



FY 2022/23
Final Budget
&
Supporting Documents
May 17, 2022



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)

2700 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

86.4 million gallons of sewer flow annually

Typical residential monthly water bill \$190.00

Typical residential monthly sewer bill \$ 60.00

Typical residential snow removal bill \$ 15.00

Property tax assessment \$ 0.5531/\$1,000 (\$294,444,662.00 total assessed value)

\$9,106,000 annual revenues

Budget Message

Fiscal year 2022/2023 budget was prepared with the intent of fulfilling the agency's mission and in the spirit of commitment to controlling costs, re-tooling and modernize.

Last year (FY 2021/2022), was a challenging yet fulfilling year for the district. Transitioning from active COVID restrictions, supply chain interruptions, addressing stiff inflationary pressures, wildfires, mandatory evacuation, pre-emptive power outages frequently and widely deployed, near record snowfall in December while seeing the longest winter dry spell ever punctuated by the 3rd driest spring on record. New management brought an assessment and engagement with commitment to "re-think" processes and procedures. 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, the district has launched two significant capital projects (one water, one roads) which are configured to be the basis for future capital programs. Repetitive projects in each of the major service areas establishing the perpetual reinvestment to manage service levels, satisfying both, the regulatory obligations and customer expectations. In addition, the Sewer Masterplan will be completed providing a five-year capital plan. The continued reinvestment of the current capital programs and stagnant revenues has driven down reserves and a reserve policy are being developed to define the service level expectations and limits to which the reserve funds can be managed. The full balance of both Operating and Capital funding will become necessary for review and possible rate making in forthcoming year.

Other trends anticipated are the continued pressures of inflation; the district is fuel, energy, and personnel expense intensive. Supply chain ripples for essential materials such as chemicals, steel, concrete, and asphalt seem to hit the district like nonstop waves on the ocean. New mandates for water quality compliance (lead & copper) and vulnerability for future regulatory standards are on the horizon. Due to cyber threats and simply out of date software, core tools such as the SCADA system are preliminarily being addressed in the fiscal year 2022/23 budget. Debt service remains consistent and final payment for one loan to be completed in third quarter of fiscal year 2022/2023.

While the water supply for Kingsbury GID remains stable in both water quality and availability, the intense messaging campaigns for the broad Western Drought will influence the water sales. Sewerage flows (and charges) have also seen a small but consistent reduction and that trend is likely to continue, but per unit charges for sewerage continue to escalate. Overall, with the continued efforts in place the paving score should remain steady with current program. Customer expectations for drainage improvements and retaining walls will become another detractor upon the General Fund. The snow fund has continued to drop, however the fortuitous impact of less than normal snow fall has allowed the district to maintain current rates. But given a new contract, with fuel, labor, and equipment escalation the current rate is likely inadequate. Finally, the OPEB funding

deficiency from previous years has been adjusted and commitment for attention to the detail of the next actuarial.

In the fiscal year 2022/2023 budget, the district has committed to research and implement measures to control operational expenses while meeting goals and objectives. Modifications to system operations and attention to spending at all levels is expected to counter some of the known impacts. New software and revision to procedures should improve transparency of the district's finances and help provide useful management information to improve accountability. In addition, the district is reviewing the value of numerous memberships which the district is affiliated. Finally, while the district has many older vehicles and a couple of very old large expense equipment items which are overdue for replacement. However, due to this being the first year of the vehicle reserve fund and pending a reserve policy, it is being recommended that replacement of these items be postponed until analysis can be completed which evaluates the need and alternatives.

Overall, the district anticipates another successful year. A keen commitment to training and development of the workforce while improving our customer facing tools are two priorities the management team has embraced. Both of these initiatives are value added and will reduce expenses in the long term.

