



FY 2025/26
Final Budget
&
Supporting Documents
May 20, 2025



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

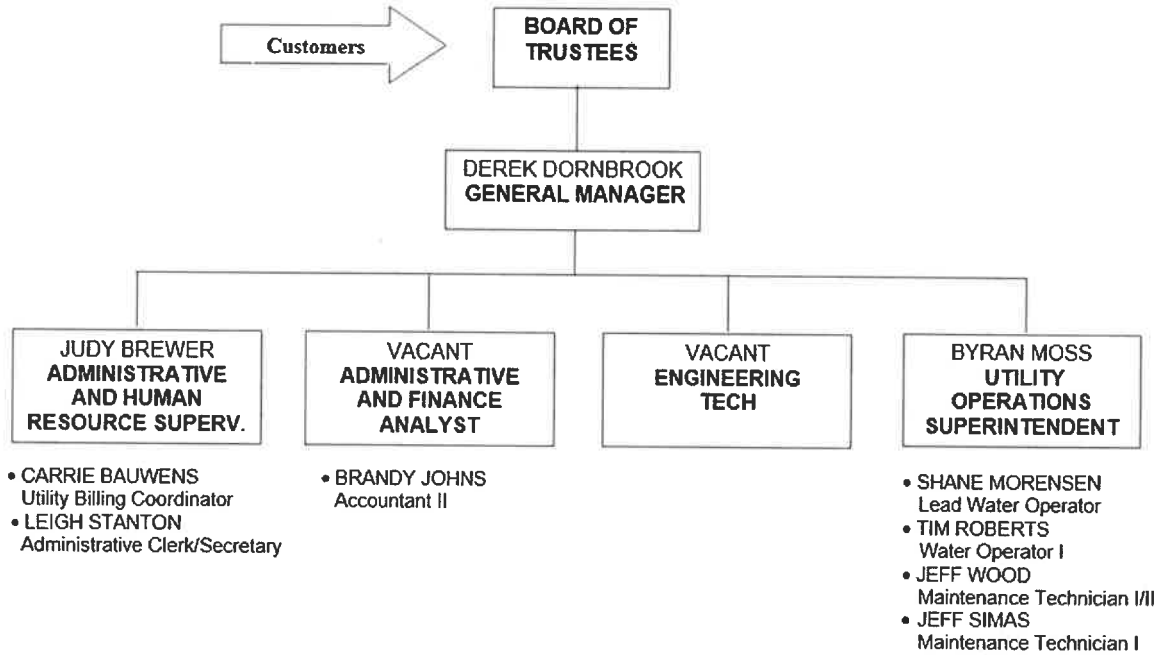
Property tax assessment \$ 0.5848/\$1,000 (\$335,854,509.00 total assessed value)

