KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE AND AGENDA
BUDGET WORKSHOP
TUESDAY, APRIL 1, 2025

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday April 1, 2025, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

Remote attendance is welcomed. To offer public comment prior to the meeting, individuals may submit comments using one of the following methods: The drop box located at the district office entrance, fax (775) 588-3541 (Attn: Interim General Manager), or email to joe@kgid.org.

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **906347.** Although this line accommodates multiple callers, should you receive a busy signal, please call back.

- Public comment is limited to three minutes and occurs at the beginning and end of the meeting and also invited during the Board's consideration of each action item, as well as before action is taken.

Join the meeting using the link below via Zoom:

https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09
Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

As a team, our employees and Board of Trustees provide water and sewer service, maintain roads and drainage systems for the benefit of our customers using modern business systems in an efficient courteous, and accountable manner which surpass standards set for public health, safety, and the environment.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify KGID by calling 775-588-3548 at least one day in advance of the meeting.

ALL MATTERS ON THE BOARD AGENDA ARE SCHEDULED WITH POSSIBLE BOARD ACTION

AGENDA

5:00 P.M.

1. **Call to Order**

2. **Pledge of Allegiance**

3. **Roll Call**

4. **Public Comment**
   This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda. Public comments will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.

5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.

NEW BUSINESS

6. **For Information and Possible Action:** Review and possibly adopt proposed MOU between Kingsbury General Improvement District and Tahoe Douglas Fire Protection District regarding snow removal around the fire hydrants

7. **For Information**: **Budget Workshop** – Review tentative budget and provide direction for the FY 26 Budget

8. **Announcements and Final Public Comment**

9. **For Possible Action;** Adjournment

Budget Narrative

To: KGID Trustees

From: Joe Esenarro

Date: 4/1/26

Re: Fiscal Year 2025/2026 Tentative Budget

EXECUTIVE SUMMARY

Staff completed the proposed Tentative Budget for the fiscal year 2025/2026. The following table summarizes the projections for FY25/26 including capital expenditures.

	General Fund	Water Fund	Sewer Fund	Snow Fund
Revenues	2,506,937	5,426,717	2,057,590	830,401
Expenditures	663,402	2,812,741	2,211,864	1,229,867
Operating Profit/Loss	1,843,563	2,613,984	(154,274)	(399,466)
Debt Service		(1,641,741)		
Depreciation	0	(1,455,823)	(98,437)	0
Net Profit/Loss	**$ 1,843,563**	**$ (483,580)**	**$ (252,711)**	**$ (399,466)**
Capital Outlay/Projects	(2,969,506)	(9,232,106)	(482,766)	(123,667)
Cash Flow adjustments including Grant & Loan revenues	(108,987)	5,205,813	98,437	(40,606)
Net Cash Increase (Decrease)	(1,234,958)	(4,026,293)	(637,040)	(563,739)
Opening Fund Balance	10,413,908	6,190,155	4,350,211	620,581
Ending Fund Balance	9,178,950	2,163,863	3,713,171	56,842
Rate Increase	N/A	None	None	None

The General Fund balance will increase $794,371 the current year due primarily to capital expenditures of 1.6M on project delays or changes. Payroll & related benefit costs will decrease from 24/25 budgeted based on unfilled positions (Engineer & Admin. & Financial Analyst).

Operating expenses increased $13,758 in 24/25 over the current year due to 298 Kingsbury Grade roof replacement changed to repair.

Salary and Benefits budgeted will decrease for 24/25 based on unfilled positions (Engineer & Admin. & Financial Analyst). Next year's budget includes a 3.5% increase per the Union contract requirements. GM's pay is based on $200,000 annually spread out between all funds. There is also an increase in Nevada PERS rates: Employer 100% paid, currently 33.5% increasing to 36.75% and Employee/Employer paid currently 17.5% increasing to 19.25%. Medical insurance estimated a 3% increase.

Capital Outlay decreased for FY24/25 due to project not completed or delayed. FY 25/26 Capital Outlay includes 2.2M FY 25 Road Maintenance should be completed this summer, $326k FY 26 Road Maintenance Engineering only, $7k Accounting System consolidation, and $448k Operations Yard Sprung Structure. There will be an additional $92k not budgeted for installing a fire sprinkler system that is needed to bring structure to code.

Overall Fund Balance at 6/30/25 is projected to increase $794k compared to a budgeted loss of $995k. The 25/26 fund ending fund balance $9,178,950 and future profits are expected to be used toward future paving projects.

General Fund	Actual 23/24	Budget 24/25	Projected 24/25	Budget 25/26
Revenues	2,405,090	2,397,576	2,467534	2,506,937
Salary	149,037	238,615	188,426	237,763
Benefits	72,904	131,974	101,953	148,901
Operating Exp	755,437	251,679	265,437	276,738
Capital Outlay	199,449	2,138,000	472,933	2,969,506
Debt Service	2,189	0	0	0
Contingency/Transfers	0	(632,806)	(629,771)	108,986)
Net Inc/(Dec)	1,226,074	(995,416)	808,792	(1,234,958)
Ending Fund Balance	9,605,116	8,576,044	10,413,908	9,178,950

Water revenues are proposed using existing rates and total $4,356,619. The consumption revenues were estimated based on the current year ending with a slight increase for early summer watering.

Salary and Benefits budgeted will decrease for 24/25 based on unfilled positions (Engineer & Admin. & Financial Analyst). Next year's budget includes a 3.5% increase per the Union contract requirements. GM's pay is based on $200,000 annually spread out between all funds. There is also an increase in Nevada PERS rates: Employer 100% paid, currently 33.5% increasing to 36.75% and Employee/Employer paid currently 17.5% increasing to 19.25%. Medical insurance estimated a 3% increase.

Debt Service includes principal and interest payments for all State Revolving Fund Loans and totals $1,641,741 for the upcoming year.

The 4.7M cash flow adjustment includes $3,750,000 TBC Watermain developer contribution. The water fund cash will increase 184,516 in the current budget year ending 6/30/25 and will decrease FY 25/26 by $4,026,293.

Capital Outlay decreased for FY24/25 due to project not completed or delayed. FY 25/26 Capital Outlay includes 1.7M 2024 Waterline Tramway/Tina to be completed this summer, 2M 24/25 Waterline Maryanne/Barett/Drew which may begin 2026 summer, $82k Accounting System consolidation, $448k Operations Yard Sprung Structure and The Ridge Meters $40k. There will be an additional $92k not budgeted for installing a fire sprinkler system that is needed to bring structure to code.

Water Fund	Actual 23/24	Budget 24/25	Projected 24/25	Budget 25/26
Revenues	5,286,370	7,584,810	7,577,756	5,426,717
Salary	631,770	866,706	686,213	875,129
Benefits	359,867	515,792	395,335	603,052
Operating Exp	832,889	1,255,531	1,204,304	1,337,760
Capital Outlay	5,080,394	11,611,589	3,482,885	8,748,526
Debt Service	1,636,068	1,641,742	1,624,503	1,641,741
Cash Flow Adj	307,165	2,077,691		6,190,155
Net Inc/(Dec)	(2,947,453)	(4,556,550)	184,516	(4,026,293)
Ending Cash Balance	6,005,639	1,271,141	6,190,155	2,163,863

Sewer revenues were calculated with no rate increase leaving the monthly base sewer rate at $60.40 per residential unit per month. Projected 24/225 revenue at 7.577M compared to the current budget 7.584M a decrease of 13k due to interest rate decreasing.

Salaries and benefits will be slightly higher than last year's budget. Salaries include a 3.5% cost of living increase for all staff members other than the GM's since we do not know what the starting pay will be. GM's pay is based on $200,000 annually spread out between all funds. There is also an increase in Nevada PERS rates: Employer 100% paid, currently 33.5% increasing to 36.75% and Employee/Employer paid currently 17.5% increasing to 19.25%. Medical insurance estimated a 3% increase.

The current year end includes a credit from DCLTSA for FY 23/24 of 46K. The total costs from DCLTSA are increasing 20k over last year's budget.

Budget $40K to camera and clean 60,000 feet of sewer mains, this is approximately 1/3 of the district. This work hasn't been completed in the past 3 years and was normally done on a yearly basis. This was stopped by the former GM.

Water Distribution increases by $15K to dive and clean water tanks.
Tanks 2A,2B, 3, and 4.

Capital Outlay decreased for FY24/25 due to project not completed or delayed. FY 25/26 Capital Outlay includes $75K 2025/2026 Markt Sewer Lift Station Renovation Engineering cost, 2M 24/25 Waterline Maryanne/Barett/Drew which may begin 2026 summer, $41k Accounting System consolidation, $112k Operations Yard Sprung Structure and 25k Palisades Sub Meters. There will be an additional $92k not budgeted for installing a fire sprinkler system that is needed to bring structure to code.

Sewer Fund	Actual 23/24	Budget 24/25	Projected 24/25	Budget 25/26
Revenues	2,115,817	2,056,307	2,053,971	2,057,590
Salary	160,379	230,070	163,760	217,734
Benefits	85,400	138,238	95,827	167,739
Operating Exp	1,452,044	1,788,723	1,664,028	1,826,391
Capital Outlay	937,661	520,000	98,437	482,766
Debt Service	0	0	0	0
Cash Flow Adj	(40,521)	0	0	0
Net Inc/(Dec)	(479,146)	(620,724)	49,449	(98,437)
Ending Cash Balance	4,300,762	3,575,574	4,350,211	3,713,171

Revenues are based on the existing $26.50/mo/residential unit, last increase January 1st from $24.50 to $26.50/mo/residential unit with no future increase. The annual revenues, based on the adopted $26.50 rate per dwelling unit, and including interest income is $761,951. The current snow rate was adopted to provide revenues over time to pay for those occasional heavy winters.

Salaries and benefits will be slightly higher than last year's budget. Salaries include a 3.5% cost of living increase for all staff members other than the GM's since we do not know what the starting pay will be. GM's pay is based on $200,000 annually spread out between all funds. There is also an increase in Nevada PERS rates: Employer 100% paid, currently 33.5% increasing to 36.75% and Employee/Employer paid currently 17.5% increasing to 19.25%. Medical insurance estimated a 3% increase.