Respectfully Submitted,

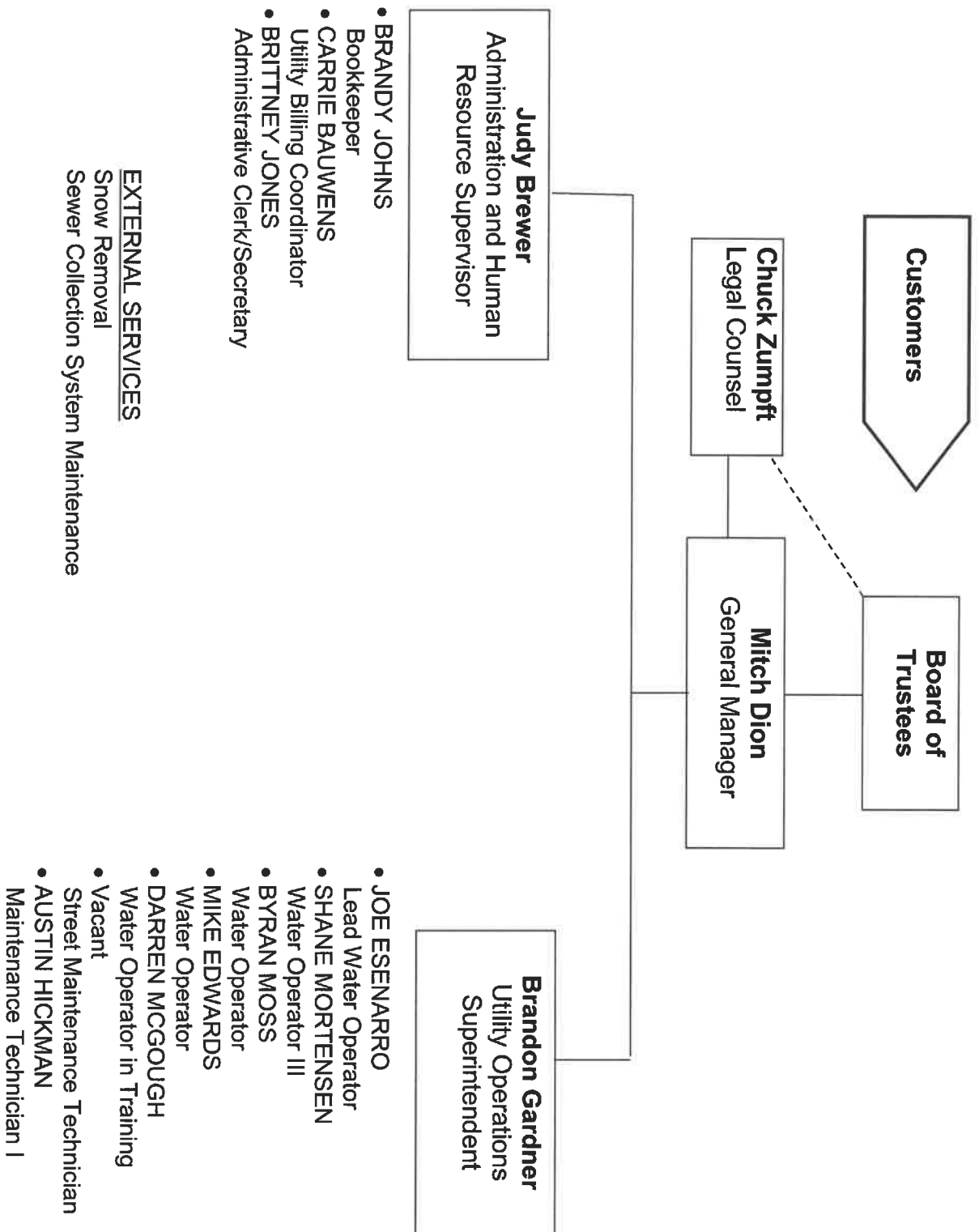


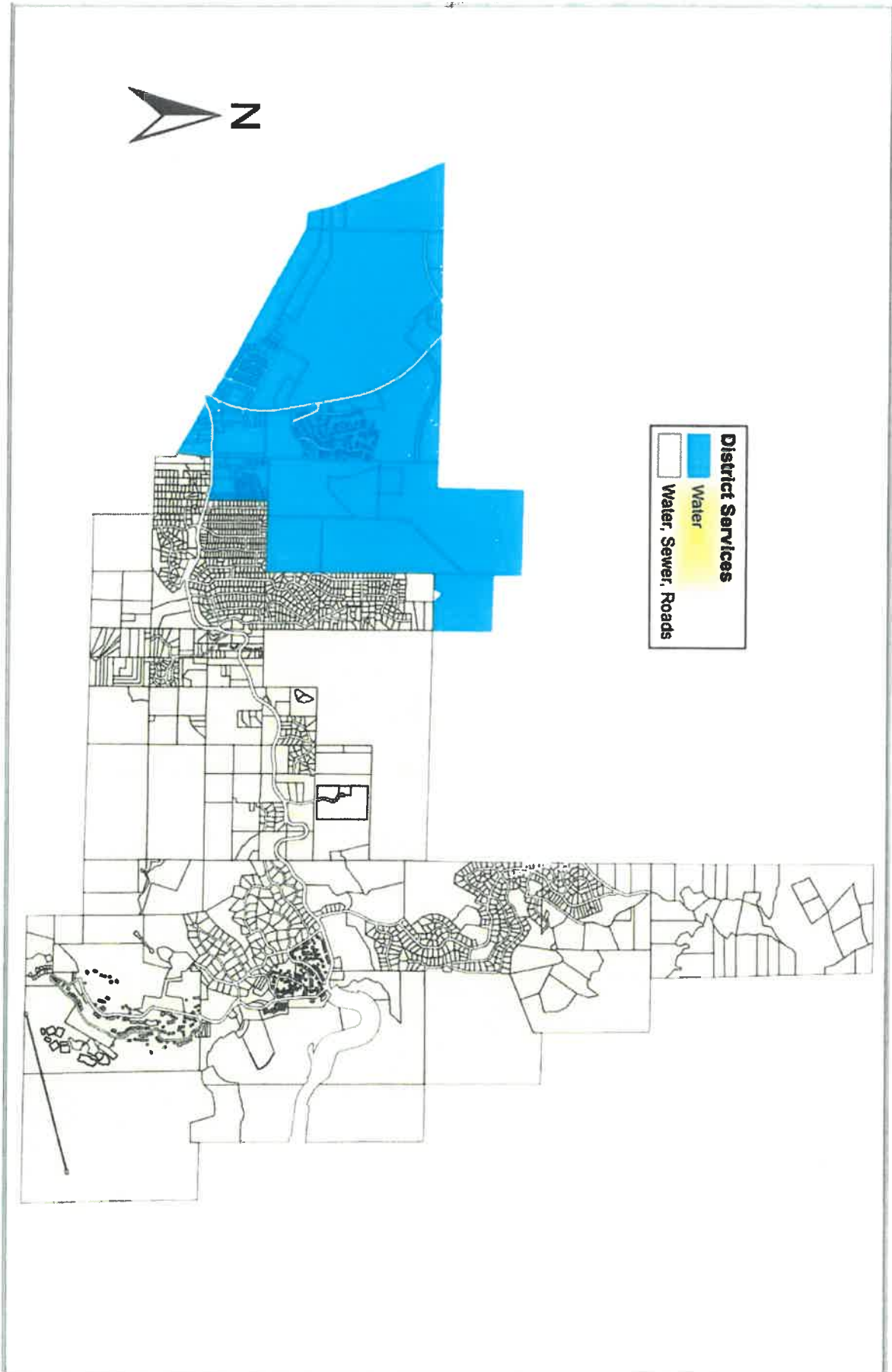
Mitchell S. Dion
General Manager

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Org Chart





**Kingsbury GID
Combined
Budget
FY 22/23**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,504,333	\$ 1,751,117	\$ 421,560	\$ 5,677,010
TIER 1 CONSUMPTION REVENUE		\$ 350,000	\$ 30,600		\$ 380,600
TIER 2 CONSUMPTION REVENUE		\$ 80,000			\$ 80,000
TIER 3 CONSUMPTION REVENUE		\$ 72,000			\$ 72,000
FIRE PROTECTION		\$ 80,900			\$ 80,900
COMMERCIAL BASE FEES		\$ 364,584	\$ 42,401	\$ 38,970	\$ 445,955
CONSUMPTION		\$ 88,987	\$ 31,560		\$ 120,547
FIRE PROTECTION		\$ 94,137			\$ 94,137
PENALTIES ON USER FEES		\$ 49,200	\$ 20,400	\$ 6,408	\$ 76,008
SERVICE CHARGES		\$ 16,200			\$ 16,200
RETURN CHECK FEES		\$ 480			\$ 480
CONNECTION FEES		\$ 10,200	\$ 6,000		\$ 16,200
INTEREST ON INVESTMENTS	\$ 7,821	\$ 10,509	\$ 4,888	\$ 1,222	\$ 24,440
TRANSFER FM OTHER FUNDS		\$ -			\$ -
GRANT REVENUE	\$ 40,000	\$ -		\$ 120,000	\$ 160,000
OTHER, INCL. RENTAL	\$ 89,430	\$ 25,800	\$ 150	\$ 26	\$ 115,406
TRANSFER FEES		\$ 5,760	\$ 3,996	\$ 972	\$ 10,728
PLAN REVIEW FEES		\$ 1,250	\$ 1,500		\$ 2,750
SERVLIN LOSS REVENUE		\$ 31,293			
SERVLIN LINE REVENUE		\$ 2,270			
SERVLIN ADMIN REVENUE		\$ 1,798			
PERSONAL PROPERTY TAX	\$ 9,664				\$ 9,664
AD VALOREM TAXES	\$ 554,671				\$ 554,671
AD VALOREM MAKE-UP	\$ 453,822				\$ 453,822
STATE TAX DISTRIBUTION	\$ 692,940				\$ 692,940
TOTAL REVENUES	\$ 1,848,348	\$ 4,789,701	\$ 1,892,612	\$ 589,158	\$ 9,084,457
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 51,728	\$ 173,189	\$ 83,314	\$ 36,621	\$ 344,852
MAINTENANCE	\$ 64,771	\$ 411,382	\$ -	\$ 46,266	\$ 522,419
OFFICE	\$ 24,497	\$ 65,321	\$ 48,991	\$ 24,497	\$ 163,305
ACCRUED LEAVE	\$ 4,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 23,500
PAYROLL SUBTOTAL	\$ 145,496	\$ 662,892	\$ 136,304	\$ 109,385	\$ 1,054,076
FICA/MEDICARE	\$ 2,099	\$ 10,079	\$ 2,249	\$ 1,612	\$ 16,038
MEDICAL INS.	\$ 55,590	\$ 219,521	\$ 43,147	\$ 41,703	\$ 359,962
EMPLOYER PERS	\$ 36,646	\$ 156,320	\$ 33,854	\$ 27,091	\$ 253,912
WORKMANS COMP	\$ 1,698	\$ 7,917	\$ 614	\$ 1,151	\$ 11,380
SEP/IRA	\$ 97	\$ 962	\$ 128	\$ 48	\$ 1,235
UNEMPLOYMENT EXP	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB EXPENSE	\$ 43,609	\$ 199,356	\$ 37,380	\$ 31,150	\$ 311,495
OTHER P/R EXP	\$ 450	\$ 3,200	\$ 200	\$ 300	\$ 4,150
VEHICLE EXP INCL IN WAGES	\$ 700	\$ (4,000)	\$ (400)	\$ (50)	\$ (5,150)
BENEFIT SUBTOTAL	\$ 139,489	\$ 593,355	\$ 117,173	\$ 103,004	\$ 958,172
TOTAL P/R & RELATED COSTS	\$ 284,985	\$ 1,256,247	\$ 253,477	\$ 212,389	\$ 2,012,248
ACCOUNTING	\$ 2,100	\$ 25,200	\$ 12,600	\$ 2,100	\$ 42,000
BANK CHARGES		\$ 45,696	\$ 31,191	\$ 7,587	\$ 84,474
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	\$ 3,993	\$ 68,942	\$ 26,484	\$ 5,932	\$ 105,352
DCSID M & O			\$ 732,924		\$ 732,924
DCSID ASSESSMENTS			\$ 496,649		\$ 496,649
DUES AND SUBSCRIPTIONS	\$ 674	\$ 9,038	\$ 4,346	\$ 685	\$ 14,743
ENGINEERING & SURVEYING	\$ 44,000	\$ 12,750	\$ 6,250	\$ 500	\$ 63,500
EQUIP. SUPPLIES & R&M	\$ 4,500	\$ 14,750	\$ 173,787	\$ 700	\$ 193,737
EQUIPMENT RENTAL	\$ 615	\$ 8,028	\$ 3,847	\$ 832	\$ 13,222
EROSION & DRAINAGE	\$ 5,000				\$ 5,000
FACILITIES RENT	\$ 3,800	\$ 45,598	\$ 22,799	\$ 3,800	\$ 75,997
FIELD SUPPLIES/TOOLS/SIGNS	\$ 20,630			\$ 10,000	\$ 30,630
INSURANCE AND BONDS	\$ 10,037	\$ 104,231	\$ 22,327	\$ 3,721	\$ 140,317
INVENTORY PARTS		\$ 15,000	\$ 500		\$ 15,500
LEGAL	\$ 2,750	\$ 33,000	\$ 16,500	\$ 2,750	\$ 55,000

**Kingsbury GID
Combined
Budget
FY 22/23**

LEGAL LABOR NEGOTIATIONS	\$ 32	\$ 756	\$ 84	\$ 95	\$ 967
LIEN FEES		\$ 410			\$ 410
METER REPAIR & MAINT		\$ 50,000			\$ 50,000
MISCELLANEOUS	\$ 14,088	\$ 7,200	\$ 4,600	\$ 5,600	\$ 31,488
OFFICE JANITORIAL	\$ 6,816	\$ 8,784	\$ 4,392	\$ 732	\$ 20,724
OFFICE SUPPLIES	\$ 2,076	\$ 13,632	\$ 7,266	\$ 1,339	\$ 24,313
PERMITS AND FEES	\$ 67	\$ 8,771	\$ 405	\$ 668	\$ 9,911
POSTAGE		\$ 6,750	\$ 4,625	\$ 1,125	\$ 12,500
PUBLICATION CHARGES	\$ 265	\$ 3,180	\$ 1,590	\$ 2,265	\$ 7,300
ROAD MAINT. & SUPPLIES	\$ 315,599				\$ 315,599
SAFETY EQUIPMENT	\$ 500	\$ 500		\$ 100	\$ 1,100
SECURITY EXPENSE	\$ 18	\$ 9,531	\$ 7,120	\$ 18	\$ 16,687
SEWER FLOW MANAGEMENT					\$ -
SHOP SUPPLIES/SM. TOOLS		\$ 7,000			\$ 7,000
SNOW REMOVAL - PLOWING				\$ 675,000	\$ 675,000
SNOW REMOVAL - SANDING				\$ 75,000	\$ 75,000
SNOW REMOVAL- ANTI/DE ICING				\$ 6,600	\$ 6,600
TELEPHONE	\$ 144	\$ 15,768	\$ 1,524	\$ 144	\$ 17,580
TRAINING & SEMINARS	\$ 4,726	\$ 22,968	\$ 5,874	\$ 852	\$ 34,420
TRAVEL	\$ 2,250	\$ 13,404	\$ 3,462	\$ 1,984	\$ 21,100
TRUSTEE FEES	\$ 2,100	\$ 25,200	\$ 12,600	\$ 2,100	\$ 42,000
UNIFORM EXPENSE	\$ 1,164	\$ 5,772	\$ 97	\$ 727	\$ 7,760
UTILITIES - GAS/ELECTRIC	\$ 13,690	\$ 196,779	\$ 23,518	\$ 971	\$ 234,957
VEHICLE EXPENSE FUEL/OIL	\$ 12,436	\$ 99,486		\$ 12,436	\$ 124,357
VEHICLE EXPENSE R&M	\$ 8,601	\$ 24,307		\$ 7,862	\$ 40,760
WATER MONITORING/SAMPLE		\$ 17,785			\$ 17,785
WTR CONSERV. & WTR SHED		\$ 15,000			\$ 15,000
WATER DISTRIBUTION EXP		\$ 66,520			\$ 66,520
WATER TREATMENT EXP		\$ 72,910			\$ 72,910
TOTAL OPERATING EXP.	\$ 784,460	\$ 2,394,276	\$ 1,925,458	\$ 1,055,090	\$ 6,164,436
INTEREST EXPENSE	\$ 5	\$ 346,890	\$ 35	\$ 10	\$ 346,940
DEPRECIATION EXPENSE		\$ 1,293,387	\$ 70,164		
AMORTIZATION EXPENSE		\$ 11,701			
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS		\$ -			\$ -
TOTAL EXPENDITURES	\$ 784,465	\$ 4,046,254	\$ 1,995,657	\$ 1,055,100	\$ 7,881,477
NET INCOME	\$ 1,063,883	\$ 743,447	\$ (103,046)	\$ (465,942)	\$ 1,238,341
CAPITAL OUTLAY	\$ (2,278,866)	\$ (8,040,385)	\$ (211,634)	\$ (460,106)	\$ (10,990,990)
CONTINGENCY	\$ (91,900)			\$ (45,456)	\$ (137,356)
DEBT PRINCIPAL REPAYMENT		\$ (1,611,163)			\$ (1,611,163)
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		\$ 1,305,088	\$ 70,164		
ADJUST TO CASH FLOW		\$ 100,000		\$ -	\$ 100,000
TOTAL CASH FLOW ADJUSTMENTS	\$ (2,370,766)	\$ (4,496,460)	\$ (141,470)	\$ (505,562)	\$ (7,514,257)
NET CASH INCR./DECR.	\$ (1,306,883)	\$ (3,753,013)	\$ (244,515)	\$ (971,504)	\$ (6,275,915)
AVAIL. CASH - BEGINNING		\$ 9,306,164	\$ 4,246,338		\$ 13,552,502
AVAILABLE CASH - END		\$ 5,553,151	\$ 4,001,823		\$ 9,554,973
OPENING FUND BALANCE	\$ 7,367,178			\$ 1,055,244	\$ 8,422,421
ENDING FUND BALANCE	\$ 6,060,295			\$ 83,740	\$ 6,144,034
DEPREC. ACCT. RESERVED		\$ 803,169			\$ 803,169
RESERVE ADDITIONS	\$ 134,619	\$ 256,504	\$ 4,700	\$ 73,201	\$ 469,024
LESS RESERVE USE	\$ -	\$ (573,457)	\$ -	\$ -	\$ (573,457)
NET RESERVE BALANCE	\$ 134,619	\$ 486,216	\$ 4,700	\$ 73,201	\$ 698,736
DISTRIBUTION DEBT SERVICE		\$ 386,817			\$ 386,817
TREATMENT DEBT SERVICE		\$ 692,179			\$ 692,179
CAPITAL IMPROVEMENT RESERVE		\$ 605,218			\$ 605,218
TOTAL RESTRICTED CASH	\$ 134,619	\$ 2,070,430	\$ 4,700	\$ 73,201	\$ 2,282,950

