



FY 2026/27
Final Budget
&
Supporting Documents
May 21, 2026



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)

EXECUTIVE SUMMARY

Staff, with significant assistance from Accountant II Brandy Johns, prepared the proposed Final Budget for FY 2026/2027. The proposed budget has been developed assuming a 5% Water Fund rate increase and a 10% Sewer Fund rate increase. The District’s water and sewer rate study is nearing completion, and a public rate hearing is scheduled for June 11, 2026, at which time the Board will determine the actual rate adjustments, if any, to be adopted. The currently adopted Snow Fund rate has been incorporated into the proposed budget, with no additional increase assumed at this time.

	General Fund	Water Fund	Sewer Fund	Snow Fund
Revenues	4,522,106	5,466,729	2,194,555	861,987
Expenditures	691,856	2,933,010	2,090,692	1,218,398
Operating Profit/Loss	3,830,250	2,533,719	103,863	(356,411)
Debt Service	--	(1,641,742)	(69,939)	--
Depreciation	--	(1,519,134)	(98,759)	--
Net Profit/Loss	\$ 3,830,250	\$ (627,157)	\$ (64,835)	\$ (356,411)
Capital Outlay/Projects	(1,811,573)	(1,828,680)	(2,218,440)	(40,573)
Cash Flow Adjustments including Grant & Loan revenues	(1,030,591)	1,519,134	1,711,259	(37,769)
Net Cash Increase (Decrease)	988,086	(936,703)	(572,016)	(434,753)
Opening Fund Balance	10,632,184	7,021,424	4,398,011	666,689
Ending Fund Balance	11,620,270	6,084,721	3,825,996	231,936
Rate Increase	N/A	5%	10%	None

General Fund

The General Fund is projected to increase approximately \$988,086 during FY 2026/2027, resulting in an estimated ending fund balance of **\$11,620,270**.

The actual General Fund balance at 6/30/26 is currently projected to decrease approximately \$163,905 compared to the budgeted decrease of \$1.07M. The improved projected year-end balance is primarily related to capital expenditures budgeted in FY 25/26 that are now anticipated to occur in FY 26/27, along with payroll and related benefit savings associated with unfilled positions and lower operating expenditures.

FY 2026/2027

Ad Valorem and Ad Valorem Make-Up Tax Revenue – The budget has been prepared to collect the maximum base ad valorem taxes and ad valorem make-up taxes. Estimated property tax revenue for FY 26/27 totals approximately \$1,359,100, representing an increase of approximately 6% over the FY 25/26 budget.

State Tax Distribution – The State of Nevada projects KGID will receive approximately \$843,870 in state tax distributions during FY 2026/2027, an increase of approximately \$40,376 over the FY 25/26 budget.

Engineering and Surveying – General Fund engineering and surveying costs are budgeted at approximately \$170,000 and include miscellaneous engineering support, GIS updates, road paving support, and general engineering services.

Road Maintenance and Supplies – Approximately \$45,000 has been budgeted for roadway maintenance materials including safety patching, crack sealing, striping, and related roadway maintenance activities.

Erosion and Drainage – A total of \$70,000 is proposed for drainage improvements, erosion mitigation, and retaining wall repairs at various District locations.

Capital Outlay – Proposed General Fund capital outlay expenditures total approximately \$1.81M and include the 2026 Road Rehabilitation Project and Jack Drive Storm Drain Replacement engineering and construction activities.

Contingency – A 3% General Fund contingency in the amount of approximately \$75,103 has been included in the budget.

Ending Fund Balance – The projected General Fund balance at 6/30/27 is approximately \$11,620,270.

Historical General Revenue & Expenditures:

FY2021/22 Revenue 1,795,991 Expenditures 367,336 = 1,426,655 Fund Balance 7,748,938
 FY2022/23 Revenue 2,141,319 Expenditures 1,511,615 = 629,704 Fund Balance 8,378,642
 FY2023/24 Revenue 2,405,090 Expenditures 1,179,016 = 1,226,074 Fund Balance 9,605,116

General Fund	Actual 24/25	Budget 25/26	Projected 25/26	Budget 26/27
Revenues	2,536,238	2,504,109	2,733,556	4,522,106
Salary	179,183	235,514	187,942	237,635
Benefits	90,615	148,899	108,700	130,183
Operating Expenses	161,995	662,173	225,895	324,037
Capital Outlay	363,247	2,808,206	2,354,111	1,811,573
Debt Service	225	0	0	0
Contingency/Transfers	550,000	(104,111)	(20,813)	(1,030,592)
Net Increase/(Decrease)	1,190,973	(1,070,381)	(163,905)	988,086
Ending Fund Balance	10,796,089	9,685,088	10,632,184	11,620,270

Water Fund

The Water Fund is projected to decrease approximately \$936,703 during FY 2026/2027, resulting in an estimated ending cash balance of \$6,084,721. The projected decrease is primarily related to ongoing capital improvement projects, debt service obligations associated with State Revolving Fund loans, and operating expenditures necessary to maintain and improve the District's water infrastructure.

FY 2025/2026 is projected to end with an increase in cash of approximately \$417,733 compared to the budgeted decrease of \$1.14 million. The improved projected year-end balance is primarily related to lower capital expenditures than originally budgeted, payroll and related benefit savings associated with unfilled positions, and lower utility expenditures.

FY 2026/2027

Revenues – Water revenues are projected based on the assumption of a **5% increase** to the base water rate and total approximately \$5,466,729. Consumption revenues were estimated based on current year trends with a slight increase in irrigation usage anticipated during the summer months. Connection fee revenue assumptions remain modest and include limited remodel and waterline upsizing activity.

Engineering – Proposed Water Fund engineering expenses total approximately \$65,000 and include general engineering services, GIS updates, standard detail updates, and miscellaneous engineering support.

Debt Service – Total Water Fund debt service for FY 2026/2027 is budgeted at approximately \$1,641,742 associated with the District's State Revolving Fund loans related to water system improvements, metering, water treatment regulatory improvements, and water treatment plant relocation projects.

Capital Outlay – Water Fund capital outlay expenditures total approximately \$1,828,680 and include the Maryanne/Andria/Barret Waterline Project, Drew-Aspen Hillside Waterline improvements, SCADA-related improvements, and replacement of aging vehicles and equipment.

Ending Balance – The Water Fund is projected to end FY 2026/2027 with an estimated cash balance of approximately \$6,084,721. A portion of these funds will remain restricted for water system replacement and related infrastructure purposes.

Historical Water Revenue & Expenditures:

FY2017/18 Revenue 4,725,956 Expenditures 4,067,088 = 658,868 Fund Balance 7,118,149
 FY2018/19 Revenue 5,279,447 Expenditures 4,368,568 = 910,879 Fund Balance 8,029,028
 FY2019/20 Revenue 5,141,492 Expenditures 4,690,413 = 451,079 Fund Balance 8,480,107
 FY2020/21 Revenue 5,103,425 Expenditures 4,435,300 = 668,125 Fund Balance 9,148,232
 FY2021/22 Revenue 4,960,743 Expenditures 4,163,985 = 796,758 Fund Balance 9,944,990
 FY2022/23 Revenue 4,968,495 Expenditures 5,960,393 = -991,898 Fund Balance 8,953,092
 FY2023/24 Revenue 5,286,370 Expenditures 8,233,823 = -2,947,453 Fund Balance 6,005,639

Water Fund	Actual 24/25	Budget 25/26	Projected 25/26	Budget 26/27
Revenues	6,144,606	5,426,717	5,642,046	5,466,729
Salary	602,423	875,129	618,347	924,216
Benefits	174,363	603,051	357,616	521,813
Operating Expenses	1,055,470	1,273,474	1,189,282	1,486,981
Capital Outlay	2,780,581	5,926,726	1,426,080	1,828,680
Debt Service	1,624,864	1,641,742	1,632,988	1,641,742
Cash Flow Adj	691,147	3,753,200	0	0
Net Inc/(Dec)	598,052	(1,140,205)	417,733	(936,703)
Ending Cash Balance	6,603,691	5,237,509	7,021,424	6,084,721

Sewer Fund

The Sewer Fund is projected to decrease approximately \$572,016 during FY 2026/2027, resulting in an estimated ending cash balance of \$3,825,996. The projected decrease is primarily related to planned capital improvement projects, increased treatment and capital costs

from DCSID, and operating expenditures necessary to maintain the District's wastewater infrastructure.

The current fiscal year FY 25/26 is projected to end with a decrease in cash of approximately \$65,991 compared to the budgeted decrease of \$654,211. The improved projected year-end balance is primarily attributable to lower operating expenditures, reduced capital expenditures, and payroll and related benefit savings associated with unfilled positions.

FY 2026/2027

Revenues – Sewer revenues reflected in the proposed budget are based on the assumption of a 10% increase to the monthly base sewer rate, increasing the residential equivalent rate from \$60.40 to approximately \$66.44 per month. Total projected Sewer Fund revenues for FY 2026/2027 are approximately \$2,194,555.

DCSID Maintenance and Operations – DCSID estimates KGID's share of maintenance and operations expenses at the regional wastewater treatment plant will total approximately \$860,307 during FY 2026/2027.

DCSID Capital Plan – KGID's projected share of DCSID capital improvement costs is approximately \$469,620 for FY 2026/2027. These costs include ongoing regional treatment facility improvements and the annual standby crossover line fee.

Equipment Supplies, Repairs and Maintenance – Approximately \$194,300 has been budgeted for sewer system maintenance activities including lift station maintenance, line cleaning, line televising, force account work, and other wastewater system repairs and operational support services.

Engineering – Sewer Fund engineering costs include miscellaneous engineering support, general engineering services, GIS updates, and sewer rate study.

Capital Outlay – Proposed Sewer Fund capital outlay expenditures total approximately \$2,218,440 and include Market Street Sewer Lift Station renovation engineering and potential construction costs, accounting software upgrades, operations yard improvements, and document imaging completion.

Ending Balance – The Sewer Fund is projected to end FY 2026/2027 with an estimated cash balance of approximately \$3,825,996.

Historical Sewer Revenue & Expenditures:

FY2017/2018 Revenue 1,661,005 Expenditures 1,605,511 = 55,494 Fund Balance 3,492,811
 FY2018/2019 Revenue 1,661,993 Expenditures 1,411,926 = 582,069 Fund Balance 4,074,880
 FY2019/2020 Revenue 1,975,954 Expenditures 1,980,228 = -4,274 Fund Balance 4,070,606
 FY2020/2021 Revenue 1,957,732 Expenditures 1,610,540 = 341,410 Fund Balance 4,412,016
 FY2021/2022 Revenue 1,921,098 Expenditures 1,810,119 = 110,979 Fund Balance 4,522,995
 FY2022/2023 Revenue 2,002,985 Expenditures 1,746,072 = 256,913 Fund Balance 4,779,908
 FY2023/2024 Revenue 2,115,817 Expenditures 2,594,963 = -479,146 Fund Balance 4,300,762

Sewer Fund	Actual 24/25	Budget 25/26	Projected 25/26	Budget 26/27
Revenues	2,056,236	2,057,590	2,106,658	2,194,555
Salary	146,765	217,734	145,009	161,854
Benefits	57,655	167,739	93,189	126,451
Operating Exp	1,536,224	1,818,562	1,734,778	1,802,387
Capital Outlay	24,230	507,766	98,759	2,218,440
Debt Service	0	0	0	69,939
Cash Flow Adj	(128,122)	0	0	1,612,500
Net Inc/(Dec)	163,240	(654,211)	(65,991)	(572,017)
Ending Cash Balance	4,464,002	3,748,105	4,398,011	3,825,996

Snow Fund

The Snow Fund is projected to decrease approximately \$434,753 during FY 2026/2027, resulting in an estimated ending fund balance of \$231,936. The projected decrease is primarily related to ongoing snow removal contract costs and operating expenditures.

The current fiscal year FY 25/26 is projected to end with a decrease in fund balance of approximately \$161,003 compared to the budgeted decrease of \$563,191. The improved projected year-end balance is primarily related to lower snow removal expenditures during the current winter season than originally budgeted.

FY 2026/2027

Revenue – Snow Fund revenues are projected based on the currently adopted monthly rate of \$26.50 per residential unit or equivalent. Total projected revenue for FY 2026/2027, including penalties and interest income, is approximately \$861,987.

Snow Removal Operations – Snow plowing and sanding expenditures are budgeted at approximately \$850,000 for FY 2026/2027. The budget is intended to provide sufficient expenditure authority for snow removal operations, fuel adjustments, and potential severe winter conditions under the current snow removal contract.

Payroll and Related Benefits – Payroll and related benefit costs reflect staffing necessary to support winter operations, roadway maintenance activities, and administration of the snow removal program.

Capital Outlay – Proposed Snow Fund capital outlay expenditures total approximately \$40,573 and include allocated costs associated with the operations yard project and Springbrook software upgrade. There are no capital projects exclusive to the Snow Fund currently proposed for FY 2026/2027.

Ending Balance – The Snow Fund is projected to end FY 2026/2027 with an estimated fund balance of approximately \$231,936. The projected balance reflects continued financial pressure associated with rising snow removal costs and the need to maintain sufficient reserves for future severe winter seasons.

Historical Snow Removal Revenue & Expenditures:

FY2017/2018 Revenue	490,744	Expenditures	459,695	=	31,049	Fund Balance	1,371,703
FY2018/2019 Revenue	503,277	Expenditures	662,404	=	-159,127	Fund Balance	1,212,576
FY2019/2020 Revenue	628,643	Expenditures	684,687	=	-56,046	Fund Balance	1,156,530
FY2020/2021 Revenue	475,395	Expenditures	425,782	=	49,613	Fund Balance	1,206,143
FY2021/2022 Revenue	446,431	Expenditures	510,732	=	-64,301	Fund Balance	1,141,842
FY2022/2023 Revenue	671,751	Expenditures	1,678,876	=	-1,007,125	Fund Balance	134,717
FY2023/2024 Revenue	710,566	Expenditures	766,387	=	-55,821	Fund Balance	78,896

Snow Fund	Actual 24/25	Budget 25/26	Projected 25/26	Budget 26/27
Revenues	818,313	830,401	886,129	861,987
Salary	116,586	155,096	123,631	137,339
Benefits	56,590	120,754	81,100	98,899
Operating Exp	418,515	953,485	808,926	982,160
Capital Outlay	7,869	123,667	13,480	40,573
Debt Service	0	0	0	0
Contingency/Transfers	530,043	(40,590)	(19,995)	(37,769)
Net Inc/(Dec)	748,796	(563,191)	(161,003)	(434,753)
Ending Fund Balance	827,692	58,667	666,689	231,936

The Final Budget must be adopted and filed with the Department of Taxation by June 1, 2026.