Based on this current winter we anticipate the snow removal/sanding costs for FY 24/25 at $507,478. We have also budgeted transfers from the General Fund to the Snow Fund for $550k, which we will be transferring the amount this fiscal year. Annually, we budget $850,000 to compensate for snow removal and fuel surcharges included in the snow removal contract in anticipation of an extreme winter. If we have an extreme winter in 2025/2026, and we spend the budgeted capital outlays, we will have an ending fund balance of $56,842.

There will be an additional $92k not budgeted for installing a fire sprinkler system that is needed to bring structure to code.

Snow Fund	Actual 23/24	Budget 24/25	Projected 24/25	Budget 25/26
Revenues	710,566	798,138	804,540	830,401
Salary	93,898	156,973	119,661	155,096
Benefits	57,262	103,489	75,751	120,753
Operating Exp	483,291	951,983	587,929	954,018
Capital Outlay	129,707	129,000	16,594	123,667
Debt Service	2229	0	0	0
Contingency/Transfers	0	509,757	537,080	40,606
Net Inc/(Dec)	(55,821)	(33,550)	541,685	(563,739)
Ending Fund Balance	78,896	9,357	620,581	56,842

The Final Budget must be adopted and filed with the Department of Taxation by June 1, 2026. A notice will be placed in the newspaper notifying the public of May 11, 2025, budget public hearing not more than 14 days in advance or 7 days before the meeting. Additionally, a rate public hearing notice will be placed in the paper in accordance with NRS requirements if the board approves any increase.

Worksheets included are:

- District Combined Budget Worksheets 2025/2026
- General Fund Budget Worksheet 2025/2026
- Water Fund Budget Worksheet 2025/2026
- Sewer Fund Budget Worksheet 2025/2026
- Snow Fund Budget Worksheet 2025/2026
- Payroll Calculations 2025/2026
- Fund Expense Allocations 2025/2026
- Computer Budget Items 2025/2026
- Capital Outlay 2nd 6 months 2024/2025
- Capital Outlay 2025/2025
- Engineering 2nd 6 months 2024/2025
- Engineering 2025/2026
- 298 Kingsbury Grade Rental

KGID COMBINED BUDGET 25-26

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		$ 3,793,932	$ 1,756,191	$ 746,664	$ 6,296,787
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		$ 104,494			$ 104,494
COMMERCIAL BASE FEES		$ 364,056	$ 42,038	$ 68,688	$ 474,782
CONSUMPTION		$ 110,000	$ 33,120		$ 143,120
FIRE PROTECTION		$ 94,137			$ 94,137
PENALTIES ON USER FEES		$ 42,420	$ 14,760	$ 4,810	$ 61,990
SERVICE CHARGES		$ 9,600			$ 9,600
RETURN CHECK FEES		$ 480			$ 480
CONNECTION FEES		$ 14,712	$ 3,600		$ 18,312
INTEREST ON INVESTMENTS	$ 311,520	$ 345,198	$ 176,809	$ 8,419	$ 841,946
TRANSFER FM OTHER FUNDS		$ -			$ -
GRANT REVENUE	$ -	$ 25,000		$ -	$ 25,000
OTHER, INCL. RENTAL	$ 101,767	$ 25,350	$ 500	$ 200	$ 127,817
TRANSFER FEES		$ 7,308	$ 3,672	$ 1,620	$ 12,600
PLAN REVIEW FEES		$ 750	$ 500		$ 1,250
SERVLINE LOSS REVENUE		$ 15,530			$ 15,530
SERVLINE LINE REVENUE		$ 2,798			$ 2,798
SERVLINE ADMIN REVENUE		$ 1,952			$ 1,952
PERSONAL PROPERTY TAX	$ 6,667				$ 6,667
AD VALOREM TAXES	$ 692,402				$ 692,402
AD VALOREM MAKE-UP	$ 591,087				$ 591,087
STATE TAX DISTRIBUTION	$ 803,494				$ 803,494
TOTAL REVENUES	**$ 2,506,937**	**$ 5,426,717**	**$ 2,057,590**	**$ 830,401**	**$ 10,821,645**
'EXPENDITURES					
PAYROLL - MANAGEMENT	$ 87,602	$ 268,656	$ 155,170	$ 72,578	$ 584,006
MAINTENANCE	$ 115,132	$ 515,386	$ -	$ 51,238	$ 681,755
OFFICE	$ 29,280	$ 78,087	$ 58,564	$ 29,280	$ 195,212
ACCRUED LEAVE	$ 3,500	$ 13,000	$ 4,000	$ 2,000	$ 22,500
PAYROLL SUBTOTAL	**$ 235,514**	**$ 875,129**	**$ 217,734**	**$ 155,096**	**$ 1,483,473**
FICA/MEDICARE	$ 3,728	$ 12,954	$ 3,294	$ 2,489	$ 22,466
MEDICAL INS.	$ 76,849	$ 306,463	$ 80,696	$ 62,362	$ 526,370
EMPLOYER PERS	$ 49,939	$ 227,853	$ 59,276	$ 39,241	$ 376,309
WORKMANS COMP	$ 3,145	$ 7,916	$ 987	$ 1,272	$ 13,320
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	**$ 148,899**	**$ 603,052**	**$ 167,739**	**$ 120,753**	**$ 1,039,044**
TOTAL P/R & RELATED COSTS	**$ 384,413**	**$ 1,478,182**	**$ 385,473**	**$ 275,849**	**$ 2,522,517**
ACCOUNTING	$ 3,120	$ 77,440	$ 18,720	$ 3,120	$ 102,400
BANK CHARGES		$ 51,352	$ 34,068	$ 15,030	$ 100,450
BAD DEBT		$ 13,926	$ 9,284	$ 4,096	$ 27,306
BUILDING REPAIR & MAINT.	$ 20,000	$ 14,855	$ 31,419	$ 4,830	$ 71,104
BUSINESS MEALS	$ -	$ -	$ -	$ -	$ -
COMPUTER EXPENSE	$ 4,943	$ 69,444	$ 21,419	$ 4,620	$ 100,427
DCSID M & O			$ 848,359		$ 848,359
DCSID ASSESSMENTS			$ 485,246		$ 485,246
DUES AND SUBSCRIPTIONS	$ 730	$ 9,666	$ 4,931	$ 726	$ 16,053
ENGINEERING & SURVEYING	$ 51,700	$ 22,750	$ 10,250	$ 500	$ 85,200
EQUIP. SUPPLIES & R&M	$ 5,500	$ 16,150	$ 215,040	$ 100	$ 236,790
EQUIPMENT RENTAL	$ 632	$ 9,245	$ 3,824	$ 1,101	$ 14,802
EROSION & DRAINAGE	$ 20,000				$ 20,000
FACILITIES RENT	$ -	$ -	$ -	$ -	$ -
FIELD SUPPLIES/TOOLS/SIGNS	$ 19,630			$ 10,000	$ 29,630
INSURANCE AND BONDS	$ 9,545	$ 116,718	$ 31,563	$ 5,261	$ 163,087
INVENTORY PARTS		$ 15,000	$ 500		$ 15,500
LEGAL	$ 3,250	$ 39,000	$ 19,500	$ 3,250	$ 65,000

KGID COMBINED BUDGET 25-26

LEGAL LABOR NEGOTIATIONS	$ 806	$ 3,720	$ 1,054	$ 620	$ 6,200
LIEN FEES		$ 500			$ 500
METER REPAIR & MAINT		$ 30,000			$ 30,000
MISCELLANEOUS	$ 17,600	$ 10,000	$ 6,153	$ 5,600	$ 39,353
OFFICE JANITORIAL	$ 12,300	$ 18,000	$ 9,000	$ 1,500	$ 40,800
OFFICE SUPPLIES	$ 1,984	$ 13,279	$ 6,936	$ 1,373	$ 23,572
PERMITS AND FEES	$ 167	$ 9,639	$ 405	$ 668	$ 10,879
POSTAGE		$ 7,800	$ 5,100	$ 2,100	$ 15,000
PUBLICATION CHARGES	$ 1,180	$ 3,180	$ 2,200	$ 1,515	$ 8,075
ROAD MAINT. & SUPPLIES	$ 45,000		$ -		$ 45,000
SAFETY EQUIPMENT	$ 500	$ 500		$ 100	$ 1,100
SECURITY EXPENSE	$ 200	$ 14,548	$ 6,804	$ 250	$ 21,802
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	$ 15,180	$ 1,632	$ 162	$ 17,136
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	$ 1,763	$ 8,747	$ 147	$ 1,103	$ 11,760
UTILITIES - GAS/ELECTRIC	$ 18,863	$ 294,010	$ 30,000	$ 1,670	$ 344,543
VEHICLE EXPENSE FUEL/OIL	$ 15,180	$ 121,436		$ 15,180	$ 151,794
VEHICLE EXPENSE R&M	$ 15,008	$ 65,064		$ 13,258	$ 93,331
WATER MONITORING/SAMPLE		$ 17,583			$ 17,583
WTR CONSERV. & WTR SHED		$ 18,500			$ 18,500
WATER DISTRIBUTION EXP		$ 77,700			$ 77,700
WATER TREATMENT EXP		$ 82,456			$ 82,456
TOTAL OPERATING EXP.	**$ 663,402**	**$ 2,815,941**	**$ 2,211,864**	**$ 1,229,867**	**$ 6,919,675**
INTEREST EXPENSE	$ -	$ 222,988	$ -	$ -	$ 222,988
DEPRECIATION EXPENSE		$ 1,447,668	$ 98,437		$ 1,546,105
AMORTIZATION EXPENSE		$ 8,155			$ 8,155
(GAIN) LOSS ON DISPOSAL OF EQUIP		$ (3,200)			$ (3,200)
TRANSFER TO OTHER FUNDS	$ -	$ -		$ -	$ -
TOTAL EXPENDITURES	**$ 663,402**	**$ 4,491,554**	**$ 2,310,301**	**$ 1,229,867**	**$ 8,695,123**
NET INCOME	**$ 1,843,536**	**$ 935,164**	**$ (252,711)**	**$ (399,466)**	**$ 2,126,523**
CAPITAL OUTLAY	$ (2,969,506)	$ (8,748,526)	$ (482,766)	$ (123,667)	$ (12,324,465)
CONTINGENCY	$ (108,987)			$ (40,606)	$ (149,593)
DEBT PRINCIPAL REPAYMENT		$ (1,418,753)			$ (1,418,753)
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		$ 1,455,823	$ 98,437		$ 1,554,260
ADJUST TO CASH FLOW		$ -		$ -	$ -
TOTAL CASH FLOW ADJUSTMENTS	**$ (3,078,493)**	**$ (4,961,456)**	**$ (384,329)**	**$ (164,273)**	**$ (8,588,552)**
					$ -
NET CASH INCR./DECR.	**$ (1,234,958)**	**$ (4,026,293)**	**$ (637,040)**	**$ (563,739)**	**$ (6,462,030)**
AVAIL. CASH - BEGINNING		**$ 6,190,155**	**$ 4,350,211**		**$ 10,540,367**
AVAILABLE CASH - END		**$ 2,163,863**	**$ 3,713,171**		**$ 5,877,034**
OPENING FUND BALANCE	**$ 10,413,908**			**$ 620,581**	**$ 11,034,490**
ENDING FUND BALANCE	**$ 9,178,950**			**$ 56,842**	**$ 9,235,793**
					$ -
DEPREC. ACCT. RESERVED	$ 409,298	$ 785,636	$ 16,471	$ 210,633	$ 1,422,038
RESERVE ADDITIONS	$ 153,266	$ 206,644	$ 9,231	$ 82,382	$ 451,523
LESS RESERVE USE	$ -	$ -	$ -	$ -	$ -
NET RESERVE BALANCE	$ 562,564	$ 992,280	$ 25,702	$ 293,015	$ 1,873,560
DISTRIBUTION DEBT SERVICE		$ 228,692			$ 228,692
TREATMENT DEBT SERVICE		$ 592,179			$ 592,179
CAPITAL IMPROVEMENT RESERVE		$ -			$ -
TOTAL RESTRICTED CASH	$ 562,564	$ 1,813,151	$ 25,702	$ 293,015	$ 2,694,431