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

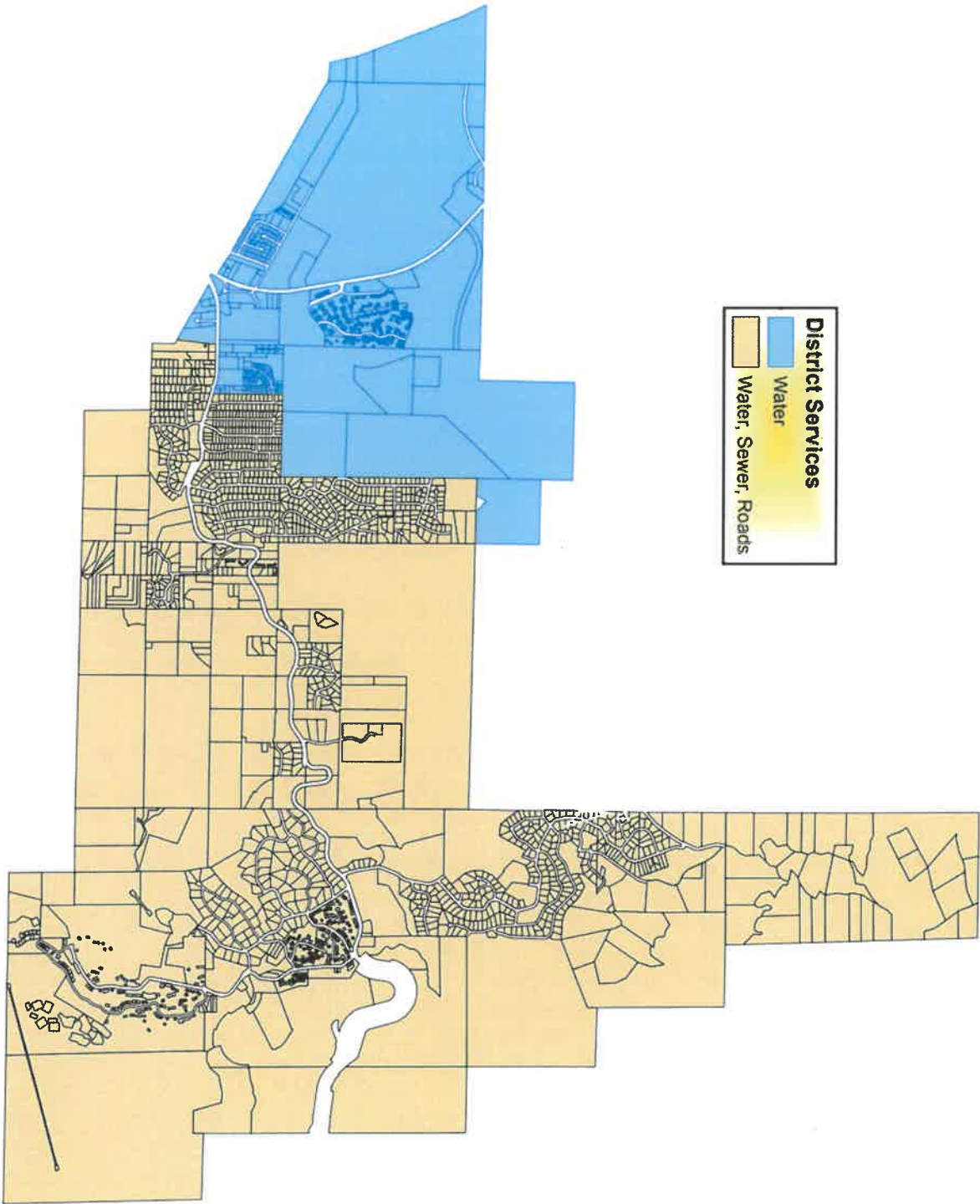
Table of Contents

	Page
Mission.....	1
Kingbury GID Statistics at a Glance.....	1
Budget Memo.....	5 - 17
Table of contents.....	2
Organizational Chart.....	3
Map of District Service Area.....	4
Kingsbury GID Combined Budget.....	18 - 19
General Fund Budget.....	20 - 21
Water Fund Budget.....	22 - 23
Sewer Fund Budget.....	24 - 25
Snow Fund Budget.....	26 - 27
Supporting Worksheet Computer Expense.....	28
Supporting Worksheet Expense Allocation.....	29
Supporting Worksheet Payroll.....	30 - 31
Capital Outlay.....	32
Supporting Worksheet Engineering.....	33
Supporting Worksheet Rental.....	34
Debt	35-37

|



15 FTE
FY 2025 Requested Authorized Positions
Outsourced
Snow Removal
Sewer Maintenance Services
Engineering



To: KGID Trustees
From:
Date: May 20, 2025
Subject: Fiscal Year 2025/2026 Budget Public Hearing

EXECUTIVE SUMMARY

Staff completed the proposed Tentative Budget for the fiscal year 2025/2026. Rate increases are not recommended currently. The following table summarizes the projections for FY25/26 including capital expenditures.

	General Fund	Water Fund	Sewer Fund	Snow Fund
Revenues	2,504,109	5,401,717	2,057,590	830,401
Expenditures	662,173	2,751,654	2,204,035	1,229,335
Operating Profit/Loss	1,841,936	2,650,063	(146,445)	(398,934)
Debt Service		(1,641,742)		
Depreciation	(345,406)	(1,455,823)	(98,437)	(59,035)
Net Profit/Loss	\$ 1,496,530	\$ (447,502)	\$ (244,882)	\$ (457,969)
Capital Outlay/Projects	(2,912,317)	(5,926,726)	(507,766)	(164,257)
Cash Flow adjustments including Grant & Loan revenues	345,406	5,234,023	98,437	59,035
Net Cash Increase (Decrease)	(1,070,381)	(1,140,205)	(654,211)	(563,191)
Opening Fund Balance	10,755,469	6,377,714	4,402,316	621,858
Ending Fund Balance	9,685,088	5,237,509	3,748,105	58,667
Rate Increase	N/A	None	None	None

General Fund

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

General Fund	Actual 23/24	Budget 24/25	Projected 24/25	Budget 25/26
Revenues	2,405,090	2,397,576	2,467,534	2,504,109
Salary	149,037	238,615	188,425	237,764
Benefits	72,904	131,974	103,359	150,662
Operating Exp	755,437	251,597	262,642	273,747
Capital Outlay	199,449	2,138,000	142,933	2,808,206
Debt Service	2,189	0	0	0
Contingency/Transfers	0	(632,806)	(619,822)	(104,111)
Net Inc/(Dec)	1,226,074	(995,416)	1,150,353	(1,070,381)
Ending Fund Balance	9,605,116	8,576,044	10,755,469	9,685,088

Water Fund

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

Water Fund	Actual 23/24	Budget 24/25	Projected 24/25	Budget 25/26
Revenues	5,286,370	7,584,810	7,523,867	5,401,717
Salary	631,770	866,706	686,213	902,129
Benefits	359,867	515,792	402,297	611,798
Operating Exp	832,889	1,255,531	1,189,902	1,237,727
Capital Outlay	5,080,394	11,611,589	3,294,062	5,926,726
Debt Service	1,636,068	1,641,742	1,633,207	1,641,742
Cash Flow Adj	307,165	3,750,000	0	3,778,200
Net Inc/(Dec)	(2,947,453)	(4,556,550)	372,075	(1,140,205)
Ending Cash Balance	6,005,639	1,271,141	6,377,714	5,237,509

Sewer Fund

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

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	231,234
Benefits	85,400	138,238	95,827	167,886
Operating Exp	1,452,044	1,788,723	1,645,428	1,804,915
Capital Outlay	937,661	520,000	47,402	507,766
Debt Service	0	0	0	0
Cash Flow Adj	40,521	0	0	0
Net Inc/(Dec)	(479,146)	(620,724)	101,554	(654,211)
Ending Cash Balance	4,300,762	3,575,574	4,402,316	3,748,105