Worksheets included are:

- District Combined Budget Worksheets 2026/2027
- General Fund Budget Worksheet 2026/2027
- Water Fund Budget Worksheet 2026/2027
- Sewer Fund Budget Worksheet 2026/2027
- Snow Fund Budget Worksheet 2026/2027
- Payroll Calculations 2026/2027

- Fund Expense Allocations 2025/2026
 - Computer Budget Items 2026/2027
 - Capital Outlay 2nd 6 months 2025/2026
 - Capital Outlay 2026/2027
 - 298 Kingsbury Grade Rental
-

The following is a discussion of proposed revenues and expenditures in each fund for the fiscal year beginning July 1, 2026. The budget provides revenue projections and expenditure authority under state statutes. It does not commit KGID to an expenditure of funds.

ALL FUNDS

Interest on Investments – Interest income has been estimated based on projected average fund balances and current investment earnings rates. The budget assumes invested cash will earn approximately 3% to 4% during FY 2026/2027 based on current market conditions and recent investment performance.

General Expense Allocations - Expenses that are not clearly attributable to a specific fund and support overall District operations are allocated as follows: 5% General Fund, 60% Water Fund, 30% Sewer Fund, and 5% Snow Fund. Allocated expenses include administrative, facility, insurance, vehicle, and other shared operational costs.

BUDGET ASSUMPTIONS

Insurance and Bonds - The budgeted amount of \$125,000 reflects an estimated maximum 2.2% decrease in premiums based on prior-year actual costs and communications with the District's insurance agent. No increase is currently anticipated for Servline Water Loss/Line Insurance.

Legal expenses are budgeted at \$117,385, which reflects the monthly retainer plus estimated additional legal services beyond the retainer limit.

Accounting/Audit - The budgeted amount of \$61,000 reflects Eide Bailly's proposal for audit services and MacLeod Watts OPEB 2027 (GASB 75) services totaling approximately \$2,400. A

Single Audit is required when federal loan funding exceeds the applicable threshold in a fiscal year, which is not anticipated for FY 2026/2027

Bank charges - are budgeted at \$109,640, of which \$6,600 is estimated for analysis fees, \$260 for wire transfer fees and an estimated \$21,180 is budgeted for automatic payments and/or direct deposit charges. \$600 is budgeted for bond payment fees with US Bank and \$81,000 is estimated for merchant fees associated with a web-based customer account access and bill pay. Some of these fees will be reduced since we are now with Xpress bill pay. At this time, cost savings cannot be estimated.

Office Supplies - Budgeted at \$25,571 for the year including approximately \$400 for supplies associated with 298 Kingsbury Grade.

Postage – Postage expenses are budgeted at \$16,000, which is consistent with projected current-year actual expenditures.

Telephone – Budgeted at a total of \$17,056, no increase. This item includes cellular, office, shop and sewer phone lines.

Vehicle Expense - Fuel – Budgeted at \$175,488 for the upcoming budget year. This line item includes all fuel and automotive supplies such as oil and tires. This budget was increased by approximately 15% over projected current-year expenditures in anticipation of rising fuel costs.

Vehicle Expense – R&M – Budgeted at \$111,996 and includes a 20% increase above the anticipated costs for the current year ending.

Trustee Fees - Budgeted at the existing rate of \$750/mo.

Janitorial – Budgeted at \$27,800 (existing rates plus a 5% CPI increase). Janitorial services are provided for the District offices and 298 Kingsbury Grade. The budget assumes 298 Kingsbury Grade will be sold by September 2026; Janitorial set at \$1,800.

Training & Seminars & Travel – Training expenditures for FY 2026/2027 are budgeted at approximately \$2,000 per employee, totaling approximately \$32,100. Travel associated with training is budgeted at \$21,100.

Computer Expenses - See the attached spreadsheet. Expenses include upgrades & annual maintenance fees for our major programs, high speed Internet access, plus \$17,400 for Network

& Server Monitoring, \$3,000 for miscellaneous hardware and \$15,887 for SCADA Wonderware support. Springbrook Software upgrade of \$34,782 is included as well as \$1,260 for Laserfiche Cloud fee. Website hosting of \$844 is also included in this line item.

Utilities – Budgeted at \$301,942, representing approximately a 13% increase over FY 2025/2026 projections, including estimated utility costs associated with a potential operations yard structure

Capital Outlay 2025/2026 2nd 6 Months – Capital outlay worksheets are attached listing each proposed outlay and the allocation of costs by fund. Items for the 2nd 6 months of the current budget year total \$640,596 and significant items include Market St PER - \$79,750, Tahoe Beach Club Inspections - \$17,846 (which we are reimbursed from TBC), Springbrook Upgrade - \$95,000, 2026 Road Rehab/Replacement - \$345,000 and Operations Yard Sprung Structure - \$20,000. These capital outlay items planned for the next 3 months were either originally budgeted for this fiscal year or fall within the total capital outlay budget.

Capital Outlay 2026/2027 - Capital outlay worksheets are attached, listing each proposed outlay and the allocation of costs by fund. Items allocated to several funds are discussed here; items allocated to one fund only are discussed under that fund narrative. The capital outlay budget this year is extensive, including expenditures totaling \$5,899,266.

SCADA Server Station 1 – Budgeted \$300,000 for SCADA improvements.

Operations Yard Equipment Storage Facility – \$300,000 is budgeted for engineering, geotechnical investigation, and preliminary design of the proposed Operations Yard Equipment Storage Facility.

Springbrook Upgrade – Estimated \$50,000 for the remainder of the project.

Miscellaneous – Annually, the district allows \$20,000 in miscellaneous capital outlay, split between all four funds at \$5,000 each.

Payroll - The attached "Payroll Calculations 2026/2027" reflect a 7% cost of living and 2% merit increase for employees other than General Manager.

GENERAL FUND

The General Fund balance is projected to decrease approximately \$163,905 during FY 2025/2026. The smaller-than-budgeted decrease is primarily attributable to approximately \$454,000 in capital expenditures that were not completed during the current fiscal year, along

with payroll and related benefit savings associated with unfilled positions and reduced operating expenditures..

The actual General Fund Balance at 6/30/26 is projected to decrease \$164K compared to a budgeted decline of \$1M.

FY 2025/2026

Ad Valorem and Ad Valorem make-up Tax Revenue - The budget has been prepared to collect the maximum base ad valorem taxes and ad valorem make-up taxes allowed. Estimated property tax revenue for FY 26/27 totals \$1,359,100, a \$78,439 or 6% increase over FY 25/26.

State Tax Distribution – The State of Nevada predicts that KGID will receive \$843,870 in state tax distributions during 2026/2027, an increase of \$40,376 from the budgeted FY2025/2026 revenue.

Engineering and Surveying - General Fund engineering is budgeted at \$170,000 with \$4,500 for miscellaneous engineering costs, \$15,000 general services, including \$29,000 Road Paver and GIS Updates.

Road Maintenance & Supplies – \$45,000 is budgeted for materials to complete safety patching, crack filling and striping of district roads.

Erosion & Drainage – A budget of \$70,000 is proposed to address repair of various drainage and retaining walls.

Capital Outlay – Proposed capital outlay expenditures exclusive to the General Fund are \$1 million for Engineering & Construction 2026 Road Maintenance Project and \$484,000 Engineering & Construction costs Jack Drive Storm Drain Replacement.

Contingency - A 3% General Fund expenditure contingency in the amount of \$75,103 has been provided as allowed by law.

Ending Fund Balance - The General Fund ending fund balance at 6/30/27 is projected to be \$11,620,270 reflecting a net increase for the year of \$988,086. Future revenues will provide cash flow and increased reserves for potential use at the operations yard, ongoing road maintenance activities and other road rehabilitation programs.

Next five (5) year projection:

FY 26-27 Capital Outlay Projection \$880,000 Vehicle/Equipment Replacement \$80,000 = \$960,000

FY 27-28 Capital Outlay Projection \$0.00 Vehicle/Equipment Replacement \$133,347 = \$133,347

FY 28-29 Capital Outlay Projection \$261,599 Vehicle/Equipment Replacement \$132,275 = \$393,874

FY 29-30 Capital Outlay Projection \$1,432,036 Vehicle/Equipment Replacement \$544,375 = \$1,976,411

Future capital improvement projections beyond FY 2026/2027 are currently under review and subject to change based on future Board direction, infrastructure priorities, operational needs, and ongoing coordination with the District's engineering consultants. Updated long-range capital improvement projections were not finalized prior to completion of the FY 2026/2027 budget process.

WATER FUND

Current operating expenditures are projected to be approximately \$590,000 under budget for FY 2025/2026. The primary contributors to these savings include payroll and related benefit costs associated with unfilled positions, as well as lower-than-budgeted utility expenditures. These savings were partially offset by higher legal fees, computer expenses, and postage costs."

FY 2026/2027:

Revenues – Water revenues are projected based on a 5% increase to the base water rate and are estimated to total approximately \$5.47 million Consumption revenues were estimated based on projected current-year usage trends, with slightly higher irrigation demand anticipated during the summer months. Connection fees are modest using an estimate of two remodels including upsizing of waterline. Tahoe Beach Club (TBC) will be redesigning their Phase III of the development of residential properties, which would be premature to anticipate revenue. The District Infrastructure Fee Agreement with TBC states that a fee shall only be imposed on the subsequent resale of condominium lot. A limited number of infrastructure fee revenues are anticipated during FY 2026/2027 based on projected condominium resales

Engineering - Proposed Water Fund engineering expenditures are included in the enclosed Engineering 2026/2027 worksheet and include approximately \$5,000 for miscellaneous engineering services, \$15,000 for general engineering services, \$5,000 for GIS updates,

\$15,000 for standard detail updates, and \$25,000 associated with water system capital improvement planning and support services for a total projected budget of \$65,000.

Debt Service - State Revolving Fund loan 2 funded water tank and waterline replacement projects, which funded 38.1% or 50% depending on the grant for our water system improvements (final payment 7/1/27). State Revolving Fund Loan 3 is funding the Water Metering Project (final payment 1/1/30), State Revolving Fund Loan 4 is partially funding LT2 (final payment 1/1/32), and State Revolving Fund Loan 5 is funding the relocation of water treatment plant (final payment 1/1/35).

Principal payments on the Series 2007 SRF (Loan 2) \$221,304 for the coming year. Series 2010 SRF Loan #3 principal payments will be \$193,173 and Series 2012 SRF Loan #4 (LT2) principal payments will be \$676,980, and Series 2015 SRF Loan #5 (DW1501) principal payments will be \$312,369.30. Total debt service budgeted for FY25/26 is \$1,403,827 or 42.5% of operating revenues.

Capital Outlay - Water Fund capital outlay expenditures total approximately \$1,828,680 and are detailed in the attached Capital Outlay FY 2026/2027 worksheet. Major projects include the Maryanne/Andria/Barret Waterline Project, Drew-Aspen Hillside Waterline improvements, and replacement of existing vehicles with a Ford F-550 truck.

Grant and loan revenues/expenditures and cash flow - The section of the Water Fund budget worksheet below Net Income is comprised of various entries that reflect capital expenditures, bond debt repayment and adjustments to cash flows to adjust for timing differences between capital projects expenses incurred, payments and receipt of reimbursements. This section of the worksheet was prepared to reflect as accurately as possible the anticipated Water Fund ending cash balances for this year and next year.

Ending Balance – The Water Fund cash balance is projected to increase by approximately \$418,000 during FY 2025/2026 and decrease by approximately \$937,000 during FY 2026/2027, primarily due to ongoing and planned capital improvement projects.

Depreciation account reserved – The amount considered restricted shown for FY 2026/2027 is \$1,842,659, leaving available funds of \$4,242,062 at year-end. The restricted cash can only be used for distribution system replacements and vehicle/equipment replacement.

Next five (5) year projection:

FY 26-27 Capital Outlay Projection \$3,061,701 Vehicle/Equipment Replacement \$205,000 = \$3,266,701

FY 27-28 Capital Outlay Projection \$6,195,356 Vehicle/Equipment Replacement \$80,000 = \$6,275,356

FY 28-29 Capital Outlay Projection \$6,688,571 Vehicle/Equipment Replacement \$156,475 = \$6,845,046

FY 29-30 Capital Outlay Projection \$2,104,171 Vehicle/Equipment Replacement \$512,500 = \$2,616,671

Future capital improvement projections beyond FY 2026/2027 are currently under review and subject to change based on future Board direction, infrastructure priorities, operational needs, and ongoing coordination with the District's engineering consultants. Updated long-range capital improvement projections were not finalized prior to completion of the FY 2026/2027 budget process.

SEWER FUND

Sewer Fund revenues reflected in the proposed budget assume a 10% increase to the monthly base sewer rate, increasing the residential equivalent rate from \$60.40 to approximately \$66.44 per month. Projected FY 2025/2026 revenues are approximately \$1.8 million compared to the proposed FY 2026/2027 budget, which assumes a 10% base sewer rate increase resulting in projected revenues of approximately \$2.2 million..