KGID GENERAL FUND BUDGET WORKSHEET 2025/2026							3/28/2025	
	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 25/26
REVENUES								
AD VALOREM TAXES	607,304	625,935	392,307	233,628	233,628	625,935	(0)	692,402
AD VALOREM MAKE-UP	480,859	547,346	342,958	204,388	204,388	547,346	0	591,087
STATE TAX DISTRIBUTION	772,996	796,808	398,404	398,404	398,404	796,808	(0)	803,494
INTEREST ON INVESTMENTS	434,921	311,520	230,699	80,821	164,414	395,112	(83,592)	311,520
PERSONAL PROPERTY TAX	6,667	7,800	61	7,739	2,113	2,174	5,626	6,667
GRANT REVENUE	-	-	-	-	-	-	-	-
RENTAL INCOME	101,244	107,167	49,405	57,762	49,754	99,159	8,008	100,767
OTHER, INCL. LAND SALE	1,099	1,000	833	167	167	1,000	0	1,000
TOTAL REVENUES	**2,405,090**	**2,397,576**	**1,414,667**	**982,909**	**1,052,868**	**2,467,534**	**(69,959)**	**2,506,937**
'EXPENDITURES								
PAYROLL - MANAGEMENT	52,894	89,284	28,399	60,885	23,903	52,302	36,982	87,602
MAINTENANCE	69,173	115,889	41,521	74,368	65,583	107,105	8,784	115,132
OFFICE	27,156	27,692	13,502	14,190	14,369	27,871	(179)	29,280
ACCRUED LEAVE	110	3,500	2,028	1,472	(3,131)	(1,103)	4,603	3,500
PAYROLL SUBTOTAL	**149,333**	**236,365**	**85,451**	**150,914**	**100,724**	**186,175**	**50,190**	**235,514**
FICA/MEDICARE	4,357	3,769	1,965	1,804	3,380	5,346	(1,577)	3,728
MEDICAL INS.	40,214	65,293	26,206	39,087	28,673	54,880	10,413	76,849
EMPLOYER PERS	25,331	44,915	16,447	28,468	16,703	33,150	11,765	49,939
WORKERS COMP	2,470	2,759	519	2,240	1,097	1,616	1,143	3,145
UNEMPL BENEFIT	-	2,998	-	2,998	1,499	1,499	1,499	2,998
OPEB EXPENSE	234	11,040	1,732	9,308	1,732	3,464	7,576	11,040
OTHER P/R EXP.	960	2,000	144	1,856	1,856	2,000	(0)	2,000
VEHICLE ALLOW INCL PR	(427)	(800)	(106)	(694)	(694)	(800)	(0)	(800)
BENEFIT SUBTOTAL	**73,140**	**131,974**	**46,907**	**85,067**	**54,942**	**101,955**	**30,820**	**148,899**
TOTAL P/R & RELATED COSTS	**222,473**	**368,339**	**132,358**	**235,981**	**155,666**	**288,130**	**81,010**	**384,413**
ACCOUNTING	2,636	2,946	2,885	61	61	2,946	(0)	3,120
LEGAL	2,025	2,900	197	2,703	2,703	2,900	(0)	3,250
LEGAL LABOR NEGOTIATIONS	486	1,612	-	1,612	1,612	1,612	-	806
ENGINEERING & SURVEYING	113,143	35,000	1,630	33,370	38,300	39,930	(4,930)	51,700
EROSION & DRAINAGE	1,862	25,000	-	25,000	5,000	5,000	20,000	20,000
ROAD MAINT. & SUPPLIES	556,033	45,000	36,236	8,764	14,399	50,635	(5,635)	45,000
BAD DEBTS	-	-	-	-	-	-	-	-
BANK CHARGES	-	-	-	-	-	-	-	-
BUILDING REPAIRS/MAINT	5,004	20,000	24,141	(4,141)	8,673	32,814	(12,814)	20,000
COMPUTER EXPENSE	2,680	7,584	970	6,614	1,912	2,882	4,702	4,943
DUES & SUBSCRIPTIONS	596	674	8	666	666	674	(0)	730
EQUIPMENT SUPPLIES/R&M	751	4,500	62	4,438	4,438	4,500	(0)	5,500
EQUIPMENT RENTAL	418	515	205	310	391	597	(82)	632
FIELD SUPPL./TOOLS/SIGNS	1,231	20,630	-	20,630	20,630	20,630	-	19,630
SECURITY EXPENSE	32	42	68	(26)	145	213	(171)	200
INSURANCE AND BONDS	11,440	8,678	8,038	640	7,814	15,852	(7,174)	9,545
MISCELLANEOUS EXP.	7,051	14,088	8,708	5,381	8,092	16,799	(2,711)	17,600
OFFICE JANITORIAL	11,023	7,663	5,650	2,013	6,425	12,075	(4,412)	12,300
OFFICE/FACILITIES RENT	2,167	-	-	-	-	-	-	-
OFFICE SUPPLIES	896	1,925	714	1,211	1,211	1,925	0	1,984
PERMITS & FEES	136	167	63	104	-	63	104	167
POSTAGE	-	-	-	-	-	-	-	-
PUBLICATION CHARGES	691	295	403	(108)	600	1,003	(708)	1,180
SAFETY EQUIPMENT	-	500	-	500	500	500	-	500
TELEPHONE	156	162	101	61	81	182	(20)	162
TRAINING & SEMINARS	529	4,726	120	4,606	4,606	4,726	0	4,726
TRAVEL	89	2,250	84	2,166	2,166	2,250	(0)	2,250
TRUSTEE COMPENSATION	2,250	2,250	1,125	1,125	1,125	2,250	-	2,250
UNIFORM EXPENSE	696	1,404	1,013	391	391	1,404	0	1,763
UTILITIES	15,650	16,972	6,835	10,137	10,347	17,182	(210)	18,863
VEHICLE EXPENSE FUEL/OIL	6,343	14,311	8,195	6,116	6,116	14,311	0	15,180
VEHICLE EXPENSE R&M	14,471	12,053	2,062	9,991	9,991	12,053	0	15,008
INTEREST EXPENSE	40	-	-	-	-	-	-	-
SUBTOTAL EXPENSES	**982,998**	**622,186**	**241,871**	**380,315**	**314,061**	**556,038**	**66,949**	**663,402**
CAPITAL OUTLAY	199,049	2,138,000	84,933	2,053,067	388,000	472,933	1,665,067	2,969,506
CONTINGENCY	-	82,806	58,709	24,097	21,062	79,771	3,035	108,987
SUBTOTAL	**1,182,047**	**2,842,992**	**385,513**	**2,457,479**	**723,123**	**1,108,742**	**1,735,051**	**3,741,895**
TRANSF. TO OTHER FUNDS	-	550,000	-	550,000	550,000	550,000	-	0
TOTAL EXPENDITURES	**1,182,047**	**3,392,992**	**385,513**	**3,007,479**	**1,273,123**	**1,658,742**	**1,735,051**	**3,741,895**
NET GAIN OR LOSS	**1,226,474**	**(995,416)**	**1,029,155**	**(2,024,571)**	**(220,255)**	**808,792**	**(1,805,010)**	**(1,234,958)**
OPENING FUND BALANCE	8,378,642	9,571,460	9,605,116			9,605,116		10,413,908
CLOSING FUND BALANCE	**9,605,116**	**8,576,044**	**10,634,271**			**10,413,908**		**9,178,950**

KGID GENERAL FUND BUDGET WORKSHEET 2025/2026							3/28/2025	
	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 25/26
DEPREC. ACCT. RESERVED	0	248,564	248,564	0	0	248,564		409,298
VEHICLE & EQUIPEMENT RESERVE ADDITIONS	248,564	155,734	77,867	77,867	77,867	155,734		153,266
LESS RESERVE USE	0	-	-	-	5,000	5,000		-
NET RESERVE BALANCE	0	404,298	326,431	77,867	82,867	409,298		562,564
TOTAL RESTRICTED CASH	**248,564**	**404,298**	**326,431**	**77,867**	**82,867**	**409,298**	**-**	**562,564**

