



FY 2024/25
Final Budget
&
Supporting Documents
May 21, 2024



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

15 positions

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 \$ 22.50

Property tax assessment \$ 0.5848/\$1,000 (\$335,854,509.00 total assessed value)

\$12,836,831 annual revenues (\$2.5 M grant fy24/25)

Budget Message

Fiscal year 2024/2025 budget was prepared with a pragmatic outlook building upon the success while focusing on capturing efficiencies within the institutional ethos. An organizational fermata, an indeterminant pause to gain footing. We have new systems, new facilities, and gaps in key positions; we continue to manage costs to a degree of addressing the impacts of inflation and uncertainty as we seek improvements in service delivery while gaining management and information tools.

For this budget we projected:

Revenues will increase slightly due to property tax and rate increases in place for the snow removal fund. Water use will increase incrementally higher – more units online, stable economic outlook for first half of FY 25 and the snowpack melting a little earlier than last year. Water and sewer rate increases are not assumed (the district should also update the fee schedule as we engage rates). However, the influence of \$2.5 million on a project grant makes revenue appear large.

Expenses will have moderation as inflation has slowed over the previous 3 years; wages will increase by 5%; services purchased by the district have some increases; fuel and energy should remain flat during the first half of the year. The sewer maintenance contract expires in October with the renewal to be negotiated (likely reflecting several years without an adjustment). The district expenses paid to the sewer authority continue to be higher. Snow removal expenses are expected to be consistent with ten-year leveling model used in the rate setting yet have to be budgeted more conservatively.

As presented, the budget reflects each of the funds' balances decrease from the anticipated FY24 year end. Putting the funds to work has been achieved. Adjusted for specific reserves, debt coverage and unfunded liabilities, the district is in the unenviable position requiring rate increases for multiple funds. The district has not experienced regulatory concerns amounting to any notable level, but treatment plant upgrades are forecasted. Insurance costs continue to increase, fortunately we have experienced no injuries or worker compensation issues for the past three years.

People are the core of this institution; the district continues to struggle with filling the gaps in our ranks. Competition with other agencies, cost-of-living and the general dearth of qualified applicants are obstacles to finding and retaining desirable people. Yet to that end, a couple recent hires demonstrated themselves to be of the right stuff and folded into the team well while others were also high caliber and able to have a quick tenure at the district taking a small piece forward assuming duties which better fulfill their career goals. The district pursued new tools such as temporary labor and small vendor services in order to complete the mission.

Operational/compliance projects such as the Lead/Copper Service Line (NDEP) inventory and System Resiliency Certification (US EPA), and CyberSecurity Compliance (USEPA) are major elements in the work plan. Capital projects and general support of the community redevelopment projects such as Barton Hospital, completion of Tahoe Beach

Club and Tahoe/Peak Condominium Complex takes full engagement of our engineering capacity. Grants for projects such as the SCADA replacement, pump station/reservoir renovations, and landfill recovery are on the horizon. We have been informed that the bandwidth of the consulting firms is also stretched.

The district has pressed the vehicle and equipment replacement cycles in order to establish the replacement reserve fund. Operational expenses are rising but not for the equipment most likely to be replaced. The traditional valuation equation of repairs verse replacement is not applicable to short-term decisions, until the replacement reserve matures.

Customer expectations for drainage improvements, retaining walls and better tailored snow service have become detractors. As the district regroups around the core missions this year during the next year, the future vision may become driven towards these elements stretching revenues to new points. Service delivery suited for the changing demographics of the district are likely to provide challenges in funding. The district has embraced training and development of our workforce and improved the partnering opportunity with our vendors and neighboring agencies.

Enterprise fund rate increases are needed. The Sewer fund poses a unique concern with completion of the masterplan, renewal maintenance service contract, higher than industry flows and increasing expenditures to the treatment agency. The Water fund requires a moderate increase addressing inflation and capital needs.

An election year and the legislative year commencing in the spring, active engagement, both independently and in the cohort of the League of Cities and Municipalities is anticipated. Articulated positions for Northern Nevada will have unique weight for the current Administration. Kingsbury is positioned as a leader for the GID's within the State and in the recent past led the League. The annual conference for the League this year is at Stateline, making Kingsbury the de facto host, providing a unique opportunity to bring attention to the agency; our challenges and achievements.

September of this year marks the 60th year of our district's service to the community. Taking stock of the accomplishments and preparing for the next 60 is like a crescendo followed by the caesura. With the majority turnover in the membership of the board of trustees anticipated at mid-year, capturing current plans and vamping them for the future will be a weighty task to provide continuity and preserve the momentum. Protecting the health of our customers, being stewards of the public trust, maintaining the assets entrusted to us places the district at the core of the Kingsbury community.

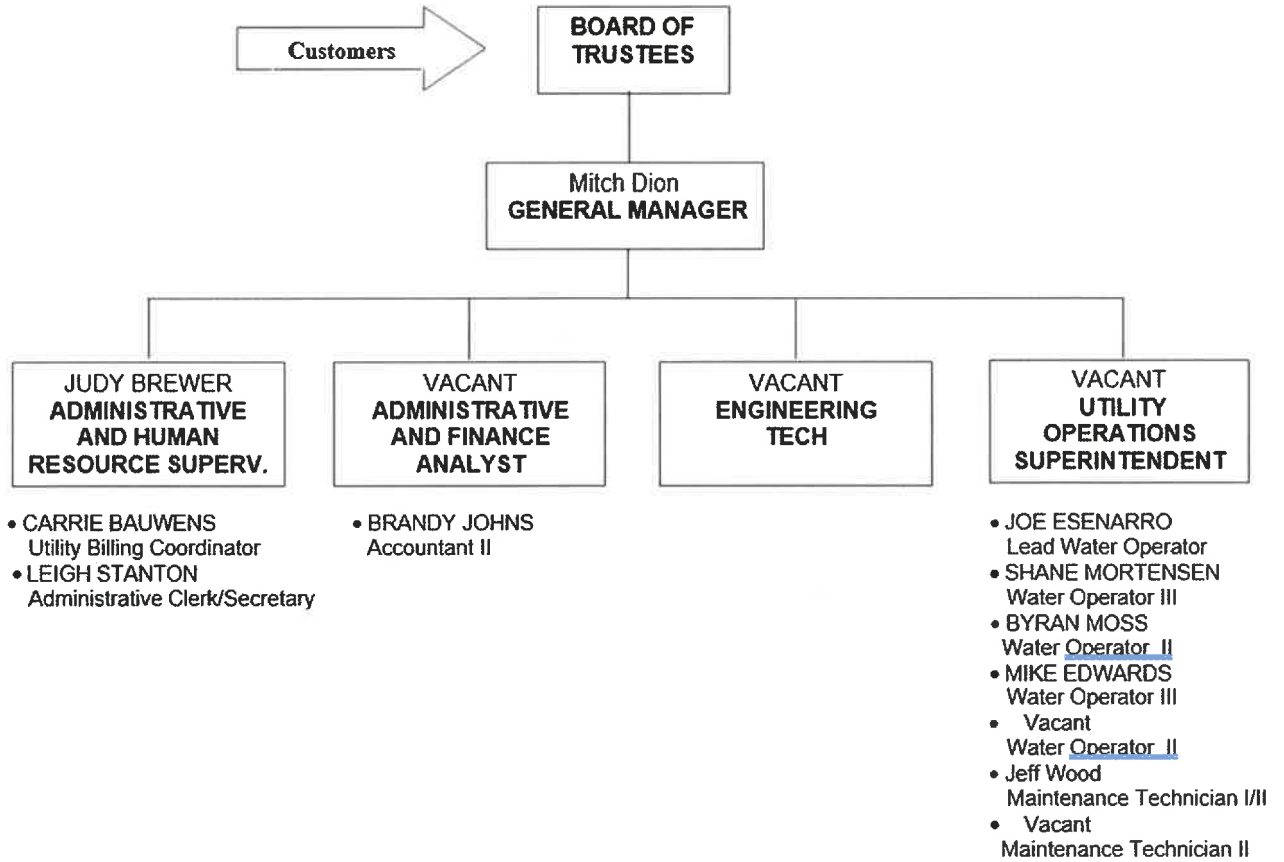
Respectfully Submitted,

Mitchell S. Dion
General Manager

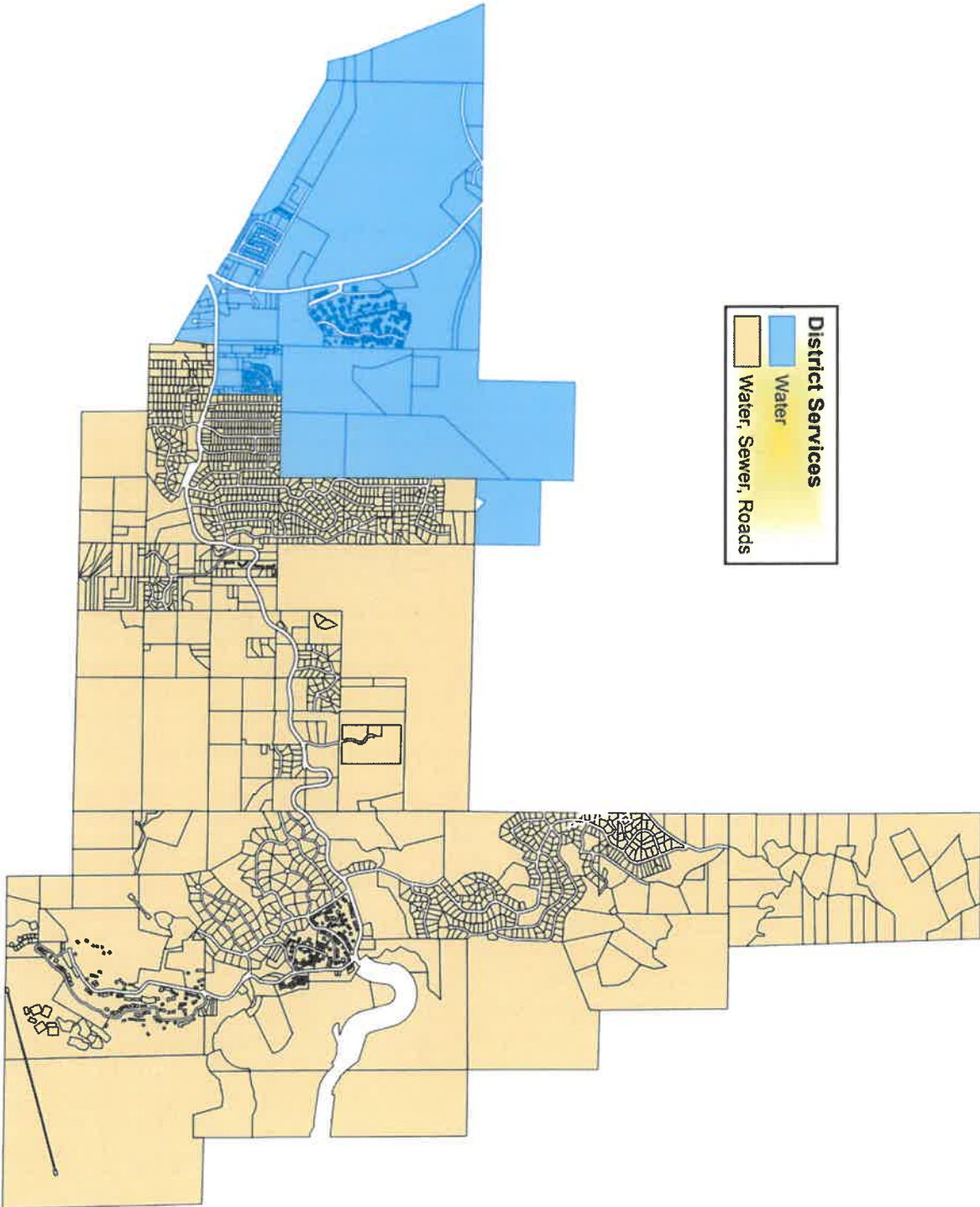


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15 FTE
 FY 2024 Requested Authorized Positions
Outsourced
 Snow Removal
 Sewer Maintenance Services
 Engineering