The current fiscal year 2025/2026 ending cash projection includes a net cash decrease in the amount of \$65,991 as opposed to the budgeted amount of (\$654,211). Major contributors to the improved projected year-end cash position include:

- 1) Operating expenditures budgeted at approximately \$2.2 million are projected to be approximately \$231,562 under budget.
- 2) Of the \$507,766 budgeted for capital outlay expenditures, approximately \$308,093 is not expected to be incurred
- 3) \$385,473 budgeted for payroll and related costs, \$147,775 will not be incurred due to unfilled positions.

FY 2026/2027:

Revenues – The revenues reflected on the Sewer Fund budget worksheet are based on the existing rate of \$60.40 per residential unit per month with a **10% increase** of \$6.04 bringing the monthly amount to \$66.44 per residential unit per month.

DCSID Maintenance & Operations - For the next fiscal year, DCSID estimates that KGID will owe \$860,307 (1.4% increase) for our share of maintenance and operations expenses at the sewer treatment plant.

DCSID Capital Plan – DCSID projects our share of their Capital Plan costs at \$469,620 and an annual \$2,000 fee for the standby crossover line that allows KGID to divert sewer flows to a DCSID pump station instead of directly to the treatment plant in an emergency.

Equipment Supplies, Repairs and Maintenance - The \$194,300 proposed for this line item covers the main pump station operation and maintenance contract which provides for main & lift station maintenance, line cleaning, line televising and force account work including other sewer related maintenance and repairs.

Engineering – Approximately \$5,000 has been budgeted for miscellaneous engineering support, \$20,000 for general engineering services, \$6,000 for GIS updates, and \$25,000 for the sewer rate study, for a total engineering budget of approximately \$56,000.

Capital Outlay - 2025-2026 Market Sewer Lift Station Renovation Engineering and possible construction costs \$2,150,000, Accounting Software upgrade \$15k, Operations Yard Equipment Storage Facility \$30k, and Document Imaging Completion \$18k.

Available Cash Ending – The Sewer Fund budget for FY 2026/2027 projects a decrease in available cash of approximately \$572,016, resulting in an estimated ending available cash balance of approximately \$3,825,996.

Next five (5) year projection:

FY 26-27 Capital Outlay Projection \$574,306 Other \$5,000 = \$579,306

FY 27-28 Capital Outlay Projection \$7,444,444 Other \$5,000 = \$7,449,444

FY 28-29 Capital Outlay Projection \$390,000 Vehicle/Equipment Replacement \$19,200 = \$409,200

FY 29-30 Capital Outlay Projection \$165,000 Other \$5,000 = \$170,000

Future capital improvement projections beyond FY 2026/2027 are currently under review and subject to change based on future Board direction, infrastructure priorities, operational needs, and ongoing coordination with the District's engineering consultants. Updated long-range capital improvement projections were not finalized prior to completion of the FY 2026/2027 budget process.

SNOW REMOVAL SPECIAL REVENUE FUND

The current snow rate was established to provide revenues over time to pay for periodic heavy winters. Although severe winters occur less frequently, the Snow Fund has experienced continued financial pressure since the 2022/2023 winter season and has recovered fund balance reserves more slowly than anticipated. The Board approved the most recent snow rate increases on December 13, 2022, effective January 1, 2023, as follows:

<u>Current Rate</u>	<u>Rate Effective 1/1/23*</u>	<u>1/1/25* 1/1/27*</u>	
Per residential unit			
or equivalent \$15.00 per month	\$22.25 per month	\$24.50/mo.	\$26.50/mo.

* In addition, it is proposed that should the snow removal year-end balance fall below \$1M, that the next rate step would be administratively activated for the first day of the following year.

Because the Snow Fund balance declined below the established \$1 million threshold sooner than anticipated, the scheduled rate increases were implemented earlier than originally projected.

The FY 2026/2027 snow removal budget of \$850,000 is intended to provide sufficient expenditure authority for contractor costs, fuel and labor increases, and the potential for severe winter conditions under the current snow removal contract.

FY 2026/2027

Revenue – Annual Snow Fund revenues are based on the currently adopted rate of \$26.50 per residential unit. Total projected FY 2026/2027 revenues, including interest income, are approximately \$861,987.

Snow Plowing & Sanding – Plowing and sanding together are budgeted at \$850,000 for expenditure authority. We anticipate the current year end to utilize only \$697,464 of the \$850,000 budget due to a light winter.

Capital Outlay – Proposed capital outlay expenditures total \$40,573 and include the operations yard and Springbrook Upgrade. There are no capital expenditures exclusive to the Snow Fund.

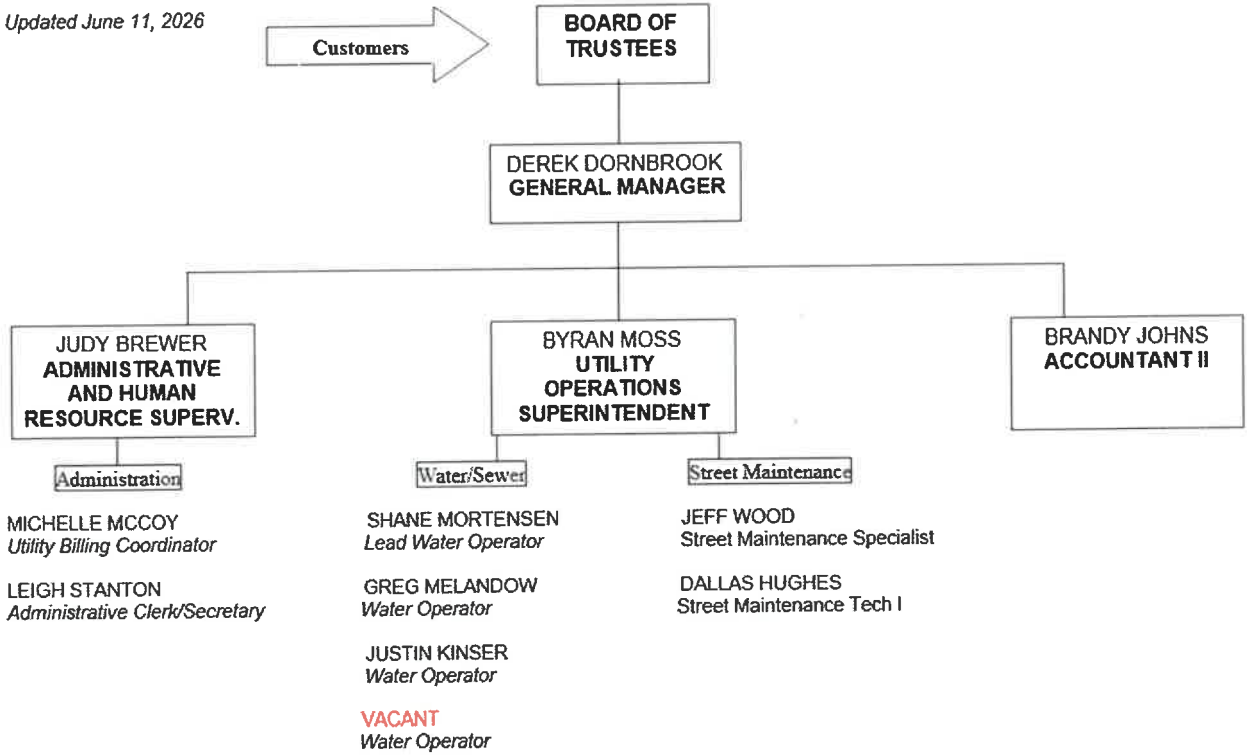
Contingency - A 3% Snow Fund expenditure contingency in the amount of \$37,769 has been provided as allowed by law.

Ending balance – The Snow Fund is projected to begin FY 2026/2027 with an estimated fund balance of approximately \$669,689. Assuming severe winter conditions resulting in snow removal expenditures of approximately \$1,296,740, the projected ending fund balance would decrease to approximately \$231,936. Expenses for snow removal and sanding are budgeted at \$850,000 to provide contingency funds for an extreme winter at current contractor rates. These projections also assume full expenditure of the \$40,573 in budgeted capital outlay costs allocated to the Snow Fund.

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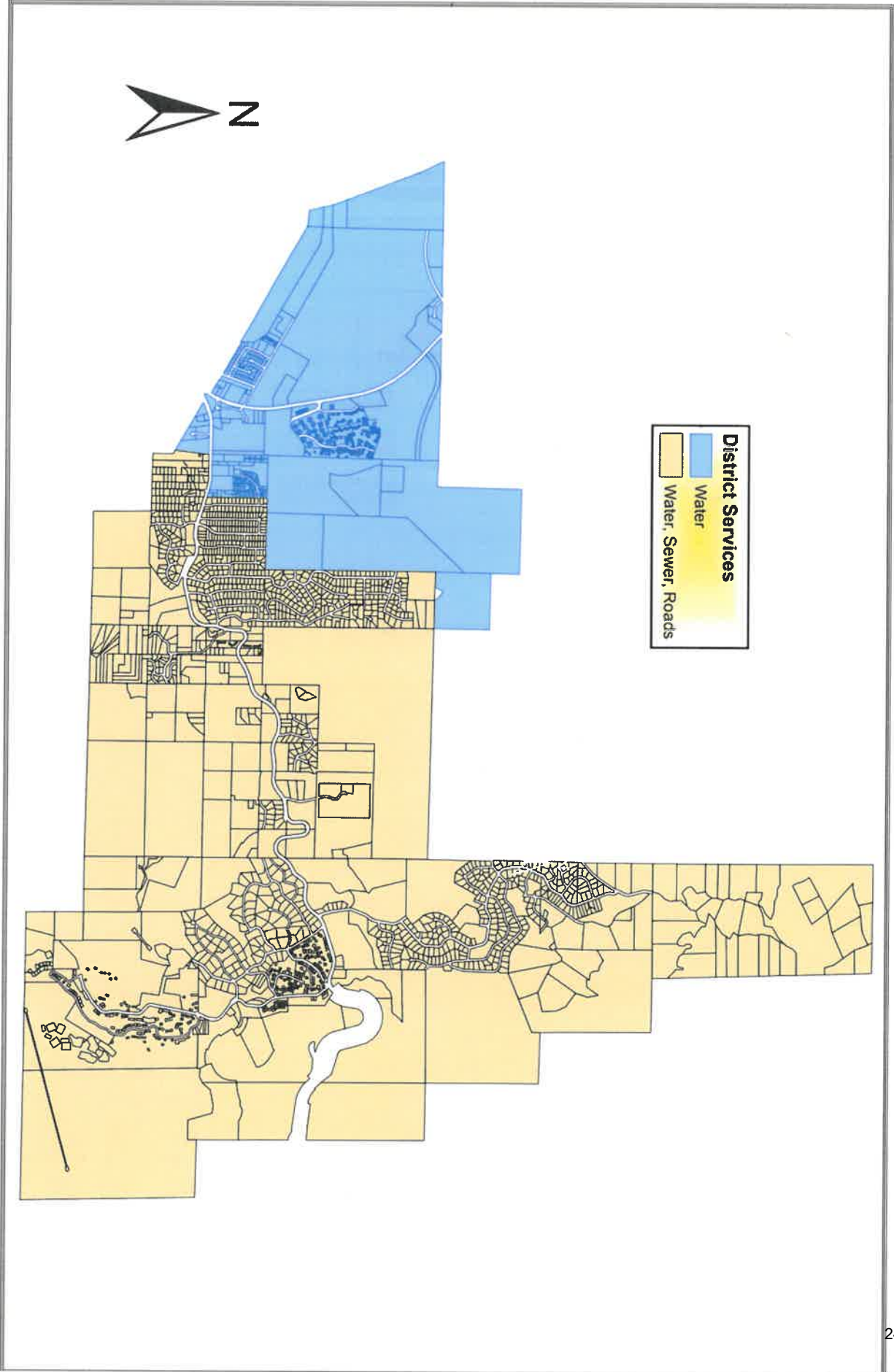
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Updated June 11, 2026