Snow Fund

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

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	157,346
Benefits	57,262	103,489	76,628	121,857
Operating Exp	483,291	951,983	585,812	950,132
Capital Outlay	129,707	129,000	12,920	123,667
Debt Service	2229	0	0	0
Contingency/Transfers	0	509,757	533,443	(40,590)
Net Inc/(Dec)	(55,821)	(33,550)	542,962	(563,191)
Ending Fund Balance	78,896	9,357	621,858	58,667

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

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 2025/2026
- 298 Kingsbury Grade Rental

Also included:

- District policy 4.1.0 Cash Management, Use of Local Government Investment Pool
- District policy 5.1.0 Cash Management, Investment Management
- District policy 5.5.0 Cash Management, Investment Management Practice

The following is a discussion of proposed revenues and expenditures in each fund for the fiscal year beginning July 1, 2025. 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 calculated based on average fund balance for each fund during the next year. The budget assumes that our invested cash will provide a rate of return of .05%, comparable to the current earnings rate.

General Expense Allocations - Expenses which are not clearly fund-specific, and which benefit the entire District operations are allocated 5% to the General Fund, 30% to the Sewer Fund, 60% to the Water Fund and 5% to the Snow Fund. The worksheet "KGID Fund Expense Allocations 2025/2026" indicates proposed total expense projections for general expense items and the amount allocated to each fund.

BUDGET ASSUMPTIONS

"Insurance and Bonds" budgeted amount of \$127,905 reflects an estimated maximum 4% increase in premiums based on prior year actual and insurance agent communications. Servline Water Loss/Line Insurance no increase.

"Legal" was budgeted at \$65,000, which represents \$2,500 per month retainer plus \$35,000 for legal work over the retainer limit. Legal Labor Negotiations have been budgeted at the current retainer rate for 40 hours for next year.

"Accounting/Audit" budgeted amount of \$61,000 reflects Eide Bailly's proposal for audit services, and MacLeod Watts OPEB 2025 (GASB 75) for \$2,400. Single Audit is required when federal loan funding exceeds the \$500,000 limitation in a fiscal year. Single audit will not be required for Ponderosa MHP grant due to the project not being classified as an equivalency project.

"Bank charges" are budgeted at \$104,250, of which \$6,600 is estimated for analysis fees, \$250 for wire transfer fees and an estimated \$18,000 is budgeted for automatic payments and/or direct deposit charges. \$600 is budgeted for bond payment fees with US Bank and \$79,050 is estimated for merchant fees associated with a web-based customer account access and bill pay.

"Office Supplies" are budgeted at \$23,571 for the year and includes supplies for 298 Kingsbury Grade of \$400.

"Postage" – is budgeted at \$13,000, like the expected actual costs of the current year ending with a slight increase.

"Telephone" – is budgeted at a total of \$17,136, slightly higher than prior year. This item includes cellular phones, office phone lines and shop & sewer phone lines.

“Vehicle Expense - Fuel” – budgeted at \$152,598 for the upcoming budget year. This line item includes all fuel and automotive supplies such as oil and tires. We’ve increased this budget by 4% over estimated costs for the current year in anticipation of the rising fuel costs.

“Vehicle Expense – R&M” – is budgeted at \$93,330 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 \$40,800 (existing rates plus a 5% cpi increase). Janitorial services are provided for the district offices and 298 Kingsbury Grade.

“Training & Seminars” & “Travel” – Training is budgeted for 25/26 at \$2,000 per person or a total of \$35,620. 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 \$16,200 for Network & Server Monitoring, \$3,000 for miscellaneous hardware and \$14,697 for Scada Wonderware support. A major Springbrook Software upgrade of \$23,620 is included as well as \$683 for Laserfiche Cloud fee. Website hosting of \$713 is also included in this line item.

“Utilities” – budgeted at \$316,268 a 6% increase from 24/25 projections, plus estimated amount for possible sprung structure at operations yard.

Capital Outlay 2024/2025 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 \$1,257,395 and significant items include a Toyota Pickup w/utility bed w/cab - \$50,000, Holly Lane Water Line Replacement - \$38,000, 24/25 Waterline - \$296,312, 2024 Waterline Project - \$296,312, 2025 Road Rehab/Replacement - \$45,000 and Operation Yard Sprung Structure - \$20,00. 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 2025/2026 - 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 \$9,366,365.

Scada Server Station 1 & Market Sewer Lift – We budgeted \$475,000 for Scada.

Operations Yard Equipment Storage Facility –\$1,118,465 is budgeted for beginning construction of the district operations yard Sprung Structure.

Springbrook Upgrade – \$136,400 This will allow us to go to one accounting system that will do it all. Currently we have several systems that do not talk to each other, and we spend endless time doing spread sheets, reviewing, adjusting entries, etc.

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 2025/2026" reflect a 3.5% cost of living and 2% merit increase for employees other than GM. Nevada Pers also has an increase that will begin 1st of July

GENERAL FUND

The General Fund balance is anticipated to increase \$1,148,692 during the current year (FY 24/25) due to capital expenditures of \$2.1M that was not completed but anticipated to be completed next FY 25/26 and payroll with related benefit costs will decrease from current year because of unfilled positions.

Operating expenses will slightly increase \$13K in 24/25 over the current year due to capital expenditure roof replacement at 298 Kingsbury Grade became repair.

The actual Fund Balance at 6/30/24 is projected to increase \$1M compared to a budgeted decline of \$995k.