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2021/2022							5/23/2022	
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
REVENUES								
AD VALOREM TAXES	508,044	535,564	354,688	180,876	180,876	535,564	(0)	554,671
AD VALOREM MAKE-UP	383,261	438,189	267,572	170,617	170,617	438,189	0	453,822
STATE TAX DISTRIBUTION	685,799	673,462	336,731	336,731	336,731	673,462	0	692,940
INTEREST ON INVESTMENTS	22,388	14,304	3,756	10,548	3,664	7,420	6,884	7,821
PERSONAL PROPERTY TAX	9,664	8,000	1,560	6,440	6,458	8,018	(18)	9,664
GRANT REVENUE	-	-	-	-	-	-	-	40,000
RENTAL INCOME	91,420	120,929	59,724	61,205	61,289	121,013	(84)	88,430
OTHER, INCL. LAND SALE	19,030	6,000	474	5,526	5,526	6,000	-	1,000
TOTAL REVENUES	1,719,605	1,796,448	1,024,505	771,943	765,161	1,789,666	6,782	1,848,348
EXPENDITURES								
PAYROLL - MANAGEMENT	51,027	46,502	24,313	22,189	28,565	52,878	(6,376)	51,728
MAINTENANCE	51,532	65,120	20,506	44,614	25,779	46,284	18,836	64,771
OFFICE	20,783	24,097	11,829	12,268	12,031	23,860	237	24,497
ACCRUED LEAVE	(8,498)	4,500	(2,086)	6,586	(131)	(2,218)	6,718	4,500
PAYROLL SUBTOTAL	114,844	140,219	54,561	85,658	66,244	120,804	19,414	145,496
FICA/MEDICARE	1,662	1,996	781	1,215	1,341	2,122	(126)	2,099
MEDICAL INS.	55,921	61,188	21,013	40,175	26,792	47,805	13,383	55,590
EMPLOYER PERS	25,946	34,029	12,954	21,075	16,949	29,903	4,126	36,646
WORKERS COMP	1,025	1,143	1,262	(119)	1,419	2,681	(1,538)	1,698
SEP/IRA	506	236	71	165	47	118	118	97
UNEMPL BENEFIT	-	-	-	-	-	-	-	0
OPEB EXPENSE	43,609	7,038	21,805	(14,767)	21,805	43,609	(36,571)	43,609
OTHER P/R EXP.	309	300	274	27	60	334	(34)	450
VEHICLE ALLOW INCL PR	(1,165)	(1,212)	(281)	(931)	(387)	(668)	(544)	(700)
BENEFIT SUBTOTAL	127,812	104,718	57,878	46,840	68,412	126,572	(20,641)	139,489
TOTAL P/R & RELATED COSTS	242,657	244,937	112,440	132,497	134,656	247,376	(1,227)	284,985
ACCOUNTING	1,203	1,550	1,340	210	210	1,550	(0)	2,100
LEGAL	9,326	2,650	5,937	(3,287)	3,900	9,837	(7,187)	2,750
LEGAL LABOR NEGOTIATIONS	-	3,080	-	3,080	3,080	3,080	-	32
ENGINEERING & SURVEYING	20,687	31,000	15,890	15,110	32,500	48,390	(17,390)	44,000
EROSION & DRAINAGE	-	2,500	4,299	(1,799)	457	4,756	(2,256)	5,000
ROAD MAINT. & SUPPLIES	513,505	860,599	21,095	839,504	25,599	46,694	813,905	315,599
BAD DEBTS	42	-	-	-	-	-	-	-
BANK CHARGES	2	-	-	-	-	-	-	-
BUILDING REPAIRS/MAINT	7,217	113,448	7,458	105,990	107,599	115,057	(1,609)	16,904
COMPUTER EXPENSE	1,895	2,546	754	1,792	1,831	2,585	(39)	3,993
DUES & SUBSCRIPTIONS	273	316	199	117	117	316	(0)	674
EQUIPMENT SUPPLIES/R&M	89	5,500	152	5,348	5,348	5,500	(0)	4,500
EQUIPMENT RENTAL	400	510	200	310	310	510	0	515
FIELD SUPPL./TOOLS/SIGNS	2,824	20,630	221	20,409	20,098	20,319	311	20,630
SECURITY EXPENSE	18	-	4	(4)	6	10	(10)	18
INSURANCE AND BONDS	3,197	8,729	6,497	2,232	700	7,197	1,532	10,037
MISCELLANEOUS EXP.	14,372	12,832	6,031	6,801	6,201	12,232	601	14,088
OFFICE JANITORIAL	8,430	11,639	4,209	7,430	4,978	9,187	2,452	6,816
OFFICE/FACILITIES RENT	3,720	3,750	2,111	1,639	1,625	3,736	14	3,800
OFFICE SUPPLIES	1,279	1,414	662	752	763	1,425	(11)	2,076
PERMITS & FEES	63	67	64	3	4	68	(1)	67
POSTAGE	-	-	-	-	-	-	-	-
PUBLICATION CHARGES	1,253	165	944	(779)	40	984	(819)	265
SAFETY EQUIPMENT	141	500	56	444	444	500	(0)	500
TELEPHONE	232	169	96	73	72	169	0	144
TRAINING & SEMINARS	233	4,726	589	4,137	4,137	4,726	0	4,726
TRAVEL	-	2,250	318	1,932	1,946	2,264	(14)	2,250
TRUSTEE FEES	1,950	1,950	975	975	975	1,950	-	2,100
UNIFORM EXPENSE	829	1,164	588	576	576	1,164	(0)	1,164
UTILITIES	14,817	10,167	7,096	3,071	6,961	14,057	(3,890)	13,690
VEHICLE EXPENSE FUEL/OIL	8,171	17,641	2,775	14,866	14,859	17,634	7	12,436
VEHICLE EXPENSE R&M	7,303	8,249	2,020	6,229	6,500	8,520	(271)	8,601
INTEREST EXPENSE	2	-	3	(3)	2	5	(5)	5
SUBTOTAL EXPENSES	866,129	1,374,677	205,022	1,169,656	386,494	591,798	784,093	784,465
CAPITAL OUTLAY	1,237,945	1,150,460	12,142	1,138,318	125,472	137,614	1,012,846	2,278,866
CONTINGENCY	-	75,754	-	75,754	15,359	15,359	60,395	91,900
SUBTOTAL	2,104,074	2,600,891	217,164	2,383,728	527,325	744,771	1,857,334	3,155,231
TRANSF. TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,104,074	2,600,891	217,164	2,383,728	527,325	744,771	1,857,334	3,155,231
NET GAIN OR LOSS	(349,141)	(804,443)	807,341	(1,611,785)	237,836	1,044,895	(1,850,553)	(1,306,883)
OPENING FUND BALANCE	6,671,424	6,322,283	6,322,283			6,322,283		7,367,178
CLOSING FUND BALANCE	6,322,283	5,517,840	7,129,624			7,367,178		6,060,296

GENERAL FUND

KGID GENERAL FUND BUDGET WORKSHEET 2021/2022							5/11/2022	
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
DEPREC. ACCT. RESERVED	0	-	0	-	0	-	-	0
RESERVE ADDITIONS	0	-	0	-	0	-	-	134,619
LESS RESERVE USE	0	-	-	-	0	0	-	-
NET RESERVE BALANCE	0	-	0	-	0	-	-	134,619
TOTAL RESTRICTED CASH	0	0	0	-	-	-	-	134,619