KGID COMBINED BUDGET 24-25

| | | | | | |
|------------------------------------|-----------------------|-----------------------|---------------------|---------------------|------------------------|
| LEGAL | \$ 2,900 | \$ 34,800 | \$ 17,400 | \$ 2,900 | \$ 58,000 |
| LEGAL LABOR NEGOTIATIONS | \$ 1,612 | \$ 7,440 | \$ 2,108 | \$ 1,240 | \$ 12,400 |
| LIEN FEES | | \$ 1,250 | | | \$ 1,250 |
| 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 | \$ 1,925 | \$ 12,570 | \$ 6,582 | \$ 1,314 | \$ 22,391 |
| PERMITS AND FEES | \$ 167 | \$ 9,056 | \$ 405 | \$ 668 | \$ 10,296 |
| POSTAGE | | \$ 7,800 | \$ 5,100 | \$ 2,100 | \$ 15,000 |
| PUBLICATION CHARGES | \$ 295 | \$ 3,180 | \$ 1,590 | \$ 1,515 | \$ 6,580 |
| ROAD MAINT. & SUPPLIES | \$ 45,000 | | | | \$ 45,000 |
| 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 | | | | | \$ - |
| 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 | \$ 16,972 | \$ 278,507 | \$ 30,000 | \$ 1,670 | \$ 327,149 |
| VEHICLE EXPENSE FUEL/OIL | \$ 14,311 | \$ 106,491 | | \$ 16,311 | \$ 137,113 |
| VEHICLE EXPENSE R&M | \$ 12,053 | \$ 51,920 | | \$ 11,303 | \$ 75,276 |
| WATER MONITORING/SAMPLE | | \$ 17,583 | | | \$ 17,583 |
| WTR CONSERV. & WTR SHED | | \$ 18,500 | | | \$ 18,500 |
| WATER DISTRIBUTION EXP | | \$ 62,700 | | | \$ 62,700 |
| WATER TREATMENT EXP | | \$ 82,456 | | | \$ 82,456 |
| TOTAL OPERATING EXP. | \$ 622,186 | \$ 2,638,029 | \$ 2,157,031 | \$ 1,212,445 | \$ 6,628,291 |
| INTEREST EXPENSE | \$ - | \$ 272,609 | \$ - | \$ - | \$ 272,609 |
| DEPRECIATION EXPENSE | | \$ 1,357,625 | \$ 62,176 | | \$ 1,419,801 |
| AMORTIZATION EXPENSE | | \$ 9,246 | | | \$ 9,246 |
| (GAIN) LOSS ON DISPOSAL OF EQUIP | | | | | \$ - |
| TRANSFER TO OTHER FUNDS | \$ 550,000 | | | \$ (550,000) | \$ - |
| TOTAL EXPENDITURES | \$ 1,172,186 | \$ 4,277,509 | \$ 2,219,207 | \$ 662,445 | \$ 8,331,347 |
| NET INCOME | \$ 1,225,390 | \$ 3,307,301 | \$ (162,900) | \$ 135,693 | \$ 4,505,484 |
| CAPITAL OUTLAY | \$ (2,138,000) | \$ (11,611,589) | \$ (520,000) | \$ (129,000) | \$ (14,398,589) |
| CONTINGENCY | \$ (82,806) | | | \$ (40,243) | \$ (123,049) |
| DEBT PRINCIPAL REPAYMENT | | \$ (1,369,133) | | | \$ (1,369,133) |
| PROCEEDS FROM SRF LOAN | | \$ - | | | \$ - |
| PROCEEDS FROM SALE OF EQUIP | | \$ - | | | \$ - |
| ACCTS RECEIVABLE-GRANT | | \$ - | | | \$ - |
| ACCTS PAYABLE-PROJECT | | \$ - | | | \$ - |
| DEVELOPER CAPITAL CONTRIBUTIONS | | \$ 3,750,000 | | | \$ 3,750,000 |
| ADD BACK DEPRECIATION/AMORT | | \$ 1,366,871 | \$ 62,176 | | \$ 1,429,047 |
| ADJUST TO CASH FLOW | | \$ - | | \$ - | \$ - |
| TOTAL CASH FLOW ADJUSTMENTS | \$ (2,220,806) | \$ (7,863,851) | \$ (457,824) | \$ (169,243) | \$ (10,711,724) |
| NET CASH INCR./DECR. | \$ (995,416) | \$ (4,556,550) | \$ (620,724) | \$ (33,550) | \$ (6,206,240) |
| AVAIL. CASH - BEGINNING | | \$ 5,827,691 | \$ 4,196,298 | | \$ 10,023,989 |
| AVAILABLE CASH - END | | \$ 1,271,141 | \$ 3,575,574 | | \$ 4,846,715 |
| OPENING FUND BALANCE | \$ 9,571,460 | | | \$ 42,907 | \$ 9,614,367 |
| ENDING FUND BALANCE | \$ 8,576,044 | | | \$ 9,357 | \$ 8,585,401 |
| DEPREC. ACCT. RESERVED | \$ 105,659 | \$ 444,985 | \$ 8,320 | \$ 127,211 | \$ 686,175 |
| RESERVE ADDITIONS | \$ 155,734 | \$ 300,670 | \$ 8,151 | \$ 95,564 | \$ 560,119 |
| LESS RESERVE USE | \$ - | \$ - | \$ - | \$ - | \$ - |
| NET RESERVE BALANCE | \$ 261,393 | \$ 745,655 | \$ 16,471 | \$ 222,775 | \$ 1,246,294 |
| DISTRIBUTION DEBT SERVICE | | \$ 228,692 | | | \$ 228,692 |
| TREATMENT DEBT SERVICE | | \$ 592,179 | | | \$ 592,179 |
| CAPITAL IMPROVEMENT RESERVE | | \$ (763,739) | | | \$ (763,739) |
| TOTAL RESTRICTED CASH | \$ 261,393 | \$ 802,787 | \$ 16,471 | \$ 222,775 | \$ 1,303,426 |

KGID COMBINED BUDGET 24-25

| | GENERAL FUND | WATER FUND | SEWER FUND | SNOW FUND | TOTAL ALL FUNDS |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| REVENUES | | | | | |
| RESIDENTIAL BASE FEES | | \$ 3,584,576 | \$ 1,751,842 | \$ 717,876 | \$ 6,054,294 |
| TIER 1 CONSUMPTION REVENUE | | \$ 329,000 | \$ 26,400 | | \$ 355,400 |
| TIER 2 CONSUMPTION REVENUE | | \$ 68,000 | | | \$ 68,000 |
| TIER 3 CONSUMPTION REVENUE | | \$ 72,000 | | | \$ 72,000 |
| FIRE PROTECTION | | \$ 88,344 | | | \$ 88,344 |
| COMMERCIAL BASE FEES | | \$ 364,056 | \$ 44,212 | \$ 66,096 | \$ 474,364 |
| CONSUMPTION | | \$ 110,000 | \$ 34,020 | | \$ 144,020 |
| FIRE PROTECTION | | \$ 94,137 | | | \$ 94,137 |
| PENALTIES ON USER FEES | | \$ 17,867 | \$ 11,682 | \$ 4,810 | \$ 34,359 |
| SERVICE CHARGES | | \$ 14,400 | | | \$ 14,400 |
| RETURN CHECK FEES | | \$ 480 | | | \$ 480 |
| CONNECTION FEES | | \$ 96,550 | \$ 7,200 | | \$ 103,750 |
| INTEREST ON INVESTMENTS | \$ 311,520 | \$ 345,198 | \$ 176,809 | \$ 8,419 | \$ 841,946 |
| TRANSFER FM OTHER FUNDS | | \$ - | | | \$ - |
| GRANT REVENUE | \$ - | \$ 2,350,000 | | \$ - | \$ 2,350,000 |
| OTHER, INCL. RENTAL | \$ 108,167 | \$ 25,350 | \$ 500 | \$ 55 | \$ 134,072 |
| TRANSFER FEES | | \$ 4,176 | \$ 2,142 | \$ 882 | \$ 7,200 |
| PLAN REVIEW FEES | | \$ 1,250 | \$ 1,500 | | \$ 2,750 |
| SERVLIN LOSS REVENUE | | \$ 14,710 | | | \$ 14,710 |
| SERVLIN LINE REVENUE | | \$ 2,856 | | | \$ 2,856 |
| SERVLIN ADMIN REVENUE | | \$ 1,860 | | | \$ 1,860 |
| PERSONAL PROPERTY TAX | \$ 7,800 | | | | \$ 7,800 |
| AD VALOREM TAXES | \$ 625,935 | | | | \$ 625,935 |
| AD VALOREM MAKE-UP | \$ 547,346 | | | | \$ 547,346 |
| STATE TAX DISTRIBUTION | \$ 796,808 | | | | \$ 796,808 |
| TOTAL REVENUES | \$ 2,397,576 | \$ 7,584,810 | \$ 2,056,307 | \$ 798,138 | \$ 12,836,831 |
| EXPENDITURES | | | | | |
| PAYROLL - MANAGEMENT | \$ 89,284 | \$ 275,503 | \$ 157,190 | \$ 73,253 | \$ 595,230 |
| MAINTENANCE | \$ 115,889 | \$ 477,361 | | \$ 51,778 | \$ 645,028 |
| OFFICE | \$ 27,692 | \$ 73,842 | \$ 55,380 | \$ 27,692 | \$ 184,606 |
| ACCRUED LEAVE | \$ 3,500 | \$ 13,000 | \$ 4,000 | \$ 2,000 | \$ 22,500 |
| PAYROLL SUBTOTAL | \$ 236,365 | \$ 839,706 | \$ 216,570 | \$ 154,723 | \$ 1,447,364 |
| FICA/MEDICARE | \$ 3,769 | \$ 12,777 | \$ 3,444 | \$ 2,512 | \$ 22,502 |
| MEDICAL INS. | \$ 65,293 | \$ 250,767 | \$ 59,056 | \$ 49,715 | \$ 424,831 |
| EMPLOYER PERS | \$ 44,915 | \$ 197,437 | \$ 51,276 | \$ 34,759 | \$ 328,387 |
| WORKMANS COMP | \$ 2,759 | \$ 6,946 | \$ 859 | \$ 1,113 | \$ 11,677 |
| SEP/IRA | \$ - | \$ - | \$ - | \$ - | \$ - |
| UNEMPLOYMENT EXP | \$ 2,998 | \$ 7,995 | \$ 5,996 | \$ 2,998 | \$ 19,987 |
| OPEB EXPENSE | \$ 11,040 | \$ 40,670 | \$ 17,490 | \$ 11,392 | \$ 80,592 |
| OTHER P/R EXP | \$ 2,000 | \$ 3,200 | \$ 500 | \$ 1,000 | \$ 6,700 |
| VEHICLE EXP INCL IN WAGES | \$ (800) | \$ (4,000) | \$ (500) | \$ - | \$ (5,300) |
| BENEFIT SUBTOTAL | \$ 131,974 | \$ 515,792 | \$ 138,121 | \$ 103,489 | \$ 887,976 |
| TOTAL P/R & RELATED COSTS | \$ 368,339 | \$ 1,355,498 | \$ 354,691 | \$ 258,212 | \$ 2,335,340 |
| ACCOUNTING | \$ 2,946 | \$ 75,355 | \$ 17,678 | \$ 2,946 | \$ 98,925 |
| BANK CHARGES | | \$ 52,837 | \$ 34,727 | \$ 11,906 | \$ 99,470 |
| BAD DEBT | | \$ 32,053 | \$ 20,958 | \$ 8,630 | \$ 61,641 |
| BUILDING REPAIR & MAINT. | \$ 20,000 | \$ 30,000 | \$ 31,419 | \$ 5,276 | \$ 86,695 |
| BUSINESS MEALS | \$ - | \$ 500 | \$ - | \$ - | \$ 500 |
| COMPUTER EXPENSE | \$ 7,584 | \$ 60,261 | \$ 17,861 | \$ 5,139 | \$ 90,845 |
| DCSID M & O | | | \$ 823,691 | | \$ 823,691 |
| DCSID ASSESSMENTS | | | \$ 490,034 | | \$ 490,034 |
| 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 | \$ - | \$ - | \$ - | \$ - | \$ - |
| FIELD SUPPLIES/TOOLS/SIGNS | \$ 20,630 | | | \$ 10,000 | \$ 30,630 |
| INSURANCE AND BONDS | \$ 8,678 | \$ 115,165 | \$ 28,694 | \$ 4,782 | \$ 157,319 |
| INVENTORY PARTS | | \$ 15,000 | \$ 500 | | \$ 15,500 |