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 25/26 totals \$1,280,661, a \$107,380 or 9.15% increase over FY 24/25.

State Tax Distribution – The State of Nevada predicts that KGID will receive \$803,494 in state tax distributions during 2025/2026, an increase of \$6,686 from the budgeted FY2024/2025 revenue.

Engineering and Surveying - General Fund engineering is budgeted at \$51,700 with \$4,500 for miscellaneous engineering costs, \$9,000 general services, \$500 Standard Details, \$37,700 Micro 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 \$20,000 is proposed to address repair of various drainage and retaining walls.

Capital Outlay –Proposed capital outlay expenditures exclusive to the General Fund are \$2M Engineering & Construction 2025 Road Maintenance Project and \$345,000 Engineering & Construction costs 2026 Road Maintenance Project.

Contingency - A 3% General Fund expenditure contingency in the amount of \$104,087 has been provided as allowed by law.

Ending Fund Balance - The General Fund ending fund balance at 6/30/25 is projected to be \$9,685,088 reflecting a net decrease for the year of \$1,070,381. 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

WATER FUND

Currently Operating Expenses are projected at \$363k under budget. Large contributors to this are payroll and related benefits on unfilled positions, Accounting (did not require a Single Act Audit), and Utilities expenses all under budget. There are some areas that it did offset which include Legal fees, computer expenses, janitorial etc.

FY 2025-2026:

Revenues – Water revenues are projected using existing rates and total \$5,041,807. The consumption revenues were estimated based on the current year ending with a slight increase in consumption, expecting irrigation to be slightly higher this summer. 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. There may be a few infrastructure fees in FY 25/26 and were estimated at five (5) properties to resale.

Grant Revenue – The 2026 Funding includes \$25,000 the remainder of Ponderosa Mobile Home Park Waterline.

Engineering - Proposed Water Fund engineering expenses are set forth on the enclosed sheet entitled Engineering 2025/2026 and total \$22,750. General Services budgeted for \$6,500, Standard details \$1,250, GIS updates \$10,000 and \$5,000 for Miscellaneous Engineering services.

Debt Service - State Revolving Fund loan 2 used 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 items are numerous and are itemized on the attached Capital Outlay 25/26 sheet totaling \$5,926,726. 2024 Waterline at Tramway/Tina, 2023/2024 Station 3 Pump Renovation, and The Ridge meter. The 3.7M cash flow adjustment includes \$3,750,000 TBC Watermain developer contribution *"This may be completed or not since they are in redesign of Phase III of the project and part of the redesign is the waterline"*.

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, proceeds from the SRF loans for water projects and adjustments to cash flows to adjust for timing differences between capital projects incurred expenses, 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 increased by 372k in the current budget year FY 24/25 and will decrease FY 25/26 by \$1.1M primarily related to completion of capital projects

Depreciation account reserved – The water grant requires that KGID set aside as restricted funds an amount that will amortize that portion of grant-funded improvements over their useful life. The amount considered restricted shown for FY 2025/2026 is \$1,733,151, leaving available funds of \$3,500,637 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

SEWER FUND

Sewer revenues reflect no rate adjustment reflecting the monthly base rate at \$60.40 per residential unit per month. Projected 24/25 revenue is \$ 2.054M compared to current budget \$2.056M (a decrease of 2k due to decreasing interest rates and as well as usage).

The current fiscal year 2024/2025 ending cash projection includes a net cash increase in the amount of \$101,554 as opposed to the budgeted amount of (\$620,724), a net increase in cash of \$722,278. Major contributors to this cash increase include:

- 1) *DCSID provided a credit of \$46,779 for overestimated treatment M&O costs*
- 2) *Of the \$520,000 budgeted Capital Outlay Costs, \$472,598 will not be incurred*
- 3) *\$354,691 budgeted for payroll and related cost, \$108,643 will not be incurred due to unfilled positions.*

FY 2025/2026:

Revenues – The revenues reflected on the Sewer Fund budget worksheet are based on the existing rate of \$60.40 per residential unit per month.

A rate increase is not recommended currently.

DCSID Maintenance & Operation - For the next fiscal year, DCSID estimates that KGID will owe \$848,359 (2.9% 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 \$483,246 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 \$215,040 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 – An amount of \$5,000 has been budgeted for miscellaneous engineering needs. Standard Details \$1,250 and GIS Updates \$4,000.

Capital Outlay - 2025-2026 Market Sewer Lift Station Renovation Engineering costs \$100k, Scada Server \$225k, Accounting Software upgrade \$41k, Operations Yard Equipment Storage Facility \$112k, and Palisades Sub Meters \$25k.

Available Cash Ending – The Sewer Fund budget for fiscal year 2025/2026 projects a \$654,211 decrease in cash at year-end providing for an ending available cash at \$3,748,105.

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 \$165,00 Other \$5,000 = \$170,000

SNOW REMOVAL SPECIAL REVENUE FUND

The current snow rate was established to provide revenues over time to pay for periodic heavy winters. While heavy winters are fewer in frequency the fund is experiencing a downward trend since the 2022/2023 snow season it has been slow recuperating a fund balance above 1M. Our last rate increases that was approved by the board December 13, 2022, and to begin January 1, 2023 as follows.

<u>Current Rate</u>	<u>Rate Effective 1/1/23 *</u>	<u>1/1/25*</u>	<u>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.