WATER

KGID WATER FUND BUDGET WORKSHEET 2025/26 — 3/28/2025

	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 25/26
'REVENUES								
RESIDENTIAL BASE FEES	3,550,568	3,584,576	1,840,825	1,743,751	1,888,200	3,729,025	(144,449)	3,793,932
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	306,577	329,000	172,687	156,313	141,563	314,250	14,750	329,000
TIER 2 CONSUMPTION	58,289	68,000	42,582	25,418	24,000	66,582	1,418	68,000
TIER 3 CONSUMPTION	57,239	72,000	48,234	23,766	20,000	68,234	3,766	72,000
FIRE PROTECTION	88,132	88,344	51,042	37,302	52,146	103,188	(14,844)	104,494
COMMERCIAL BASE FEES	368,890	364,056	182,025	182,031	182,025	364,050	6	364,056
CONSUMPTION	120,155	110,000	53,128	56,872	50,000	103,128	6,872	110,000
FIRE PROTECTION	94,004	94,137	47,069	47,068	47,068	94,137	0	94,137
PENALTIES ON USER FEES	51,106	17,867	31,503	(13,636)	17,074	48,577	(30,710)	42,420
SERVICE CHARGES	10,486	14,400	4,275	10,125	10,125	14,400	-	9,600
RETURN CHECK FEES	470	480	220	260	260	480	-	480
CONNECTION FEES	107,250	96,550	(500)	97,050	14,711	14,211	82,340	14,712
INTEREST ON INVESTMENTS	377,820	345,198	130,971	214,227	182,188	313,159	32,039	345,198
GRANT REVENUE	-	2,350,000	942,867	1,407,133	1,277,745	2,220,612	129,388	25,000
TRANSFER FEE REVENUE	10,133	4,176	5,208	(1,032)	2,754	7,962	(3,786)	7,308
PLAN REVIEW FEES	5,125	1,250	250	1,000	1,000	1,250	-	750
SERVLINE LOSS REVENUE	14,646	14,710	7,545	7,165	7,765	15,310	(600)	15,530
SERVLINE LINE REVENUE	2,867	2,856	1,409	1,447	1,399	2,808	48	2,798
SERVLINE ADMIN REVENUE	1,841	1,860	948	912	976	1,924	(64)	1,952
OTHER, INCL. LAND SALE	60,772	25,350	23,422	1,928	17,158	40,580	(15,230)	25,350
TOTAL REVENUES	**5,286,370**	**7,584,810**	**3,585,710**	**3,999,100**	**3,938,156**	**7,523,867**	**60,944**	**5,426,717**
'EXPENDITURES								
PAYROLL - MANAGEMENT	167,854	275,503	95,578	179,925	81,638	177,215	98,288	268,656
MAINTENANCE	355,052	477,361	183,485	293,876	235,623	419,108	58,253	515,386
OFFICE	72,417	73,842	36,006	37,836	38,336	74,343	(501)	78,087
ACCRUED LEAVE EXP	(11,459)	13,000	(4,103)	17,103	(7,350)	(11,453)	24,453	13,000
PAYROLL SUBTOTAL	**583,864**	**839,706**	**310,966**	**528,740**	**348,248**	**659,213**	**180,492**	**875,129**
FICA/MEDICARE	9,498	12,777	4,902	7,875	5,352	10,254	2,523	12,954
MEDICAL INS.	178,014	250,767	90,339	160,428	98,581	188,919	61,848	306,463
EMPLOYER PERS	144,725	197,437	72,149	125,288	76,002	148,150	49,287	227,853
WORKERS COMP	4,003	6,946	602	6,344	6,273	6,875	71	7,916
UNEMPLOYMENT EXP	0	7,995	0	7,995	3,999	3,999	3,996	7,995
OPEB EXPENSE	2,297	40,670	16,969	23,701	16,969	33,938	6,732	40,670
OTHER P/R EXP	1,961	3,200	1,032	2,168	2,168	3,200	-	3,200
VEHICLE ALLOW INCL WAGES	(2,133)	(4,000)	(528)	(3,472)	(3,472)	(4,000)	(0)	(4,000)
BENEFIT SUBTOTAL	**338,364**	**515,792**	**185,465**	**13,305**	**205,871**	**395,335**	**124,456**	**603,052**
TOTAL P/R & RELATED COSTS	**922,228**	**1,355,498**	**496,431**	**859,067**	**554,119**	**1,054,548**	**304,949**	**1,478,182**
ACCOUNTING	31,637	75,355	34,625	40,730	-	34,625	40,730	77,440
LEGAL	28,547	34,800	43,019	(8,219)	43,420	86,439	(51,639)	39,000
LEGAL LABOR NEGOTIATIONS	2,244	7,440	-	7,440	7,440	7,440	-	3,720
ENGINEERING & SURVEYING	7,995	22,750	8,274	14,476	16,350	24,624	(1,874)	22,750
BAD DEBTS	0	32,053	0	32,053	0	-	32,053	13,926
BANK CHARGES	48,995	52,837	25,673	27,164	26,622	52,295	542	51,352
BUILDING REPAIR & MAINT.	6,080	30,000	20,105	9,895	3,445	23,550	6,450	14,855
BUSINESS MEALS	0	500	0	500	0	-	500	0
COMPUTER EXPENSE	50,715	60,261	54,346	5,915	24,268	78,614	(18,353)	69,444
DUES AND SUBSCRIPTIONS	7,257	9,038	600	8,438	514	1,114	7,924	9,666
EQUIP. SUPPLIES & R&M	14,121	14,750	7,853	6,897	6,897	14,750	(0)	16,150
EQUIPMENT RENTAL	8,419	9,146	4,448	4,698	3,818	8,266	880	9,245
SECURITY EXPENSE	7,801	9,531	5,046	4,485	5,662	10,708	(1,177)	14,548
INSURANCE AND BONDS	98,043	115,165	91,825	23,340	9,203	101,029	14,137	116,718
SAFETY EQUIPMENT	236	500	0	500	500	500	-	500
INVENTORY PARTS	11,665	15,000	4,820	10,180	10,180	15,000	0	15,000
LIEN FEES	110	1250	129	1,121	252	381	869	500
METER REPAIR & MAINT	9,998	30,000	0	30,000	30,000	30,000	-	30,000
MISCELLANEOUS	2,678	10,000	1,776	8,224	6,718	8,494	1,506	10,000
OFFICE JANITORIAL	7,471	9,274	7,800	1,474	9,180	16,980	(7,706)	18,000
FACILITIES RENT	25,999	0	0	-	-	-	-	0
OFFICE SUPPLIES	7,328	12,570	8,022	4,548	4,548	12,570	0	13,279
PERMITS AND FEES	8,121	9,056	4,591	4,465	5,048	9,639	(583)	9,639
POSTAGE	6,330	7,800	3,120	4,680	3,360	6,480	1,320	7,800
PUBLICATION CHARGES	1,479	3,180	407	2,773	2,773	3,180	0	3,180
SHOP SUPPLIES/SM. TOOLS	2,566	7,000	952	6,048	6,048	7,000	(0)	7,000
TELEPHONE	13,663	14,784	7,568	7,216	7,216	14,784	(0)	15,180
TRAINING & SEMINARS	1,388	22,968	4,125	18,843	18,843	22,968	0	22,968
TRAVEL	1,371	13,404	1,167	12,237	12,237	13,404	0	13,404
TRUSTEE COMPENSATION	27,000	27,000	13,500	13,500	13,500	27,000	-	27,000
UNIFORM EXPENSE	3,536	6,962	3,898	3,064	3,064	6,962	(0)	8,747
UTILITIES - GAS/ELECTRIC	260,487	278,507	124,144	154,363	131,593	255,737	22,770	294,010
VEHICLE EXPENSE FUEL/OIL	37,889	106,491	21,684	84,807	84,807	106,491	(0)	121,436
VEHICLE EXPENSE R&M	22,748	51,920	3,355	48,565	48,565	51,920	0	65,064

WATER

KGID WATER FUND BUDGET WORKSHEET 2025/26							3/28/2025	
	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 25/26
WATER MONITORING/SAMPLE	14,674	17,583	7,805	9,778	9,778	17,583	0	17,583
WTR SHED MANAGEMENT	17,210	18,500	15,621	2,879	0	15,621	2,879	18,500
WTR DISTRIBUTION EXP	15,418	62,700	6,028	56,672	56,672	62,700	0	77,700
WTR TREATMENT EXP	48,419	82,456	50,864	31,592	31,592	82,456	(0)	82,456
TOTAL OPERATING EXP.	**1,781,866**	**2,638,029**	**1,083,621**	**1,554,408**	**1,198,232**	**2,285,851**	**356,176**	**2,815,941**
INTEREST EXPENSE	289,630	272,609	132,022	140,587	123,349	255,371	17,238	222,988
DEPRECIATION EXPENSE	1,378,722	1,357,625	729,819	627,806	717,850	1,447,668	(90,043)	1,447,668
AMORTIZATION EXPENSE	10,434	9,246	4,623	4,623	4,623	9,246	0	8,155
(GAIN) LOSS ON DISPOSAL OF E(	5,715	-	0	-	(53,889)	(53,889)	53,889	(3,200)
TOTAL EXPENDITURES	**3,466,367**	**4,277,509**	**1,950,085**	**2,327,424**	**1,990,165**	**3,944,247**	**337,260**	**4,491,554**
NET INCOME	**1,820,003**	**3,307,301**	**1,635,625**	**1,671,676**	**1,947,992**	**3,579,620**	**(276,316)**	**935,164**
CAPITAL OUTLAY	(5,080,394)	(11,611,589)	(2,108,667)	9,502,922	(1,374,218)	(3,482,885)	(8,128,704)	(8,748,526)
DEBT PRINCIPAL REPAYMENT	(1,335,305)	(1,369,133)	(680,284)	688,849	(688,848)	(1,369,133)	(0)	(1,418,753)
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	-
PROCEEDS FROM SALE OF EQUI	0	-	0	-	-	-	-	-
ACCTS RECEIVABLE-GRANT	1,277,745	-	942,867	942,867	(942,867)	-	-	-
FUND OPEB LIABILITY ACCT	(2,297)	-	0	-	0	-	-	-
ACCTS PAYABLE-PROJECT	0	-	0	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	0	3,750,000	0	(3,750,000)	-	-	3,750,000	3,750,000
ADD BACK DEPRECIATION/AMOR	1,389,156	1,366,871	734,442	632,430	722,473	1,456,914	(90,043)	1,455,823
ADJUST TO CASH FLOW	(1,016,361)	-	(70,965)	(70,965)	70,965	-	-	-
TOTAL CASH FLOW ADJUSTMENTS	**(4,767,456)**	**(7,863,851)**	**(1,182,607)**	**7,946,103**	**(2,212,497)**	**(3,395,104)**	**(4,468,748)**	**(4,961,456)**
NET CASH INCR./DECR.	**(2,947,453)**	**(4,556,550)**	**453,018**	**5,009,568**	**(264,505)**	**184,516**	**(4,741,066)**	**(4,026,293)**
AVAIL. CASH - BEGINNING	8,953,092	5,827,691	6,005,639		-	6,005,639		6,190,155
AVAILABLE CASH - END	**6,005,639**	**1,271,141**	**6,458,657**		-	**6,190,155**		**2,163,863**
DEPREC. ACCT. RESERVED	301,934	444,985	444,966	19	595,301	444,966		785,636
RESERVE ADDITIONS (PONDEROSA MHP) Per Grant	0	-	0	-	0	-		0
RESERVE ADDITIONS (VEHICLE)	143,032	300,670	150,335	150,335	150,335	300,670		206,644
LESS RESERVE USE	0	-	-	-	40,000	40,000		-
NET RESERVE BALANCE	444,966	745,655	595,301	150,354	785,636	785,636		992,280
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	-	(763,739)	17,890	(781,629)	-	-		-
				-				
TOTAL RESTRICTED CASH	**1,265,837**	**802,787**	**1,434,062**	**(631,275)**	**1,606,507**	**1,606,507**	**-**	**1,813,151**