WATER

KGID WATER FUND BUDGET WORKSHEET 2021/22

5/23/2022

	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER/ UNDER	PROPOSED BUDGET 22/23
'REVENUES								
RESIDENTIAL BASE FEES	3,423,542	3,462,346	1,734,805	1,727,541	1,744,428	3,479,233	(16,887)	3,504,333
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	387,470	375,000	176,612	198,388	172,193	348,805	26,195	350,000
TIER 2 CONSUMPTION	80,712	84,000	44,448	39,552	28,662	73,110	10,890	80,000
TIER 3 CONSUMPTION	111,633	72,000	51,462	20,538	33,000	84,462	(12,462)	72,000
FIRE PROTECTION	79,136	77,515	39,595	37,920	39,929	79,524	(2,009)	80,900
COMMERCIAL BASE FEES	352,868	364,584	180,607	183,977	182,294	362,901	1,683	364,584
CONSUMPTION	153,495	160,000	56,741	103,259	45,534	102,275	57,275	88,987
FIRE PROTECTION	93,539	94,137	47,069	47,068	47,069	94,137	(0)	94,137
PENALTIES ON USER FEES	56,518	46,800	26,056	20,744	25,800	51,856	(5,056)	49,200
SERVICE CHARGES	19,300	16,200	7,044	9,156	9,156	16,200	0	16,200
RETURN CHECK FEES	534	480	260	220	240	500	(20)	480
CONNECTION FEES	170,700	10,200	(10,450)	20,650	78,907	68,457	(58,257)	10,200
INTEREST ON INVESTMENTS	29,863	21,703	5,542	16,161	5,252	10,795	10,908	10,509
GRANT REVENUE	33,178	-	0	-	-	-	-	-
TRANSFER FEE REVENUE	14,219	8,190	3,419	4,772	3,402	6,821	1,370	5,760
PLAN REVIEW FEES	4,750	1,250	750	500	2,000	2,750	(1,500)	1,250
SERVLINE LOSS REVENUE	37,010	36,865	16,616	20,249	15,647	32,263	4,602	31,293
SERVLINE LINE REVENUE	2,175	2,165	1,102	1,063	1,109	2,211	(46)	2,270
SERVLINE ADMIN REVENUE	1,773	1,773	894	880	880	1,774	(0)	1,798
OTHER, INCL. LAND SALE	40,845	34,050	15,271	18,779	17,536	32,807	1,243	25,800
TOTAL REVENUES	5,093,262	4,869,258	2,397,841	2,471,417	2,453,037	4,850,878	18,379	4,789,701
'EXPENDITURES								
PAYROLL - MANAGEMENT	173,483	158,858	82,430	76,428	90,820	173,250	(14,392)	173,189
MAINTENANCE	304,965	384,026	181,213	202,813	192,524	373,737	10,289	411,382
OFFICE	55,423	64,258	31,545	32,713	32,295	63,840	418	65,321
ACCRUED LEAVE EXP	1,806	13,000	(642)	13,642	11,864	11,222	1,778	13,000
PAYROLL SUBTOTAL	535,676	620,142	294,546	325,596	327,504	622,049	(1,908)	662,892
FICA/MEDICARE	8,382	9,143	4,499	4,644	4,574	9,072	71	10,079
MEDICAL INS.	187,829	237,802	97,398	140,404	106,690	204,089	33,713	219,521
EMPLOYER PERS	122,030	149,615	66,460	83,155	76,014	142,474	7,141	156,320
SIIS	4,044	5,537	3,108	2,429	8,361	11,469	(5,932)	7,917
SEP/IRA	1,630	953	487	466	458	944	9	962
UNEMPLOYMENT EXP	0	3,120	0	3,120	-	-	3,120	0
OPEB EXPENSE	199,356	32,176	99,678	(67,502)	99,678	199,356	(167,180)	199,356
OTHER P/R EXP	2,442	3,200	633	2,567	250	883	2,317	3,200
VEHICLE ALLOW INCL WAGES	(4,525)	(10,108)	(1,395)	(8,713)	(2,300)	(3,695)	(6,413)	(4,000)
BENEFIT SUBTOTAL	521,188	431,438	270,866	10,538	293,725	568,287	(126,740)	593,355
TOTAL P/R & RELATED COSTS	1,056,864	1,051,580	565,412	486,168	621,229	1,190,336	(128,648)	1,256,247
ACCOUNTING	14,431	18,600	16,082	2,518	1,500	17,582	1,018	25,200
LEGAL	3,138	31,800	10,916	20,884	14,400	25,316	6,484	33,000
LEGAL LABOR NEGOTIATIONS	-	20,160	-	20,160	20,160	20,160	-	756
ENGINEERING & SURVEYING	20,090	10,750	10,587	163	20,000	30,587	(19,837)	12,750
BAD DEBTS	20,111	13,953	0	13,953	13,953	13,953	-	33,383
BANK CHARGES	44,642	42,294	21,544	20,750	21,590	43,134	(840)	45,696
BUILDING REPAIR & MAINT.	3,646	8,260	2,272	5,988	2,906	5,178	3,082	30,000
BUSINESS MEALS	0	0	0	-	0	-	-	0
COMPUTER EXPENSE	48,565	50,252	31,013	19,239	15,603	46,616	3,636	68,942
DUES AND SUBSCRIPTIONS	4,240	4,782	3,250	1,532	663	3,913	869	9,038
EQUIP. SUPPLIES & R&M	11,455	14,700	11,120	3,580	3,540	14,660	40	14,750
EQUIPMENT RENTAL	4,395	7,231	3,942	3,289	3,632	7,573	(342)	8,028
SECURITY EXPENSE	6,701	8,531	4,161	4,370	5,069	9,230	(699)	9,531
INSURANCE AND BONDS	98,077	100,493	83,233	17,260	16,795	100,028	465	104,231
SAFETY EQUIPMENT	544	500	184	316	316	500	(0)	500
INVENTORY PARTS	3,541	5,000	2,838	2,162	2,162	5,000	0	15,000
LIEN FEES	167	820	0	820	410	410	410	410
METER REPAIR & MAINT	5,106	100,000	0	100,000	2,000	2,000	98,000	50,000
MISCELLANEOUS	10,500	7,200	6,311	889	3,326	9,637	(2,437)	7,200
OFFICE JANITORIAL	9,062	4,928	3,629	1,299	3,866	7,495	(2,567)	8,784
FACILITIES RENT	44,642	44,998	25,331	19,667	19,499	44,830	168	45,598
OFFICE SUPPLIES	10,521	13,920	4,581	9,339	9,471	14,052	(132)	13,632
PERMITS AND FEES	7,499	8,450	4,209	4,241	4,676	8,885	(435)	8,771
POSTAGE	5,401	6,480	3,240	3,240	3,576	6,816	(336)	6,750
PUBLICATION CHARGES	2,429	1,980	286	1,694	1,694	1,980	0	3,180
SHOP SUPPLIES/SM. TOOLS	2,269	7,000	1,686	5,314	5,311	6,997	3	7,000
TELEPHONE	15,818	16,008	7,853	8,155	8,155	16,008	(0)	15,768
TRAINING & SEMINARS	2,624	22,968	2,233	20,735	12,000	14,233	8,735	22,968
TRAVEL	0	13,404	1,875	11,529	5,000	6,875	6,529	13,404
TRUSTEE FEES	23,400	23,400	11,700	11,700	11,700	23,400	-	25,200
UNIFORM EXPENSE	4,393	5,272	2,572	2,700	2,700	5,272	(0)	5,772
UTILITIES - GAS/ELECTRIC	164,107	219,384	92,355	127,029	91,462	183,817	35,567	196,779
VEHICLE EXPENSE FUEL/OIL	29,958	86,126	19,456	66,670	66,619	86,075	51	99,486
VEHICLE EXPENSE R&M	8,355	24,239	3,057	21,182	21,182	24,239	0	24,307
WATER MONITORING/SAMPLE	13,515	14,120	7,816	6,304	6,304	14,120	-	17,785
WTR SHED MANAGEMENT	12,682	11,580	11,580	-	0	11,580	-	15,000
WTR DISTRIBUTION EXP	58,219	79,020	8,943	70,077	70,077	79,020	(0)	66,520
WTR TREATMENT EXP	41,734	67,110	15,126	51,984	51,984	67,110	-	72,910

WATER

KGID WATER FUND BUDGET WORKSHEET 2021/22

5/23/2022

	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
TOTAL OPERATING EXP.	1,812,841	2,167,293	1,000,395	1,166,899	1,164,529	2,168,619	8,783	2,394,276
INTEREST EXPENSE	409,112	388,612	189,192	199,420	189,188	378,380	10,232	346,890
DEPRECIATION EXPENSE	1,286,878	1,296,290	652,385	643,905	641,002	1,293,387	2,903	1,293,387
AMORTIZATION EXPENSE	14,211	14,211	6,486	7,725	6,486	12,972	1,239	11,701
(GAIN) LOSS ON DISPOSAL OF EQUIP	(1,304)	-	0	-	0	(1,500)	1,500	-
TOTAL EXPENDITURES	3,521,738	3,866,406	1,848,458	2,017,948	2,001,204	3,851,858	24,657	4,046,254
NET INCOME	1,571,524	1,002,852	549,383	453,468	451,833	999,021	(6,277)	743,447
CAPITAL OUTLAY	(899,956)	(5,602,540)	(143,066)	5,459,474	(335,000)	(478,066)	(5,124,474)	(8,040,385)
DEBT PRINCIPAL REPAYMENT	(1,528,700)	(1,569,381)	(779,537)	789,844	(789,844)	(1,569,381)	(0)	(1,611,163)
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	-
PROCEEDS FROM SALE OF EQUIP	-	-	0	-	-	-	-	-
ACCTS RECEIVABLE-GRANT	100,000	-	0	-	0	-	-	-
FUND OPEB LIABILITY ACCT	0	-	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/AMORT	1,301,089	1,310,501	658,871	651,630	647,488	1,306,359	4,142	1,305,088
ADJUST TO CASH FLOW	124,169	-	104,465	104,465	(204,465)	(100,000)	100,000	100,000
TOTAL CASH FLOW ADJUSTMENTS	(903,398)	(2,111,420)	(159,268)	3,255,413	(681,821)	(841,088)	(1,270,332)	(4,496,460)
NET CASH INCR./DECR.	668,125	(1,108,568)	390,116	1,498,683	(229,988)	157,932	(1,266,500)	(3,753,013)
AVAIL. CASH - BEGINNING	8,480,107	9,259,414	9,148,232	-	-	9,148,232	-	9,306,164
AVAILABLE CASH - END	9,148,232	8,150,846	9,538,348	-	-	9,306,164	-	5,553,151
DEPREC. ACCT. RESERVED	434,605	573,457	618,887	(45,430)	711,028	618,887	-	803,169
RESERVE ADDITIONS	184,282	184,282	92,141	92,141	92,141	184,282	-	256,504
LESS RESERVE USE	0	-	-	-	0	0	-	(573,457)
NET RESERVE BALANCE	618,887	757,739	711,028	46,711	803,169	803,169	-	486,216
DISTRIB DEBT SERVICE	386,817	386,817	386,817	(0)	386,817	386,817	-	386,817
TREATMENT DEBT SERVICE	592,179	592,179	592,179	(0)	592,179	592,179	-	592,179
CAPITAL IMPROV RESERVE	1,581,240	1,890,309	1,832,594	57,715	1,386,923	1,386,923	-	605,218
TOTAL RESTRICTED CASH	3,179,123	3,627,044	3,522,619	104,425	3,169,088	3,169,088	-	2,070,430