As you can see, we have fallen below \$1M and all the increase happened sooner than anticipated.

Based upon the current winter, snow removal costs for FY 24/25 are projected at \$507,478. The snow removal budget of \$850,000 is intended to address snow removal and fuel increases (due to fuel and labor) for new contract and heavy winter.

FY 2025/2026

Revenue – Annual revenues are established on the adopted \$26.50 rate per dwelling unit and including interest income is \$1,222. Revenue for the fiscal year 25/26 is projected to be \$690,637.

Snow Plowing & Sanding – Plowing and sanding together are budgeted at \$850,000 for expenditure authority. We anticipate the current year ending to utilize only \$507,478 of the \$850,000 budget due to a light winter.

Capital Outlay – Proposed capital outlay expenditures total \$123,667 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 \$40,590 has been provided as allowed by law.

Ending balance – The Snow Fund is expected to start FY 25/26 with a fund balance of \$621,858, and assuming another extreme winter of \$1,393,592 in snow removal costs, the ending fund balance will be \$58,667. Expenses for snow removal and sanding are budgeted at \$850,000 to provide contingency funds for an extreme winter at current contractor rates. It should be noted that the above numbers assume we will spend all the capital outlay costs of \$123,667 associated with this fund.

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
SERVLIN LOSS REVENUE		\$ 15,530			\$ 15,530
SERVLIN LINE REVENUE		\$ 2,798			\$ 2,798
SERVLIN ADMIN REVENUE		\$ 1,952			\$ 1,952
PERSONAL PROPERTY TAX	\$ 6,667				\$ 6,667
AD VALOREM TAXES	\$ 690,878				\$ 690,878
AD VALOREM MAKE-UP	\$ 589,783				\$ 589,783
STATE TAX DISTRIBUTION	\$ 803,494				\$ 803,494
TOTAL REVENUES	\$ 2,504,109	\$ 5,426,717	\$ 2,057,590	\$ 830,401	\$ 10,818,817
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 87,602	\$ 268,656	\$ 155,170	\$ 72,578	\$ 584,006
MAINTENANCE	\$ 115,132	\$ 515,386	\$ -	\$ 51,238	\$ 681,756
OFFICE	\$ 29,280	\$ 78,087	\$ 58,564	\$ 29,280	\$ 195,211
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	\$ 22,465
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	\$ 603,051	\$ 167,739	\$ 120,754	\$ 1,039,043
TOTAL P/R & RELATED COSTS	\$ 384,413	\$ 1,478,180	\$ 385,473	\$ 275,850	\$ 2,522,516
ACCOUNTING	\$ 3,170	\$ 38,040	\$ 19,020	\$ 3,170	\$ 63,400
BANK CHARGES		\$ 53,290	\$ 35,360	\$ 15,600	\$ 104,250
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	\$ 4,986	\$ 70,261	\$ 21,876	\$ 4,754	\$ 101,877
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	\$ 8,434	\$ 105,263	\$ 27,888	\$ 4,648	\$ 146,233
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	\$ 1,612	\$ 7,440	\$ 2,108	\$ 1,240	\$ 12,400
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	\$ 6,935	\$ 1,373	\$ 23,571
PERMITS AND FEES	\$ 167	\$ 9,639	\$ 405	\$ 668	\$ 10,879
POSTAGE		\$ 6,760	\$ 4,420	\$ 1,820	\$ 13,000
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	\$ 17,766	\$ 274,502	\$ 23,425	\$ 575	\$ 316,268
VEHICLE EXPENSE FUEL/OIL	\$ 15,260	\$ 122,078		\$ 15,260	\$ 152,598
VEHICLE EXPENSE R&M	\$ 15,008	\$ 65,064		\$ 13,258	\$ 93,330
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.	\$ 662,173	\$ 2,751,654	\$ 2,204,035	\$ 1,229,335	\$ 6,845,797
INTEREST EXPENSE	\$ -	\$ 237,915	\$ -	\$ -	\$ 237,915
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	\$ 662,173	\$ 4,442,192	\$ 2,302,472	\$ 1,229,335	\$ 8,636,171
NET INCOME	\$ 1,841,936	\$ 984,525	\$ (244,882)	\$ (398,934)	\$ 2,182,645
CAPITAL OUTLAY	\$ (2,808,206)	\$ (5,926,726)	\$ (507,766)	\$ (123,667)	\$ (9,366,365)
CONTINGENCY	\$ (104,111)			\$ (40,590)	\$ (144,701)
DEBT PRINCIPAL REPAYMENT		\$ (1,403,827)			\$ (1,403,827)
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	\$ (2,912,317)	\$ (2,124,730)	\$ (409,329)	\$ (164,257)	\$ (5,610,633)
NET CASH INCR./DECR.	\$ (1,070,381)	\$ (1,140,205)	\$ (654,211)	\$ (563,190)	\$ (3,427,988)
AVAIL. CASH - BEGINNING		\$ 6,377,714	\$ 4,402,316		\$ 10,780,030
AVAILABLE CASH - END		\$ 5,237,509	\$ 3,748,105		\$ 8,985,614
OPENING FUND BALANCE	\$ 10,755,469			\$ 621,858	\$ 11,377,327
ENDING FUND BALANCE	\$ 9,685,088			\$ 58,667	\$ 9,743,756
DEPREC. ACCT. RESERVED	\$ 409,298	\$ 705,636	\$ 16,471	\$ 210,633	\$ 1,342,038
RESERVE ADDITIONS	\$ 153,266	\$ 206,644	\$ 9,231	\$ 82,382	\$ 451,523
LESS RESERVE USE	\$ -	\$ -	\$ -	\$ -	\$ -
NET RESERVE BALANCE	\$ 562,564	\$ 912,280	\$ 25,702	\$ 293,015	\$ 1,793,560
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ -			\$ -
TOTAL RESTRICTED CASH	\$ 562,564	\$ 1,733,151	\$ 25,702	\$ 293,015	\$ 2,614,431