11 FTE
 FY 2026 Requested Authorized Positions
Outsourced
 Snow Removal
 Sewer Maintenance Services
 Engineering

2 Seasonal Laborers



District Services

- Water
- Water, Sewer, Roads

KGID COMBINED BUDGET 26-27

ALL FUNDS PAYROLL INCREASE 9%	GENERAL FUND	WATER FUND 5% INC	SEWER FUND 10% INC	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,974,230	\$ 1,932,048	\$ 746,664	\$ 6,652,942
TIER 1 CONSUMPTION REVENUE		\$ 329,000	\$ 26,400		\$ 355,400
TIER 2 CONSUMPTION REVENUE		\$ 66,000			\$ 66,000
TIER 3 CONSUMPTION REVENUE		\$ 73,000			\$ 73,000
FIRE PROTECTION		\$ 111,451			\$ 111,451
COMMERCIAL BASE FEES		\$ 382,259	\$ 46,604	\$ 68,688	\$ 497,551
CONSUMPTION		\$ 110,000	\$ 33,120		\$ 143,120
FIRE PROTECTION		\$ 98,844			\$ 98,844
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		\$ 18,000	\$ 3,600		\$ 21,600
INTEREST ON INVESTMENTS	\$ 313,374	\$ 180,023	\$ 133,351	\$ 40,005	\$ 666,753
TRANSFER FM OTHER FUNDS		\$ -			\$ -
GRANT REVENUE	\$ -	\$ -		\$ -	\$ -
OTHER, INCL. RENTAL	\$ 1,995,375	\$ 43,400	\$ 500	\$ 200	\$ 2,039,475
TRANSFER FEES		\$ 7,308	\$ 3,672	\$ 1,620	\$ 12,600
PLAN REVIEW FEES		\$ 750	\$ 500		\$ 1,250
SERVLIN LOSS REVENUE		\$ 15,530			\$ 15,530
SERVLIN LINE REVENUE		\$ 2,534			\$ 2,534
SERVLIN ADMIN REVENUE		\$ 1,900			\$ 1,900
PERSONAL PROPERTY TAX	\$ 10,387				\$ 10,387
AD VALOREM TAXES	\$ 744,433				\$ 744,433
AD VALOREM MAKE-UP	\$ 614,667				\$ 614,667
STATE TAX DISTRIBUTION	\$ 843,870				\$ 843,870
TOTAL REVENUES	\$ 4,522,106	\$ 5,466,729	\$ 2,194,555	\$ 861,987	\$ 13,045,378
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 57,833	\$ 198,371	\$ 90,433	\$ 38,909	\$ 385,546
MAINTENANCE	\$ 142,592	\$ 622,951	\$ -	\$ 62,719	\$ 828,263
OFFICE	\$ 33,710	\$ 89,894	\$ 67,421	\$ 33,710	\$ 224,736
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 237,636	\$ 924,216	\$ 161,853	\$ 137,339	\$ 1,461,045
FICA/MEDICARE	\$ 3,428	\$ 13,598	\$ 2,484	\$ 2,001	\$ 21,510
MEDICAL INS.	\$ 65,546	\$ 267,925	\$ 54,747	\$ 50,516	\$ 438,735
EMPLOYER PERS	\$ 37,724	\$ 171,261	\$ 43,366	\$ 29,748	\$ 282,099
WORKMANS COMP	\$ 7,448	\$ 17,164	\$ 1,868	\$ 1,243	\$ 27,724
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	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFIT SUBTOTAL	\$ 130,183	\$ 521,813	\$ 126,451	\$ 98,899	\$ 877,347
TOTAL P/R & RELATED COSTS	\$ 367,819	\$ 1,446,029	\$ 288,305	\$ 236,238	\$ 2,338,392
ACCOUNTING	\$ 3,170	\$ 38,040	\$ 19,020	\$ 3,170	\$ 63,400
BANK CHARGES		\$ 55,497	\$ 38,830	\$ 15,313	\$ 109,640
BAD DEBT		\$ 13,926	\$ -	\$ 4,096	\$ 18,022
BUILDING REPAIR & MAINT.	\$ 36,000	\$ 20,000	\$ 10,000	\$ 20,830	\$ 86,830
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 6,449	\$ 78,959	\$ 25,410	\$ 11,178	\$ 121,996
DCSID M & O			\$ 860,307		\$ 860,307
DCSID ASSESSMENTS			\$ 471,620		\$ 471,620
DUES AND SUBSCRIPTIONS	\$ 730	\$ 6,000	\$ 2,500	\$ 726	\$ 9,956
ENGINEERING & SURVEYING	\$ 48,500	\$ 65,000	\$ 56,000	\$ 500	\$ 170,000
EQUIP. SUPPLIES & R&M	\$ 5,000	\$ 19,650	\$ 194,300	\$ 500	\$ 219,450
EQUIPMENT RENTAL	\$ 500	\$ 9,245	\$ 3,824	\$ 1,101	\$ 14,670
EROSION & DRAINAGE	\$ 70,000				\$ 70,000
FIELD SUPPLIES/TOOLS/SIGNS	\$ 19,630			\$ 10,000	\$ 29,630
INSURANCE AND BONDS	\$ 8,229	\$ 103,435	\$ 27,255	\$ 4,556	\$ 143,475
INVENTORY PARTS		\$ 77,056	\$ 1,000		\$ 78,056
LEGAL	\$ 5,869	\$ 70,431	\$ 35,216	\$ 5,869	\$ 117,385
LEGAL LABOR NEGOTIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -

KGID COMBINED BUDGET 26-27

LIEN FEES		\$ 300			\$ 300
METER REPAIR & MAINT		\$ 69,056			\$ 69,056
MISCELLANEOUS	\$ 17,600	\$ 10,000	\$ 2,500	\$ 5,600	\$ 35,700
OFFICE JANITORIAL	\$ 3,300	\$ 15,600	\$ 7,600	\$ 1,300	\$ 27,800
OFFICE SUPPLIES	\$ 2,224	\$ 14,781	\$ 6,973	\$ 1,593	\$ 25,571
PERMITS AND FEES	\$ 167	\$ 9,699	\$ 405	\$ 668	\$ 10,939
POSTAGE		\$ 8,080	\$ 5,680	\$ 2,240	\$ 16,000
PUBLICATION CHARGES	\$ 1,180	\$ 3,780	\$ 2,200	\$ 865	\$ 8,025
ROAD MAINT. & SUPPLIES	\$ 45,000		\$ -		\$ 45,000
SAFETY EQUIPMENT	\$ 500	\$ 500		\$ 100	\$ 1,100
SECURITY EXPENSE	\$ 200	\$ 22,548	\$ 9,804	\$ 250	\$ 32,802
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	\$ 14,100	\$ 1,632	\$ 162	\$ 16,056
TRAINING & SEMINARS	\$ 4,550	\$ 20,856	\$ 4,818	\$ 1,876	\$ 32,100
TRAVEL	\$ 2,250	\$ 13,313	\$ 3,423	\$ 2,114	\$ 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	\$ 3,440	\$ 274,502	\$ 23,425	\$ 575	\$ 301,942
VEHICLE EXPENSE FUEL/OIL	\$ 17,549	\$ 140,390		\$ 17,549	\$ 175,488
VEHICLE EXPENSE R&M	\$ 17,825	\$ 78,097		\$ 16,075	\$ 111,996
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		\$ 102,610			\$ 102,610
TOTAL OPERATING EXP.	\$ 691,856	\$ 2,958,010	\$ 2,115,692	\$ 1,218,398	\$ 6,983,957
INTEREST EXPENSE	\$ -	\$ 202,332	\$ 16,189	\$ -	\$ 218,521
DEPRECIATION EXPENSE		\$ 1,510,979	\$ 98,759		\$ 1,609,738
AMORTIZATION EXPENSE		\$ 8,155	\$ -		\$ 8,155
(GAIN) LOSS ON DISPOSAL OF EQUIP	\$ 955,489	\$ -			\$ 955,489
TRANSFER TO OTHER FUNDS	\$ -	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,647,345	\$ 4,679,477	\$ 2,230,640	\$ 1,218,398	\$ 9,775,858
NET INCOME	\$ 2,874,761	\$ 787,252	\$ (36,085)	\$ (356,411)	\$ 3,289,517
CAPITAL OUTLAY	\$ (1,811,573)	\$ (1,828,680)	\$ (2,218,440)	\$ (40,573)	\$ (5,899,266)
CONTINGENCY	\$ (75,103)			\$ (37,769)	\$ (112,872)
DEBT PRINCIPAL REPAYMENT		\$ (1,439,410)	\$ (53,750)		\$ (1,439,410)
PROCEEDS FROM SRF LOAN		\$ -	\$ 1,612,500		\$ -
PROCEEDS FROM SALE OF EQUIP		\$ -			\$ -
ACCTS RECEIVABLE-GRANT		\$ -			\$ -
ACCTS PAYABLE-PROJECT		\$ -			\$ -
DEVELOPER CAPITAL CONTRIBUTIONS		\$ -			\$ -
ADD BACK DEPRECIATION/AMORT		\$ 1,519,134	\$ 98,759		\$ 1,617,893
ADJUST TO CASH FLOW		\$ -		\$ -	\$ -
TOTAL CASH FLOW ADJUSTMENTS	\$ (1,886,676)	\$ (1,748,956)	\$ (560,931)	\$ (78,342)	\$ (4,274,904)
NET CASH INCR./DECR.	\$ 988,086	\$ (961,703)	\$ (597,016)	\$ (434,753)	\$ (1,005,387)
AVAIL. CASH - BEGINNING		\$ 7,021,424	\$ 4,398,011		\$ 11,419,435
AVAILABLE CASH - END		\$ 6,059,721	\$ 3,800,996		\$ 9,860,717
OPENING FUND BALANCE	\$ 10,632,184			\$ 666,689	\$ 11,298,873
ENDING FUND BALANCE	\$ 11,620,270			\$ 231,936	\$ 11,852,206
DEPREC. ACCT. RESERVED	\$ 559,159	\$ 909,189	\$ 24,545	\$ 286,422	\$ 1,779,315
RESERVE ADDITIONS	\$ 130,001	\$ 177,884	\$ 5,798	\$ 54,012	\$ 367,695
LESS RESERVE USE	\$ (48,396)	\$ (65,285)	\$ (8,000)	\$ (85,958)	\$ (207,639)
NET RESERVE BALANCE	\$ 640,764	\$ 1,021,788	\$ 22,343	\$ 254,476	\$ 1,939,370
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ -			\$ -
TOTAL RESTRICTED CASH	\$ 640,764	\$ 1,842,659	\$ 22,343	\$ 254,476	\$ 2,760,241

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	BUDGET 26/27
REVENUES								
AD VALOREM TAXES	620,203	690,878	432,200	258,678	258,678	690,878	0	744,433
AD VALOREM MAKE-UP	542,186	589,783	368,958	220,825	220,825	589,783	0	614,667
STATE TAX DISTRIBUTION	799,831	803,494	401,747	401,747	401,747	803,494	0	843,870
INTEREST ON INVESTMENTS	457,678	311,520	204,573	106,947	347,549	552,122	(240,602)	313,374
PERSONAL PROPERTY TAX	14,095	6,667	7	6,660	6,660	6,667	(0)	10,387
GRANT REVENUE	-	-	-	-	-	-	-	-
RENTAL INCOME	101,412	100,767	47,545	53,222	42,900	90,445	10,322	14,375
OTHER, INCL. LAND SALE	833	1,000	-	1,000	167	167	833	1,981,000
TOTAL REVENUES	2,536,238	2,504,109	1,455,030	1,049,080	1,278,526	2,733,556	(229,447)	4,522,106
'EXPENDITURES								
PAYROLL - MANAGEMENT	57,070	87,602	24,710	62,892	26,880	51,590	36,012	57,833
MAINTENANCE	93,578	115,132	45,957	69,175	58,489	104,446	10,686	142,592
OFFICE	27,448	29,280	13,688	15,592	14,719	28,407	873	33,710
ACCRUED LEAVE	(4,390)	3,500	1,945	1,555	1,555	3,500	(0)	3,500
PAYROLL SUBTOTAL	173,706	235,514	86,300	149,214	101,644	187,942	47,571	237,635
FICA/MEDICARE	4,384	3,728	1,889	1,839	2,509	4,398	(670)	3,428
MEDICAL INS.	55,439	76,849	31,327	45,522	31,740	63,067	13,782	65,546
EMPLOYER PERS	29,018	49,939	14,394	35,545	16,616	31,010	18,929	37,724
WORKERS COMP	1,706	3,145	685	2,460	1,580	2,265	880	7,448
UNEMPL BENEFIT	52	2,998	231	2,767	2,767	2,998	0	2,998
OPEB EXPENSE	(16,317)	11,040	1,481	9,559	1,481	2,962	8,078	11,040
OTHER P/R EXP.	929	2,000	39	1,961	1,961	2,000	(0)	2,000
VEHICLE ALLOW INCL PR	(912)	(800)	(364)	(436)	-	(364)	(436)	0
BENEFIT SUBTOTAL	74,298	148,899	49,683	99,216	58,654	108,700	40,999	130,183
TOTAL P/R & RELATED COSTS	248,005	384,413	135,983	248,430	160,298	296,642	88,570	367,818
ACCOUNTING	2,885	3,170	3,032	138	138	3,170	0	3,170
LEGAL	1,842	3,250	422	2,828	2,828	3,250	-	5,869
LEGAL LABOR NEGOTIATIONS	-	1,612	-	1,612	1,612	1,612	-	-
ENGINEERING & SURVEYING	8,111	51,700	4,759	46,941	14,741	19,500	32,200	48,500
EROSION & DRAINAGE	433	20,000	679	19,321	19,321	20,000	-	70,000
ROAD MAINT. & SUPPLIES	42,505	45,000	5,435	39,565	39,565	45,000	0	45,000
BAD DEBTS	153	-	-	-	-	-	-	-
BANK CHARGES	-	-	-	-	-	-	-	-
BUILDING REPAIRS/MAINT	27,061	20,000	2,429	17,571	10,998	13,427	6,573	36,000
COMPUTER EXPENSE	2,446	4,986	1,901	3,085	1,912	3,813	1,173	6,449
DUES & SUBSCRIPTIONS	259	730	259	471	666	925	(195)	730
EQUIPMENT SUPPLIES/R&M	408	5,500	934	4,566	4,566	5,500	0	5,000
EQUIPMENT RENTAL	460	632	299	334	334	633	(1)	500
FIELD SUPPL./TOOLS/SIGNS	3,530	19,630	176	19,454	20,630	20,806	(1,176)	19,630
SECURITY EXPENSE	64	200	77	123	123	200	0	200
INSURANCE AND BONDS	8,045	8,434	8,271	163	163	8,434	0	8,229
MISCELLANEOUS EXP.	12,408	17,600	3,289	14,311	8,945	12,234	5,366	17,600
OFFICE JANITORIAL	11,529	12,300	5,850	6,450	6,300	12,150	150	3,300
OFFICE SUPPLIES	1,282	1,984	122	1,862	1,000	1,122	862	2,224
PERMITS & FEES	63	167	64	103	103	167	(0)	167
POSTAGE	-	-	-	-	-	-	-	-
PUBLICATION CHARGES	912	1,180	45	1,135	430	475	705	1,180
SAFETY EQUIPMENT	-	500	-	500	500	500	-	500
TELEPHONE	179	162	78	84	84	162	0	162
TRAINING & SEMINARS	176	4,726	253	4,473	895	1,148	3,578	4,550
TRAVEL	84	2,250	-	2,250	450	450	1,800	2,250
TRUSTEE COMPENSATION	2,250	2,250	1,125	1,125	1,125	2,250	-	2,250
UNIFORM EXPENSE	1,307	1,763	612	1,151	1,151	1,763	0	1,763
UTILITIES	14,258	17,766	6,589	11,177	10,347	16,936	830	3,440
VEHICLE EXPENSE FUEL/OIL	10,780	15,260	5,323	9,937	9,937	15,260	(0)	17,549
VEHICLE EXPENSE R&M	8,650	15,008	3,144	11,864	11,864	15,008	0	17,825
INTEREST EXPENSE	-	-	-	-	-	-	-	-
SUBTOTAL EXPENSES	410,085	662,173	191,148	471,025	331,026	522,537	140,437	691,855
CAPITAL OUTLAY	363,247	2,808,206	1,991,361	816,845	362,750	2,354,111	454,095	1,811,573
(GAIN) LOSS ON DISPOSAL OF PROPERTY	-	-	-	-	-	-	-	955,489
CONTINGENCY	-	104,111	-	104,111	20,813	20,813	83,298	75,103
SUBTOTAL	773,332	3,574,490	2,182,509	1,391,981	714,589	2,897,461	677,829	3,534,020
TRANSF. TO OTHER FUNDS	550,000	-	-	-	-	-	-	0
TOTAL EXPENDITURES	1,323,332	3,574,490	2,182,509	1,391,981	714,589	2,897,461	677,829	3,534,020
NET GAIN OR LOSS	1,190,973	(1,070,381)	(727,480)	(342,901)	563,937	(163,905)	(907,276)	988,086
OPENING FUND BALANCE	9,605,116	10,755,469	10,796,089			10,796,089		10,632,184
CLOSING FUND BALANCE	10,796,089	9,685,088	10,068,609			10,632,184		11,620,270