GENERAL

| KGID GENERAL FUND BUDGET WORKSHEET 2023/2024 | | | | | | | 5/15/2024 | |
|--|------------------|------------------|----------------------|------------------|-----------------------|------------------------|--------------------|--------------------------|
| | ACTUAL 22/23 | BUDGET 23/24 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 23/24 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 24/25 |
| REVENUES | | | | | | | | |
| AD VALOREM TAXES | 562,056 | 709,165 | 394,136 | 315,029 | 315,029 | 709,165 | 0 | 625,935 |
| AD VALOREM MAKE-UP | 455,944 | 561,529 | 312,074 | 249,455 | 249,455 | 561,529 | (0) | 547,346 |
| STATE TAX DISTRIBUTION | 725,207 | 790,070 | 395,035 | 395,035 | 395,035 | 790,070 | (0) | 796,808 |
| INTEREST ON INVESTMENTS | 235,091 | 116,588 | 203,819 | (87,231) | 164,414 | 368,233 | (251,645) | 311,520 |
| PERSONAL PROPERTY TAX | 7,800 | 4,104 | 1,991 | 2,113 | 2,113 | 4,104 | (0) | 7,800 |
| GRANT REVENUE | 40,000 | - | - | - | - | - | - | - |
| RENTAL INCOME | 113,327 | 103,353 | 49,480 | 53,873 | 49,536 | 99,016 | 4,337 | 107,167 |
| OTHER, INCL. LAND SALE | 1,894 | 1,000 | 1,069 | (69) | 2,872 | 3,941 | (2,941) | 1,000 |
| TOTAL REVENUES | 2,141,319 | 2,285,809 | 1,357,604 | 928,205 | 1,178,454 | 2,536,058 | (250,249) | 2,397,576 |
| EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 52,874 | 77,222 | 28,020 | 49,202 | 21,734 | 49,754 | 27,468 | 89,284 |
| MAINTENANCE | 14,577 | 57,158 | 11,267 | 45,891 | 55,369 | 66,636 | (9,478) | 115,889 |
| OFFICE | 23,271 | 26,349 | 12,698 | 13,651 | 17,661 | 30,359 | (4,010) | 27,692 |
| ACCRUED LEAVE | 2,741 | 3,500 | 1,669 | 1,831 | 1,420 | 3,089 | 411 | 3,500 |
| PAYROLL SUBTOTAL | 93,463 | 164,229 | 53,654 | 110,575 | 96,184 | 149,838 | 14,392 | 236,365 |
| FICA/MEDICARE | 1,393 | 2,392 | 807 | 1,585 | 3,541 | 4,348 | (1,956) | 3,769 |
| MEDICAL INS. | 40,508 | 62,528 | 14,824 | 47,704 | 26,247 | 41,070 | 21,458 | 65,293 |
| EMPLOYER PERS | 22,779 | 38,641 | 13,301 | 25,340 | 13,510 | 26,811 | 11,830 | 44,915 |
| WORKERS COMP | 866 | 1,975 | 624 | 1,351 | 2,258 | 2,882 | (907) | 2,759 |
| SEP/IRA | 81 | - | - | - | - | - | - | 0 |
| UNEMPL BENEFIT | - | - | - | - | - | - | - | 2,998 |
| OPEB EXPENSE | (56,875) | 15,190 | 2,075 | 13,115 | 2,075 | 4,150 | 11,040 | 11,040 |
| OTHER P/R EXP. | 101 | 550 | 562 | (12) | 935 | 1,497 | (947) | 2,000 |
| VEHICLE ALLOW INCL PR | (763) | (800) | (400) | (400) | (26) | (426) | (374) | (800) |
| BENEFIT SUBTOTAL | 8,090 | 120,476 | 31,793 | 88,683 | 48,565 | 80,758 | 40,517 | 131,974 |
| TOTAL P/R & RELATED COSTS | 101,553 | 284,705 | 85,447 | 199,258 | 144,749 | 230,596 | 54,909 | 368,339 |
| ACCOUNTING | 1,911 | 2,250 | 2,636 | (386) | - | 2,636 | (386) | 2,946 |
| LEGAL | 1,543 | 2,900 | 1,585 | 1,315 | 1,500 | 3,085 | (185) | 2,900 |
| LEGAL LABOR NEGOTIATIONS | 145 | - | - | - | 806 | 806 | (806) | 1,612 |
| ENGINEERING & SURVEYING | 88,694 | 35,000 | 100,928 | (65,928) | 17,400 | 118,328 | (83,328) | 35,000 |
| EROSION & DRAINAGE | 5,285 | 25,000 | 1,529 | 23,471 | 5,000 | 6,529 | 18,471 | 25,000 |
| ROAD MAINT. & SUPPLIES | 342,681 | 30,000 | 553,808 | (523,808) | 25,599 | 579,407 | (549,407) | 45,000 |
| BAD DEBTS | - | - | - | - | - | - | - | - |
| BANK CHARGES | - | - | - | - | - | - | - | - |
| BUILDING REPAIRS/MAINT | 9,403 | 16,904 | 2,469 | 14,435 | 11,280 | 13,749 | 3,155 | 20,000 |
| COMPUTER EXPENSE | 2,952 | 5,551 | 917 | 4,634 | 1,639 | 2,556 | 2,995 | 7,584 |
| DUES & SUBSCRIPTIONS | 597 | 674 | 561 | 113 | 113 | 674 | 0 | 674 |
| EQUIPMENT SUPPLIES/R&M | 1,029 | 4,500 | 82 | 4,418 | 4,418 | 4,500 | (0) | 4,500 |
| EQUIPMENT RENTAL | 378 | 515 | 196 | 319 | 321 | 517 | (2) | 515 |
| FIELD SUPPL./TOOLS/SIGNS | 6,704 | 20,630 | 27 | 20,603 | 6,098 | 6,125 | 14,505 | 20,630 |
| SECURITY EXPENSE | - | 42 | - | 42 | 42 | 42 | - | 42 |
| INSURANCE AND BONDS | 9,800 | 11,543 | 8,017 | 3,526 | 500 | 8,517 | 3,026 | 8,678 |
| MISCELLANEOUS EXP. | 10,291 | 14,088 | 3,445 | 10,643 | 8,092 | 11,537 | 2,551 | 14,088 |
| OFFICE JANITORIAL | 9,305 | 7,663 | 5,637 | 2,026 | 5,980 | 11,616 | (3,953) | 7,663 |
| OFFICE/FACILITIES RENT | 3,250 | 2,166 | 1,625 | 541 | 542 | 2,167 | (1) | - |
| OFFICE SUPPLIES | 810 | 3,535 | 297 | 3,238 | 3,238 | 3,535 | (0) | 1,925 |
| PERMITS & FEES | 63 | 67 | 136 | (69) | - | 136 | (69) | 167 |
| POSTAGE | - | - | - | - | - | - | - | - |
| PUBLICATION CHARGES | 331 | 265 | 195 | 70 | 260 | 455 | (190) | 295 |
| SAFETY EQUIPMENT | - | 500 | - | 500 | 500 | 500 | - | 500 |
| TELEPHONE | 155 | 162 | 78 | 84 | 81 | 159 | 3 | 162 |
| TRAINING & SEMINARS | 84 | 4,726 | 185 | 4,541 | 1,600 | 1,785 | 2,941 | 4,726 |
| TRAVEL | 332 | 2,250 | 82 | 2,168 | 750 | 832 | 1,418 | 2,250 |
| TRUSTEE COMPENSATION | 2,068 | 2,250 | 1,125 | 1,125 | 1,125 | 2,250 | - | 2,250 |
| UNIFORM EXPENSE | 176 | 1,404 | 317 | 1,087 | 1,087 | 1,404 | (0) | 1,404 |
| UTILITIES | 17,084 | 16,314 | 7,571 | 8,743 | 8,743 | 16,314 | (0) | 16,972 |
| VEHICLE EXPENSE FUEL/OIL | 4,487 | 13,436 | 3,538 | 9,898 | 9,898 | 13,436 | 0 | 14,311 |
| VEHICLE EXPENSE R&M | 13,514 | 10,121 | 5,674 | 4,447 | 4,447 | 10,121 | 0 | 12,053 |
| INTEREST EXPENSE | - | - | - | - | - | - | - | - |
| SUBTOTAL EXPENSES | 634,625 | 519,161 | 788,105 | (268,944) | 265,808 | 1,054,314 | (534,351) | 622,186 |
| CAPITAL OUTLAY | 825,097 | 1,984,760 | 135,449 | 1,849,311 | 141,265 | 276,714 | 1,708,046 | 2,138,000 |
| CONTINGENCY | - | 75,118 | - | 75,118 | 12,212 | 12,212 | 62,906 | 82,806 |
| SUBTOTAL | 1,459,722 | 2,579,039 | 923,554 | 1,655,485 | 419,285 | 1,343,240 | 1,236,600 | 2,842,992 |
| TRANSF. TO OTHER FUNDS | - | - | - | - | - | - | - | 550,000.00 |
| TOTAL EXPENDITURES | 1,459,722 | 2,579,039 | 923,554 | 1,655,485 | 419,285 | 1,343,240 | 1,236,600 | 3,392,992 |
| NET GAIN OR LOSS | 629,704 | (293,230) | 434,051 | (727,281) | 759,169 | 1,192,817 | (1,486,849) | (995,416) |
| OPENING FUND BALANCE | 7,748,938 | 7,948,743 | 8,378,642 | - | - | 8,378,642 | - | 9,571,460 |
| CLOSING FUND BALANCE | 8,378,642 | 7,655,513 | 8,812,692 | - | - | 9,571,460 | - | 8,576,044 |

GENERAL

| KGID GENERAL FUND BUDGET WORKSHEET 2023/2024 | | | | | | | 5/15/2024 | |
|--|-----------------|-----------------|----------------------|-----------------|-----------------------|------------------------|-----------------|--------------------------|
| | ACTUAL 22/23 | BUDGET 23/24 | 1ST 6 MOS. ACTUAL | (OVER/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 23/24 TOTAL | (OVER/ UNDER | PROPOSED BUDGET 24/25 |
| DEPREC. ACCT. RESERVED VEHICLE & EQUIPEMENT | 0 | 134,619 | 134,619 | - | 0 | - | | 105,659 |
| RESERVE ADDITIONS | 134,619 | 113,944 | 59,829 | 54,115 | 59,829 | 119,659 | | 155,734 |
| LESS RESERVE USE | 0 | (14,000) | - | (14,000) | 0 | (14,000) | | - |
| NET RESERVE BALANCE | 0 | 234,563 | 194,449 | 40,115 | 59,829 | 105,659 | | 261,393 |
| TOTAL RESTRICTED CASH | 134,619 | 234,563 | 194,449 | 40,115 | 59,829 | 105,659 | - | 261,393 |

WATER

KGID WATER FUND BUDGET WORKSHEET 2023/24

5/15/2024

| | ACTUAL 22/23 | BUDGET 23/24 | 1ST 6 MOS. ACTUAL | (OVER/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 23/24 TOTAL | (OVER/ UNDER | PROPOSED BUDGET 24/25 |
|--------------------------------------|------------------|------------------|----------------------|------------------|-----------------------|------------------------|------------------|--------------------------|
| REVENUES | | | | | | | | |
| RESIDENTIAL BASE FEES | 3,498,601 | 3,523,523 | 1,750,958 | 1,772,565 | 1,785,264 | 3,536,222 | (12,699) | 3,584,576 |
| CONSUMPTION | 0 | 0 | 0 | - | 0 | - | - | 0 |
| TIER 1 CONSUMPTION | 325,557 | 329,000 | 170,183 | 158,817 | 159,000 | 329,183 | (183) | 329,000 |
| TIER 2 CONSUMPTION | 64,436 | 68,000 | 40,169 | 27,831 | 24,000 | 64,169 | 3,831 | 68,000 |
| TIER 3 CONSUMPTION | 73,154 | 69,900 | 38,996 | 30,904 | 29,000 | 67,996 | 1,904 | 72,000 |
| FIRE PROTECTION | 81,754 | 83,277 | 42,092 | 41,185 | 52,422 | 94,514 | (11,237) | 88,344 |
| COMMERCIAL BASE FEES | 364,187 | 364,584 | 186,634 | 177,950 | 182,025 | 368,659 | (4,075) | 364,056 |
| CONSUMPTION | 106,365 | 88,987 | 65,150 | 23,837 | 45,000 | 110,150 | (21,163) | 110,000 |
| FIRE PROTECTION | 93,838 | 94,137 | 47,069 | 47,068 | 47,068 | 94,137 | 0 | 94,137 |
| PENALTIES ON USER FEES | 47,459 | 47,256 | 28,214 | 19,042 | 26,405 | 54,619 | (7,363) | 17,867 |
| SERVICE CHARGES | 15,121 | 14,400 | 6,763 | 7,637 | 7,637 | 14,400 | (0) | 14,400 |
| RETURN CHECK FEES | 543 | 480 | 190 | 290 | 240 | 430 | 50 | 480 |
| CONNECTION FEES | 15,800 | 25,000 | 48,200 | (23,200) | 14,711 | 62,911 | (37,911) | 96,550 |
| INTEREST ON INVESTMENTS | 268,283 | 183,210 | 201,290 | (18,080) | 182,188 | 383,478 | (200,268) | 345,198 |
| GRANT REVENUE | - | - | 68,026 | (68,026) | 83,674 | 151,700 | (151,700) | 2,350,000 |
| TRANSFER FEE REVENUE | 5,231 | 3,285 | 3,467 | (182) | 1,638 | 5,105 | (1,820) | 4,176 |
| PLAN REVIEW FEES | 1,500 | 1,250 | 3,000 | (1,750) | 750 | 3,750 | (2,500) | 1,250 |
| SERVLINE LOSS REVENUE | 18,778 | 15,801 | 7,289 | 8,512 | 8,512 | 15,801 | 0 | 14,710 |
| SERVLINE LINE REVENUE | 2,708 | 2,851 | 1,449 | 1,402 | 2,851 | 2,851 | (0) | 2,856 |
| SERVLINE ADMIN REVENUE | 1,828 | 1,838 | 915 | 923 | 923 | 1,838 | 0 | 1,860 |
| OTHER, INCL. LAND SALE | 31,787 | 25,800 | 18,457 | 7,343 | 25,100 | 43,557 | (17,757) | 25,350 |
| TOTAL REVENUES | 5,016,930 | 4,942,579 | 2,728,511 | 2,214,068 | 2,676,959 | 5,405,470 | (462,891) | 7,584,810 |
| EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 177,657 | 243,268 | 93,684 | 149,584 | 58,788 | 152,471 | 90,797 | 275,503 |
| MAINTENANCE | 361,412 | 457,526 | 172,443 | 285,083 | 217,306 | 389,749 | 67,777 | 477,361 |
| OFFICE | 62,057 | 70,262 | 33,861 | 36,401 | 47,096 | 80,958 | (10,696) | 73,842 |
| ACCRUED LEAVE EXP | 7,930 | 13,000 | 4,144 | 8,856 | (12,157) | (8,013) | 21,013 | 13,000 |
| PAYROLL SUBTOTAL | 609,056 | 784,056 | 304,132 | 479,924 | 311,033 | 615,165 | 168,891 | 839,706 |
| FICA/MEDICARE | 9,238 | 11,907 | 4,765 | 7,142 | 5,793 | 10,558 | 1,349 | 12,777 |
| MEDICAL INS. | 195,535 | 238,732 | 91,393 | 147,339 | 100,562 | 191,955 | 46,777 | 250,767 |
| EMPLOYER PERS | 137,995 | 186,649 | 80,679 | 105,970 | 78,335 | 159,014 | 27,635 | 197,437 |
| WORKERS COMP | 5,962 | 8,812 | (1,176) | 9,988 | 6,723 | 5,547 | 3,265 | 6,946 |
| SEP/IRA | 810 | 0 | 0 | - | - | - | - | 0 |
| UNEMPLOYMENT EXP | 0 | 0 | 0 | - | - | - | - | 7,995 |
| ONEP EXPENSE | 34,186 | 138,608 | 20,335 | 118,273 | 20,335 | 40,670 | 97,938 | 40,670 |
| OTHER P/R EXP | 1,740 | 3,200 | 513 | 2,687 | 2,687 | 3,200 | 0 | 3,200 |
| VEHICLE ALLOW INCL WAGES | (3,816) | (4,000) | (2,000) | (2,000) | (134) | (2,134) | (1,866) | (4,000) |
| BENEFIT SUBTOTAL | 381,650 | 583,908 | 194,509 | 13,907 | 214,301 | 410,944 | 176,963 | 515,792 |
| TOTAL P/R & RELATED COSTS | 990,706 | 1,367,964 | 498,641 | 869,324 | 525,335 | 1,026,109 | 345,854 | 1,355,498 |
| ACCOUNTING | 22,933 | 27,000 | 31,637 | (4,637) | - | 31,637 | (4,637) | 75,355 |
| LEGAL | 33,134 | 34,800 | 8,849 | 25,951 | 28,420 | 37,269 | (2,469) | 34,800 |
| LEGAL LABOR NEGOTIATIONS | 950 | - | - | - | 3,720 | 3,720 | (3,720) | 7,440 |
| ENGINEERING & SURVEYING | 8,637 | 22,750 | 3,519 | 19,232 | 6,350 | 9,869 | 12,882 | 22,750 |
| BAD DEBTS | 0 | 33,383 | 0 | 33,383 | 4,795 | 4,795 | 28,588 | 32,053 |
| BANK CHARGES | 46,723 | 49,318 | 23,889 | 25,429 | 24,499 | 48,388 | 930 | 52,837 |
| BUILDING REPAIR & MAINT. | 5,189 | 30,000 | 3,519 | 26,481 | 3,098 | 6,617 | 23,383 | 30,000 |
| BUSINESS MEALS | 0 | 0 | 0 | - | 0 | - | - | 500 |
| COMPUTER EXPENSE | 44,036 | 88,179 | 28,165 | 60,014 | 40,133 | 68,298 | 19,881 | 60,261 |
| DUES AND SUBSCRIPTIONS | 7,909 | 9,038 | 7,162 | 1,876 | 1,108 | 8,270 | 768 | 9,038 |
| EQUIP. SUPPLIES & R&M | 11,154 | 14,750 | 2,141 | 12,609 | 12,609 | 14,750 | (0) | 14,750 |
| EQUIPMENT RENTAL | 7,029 | 9,146 | 4,579 | 4,567 | 4,390 | 8,969 | 177 | 9,146 |
| SECURITY EXPENSE | 6,818 | 9,531 | 3,723 | 5,808 | 5,808 | 9,531 | (0) | 9,531 |
| INSURANCE AND BONDS | 90,474 | 99,908 | 91,388 | 8,520 | 8,787 | 100,175 | (267) | 115,165 |
| SAFETY EQUIPMENT | 0 | 500 | 236 | 264 | 500 | 736 | (236) | 500 |
| INVENTORY PARTS | 6,538 | 15,000 | 11,192 | 3,808 | 3,808 | 15,000 | 0 | 15,000 |
| LIEN FEES | 357 | 250 | (1,902) | 2,152 | 2,152 | 250 | - | 1250 |
| METER REPAIR & MAINT | 4,823 | 30,000 | 0 | 30,000 | 15,000 | 15,000 | 15,000 | 30,000 |
| MISCELLANEOUS | 19,653 | 10,000 | 1,350 | 8,650 | 8,650 | 10,000 | 0 | 10,000 |
| OFFICE JANITORIAL | 7,753 | 9,274 | 2,839 | 6,435 | 6,955 | 9,794 | (520) | 9,274 |
| FACILITIES RENT | 38,998 | 25,998 | 19,499 | 6,499 | 6,500 | 25,999 | (1) | 0 |
| OFFICE SUPPLIES | 7,698 | 31,890 | 1,962 | 29,928 | 29,928 | 31,890 | (0) | 12,570 |
| PERMITS AND FEES | 7,864 | 8,771 | 4,280 | 4,491 | 5,048 | 9,328 | (557) | 9,056 |
| POSTAGE | 6,502 | 7,950 | 3,178 | 4,772 | 3,420 | 6,598 | 1,352 | 7,800 |
| PUBLICATION CHARGES | 594 | 3,180 | 521 | 2,659 | 2,364 | 2,885 | 295 | 3,180 |
| SHOP SUPPLIES/SM. TOOLS | 1,236 | 7,000 | 1,857 | 5,143 | 5,143 | 7,000 | 0 | 7,000 |
| TELEPHONE | 13,837 | 14,784 | 6,892 | 7,892 | 7,525 | 14,417 | 367 | 14,784 |
| TRAINING & SEMINARS | 4,460 | 22,968 | 692 | 22,276 | 9,500 | 10,192 | 12,776 | 22,968 |
| TRAVEL | 2,835 | 13,404 | 1,149 | 12,255 | 3,000 | 4,149 | 9,255 | 13,404 |
| TRUSTEE COMPENSATION | 24,810 | 27,000 | 13,500 | 13,500 | 13,500 | 27,000 | - | 27,000 |
| UNIFORM EXPENSE | 3,133 | 6,962 | 1,261 | 5,701 | 5,701 | 6,962 | 0 | 6,962 |
| UTILITIES - GAS/ELECTRIC | 264,197 | 255,702 | 138,946 | 116,756 | 141,725 | 280,671 | (24,969) | 278,507 |
| VEHICLE EXPENSE FUEL/OIL | 30,319 | 99,486 | 16,081 | 83,405 | 83,405 | 99,486 | 0 | 106,491 |