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2025/26	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	3/28/2025 (OVER)/ UNDER	PROPOSED BUDGET 25/26
'REVENUES								
USER FEES - RESIDENTIAL	1,745,048	1,751,842	876,894	874,948	877,690	1,754,584	(2,742)	1,756,191
USER FEES - COMMERCIAL	41,978	44,212	13,042	31,170	21,019	34,061	10,151	42,038
CONSUMPTION RESIDENTIAL	21,673	26,400	21,019	5,381	5,381	26,400	(0)	26,400
CONSUMPTION COMMERCIAL	33,124	34,020	13,494	20,526	17,712	31,206	2,814	33,120
PENALTIES ON USER FEES	24,964	11,682	12,763	(1,081)	(284)	12,479	(797)	14,760
CONNECTION FEES/SERVICE	12,900	7,200	50	7,150	1,200	1,250	5,950	3,600
INTEREST ON INVESTMENTS	211,568	176,809	96,639	80,170	93,316	189,955	(13,146)	176,809
TRANSFER FEES	3,457	2,142	1,199	944	1,836	3,035	(893)	3,672
PLAN REVIEW FEES	625	1,500	-	1,500	500	500	1,000	500
OTHER REVENUE	20,481	500	463	38	38	501	(1)	500
TOTAL REVENUES	**2,115,817**	**2,056,307**	**1,035,562**	**1,020,745**	**1,018,408**	**2,053,971**	**2,337**	**2,057,590**
'EXPENDITURES								
PAYROLL - MANAGEMENT	90,470	157,190	45,458	111,732	53,843	99,301	57,889	155,170
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	54,313	55,380	27,005	28,375	28,758	55,762	(382)	58,564
ACCRUED LEAVE	2,096	4,000	2,918	1,082	(7,722)	(4,803)	8,803	4,000
PAYROLL SUBTOTAL	**146,879**	**216,570**	**75,381**	**141,189**	**74,879**	**150,260**	**66,310**	**217,734**
FICA/MEDICARE	2,663	3,444	1,250	2,194	1,296	2,546	898	3,294
MEDICAL INS.	42,988	59,056	21,410	37,646	21,426	42,835	16,221	80,696
EMPLOYER PERS	38,430	51,276	19,985	31,291	20,791	40,775	10,501	59,276
WORKERS COMP	509	859	18	841	613	631	228	987
UNEMPLOYMENT	-	5,996	-	5,996	2,998	2,998	2,998	5,996
OPEB EXPENSE	406	17,490	3,001	14,489	3,001	6,002	11,488	17,490
OTHER P/R EXP.	305	500	12	488	488	500	(0)	500
VEHICLE EXP INCL WAGES	(284)	(500)	(70)	(430)	(430)	(500)	0	(500)
BENEFIT SUBTOTAL	**85,302**	**138,121**	**45,606**	**92,515**	**50,182**	**95,787**	**42,333**	**167,739**
TOTAL P/R & RELATED COSTS	**232,181**	**354,691**	**120,987**	**233,704**	**125,060**	**246,047**	**108,643**	**385,473**
ACCOUNTING	15,818	17,678	17,313	365	-	17,313	365	18,720
LEGAL	6,957	17,400	1,182	16,218	9,210	10,392	7,008	19,500
LEGAL LABOR NEGOTIATIONS	636	2,108	-	2,108	2,108	2,108	-	1,054
ENGINEERING & SURVEYING	1,896	10,250	1,922	8,328	7,350	9,272	978	10,250
DCLTSA #1 PRO-RATA M & O	678,874	823,691	411,846	411,846	411,846	823,692	(1)	848,359
DCLTSA CAP PLAN (ASSESS)	486,029	490,034	244,017	246,017	246,017	490,034	-	485,246
BAD DEBTS	-	20,958	-	20,958	-	-	20,958	9,284
BANK CHARGES	32,192	34,727	16,786	17,941	17,748	34,534	193	34,068
BUILDING REPAIR & MAINT.	2,464	31,419	7,981	23,438	1,846	9,827	21,592	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	14,900	17,861	10,526	7,335	7,335	17,861	0	21,419
DUES & SUBSCRIPTIONS	3,246	4,346	50	4,296	351	401	3,945	4,931
EQUIP. SUPPLIES & R&M	118,099	212,748	59,258	153,490	72,020	131,278	81,470	215,040
EQUIPMENT RENTAL	3,792	3,847	1,999	1,848	1,810	3,809	38	3,824
SECURITY EXPENSE	7,521	8,580	4,121	4,459	4,384	8,505	75	6,804
INSURANCE AND BONDS	25,456	28,694	26,585	2,109	-	26,585	2,109	31,563
SAFETY EQUIPMENT	0	-	0	-	-	-	-	-
INVENTORY PARTS	(34)	500	-	500	500	500	-	500
MISCELLANEOUS EXP.	1,181	4,600	867	3,733	8,204	9,071	(4,471)	6,153
OFFICE JANITORIAL	3,735	4,637	3,900	737	4,590	8,490	(3,853)	9,000
FACILITIES RENT	12,999	0	-	-	-	-	-	0
OFFICE SUPPLIES	3,893	6,582	4,187	2,395	2,395	6,582	0	6,936
PERMITS & FEES	383	405	380	25	25	405	(0)	405
POSTAGE	4,160	5,100	2,040	3,060	2,140	4,180	920	5,100
PUBLICATION CHARGES	750	1,590	375	1,215	1,825	2,200	(610)	2,200
INTEREST	240	-	-	-	-	-	-	-
CONSERVATION-SEWER FLOW	2,000	-	-	-	-	-	-	-
TELEPHONE	1,571	1,632	808	824	845	1,653	(21)	1,632
TRAINING & SEMINARS	558	5,874	476	5,398	5,398	5,874	0	5,874
TRAVEL	741	3,462	168	3,294	3,294	3,462	0	3,462
TRUSTEE COMPENSATION	13,500	13,500	6,750	6,750	6,750	13,500	-	13,500
UNIFORM EXPENSE	98	117	20	97	20	40	77	147
UTILITIES - GAS/ELECTRIC	21,987	30,000	9,470	20,530	10,038	19,508	10,492	30,000
SUBTOTAL EXPENSES	**1,697,823**	**2,157,031**	**954,011**	**1,203,020**	**953,110**	**1,907,121**	**249,910**	**2,211,864**
CAPITAL OUTLAY	937,661	520,000	40,402	479,598	57,000	97,402	422,598	482,766
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-
DEPRECIATION EXPENSE/AMORTIZATION	85,080	62,176	49,437	12,739	49,001	98,437	(36,261)	98,437
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRI	-	-	-	-	-	-	-	-
ADD BACK DEPR	(85,080)	(62,176)	(49,437)	(12,739)	(49,001)	(98,438)	36,262	(98,437)
ADJUST TO CASH FLOW	(40,521)	-	297,056	(297,056)	(297,056)	-	-	-
TOTAL EXPENDITURES	**2,594,963**	**2,677,031**	**1,291,469**	**1,385,562**	**713,054**	**2,004,522**	**672,509**	**2,694,630**

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2025/26							3/28/2025	
	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 25/26
NET CASH INCR./(DECR.)	**(479,146)**	**(620,724)**	**(255,908)**		**305,354**	**49,449**	**(670,171)**	**(637,040)**
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,779,908	4,196,298	4,300,762		-	4,300,762		4,350,211
AVAILABLE CASH - END	**4,300,762**	**3,575,574**	**4,044,854**			**4,350,211**		**3,713,171**
DEPREC. ACCT. RESERVED	4,700	8,320	8,320	-	12,395	8,320		16,471
RESERVE ADDITIONS	3,620	8,151	4,075	4,076	4,076	8,151		9,231
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	8,320	16,471	12,395	4,076	16,471	16,471		25,702
TOTAL RESTRICTED CASH	**8,320**	**16,471**	**12,395**	**4,076**	**16,471**	**16,471**	**-**	**25,702**