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	BUDGET 26/27
DEPREC. ACCT. RESERVED	248,564	409,298	404,298	5,000	0	404,298		559,159
VEHICLE & EQUIPEMENT								
RESERVE ADDITIONS	155,734	153,266	77,430	75,836	77,431	154,861		130,001
LESS RESERVE USE	0	-	-	-	0	0		(48,396)
NET RESERVE BALANCE	404,298	562,564	481,728	80,836	77,431	559,159		640,764
TOTAL RESTRICTED CASH	404,298	562,564	481,728	80,836	77,431	559,159	-	640,764

WATER

KGID WATER FUND BUDGET WORKSHEET 2026/27							6/16/2026	
	ACTUAL 24/25	BUDGET 25/26	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 25/26	(OVER)/ UNDER	PROPOSED BUDGET 26/27
								5% INCREASE
'REVENUES								
RESIDENTIAL BASE FEES	3,726,071	3,793,932	1,884,469	1,909,463	1,888,200	3,772,669	21,263	3,974,230
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	317,849	329,000	163,332	165,668	145,236	308,568	20,432	329,000
TIER 2 CONSUMPTION	64,460	68,000	34,901	33,099	24,000	58,901	9,099	66,000
TIER 3 CONSUMPTION	73,717	72,000	35,370	36,630	26,000	61,370	10,630	73,000
FIRE PROTECTION	103,180	104,494	52,450	52,044	52,692	105,142	(648)	111,451
COMMERCIAL BASE FEES	364,050	364,056	182,025	182,031	182,025	364,050	6	382,259
CONSUMPTION	84,232	110,000	45,909	64,091	40,000	85,909	24,091	110,000
FIRE PROTECTION	94,137	94,137	47,069	47,068	47,068	94,137	0	98,844
PENALTIES ON USER FEES	40,494	42,420	21,456	20,964	20,964	42,420	0	42,420
SERVICE CHARGES	11,207	9,600	6,096	3,504	3,504	9,600	0	9,600
RETURN CHECK FEES	513	480	300	180	240	540	(60)	480
CONNECTION FEES	10,200	14,712	41,300	(26,588)	273,700	315,000	(300,288)	18,000
INTEREST ON INVESTMENTS	220,238	345,198	125,475	219,723	191,507	316,982	28,216	180,023
GRANT REVENUE	962,213	25,000	0	25,000	-	-	25,000	-
TRANSFER FEE REVENUE	7,823	7,308	3,447	3,861	3,861	7,308	(0)	7,308
PLAN REVIEW FEES	625	750	1,125	(375)	5,000	6,125	(5,375)	750
SERVLIN LOSS REVENUE	15,328	15,530	6,543	8,987	7,834	14,376	1,154	15,530
SERVLIN LINE REVENUE	2,812	2,798	1,161	1,637	1,373	2,534	264	2,534
SERVLIN ADMIN REVENUE	1,924	1,952	820	1,132	986	1,806	146	1,900
OTHER, INCL. LAND SALE	43,532	25,350	27,451	(2,101)	47,158	74,609	(49,259)	43,400
TOTAL REVENUES	6,144,606	5,426,717	2,680,699	2,746,018	2,961,348	5,642,046	(215,329)	5,466,729
'EXPENDITURES								
PAYROLL - MANAGEMENT	174,849	268,656	74,001	194,655	87,463	161,464	107,192	198,371
MAINTENANCE	385,759	515,386	199,354	316,032	168,777	368,131	147,256	622,951
OFFICE	70,330	78,087	36,500	41,587	39,251	75,752	2,335	89,894
ACCRUED LEAVE EXP	(28,515)	13,000	4,670	8,330	8,330	13,000	(0)	13,000
PAYROLL SUBTOTAL	602,423	875,129	314,525	560,604	303,821	618,347	256,783	924,216
FICA/MEDICARE	9,722	12,954	4,490	8,464	5,522	10,012	2,942	13,598
MEDICAL INS.	186,901	306,463	86,685	219,778	96,454	183,139	123,324	267,925
EMPLOYER PERS	133,910	227,853	57,764	170,089	61,194	118,958	108,895	171,261
WORKERS COMP	4,127	7,916	752	7,164	4,527	5,279	2,637	17,164
UNEMPLOYMENT EXP	623	7,995	44	7,951	7,951	7,995	0	7,995
OPEB EXPENSE	(159,907)	40,670	14,516	26,154	14,516	29,032	11,638	40,670
OTHER P/R EXP	1,953	3,200	1,438	1,762	1,762	3,200	0	3,200
VEHICLE ALLOW INCL WAGES	(2,966)	(4,000)	(1,339)	(2,661)	0	(1,339)	(2,661)	0
BENEFIT SUBTOTAL	174,363	603,051	164,350	14,293	191,926	357,616	249,436	521,813
TOTAL P/R & RELATED COSTS	776,786	1,478,180	478,875	999,306	495,748	975,963	506,219	1,446,029
ACCOUNTING	34,625	38,040	36,382	1,658	1,658	38,040	0	38,040
LEGAL	82,683	39,000	12,344	26,656	26,656	39,000	(0)	70,431
LEGAL LABOR NEGOTIATIONS	-	7,440	-	7,440	7,440	7,440	-	-
ENGINEERING & SURVEYING	24,465	22,750	9,395	13,355	44,205	53,600	(30,850)	65,000
BAD DEBTS	1,841	13,926	0	13,926	0	-	13,926	13,926
BANK CHARGES	51,985	53,290	27,048	26,242	26,622	53,670	(380)	55,497
BUILDING REPAIR & MAINT.	22,986	14,855	1,811	13,044	6,445	8,256	6,599	20,000
BUSINESS MEALS	0	0	0	-	0	-	-	0
COMPUTER EXPENSE	93,433	70,261	46,861	23,400	24,268	71,129	(868)	78,959
DUES AND SUBSCRIPTIONS	3,605	9,666	3,632	6,034	514	4,146	5,520	6,000
EQUIP. SUPPLIES & R&M	13,881	16,150	4,489	11,661	6,897	11,386	4,764	19,650
EQUIPMENT RENTAL	8,575	9,245	4,471	4,774	3,818	8,289	956	9,245
SECURITY EXPENSE	11,832	14,548	5,550	8,998	5,662	11,212	3,336	22,548
INSURANCE AND BONDS	101,030	105,263	92,928	12,335	9,203	102,132	3,131	103,435
SAFETY EQUIPMENT	350	500	0	500	500	500	-	500
INVENTORY PARTS	10,321	15,000	9,189	5,811	5,811	15,000	0	77,056
LIEN FEES	163	500	46	454	252	298	202	300
METER REPAIR & MAINT	30,673	30,000	0	30,000	30,000	30,000	-	69,056
MISCELLANEOUS	5,378	10,000	1,614	8,386	6,100	7,714	2,286	10,000
OFFICE JANITORIAL	15,943	18,000	7,800	10,200	7,800	15,600	2,400	15,600
OFFICE SUPPLIES	11,511	13,279	2,809	10,470	4,000	6,809	6,470	14,781
PERMITS AND FEES	8,681	9,639	4,619	5,020	5,048	9,667	(28)	9,699
POSTAGE	7,254	6,760	3,628	3,132	4,380	8,008	(1,248)	8,080
PUBLICATION CHARGES	2,367	3,180	1,643	1,537	2,374	4,017	(837)	3,780
SHOP SUPPLIES/SM. TOOLS	1,379	7,000	1,385	5,615	6,048	7,433	(433)	7,000
TELEPHONE	14,808	15,180	7,431	7,749	7,749	15,180	(0)	14,100
TRAINING & SEMINARS	4,669	22,968	3,130	19,838	3,968	7,098	15,870	20,856
TRAVEL	2,368	13,404	949	12,455	2,489	3,438	9,966	13,313
TRUSTEE COMPENSATION	27,000	27,000	13,500	13,500	13,500	27,000	-	27,000
UNIFORM EXPENSE	4,986	8,747	2,072	6,675	6,675	8,747	-	8,747
UTILITIES - GAS/ELECTRIC	239,652	274,502	112,577	161,925	118,517	231,094	43,408	274,502
VEHICLE EXPENSE FUEL/OIL	40,685	122,078	18,522	103,556	103,556	122,078	0	140,390
VEHICLE EXPENSE R&M	17,307	65,064	12,378	52,686	52,686	65,064	(0)	78,097
WATER MONITORING/SAMPLE	14,344	17,583	10,746	6,837	6,837	17,583	-	17,583

WATER

KGID WATER FUND BUDGET WORKSHEET 2026/27							6/16/2026	
	ACTUAL 24/25	BUDGET 25/26	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 25/26	(OVER)/ UNDER	PROPOSED BUDGET 26/27
WTR SHED MANAGEMENT	15,621	18,500	16,617	1,883	1,883	18,500	-	18,500
WTR DISTRIBUTION EXP	49,530	77,700	5,466	72,234	72,234	77,700	(0)	77,700
WTR TREATMENT EXP	79,538	82,456	42,506	39,950	39,950	82,456	0	102,610
TOTAL OPERATING EXP.	1,832,256	2,751,654	1,002,413	1,749,243	1,161,494	2,165,245	590,411	2,958,010
INTEREST EXPENSE	255,371	237,915	114,596	123,319	114,566	229,161	8,754	202,332
DEPRECIATION EXPENSE	1,463,639	1,447,668	756,107	691,561	754,872	1,510,979	(63,311)	1,510,979
AMORTIZATION EXPENSE	9,246	8,155	4,077	4,078	4,078	8,155	(0)	8,155
(GAIN) LOSS ON DISPOSAL OF EC	(53,889)	(3,200)	0	(3,200)	0	-	(3,200)	-
TOTAL EXPENDITURES	3,506,623	4,442,192	1,877,191	2,565,001	2,035,009	3,913,539	532,655	4,679,477
NET INCOME	2,637,982	984,525	803,508	181,017	926,339	1,728,507	(747,984)	787,252
CAPITAL OUTLAY	(2,780,581)	(5,926,726)	(1,338,234)	4,588,492	(87,846)	(1,426,080)	(4,500,646)	(1,828,680)
DEBT PRINCIPAL REPAYMENT	(1,369,133)	(1,403,827)	(697,522)	706,305	(706,305)	(1,403,827)	(0)	(1,439,410)
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	-
PROCEEDS FROM SALE OF EQUI	0	-	0	-	-	-	-	-
ACCTS RECEIVABLE-GRANT	2,218,912	-	0	-	0	-	-	-
FUND OPEB LIABILITY ACCT	(2,632)	-	0	-	0	-	-	-
ACCTS PAYABLE-PROJECT	0	-	68,677	68,677	(68,677)	-	-	-
DEVELOPER CAPITAL CONTRIB	0	3,750,000	0	(3,750,000)	-	-	3,750,000	-
ADD BACK DEPRECIATION/AMOR	1,472,885	1,455,823	756,107	695,639	758,950	1,519,134	(63,311)	1,519,134
ADJUST TO CASH FLOW	(1,579,382)	-	(436,033)	(436,033)	436,033	-	-	-
TOTAL CASH FLOW ADJUSTMENTS	(2,039,931)	(2,124,730)	(1,647,005)	1,873,080	332,154	(1,310,773)	(813,957)	(1,748,956)
NET CASH INCR./DECR.	598,052	(1,140,205)	(843,497)	296,708	1,258,493	417,733	(1,557,938)	(961,703)
AVAIL. CASH - BEGINNING	6,005,639	6,377,714	6,603,691	-	-	6,603,691	-	7,021,424
AVAILABLE CASH - END	6,603,691	5,237,509	5,760,194	-	-	7,021,424	-	6,059,721
DEPREC. ACCT. RESERVED	444,966	705,636	709,636	(4,000)	809,412	709,636	-	909,189
RESERVE ADDITIONS (PONDEROSA MHP) Per Grant	0	-	0	-	0	-	-	0
RESERVE ADDITIONS (VEHICLE)	300,670	206,644	99,776	106,868	99,777	199,553	-	177,884
LESS RESERVE USE	(36,000)	-	-	-	0	0	-	(65,285)
NET RESERVE BALANCE	709,636	912,280	809,412	102,868	909,189	909,189	-	1,021,788
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	-	-	42,469	(42,469)	303,561	303,561	-	-
TOTAL RESTRICTED CASH	1,530,507	1,733,151	1,672,752	60,399	2,033,621	2,033,621	-	1,842,659