WATER

KGID WATER FUND BUDGET WORKSHEET 2023/24

5/15/2024

| | ACTUAL 22/23 | BUDGET 23/24 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 23/24 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 24/25 |
|------------------------------------|--------------------|--------------------|----------------------|------------------|-----------------------|------------------------|------------------|--------------------------|
| VEHICLE EXPENSE R&M | 22,059 | 36,467 | 12,831 | 23,636 | 23,636 | 36,467 | (0) | 51,920 |
| WATER MONITORING/SAMPLE | 16,672 | 17,359 | 8,197 | 9,162 | 9,162 | 17,359 | - | 17,583 |
| WTR SHED MANAGEMENT | 15,231 | 15,500 | 16,877 | (1,377) | 0 | 16,877 | (1,377) | 18,500 |
| WTR DISTRIBUTION EXP | 44,173 | 66,520 | 10,009 | 56,511 | 56,511 | 66,520 | (0) | 62,700 |
| WTR TREATMENT EXP | 53,091 | 72,910 | 25,635 | 47,275 | 47,275 | 72,910 | (0) | 82,456 |
| TOTAL OPERATING EXP. | 1,872,525 | 2,594,642 | 1,004,292 | 1,590,350 | 1,159,460 | 2,165,887 | 432,755 | 2,638,029 |
| INTEREST EXPENSE | 325,516 | 306,497 | 157,394 | 149,103 | 149,043 | 306,437 | 60 | 272,609 |
| DEPRECIATION EXPENSE | 1,321,045 | 1,335,034 | 676,836 | 658,198 | 680,789 | 1,357,625 | (22,591) | 1,357,625 |
| AMORTIZATION EXPENSE | 11,701 | 10,434 | 5,217 | 5,217 | 5,217 | 10,434 | 0 | 9,246 |
| (GAIN) LOSS ON DISPOSAL OF E | 326 | - | 0 | - | (4,453) | (4,453) | 4,453 | - |
| TOTAL EXPENDITURES | 3,531,113 | 4,246,607 | 1,843,738 | 2,402,869 | 1,990,057 | 3,835,930 | 414,677 | 4,277,509 |
| NET INCOME | 1,485,817 | 695,972 | 884,773 | (188,801) | 686,902 | 1,569,540 | (877,568) | 3,307,301 |
| CAPITAL OUTLAY | (1,993,134) | (7,985,340) | (2,696,598) | 5,288,742 | (2,031,098) | (4,727,696) | (3,257,644) | (11,611,589) |
| DEBT PRINCIPAL REPAYMENT | (1,611,162) | (1,335,304) | (663,477) | 671,827 | (671,827) | (1,335,304) | 0 | (1,369,133) |
| PROCEEDS FROM SRF LOAN | 0 | - | 0 | - | - | - | - | - |
| PROCEEDS FROM SALE OF EQUI | 0 | - | 0 | - | - | - | - | - |
| ACCTS RECEIVABLE-GRANT | 0 | - | (66,894) | (66,894) | (83,106) | (150,000) | 150,000 | - |
| FUND OPEB LIABILITY ACCT | (38,983) | - | 0 | - | 0 | - | - | - |
| ACCTS PAYABLE-PROJECT | 0 | - | 0 | - | - | - | - | - |
| DEVELOPER CAPITAL CONTRIB | 0 | 3,750,000 | 66,894 | (3,683,106) | 83,106 | 150,000 | 3,600,000 | 3,750,000 |
| ADD BACK DEPRECIATION/AMOR | 1,332,746 | 1,345,468 | 825,879 | 663,415 | 686,006 | 1,368,059 | (22,591) | 1,366,871 |
| ADJUST TO CASH FLOW | (167,182) | - | (269,295) | (269,295) | 269,295 | 0 | (0) | - |
| TOTAL CASH FLOW ADJUSTMENTS | (2,477,715) | (4,225,176) | (2,803,490) | 2,604,690 | (1,747,624) | (4,694,941) | 469,765 | (7,863,851) |
| NET CASH INCR./DECR. | (991,898) | (3,529,204) | (1,918,717) | 1,610,487 | (1,060,723) | (3,125,401) | (403,803) | (4,556,550) |
| AVAIL. CASH - BEGINNING | 9,944,990 | 9,075,402 | 8,953,092 | - | - | 8,953,092 | - | 5,827,691 |
| AVAILABLE CASH - END | 8,953,092 | 5,546,198 | 7,034,374 | - | - | 5,827,691 | - | 1,271,141 |
| DEPREC. ACCT. RESERVED | 618,907 | 301,954 | 301,954 | 0 | 373,469 | 301,954 | - | 444,985 |
| RESERVE ADDITIONS | 184,282 | - | 0 | - | 0 | - | - | 0 |
| RESERVE ADDITIONS (VEHICLE) | 256,504 | 143,032 | 71,516 | 71,516 | 71,516 | 143,032 | - | 300,670 |
| LESS RESERVE USE | (757,739) | (112,000) | - | - | 0 | 0 | - | - |
| NET RESERVE BALANCE | 301,954 | 332,986 | 373,469 | (40,483) | 444,985 | 444,985 | - | 745,655 |
| DISTRIB DEBT SERVICE | 228,692 | 228,692 | 228,692 | 0 | 228,692 | 228,692 | - | 228,692 |
| TREATMENT DEBT SERVICE | 592,179 | 592,179 | 592,179 | - | 592,179 | 592,179 | - | 592,179 |
| CAPITAL IMPROV RESERVE | 661,385 | (763,739) | (585,052) | (178,687) | (514,878) | (514,878) | - | (763,739) |
| TOTAL RESTRICTED CASH | 1,784,209 | 390,118 | 609,288 | (219,170) | 750,978 | 750,978 | - | 802,787 |