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2021/22							5/23/2022	
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
'REVENUES								
USER FEES - RESIDENTIAL	1,746,970	1,750,573	874,600	875,973	875,558	1,750,158	415	1,751,117
USER FEES - COMMERCIAL	43,579	42,401	21,200	21,200	21,200	42,401	-	42,401
CONSUMPTION RESIDENTIAL	37,435	48,000	13,318	34,682	24,000	37,318	10,682	30,600
CONSUMPTION COMMERCIAL	29,575	39,600	13,725	25,875	15,000	28,725	10,875	31,560
PENALTIES ON USER FEES	23,521	20,400	9,136	11,264	11,400	20,536	(136)	20,400
CONNECTION FEES	39,000	6,000	1,200	4,800	5,400	6,600	(600)	6,000
INTEREST ON INVESTMENTS	14,672	10,852	2,677	8,175	2,443	5,120	5,732	4,888
TRANSFER FEES	6,061	4,995	1,364	3,631	2,331	3,695	1,300	3,996
PLAN REVIEW FEES	2,250	1,500	1,000	500	500	1,500	-	1,500
OTHER REVENUE	8,888	150	-	150	150	150	-	150
TOTAL REVENUES	1,951,951	1,924,471	938,220	986,250	957,982	1,896,203	28,268	1,892,612
'EXPENDITURES								
PAYROLL - MANAGEMENT	80,676	73,089	38,570	34,519	44,051	82,621	(9,532)	83,314
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	41,567	48,194	23,659	24,535	24,221	47,880	314	48,991
ACCRUED LEAVE	(2,717)	4,000	(4,222)	8,222	(1,488)	(5,710)	9,710	4,000
PAYROLL SUBTOTAL	119,527	125,283	58,007	67,276	66,784	124,791	492	136,304
FICA/MEDICARE	2,047	1,928	930	998	1,147	2,077	(149)	2,249
MEDICAL INS.	44,395	53,495	19,666	33,829	21,151	40,817	12,678	43,147
EMPLOYER PERS	29,235	38,771	12,253	26,518	17,581	29,835	8,936	33,854
WORKERS COMP	118	137	1,200	(1,063)	369	1,569	(1,432)	614
SEP/IRA	453	260	73	187	62	135	125	128
UNEMPLOYMENT	-	-	-	-	-	-	-	0
OPEB EXPENSE	37,379	6,034	18,690	(12,656)	18,690	37,380	(31,346)	37,380
OTHER P/R EXP.	366	400	86	314	314	400	(0)	200
VEHICLE EXP INCL WAGES	(1,519)	(3,768)	(191)	(3,577)	(258)	(449)	(3,319)	(400)
BENEFIT SUBTOTAL	112,473	97,258	52,706	44,552	59,056	111,763	(11,187)	117,173
TOTAL P/R & RELATED COSTS	231,999	222,541	110,714	111,827	125,840	236,554	(10,695)	253,477
ACCOUNTING	7,216	9,300	8,041	1,259	750	8,791	509	12,600
LEGAL	11,182	15,900	5,620	10,280	10,280	15,900	0	16,500
LEGAL LABOR NEGOTIATIONS	-	2,240	-	2,240	2,240	2,240	-	84
ENGINEERING & SURVEYING	1,569	206,250	1,264	204,986	165,622	166,886	39,364	6,250
DCLTSA #1 PRO-RATA M & O	691,396	817,300	342,895	474,405	408,650	751,545	65,755	732,924
DCLTSA CAP PLAN (ASSESS)	405,228	456,072	227,036	229,036	229,036	456,072	-	496,649
BAD DEBTS	15,982	5,540	-	5,540	5,540	5,540	0	13,202
BANK CHARGES	30,591	28,860	14,762	14,098	14,698	29,460	(600)	31,191
BUILDING REPAIR & MAINT.	1,552	226	938	(712)	348	1,285	(1,059)	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	16,411	16,930	11,258	5,672	5,672	16,930	0	26,484
DUES & SUBSCRIPTIONS	1,377	1,591	1,138	453	214	1,352	239	4,346
EQUIP. SUPPLIES & R&M	133,121	173,787	58,644	115,142	102,183	160,828	12,959	173,787
EQUIPMENT RENTAL	1,789	3,490	2,050	1,440	1,339	3,389	101	3,847
SECURITY EXPENSE	6,609	7,120	3,302	3,818	3,277	6,579	541	7,120
INSURANCE AND BONDS	19,171	19,416	21,452	(2,036)	-	21,452	(2,036)	22,327
INVENTORY PARTS	484	500	-	500	500	500	-	500
MISCELLANEOUS EXP.	6,884	3,600	6,427	(2,827)	1,725	8,152	(4,552)	4,600
OFFICE JANITORIAL	4,531	2,464	1,813	651	1,848	3,661	(1,197)	4,392
FACILITIES RENT	23,321	22,499	12,665	9,834	9,834	22,499	(0)	22,799
OFFICE SUPPLIES	5,585	7,410	2,322	5,088	5,138	7,460	(50)	7,266
PERMITS & FEES	380	405	381	24	24	405	(0)	405
POSTAGE	3,729	4,440	2,220	2,220	2,368	4,588	(148)	4,625
PUBLICATION CHARGES	1,250	990	54	936	440	494	496	1,590
INTEREST	12	-	20	(20)	15	35	(35)	35
SWR FLOW MANAGEMENT	-	-	-	-	-	-	-	-
TELEPHONE	1,956	1,674	956	718	827	1,783	(109)	1,524
TRAINING & SEMINARS	353	5,874	1,464	4,411	2,500	3,964	1,911	5,874
TRAVEL	-	3,462	697	2,765	700	1,397	2,065	3,462
TRUSTEE FEES	11,700	11,700	5,850	5,850	5,850	11,700	-	12,600
UNIFORM EXPENSE	216	97	105	(8)	9	114	(17)	97
UTILITIES - GAS/ELECTRIC	15,210	17,606	9,264	8,342	8,342	17,606	0	23,518
SUBTOTAL EXPENSES	1,650,804	2,069,283	853,348	1,215,935	1,115,810	1,969,158	103,443	1,925,493
CAPITAL OUTLAY	16,357	40,000	110,382	(70,382)	5,000	115,382	(75,382)	211,634
LOSS/GAIN ON DISPOSALS	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE	69,663	70,164	32,233	37,931	29,201	61,434	8,730	70,164
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	-	-	-	-	-	-	-	-
ADD BACK DEPR	(69,663)	(70,164)	(32,233)	(37,931)	(29,201)	(61,434)	(8,730)	(70,164)
ADJUST TO CASH FLOW	(56,620)	-	32,232	(32,232)	(54,891)	(22,659)	22,659	-
TOTAL EXPENDITURES	1,610,540	2,109,283	995,963	1,113,320	1,065,919	2,061,881	50,720	2,137,127
NET CASH INCR./(DECR.)	341,410	(184,812)	(57,742)		(107,937)	(165,678)	(22,451)	(244,515)

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2021/22							5/23/2022	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	20/21	21/22	ACTUAL	UNDER	2ND 6 MOS.	21/22 TOTAL	UNDER	BUDGET 22/23
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,070,606	4,324,746	4,412,016		-	4,412,016		4,246,338
AVAILABLE CASH - END	4,412,016	4,139,933	4,354,274			4,246,338		4,001,823
RESERVE ADDITIONS	0	-	0	-	0	-		4,700
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	0	-	0	-	0	-		4,700
TOTAL RESTRICTED CASH	0	0	0	-	-	-	-	4,700

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2021/22								5/23/2022
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER/ UNDER	PROPOSED BUDGET 22/23
REVENUES								
USER FEES	420,920	421,560	210,700	210,860	210,870	421,570	(10)	421,560
COMMERCIAL USER FEES	38,970	39,240	19,485	19,755	19,620	39,105	135	38,970
PENALTIES ON USER FEES	6,988	6,408	2,845	3,563	3,516	6,361	47	6,408
INTEREST ON INVESTMENTS	3,778	2,466	830	1,636	611	1,441	1,025	1,222
TRANSFER FEE	1,446	1,215	317	898	567	884	331	972
GRANT REVENUE	-	-	0	-	0	-	-	120,000
OTHER	3,293	5,026	0	5,026	5,026	5,026	-	26
GAIN ON DISPOSAL OF ASSET	-	-	0	-	0	-	-	-
TOTAL REVENUES	475,395	475,915	234,178	241,737	240,210	474,387	1,528	589,158
EXPENDITURES								
PAYROLL - MANAGEMENT	34,994	31,566	16,771	14,795	19,526	36,297	(4,731)	36,621
MAINTENANCE	36,809	46,514	14,647	31,867	18,455	33,102	13,412	46,266
OFFICE	20,783	24,097	11,829	12,268	12,111	23,940	157	24,497
ACCRUED LEAVE	(6,751)	2,000	(2,061)	4,061	(554)	(2,616)	4,616	2,000
PAYROLL SUBTOTAL	85,835	104,177	41,186	62,991	49,537	90,723	13,454	109,385
FICA/MEDICARE	1,263	1,510	588	922	752	1,340	170	1,612
MEDICAL INS.	41,748	46,510	15,764	30,746	20,232	35,996	10,514	41,703
EMPLOYER PERS	19,082	25,982	9,136	16,846	12,711	21,847	4,135	27,091
SIIS	741	826	981	(156)	956	1,937	(1,111)	1,151
SEP/IRA	359	167	40	127	23	63	104	48
UNEMPLOYMENT	0	0	0	-	-	-	-	0
OPEB EXPENSE	31,149	8,021	15,575	(7,554)	15,575	31,150	(23,129)	31,150
OTHER P/R EXP	237	100	182	(82)	12	194	(94)	300
CAR ALLOW INCL WAGES	(557)	(596)	(3)	(593)	(50)	(53)	(543)	(50)
BENEFITS SUBTOTAL	94,022	82,519	42,262	40,257	50,262	92,526	(9,411)	103,004
TOTAL P/R & RELATED COSTS	179,857	186,696	83,448	103,248	99,799	183,250	4,043	212,389
ACCOUNTING	1,203	1,550	1,340	210	210	1,550	(0)	2,100
LEGAL	2,824	2,650	1,599	1,051	1,200	2,799	(149)	2,750
LEGAL LABOR NEGOTIATIONS	-	2,520	-	2,520	2,520	2,520	-	95
ENGINEERING & SURVEYING	262	500	98	402	2,500	2,598	(2,098)	500
SNOW REMOVAL PLOWING	190,963	675,000	217,828	457,172	100,000	317,828	357,172	675,000
SNOW REMOVAL SANDING	20,277	75,000	10,406	64,594	15,000	25,406	49,594	75,000
SNOW REMOVAL ANTI/DE ICING	2,274	6,600	0	6,600	2,500	2,500	4,100	6,600
BAD DEBTS	6,216	1,348	0	1,348	1,348	1,348	(0)	3,211
BANK CHARGES	7,450	7,020	3,621	3,399	3,379	7,000	20	7,587
BUILDING REPAIRS/MAINT	257	80	156	(76)	153	309	(229)	5,276
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	4,059	4,382	2,499	1,883	1,910	4,437	(55)	5,932
DUES AND SUBSCRIPTIONS	282	327	199	128	102	301	26	685
EQUIPMENT SUPPLIES & MAINT	34	700	3	697	697	700	(0)	700
EQUIPMENT RENTAL	363	759	463	296	369	832	(73)	832
FIELD SUPPLIES/TOOLS/SIGN	8,804	9,000	0	9,000	8,997	8,997	3	10,000
SECURITY	18	-	4	(4)	10	14	(14)	18
INSURANCE AND BONDS	3,197	3,236	3,575	(339)	6	3,581	(345)	3,721
MISCELLANEOUS	1,481	5,600	1,912	3,688	3,688	-	5,600	5,600
OFFICE JANITORIAL	755	411	302	108	312	614	(204)	732
FACILITIES RENT	3,720	3,750	2,111	1,639	1,639	3,750	0	3,800
OFFICE SUPPLIES	1,035	1,363	415	948	958	1,373	(10)	1,339
PERMITS AND FEES	563	668	564	104	104	668	0	668
POSTAGE	900	1,080	540	540	540	1,080	-	1,125
PUBLICATION CHARGES	1,062	2,165	677	1,488	323	999	1,166	2,265
SAFETY EQUIPMENT	101	-	40	(40)	0	40	(40)	100
TELEPHONE	232	169	96	73	78	174	(5)	144
TRAINING & SEMINARS	143	2,852	635	2,218	2,218	2,853	(1)	852
TRAVEL	0	1,984	215	1,769	1,783	1,998	(14)	1,984
TRUSTEE FEES	1,950	1,950	975	975	975	1,950	-	2,100
UNIFORM EXPENSE	523	727	377	350	350	727	(0)	727
UTILITIES	533	633	286	347	399	685	(52)	971
VEHICLE EXPENSE FUEL/OIL	5,228	12,641	2,572	10,069	10,076	12,648	(7)	12,436
VEHICLE EXPENSE R&M	3,009	6,500	743	5,757	5,757	6,500	(0)	7,852
INTEREST EXPENSE	0	-	3	(3)	6	9	(9)	10
TOTAL OPERATING EXP.	449,574	1,019,859	337,702	682,157	269,905	602,039	418,418	1,055,100
CAPITAL OUTLAY	650	155,000	10,000	145,000	5,000	15,000	140,000	460,106
CONTINGENCY	-	35,246	-	35,246	8,247	8,247	26,999	45,456
ADJUST TO CASH FLOW	(24,442)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	425,782	1,210,105	347,702	862,403	283,152	625,286	585,416	1,560,662
NET GAIN OR LOSS	49,613	(734,190)	(113,524)	(620,666)	(42,942)	(150,899)	(583,889)	(971,504)
OPENING FUND BALANCE	1,156,530	1,002,949	1,206,143			1,206,143		1,055,244
ENDING FUND BALANCE	1,206,143	268,759	1,092,619			1,055,244		83,740