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	BUDGET 26/27
'REVENUES								10% INCREASE
USER FEES - RESIDENTIAL	1,753,977	1,756,191	877,421	878,770	877,479	1,754,900	1,291	1,932,048
USER FEES - COMMERCIAL	42,038	42,038	10,962	31,076	21,019	31,981	10,057	46,604
CONSUMPTION RESIDENTIAL	20,249	26,400	21,019	5,381	5,381	26,400	(0)	26,400
CONSUMPTION COMMERCIAL	31,115	33,120	12,518	20,602	17,712	30,230	2,890	33,120
PENALTIES ON USER FEES	10,900	14,760	5,425	9,335	7,800	13,225	1,535	14,760
CONNECTION FEES/SERVICE	7,850	3,600	18,150	(14,550)	6,900	25,050	(21,450)	3,600
INTEREST ON INVESTMENTS	185,727	176,809	87,404	89,405	127,671	215,075	(38,266)	133,351
TRANSFER FEES	1,989	3,672	1,348	2,324	2,324	3,672	(0)	3,672
PLAN REVIEW FEES	625	500	625	(125)	5,000	5,625	(5,125)	500
OTHER REVENUE	1,765	500	320	180	180	500	(0)	500
TOTAL REVENUES	2,056,236	2,057,590	1,035,193	1,022,397	1,071,466	2,106,658	(49,069)	2,194,555
'EXPENDITURES								
PAYROLL - MANAGEMENT	101,190	155,170	44,788	110,382	40,080	84,868	70,302	90,433
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	54,895	58,564	27,375	31,189	28,766	56,141	2,423	67,421
ACCRUED LEAVE	(9,320)	4,000	1,585	2,415	2,415	4,000	(0)	4,000
PAYROLL SUBTOTAL	146,765	217,734	73,748	143,986	71,262	145,009	72,725	161,854
FICA/MEDICARE	2,497	3,294	1,125	2,169	1,096	2,221	1,073	2,484
MEDICAL INS.	47,016	80,696	23,673	57,023	25,384	49,057	31,639	54,747
EMPLOYER PERS	35,414	59,276	16,837	42,439	18,824	35,661	23,615	43,366
WORKERS COMP	575	987	194	793	420	614	373	1,868
UNEMPLOYMENT	312	5,996	-	5,996	-	-	5,996	5,996
OPEB EXPENSE	(28,283)	17,490	2,568	14,922	2,568	5,136	12,354	17,490
OTHER P/R EXP.	125	500	78	422	422	500	(0)	500
VEHICLE EXP INCL WAGES	(1,519)	(500)	(517)	17	-	(517)	17	0
BENEFIT SUBTOTAL	57,655	167,739	43,958	123,781	48,714	93,189	75,050	126,451
TOTAL P/R & RELATED COSTS	204,420	385,473	117,706	267,767	119,975	238,198	147,775	288,305
ACCOUNTING	17,313	19,020	18,191	829	829	19,020	0	19,020
LEGAL	6,691	19,500	2,464	17,036	17,036	19,500	(0)	35,216
LEGAL LABOR NEGOTIATIONS	-	2,108	-	2,108	2,108	2,108	-	-
ENGINEERING & SURVEYING	10,628	10,250	3,054	7,196	35,946	39,000	(28,750)	56,000
DCLTSA #1 PRO-RATA M & O	734,565	848,359	424,180	424,180	424,180	848,360	(1)	860,307
DCLTSA CAP PLAN (ASSESS)	490,034	485,246	241,623	243,623	246,017	487,640	(2,394)	471,620
BAD DEBTS	920	9,284	-	9,284	-	-	9,284	-
BANK CHARGES	34,328	35,360	18,032	17,328	17,748	35,780	(420)	38,830
BUILDING REPAIR & MAINT.	8,825	31,419	558	30,861	1,846	2,404	29,015	10,000
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	19,097	21,876	17,055	4,821	4,821	21,876	0	25,410
DUES & SUBSCRIPTIONS	1,552	4,931	1,554	3,377	351	1,905	3,026	2,500
EQUIP. SUPPLIES & R&M	116,608	215,040	80,852	134,188	70,520	151,372	63,668	194,300
EQUIPMENT RENTAL	3,632	3,824	1,840	1,984	1,810	3,650	174	3,824
SECURITY EXPENSE	8,285	6,804	4,198	2,606	4,384	8,582	(1,778)	9,804
INSURANCE AND BONDS	26,600	27,888	27,344	544	544	27,888	0	27,255
SAFETY EQUIPMENT	0	-	0	-	-	-	-	-
INVENTORY PARTS	(65)	500	756	(256)	500	1,256	(756)	1,000
MISCELLANEOUS EXP.	1,691	6,153	856	5,297	8,204	9,060	(2,907)	2,500
OFFICE JANITORIAL	7,972	9,000	3,900	5,100	4,590	8,490	510	7,600
OFFICE SUPPLIES	6,081	6,935	1,604	5,331	2,395	3,999	2,936	6,973
PERMITS & FEES	380	405	386	19	25	411	(6)	405
POSTAGE	4,796	4,420	2,419	2,001	2,820	5,239	(819)	5,680
PUBLICATION CHARGES	1,652	2,200	90	2,110	1,825	1,915	285	2,200
CONSERVATION-SEWER FLOW	-	-	-	-	-	-	-	-
TELEPHONE	1,593	1,632	786	846	846	1,632	(0)	1,632
TRAINING & SEMINARS	509	5,874	633	5,241	1,048	1,681	4,193	4,818
TRAVEL	168	3,462	632	2,830	566	1,198	2,264	3,423
TRUSTEE COMPENSATION	13,500	13,500	6,750	6,750	6,750	13,500	-	13,500
UNIFORM EXPENSE	28	147	59	89	89	148	(1)	147
UTILITIES - GAS/ELECTRIC	18,842	23,425	8,331	15,094	8,831	17,162	6,263	23,425
SUBTOTAL EXPENSES	1,740,644	2,204,035	985,853	1,218,182	986,604	1,972,976	231,562	2,115,692
INTEREST EXPENSE	1,353	-	0	-	0	-	-	16,189
DEPRECIATION EXPENSE	98,495	98,437	49,820	48,617	48,939	98,759	(322)	98,759
AMORTIZATION	-	-	-	-	-	-	-	-
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,840,492	2,302,472	1,035,673	1,266,799	1,035,543	2,071,735	231,240	2,230,640
NET INCOME	215,744	(244,882)	(480)	(244,402)	35,923	34,923	(280,309)	(36,085)
CAPITAL OUTLAY	24,230	507,766	21,423	486,343	178,250	199,673	308,093	2,218,440
DEBT PRINCIPAL REPAYMENT	0	-	0	-	-	-	-	53,750
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	(1,612,500)
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	-	-	-	-	-	-	-	-
ADD BACK DEPR	(98,495)	(98,437)	(49,820)	(48,617)	(48,939)	(98,759)	322	(98,759)
ADJUST TO CASH FLOW	126,769	-	(14,126)	14,126	14,126	-	-	-
TOTAL CASH FLOW ADJUSTMENTS	52,504	409,329	(42,523)	451,852	143,437	100,914	308,415	31 560,931

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	BUDGET 26/27
NET CASH INCR./(DECR.)	163,240	(654,211)	42,042	(696,253)	(107,514)	(65,991)	(588,724)	(597,016)
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,300,762	4,402,316	4,464,002		-	4,464,002		4,398,011
AVAILABLE CASH - END	4,464,002	3,748,105	4,506,045			4,398,011		3,800,996
DEPREC. ACCT. RESERVED	8,320	16,471	16,471	-	20,508	16,471		24,545
RESERVE ADDITIONS	8,151	9,231	4,037	5,194	4,037	8,074		5,798
LESS RESERVE USE	0	-	-	-	0	0		(8,000)
NET RESERVE BALANCE	16,471	25,702	20,508	5,194	24,545	24,545		22,343
TOTAL RESTRICTED CASH	16,471	25,702	20,508	5,194	24,545	24,545	-	22,343

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2026/27								6/16/2026
	ACTUAL 24/25	BUDGET 25/26	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 25/26 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 26/27
REVENUES								
USER FEES	717,873	746,664	373,106	373,558	373,173	746,279	385	746,664
COMMERCIAL USER FEES	66,096	68,688	34,344	34,344	34,344	68,688	-	68,688
PENALTIES ON USER FEES	4,061	4,810	2,174	2,636	2,636	4,810	(0)	4,810
INTEREST ON INVESTMENTS	29,331	8,419	21,975	(13,556)	42,557	64,532	(56,113)	40,005
TRANSFER FEE	838	1,620	582	1,038	1,038	1,620	1	1,620
GRANT REVENUE	-	-	0	-	0	-	-	-
OTHER	114	200	141	59	59	200	(0)	200
GAIN ON DISPOSAL OF ASSET	-	-	0	-	0	-	-	-
TOTAL REVENUES	818,313	830,401	432,322	398,078	453,807	886,129	(55,728)	861,987
EXPENDITURES								
PAYROLL - MANAGEMENT	47,358	72,578	21,236	51,342	17,281	38,517	34,061	38,909
MAINTENANCE	46,220	51,238	25,266	25,972	29,778	55,044	(3,806)	62,719
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	33,710
ACCRUED LEAVE	(4,439)	2,000	684	1,316	1,316	2,000	(0)	2,000
PAYROLL SUBTOTAL	116,586	155,096	60,874	94,222	62,758	123,631	31,465	137,339
FICA/MEDICARE	1,763	2,489	873	1,616	907	1,780	709	2,001
MEDICAL INS.	43,984	62,362	24,895	37,467	25,378	50,273	12,089	50,516
EMPLOYER PERS	23,342	39,241	11,786	27,455	12,788	24,575	14,666	29,748
WORKERS COMP	924	1,272	301	971	801	1,102	170	1,243
UNEMPLOYMENT	52	2,998	165	2,833	2,833	-	2,998	2,998
OPEB EXPENSE	(13,054)	11,392	1,185	10,207	1,185	2,370	9,022	11,392
OTHER P/R EXP	262	1,000	39	961	961	1,000	(0)	1,000
CAR ALLOW INCL WAGES	(684)	0	(206)	206	0	(206)	206	0
BENEFITS SUBTOTAL	56,590	120,754	39,038	81,717	44,853	81,100	39,654	98,899
TOTAL P/R & RELATED COSTS	173,176	275,850	99,912	175,938	107,611	204,731	71,119	236,238
ACCOUNTING	2,885	3,170	3,032	138	138	3,170	0	3,170
LEGAL	1,743	3,250	20,952	(17,702)	4,250	25,202	(21,952)	5,869
LEGAL LABOR NEGOTIATIONS	-	1,240	-	1,240	1,240	1,240	-	-
ENGINEERING & SURVEYING	1,679	500	1,848	(1,348)	1,598	3,446	(2,946)	500
SNOW REMOVAL PLOWING	316,928	775,000	192,416	582,584	450,000	642,416	132,584	775,000
SNOW REMOVAL SANDING	67,978	75,000	15,746	59,254	39,301	55,047	19,953	75,000
SNOW REMOVAL ANTI/DE ICING	0	-	0	-	0	-	-	-
BAD DEBTS	153	4,096	0	4,096	0	-	4,096	4,096
BANK CHARGES	14,651	15,600	7,955	7,645	7,740	15,695	(95)	15,313
BUILDING REPAIRS/MAINT	1,475	4,830	124	4,706	3,753	3,877	953	20,830
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	5,429	4,754	4,852	(98)	1,945	6,797	(2,043)	11,178
DUES AND SUBSCRIPTIONS	259	726	259	467	102	361	365	726
EQUIPMENT SUPPLIES & MAINT	101	100	109	(9)	-	109	(9)	500
EQUIPMENT RENTAL	1,138	1,101	611	490	664	1,275	(174)	1,101
FIELD SUPPLIES/TOOLS/SIGN	0	10,000	0	10,000	0	-	10,000	10,000
SECURITY	138	250	77	173	145	222	28	250
INSURANCE AND BONDS	4,438	4,648	4,559	89	0	4,559	89	4,556
MISCELLANEOUS	(16,827)	5,600	234	5,366	3,716	3,950	1,650	5,600
OFFICE JANITORIAL	1,329	1,500	650	850	850	1,500	-	1,300
OFFICE SUPPLIES	1,412	1,373	522	851	925	1,447	(74)	1,593
PERMITS AND FEES	63	668	64	604	605	669	(1)	668
POSTAGE	2,056	1,820	1,078	742	1,250	2,328	(508)	2,240
PUBLICATION CHARGES	645	1,515	903	612	612	1,515	0	865
SAFETY EQUIPMENT	46	100	0	100	100	100	-	100
TELEPHONE	172	162	78	84	84	162	0	162
TRAINING & SEMINARS	111	2,052	453	1,599	320	773	1,279	1,876
TRAVEL	57	1,984	279	1,705	341	620	1,364	2,114
TRUSTEE COMPENSATION	2,250	2,250	1,125	1,125	1,125	2,250	-	2,250
UNIFORM EXPENSE	903	1,103	374	729	729	1,103	(0)	1,103
UTILITIES	396	575	179	396	396	575	0	575
VEHICLE EXPENSE FUEL/OIL	4,744	15,260	1,994	13,266	13,266	15,260	(0)	17,549
VEHICLE EXPENSE R&M	1,938	13,258	1,304	11,954	11,954	13,258	(0)	16,075
INTEREST EXPENSE	225	-	0	-	0	-	-	-
TOTAL OPERATING EXP.	591,691	1,229,335	361,688	867,647	654,760	1,013,657	215,678	1,218,398
CAPITAL OUTLAY	7,869	123,667	1,730	121,937	11,750	13,480	110,187	40,573
CONTINGENCY	-	40,590	-	40,590	19,995	19,995	20,595	37,769
ADJUST TO CASH FLOW	19,958	-	58,495	(58,495)	(58,495)	-	-	-
SUBTOTAL	619,518	1,393,592	421,914	971,678	628,010	1,047,132	346,459	1,296,740
TRANSF. FROM OTHER FUNDS	(550,000)	-	-	-	-	-	-	0
TOTAL EXPENDITURES	69,518	1,393,592	421,914	971,678	628,010	1,047,132	346,459	1,296,740
NET GAIN OR LOSS	748,796	(563,191)	10,408	(573,600)	(174,203)	(161,003)	(402,187)	(434,753)
OPENING FUND BALANCE	78,896	621,858	827,692			827,692		666,689
ENDING FUND BALANCE	827,692	58,667	838,099			666,689		33 231,936