SEWER

| KGID SEWER FUND BUDGET WORKSHEET 2023/24 | | | | | | | 5/15/2024 | |
|--|------------------|--------------------|----------------------|------------------|-----------------------|------------------------|------------------|--------------------------|
| | ACTUAL 22/23 | BUDGET 23/24 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 23/24 TOTAL | (OVER) UNDER | PROPOSED BUDGET 24/25 |
| REVENUES | | | | | | | | |
| USER FEES - RESIDENTIAL | 1,750,999 | 1,753,291 | 870,950 | 882,341 | 870,122 | 1,741,072 | 12,219 | 1,751,842 |
| USER FEES - COMMERCIAL | 42,233 | 42,401 | 21,019 | 21,382 | 22,106 | 43,125 | (724) | 44,212 |
| CONSUMPTION RESIDENTIAL | 29,629 | 32,400 | 16,563 | 15,837 | 10,200 | 26,763 | 5,637 | 26,400 |
| CONSUMPTION COMMERCIAL | 37,961 | 34,020 | 15,412 | 18,608 | 16,200 | 31,612 | 2,408 | 34,020 |
| PENALTIES ON USER FEES | 25,346 | 20,160 | 14,057 | 6,103 | 12,471 | 26,528 | (6,368) | 11,682 |
| CONNECTION FEES | 10,200 | 6,000 | 5,400 | 600 | 600 | 6,000 | - | 7,200 |
| INTEREST ON INVESTMENTS | 136,635 | 87,441 | 109,769 | (22,328) | 93,316 | 203,085 | (115,644) | 176,809 |
| TRANSFER FEES | 1,937 | 1,575 | 1,106 | 469 | 1,071 | 2,177 | (602) | 2,142 |
| PLAN REVIEW FEES | 1,250 | 1,250 | 250 | 1,000 | 1,000 | 1,250 | - | 1,500 |
| OTHER REVENUE | 591 | 150 | 2,270 | (2,120) | 150 | 2,420 | (2,270) | 500 |
| TOTAL REVENUES | 2,036,782 | 1,978,688 | 1,056,796 | 921,892 | 1,027,236 | 2,084,032 | (105,344) | 2,056,307 |
| EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 84,798 | 133,104 | 45,202 | 87,902 | 42,994 | 88,196 | 44,908 | 157,190 |
| MAINTENANCE | - | 0 | - | - | - | - | - | 0 |
| OFFICE | 46,543 | 52,695 | 25,396 | 27,299 | 35,322 | 60,718 | (8,023) | 55,380 |
| ACCRUED LEAVE | 5,189 | 4,000 | 2,295 | 1,705 | 675 | 2,970 | 1,030 | 4,000 |
| PAYROLL SUBTOTAL | 136,530 | 189,799 | 72,892 | 116,907 | 78,991 | 151,884 | 37,914 | 216,570 |
| FICA/MEDICARE | 2,287 | 3,056 | 1,236 | 1,820 | 1,875 | 3,110 | (54) | 3,444 |
| MEDICAL INS. | 41,150 | 57,210 | 21,284 | 35,926 | 20,814 | 42,097 | 15,113 | 59,056 |
| EMPLOYER PERS | 33,349 | 46,179 | 20,133 | 26,047 | 19,392 | 39,525 | 6,654 | 51,276 |
| WORKERS COMP | 635 | 1,049 | (13) | 1,062 | 901 | 888 | 161 | 859 |
| SEP/IRA | 98 | - | - | - | - | - | - | 0 |
| UNEMPLOYMENT | - | - | - | - | - | - | - | 5,996 |
| OPEB EXPENSE | 595 | 24,684 | 3,597 | 21,087 | 3,597 | 7,194 | 17,490 | 17,490 |
| OTHER P/R EXP. | 337 | 200 | 124 | 76 | 186 | 310 | (110) | 500 |
| VEHICLE EXP INCL WAGES | (509) | (500) | (267) | (233) | (18) | (285) | (215) | (500) |
| BENEFIT SUBTOTAL | 77,941 | 131,878 | 46,093 | 85,785 | 46,746 | 92,839 | 39,255 | 138,121 |
| TOTAL P/R & RELATED COSTS | 214,471 | 321,677 | 118,986 | 202,691 | 125,737 | 244,723 | 77,169 | 354,691 |
| ACCOUNTING | 11,467 | 13,500 | 15,818 | (2,318) | - | 15,818 | (2,318) | 17,678 |
| LEGAL | 11,038 | 17,400 | 3,527 | 13,873 | 2,280 | 5,807 | 11,593 | 17,400 |
| LEGAL LABOR NEGOTIATIONS | 106 | - | - | - | 1,054 | 1,054 | (1,054) | 2,108 |
| ENGINEERING & SURVEYING | 2,629 | 10,250 | 1,004 | 9,246 | 3,350 | 4,354 | 5,896 | 10,250 |
| DCLTSA #1 PRO-RATA M & O | 652,903 | 725,653 | 362,827 | 362,827 | 362,827 | 725,654 | (1) | 823,691 |
| DCLTSA CAP PLAN (ASSESS) | 496,649 | 486,029 | 242,015 | 244,015 | 244,015 | 486,029 | - | 490,034 |
| BAD DEBTS | - | 13,202 | - | 13,202 | 10,923 | 10,923 | 2,279 | 20,958 |
| BANK CHARGES | 31,519 | 32,453 | 15,776 | 16,677 | 16,018 | 31,794 | 659 | 34,727 |
| BUILDING REPAIR & MAINT. | 2,284 | 31,419 | 1,554 | 29,865 | 1,549 | 3,103 | 28,316 | 31,419 |
| BUSINESS MEALS | - | - | - | - | - | - | - | - |
| COMPUTER EXPENSE | 12,474 | 34,269 | 9,663 | 24,606 | 24,606 | 34,269 | (0) | 17,861 |
| DUES & SUBSCRIPTIONS | 3,486 | 4,346 | 3,174 | 1,172 | 386 | 3,560 | 786 | 4,346 |
| EQUIP. SUPPLIES & R&M | 107,227 | 212,748 | 49,592 | 163,156 | 102,183 | 151,775 | 60,973 | 212,748 |
| EQUIPMENT RENTAL | 3,212 | 3,847 | 2,207 | 1,640 | 1,768 | 3,975 | (128) | 3,847 |
| SECURITY EXPENSE | 7,439 | 8,580 | 3,613 | 4,967 | 3,958 | 7,571 | 1,009 | 8,580 |
| INSURANCE AND BONDS | 21,800 | 25,676 | 26,514 | (838) | - | 26,514 | (838) | 28,694 |
| SAFETY EQUIPMENT | 0 | - | 0 | - | - | - | - | - |
| INVENTORY PARTS | (69) | 500 | - | 500 | 500 | 500 | - | 500 |
| MISCELLANEOUS EXP. | 11,026 | 4,600 | (880) | 5,480 | 1,725 | 845 | 3,755 | 4,600 |
| OFFICE JANITORIAL | 3,876 | 4,637 | 1,419 | 3,218 | 3,478 | 4,897 | (260) | 4,637 |
| FACILITIES RENT | 19,499 | 12,998 | 9,750 | 3,248 | 3,250 | 13,000 | (2) | 0 |
| OFFICE SUPPLIES | 4,327 | 16,242 | 1,016 | 15,226 | 15,226 | 16,242 | (0) | 6,582 |
| PERMITS & FEES | 379 | 405 | 383 | 22 | 22 | 405 | (0) | 405 |
| POSTAGE | 4,416 | 5,250 | 2,098 | 3,152 | 2,020 | 4,118 | 1,132 | 5,100 |
| PUBLICATION CHARGES | 227 | 1,590 | 391 | 1,199 | 590 | 981 | 609 | 1,590 |
| INTEREST | - | - | - | - | - | - | - | - |
| SWR FLOW MANAGEMENT | - | - | 1,667 | (1,667) | - | 1,667 | (1,667) | - |
| TELEPHONE | 1,553 | 1,632 | 730 | 902 | 845 | 1,575 | 57 | 1,632 |
| TRAINING & SEMINARS | 388 | 5,874 | 368 | 5,506 | 3,200 | 3,568 | 2,306 | 5,874 |
| TRAVEL | 680 | 3,462 | 701 | 2,761 | 1,500 | 2,201 | 1,261 | 3,462 |
| TRUSTEE COMPENSATION | 12,405 | 13,500 | 6,750 | 6,750 | 6,750 | 13,500 | - | 13,500 |
| UNIFORM EXPENSE | 59 | 117 | 98 | 19 | 19 | 117 | (0) | 117 |
| UTILITIES - GAS/ELECTRIC | 25,698 | 32,271 | 11,550 | 20,721 | 11,781 | 23,331 | 8,940 | 30,000 |
| SUBTOTAL EXPENSES | 1,663,170 | 2,044,127 | 892,310 | 1,151,817 | 951,560 | 1,843,870 | 200,472 | 2,157,031 |
| CAPITAL OUTLAY | 168,293 | 967,150 | 701,058 | 266,092 | 122,714 | 823,772 | 143,378 | 520,000 |
| LOSS/GAIN ON DISPOSALS | - | - | - | - | - | - | - | - |
| DEPRECIATION EXPENSE | 57,450 | 56,023 | 29,970 | 26,053 | 32,205 | 62,175 | (6,152) | 62,176 |
| PROCEEDS ON SALE OF EQUIP | - | - | - | - | - | - | - | - |
| DEVELOPER CAPITAL CONTRIB | - | - | - | - | - | - | - | - |
| ADD BACK DEPR | (57,450) | (56,023) | (29,970) | (26,053) | (32,205) | (62,175) | 6,152 | (62,176) |
| ADJUST TO CASH FLOW | (51,594) | - | (52,518) | 52,518 | 52,518 | - | - | - |
| TOTAL EXPENDITURES | 1,779,868 | 3,011,277 | 1,540,850 | 1,470,427 | 1,126,792 | 2,667,642 | 343,852 | 2,677,031 |
| NET CASH INCR./(DECR.) | 256,913 | (1,032,589) | (484,054) | (548,535) | (99,556) | (583,610) | (449,195) | (620,724) |

SEWER

| KGID SEWER FUND BUDGET WORKSHEET 2023/24 | | | | | | | 5/15/2024 | |
|--|-----------------|-----------------|----------------------|------------------|-----------------------|------------------------|------------------|--------------------------|
| | ACTUAL 22/23 | BUDGET 23/24 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 23/24 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 24/25 |
| PRIOR PERIOD ADJUSTMENT | | | | | | | | |
| AVAIL. CASH - BEGINNING | 4,522,995 | 4,584,233 | 4,779,908 | | - | 4,779,908 | | 4,196,298 |
| AVAILABLE CASH - END | 4,779,908 | 3,551,644 | 4,295,854 | | | 4,196,298 | | 3,575,574 |
| DEPREC. ACCT. RESERVED | 0 | 4,700 | 4,700 | - | 6,510 | 4,700 | | 8,320 |
| RESERVE ADDITIONS | 4,700 | 3,620 | 1,810 | 1,810 | 1,810 | 3,620 | | 8,151 |
| LESS RESERVE USE | 0 | - | - | - | 0 | 0 | | - |
| NET RESERVE BALANCE | 4,700 | 8,320 | 6,510 | 1,810 | 8,320 | 8,320 | | 16,471 |
| TOTAL RESTRICTED CASH | 4,700 | 8,320 | 1,810 | 6,510 | 8,320 | 3,620 | - | 16,471 |

SNOW

| KGID SNOW FUND BUDGET WORKSHEET 2023/24 | | | | | | | | 5/15/2024 |
|---|--------------------|------------------|----------------------|------------------|-----------------------|------------------------|------------------|--------------------------|
| | ACTUAL 22/23 | BUDGET 23/24 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 23/24 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 24/25 |
| REVENUES | | | | | | | | |
| USER FEES | 483,329 | 629,901 | 284,642 | 345,259 | 345,009 | 629,651 | 250 | 717,876 |
| COMMERCIAL USER FEES | 44,601 | 57,996 | 26,265 | 31,731 | 31,752 | 58,017 | (21) | 66,096 |
| PENALTIES ON USER FEES | 8,247 | 7,560 | 4,656 | 2,904 | 3,959 | 8,615 | (1,055) | 4,810 |
| INTEREST ON INVESTMENTS | 24,759 | 29,147 | 7,831 | 21,316 | 4,444 | 12,275 | 16,872 | 8,419 |
| TRANSFER FEE | 504 | 540 | 369 | 171 | 441 | 810 | (270) | 882 |
| GRANT REVENUE | 120,000 | - | 0 | - | 0 | - | - | - |
| OTHER | 196 | 26 | 1,043 | (1,017) | 30 | 1,073 | (1,047) | 55 |
| GAIN ON DISPOSAL OF ASSET | - | - | 0 | - | 1,375 | 1,375 | (1,375) | - |
| TOTAL REVENUES | 681,636 | 725,170 | 324,806 | 400,364 | 387,010 | 711,816 | 13,354 | 798,138 |
| EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 37,162 | 61,219 | 19,892 | 41,327 | 18,581 | 38,473 | 22,746 | 73,253 |
| MAINTENANCE | 10,412 | 40,828 | 8,048 | 32,780 | 18,142 | 26,190 | 14,638 | 51,778 |
| OFFICE | 23,271 | 26,349 | 12,698 | 13,651 | 17,661 | 30,359 | (4,010) | 27,692 |
| ACCRUED LEAVE | 2,385 | 2,000 | 1,366 | 634 | 919 | 2,285 | (285) | 2,000 |
| PAYROLL SUBTOTAL | 73,230 | 130,396 | 42,004 | 88,392 | 55,303 | 97,307 | 33,090 | 154,723 |
| FICA/MEDICARE | 1,100 | 1,923 | 638 | 1,285 | 1,138 | 1,776 | 147 | 2,512 |
| MEDICAL INS. | 31,411 | 48,513 | 11,623 | 36,890 | 21,459 | 33,081 | 15,432 | 49,715 |
| EMPLOYER PERS | 17,061 | 29,597 | 10,026 | 19,571 | 11,295 | 21,320 | 8,277 | 34,759 |
| WORKERS COMP | 552 | 1,402 | 232 | 1,170 | 1,033 | 1,265 | 137 | 1,113 |
| SEP/IRA | 33 | 0 | 0 | - | - | - | - | 0 |
| UNEMPLOYMENT | 0 | 0 | 0 | - | - | - | - | 2,998 |
| OPEB EXPENSE | (36,182) | 11,392 | 1,660 | 9,732 | 1,660 | 3,320 | 8,072 | 11,392 |
| OTHER P/R EXP | 102 | 300 | 419 | (119) | 569 | 988 | (688) | 1,000 |
| CAR ALLOW INCL WAGES | 0 | 0 | 0 | - | 0 | - | - | 0 |
| BENEFITS SUBTOTAL | 14,077 | 93,127 | 24,598 | 68,529 | 37,154 | 61,750 | 31,376 | 103,489 |
| TOTAL P/R & RELATED COSTS | 87,307 | 223,523 | 66,602 | 156,921 | 92,456 | 159,057 | 64,465 | 258,212 |
| ACCOUNTING | 1,911 | 2,250 | 2,540 | (290) | - | 2,540 | (290) | 2,946 |
| LEGAL | 2,346 | 2,900 | 1,390 | 1,510 | 1,500 | 2,890 | 10 | 2,900 |
| LEGAL LABOR NEGOTIATIONS | 119 | - | - | - | 620 | 620 | (620) | 1,240 |
| ENGINEERING & SURVEYING | 345 | 500 | 95 | 405 | 416 | 511 | (11) | 500 |
| SNOW REMOVAL PLOWING | 1,225,979 | 775,000 | 14,556 | 760,444 | 350,000 | 364,556 | 410,444 | 775,000 |
| SNOW REMOVAL SANDING | 31,796 | 75,000 | 2,676 | 72,324 | 54,160 | 56,836 | 18,164 | 75,000 |
| SNOW REMOVAL ANTI/DE ICING | 0 | 6,600 | 0 | 6,600 | 0 | - | 6,600 | - |
| BAD DEBTS | 0 | 3,211 | 0 | 3,211 | 1,291 | 1,291 | 1,920 | 8,630 |
| BANK CHARGES | 8,981 | 11,127 | 5,409 | 5,718 | 6,595 | 12,004 | (877) | 11,906 |
| BUILDING REPAIRS/MAINT | 381 | 5,276 | 259 | 5,017 | 418 | 677 | 4,599 | 5,276 |
| BUSINESS MEALS | 0 | - | 0 | - | 0 | - | - | - |
| COMPUTER EXPENSE | 4,783 | 7,640 | 3,115 | 4,525 | 4,525 | 7,640 | (0) | 5,139 |
| DUES AND SUBSCRIPTIONS | 597 | 685 | 561 | 124 | 124 | 685 | 0 | 685 |
| EQUIPMENT SUPPLIES & MAINT | 134 | 700 | 2 | 698 | - | 2 | 698 | 700 |
| EQUIPMENT RENTAL | 718 | 832 | 612 | 220 | 375 | 987 | (155) | 832 |
| FIELD SUPPLIES/TOOLS/SIGN | 6,068 | 10,000 | 5,226 | 4,774 | 4,804 | 10,030 | (30) | 10,000 |
| SECURITY | 0 | 18 | 0 | 18 | 18 | 18 | - | 18 |
| INSURANCE AND BONDS | 3,633 | 4,279 | 4,419 | (140) | 0 | 4,419 | (140) | 4,782 |
| MISCELLANEOUS | 2,633 | 5,600 | 1,793 | 3,807 | 3,807 | 5,600 | (0) | 5,600 |
| OFFICE JANITORIAL | 646 | 773 | 237 | 536 | 580 | 816 | (43) | 773 |
| FACILITIES RENT | 3,263 | 2,166 | 1,638 | 528 | 542 | 2,180 | (14) | - |
| OFFICE SUPPLIES | 1,602 | 2,924 | 193 | 2,731 | 2,731 | 2,924 | (0) | 1,314 |
| PERMITS AND FEES | 563 | 668 | 64 | 604 | 604 | 668 | 0 | 668 |
| POSTAGE | 1,685 | 1,800 | 719 | 1,081 | 890 | 1,609 | 191 | 2,100 |
| PUBLICATION CHARGES | 1,281 | 2,265 | 195 | 2,070 | 435 | 630 | 1,635 | 1,515 |
| SAFETY EQUIPMENT | 0 | 100 | 0 | 100 | 0 | - | 100 | 100 |
| TELEPHONE | 155 | 162 | 78 | 84 | 79 | 157 | 5 | 162 |
| TRAINING & SEMINARS | 84 | 2,052 | 204 | 1,848 | 1,000 | 1,204 | 848 | 2,052 |
| TRAVEL | 605 | 1,984 | 217 | 1,767 | 450 | 667 | 1,317 | 1,984 |
| TRUSTEE COMPENSATION | 2,068 | 2,250 | 1,125 | 1,125 | 1,125 | 2,250 | - | 2,250 |
| UNIFORM EXPENSE | 86 | 877 | 223 | 654 | 654 | 877 | 0 | 877 |
| UTILITIES | 657 | 1,012 | 210 | 802 | 214 | 424 | 588 | 1,670 |
| VEHICLE EXPENSE FUEL/OIL | 4,220 | 15,436 | 1,806 | 13,630 | 13,630 | 15,436 | 0 | 16,311 |
| VEHICLE EXPENSE R&M | 3,072 | 9,371 | 2,891 | 6,480 | 12,000 | 14,891 | (5,520) | 11,303 |
| INTEREST EXPENSE | 0 | - | 0 | - | 0 | - | - | - |
| TOTAL OPERATING EXP. | 1,397,718 | 1,178,980 | 119,054 | 1,059,927 | 556,043 | 675,096 | 503,884 | 1,212,445 |
| CAPITAL OUTLAY | 248,879 | 120,750 | 93,036 | 27,714 | 18,265 | 111,301 | 9,449 | 129,000 |
| CONTINGENCY | - | 38,992 | - | 38,992 | 17,229 | 17,229 | 21,763 | 40,243 |
| ADJUST TO CASH FLOW | 66,082 | - | - | - | - | - | - | - |
| SUBTOTAL | 1,712,679 | 1,338,722 | 212,090 | 1,126,633 | 591,538 | 803,626 | 535,096 | 1,381,688 |
| TRANSF. FROM OTHER FUNDS | - | - | - | - | - | - | - | -550,000 |
| TOTAL EXPENDITURES | 1,712,679 | 1,338,722 | 212,090 | 1,126,633 | 591,538 | 803,626 | 535,096 | 831,688 |
| NET GAIN OR LOSS | (1,031,043) | (613,552) | 112,716 | (726,269) | (204,528) | (91,811) | (521,742) | (33,550) |
| OPENING FUND BALANCE | 1,165,760 | 225,024 | 134,717 | - | - | 134,717 | - | 42,907 |