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2025/26								3/28/2025
	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 25/26
REVENUES								
USER FEES	629,086	717,876	344,889	372,987	373,173	718,062	(186)	746,664
COMMERCIAL USER FEES	57,996	66,096	31,752	34,344	34,344	66,096	-	68,688
PENALTIES ON USER FEES	8,521	4,810	4,447	363	(1,372)	3,075	1,735	4,810
INTEREST ON INVESTMENTS	17,887	8,419	11,387	(2,968)	4,444	15,830	(7,411)	8,419
TRANSFER FEE	1,325	882	494	389	810	1,304	(422)	1,620
GRANT REVENUE	-	-	0	-	0	-	-	-
OTHER	1,074	55	114	(59)	59	173	(118)	200
GAIN ON DISPOSAL OF ASSET	-	-	0	-	0	-	-	-
TOTAL REVENUES	**715,890**	**798,138**	**393,082**	**405,056**	**411,458**	**804,540**	**(6,401)**	**830,401**
EXPENDITURES								
PAYROLL - MANAGEMENT	41,405	73,253	19,894	53,359	23,903	43,797	29,456	72,578
MAINTENANCE	25,838	51,778	21,679	30,099	25,442	47,121	4,657	51,238
OFFICE	27,156	27,692	13,502	14,190	14,369	27,871	(179)	29,280
ACCRUED LEAVE	2,253	2,000	1,865	135	(3,243)	(1,378)	3,378	2,000
PAYROLL SUBTOTAL	**96,652**	**154,723**	**56,941**	**97,782**	**60,471**	**117,411**	**37,311**	**155,096**
FICA/MEDICARE	1,547	2,512	841	1,671	940	1,782	730	2,489
MEDICAL INS.	32,597	49,715	20,345	29,370	21,268	41,613	8,102	62,362
EMPLOYER PERS	21,531	34,759	12,360	22,400	15,128	27,487	7,272	39,241
WORKERS COMP	891	1,113	230	883	870	1,099	14	1,272
UNEMPLOYMENT	0	2,998	0	2,998	1,499	-	2,998	2,998
OPEB EXPENSE	188	11,392	1,385	10,007	1,385	2,770	8,622	11,392
OTHER P/R EXP	695	1,000	33	967	967	1,000	0	1,000
CAR ALLOW INCL WAGES	0	0	0	-	(380)	(380)	380	0
BENEFITS SUBTOTAL	**57,449**	**103,489**	**35,194**	**68,295**	**42,056**	**75,751**	**27,739**	**120,753**
TOTAL P/R & RELATED COSTS	**154,101**	**258,212**	**92,134**	**166,078**	**102,526**	**193,162**	**65,050**	**275,849**
ACCOUNTING	2,636	2,946	2,885	61	-	2,885	61	3,120
LEGAL	1,830	2,900	197	2,703	2,700	2,897	3	3,250
LEGAL LABOR NEGOTIATIONS	374	1,240	-	1,240	1,240	1,240	-	620
ENGINEERING & SURVEYING	244	500	573	(73)	416	989	(489)	500
SNOW REMOVAL PLOWING	365,613	775,000	85,889	689,111	350,000	435,889	339,111	775,000
SNOW REMOVAL SANDING	45,845	75,000	32,288	42,712	39,301	71,589	3,411	75,000
SNOW REMOVAL ANTI/DE ICING	0	-	0	-	0	-	-	-
BAD DEBTS	0	8,630	0	8,630	0	-	8,630	4,096
BANK CHARGES	12,168	11,906	6,912	4,994	7,740	14,652	(2,746)	15,030
BUILDING REPAIRS/MAINT	411	5,276	1,335	3,941	1,753	3,088	2,188	4,830
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	4,632	5,139	3,194	1,945	1,945	5,139	(0)	4,620
DUES AND SUBSCRIPTIONS	596	685	8	677	102	110	575	726
EQUIPMENT SUPPLIES & MAINT	20	700	33	667	-	33	667	100
EQUIPMENT RENTAL	1,080	832	664	168	664	1,328	(496)	1,101
FIELD SUPPLIES/TOOLS/SIGN	5,226	10,000	0	10,000	0	-	10,000	10,000
SECURITY	32	18	68	(50)	145	213	(195)	250
INSURANCE AND BONDS	4,245	4,782	4,431	351	0	4,431	351	5,261
MISCELLANEOUS	21,996	5,600	145	5,455	3,716	3,861	1,739	5,600
OFFICE JANITORIAL	623	773	650	123	638	1,288	(515)	1,500
FACILITIES RENT	2,167	-	0	-	-	-	-	-
OFFICE SUPPLIES	873	1,314	887	427	925	1,812	(498)	1,373
PERMITS AND FEES	64	668	63	605	605	668	(0)	668
POSTAGE	1,568	2,100	840	1,260	950	1,790	310	2,100
PUBLICATION CHARGES	389	1,515	136	1,379	834	970	545	1,515
SAFETY EQUIPMENT	0	100	0	100	0	-	100	100
TELEPHONE	156	162	94	68	79	173	(11)	162
TRAINING & SEMINARS	476	2,052	94	1,958	1,958	2,052	(0)	2,052
TRAVEL	224	1,984	57	1,927	1,927	1,984	(0)	1,984
TRUSTEE COMPENSATION	2,250	2,250	1,125	1,125	1,125	2,250	-	2,250
UNIFORM EXPENSE	383	877	702	175	175	877	(0)	1,103
UTILITIES	448	1,670	173	1,497	183	357	1,313	1,670
VEHICLE EXPENSE FUEL/OIL	4,985	16,311	2,241	14,070	14,070	16,311	0	15,180
VEHICLE EXPENSE R&M	5,720	11,303	886	10,417	10,417	11,303	0	13,258
INTEREST EXPENSE	40	-	0	-	0	-	-	-
TOTAL OPERATING EXP.	**641,415**	**1,212,445**	**238,705**	**973,740**	**546,134**	**783,341**	**429,105**	**1,229,867**
CAPITAL OUTLAY	129,707	129,000	5,920	123,080	7,000	12,920	116,080	123,667
CONTINGENCY	-	40,243	-	40,243	16,594	16,594	23,649	40,606
ADJUST TO CASH FLOW	589	-	(135,821)	135,821	135,821	0	(0)	
SUBTOTAL	**771,710**	**1,381,688**	**108,804**	**1,272,884**	**705,549**	**812,855**	**568,834**	**1,394,140**
TRANSF. FROM OTHER FUNDS	-	(550,000)	-	(550,000)	(550,000)	(550,000)	-	0
TOTAL EXPENDITURES	**771,710**	**831,688**	**108,804**	**722,884**	**155,549**	**262,855**	**568,834**	**1,394,140**
NET GAIN OR LOSS	**(55,821)**	**(33,550)**	**284,278**	**(317,828)**	**255,908**	**541,685**	**(575,235)**	**(563,739)**
OPENING FUND BALANCE	134,717	42,907	78,896			78,896		620,581
ENDING FUND BALANCE	**78,896**	**9,357**	**363,174**			**620,581**		**56,842**

KGID SNOW FUND BUDGET WORKSHEET 2025/26								3/28/2025
	ACTUAL 23/24	BUDGET 24/25	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 24/25 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 25/26
DEPREC. ACCT. RESERVED	73,201	127,211	110,069	17,142	157,851	110,069		210,633
RESERVE ADDITIONS	36,868	95,564	47,782	47,782	47,782	95,564		82,382
LESS RESERVE USE	0	-	-	-	5,000	5,000		-
NET RESERVE BALANCE	110,069	222,775	157,851	64,924	210,633	210,633		293,015
TOTAL RESTRICTED CASH	**110,069**	**222,775**	**157,851**	**64,924**	**210,633**	**210,633**	**-**	**293,015**

KGID COMPUTER EXPENSE FY 2025/2026				3/28/2025	
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
Brightly CMMS Licensing Fees	8,500	425	5,100	2,550	425
Precision - Laserfiche Cloud Fees	683	34	410	205	34
Abila/MIP Maintenance Fee	4,550	228	2,730	1,366	228
Springbrook Software (ulitity billing) maint fee	23,620	1,181	14,172	7,086	1,181
Network & Server Monitoring Pac States	16,200	810	9,720	4,860	810
Springbrook Web Payments	1,500		765	510	225
				-	-
Misc. software upgrades	3,000	150	1,800	900	150
Consulting fees and support (Thunderbird) *(SCADA)*	8,400		8,400		
Micropaver Support/Maintenance	650	650			
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	8,318		8,318		
WIN 911 Support	820		820		
Verizon Networkfleet GPS	1,592	165	1,160	136	131
Verizon Networkfleet GPS - Snow (7)	1,137				1,137
Website Hosting	713	36	428	214	36
Miscellaneous hardware	3,000	150	1,800	900	150
Adobe Annual Subscription	285	14	171	86	14
		-	-	-	-
				-	-
TOTAL COMPUTER EXPENSE	**100,427**	**4,943**	**69,444**	**21,419**	**4,620**