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2021/22								5/23/2022
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER/ UNDER	PROPOSED BUDGET 22/23
RESERVE ADDITIONS	0	-	0	-	0	-		73,201
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	0	-	0	-	0	-		73,201
TOTAL RESTRICTED CASH	0	0	0	-	-	-	-	73,201

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2021/2022	5/23/2022				
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
Upgrades A/R, P/R, PO's, HR, Permits, & Fixed Assets Annual	25,360	1,268	15,216	7,608	1,268
Abila/MIP Maintenance Fee	3,137	157	1,882	941	157
Springbrook Software (ulitity billing) maint fee	12,946		6,991	4,790	1,165
Network & Server Monitoring	15,600	780	9,360	4,680	780
Springbrook Web Payments	1,500		810	555	135
Misc. software upgrades	600	30	360	180	30
Consulting fees and support (Thunderbird)	5,000		5,000		
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	2,200	110	1,320	660	110
Shop & Lake Station	3,580		3,580		
Farr West GIS Hosting	4,450		2,225	2,225	
SCADA Wonderware Support/Maint ST 2	4,600		4,600		
SCADA Wonderware Support/Maint Lake	6,000		6,000		
WIN 911 Support	800		800		
Verizon Networkfleet GPS	2,508	509	1,433	160	406
Verizon Networkfleet GPS - Snow (7)	1,392				1,392
Website Hosting	2,000	100	1,200	600	100
Laptops for Office Qty. 4	4,000	200	2,400	1,200	200
Waterworth Web based licensing	5,245		3,495	1,750	
Miscellaneous hardware	3,000	150	1,800	900	150
Antivirus Updates	484	24	290	145	24
		-	-	-	-
				-	-
TOTAL COMPUTER EXPENSE	105,352	3,993	68,942	26,484	5,932

PAYROLL

KGID PAYROLL CALCULATIONS 2021/22 - WITH 3% CPI INCREASE/2% MERIT INCREASE							
	2021/2022	INCREASE OF	2022/2023	GENERAL	WATER	SEWER	SNOW
	BASE	3.00%	TOTAL	FUND	FUND	FUND	FUND
Water Department							
Water Operator 100% PERS Paid							
Lead Operator - Base Rate-\$32.21/hr	66,997	2,010	69,007		69,007		
Lead Operator - Standby Rate 1664hrs 12.5% base \$4.03/hr	6,700	201	6,901		6,901		
Lead Operator - In Charge Pay 10% premium of regular pay - 4wks	515	15	530		530		
Lead Operator - Overtime- 52hrs = 4/wk	2,512	75	2,587		2,587		
Lead Operator - Call Back - Field - 78 = 6/wk	3,769	113	3,882		3,882		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,256	38	1,294		1,294		
Subtotal	81,749	2,452	84,201		84,201		
Operator III - Base Rate-\$29.27/hr	60,882	1,826	62,707		62,707		
Operator III - Special Skills (0)	-	-	-		-		
Operator III - Standby Rate 1664hrs 12.5% base \$3.66/hr	6,088	183	6,271		6,271		
Operator III - In Charge Pay 10% premium of regular pay -	-	-	-		-		
Operator III - Overtime- 52hrs = 4/wk	2,069	62	2,131		2,131		
Operator III - Call Back - Field - 78 = 6/wk	3,104	93	3,197		3,197		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,035	31	1,066		1,066		
Subtotal	73,177	2,195	75,372		75,372		
Operator I - Base Rate-\$26.01/hr	48,693	1,461	50,154		50,154		
Operator I - Special Skills (0)	-	-	-		-		
Operator I - Overtime- 52hrs = 4/wk	1,826	55	1,881		1,881		
Subtotal	50,519	1,516	52,035		52,035		
Water Operator 50%/50% PERS							
Operator II - Base Rate-\$32.48/hr	67,558	2,027	69,585		69,585		
Operator II - Special Skills (6%) 1.80 Reg Rate \$30.04/hr	4,054	122	4,176		4,176		
Operator II - Standby Rate 1664hrs 12.5% base \$4.06/hr	6,756	203	6,959		6,959		
Operator II - In Charge Pay 10% premium of regular pay -	-	-	-		-		
Operator II - Overtime- 52hrs = 4/wk	2,533	76	2,609		2,609		
Operator II - Call Back - Field - 78 = 6/wk	3,800	114	3,914		3,914		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,267	38	1,305		1,305		
Subtotal	85,968	2,580	88,548		88,548		
Operator III - Base Rate-\$33.81/hr	70,325	3,516	73,841		73,841		
Operator III - Special Skills (7.5%) 2.54 Reg Rate \$36.35/hr	5,274	264	5,538		5,538		
Operator III - Standby Rate 1664hrs 12.5% base \$4.23/hr	7,032	352	7,384		7,384		
Operator III - In Charge Pay 10% premium of regular pay -	-	-	-		-		
Operator III - Overtime- 52hrs = 4/wk	2,835	142	2,977		2,977		
Operator III - Call Back - Field - 78 = 6/wk	4,253	213	4,466		4,466		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,418	71	1,489		1,489		
Subtotal	91,137	4,558	95,695		95,695		
Award Budget 1% Total Base Wages	-	3,194	3,194		3,194		
Subtotal	-	3,194	3,194		3,194		
TOTAL WATER OPERATORS							
Base Rate-\$33.81/hr	314,454	10,840	325,295	-	325,295	-	-
Special Skills	9,328	386	9,714		9,714		
Standby Rate 6656HRS AT 12.5%	26,576	938	27,514		27,514		
In Charge Pay 10% premium of regular pay	515	15	530		530		
Overtime- 208hrs regular pay	11,775	410	12,185	-	12,185		
Award Budget 1%	-	3,194	3,194	-	3,194		
Call Back - Field - 312hrs on regular pay	14,926	533	15,459		15,459		
Call Back - Laptop - 104hrs on base pay	4,976	178	5,154		5,154		
Total Water Dept	382,550	16,495	399,045	-	399,045	-	-
Road/Snow Department							
Street Maintenance Specialist 52.5%GF;10%WF;37.5%Snow							
Base Pay at \$27.22/hr	56,618	1,699	58,317	30,616	5,832		21,869
Special Skills	-	0	0	0	0		0
Overtime - 100 hours at \$41.85 per hour	4,185	126	4,311	2,263	431		1,617
Standby time 128 hrs/wk for 12 wks @ \$3.40/hr.	5,222	157	5,379	2,824	538		2,017
Total Street Maintenance Specialist @ 100% PERS	66,025	1,982	68,007	35,703	6,801	-	25,503
Maintenance Technician II - Base Pay at \$21.67/hr 100% Pers	45,074	1,352	46,426	24,374	4,643		17,409
Standby time 128 hrs/wk for 12 wks @ \$1.71/hr.	4,163	125	4,288	2,251	429		1,608
Overtime - 100 hours at \$33.32 per hour	3,332	100	3,432	1,802	343		1,287
Total Street Maintenance Technician II @100% PERS	52,569	1,577	54,146	28,427	5,415	-	20,304
Award Budget 1% Total Base Wages	-	1,222	1,222	641	122		458
Award Subtotal	-	1,222	1,222	641	122		459
Total Road/Snow Department	118,594	4,781	123,375	64,771	12,338	-	46,266
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund							
Accountant II at \$26.62/hr 100% PERS	55,370	1,661	57,031	8,555	22,812	17,109	8,555
Overtime 60 hrs at \$39.93	2,396	72	2,468	370	987	741	370
Utility Billing Coordinator at \$27.57/hr	57,346	1,720	59,066	8,860	23,626	17,720	8,860
Overtime 30 hrs at \$41.36	1,241	37	1,278	192	511	383	192
Administrative Clerk/Secretary \$19.14/hr 100% PERS	39,811	1,194	41,005	6,151	16,402	12,301	6,151
Overtime 30 hrs at \$28.71	861	26	887	133	355	266	133
Award Budget 1% Total Base Wages	-	1,571	1,571	236	628	471	236
Total Office	157,025	6,281	163,306	24,497	65,321	48,991	24,497
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
General Manager \$167,485 annual w/100% PERS	145,000	0	145,000	21,750	58,000	43,500	21,750
General Manager \$27,938 annual in Lieu Health Beni No PERS	27,938	-317	27,621	4,143	11,048	8,286	4,143