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2025/2026							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	23/24	24/25	ACTUAL	UNDER	2ND 6 MOS.	24/25 TOTAL	UNDER	BUDGET 25/26
REVENUES								
AD VALOREM TAXES	607,304	625,935	392,307	233,628	233,628	625,935	(0)	690,878
AD VALOREM MAKE-UP	480,859	547,346	342,958	204,388	204,388	547,346	0	589,783
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)	2,504,109
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)	3,170
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
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	4,986
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)	8,434
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)	17,766
VEHICLE EXPENSE FUEL/OIL	6,343	14,311	8,195	6,116	6,116	14,311	0	15,260
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	312,449	554,426	68,561	662,173
CAPITAL OUTLAY	199,049	2,138,000	84,933	2,053,067	58,000	142,933	1,995,067	2,808,206
CONTINGENCY	-	82,806	58,709	24,097	11,113	69,822	12,984	104,111
SUBTOTAL	1,182,047	2,842,992	385,513	2,457,479	381,562	767,181	2,076,612	3,574,490
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	931,562	1,317,181	2,076,612	3,574,490
NET GAIN OR LOSS	1,226,474	(995,416)	1,029,155	(2,024,571)	121,305	1,150,353	(2,146,570)	(1,070,381)
OPENING FUND BALANCE	8,378,642	9,571,460	9,605,116			9,605,116		10,755,469
CLOSING FUND BALANCE	9,605,116	8,576,044	10,634,271			10,755,469		9,685,088

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2025/2026							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	23/24	24/25	ACTUAL	UNDER	2ND 6 MOS.	24/25 TOTAL	UNDER	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							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	23/24	24/25	ACTUAL	UNDER	2ND 6 MOS.	24/25 TOTAL	UNDER	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
SERVLIN LOSS REVENUE	14,646	14,710	7,545	7,165	7,765	15,310	(600)	15,530
SERVLIN LINE REVENUE	2,867	2,856	1,409	1,447	1,399	2,808	48	2,798
SERVLIN 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	603,051
TOTAL P/R & RELATED COSTS	922,228	1,355,498	496,431	859,067	554,119	1,054,548	304,949	1,478,180
ACCOUNTING	31,637	75,355	34,625	40,730	-	34,625	40,730	38,040
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
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	53,290
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)	70,261
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	105,263
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	6,760
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	274,502
VEHICLE EXPENSE FUEL/OIL	37,889	106,491	21,684	84,807	84,807	106,491	(0)	122,078
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		6/16/2026						
	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	1,190,792	2,278,412	363,616	2,751,654
INTEREST EXPENSE	289,630	272,609	132,022	140,587	132,052	264,074	8,535	237,915
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 EC	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	1,991,428	3,945,511	335,998	4,442,192
NET INCOME	1,820,003	3,307,301	1,635,625	1,671,676	1,946,728	3,578,356	(275,054)	984,525
CAPITAL OUTLAY	(5,080,394)	(11,611,589)	(2,108,667)	9,502,922	(1,185,395)	(3,294,062)	(8,317,527)	(5,926,726)
DEBT PRINCIPAL REPAYMENT	(1,335,305)	(1,369,133)	(680,284)	688,849	(688,848)	(1,369,133)	(0)	(1,403,827)
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	(2,023,674)	(3,206,281)	(4,657,571)	(2,124,730)
NET CASH INCR./DECR.	(2,947,453)	(4,556,550)	453,018	5,009,568	(76,945)	372,075	(4,928,625)	(1,140,205)
AVAIL. CASH - BEGINNING	8,953,092	5,827,691	6,005,639	-	-	6,005,639	-	6,377,714
AVAILABLE CASH - END	6,005,639	1,271,141	6,458,657	-	-	6,377,714	-	5,237,509
DEPREC. ACCT. RESERVED	301,934	444,985	444,966	19	595,301	444,966	-	705,636
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	705,636	-	912,280
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	1,526,507	-	1,733,151

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2025/26							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	23/24	24/25	ACTUAL	UNDER	2ND 6 MOS.	24/25 TOTAL	UNDER	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	19,020
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
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	35,360
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	21,876
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	27,888
SAFETY EQUIPMENT	0	-	0	-	-	-	-	-
INVENTORY PARTS	(34)	500	-	500	500	500	(4,471)	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	6,935
PERMITS & FEES	383	405	380	25	25	405	(0)	405
POSTAGE	4,160	5,100	2,040	3,060	2,140	4,180	920	4,420
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	23,425
SUBTOTAL EXPENSES	1,697,823	2,157,031	954,011	1,203,020	951,002	1,905,015	252,018	2,204,035
CAPITAL OUTLAY	937,661	520,000	40,402	479,598	7,000	47,402	472,598	507,766
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-
DEPRECIATION	-	-	-	-	-	-	-	-
EXPENSE/AMORTIZATION	85,080	62,176	49,437	12,739	49,001	98,438	(36,262)	98,437
PROCEEDS ON SALE OF	-	-	-	-	-	-	-	-
EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRII	-	-	-	-	-	-	-	-
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	660,946	1,952,417	724,616	2,711,801