SNOW

| KGID SNOW FUND BUDGET WORKSHEET 2023/24 | | | | | | | | 5/15/2024 |
|---|----------------|------------------|----------------|---------------|----------------|---------------|----------|----------------|
| | ACTUAL | BUDGET | 1ST 6 MOS. | (OVER)/ | PROJECT | PROJECT | (OVER)/ | PROPOSED |
| | 22/23 | 23/24 | ACTUAL | UNDER | 2ND 6 MOS. | 23/24 TOTAL | UNDER | BUDGET 24/25 |
| ENDING FUND BALANCE | 134,717 | (388,528) | 247,434 | | | 42,907 | | 9,357 |
| DEPREC. ACCT. RESERVED | 0 | 73,201 | 73,201 | - | 100,206 | 73,201 | | 127,211 |
| RESERVE ADDITIONS | 73,201 | 36,867 | 27,005 | 9,862 | 27,005 | 54,010 | | 95,564 |
| LESS RESERVE USE | 0 | (14,000) | - | - | 0 | 0 | | - |
| NET RESERVE BALANCE | 73,201 | 96,068 | 100,206 | (4,138) | 127,211 | 127,211 | | 222,775 |
| TOTAL RESTRICTED CASH | 73,201 | 96,068 | 27,005 | 69,063 | 127,211 | 54,010 | - | 222,775 |

COMPUTER EXP

| KGID COMPUTER EXPENSE FY 2024/2025 | 5/15/2024 | | | | |
|--|---------------|--------------|---------------|---------------|--------------|
| | TOTAL | GENERAL FUND | WATER FUND | SEWER FUND | SNOW FUND |
| MAINTENANCE, SUPPORT & UPGRADES | | | | | |
| Brightly CMMS Licensing Fees | 5,000 | 250 | 3,000 | 1,500 | 250 |
| Abila/MIP Maintenance Fee | 4,504 | 225 | 2,702 | 1,352 | 225 |
| Springbrook Software (utility billing) maint fee | 13,519 | | 7,030 | 4,596 | 1,893 |
| Network & Server Monitoring Pac States | 16,200 | 810 | 9,720 | 4,860 | 810 |
| Springbrook Web Payments | 1,500 | | 780 | 510 | 210 |
| Misc. software upgrades | 3,000 | 150 | 1,800 | 900 | 150 |
| Consulting fees and support (Thunderbird) (SCADA) | 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 | 2,020 | 101 | 1,212 | 606 | 101 |
| Shop & Lake Station | 4,060 | | 4,060 | | |
| GIS Licensing | 5,000 | 1,000 | 2,000 | 2,000 | |
| SCADA Wonderware Support/Maint ST 2 | 6,379 | | 6,379 | | |
| SCADA Wonderware Support/Maint Lake | 6,899 | | 6,899 | | |
| WIN 911 Support | 720 | | 720 | | |
| Verizon Networkfleet GPS | 1,592 | 165 | 1,160 | 136 | 131 |
| Verizon Networkfleet GPS - Snow (7) | 1,137 | | | | 1,137 |
| Website Hosting | 350 | 18 | 210 | 105 | 18 |
| New Monitors | 750 | 38 | 450 | 225 | 38 |
| Miscellaneous hardware | 3,000 | 150 | 1,800 | 900 | 150 |
| Adobe Annual Subscription | 265 | 13 | 159 | 80 | 13 |
| Tablet/Cell Phone Replacement | 8,000 | 4,000 | 4,000 | - | - |
| | | - | - | - | - |
| | | | | - | - |
| | | | | - | - |
| TOTAL COMPUTER EXPENSE | 90,845 | 7,584 | 60,261 | 17,861 | 5,139 |

EXPENSE ALLOCATION

| KGID FUND EXPENSE ALLOCATIONS 2023/2024 | | | | 5/15/2024 | | |
|---|----------------------|-----------------------|-----------------|----------------|----------------|---------------|
| | PROJECTED 2023/24 | PROPOSED 2022/2023 | GENERAL FUND | WATER FUND | SEWER FUND | SNOW FUND |
| Insurance/Bonds 5:60:30:5 | 139,624 | 131,599 | 8,678 | 89,445 | 28,694 | 4,782 |
| Servline Water Loss/line Ins | | 25,720 | | 25,720 | | |
| Total Insurance Expense | | 157,319 | 8,678 | 115,165 | 28,694 | 4,782 |
| Legal | 49,051 | 58,000 | 2,900 | 34,800 | 17,400 | 2,900 |
| Accounting/Audit 5:60:30:5 | 52,632 | 58,925 | 2,946 | 35,355 | 17,678 | 2,946 |
| Single Act Audit | | 40,000 | | 40,000 | | |
| Totals | | 98,925 | 2,946 | 75,355 | 17,678 | 2,946 |
| Bank Charges 0:54:37:09 | 92,185 | 99,220 | 0 | 52,587 | 34,727 | 11,906 |
| Bank Charges wire/usbank | | 250 | | 250 | | |
| Totals | | 99,470 | 0 | 52,837 | 34,727 | 11,906 |
| 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 | 18,490 | 1,525 | 10,715 | 5,357 | 894 |
| Totals | 54,592 | 22,390 | 1,925 | 12,570 | 6,582 | 1,314 |
| Postage (general) 0:54:37:09 | 12,326 | 15,000 | - | 7,800 | 5,100 | 2,100 |
| 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 | 16,308 | 16,740 | 162 | 14,784 | 1,632 | 162 |
| Vehicle Exp FUEL/OIL. 10:0:80:10 | 128,357 | 125,114 | 12,511 | 100,091 | 0 | 12,511 |
| 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 | | 137,114 | 14,311 | 106,491 | 0 | 16,311 |
| Vehicle Exp. R&M 10:0:80:10 | 61,479 | 59,275 | 5,928 | 47,420 | 0 | 5,928 |
| 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 | | 75,275 | 12,053 | 51,920 | 0 | 11,303 |
| Facilities Rent 5:60:30:5 | 43,346 | 0 | 0 | 0 | 0 | 0 |
| Trustee Compensation 5:60:30:5 | 45,000 | 45,000 | 2,250 | 27,000 | 13,500 | 2,250 |
| Janitorial 5:60:30:5 | 27,123 | 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 | 16,750 | 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 | 7,848 | 21,100 | 2,250 | 13,404 | 3,462 | 1,984 |
| Computer Exp. 5:60:30:5 | 112,763 | 90,845 | 7,584 | 60,261 | 17,861 | 5,139 |
| Utilities | | | | | | |
| 298 Kingsbury Grade | | 16,218 | 15,300 | | | |
| Office 5:60:30:5 | | 33,427 | 1,671 | 20,056 | 10,028 | 1,670 |
| Water 0:100:0:0 | | 258,452 | | 258,452 | | |
| Sewer 0:0:100:0 | | 19,973 | | | 19,973 | |
| Total Utilities | 320,739 | 328,070 | 16,972 | 278,507 | 30,000 | 1,670 |
| TOTAL | | 1,223,215 | 84,420 | 883,136 | 187,146 | 67,592 |