PAYROLL

KGID PAYROLL CALCULATIONS 2021/22 - WITH 3% CPI INCREASE/2% MERIT INCREASE							
	2021/2022	INCREASE OF	2022/2023	GENERAL	WATER	SEWER	SNOW
	BASE	3.00%	TOTAL	FUND	FUND	FUND	FUND
Operations Super - \$109,628 annual w/100% PERS	96,809	2,904	99,713	14,957	74,785	9,971	0
Operations Super Award Budget 1% Base Salary	-	997	997	150	748	99	0
Admin. & Human Resources Super - \$68,751 annual	68,751	2,063	70,814	10,622	28,325	21,244	10,622
Admin. & Human Resources Super Award Budget 1% Base Sal	-	708	708	106	283	213	106
Total Management	338,498	6,355	344,853	51,728	173,189	83,314	36,621
TOTAL ALL WAGES & SALARIES	996,668	33,911	1,030,578	140,996	649,892	132,305	107,385
Medical Insurance - State Plan decreases Union 4% increase		4%					
4 Water Union Employees including depend. at \$2334/mo each	112,032	4,481	116,513		116,513		
1 Management Non Union Employee \$2328/mo	27,937	(317)	34,320	5,148	25,740	3,432	
2 Road/Snow Union Employee includ. depend. at \$2334/mo	56,016	2,241	58,257	30,585	5,826		21,846
3 Office Employees includ. depend. at \$2334/mo	84,024	3,361	87,385	13,108	34,954	26,215	13,108
1 Management Non Union Employees \$1352.14/mo	16,226	(188)	30,039	4,506	12,016	9,012	4,506
1 Water State/Union Employee \$986.15/mo	11,834	(139)	14,744	0	14,744	0	0
Retired Employees State Mandated Contribution \$312/mo	3,744	-	3,744		3,744		
Retired Employees State Mandated Contribution \$1246.67/mo	14,960	-	14,960	2,244	5,984	4,488	2,244
Total Medical Insurance	326,773	9,439	359,962	55,590	219,521	43,147	41,703
Retirement PERS at 15.5%/29.75% of Base, Special Skills & Standby	15.50%						
Water Dept. 0:100:0:0 (2)	178,656		27,692		27,692		
Water Dept. 0:100:0:0 100% Employer paid (3)	200,214		59,564		59,564		
Road Dept. 52.5:10:0:37.5 50/50 PERS	0		0	0	0		0
Road Dept. 52.5:10:0:37.5 100% PERS	114,410		34,037	17,869	3,404		12,764
GM 100% Employer paid	145,000		43,138	6,471	17,255	12,941	6,471
Admin & Human Resources Super 50/50 PERS	70,814		10,976	1,646	4,390	3,294	1,646
Ops Super 100% Employer paid	99,713		29,665	4,450	22,249	2,966	0
Office 15:40:30:15 Accountant II, Admin/Sec. 100% Employer Paid	98,035		28,675	4,301	11,470	8,603	4,301
Office 15:40:30:15 Utility Billing Coordinator	59,066		9,008	1,351	3,603	2,703	1,351
Trustees (4) 100% Employer Paid	37,500		11,156	558	6,694	3,347	558
Total PERS	1,003,408	0	253,911	36,646	156,320	33,854	27,091
Sep/Ira at .325% for ER only,	0.33%						
Water Dept on 0:100:0:0	0		0		0		
Water Dept. 100% PERS on 0:100:0:0	181,867		591		591		
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	99,713		324	49	243	32	0
Office 15:40:30:15 Accountant II, Admin/Secretary	98,035		319	48	127	96	48
Office 15:40:30:15 Utility Billing Coordinator	0		0	0	0	0	0
Total Sep/Ira	379,615		1,234	97	962	128	48
Fica at 6.2% of all non-PERS Wages & Salaries	6.20%						
1 Trustee - \$8,400 at 6.2% 5:60:30:5	8,400		521	26	312	157	26
Total Fica	8,400		521	26	312	157	26
Total Retirement			255,666	36,770	157,594	34,140	27,165
Medicare	1.45%						
5 Water Employees at 1.45%	399,045		5,786		5,786		
Trustees - \$42,000 at 1.45%	42,000		609	30	365	184	30
3 Office Employees + Management at 1.45%	407,449		5,908	886	2,363	1,772	886
Operations Supervisor at 1.45%	100,710		1,460	219	1,095	146	0
2 Road/Snow Employee at 1.45%	123,375		1,789	939	179		671
Total Medicare	1,072,578		15,553	2,075	9,789	2,103	1,588
Worker's Comp. Limit \$36,000 per employee	Rate	Amount					
Water Dept. 0:100:0:0	0.0338	180,000	6,084		6,084		
Street Maintenance Specialist & Maint. Tech I 52.5:10:0:37.5	0.0338	72,000	2,434	1,278	243		913
Management 15:40:30:15	0.0338	36,000	1,217	183	487	364	183
Office & Management 15:40:30:15	0.0023	144,000	331	50	132	99	50
Operations Supervisor 15:75:10:00	0.0338	36,000	1,217	183	913	121	0
Trustees at \$8,00/yr x 5 = \$42,000	0.0023	42,000	97	5	58	30	5
Total Worker's Comp.			11,380	1,698	7,917	614	1,151
Uniforms and safety gear (separate line item on worksheets)							
Boot/Safety glasses allowance \$300 per field employee	2400		2,400	360	1,785	30	225
Uniforms \$170 per field empl.	1360		1,360	204	1,012	17	127
Miscellaneous Shirts, Jackets and Coveralls \$500 (8)	4000		4,000	600	2,975	50	375
Total uniforms and safety gear			7,760	1,164	5,772	97	727
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS							
Wages & Salaries			1,030,578	140,996	649,892	132,305	107,385
Medical Insurance			359,962	55,590	219,521	43,147	41,703
Pers			253,911	36,646	156,320	33,854	27,091
Sep/Ira			1,234	97	962	128	48
Fica			521	26	312	157	26
Medicare			15,553	2,075	9,789	2,103	1,588
Workers Comp			11,380	1,698	7,917	614	1,151
GRAND TOTALS			1,673,140	237,129	1,044,712	212,309	178,990

EXPENSE ALLOCATION

	KGID FUND EXPENSE ALLOCATIONS 2022/2023		5/11/2022			
	PROJECTED 2021/22	PROPOSED 2022/2023	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	132,258	106,743	10,037	70,657	22,327	3,721
Servline Water Loss/line Ins		33,574		33,574		
Total Insurance Expense		140,317	10,037	104,231	22,327	3,721
Legal	53,852	55,000	2,750	33,000	16,500	2,750
Accounting/Audit 5:60:30:5	29,474	42,000	2,100	25,200	12,600	2,100
Single Act Audit		0		0		
		42,000	2,100	25,200	12,600	2,100
Bank Charges 0:54:37:09	79,593	84,300	0	45,522	31,191	7,587
Bank Charges wire/usbank		174		174		
Totals		84,474	0	45,696	31,191	7,587
Office Supplies						
160 Pineridge/ 298 Kingsbury		511	511			
Billing 0:54:37:09	0	4,500	0	2,430	1,665	405
Other 5:60:30:5	0	19,302	1,565	11,202	5,601	934
Totals	24,310	24,313	2,076	13,632	7,266	1,339
Postage (general) 0:54:37:09	12,484	12,500	-	6,750	4,625	1,125
Telephone 5:60:30:5 Office		2,880	144	1,728	864	144
Telephone 0:100:0:0 Shop		14,040		14,040		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	18,133	17,580	144	15,768	1,524	144
Vehicle Exp FUEL/OIL. 10:0:80:10	116,357	116,357	11,636	93,086	0	11,636
Sweeper Brooms pallet		0	0			0
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		124,357	12,436	99,486	0	12,436
Vehicle Exp. R&M 10:0:80:10	39,259	24,759	2,476	19,807	0	2,476
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		40,759	8,601	24,307	0	7,852
Facilities Rent 5:60:30:5	74,815	75,997	3,800	45,598	22,799	3,800
Trustee Fees 5:60:30:5	39,000	42,000	2,100	25,200	12,600	2,100
Janitorial 5:60:30:5	20,958	21,066	7,158	8,784	4,392	732
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		0				0
Billing 0:54:37:09		1,400		756	518	126
Other 5:60:30:5		14,520	726	8,712	4,356	726
Totals	25,775	34,420	4,726	22,968	5,874	852
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	12,535	21,100	2,250	13,404	3,462	1,984
Computer Exp. 5:60:30:5	70,568	105,352	3,993	68,942	26,484	5,932
Utilities						
298 Kingsbury & 160 Pineridge		12,718	12,718			
Office 5:60:30:5		19,432	972	11,659	5,830	971
Water 0:100:0:0		185,120		185,120		
Sewer 0:0:100:0		17,688			17,688	
Total Utilities	216,165	234,958	13,690	196,779	23,518	971
TOTAL		1,076,192	75,860	749,746	195,162	55,425

CAPITAL OUTLAY 22-23

KGID CAPITAL OUTLAY 22/23	TOTAL	GENERAL FUND	WATER FUND	5/23/2022	
				SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
2021 Waterline & Road Rehab Project					
Engineering	55,378	25,000	30,378		
Construction	2,240,000	897,800	1,342,200		
2022/2023 Waterline & Road Rehab Project					
Engineering	206,000	74,160	131,840		
Construction	2,500,000	957,800	1,542,200		
2022/2023 Highway 50 & Kahle					
Engineering Inpections & Permitting	25,000		25,000		
Construction	500,000		500,000		
Sprung Structure Operations Yard					
Constuction/Structure	500,000	170,000	165,000		165,000
Professional Services	100,000	34,000	33,000		33,000
2022/2023 Sewer Lift Station Renovation					
Engineering	50,000			50,000	
Scada computer at St. 1 Phase 1&2	160,000		160,000		
Sign Board	7,000	3,500	3,500		
SCADA Alarming	10,000		10,000		
Trimble T7 Tablet for Meter Reads Profiling	8,000		8,000		
Plotter	5,000		3,500	1,500	
Cathodic Rectifier @ Station 4	7,500		7,500		
Guardrail Replacement Virginia/Beverly	10,000	10,000			
Facilities 160 Pineridge/298 Kingsbury	400,000	20,000	240,000	120,000	20,000
New Software A/R, P/R, PO's, HR, Permits, & Fixed Asset	77,112	3,856	46,267	23,134	3,856
GIS Populate database	24,000		12,000	12,000	
Tahoe Beach Club Watermain dedication	3,750,000		3,750,000		
TBC Inspection costs	25,000		25,000		
Street Sweeper	311,000	77,750			233,250
TOTAL CAPITAL OUTLAY	10,990,990	2,278,866	8,040,385	211,634	460,106

ENG 22-23

KGID ENGINEERING 2021/2022				5/11/2022	
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			
Paving Project Inspections 2022/2023	15,000	15,000			
TOTALS	57,000	44,000	12,750	6,250	500

ENG 21-22 2ND 6 MONTH

KGID ENGINEERING 2019/2020 - 2ND 6 MONTHS				5/11/2022	
PROJECT	TOTAL	GENERAL	WATER	SEWER	SNOW
General Services - Farr West	5,000	1,000	2,000	1,000	1000
KGID Building Assessment	30,000	1,500	18,000	9,000	1,500
2021 Sewer Master Plan	155,622			155,622	
Paving Project Design	30,000	30,000			
TOTALS	220,622	32,500	20,000	165,622	2,500