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2026/27								6/16/2026
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	BUDGET 26/27
DEPREC. ACCT. RESERVED	110,069	210,633	205,633	5,000	246,027	205,633		286,422
RESERVE ADDITIONS	95,564	82,382	40,394	41,988	40,395	80,789		54,012
LESS RESERVE USE	0	-	-	-	0	0		(85,958)
NET RESERVE BALANCE	205,633	293,015	246,027	46,988	286,422	286,422		254,476
TOTAL RESTRICTED CASH	205,633	293,015	246,027	46,988	286,422	286,422	-	254,476

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2026/2027				6/16/2026	
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
Web Hosting	844	42	507	253	42
Precision - Laserfiche Cloud Fees	1,260	63	756	378	63
Misc Software Upgrades	3,000	150	1,800	900	150
Springbrook Software GL, AR, AP, PR, UB, Perm	34,782	1,299	20,033	10,918	2,532
Network Monitoring Tech Tastic	17,400	870	10,440	5,220	870
Springbrook Web Payments	2,256		1,139	801	316
GIS Licensing (ESRI)	2,700	810	1,350	540	-
Consulting fees and support (Thunderbird) (SCADA)	8,400		8,400		
Charter (office, shop & lake station)					
Office 5:60:30:5	2,020	101	1,212	606	101
Shop & Lake Station	4,060		4,060		
SCADAPage Alarm Notification	300	-	300	-	
SCADA Wonderware Support/Maint ST 2	7,046		7,046		
SCADA Wonderware Support/Maint Lake	8,541		8,541		
Verizon Networkfleet GPS	1,592	165	1,160	136	131
Verizon Networkfleet GPS - Snow (7)	1,137				1,137
Miscellaneous hardware	3,000	150	1,800	900	150
Adobe Annual Subscription	285	14	171	86	14
Office Laptop and Docking Stations (3)	8,075	1,211	3,231	2,423	4,441
Office Water Crew Computer	2,283	-	2,283	-	-
Office Road Crew Computer	2,283	1,199	228	-	856
Cloud Migration & Server Decomission	7,500	375	4,500	2,250	375
TOTAL COMPUTER EXPENSE	118,764	6,449	78,959	25,410	11,178

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2026/2076						6/16/2026
	PROJECTED	PROPOSED	GENERAL	WATER	SEWER	SNOW
	2025/26	2026/2027	FUND	FUND	FUND	FUND
Insurance/Bonds 5:60:30:5	143,012	125,000	8,229	84,960	27,255	4,556
Servline Water Loss/line Ins		18,475		18,475		
Total Insurance Expense		143,475	8,229	103,435	27,255	4,556
Legal	86,952	117,385	5,869	70,431	35,216	5,869
Accounting/Audit 5:60:30:5	57,709	63,400	3,170	38,040	19,020	3,170
Single Act Audit		0		0		
		63,400	3,170	38,040	19,020	3,170
Bank Charges 0:54:37:09	105,144	109,380	0	55,237	38,830	15,313
Bank Charges wire/usbank		260		260		
Totals		109,640	0	55,497	38,830	15,313
Office Supplies						
298 Kingsbury		400	400			
Billing 0:54:37:09	0	3,500	0	1,768	1,243	490
Other 5:60:30:5	0	21,671	1,824	13,014	5,730	1,103
Totals	13,377	25,571	2,224	14,781	6,973	1,593
Postage (general) 0:54:37:09	15,574	16,000	-	8,080	5,680	2,240
Telephone 5:60:30:5 Office		3,240	162	1,944	972	162
Telephone 0:100:0:0 Shop		12,156		12,156		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	17,136	16,056	162	14,100	1,632	162
Vehicle Exp FUEL/OIL. 10:0:80:10	152,598	163,488	16,349	130,790	0	16,349
Water Veh. Tires		6,000	600	4,800		600
Road Crew Veh Tires		6,000	600	4,800		600
Total Vehicle Exp/Fuel/Tires		175,488	17,549	140,390	0	17,549
Vehicle Exp. R&M 10:0:80:10	93,330	89,496	8,950	71,597	0	8,950
Sweeper R&M 50:0:0:50		9,500	2,375			7,125
Vactor R&M 50:50:0:0		13,000	6,500	6,500		
Total Vehicle R&M		111,996	17,825	78,097	0	16,075
Trustee Compensation 5:60:30:5	45,000	45,000	2,250	27,000	13,500	2,250
Janitorial 5:60:30:5	37,740	27,800	3,300	15,600	7,600	1,300
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		11,000	550	6,600	3,300	550
Totals	10,700	32,100	4,550	20,856	4,818	1,876
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		1,313	923	364
Other 5:60:30:5		5,000	250	3,000	1,500	250
Totals	5,706	21,100	2,250	13,313	3,423	2,114
Computer Exp. 5:60:30:5	103,615	121,996	6,449	78,959	25,410	11,178
Utilities						
298 Kingsbury Grade		2,865	2,865			
Office 5:60:30:5		11,504	575	6,902	3,452	575
Water 0:100:0:0		267,600		267,600		
Sewer 0:0:100:0		19,973			19,973	
Total Utilities	265,766	301,942	3,440	274,502	23,425	575
TOTAL		1,328,951	77,267	953,082	212,780	85,821

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE				6/16/2026			
2026/27 - WITH 7% CPI & 2% MERIT INCREASE	2025/2026	INCREASE OF	2026/2027	GENERAL	WATER	SEWER	SNOW
	BASE	9.00%	TOTAL	FUND	FUND	FUND	FUND
Water Department							
Water Operator 50%/50% PERS Paid							
Operator I - Base Rate-\$37.25/hr w/merit \$38	61,755	17,285	79,040		79,040		
Operator I - Special Skills (2.5%) \$0.95 Reg Rate\$38/hr	-	-	1,976		1,976		
Operator I - Overtime- 156hrs = 12/wk w/merit & special skills \$58.43	2,316	6,799	9,115		9,115		
Subtotal	64,071	24,084	90,131		90,131		
Operator II - Base Rate-\$37.25/hr w/merit \$38	65,166	13,874	79,040		79,040		
Operator II - Special Skills (2%) \$0.75 Reg Rate\$37.25/hr	-	1,560	1,560		1,560		
Operator II - Standby Rate 1664hrs 12.5% base \$4.84/hr	-	8,054	8,054		8,054		
Operator II - Overtime- 156hrs = 12/wk w/merit & special skills \$58.13	7,332	1,736	9,068		9,068		
Subtotal	72,498	25,225	97,722		97,722		
Operator III - Base Rate-\$41.77/hr w/merit \$42.61	70,595	18,034	88,629		88,629		
Operator III - Special Skills (2.5%) \$1.04 Reg Rate \$41.77/hr	1,768	395	2,163		2,163		
Operator III - Standby Rate 1664hrs 12.5% base \$5.33/hr	7,055	1,814	8,869		8,869		
Operator III - In Charge Pay 10% \$4.36premium of regular pay -	369	5,212	5,581		5,581		
Operator III - Overtime- 156hrs @65.48 = 12/wk	2,713	7,502	10,215		10,215		
Subtotal	82,500	32,957	115,457		115,457		
Operator III - Base Rate-\$41.77/hr w/merit \$42.61	83,096	5,533	88,629		88,629		
Operator III - Special Skills (4.5%) \$1.88 Reg Rate \$41.77/hr	6,240	(2,330)	3,910		3,910		
Operator III - Standby Rate 1664hrs 12.5% base \$5.56/hr	8,303	949	9,252		9,252		
Operator III - In Charge Pay 10% \$4.45 premium of regular pay -	-	-	-		-		
Operator III - Overtime- 156hrs @66.74 = 4/wk	3,350	7,061	10,411		10,411		
Subtotal	100,989	11,213	112,202		112,202		
Lead Operator - Base Rate-\$45.21/hr w/merit \$46.11	89,648	6,260	95,909		95,909		
Lead Operator - Special Skills (7.5%) \$3.61 Reg Rate \$48.17/hr	5,387	1,810	7,197		7,197		
Lead Operator - Standby Rate 1664hrs 12.5% base \$6.14/hr	8,937	648	9,585		9,585		
Lead Operator - In Charge Pay 10% \$5.28 premium of regular pay -	5,837	512	6,349		6,349		
Lead Operator - Overtime- 52hrs @79.11 = 4/wk	3,564	303	3,867		3,867		
Lead Operator - Call Back - Field - 78hrs @79.11 = 6/wk	5,346	454	5,800		5,800		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,782	151	1,933		1,933		
Subtotal	120,501	10,138	130,639		130,638		
Award Budget 1% Total Base Wages	4,135	1,155	5,290		5,290		
Subtotal	4,135	1,155	5,290		5,290		
TOTAL WATER OPERATORS							
Base Rate-\$37.33/hr	370,260	60,986	431,247	-	431,247	-	-
Special Skills	13,395	1,435	16,806	-	16,806	-	-
Standby Rate 6656HRS AT 12.5%	24,295	11,465	35,760	-	35,760	-	-
In Charge Pay 10% premium of regular pay	6,206	5,724	11,930	-	11,930	-	-
Overtime- 208hrs regular pay	19,275	23,401	42,676	-	42,676	-	-
Award Budget 1%	4,135	1,155	5,290	-	5,290	-	-
Call Back - Field - 312hrs on regular pay	5,346	454	5,800	-	5,800	-	-
Call Back - Laptop - 104hrs on base pay	1,782	151	1,933	-	1,933	-	-
Total Water Dept	444,694	104,770	551,441	-	551,441	-	-
Road/Snow Department							
Street Maintenance Specialist 52.5%GF;10%WF;37.5%Snow							
Base Pay at \$37.27/hr w/merit \$38.02/hr	62,983	16,099	79,082	41,518	7,908		29,655
Special Skills (2.5%) \$0.95 Reg Rate \$38.97/hr	-	1,976	1,976	1,037	198		741
Overtime - 100 hours at \$58.46 per hour	4,542	1,304	5,846	3,069	585		2,192
Lead - 510 hours at \$3.24 per hour	1,545	444	1,989	1,044	199		746
Standby time 128 hrs/wk for 12 wks @ \$4.05/hr.	485	123	608	319	61		228
Total Street Maintenance Specialist 50/50 PERS	69,555	19,946	89,501	46,989	8,951	-	33,562
Maintenance Technician II - Base Pay at \$31.77/hr w/merit \$32.41	59,551	7,862	67,413	35,392	6,741		25,280
Special Skills (2.5%) \$0.81 Reg Rate \$32.41/hr	-	1,684	1,684	884	168		632
Standby time 128 hrs/wk for 12 wks @ \$4.05/hr.	458	60	518	272	52		195
Overtime - 100 hours at \$49.83 per hour	4,295	688	4,983	2,616	498		1,868
Lead - 510 hours at \$3.24 per hour	1,548	103	1,652	867	165		621
Total Street Maintenance Technician II 50/50 PERS	65,852	10,398	76,250	40,030	7,624	-	28,596
Seasonal person with CDL at \$25.00/hr for 6 mos.	20,800	-	26,750				
Overtime 40 hrs at \$37.50/hr	900	-	375				
Total Seasonal wages & OT X 4	43,400	-	108,500	54,250	54,250	-	-
Award Budget 1% Total Base Wages	1,226	1,345	2,571	1,323	685		563
Award Subtotal	1,226	1,345	2,571	1,323	685	-	562
Total Road/Snow Department	180,033	31,690	276,821	142,592	71,510	-	62,719
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund							
Accountant II 100% PERS \$39.44/hr	62,962	19,073	82,035	12,305	32,813	24,610	12,305
Overtime 60 hrs at \$59.16	2,770	1,099	3,869	580	1,548	1,161	580
Lead 982 hrs at \$3.94	2,975	894	3,869	580	1,549	1,161	580
Utility Billing Coordinator at \$34.18/hr	66,456	4,637	71,094	10,664	28,439	21,328	10,664
Overtime 30 hrs at \$51.27	1,438	101	1,538	231	616	462	231
Administrative Clerk/Secretary \$28.58/hr	55,557	3,361	58,918	8,838	23,566	17,675	8,838
Overtime 30 hrs at \$42.87	1,203	83	1,286	193	514	376	193
Award Budget 1% Total Base Wages	1,850	277	2,126	319	849	638	319