KGID PAYROLL CALCULATIONS 2024/25 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE						3/28/2025	
2025/26 - WITH 3.5% CPI & 2% MERIT INCREASE	2024/2025 BASE	INCREASE OF 5.50%	2025/2026 TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Water Department							
Water Operator 100% PERS Paid							
Operator II - Base Rate-$29.69/hr	59,675	2,080	61,755		61,755		
Operator II - Standby Rate 1664hrs 12.5% base $3.71/hr	5,974	1,743	7,717		7,717		
Operator II - In Charge Pay 10% premium of regular pay - 4wks	-	-	-		-		
Operator II - Overtime- 52hrs@44.54 = 4/wk	2,238	78	2,316		2,316		
Operator II - Call Back - Field - 78 @44.54 = 6/wk	3,357	117	3,474		3,474		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,119	39	1,158		1,158		
Subtotal	72,363	4,057	76,420		76,420		
ME							
Operator III - Base Rate-$33.94/hr	68,435	2,160	70,595		70,595		
Operator III - Special Skills (2.5%) $0.85 Reg Rate $33.94/hr	1,706	62	1,768		1,768		
Operator III - Standby Rate 1664hrs 12.5% base $4.24/hr	6,822	233	7,055		7,055		
Operator III - In Charge Pay 10% premium of regular pay -	350	19	369		369		
Operator III - Overtime- 52hrs @52.19 = 4/wk	2,622	91	2,713		2,713		
Operator III - Call Back/OT - Field - 78 @52.19 = 6/wk	3,934	137	4,071		4,071		
Operator III- Call Back - Laptop - OT on base 26/hrs = 2/wk	1,311	46	1,357		1,357		
Subtotal	85,180	2,748	87,928		87,928		
Water Operator 50%/50% PERS							
Operator II - Base Rate-$39.95/hr	78,728	4,368	83,096		83,096		
Operator II - Special Skills (5%) 2.00 Reg Rate$39.95/hr	3,536	664	4,200		4,200		
Operator II - Standby Rate 1664hrs 12.5% base $4.99/hr	7,089	1,214	8,303		8,303		
Operator II - Overtime- 52hrs@62.93 = 4/wk	2,790	482	3,272		3,272		
Operator II - Call Back - Field - 78 @62.93 = 6/wk	4,185	723	4,908		4,908		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,395	241	1,636		1,636		
Subtotal	97,723	7,692	105,415		105,417		
BM							
Lead Operator - Base Rate-$43.10/hr	84,906	4,742	89,648		89,648		
Operator II - Special Skills (6%) 2.59 Reg Rate $43.10/hr	5,096	291	5,387		5,387		
Operator II - Standby Rate 1664hrs 12.5% base $5.39/hr	8,486	451	8,937		8,937		
Operator II - In Charge Pay 10% 4.56 premium of regular pay -	17,495	5,837	5,837		5,837		
Operator II - Overtime- 52hrs @68.54 = 4/wk	3,375	189	3,564		3,564		
Operator II - Call Back - Field - 78hrs @68.54 = 6/wk	5,063	283	5,346		5,346		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,688	95	1,782		1,782		
Subtotal	126,109	11,888	120,501		120,501		
SM							
Operator III - Base Rate-$39.95/hr	80,309	2,787	83,096		83,096		
Operator III - Special Skills (7.5%) 3.00 Reg Rate $39.95/hr	6,032	208	6,240		6,240		
Operator III - Standby Rate 1664hrs 12.5% base $4.99/hr	8,037	266	8,303		8,303		
Operator III - In Charge Pay 10% premium of regular pay -	-	-	-		-		
Operator III - Overtime- 52hrs @64.43 = 4/wk	3,238	112	3,350		3,350		
Operator III - Call Back - Field - 78hrs @64.43 = 6/wk	4,857	169	5,026		5,026		
Operator III - Call Back - Laptop OT on base 26/hrs @64.43 = 2/wk	1,619	56	1,675		1,675		
Subtotal	104,092	3,598	107,690		107,690		
Award Budget 1% Total Base Wages	3,944	191	4,135		4,135		
Subtotal	3,944	191	4,135		4,135		
TOTAL WATER OPERATORS							
Base Rate-$37.33/hr	**372,053**	**16,137**	**388,190**	-	**388,190**	-	-
Special Skills	**16,370**	**1,225**	**17,595**		**17,595**		
Standby Rate 6656HRS AT 12.5%	**36,408**	**3,908**	**40,316**		**40,316**		
In Charge Pay 10% premium of regular pay	**17,495**	**5,837**	**5,837**		**5,837**		
Overtime- 208hrs regular pay	**14,264**	**953**	**15,217**	-	**15,217**		
Award Budget 1%	**3,944**	**191**	**4,135**	-	**4,135**		
Call Back - Field - 312hrs on regular pay	**21,396**	**1,428**	**22,824**		**22,824**		
Call Back - Laptop - 104hrs on base pay	**7,132**	**477**	**7,609**		**7,609**		
Total Water Dept	**489,062**	**30,156**	**501,723**	-	**501,723**	-	-
Road/Snow Department							
Street Maintenance Technician I 52.5%GF;10%WF:37.5%Snow							
Base Pay at $28.63/hr	56,410	3,141	59,551	31,264	5,955		22,332
Special Skills	-	0	0	0	0		0
Overtime - 100 hours at $42.95 per hour	4,068	227	4,295	2,255	429		1,611
Lead - 510 hours at $2.86 per hour	-	1,548	1,548	813	155		580
Standby time 128 hrs/wk for 12 wks @ $3.58/hr.	434	24	458	240	46		172
Total Street Maintenance Technician II 50/50 PERS	**60,912**	**4,940**	**65,852**	**34,572**	**6,585**	-	**24,695**
Maintenance Technician II - Base Pay at $30.28/hr 100% Pers	59,675	3,308	62,983	33,066	6,298		23,619
Standby time 128 hrs/wk for 12 wks @ $3.79/hr.	460	25	485	255	48		182
Overtime - 100 hours at $45.42 per hour	4,304	238	4,542	2,384	454		1,704
Lead - 510 hours at $3.03 per hour	1,464	81	1,545	811	155		579
Total Street Maintenance Technician I @100% PERS	**65,903**	**3,652**	**69,555**	**36,516**	**6,955**	-	**26,084**
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	1,161	65	1,226	644	123		459
Award Subtotal	**1,161**	**65**	**1,226**	**644**	**123**		**459**
Total Road/Snow Department	**171,376**	**8,657**	**180,033**	**115,132**	**13,663**	-	**51,238**
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund							
Accoutant II at $30.27/hr 100% PERS	60,840	2,122	62,962	9,444	25,185	18,889	9,444
Overtime 60 hrs at $45.41	2,633	137	2,770	415	1,109	831	415
Lead 982 hrs at $3.03	2,867	108	2,975	446	1,190	893	446
Utility Billing Coordinator at $31.95/hr	64,210	2,246	66,456	9,968	26,583	19,937	9,968
Overtime 30 hrs at $47.93	1,389	49	1,438	216	575	431	216

KGID PAYROLL CALCULATIONS 2024/25 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE						3/28/2025	
2025/26 - WITH 3.5% CPI & 2% MERIT INCREASE	2024/2025 BASE	INCREASE OF 5.50%	2025/2026 TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Administrative Clerk/Secretary $26.71/hr	53,685	1,872	55,557	8,334	22,222	16,667	8,334
Overtime 30 hrs at $40.07	1,162	41	1,203	180	482	361	180
Award Budget 1% Total Base Wages	1,787	63	1,850	277	741	555	277
Total Office	**188,573**	**6,638**	**195,211**	**29,280**	**78,087**	**58,564**	**29,280**
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
General Manager $200,000 annual w/100% PERS	160,032	9,871	169,903	25,485	67,962	50,971	25,485
Operations Super - $99,165.54 annual w/100% PERS	93,933	5,233	99,166	14,875	74,374	9,918	0
Operations Super Award Budget 1% Base Salary	939	53	992	149	744	99	0
Admin. & Human Resources Super - $80,424 annual	77,704	2,720	80,424	12,064	32,169	24,127	12,064
Admin. & Human Resources Super Award Budget 1% Base Sal	777	27	804	121	321	241	121
Engineering Technician - $131,664 annual	124,800	6,864	131,664	19,750	52,665	39,499	19,750
Enginnering Technician Award Budget 1% Base Sal	1,248	69	1,317	198	526	395	198
Admin. & Financial Analyst - $98,748 annual	93,600	5,148	98,748	14,812	39,500	29,624	14,812
Admin. & Financial Analyst Award Budget 1% Base Sal	936	51	987	148	395	296	148
Total Management	**553,969**	**30,037**	**584,006**	**87,602**	**268,656**	**155,170**	**72,578**
TOTAL ALL WAGES & SALARIES	**1,402,980**	**75,488**	**1,460,973**	**232,014**	**862,129**	**213,734**	**153,096**
Medical Insurance - State Plan & Union 3.25% increase		3%					
5 Water Union Employees including depend. at $2555/mo each	153,300	4,599	157,899		157,899		
1 Management Non Union Employee $1979.98/mo (Ops Super)	23,760	713	33,423	5,013	25,067	3,343	
2 Road/Snow Union Employee includ. depend. at $2555/mo	61,320	1,840	63,160	33,159	6,316		23,685
3 Office Employees includ. depend. at $2555/mo	91,980	2,760	94,740	14,211	37,896	28,422	14,211
4 Management Non Union Employees $2348.47/mo	112,727	3,381	149,908	22,486	59,964	44,972	22,486
1 Water State/Union Employee $997.33/mo (Byran)	11,968	359	12,327	0	12,327	0	0
Retired Employees State Mandated Contribution $143/mo	1,716	-	1,716		1,716		
Retired Employees State Mandated Contribution $1,099.78/mo	13,197	-	13,197	1,980	5,278	3,959	1,980
Total Medical Insurance	**469,968**	**13,652**	**526,370**	**76,849**	**306,463**	**80,696**	**62,362**
Retirement PERS at 19.25%/36.75% of Base, Special Skills & Sta	19.25%						
Water Dept. 0:100:0:0 (3)	317,585		61,135		61,135		
Water Dept. 0:100:0:0 100% Employer paid (2)	158,950		58,414		58,414		
Road Dept. 52.5:10:0:37.5 50/50 PERS	60,008		11,552	6,065	1,155		4,332
Road Dept. 52.5:10:0:37.5 100% PERS	63,468		23,324	12,245	2,332		8,747
GM 100% Employer paid	169,903		62,439	9,366	24,975	18,732	9,366
Admin & Human, Engineering Tech, Admin & Finanacial Anylist 50/50 PERS	310,836		59,836	8,975	23,935	17,951	8,975
Ops Super 100% Employer paid	99,166		36,444	5,467	27,333	3,644	0
Office 15:40:30:15 Accountant II 100% Employer Paid	62,962		23,139	3,471	9,255	6,942	3,471
Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.	122,013		23,488	3,523	9,396	7,046	3,523
Trustees (5) 100% Employer Paid	45,000		16,538	827	9,923	4,961	827
Total PERS	**1,409,891**	**0**	**376,309**	**49,939**	**227,853**	**59,276**	**39,241**
Fica at 6.2% of all non-PERS Wages & Salaries	6.20%						
0 Trustee - $9,000 at 6.2% 5:60:30:5	-		0	0	0	0	0
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			**379,000**	**52,630**	**227,853**	**59,276**	**39,241**
Medicare	1.45%						
5 Water Employees at 1.45%	501,723		7,275		7,275		
Trustees - $45,000 at 1.45%	45,000		653	33	392	195	33
3 Office Employees + Management at 1.45%	679,058		9,846	1,477	3,938	2,954	1,477
2 Seasonal Employees - at 1.45%	43,400		629	629			
Operations Supervisor at 1.45%	100,158		1,452	218	1,089	145	0
2 Road/Snow Employee at 1.45%	180,033		2,610	1,371	260		979
Total Medicare	**1,549,372**		**22,465**	**3,728**	**12,954**	**3,294**	**2,489**
Worker's Comp. Limit $36,000 per employee	Rate	Amount					
Water Dept. 0:100:0:0	0.0314	180,000	5,652		5,652		
Street Maintenance Techs II 52.5:10:0:37.5	0.0314	72,000	2,261	1,188	225		848
Road Dept. Seasonal 100:0:0:0	0.0314	43,400	1,363	1,363			
Management & Engineering Tech 15:40:30:15	0.0314	72,000	2,261	339	905	678	339
Office, Human Resource & Financial Anylist 15:40:30:15	0.00290	180,000	522	78	209	157	78
Operations Supervisor 15:75:10:00	0.0314	36,000	1,130	170	847	113	0
Trustees at $9,000/yr x 5 = $45,000	0.00290	45,000	131	7	78	39	7
Total Worker's Comp.			**13,320**	**3,145**	**7,916**	**987**	**1,272**
Uniforms and safety gear (separate line item on worksheets)							
Boot/Safety glasses allowance $500 per field employee	3200		4,000	600	2,975	50	375
Uniforms $170 per field empl.	1360		1,360	203	1,012	17	128
Miscellaneous Shirts, Jackets and Coveralls $800 (8)	6400		6,400	960	4,760	80	600
Total uniforms and safety gear			**11,760**	**1,763**	**8,747**	**147**	**1,103**
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS							
Wages & Salaries			**1,460,973**	**232,014**	**862,129**	**213,734**	**153,096**
Medical Insurance			**526,370**	**76,849**	**306,463**	**80,696**	**62,362**
Pers			**376,309**	**49,939**	**227,853**	**59,276**	**39,241**
Fica			**2,691**	**2,691**	**0**	**0**	**0**
Medicare			**22,465**	**3,728**	**12,954**	**3,294**	**2,489**
Workers Comp			**13,320**	**3,145**	**7,916**	**987**	**1,272**
GRAND TOTALS			**2,402,128**	**368,366**	**1,417,315**	**357,987**	**258,460**