PAYROLL

| KGID PAYROLL CALCULATIONS 2023/24 - WITH 3% CPI INCREASE & 2% MERIT INCREASE 2024/25 - WITH 3% CPI & 2% MERIT INCREASE | 2023/2024 | INCREASE OF | 2024/2025 | GENERAL | WATER | SEWER | SNOW |
|---|----------------|---------------|----------------|----------------|----------------|--------|---------------|
| | BASE | 5.00% | TOTAL | FUND | FUND | FUND | FUND |
| Water Department | | | | | | | |
| Water Operator 100% PERS Paid | | | | | | | |
| Lead Operator - Base Rate-\$35.20/hr | 71,021 | 2,195 | 73,216 | | 73,216 | | |
| Lead Operator - Standby Rate 1664hrs 12.5% base \$4.40/hr | 7,096 | 228 | 7,322 | | 7,322 | | |
| Lead Operator - In Charge Pay 10% premium of regular pay - 4wks | 1,149 | 2,230 | 3,379 | | 3,379 | | |
| Lead Operator - Overtime- 52hrs = 4/wk | 2,664 | 82 | 2,746 | | 2,746 | | |
| Lead Operator - Call Back - Field - 78 = 6/wk | 3,995 | 123 | 4,118 | | 4,118 | | |
| Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,332 | 41 | 1,373 | | 1,373 | | |
| Subtotal | 87,257 | 4,897 | 92,154 | | 92,154 | | |
| Operator III - Base Rate-\$32.64/hr | 65,836 | 2,055 | 67,891 | | 67,891 | | |
| Operator III - Special Skills (2.5%) \$0.82 Reg Rate \$32.64/hr | 1,646 | 60 | 1,706 | | 1,706 | | |
| Operator III - Standby Rate 1664hrs 12.5% base \$4.08/hr | 6,581 | 208 | 6,789 | | 6,789 | | |
| Operator III - In Charge Pay 10% premium of regular pay - | - | - | - | | - | | |
| Operator III - Overtime- 52hrs = 4/wk | 2,195 | 415 | 2,610 | | 2,610 | | |
| Operator III - Call Back/OT - Field - 78 = 6/wk | 3,293 | 622 | 3,915 | | 3,915 | | |
| Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,098 | 207 | 1,305 | | 1,305 | | |
| Subtotal | 80,649 | 3,567 | 84,216 | | 84,216 | | |
| Water Operator 50%/50% PERS | | | | | | | |
| Operator II - Base Rate-\$33.46/hr | 67,571 | 2,026 | 69,597 | | 69,597 | | |
| Operator II - Special Skills (2.5%) 0.84 Reg Rate\$33.46/hr | 1,692 | 55 | 1,747 | | 1,747 | | |
| Operator II - Standby Rate 1664hrs 12.5% base \$4.18/hr | 6,753 | 203 | 6,956 | | 6,956 | | |
| Operator II - Overtime- 52hrs = 4/wk | 2,598 | 77 | 2,675 | | 2,675 | | |
| Operator II - Call Back - Field - 78 = 6/wk | 3,896 | 117 | 4,013 | | 4,013 | | |
| Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,299 | 39 | 1,338 | | 1,338 | | |
| Subtotal | 83,809 | 2,517 | 86,326 | | 86,326 | | |
| Operator II - Base Rate-\$34.13/hr | 71,673 | 2,150 | 73,823 | | 73,823 | | |
| Operator II - Special Skills (6%) 2.05 Reg Rate \$34.13/hr | 4,300 | (36) | 4,264 | | 4,264 | | |
| Operator II - Standby Rate 1664hrs 12.5% base \$4.27/hr | 6,753 | 352 | 7,105 | | 7,105 | | |
| Operator II - In Charge Pay 10% premium of regular pay - | - | - | - | | - | | |
| Operator II - Overtime- 52hrs = 4/wk | 2,686 | 136 | 2,822 | | 2,822 | | |
| Operator II - Call Back - Field - 78 = 6/wk | 4,029 | 204 | 4,233 | | 4,233 | | |
| Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,343 | 68 | 1,411 | | 1,411 | | |
| Subtotal | 90,784 | 2,874 | 93,658 | | 93,658 | | |
| Operator III - Base Rate-\$38.42/hr | 77,532 | 2,382 | 79,914 | | 79,914 | | |
| Operator III - Special Skills (7.5%) 2.88 Reg Rate \$38.42/hr | 5,810 | 180 | 5,990 | | 5,990 | | |
| Operator III - Standby Rate 1664hrs 12.5% base \$4.80/hr | 7,757 | 230 | 7,987 | | 7,987 | | |
| Operator III - In Charge Pay 10% premium of regular pay - | - | - | - | | - | | |
| Operator III - Overtime- 52hrs = 4/wk | 3,126 | 95 | 3,221 | | 3,221 | | |
| Operator III - Call Back - Field - 78 = 6/wk | 4,688 | 144 | 4,832 | | 4,832 | | |
| Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,562 | 49 | 1,611 | | 1,611 | | |
| Subtotal | 100,475 | 3,080 | 103,555 | | 103,555 | | |
| Award Budget 1% Total Base Wages | 3,536 | 108 | 3,644 | | 3,644 | | |
| Subtotal | 3,536 | 108 | 3,644 | | 3,644 | | |
| TOTAL WATER OPERATORS | | | | | | | |
| Base Rate-\$33.81/hr | 353,632 | 10,809 | 364,442 | | 364,442 | | |
| Special Skills | 13,448 | 259 | 13,706 | | 13,706 | | |
| Standby Rate 6656HRS AT 12.5% | 34,940 | 1,219 | 36,159 | | 36,159 | | |
| In Charge Pay 10% premium of regular pay | 1,149 | 2,230 | 3,379 | | 3,379 | | |
| Overtime- 208hrs regular pay | 13,269 | 806 | 14,075 | | 14,075 | | |
| Award Budget 1% | 3,536 | 108 | 3,644 | | 3,644 | | |
| Call Back - Field - 312hrs on regular pay | 19,901 | 1,209 | 21,110 | | 21,110 | | |
| Call Back - Laptop - 104hrs on base pay | 6,634 | 404 | 7,039 | | 7,039 | | |
| Total Water Dept | 446,510 | 17,042 | 463,555 | | 463,555 | | |
| Road/Snow Department | | | | | | | |
| Street Maintenance Technician II 52.5%GF;10%WF;37.5%Snow | | | | | | | |
| Base Pay at \$28.52/hr | 49,686 | 9,636 | 59,322 | 31,144 | 5,932 | | 22,246 |
| Special Skills | | 0 | 0 | 0 | 0 | | 0 |
| Overtime - 100 hours at \$42.78 per hour | 3,584 | 694 | 4,278 | 2,246 | 428 | | 1,605 |
| Lead - 510 hours at \$2.85 per hour | 1,413 | 41 | 1,454 | 763 | 145 | | 545 |
| Standby time 128 hrs/wk for 12 wks @ \$3.57/hr. | 4,580 | 904 | 5,484 | 2,879 | 548 | | 2,056 |
| Total Street Maintenance Technician II 50/50 PERS | 59,263 | 11,275 | 70,538 | 37,033 | 7,054 | | 26,452 |
| Maintenance Technician I - Base Pay at \$27.48/hr 100% Pers | 43,025 | 14,134 | 57,159 | 30,008 | 5,716 | | 21,435 |
| Standby time 128 hrs/wk for 12 wks @ \$3.44/hr. | 3,968 | 1,315 | 5,284 | 2,774 | 528 | | 1,982 |
| Overtime - 100 hours at \$41.22 per hour | 3,103 | 1,019 | 4,122 | 2,164 | 412 | | 1,546 |
| Lead - 510 hours at \$2.75 per hour | 1,285 | 118 | 1,403 | 737 | 140 | | 526 |
| Total Street Maintenance Technician I @100% PERS | 50,096 | 16,469 | 66,565 | 34,947 | 6,656 | | 24,963 |
| Seasonal person with CDL at \$20.00/hr for 6 mos. | 20,800 | - | 20,800 | | | | |
| Overtime 30 hrs at \$30.00/hr | 900 | - | 900 | | | | |
| Total Seasonal wages & OT X 2 | 43,400 | | 43,400 | 43,400 | | | |
| Award Budget 1% Total Base Wages | 927 | 44 | 971 | 510 | 97 | | 363 |
| Award Subtotal | 927 | 44 | 971 | 510 | 97 | | 363 |
| Total Road/Snow Department | 153,686 | 27,788 | 181,474 | 115,889 | 13,806 | | 51,778 |
| Office Allocated 15%GF;40%WF;30%SF;15%SnowFund | | | | | | | |
| Accountant II at \$29.10/hr 100% PERS | 59,864 | 663 | 60,528 | 9,079 | 24,210 | 18,158 | 9,079 |
| Overtime 60 hrs at \$43.65 | 2,591 | 28 | 2,619 | 393 | 1,046 | 786 | 393 |
| Utility Billing Coordinator at \$30.71/hr | 61,982 | 1,895 | 63,877 | 9,582 | 25,551 | 19,163 | 9,582 |
| Overtime 30 hrs at \$46.07 | 1,341 | 41 | 1,382 | 207 | 554 | 415 | 207 |
| Administrative Clerk/Secretary \$25.62/hr | 47,218 | 2,361 | 53,290 | 7,993 | 21,316 | 15,987 | 7,993 |

PAYROLL

| KGID PAYROLL CALCULATIONS 2023/24 - WITH 3% CPI INCREASE & 2% MERIT INCREASE | 2023/2024 | | 5/15/2024 | | | | |
|--|---|----------------|------------------|----------------|------------------|----------------|----------------|
| | 2024/25 - WITH 3% CPI & 2% MERIT INCREASE | INCREASE OF | 2024/2025 | GENERAL | WATER | SEWER | SNOW |
| | BASE | 5.00% | TOTAL | FUND | FUND | FUND | FUND |
| Overtime 30 hrs at \$38.43 | 968 | 185 | 1,153 | 173 | 462 | 346 | 173 |
| Award Budget 1% Total Base Wages | 1,691 | 65 | 1,756 | 263 | 702 | 527 | 263 |
| Total Office | 175,655 | 5,238 | 184,605 | 27,692 | 73,842 | 55,380 | 27,692 |
| Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW | | | | | | | |
| General Manager \$161,570.76 annual w/100% PERS | 156,818 | 4,753 | 161,571 | 24,236 | 64,628 | 48,471 | 24,236 |
| General Manager \$26,674 annual In Lieu Health Beni No PERS | 28,450 | -2,605 | 25,845 | 3,877 | 10,339 | 7,754 | 3,877 |
| Operations Super - \$105,817.66 annual w/100% PERS | 104,639 | 1,179 | 105,818 | 15,873 | 79,363 | 10,582 | 0 |
| Operations Super Award Budget 1% Base Salary | 2,043 | (985) | 1,058 | 159 | 794 | 105 | 0 |
| Admin. & Human Resources Super - \$76,589 annual | 74,355 | 5,202 | 79,557 | 11,934 | 31,824 | 23,867 | 11,934 |
| Admin. & Human Resources Super Award Budget 1% Base Sal | 1,452 | (656) | 796 | 119 | 318 | 239 | 119 |
| Engineering Technician - \$124,800 annual | 72,800 | 52,000 | 124,800 | 18,720 | 49,920 | 37,440 | 18,720 |
| Engineering Technician Award Budget 1% Base Sal | 728 | 520 | 1,248 | 187 | 500 | 374 | 187 |
| Admin. & Financial Anylist - \$93,600 annual | 72,800 | 20,800 | 93,600 | 14,040 | 37,440 | 28,080 | 14,040 |
| Admin. & Financial Anylist Award Budget 1% Base Sal | 728 | 208 | 936 | 140 | 375 | 281 | 140 |
| Total Management | 514,813 | 80,416 | 595,229 | 89,284 | 275,503 | 157,190 | 73,253 |
| TOTAL ALL WAGES & SALARIES | 1,290,664 | 130,486 | 1,424,863 | 232,865 | 826,705 | 212,570 | 152,722 |
| Medical Insurance - State Plan & Union 3.25% Increase | | | | | | | |
| 4 Water Union Employees including depend. at \$2480/mo each | 115,673 | 3,759 | 119,432 | | 119,432 | | |
| 1 Management Non Union Employee \$2158.11/mo (Ops Super) | 35,603 | 842 | 44,145 | 6,622 | 33,109 | 4,416 | |
| 2 Road/Snow Union Employee includ. depend. at \$2480/mo | 57,837 | 1,880 | 59,717 | 31,351 | 5,972 | | 22,394 |
| 3 Office Employees includ. depend. at \$2480/mo | 86,755 | 2,820 | 89,575 | 13,436 | 35,831 | 26,872 | 13,436 |
| 3 Management Non Union Employees \$1253.38/mo | 77,195 | 489 | 77,684 | 11,653 | 31,074 | 23,305 | 11,653 |
| 1 Water State/Union Employee \$914.11/mo (Byran) | 15,295 | 357 | 15,652 | 0 | 15,652 | 0 | 0 |
| Retired Employees State Mandated Contribution \$312/mo | 3,744 | | 3,744 | | 3,744 | | |
| Retired Employees State Mandated Contribution \$1,184.32/mo | 14,881 | | 14,881 | 2,232 | 5,953 | 4,464 | 2,232 |
| Total Medical Insurance | 406,983 | 10,148 | 424,831 | 65,293 | 250,767 | 59,056 | 49,715 |
| Retirement PERS at 17.5%/33.5% of Base, Special Skills & Stand | | | | | | | |
| Water Dept. 0:100:0:0 (3) | 269,470 | | 47,157 | | 47,157 | | |
| Water Dept. 0:100:0:0 100% Employer paid (2) | 162,416 | | 54,409 | | 54,409 | | |
| Road Dept. 52.5:10:0:37.5 50/50 PERS | 64,806 | | 11,341 | 5,954 | 1,134 | | 4,253 |
| Road Dept. 52.5:10:0:37.5 100% PERS | 62,443 | | 20,918 | 10,982 | 2,092 | | 7,844 |
| GM 100% Employer paid | 161,571 | | 54,126 | 8,119 | 21,651 | 16,238 | 8,119 |
| Admin & Human, Engineering Tech, Admin & Finanacial Anylist 50/50 PERS | 297,957 | | 52,142 | 7,821 | 20,857 | 15,642 | 7,821 |
| Ops Super 100% Employer paid | 105,818 | | 35,449 | 5,317 | 26,587 | 3,545 | 0 |
| Office 15:40:30:15 Accountant II 100% Employer Paid | 60,528 | | 20,277 | 3,042 | 8,112 | 6,083 | 3,042 |
| Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec. | 117,167 | | 20,504 | 3,076 | 8,201 | 6,151 | 3,076 |
| Trustees (4) 100% Employer Paid | 36,000 | | 12,060 | 603 | 7,236 | 3,618 | 603 |
| Total PERS | 1,338,175 | 0 | 328,386 | 44,915 | 197,437 | 51,276 | 34,759 |
| Fica at 6.2% of all non-PERS Wages & Salaries | | | | | | | |
| 1 Trustee - \$9,000 at 6.2% 5:60:30:5 | 9,000 | | 558 | 28 | 335 | 167 | 28 |
| 2 Seasonal Employee at 6.2% | 43,400 | | 2,691 | 2,691 | 0 | 0 | 0 |
| Total Fica | 43,400 | | 2,691 | 2,691 | 0 | 0 | 0 |
| Total Retirement | | | 331,077 | 47,606 | 197,437 | 51,276 | 34,759 |
| Medicare | | | | | | | |
| 5 Water Employees at 1.45% | 463,555 | | 6,722 | | 6,722 | | |
| Trustees - \$45,000 at 1.45% | 45,000 | | 653 | 33 | 392 | 195 | 33 |
| 3 Office Employees + Management at 1.45% | 672,958 | | 9,758 | 1,464 | 3,903 | 2,927 | 1,464 |
| 2 Seasonal Employees - at 1.45% | 43,400 | | 629 | 629 | | | |
| Operations Supervisor at 1.45% | 106,876 | | 1,550 | 232 | 1,162 | 155 | 0 |
| 2 Road/Snow Employee at 1.45% | 181,474 | | 2,631 | 1,381 | 263 | | 967 |
| Total Medicare | 1,513,261 | | 21,943 | 3,741 | 12,442 | 3,277 | 2,484 |
| Worker's Comp. Limit \$36,000 per employee | | | | | | | |
| Water Dept. 0:100:0:0 | 0.0276 | 180,000 | 4,968 | | 4,968 | | |
| Street Maintenance Techs II 52.5:10:0:37.5 | 0.0276 | 72,000 | 1,987 | 1,044 | 199 | | 745 |
| Road Dept. Seasonal 100:0:0:0 | 0.0276 | 43,400 | 1,198 | 1,198 | | | |
| Management & Engineering Tech 15:40:30:15 | 0.0276 | 72,000 | 1,987 | 298 | 796 | 596 | 298 |
| Office, Human Resource & Financial Anylist 15:40:30:15 | 0.00241 | 180,000 | 434 | 65 | 175 | 130 | 65 |
| Operations Supervisor 15:75:10:00 | 0.0276 | 36,000 | 994 | 149 | 745 | 99 | 0 |
| Trustees at \$9,000/yr x 5 = \$45,000 | 0.00241 | 45,000 | 108 | 5 | 65 | 34 | 5 |
| Total Worker's Comp. | | | 11,677 | 2,759 | 6,946 | 859 | 1,113 |
| 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 | | | 1,424,863 | 232,865 | 826,705 | 212,570 | 152,722 |
| Medical Insurance | | | 424,831 | 65,293 | 250,767 | 59,056 | 49,715 |
| Pers | | | 328,386 | 44,915 | 197,437 | 51,276 | 34,759 |
| Fica | | | 2,691 | 2,691 | 0 | 0 | 0 |
| Medicare | | | 21,943 | 3,741 | 12,442 | 3,277 | 2,484 |
| Workers Comp | | | 11,677 | 2,759 | 6,946 | 859 | 1,113 |
| GRAND TOTALS | | | 2,214,391 | 352,262 | 1,294,298 | 327,039 | 240,791 |

