Fund 21	Fund 22	Appropriation Com. (Historical)	Expenditure Year (Historical)	Original Allocation Reserve	Original Current Balance	Change in Allocation							
1134, 1135, 1136	Sterling Dump/EPOKE	12/1/2015	52,845.51	52,844.51	1.00	17,626.60	0.00	17,592.31	150,000.00	2027	75,000.00	75,000.00	18,750.00							
602 & 613	Ford F350 One Ton PU	1990	16,390.00	16,390.00	0.00	0.00	0.00	0.00	40,000.00	0	40,000.00	40,000.00	-40,000.00							
976	Toyota Tacoma Dbl cab	3/29/2010	26,439.25	26,439.25	0.00	26,439.25	0.00	0.00	36,000.00	2025	12,000.00	12,000.00	12,000.00							
392	Case 580 K Backhoe	8/1/1989	19,435.00	19,435.00	0.00	19,435.00	0.00	0.00	175,000.00	2023	175,000.00	175,000.00	0.00							
869	Ford F350 Flatbed Truck	12/28/2007	36,888.25	36,888.25	0.00	36,888.25	0.00	0.00	75,000.00	2025	18,750.00	18,750.00	28,125.00							
981, 982, 983, 984	GMC Acadia SL	5/19/2020	27,044.25	27,044.25	0.00	16,226.55	8,113.28	1,352.51	40,000.00	2028	6,667.00	6,667.00	6,667.00							
1074, 1075, 1076	GMC Sierra 3500HD	7/9/2013	53,191.52	53,191.52	0.00	5,319.15	0.00	19,946.82	75,000.00	2029	10,714.29	10,714.29	10,714.29							
809 & 815	Ford F550 Dump Truck	2/2/2006	47,925.26	47,925.26	0.00	23,962.63	0.00	0.00	85,000.00	2030	10,625.00	10,625.00	10,625.00							
833 & 834	Sterling Vector Model 2110	12/1/2006	298,027.00	298,027.00	0.00	149,013.50	0.00	0.00	550,000.00	2026	137,500.00	137,500.00	137,500.00							
827	Toyota Tacoma	9/2/006	26,795.25	26,795.25	0.00	0.00	0.00	0.00	36,000.00	2026	9,000.00	9,000.00	5,400.00							
1177	Ford F350 Utility Truck	6/9/2017	44,140.25	35,087.61	9,052.64	44,140.25	0.00	0.00	75,000.00	2032	7,500.00	7,500.00	7,500.00							
1229	GMC Sierra 1500	10/24/2017	30,008.45	22,245.01	7,763.44	30,008.45	0.00	0.00	50,000.00	2032	5,000.00	5,000.00	5,000.00							
1313 & 1314	Tymco Sweeper	11/15/2019	271,855.00	121,549.96	150,305.04	135,927.50	0.00	135,927.50	320,000.00	2034	35,556.00	35,556.00	25,858.35							
1240	GMC Sierra 2500	5/17/2018	30,992.68	20,487.94	10,504.74	30,992.68	0.00	0.00	50,000.00	2033	4,546.00	4,546.00	4,546.00							
814 & 819	Case 521 DXT Loader	5/11/2006	112,250.00	112,250.00	0.00	56,125.00	0.00	0.00	250,000.00	2028	16,667.00	16,667.00	46,666.60							
1089, 1090, 1091	Cushman 262C2 Skid Steer	11/13/2013	45,600.00	45,600.00	0.00	4,560.00	0.00	20,520.00	125,000.00	2032	7,000.00	7,000.00	13,111.11							
1274	GMC Sierra 2500	3/26/2019	40,758.16	21,950.36	18,807.80	40,758.16	0.00	0.00	60,000.00	2034	5,000.00	5,000.00	5,000.00							
1466 & 1479	Tymco Sweeper	8/16/2022	310,635.00	16,779.78	293,855.22	77,658.75	0.00	232,976.25	320,000.00	2037	22,857.14	22,857.14	22,857.14							
748 & 749	Ford F450 Utility Truck	12/26/2002	46,609.00	46,609.00	0.00	11,652.25	0.00	0.00	0.00	2022	0.00	0.00	0.00							
1005 & 1006	Schwartz Street Sweeper	1/5/2011	176,568.00	176,568.00	0.00	88,284.00	0.00	88,284.00	0.00	2022	0.00	0.00	0.00							
Totals:											\$ 1,136,209.79	\$ 645,920.91	\$ 490,288.88	\$ 674,169.49	\$ 515,543.97	\$ 8,143.28	\$ 516,659.39	\$ 1,286,000.00	\$ 576,525.29	\$ 320,320.69

RESERVES PER FUND	ALLOCATION				SNOW
	GENERAL	WATER	SEWER	SNOW	
Sterling Dump/EPOKE	18,750.00	6,187.50	6,187.50	6,375.00	
Ford F350 One Ton PU	-40,000.00	-4,000.00	-32,000.00	-4,000.00	
Toyota Tacoma Dbl cab	12,000.00	1,200.00	9,600.00	1,200.00	
Case 580 K Backhoe	0.00	0.00	0.00	0.00	
Ford F350 Flatbed Truck	28,125.00	2,812.50	22,500.00	2,812.50	
GMC Acadia SL	6,667.00	333.35	4,000.20	333.35	
GMC Sierra 3500HD	10,714.29	1,071.43	8,571.43	1,071.43	
Ford F550 Dump Truck	10,625.00	5,312.50	5,312.50		
Sterling Vactor Model 2110	137,500.00	68,750.00	68,750.00		
Toyota Tacoma	5,400.00	270.00	3,240.00	270.00	
Ford F350 Utility Truck	7,500.00	750.00	6,000.00	750.00	
GMC Sierra 1500	5,000.00	500.00	4,000.00	500.00	
Tymco Sweeper 11/15/2019	25,858.55	6,464.64		19,393.91	
GMC Sierra 2500	4,546.00	454.60	3,696.80	454.60	
Case 521 DXT Loader	46,666.60	23,333.30	23,333.30		
Cashman 262C2 Skid Steer	13,111.11	4.64	5,900.00	7,206.47	
GMC Sierra 2500	5,000.00	500.00	4,000.00	500.00	
Tymco Sweeper 8/16/2022	22,857.14	5,714.29		17,142.86	
Annual Allocations Reserves Per Fund					
	Fund 10	Fund 20	Fund 30	Fund 60	
Office Vehicles	603.35	7,240.20	3,620.10	603.35	
All Other Vehicles	119,055.39	135,791.53	0.00	53,406.77	
Totals	\$119,658.74	\$143,031.73	\$3,620.10	\$54,010.12	