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2025/2026					3/28/2025	
	PROJECTED 2024/25	PROPOSED 2025/2026	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	147,896	144,759	9,545	98,390	31,563	5,261
Servline Water Loss/line Ins		18,328		18,328		
Total Insurance Expense		163,087	9,545	116,718	31,563	5,261
Legal	102,629	65,000	3,250	39,000	19,500	3,250
Accounting/Audit 5:60:30:5	57,709	62,400	3,120	37,440	18,720	3,120
Single Act Audit		40,000		40,000		
		102,400	3,120	77,440	18,720	3,120
Bank Charges 0:54:37:09	101,481	100,200	0	51,102	34,068	15,030
Bank Charges wire/usbank		250		250		
Totals		100,450	0	51,352	34,068	15,030
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	19,671	1,584	11,424	5,711	953
Totals	22,888	23,571	1,984	13,279	6,936	1,373
Postage (general) 0:54:37:09	12,450	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		13,236		13,236		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	16,792	17,136	162	15,180	1,632	162
Vehicle Exp FUEL/OIL. 10:0:80:10	137,113	141,795	14,180	113,436	0	14,180
Sweeper Brooms pallet		0	0			0
Backhoe Tires		0	0	0		0
Water Veh. Tires		5,000	500	4,000		500
Road Crew Veh Tires		5,000	500	4,000		500
Total Vehicle Exp/Fuel/Tires		151,795	15,180	121,436	0	15,180
Vehicle Exp. R&M 10:0:80:10	75,275	73,830	7,383	59,064	0	7,383
Sweeper R&M 50:0:0:50		6,500	1,625			4,875
Sterling Dump Truck 0025 R&M		3,000	1,000	1,000		1,000
Vactor R&M 50:50:0:0		10,000	5,000	5,000		
Total Vehicle R&M		93,330	15,008	65,064	0	13,258
Trustee Compensation 5:60:30:5	45,000	45,000	2,250	27,000	13,500	2,250
Janitorial 5:60:30:5	38,833	40,800	12,300	18,000	9,000	1,500
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	35,619	35,620	4,726	22,968	5,874	2,052
Travel						
Water 0:0:100:0		9,000		9,000		
Roads 100:0:0:0		2,000	2,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		1,500				1,500
Billing 0:54:37:09		2,600		1,404	962	234
Other 5:60:30:5		5,000	250	3,000	1,500	250
Totals	21,100	21,100	2,250	13,404	3,462	1,984
Computer Exp. 5:60:30:5	104,496	100,427	4,943	69,444	21,419	4,620
Utilities						
298 Kingsbury Grade		17,191	17,191			
Office 5:60:30:5		33,427	1,671	20,056	10,028	1,670
Water 0:100:0:0		273,955		273,955		
Sewer 0:0:100:0		19,973			19,973	
Total Utilities	292,784	344,546	18,863	294,010	30,000	1,670
TOTAL		**1,319,262**	**93,581**	**952,095**	**200,774**	**72,809**

KGID CAPITAL OUTLAY 24/25 2ND 6 MONTHS				3/28/2025	
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
FY 2025 Road Rehab/Replacement	350,000	350,000			
FY 2026 Road Rehab/Replacement	25,000	25,000			
2024 Waterline Project Tramway/Tina					
Engineering	154,355		154,355		
Construction	1,035,345		1,035,345		
2024/2025 Waterline Project Maryanne/Barrett/Drew					
Engineering	62,000		62,000		
TBC Inspection costs	21,518		21,518		
Operations Yard Sprung Structure	20,000	8,000	8,000	2,000	2,000
Market St Sewer Lift Station Renovation					
Engineering	50,000			50,000	
Replace Toyota Tacoma Dbl Cab (On call Truck)	50,000	-	50,000		-
Holly Lane Water Line Replacement	38,000		38,000		
TOTAL CAPITAL OUTLAY	**1,826,218**	**388,000**	**1,374,218**	**57,000**	**7,000**

CAPITAL OUTLAY 25-26

KGID CAPITAL OUTLAY 25/26				3/28/2025	
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
2024/2025 Waterline Project Maryanne/Barrett/Drew					
Engineering	213,700		213,700		
Construction	1,900,000		1,900,000		
2024 Waterline Project Tramway/Tina					
Engineering	200,000		200,000		
Construction	1,668,100		1,668,100		
2023/2024 Station 3 Pump Renovation					
Engineering	160,000		160,000		
Construction	-				
2025/2026 Market Sewer Lift Station Renovation					
Engineering	75,000			75,000	
	-				
Scada Sever Station 1 & Upgrades	475,000		250,000	225,000	
	-				
FY 25 Road Maintenance	2,184,800	2,184,800			
FY 26 Road Maintenance	325,500	325,500			
Springbrook Upgrade- AR, Building Permits, Fixed Asset, Licese&Permits, P.O., HR Cor, Payroll, Open	136,400	6,820	81,840	40,920	6,820
Cathodic Rectifier @ Station 4	7,500		7,500		
TBC Inspection costs	25,000		25,000		
Tahoe Beach Club Watermain dedication	3,750,000		3,750,000		
OperationsYard Equipment Storage Facility	1,118,465	447,386	447,386	111,846	111,847
Palisades Sub Meters	25,000			25,000	
The Ridge Meters	40,000		40,000		
	-				
	-				
	-				
TOTAL CAPITAL OUTLAY	**12,324,465**	**2,969,506**	**8,748,526**	**482,766**	**123,667**

KGID 'ENGINEERING 2024/2025 - 2ND 6 MONTHS				3/28/2025	
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	29,900	29,900			
Water Audit Project	3,000		3000		
GIS Updates	20,000	6,000	10,000	4,000	
'TOTALS	**62,416**	**38,300**	**16,350**	**7,350**	**416**

KGID 'ENGINEERING 2025/2026				3/28/2025	
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	31,700	31,700			
GIS Updates	20,000	6,000	10,000	4,000	
'TOTALS	**78,700**	**51,700**	**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	**2023/2024**	**2024/2025**	ACTUAL	UNDER	2ND 6 MOS.	24/25 TOTAL	UNDER	**2025/2026**
Rental Income &	$101,244.07	$100,400.64	$46,813.74	$53,586.90	$46,874.00	$93,687.74	$6,712.90	$94,000.00
Reimbursed Expenses		$6,766.68	$2,591.67	$4,175.01	$2,880.00	$5,471.67	$1,295.01	$6,766.68
Other Revenue	$15.91	$0.00	$718.89	-$718.89	$0.00	$718.89	-$718.89	$0.00
Total Income	**$101,259.98**	**$107,167.32**	**$50,124.30**	**$57,043.02**	**$49,754.00**	**$99,878.30**	**$7,289.02**	**$100,766.68**
Expense								
Property Insurance	$3,597.51	$3,895.33	$3,607.13	$288.20	$0.00	$3,607.13	$288.20	$4,284.87
Leasing								
Mgmt-Advtg-Mktg (Misc. Expend)	$6,770.70	$6,974.51	$3,462.98	$3,511.53	$3,511.53	$6,974.51	$0.00	$7,000.00
Equipment Rental Bear Box	$195.00	$200.85	$97.50	$103.35	$103.35	$200.85	$0.00	$220.00
UTILITIES Electric/Gas	$15,202.55	$16,218.00	$6,662.13	$9,555.87	$9,555.87	$16,218.00	$0.00	$17,191.00
Total Leasing	$22,168.25	$23,393.36	$10,222.61	$13,170.75	$13,170.75	$23,393.36	$0.00	$24,411.00
Property Maintenance								
Janitorial	$10,400.00	$10,800.00	$5,000.00	$5,800.00	$5,800.00	$10,800.00	$0.00	$10,800.00
Equipment Supplies/Maint/Repair	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$400.00
Supplies	$406.63	$400.00	$135.48	$264.52	$264.52	$400.00	$0.00	$400.00
Publication Charges	$82.50	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Bldg Repairs & Maintenance	$4,593.62	$15,000.00	$22,810.96	-$7,810.96	$2,923.00	$25,733.96	-$10,733.96	$5,000.00
Total Property Maintenance	$15,607.75	$26,200.00	$27,946.44	-$1,746.44	$8,987.52	$36,933.96	-$10,733.96	$16,600.00
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	**$41,373.51**	**$53,488.69**	**$41,776.18**	**$11,712.51**	**$22,158.27**	**$63,934.45**	**-$10,445.76**	**$45,295.87**
Other Expenses								
Capital Outlay	$0.00	$59,000.00	$0.00	$59,000.00	$0.00	$0.00	$59,000.00	$0.00
Total Other Expenses	$0.00	$59,000.00	$0.00	$59,000.00	$0.00	$0.00	$59,000.00	$0.00
Total Expenditures	**$41,373.51**	**$112,488.69**	**$41,776.18**	**$70,712.51**	**$22,158.27**	**$63,934.45**	**$48,554.24**	**$45,295.87**
NET INCOME	**$59,886.47**	**-$5,321.37**	**$8,348.12**	**-$13,669.49**	**$27,595.73**	**$35,943.85**	**-$41,265.22**	**$55,470.81**