CAPITAL OUTLAY 24-25

| KGID CAPITAL OUTLAY 24/25 | TOTAL | GENERAL FUND | WATER FUND | 5/15/2024 | |
|---|-------------------|---------------------|-------------------|-------------------|------------------|
| | | | | SEWER FUND | SNOW FUND |
| Miscellaneous | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 2023/2024 Waterline Project Tramway | | | | | |
| Engineering | 72,860 | | 72,860 | | |
| Construction | 2,654,229 | | 2,654,229 | | |
| 2024/2025 Waterline Project Maryanne/Barrett/Drew | | | | | |
| Engineering | 155,000 | | 155,000 | | |
| Construction | 1,500,000 | | 1,500,000 | | |
| 2023/2024 Station 3 Pump Renovation | | | | | |
| Engineering | 160,000 | | 160,000 | | |
| Construction | - | | | | |
| 2023/2024 Andria Storm Water | | | | | |
| Professional Fees | 85,000 | 85,000 | | | |
| Construction | 200,000 | 200,000 | | | |
| 2022/2023 Market Sewer Lift Station Renovation | | | | | |
| Engineering | 50,000 | | | 50,000 | |
| Scada Sever Station 1 & Upgrades | 475,000 | | 250,000 | 225,000 | |
| SCADA Alarming | 10,000 | | 10,000 | | |
| Cathodic Rectifier @ Station 4 | 7,500 | | 7,500 | | |
| 298 Kingsbury Grade Markee Roof Replacement | 9,000 | 9,000 | | | |
| 298 Kingsbury Grade Building Improvements Const. | 50,000 | 50,000 | | | |
| Backhoe | 140,000 | 14,000 | 112,000 | - | 14,000 |
| Tahoe Beach Club Watermain dedication | 3,750,000 | | 3,750,000 | | |
| Ponderosa MHP Watermain & Metering | 2,350,000 | | 2,350,000 | | |
| TBC Inspection costs | 25,000 | | 25,000 | | |
| Palisades Sub Meters | 25,000 | | 25,000 | | |
| The Ridge Meters | 40,000 | | 40,000 | | |
| Water Meter Register Replacement | 20,000 | | 20,000 | | |
| FY 25 Road Maintenance | 1,800,000 | 1,500,000 | 200,000 | 100,000 | |
| Andria Project Seal Coat Contruccion | 50,000 | 25,000 | 25,000 | | |
| Steal Ring/Concrete Collar Repair | 75,000 | 25,000 | 25,000 | 25,000 | |
| Operations Yard Equipment Storage Facility | 600,000 | 200,000 | 200,000 | 100,000 | 100,000 |
| ToolCat w/snow blower | 75,000 | 25,000 | 25,000 | 15,000 | 10,000 |
| TOTAL CAPITAL OUTLAY | 14,398,589 | 2,138,000 | 11,611,589 | 520,000 | 129,000 |

CAPITAL OUTLAY 2nd 6 mos

| KGID CAPITAL OUTLAY 23/24 2ND 6 MONTHS | TOTAL | GENERAL FUND | 5/15/2024: | | |
|--|------------------|----------------|------------------|----------------|---------------|
| | | | WATER FUND | SEWER FUND | SNOW FUND |
| Miscellaneous | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | | | | |
| 2022/2023 Waterline & Road Rehab Project | | | | | |
| Engineering As-Built | 10,000 | | 10,000 | | |
| | | | | | |
| 2024 Waterline Project Tramway | | | | | |
| Engineering | 300,000 | | 300,000 | | |
| Construction | 1,288,050 | | 1,288,050 | | |
| | | | | | |
| 2023/2024 Andria Storm Water | | | | | |
| Professional Fees | 85,000 | 85,000 | | | |
| | | | | | |
| Facilities 160 Pineridge | 146,807 | 7,340 | 88,084 | 44,042 | 7,340 |
| Windows/Doors/Demo/Signage 160 Pineridge | 83,500 | 4,175 | 50,100 | 25,050 | 4175 |
| | | | | | |
| 298 Kingsbury Grade Landscape Improvements | 10,000 | 10,000 | | | |
| | | | | | |
| TBC Inspection costs | 21,908 | | 21,908 | | |
| | | | | | |
| 2023/2024 Station 3 Pump Renovation | | | | | |
| Engineering | 160,000 | | 160,000 | | |
| | | | | | |
| 2022/2023 Market Sewer Lift Station Renovation | | | | | |
| Engineering | 36,472 | | | 36,472 | |
| | | | | | |
| Tramway Retaining Wall | | | | | |
| Engineering | - | | | | |
| Constuction | - | | | | |
| | | | | | |
| Storm Water Mater Plan | 28,000 | 28,000 | | | |
| | | | | | |
| Pad Ops Yard or Logging Rd | 35,000 | 1,750 | 21,000 | 10,500 | 1,750 |
| | | | | | |
| Plotter | 5,500 | | 3,850 | 1,650 | |
| | | | | | |
| Ponderosa MHP Watermain & Metering | | | 83,106 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL CAPITAL OUTLAY | 2,230,237 | 141,265 | 2,031,098 | 122,714 | 18,265 |

ENG 23-24 2ND 6 MONTH

| KGID 'ENGINEERING 2023/2024 - 2ND 6 MONTHS | | | | | 5/15/2024 |
|---|---------------|----------------|--------------|--------------|-------------|
| 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 |

ENG 24-25

| KGID 'ENGINEERING 2024/2025 | | | | | 5/15/2024 |
|------------------------------------|---------------|----------------|---------------|---------------|-------------|
| 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 |

298 KINGSBURY GRADE RENTAL

(Included in General Fund)

| Ordinary Income/Expense | AUDITED | BUDGET | 1ST 6 MOS. | (OVER)/ | PROJECT | PROJECT | (OVER)/ | PROPOSED |
|-------------------------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|
| Income | 2022/2023 | 2023/2024 | ACTUAL | UNDER | 2ND 6 MOS. | 23/24 TOTAL | UNDER | 2024/2025 |
| Rental Income & Reimbursed Expenses | \$101,493.64 | \$97,704.00 | \$46,723.74 | \$50,980.26 | \$46,782.00 | \$93,505.74 | \$4,198.26 | \$100,400.64 |
| Other Revenue | \$285.00 | \$0.00 | \$15.91 | -\$15.91 | \$0.00 | \$15.91 | -\$15.91 | \$0.00 |
| Total Income | \$101,778.64 | \$103,350.00 | \$49,496.01 | \$53,853.99 | \$49,536.00 | \$99,032.01 | \$4,317.99 | \$107,167.32 |
| Expense | | | | | | | | |
| Property Insurance | \$3,083.40 | \$3,391.74 | \$3,597.51 | -\$205.77 | \$0.00 | \$3,597.51 | -\$205.77 | \$3,895.33 |
| Leasing | | | | | | | | |
| Mgmt-Advlg-Mktg (Misc. Expend) | \$6,771.37 | \$7,031.47 | \$3,295.58 | \$3,735.89 | \$3,735.89 | \$7,031.47 | \$0.00 | \$6,974.51 |
| Equipment Rental Bear Box | \$195.00 | \$200.85 | \$97.50 | \$103.35 | \$103.35 | \$200.85 | \$0.00 | \$200.85 |
| UTILITIES Electric/Gas | \$14,451.87 | \$15,300.00 | \$7,348.53 | \$7,951.47 | \$7,951.47 | \$15,300.00 | \$0.00 | \$16,218.00 |
| Total Leasing | \$21,418.24 | \$22,532.32 | \$10,741.61 | \$11,790.71 | \$11,790.71 | \$22,532.32 | \$0.00 | \$23,393.36 |
| Property Maintenance | | | | | | | | |
| Janitorial | \$7,775.00 | \$6,890.00 | \$5,400.00 | \$1,490.00 | \$5,400.00 | \$10,800.00 | -\$3,910.00 | \$10,800.00 |
| Supplies | \$270.59 | \$400.00 | \$150.74 | \$249.26 | \$200.00 | \$350.74 | \$49.26 | \$400.00 |
| Bldg Repairs & Maintenance | \$8,155.87 | \$15,000.00 | \$2,209.83 | \$12,790.17 | \$5,270.20 | \$7,480.03 | \$7,519.97 | \$15,000.00 |
| Total Property Maintenance | \$16,201.46 | \$22,290.00 | \$7,760.57 | \$14,529.43 | \$10,870.20 | \$18,630.77 | \$3,659.23 | \$26,200.00 |
| 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 Operating Expense | \$40,703.10 | \$48,214.06 | \$22,099.69 | \$26,114.37 | \$22,660.91 | \$44,760.60 | \$3,453.46 | \$53,488.69 |
| Other Expenses | | | | | | | | |
| Capital Outlay | \$7,095.00 | \$84,000.00 | \$0.00 | \$84,000.00 | \$10,000.00 | \$10,000.00 | \$74,000.00 | \$59,000.00 |
| Total Other Expenses | \$7,095.00 | \$84,000.00 | \$0.00 | \$84,000.00 | \$10,000.00 | \$10,000.00 | \$74,000.00 | \$59,000.00 |
| Total Expenditures | \$47,798.10 | \$132,214.06 | \$22,099.69 | \$110,114.37 | \$32,660.91 | \$54,760.60 | \$77,453.46 | \$112,488.69 |
| NET INCOME | \$61,075.54 | \$55,135.94 | \$27,396.32 | -\$56,260.38 | \$16,875.09 | \$44,271.41 | -\$73,135.47 | -\$5,321.37 |

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
 MEDIUM-TERM FINANCING, CAPITAL LEASES AND
 SPECIAL ASSESSMENT BONDS

* - Type
 1 - General Obligation Bonds
 2 - G.O. Revenue Supported Bonds
 3 - G.O. Special Assessment Bonds
 4 - Revenue Bonds
 5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
 7 - Capital Leases
 8 - Special Assessment Bonds
 9 - Mortgages
 10 - Other (Specify Type)
 11 - Proposed (Specify Type)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|-----------|------|--------------------------------|---------------|--------------------------|------------------|---|---|----------------------|-------------------|
| NAME OF BOND OR LOAN List and Subtotal By Fund | TYPE * | TERM | ORIGINAL AMOUNT OF ISSUE | ISSUE DATE | FINAL PAYMENT DATE | INTEREST RATE | BEGINNING OUTSTANDING BALANCE 7/1/2024 | REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25 | | (9)+(10) TOTAL |
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| WATER FUND | | | | | | | \$ | \$ | \$ | \$ |
| 2007 SRF LOAN | 2 | 20 | 300,000 | 11/30/2007 | 7/1/2027 | 2.95 | \$ 780,591.68 | \$ 21,526.95 | \$ 214,896.31 | \$ 236,423.26 |
| 2010 SRF LOAN | 2 | 20 | 3,306,650 | 6/9/2010 | 1/1/2030 | 2.85 | \$ 1,210,710.37 | \$ 33,176.75 | \$ 187,783.25 | \$ 220,960.00 |
| 2012 SRF LOAN | 2 | 20 | 11,000,000 | 3/2/2012 | 1/1/2032 | 2.39 | \$ 5,755,783.43 | \$ 133,636.67 | \$ 661,085.72 | \$ 794,722.39 |
| 2015 SRF LOAN | 2 | 20 | 6,000,000 | 1/14/2015 | 1/1/2035 | 2.28 | \$ 3,771,899.56 | \$ 84,268.59 | \$ 305,367.24 | \$ 389,635.83 |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| | | | | | | | \$ | \$ | \$ | \$ |
| TOTAL ALL DEBT SERVICE | | | 20,606,650 | | | | \$11,518,985.04 | \$ 272,608.96 | \$ 1,369,132.52 | \$ 1,641,741.48 |

SCHEDULE C-1 - INDEBTEDNESS
 KINGSBURY GENERAL IMPROVEMENT DISTRICT
 (Local Government)