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE				6/16/2026						
2026/27 - WITH 7% CPI & 2% MERIT INCREASE				2025/2026	INCREASE OF	2026/2027	GENERAL	WATER	SEWER	SNOW
				BASE	9.00%	TOTAL	FUND	FUND	FUND	FUND
Total Office				195,211	29,525	224,735	33,710	89,894	67,421	33,710
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW										
General Manager \$173,340 annual 50/50 PERS				162,000	10,480	172,480	25,872	68,992	51,744	25,872
Operations Super - \$124,903.15 annual w/50/50 PERS				99,166	25,737	124,903	18,735	93,676	12,491	0
Operations Super Award Budget 1% Base Salary				992	257	1,249	187	937	125	0
Admin. & Human Resources Super - \$86,053.04 annual				80,424	5,629	86,053	12,908	34,421	25,816	12,908
Admin. & Human Resources Super Award Budget 1% Base Sal				804	57	861	129	343	258	129
Engineering Technician - Not Filling				131,664	0	0	0	0	0	0
Admin. & Financial Analyst - Not Filling				98,748	0	0	0	0	0	0
Total Management				573,798	42,161	385,547	57,833	198,371	90,433	38,909
TOTAL ALL WAGES & SALARIES				1,393,736	208,145	1,438,544	234,136	911,216	157,854	135,339
Medical Insurance - State Plan & Union 3.25% increase					3%					
5 Water Union Employees including depend. at \$2760/mo each				157,899	7,701	165,600		165,600		
1 Management Non Union Employee \$2760/mo (Ops Super)				33,423	(7,332)	26,091	3,914	19,568	2,609	
2 Road/Snow Union Employee includ. depend. at \$2760/mo				63,160	3,080	66,240	34,776	6,624		24,840
3 Office Employees includ. depend. at \$2760/mo				94,740	4,620	99,360	14,904	39,744	29,808	14,904
2 Management Non Union Employees \$2174/mo				149,908	(125,652)	58,056	8,708	23,223	17,417	8,708
1 Water State/Union Employee \$0.0/mo				12,327	-	0	0	0	0	0
Retired Employees State Mandated Contribution \$147/mo				1,764	-	1,764		1,764		
Retired Employees State Mandated Contribution \$655.29/mo				7,863	-	7,863	1,180	5,898	785	
Retired Employees State Mandated Contribution \$1,146.64/mo				13,760	-	13,760	2,064	5,504	4,128	2,064
Total Medical Insurance				534,844	(117,583)	438,734	65,546	267,925	54,747	50,516
Retirement PERS at 19.25%/36.75% of Base, Special Skills & Star				19.25%						
Water Dept. 0:100:0:0 (5)				479,957		92,392		92,392		
Water Dept. 0:100:0:0 100% Employer paid (0)				0		0		0		
Road Dept. 52.5:10:0:37.5 50/50 PERS				151,281		29,122	15,289	2,912		10,921
Road Dept. 52.5:10:0:37.5 100% PERS				0		0	0	0		0
GM 50/50 PERS				172,480		33,202	4,980	13,280	9,961	4,980
Admin & Human Resources Super 100% Employer Paid				86,053		31,625	4,744	12,651	9,487	4,744
Ops Super 50/50 PERS				124,903		24,044	3,607	18,033	2,404	0
Office 15:40:30:15 Accountant II 100% Employer Paid				82,035		30,148	4,522	12,059	9,044	4,522
Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.				130,012		25,027	3,754	10,012	7,508	3,754
Trustees (5) 100% Employer Paid				45,000		16,538	827	9,923	4,961	827
Total PERS				1,271,720	0	282,099	37,724	171,261	43,366	29,748
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
4 Seasonal Employee at 6.2%				108,500		6,727	3,364	3,363	0	0
Total Fica				108,500		6,727	3,364	3,363	0	0
Total Retirement						288,826	41,087	174,623	43,366	29,748
Medicare				1.45%						
5 Water Employees at 1.45%				551,441		7,996		7,996		
Trustees - \$45,000 at 1.45%				45,000		653	33	392	195	33
3 Office Employees + Management at 1.45%				484,129		7,020	1,053	2,808	2,106	1,053
4 Seasonal Employees - at 1.45%				108,500		1,573	786	787		
Operations Supervisor at 1.45%				126,152		1,829	274	1,372	183	0
2 Road/Snow Employee at 1.45%				168,322		2,441	1,281	245		915
Total Medicare				1,483,544		21,510	3,428	13,598	2,484	2,001
Worker's Comp. Limit \$36,000 per employee				Rate	Amount					
Water Dept. 0:100:0:0				0.0358	180,000	6,444		6,444		
Street Maintenance Techs II 52.5:10:0:37.5				0.0358	72,000	2,578	1,354	257		967
Road Dept. Seasonal 100:0:0:0				0.0358	108,500	3,884	3,884			
Management 15:40:30:15				0.0358	36,000	1,289	193	516	387	193
Office & Human Resource 15:40:30:15				0.00285	180,000	513	77	205	154	77
Operations Supervisor 15:75:10:00				0.3580	36,000	12,888	1,933	9,666	1,289	0
Trustees at \$9,000/yr x 5 = \$45,000				0.00285	45,000	128	6	77	38	6
Total Worker's Comp.						27,723	7,448	17,164	1,868	1,243
Uniforms and safety gear (separate line item on worksheets)										
Boot/Safety glasses allowance \$750 per field employee				4000		6,000	600	2,975	50	375
Uniforms \$170 per field empl.				1360		1,360	203	1,012	17	128
Miscellaneous Shirts, Jackets and Coveralls \$1,200 (8)				6400		9,600	960	4,760	80	600
Total uniforms and safety gear						16,960	1,763	8,747	147	1,103
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS										
Wages & Salaries						1,438,544	234,136	911,216	157,854	135,339
Medical Insurance						438,734	65,546	267,925	54,747	50,516
Pers						282,099	37,724	171,261	43,366	29,748
Fica						6,727	3,364	3,363	0	0
Medicare						21,510	3,428	13,598	2,484	2,001
Workers Comp						27,723	7,448	17,164	1,868	1,243
GRAND TOTALS						2,215,337	351,645	1,384,524	260,319	218,849

CAPITAL OUTLAY 26-27

KGID CAPITAL OUTLAY 26/27	TOTAL	GENERAL FUND	WATER FUND	6/16/2026	
				SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
2025/2026 Market Sewer Lift Station Renovation					
Engineering	650,000			650,000	
Construction	1,500,000			1,500,000	
Scada Sever Station 1 & Upgrades	300,000		300,000		
	-				
FY 26 Road Maintenance Tramway/S. Benjamin	-				
Engineering	100,000	100,000			
Construction	1,000,000	1,000,000			
Springbrook Upgrade- AR, Building Permits, Fixed Asset, Licese&Permits, P.O., HR Cor, Payroll, Open	50,000	2,500	30,000	15,000	2,500
TBC Inspection Cost	25,000		25,000		
Operation Yard Edquipment Storage Facility	300,000	120,000	120,000	30,000	30,000
Truck Ford F-550 replacing 2 Tucks (Sterling & Small Dump Truck)	110,000	55,000	55,000		
Station 2 Scada Computer	10,000	-	10,000	-	-
Retaining Wall Aspen	42,000	42,000			
CDI (Document Imaging Completion)	61,466	3,073	36,880	18,440	3,073
Waterline Project Maryann/Andria/Barrett	-				
Engineering	69,000		69,000		
Construction	24,800		24,800		
Drew-Aspen Hillside Water Line Replacement	-				
Engineering	178,000		178,000		
Construction	975,000		975,000		
Jack Drive Storm Drain Replacement					
Engineering	64,000	64,000			
Construction	420,000	420,000			
TOTAL CAPITAL OUTLAY	5,899,266	1,811,573	1,828,680	2,218,440	40,573

KGID 'ENGINEERING 2026/2027				6/16/2026	
PROJECT	TOTAL	GENERAL	'WATER	SEWER .	SNOW
Miscellaneous	15,000	4,500	5,000	5,000	500
General Services	50,000	15,000	15,000	20,000	
Water Rights Permit Support	5,000		5,000		
Road/Paver Updates	20,000	20,000			
GIS Updates	30,000	9,000	15,000	6,000	
Water/Sewer Rate Study	50,000		25,000	25,000	
'TOTALS	170,000	48,500	65,000	56,000	500

298 KINGSBURY GRADE RENTAL

(Included in General Fund)

Ordinary Income/Expense	AUDITED		BUDGET		1ST 6 MOS. ACTUAL		(OVER)/ UNDER		PROJECT		PROJECT		(OVER)/ UNDER		PROPOSED
	2024/2025	2025/2026	2025/2026	2025/2026	2025/2026	2025/2026	2025/2026	2025/2026	2025/2026	25/26	25/26	TOTAL	TOTAL	2026/2027	
Rental Income & Reimbursed Expenses	\$101,412.26	\$94,000.00	\$94,000.00	\$94,000.00	\$44,703.74	\$49,296.26	\$40,362.00	\$85,065.74	\$8,934.26	\$85,065.74	\$85,065.74	\$85,065.74	\$8,934.26	\$13,454.58	
Other, Including Land Sale	\$718.89	\$0.00	\$0.00	\$0.00	\$2,841.11	\$3,925.57	\$2,820.00	\$5,661.11	\$1,105.57	\$5,661.11	\$5,661.11	\$5,661.11	\$1,105.57	\$920.00	
Total Income	\$102,131.15	\$100,766.68	\$100,766.68	\$100,766.68	\$47,544.85	\$53,221.83	\$43,182.00	\$90,726.85	\$10,039.83	\$90,726.85	\$90,726.85	\$90,726.85	\$10,039.83	\$1,994,374.58	
Expense															
Property Insurance	\$3,607.13	\$3,785.99	\$3,785.99	\$3,785.99	\$3,711.13	\$74.86	\$0.00	\$3,711.13	\$74.86	\$3,711.13	\$3,711.13	\$3,711.13	\$74.86	\$3,700.00	
Leasing															
Mgmt-Advtyg-Mktg (Misc. Expend)	\$6,976.19	\$7,000.00	\$7,000.00	\$7,000.00	\$3,054.98	\$3,945.02	\$3,945.02	\$7,000.00	\$0.00	\$3,945.02	\$7,000.00	\$7,000.00	\$0.00	\$1,166.67	
Equipment Rental Bear Box	\$195.25	\$220.00	\$220.00	\$220.00	\$98.50	\$121.50	\$121.50	\$220.00	\$0.00	\$121.50	\$220.00	\$220.00	\$0.00	\$36.67	
UTILITIES Electric/Gas	\$13,861.89	\$17,191.00	\$17,191.00	\$17,191.00	\$6,183.89	\$11,007.11	\$11,007.11	\$17,191.00	\$0.00	\$11,007.11	\$17,191.00	\$17,191.00	\$0.00	\$2,865.17	
Total Leasing	\$21,033.33	\$24,411.00	\$24,411.00	\$24,411.00	\$9,337.37	\$15,073.63	\$15,073.63	\$24,411.00	\$0.00	\$15,073.63	\$24,411.00	\$24,411.00	\$0.00	\$4,068.51	
Property Maintenance															
Janitorial	\$10,200.00	\$10,800.00	\$10,800.00	\$10,800.00	\$5,200.00	\$5,600.00	\$5,600.00	\$10,800.00	\$0.00	\$5,600.00	\$10,800.00	\$10,800.00	\$0.00	\$1,800.00	
Equipment Supplies/Maint/Repair	\$0.00	\$400.00	\$400.00	\$400.00	\$22.00	\$378.00	\$378.00	\$400.00	\$0.00	\$378.00	\$400.00	\$400.00	\$0.00	\$68.00	
Supplies	\$512.84	\$400.00	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	\$40.00	
Publication Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Bldg Repairs & Maintenance	\$25,585.61	\$5,000.00	\$5,000.00	\$5,000.00	\$2,209.58	\$2,790.42	\$2,790.42	\$5,000.00	\$0.00	\$2,790.42	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	
Total Property Maintenance	\$36,298.45	\$16,600.00	\$16,600.00	\$16,600.00	\$7,431.58	\$9,168.42	\$9,168.42	\$16,600.00	\$0.00	\$9,168.42	\$16,600.00	\$16,600.00	\$0.00	\$6,908.00	
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Operating Expense	\$60,938.91	\$44,796.99	\$44,796.99	\$44,796.99	\$20,480.08	\$24,316.91	\$24,242.05	\$44,722.13	\$74.86	\$24,242.05	\$44,722.13	\$44,722.13	\$74.86	\$14,676.51	
Other Expenses															
Gain/Loss on Sale of Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$955,489.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$955,489.00	
Total Expenditures	\$60,938.91	\$44,796.99	\$44,796.99	\$44,796.99	\$20,480.08	\$24,316.91	\$24,242.05	\$44,722.13	\$74.86	\$24,242.05	\$44,722.13	\$44,722.13	\$74.86	\$970,165.51	
NET INCOME	\$41,192.24	\$55,969.69	\$55,969.69	\$55,969.69	\$27,064.77	\$28,904.92	\$18,939.95	\$46,004.72	\$9,964.97	\$18,939.95	\$46,004.72	\$46,004.72	\$9,964.97	\$1,024,209.07	

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



Minimum level of expenditure for items classified as capital assets
Minimum level of expenditure for items classified as capital projects

\$5,000
\$5,000

ENTITY: Kingsbury GID
7/1/2025

Fund:	SEWER FUND	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Improvement:	MISCELLANEOUS	5,000	5,000	5,000	5,000	5,000
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	ONGOING					

Fund:	SEWER FUND	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Improvement:	MARKET LIFT STATION SEWER PER & ASSES	100,000	0	0	0	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2026					

Fund:	SEWER FUND	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Improvement:	SCADA SERVER UPGRADES	225,000	0	0	0	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2026					

Fund:	SEWER FUND	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Improvement:	Springbrook Upgrade-A/R, Bldg Permit, Fixed	40,920	0	0	0	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2026					

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



		FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Fund:	SEWERFUND					
Capital Improvement:	PALISADES SUB METER	25,000	0	0	0	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2026					

		FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Fund:	SEWERFUND					
Capital Improvement:	OPERATIONS YARD EQUIPMENT STORAGE FA	111,846	18,750	0	0	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	10/30/2026					

		FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Fund:	SEWERFUND					
Capital Improvement:	MARKET LIFT STATION IMPROVEMENTS	0	555,556	7,444,444	0	0
Funding Source:	CHARGES FOR SERVICES/DEBT					
Completion Date:	6/30/2028					

		FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Fund:	SEWERFUND					
Capital Improvement:	REPLACE GMC ACADIA	0	0	0	12,000	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2029					

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)



Fund:	SEWERFUND	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Improvement:	GIS HANDHELS GPS	0	0	0	2,200	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2029					

Fund:	SEWERFUND	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Improvement:	SEWER CONDITION ASSESSMENT	0	0	0	390,000	0
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2029					

Fund:	SEWERFUND	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Capital Improvement:	SEWER FLOW STUDY & CALIBRATION	0	0	0	0	165,000
Funding Source:	CHARGES FOR SERVICES					
Completion Date:	6/30/2030					
Fund Total		507,766	579,306	7,449,444	409,200	170,000

- List of Funding Sources:**
 Property Tax - Gen. Revenues
 Charges for Services
 Debt
 Grants
 Other (Please Describe)