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2025/26							6/16/2026	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	23/24	24/25	ACTUAL	UNDER	2ND 6 MOS.	24/25 TOTAL	UNDER	BUDGET 25/26
NET CASH INCR./(DECR.)	(479,146)	(620,724)	(255,908)		357,462	101,554	(722,278)	(654,211)
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,779,908	4,196,298	4,300,762		-	4,300,762		4,402,316
AVAILABLE CASH - END	4,300,762	3,575,574	4,044,854			4,402,316		3,748,105
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

6/16/2026

KGID SNOW 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	(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	120,754
TOTAL P/R & RELATED COSTS	154,101	258,212	92,134	166,078	102,526	193,162	65,050	275,850
ACCOUNTING	2,636	2,946	2,885	61	-	2,885	61	3,170
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
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)	15,600
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)	4,754
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	4,648
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	1,820
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	575
VEHICLE EXPENSE FUEL/OIL	4,985	16,311	2,241	14,070	14,070	16,311	0	15,260
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	544,894	782,101	430,345	1,229,335
CAPITAL OUTLAY	129,707	129,000	5,920	123,080	7,000	12,920	116,080	123,667
CONTINGENCY	-	40,243	-	40,243	16,557	16,557	23,686	40,590
ADJUST TO CASH FLOW	589	-	(135,821)	135,821	135,821	0	(0)	0
SUBTOTAL	771,710	1,381,688	108,804	1,272,884	704,272	811,578	570,111	1,393,591
TRANSF. FROM OTHER FUNDS	-	(550,000)	-	(550,000)	(550,000)	(550,000)	-	0
TOTAL EXPENDITURES	771,710	831,688	108,804	722,884	154,272	261,578	570,111	1,393,591
NET GAIN OR LOSS	(55,821)	(33,550)	284,278	(317,828)	257,185	542,962	(576,512)	(563,190)
OPENING FUND BALANCE	134,717	42,907	78,896			78,896		621,858
ENDING FUND BALANCE	78,896	9,357	363,174			621,858		58,667

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2025/26								6/16/2026
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	23/24	24/25	ACTUAL	UNDER	2ND 6 MOS.	24/25 TOTAL	UNDER	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

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2025/2026				6/16/2026	
	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	4,800	240	2,880	1,440	240
Springbrook Software (ulitivity billing) maint fee	23,620	1,181	14,172	7,086	1,181
Network & Server Monitoring Pac States	16,800	840	10,080	5,040	840
Springbrook Web Payments	2,100		1,071	714	315
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	213	36
Miscellaneous hardware	3,000	150	1,800	900	150
Adobe Annual Subscription	285	14	171	86	14
		-	-	-	-
				-	-
TOTAL COMPUTER EXPENSE	101,877	4,986	70,261	21,876	4,754

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2025/2026				6/16/2026		
	PROJECTED	PROPOSED	GENERAL	WATER	SEWER	SNOW
	2024/25	2025/2026	FUND	FUND	FUND	FUND
Insurance/Bonds 5:60:30:5	147,896	127,905	8,434	86,935	27,888	4,648
Servline Water Loss/line Ins		18,328		18,328		
Total Insurance Expense		146,233	8,434	105,263	27,888	4,648
Legal	102,629	65,000	3,250	39,000	19,500	3,250
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	101,481	104,000	0	53,040	35,360	15,600
Bank Charges wire/usbank		250		250		
Totals		104,250	0	53,290	35,360	15,600
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	5,710	953
Totals	22,888	23,571	1,984	13,279	6,935	1,373
Postage (general) 0:54:37:09	12,450	13,000	-	6,760	4,420	1,820
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	142,598	14,260	114,078	0	14,260
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		152,598	15,260	122,078	0	15,260
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	101,877	4,986	70,261	21,876	4,754
Utilities						
298 Kingsbury Grade		17,191	17,191			
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	292,784	316,268	17,766	274,502	23,425	575
TOTAL		1,239,183	91,546	884,089	191,892	71,656

PAYROLL

KGID PAYROLL CALCULATIONS 2024/25 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE						6/16/2026		
2025/26 - WITH 3.5% CPI & 2% MERIT INCREASE		2024/2025	INCREASE OF	2025/2026	GENERAL	WATER	SEWER	SNOW
		BASE	5.50%	TOTAL	FUND	FUND	FUND	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								
Accountant 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

PAYROLL

KGID PAYROLL CALCULATIONS 2024/25 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE							6/16/2026	
2025/26 - WITH 3.5% CPI & 2% MERIT INCREASE		2024/2025	INCREASE OF	2025/2026	GENERAL	WATER	SEWER	SNOW
	BASE	5.50%	TOTAL	FUND	FUND	FUND	FUND	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	
Engineering 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								
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 & Financial 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								
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								
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								
Water Dept. 0:100:0:0	Rate	Amount						
Street Maintenance Techs II 52.5:10:0:37.5	0.0314	180,000	5,652		5,652			
Road Dept. Seasonal 100:0:0:0	0.0314	72,000	2,261	1,188	225		848	
Management & Engineering Tech 15:40:30:15	0.0314	43,400	1,363	1,363				
Office, Human Resource & Financial Anylist 15:40:30:15	0.0314	72,000	2,261	339	905	678	339	
Operations Supervisor 15:75:10:00	0.00290	180,000	522	78	209	157	78	
Trustees at \$9,000/yr x 5 = \$45,000	0.0314	36,000	1,130	170	847	113	0	
	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	