**160 PINERIDGE DR
RENTAL
(Included in General Fund)**

	2021/2022	2022/2023
Ordinary Income/Expense		
Income		
Rental Income	\$25,831.36	22,200.00
Reimbursed Expenses	\$0.00	0.00
Misc Income	\$0.00	0.00
Total Income	\$25,831.36	22,200.00
Expense		
Insurance		
Property Insurance	\$176.00	789.50
Leasing		
Mgmt-Advtg-Mktg	\$1,920.00	1,977.60
Equipment Rental Bear Box	\$50.00	51.50
UTILITIES Electric/Gas	\$2,040.00	2,448.00
Total Leasing	\$4,010.00	4,477.10
Property Maintenance		
Janitorial	\$1,565.00	1,606.50
Supplies	\$300.00	360.00
Bldg Repairs & Maintenance	\$1,420.00	1,704.00
Total Property Maintenance	\$3,285.00	\$3,670.50
Travel		
Transportation	\$0.00	0.00
Total Travel	\$0.00	0.00
Total Expense	\$7,471.00	\$8,937.10
NET INCOME	\$18,360.36	\$13,262.90

**298 KINGSBURY GRADE
RENTAL
(Included in General Fund)**

	2021/2022	2022/2023
Ordinary Income/Expense		
Income		
Rental Income	\$93,449.00	66,230.00
Reimbursed Expenses		
Misc Income	\$0.00	0.00
Total Income	\$93,449.00	66,230.00
Expense		
Insurance		
Property Insurance	\$2,746.42	3,157.98
Leasing		
Mgmt-Advtg-Mktg	\$6,320.00	6,509.60
Equipment Rental Bear Box	\$195.00	151.00
UTILITIES Electric/Gas	\$11,420.00	10,270.00
Total Leasing	\$17,935.00	16,930.60
Property Maintenance		
Janitorial	\$6,250.00	4,819.00
Supplies	\$300.00	271.90
Bldg Repairs & Maintenance	\$10,062.52	9,962.48
Total Property Maintenance	\$16,612.52	\$15,053.38
Travel		
Transportation	\$0.00	0.00
Total Travel	\$0.00	0.00
Total Expense	\$37,293.94	\$35,141.96
NET INCOME	\$56,155.06	\$31,088.04

**DEBT MANAGEMENT STATEMENT OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT
AS OF JUNE 30, 2021**

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, 2021**

<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	608,065
2007 SRF Loan	11/30/07	3,000,000	1,388,661
2010 SRF Loan	06/09/10	3,306,650	1,743,203
2012 SRF Loan	03/02/12	11,000,000	7,647,363
2015 SRF Loan	01/14/15	6,000,000	4,647,541
TOTAL			\$16,034,833

**OUTSTANDING MEDIUM TERM FINANCING
GENERAL OBLIGATION NOTE
JUNE 30, 2021**

Medium Term – 0

TOTAL OUTSTANDING GENERAL OBLIGATION DEBT **\$16,034,833**

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

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
WATER FUND NET PLEDGED REVENUES**

<u>Fiscal Year Ending 6/30/xx</u>	<u>2020 Audited</u>	<u>2021 Estimated</u>	<u>2022 Projected</u>	<u>2022 Projected</u>
Operating Revenues	4,825,239	5,000,418	4,847,555	4,847,555
Non-Operating Revenues/(Expense)*	165,927	31,194	21,703	21,703
Total Revenues	4,991,166	5,031,612	4,869,258	4,869,258
Less Operating and Maintenance Expenses**	1,666,985	1,741,474	2,135,561	2,167,293
Net Pledged Revenues	3,324,181	3,290,138	2,733,697	2,701,965
Annual Debt Service	1,958,038	1,809,302	1,957,993	1,957,993
Coverage	1.6977x	1.8184x	1.3961x	1.3799x

*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, 2020

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

Statutory Limit	\$122,443,053
Outstanding Bonds	\$ 16,034,833
Additional Statutory Debt Capacity	\$106,408,220

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 \$16,034,833 represents 6% of the total assessed valuation of \$267,121,170 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 12/31/2021

Asset #/s	Make/Model	Year Purchased	Purchase Cost	Depreciated	Unrecovered Bases	Fund 10	Fund 20	Fund 30	Fund 50	Replacement Cost (Estimated)	Replacement Year (Estimated)	Annual Allocation Reserves
1134, 1135, 1136	Sterling Dump/EPOKE	12/1/2015	52,845.51	49,689.69	3,155.82	17,626.60	0.00	0.00	17,592.31	150,000.00	2024	75,000.00
602 & 613	Ford F350 One Ton PU	1990	16,390.00	16,390.00	0.00	0.00	0.00	0.00	0.00	40,000.00	2023	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	0.00	36,000.00	2025	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	0.00	175,000.00	2023	175,000.00
869	Ford F350 Flatbed Truck	12/28/2007	36,888.25	36,888.25	0.00	36,888.25	0.00	0.00	0.00	75,000.00	2026	18,750.00
981, 982, 983, 984	GMC Acadia SL	5/19/2020	27,044.25	27,044.25	0.00	1,352.21	16,226.55	8,113.28	1,352.51	40,000.00	2028	6,667.00
1074, 1075, 1076	GMC Sierra 3500HD	7/9/2013	53,191.52	53,191.52	0.00	27,925.55	5,319.15	0.00	19,946.82	75,000.00	2029	10,714.29
809 & 815	Ford F550 Dump Truck	2/2/2006	47,925.26	47,925.26	0.00	23,962.63	23,962.63	0.00	0.00	85,000.00	2030	10,625.00
833 & 834	Sterling Vactor Model 2110	12/1/2006	298,027.00	298,027.00	0.00	149,013.50	149,013.50	0.00	0.00	550,000.00	2026	137,500.00
827	Toyota Tacoma	9/2/006	26,793.25	26,793.25	0.00	26,793.25	0.00	0.00	0.00	36,000.00	2026	9,000.00
1177	Ford F350 Utility Truck	6/9/2017	44,140.25	31,908.82	12,231.43	0.00	44,140.25	0.00	0.00	75,000.00	2032	7,500.00
1229	GMC Sierra 1500	10/24/2017	30,008.45	20,083.93	9,924.52	0.00	30,008.45	0.00	0.00	50,000.00	2032	5,000.00
1313 & 1314	Tymco Sweeper	11/15/2019	271,855.00	101,972.14	169,882.86	135,927.50	0.00	0.00	135,927.50	320,000.00	2031	35,556.00
1240	GMC Sierra 2500	5/17/2018	30,992.68	18,255.98	12,736.70	0.00	30,992.68	0.00	0.00	50,000.00	2033	4,546.00
814 & 819, 1089, 1090, 1091	Case 521 DXT Loader	5/11/2006	112,250.00	112,250.00	0.00	56,125.00	56,125.00	0.00	0.00	200,000.00	2034	16,667.00
1274	Cashman 262C2 Skid Steer	11/13/2013	45,600.00	45,600.00	0.00	4,560.00	20,520.00	0.00	20,520.00	70,000.00	2032	7,000.00
748 & 749	GMC Sierra 2500	3/26/2019	40,758.16	19,015.14	21,743.02	0.00	40,758.16	0.00	0.00	60,000.00	2034	5,000.00
1005 & 1006	Ford F450 Utility Truck	12/26/2002	46,609.00	46,609.00	0.00	11,652.25	34,956.75	0.00	0.00	70,000.00	2022	0.00
1005 & 1006	Schwartz Street Sweeper	1/5/2011	176,568.00	176,568.00	0.00	88,284.00	0.00	0.00	88,284.00	861,000.00	2022	0.00
Totals:			\$ 825,574.79	\$ 599,056.26	\$ 226,518.53	\$ 596,510.74	\$ 515,543.97	\$ 8,143.28	\$ 283,683.14	\$ 861,000.00		\$ 576,525.29

RESERVES PER FUND		ALLOCATION					
		GENERAL	WATER	SEWER	SNOW		
Sterling Dump/EPOKE	33/33/34	GF/W/SN	75,000.00	24,750.00	24,750.00	25,500.00	
Ford F350 One Ton PU	10/80/10	GF/W/SN	40,000.00	4,000.00	32,000.00	4,000.00	
Toyota Tacoma Dbl cab	10/80/10	GF/W/SN	12,000.00	1,200.00	9,600.00	1,200.00	
Case 580 K Backhoe	10/80/10	GF/W/SN	175,000.00	17,500.00	140,000.00	17,500.00	
Ford F350 Flatbed Truck	10/80/10	GF/W/SN	18,750.00	1,875.00	15,000.00	1,875.00	
GMC Acadia SL	5/80/30/5	GF/W/S/SN	6,667.00	333.35	4,000.20	2,000.10	
GMC Sierra 3500HD	10/80/10	GF/W/SN	10,714.29	1,071.43	8,571.43	1,071.43	
Ford F550 Dump Truck	50/50	GF & WATER	10,625.00	5,312.50	5,312.50		
Sterling Vector Model 2110	50/50	GF & WATER	137,500.00	68,750.00	68,750.00		
Toyota Tacoma	5/80/30/5	GF/W/S/SN	9,000.00	450.00	5,400.00	2,700.00	
Ford F350 Utility Truck	10/80/10	GF/W/SN	7,500.00	750.00	6,000.00	750.00	
GMC Sierra 1500	10/80/10	GF/W/SN	5,000.00	500.00	4,000.00	500.00	
Tymco Sweeper	25/75	GF & SNOW	35,556.00	8,889.00	3,636.80	26,667.00	
GMC Sierra 2500	10/80/10	GF/W/SN	4,546.00	454.60	3,333.50	454.60	
Case 521 DXT loader	50/50	GF & WATER	16,667.00	8,333.50	8,333.50		
Cashman 262C2 Skid Steer	10/45/45	GF/W/SN	7,000.00	700.00	3,150.00	3,150.00	
GMC Sierra 2500	10/80/10	GF/W/SN	5,000.00	500.00	4,000.00	500.00	
<i>Annual Allocations Reserves Per Fund</i>		<i>Office Vehicles</i>	<i>15,667.09</i>	<i>Fund 10</i>	<i>Fund 20</i>	<i>Fund 30</i>	<i>Fund 60</i>
		<i>All Other Vehicles</i>	<i>560,858.29</i>	<i>783.35</i>	<i>9,400.20</i>	<i>4,700.10</i>	<i>783.35</i>
			<i>144,586.03</i>	<i>333,104.23</i>	<i>0.00</i>	<i>83,168.03</i>	
		<i>Totals</i>	<i>\$576,525.29</i>	<i>\$145,369.38</i>	<i>\$342,504.43</i>	<i>\$4,700.10</i>	<i>\$83,951.38</i>