CAPITAL OUTLAY 25-26

KGID CAPITAL OUTLAY 25/26	6/16/2026				
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
2024 Waterline Project Tramway/Tina					
Engineering	115,000		115,000		
Construction	1,045,000		1,045,000		
2023/2024 Station 3 Pump Renovation					
Engineering	160,000		160,000		
Construction	-				
2025/2026 Market Sewer Lift Station Renovation					
Engineering	100,000			100,000	
Construction	-				
Scada Sever Station 1 & Upgrades	475,000		250,000	225,000	
Construction	-				
FY 25 Road Maintenance					
Engineering	189,000	189,000			
Construction	1,815,000	1,815,000			
FY 26 Road Maintenance Tramway/Tina					
Engineering	115,000	115,000			
Construction	230,000	230,000			
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	9,366,365	2,808,206	5,926,726	507,766	123,667

KGID 'ENGINEERING 2025/2026				6/16/2026	
PROJECT	TOTAL	GENERAL	'WATER	SEWER	SNOW
Miscellaneous	15,000	4,500	5,000	5,000	500
General Services	15,500	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	85,200	51,700	22,750	10,250	500

298 KINGSBURY GRADE RENTAL

(Included in General Fund)

Ordinary Income/Expense Income	AUDITED 2023/2024	BUDGET 2024/2025	1ST 6 MOS.		(OVER)/ UNDER		PROJECT 2ND 6 MOS.		PROJECT 24/25 TOTAL		(OVER)/ UNDER		PROPOSED 2025/2026
			ACTUAL		UNDER				UNDER				
Rental Income & Reimbursed Expenses Other Revenue	\$101,244.07 \$6,766.68 \$15.91	\$100,400.64 \$6,766.68 \$0.00	\$46,813.74 \$2,591.67 \$718.89	\$53,586.90 \$4,175.01 -\$718.89	\$46,874.00 \$2,880.00 \$0.00	\$93,687.74 \$5,471.67 -\$718.89	\$6,712.90 \$1,295.01 -\$718.89						\$94,000.00 \$6,766.68 \$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 Leasing	\$3,597.51	\$3,895.33	\$3,607.13	\$288.20	\$0.00	\$3,607.13	\$288.20						\$3,785.99
Mgmt-Advtg-Mktg (Misc. Expend) Equipment Rental Bear Box UTILITIES Electric/Gas	\$6,770.70 \$195.00 \$15,202.55	\$6,974.51 \$200.85 \$16,218.00	\$3,462.98 \$97.50 \$6,662.13	\$3,511.53 \$103.35 \$9,555.87	\$3,511.53 \$103.35 \$9,555.87	\$6,974.51 \$200.85 \$16,218.00	\$0.00 \$0.00 \$0.00						\$7,000.00 \$220.00 \$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 Equipment Supplies/Maint/Repair Supplies Publication Charges Bldg Repairs & Maintenance	\$10,400.00 \$125.00 \$406.63 \$82.50 \$4,593.62	\$10,800.00 \$0.00 \$400.00 \$0.00 \$15,000.00	\$5,000.00 \$0.00 \$135.48 \$0.00 \$22,810.96	\$5,800.00 \$0.00 \$264.52 \$0.00 -\$7,810.96	\$5,800.00 \$0.00 \$264.52 \$0.00 -\$7,810.96	\$10,800.00 \$0.00 \$400.00 \$0.00 \$25,733.96	\$0.00 \$0.00 \$0.00 \$0.00 -\$10,733.96						\$10,800.00 \$400.00 \$400.00 \$0.00 \$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
Transportation Total Travel	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00						\$0.00 \$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						\$44,796.99
Other Expenses													
Capital Outlay Total Other Expenses Total Expenditures	\$0.00 \$0.00 \$41,373.51	\$59,000.00 \$59,000.00 \$112,488.69	\$0.00 \$0.00 \$41,776.18	\$59,000.00 \$59,000.00 \$70,712.51	\$0.00 \$0.00 \$22,158.27	\$0.00 \$0.00 \$63,934.45	\$59,000.00 \$59,000.00 \$48,554.24	\$0.00 \$0.00 \$0.00					\$0.00 \$0.00 \$44,796.99
NET INCOME	\$59,886.47	-\$5,321.37	\$8,348.12	-\$13,669.49	\$27,595.73	\$35,943.85	-\$41,265.22						\$55,969.69



FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)

Form 4411LGF

ENTITY: Kingsbury GID
7/1/2025

Minimum level of expenditure for items classified as capital assets **\$5,000**
Minimum level of expenditure for items classified as capital projects **\$5,000**

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

	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Fund:	SEWER FUND				
Capital Improvement:	MARKET LIFT STATION SEWER PER & ASSES 100,000	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:	SEWER FUND				
Capital Improvement:	SCADA SERVER UPGRADES 225,000	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:	SEWER FUND				
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)

Form 4411LGF

	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)

Form 4411LGF

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

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

	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
Fund: SEWERFUND					
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)

