



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
SPECIAL MEETING NOTICE AND AGENDA
BUDGET WORKSHOP
TUESDAY, MARCH 31, 2026**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday March 31, 2026, at the District office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the District website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

Electronic copies of the agenda and supporting materials are also available at the following website: • State of Nevada Public Notices website: <https://notice.nv.gov/>

Remote attendance is welcome. To offer public comment prior to the meeting, individuals may submit comments using the drop box located at the District office entrance, or email to the District Secretary.

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **5883548**. Although the phone line accommodates multiple callers, should you receive a busy signal, please call back.
- Public comment is limited to three minutes and occurs at the beginning and end of the meeting and invited during the Board's consideration of each action item, as well as before action is taken.

Join the meeting using the link below via Zoom:

<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09&omn=87145027785>

Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

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

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

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

AGENDA

5:00 P.M.

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**

4. **Public Comment**

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

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

NEW BUSINESS

6. **For Discussion and Possible Action:** Task Order #74 Kahle Drive Sewer Improvement Project
7. **For Discussion and Possible Action:** Budget Workshop – Review tentative budget and provide direction for the FY 27 Budget
8. **Announcements and Final Public Comment**
9. **For Possible Action:** Adjournment

KINGSBURY GENERAL IMPROVEMENT DISTRICT AGENDA ITEM #6

TITLE: TASK ORDER #74 KAHLE DRIVE SEWER IMPROVEMENT PROJECT

MEETING DATE: March 31, 2026

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION:

Approve Task Order No. 74 with DOWL for preliminary modeling and design of the Kahle Drive Sewer Improvement Project.

BACKGROUND:

Douglas County is currently constructing the Kahle Drive Complete Street Project, and the District has been coordinating with DOWL, NTCD, and DCLTSA regarding potential utility improvements within the corridor.

At this time, water system improvements are not being pursued, as they are not currently required and remain dependent on the timing of the Barton Hospital project.

The District is continuing to evaluate wastewater conveyance improvements, including redirecting flows from the Market Street Lift Station to the DCLTSA system. This would require upsizing sewer mains within the Kahle Drive corridor.

Given the ongoing roadway construction, there is a limited window to coordinate these improvements. Staff is evaluating whether portions of the sewer project can be advanced to align with the current construction schedule. While the limited window presents known challenges and risks of not successfully completing design and construction, KGID has determined to proceed in good faith to allow for the potential opportunity.

DOWL has initiated development of Task Order #74 to advance design, and coordination is ongoing with project partners to assess feasibility, prepare hydraulic modeling and infrastructure sizing requirements, schedule constraints, and implementation options.

If not coordinated now, future construction would likely require excavation of newly completed roadway improvements, resulting in increased costs and disruption.

No construction authorization is being requested at this time. Approval of the task order will allow staff to proceed with evaluation and design to maintain the option for coordination.

INCLUDED:

- A. Task Order #74

Fund impacted by the above action:

- | | |
|---|--|
| <input type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input checked="" type="checkbox"/> Sewer Fund |
| <input type="checkbox"/> General Fund | <input type="checkbox"/> Snow Removal Fund |
| <input type="checkbox"/> Not Budgeted for | <input type="checkbox"/> Emergency Spending |

Task Order

Task Order Number: 74

Date: March 31, 2026

Title: Kahle Drive Sewer Improvement Project

Project Description:

The North Tahoe Conservation District (NTCD) has been in communication with Kingsbury General Improvement District (KGID) regarding its Kahle Drive road and drainage improvement project since 2017. Due to funding constraints, their project has experienced delays; however, is anticipated to be constructed in summer 2026. As the project was conceptualized, KGID was engaging with NTCD to participate in replacing utilities within the project area but has declined to participate in recent years. Due to recent developments, KGID wishes to reestablish its close working relationship with NTCD and has a need for utility improvements within the project area. KGID is finalizing a planning effort to gravity all its sewer flows into the Douglas County Lake Tahoe Sewer Authority's (DCLTSA) system and eliminating the need of its Market Street sewer pump station. The future flows into DCLTSA's collection system will require upsizing sewer mains to maintain adequate capacities, including sewer mains within Kahle Drive.

KGID has engaged in communications with both NTCD and DCLTSA regarding this opportunity and all parties are favorable to work together to accomplish the sewer improvement project within Kahle Drive. Unfortunately, the timing of the findings, efforts to engage, complete design, and to meet the NTCD project schedule will present a challenge. Understanding this, KGID has determined to put forth the best effort possible to accomplish this project. If it is not successful, all efforts to prepare the sewer improvement design will be transferred to include in the larger KGID sewer improvement project to eliminate the Market Street Lift Station that is anticipated to be constructed in the next 1-2 years.

DOWL has been requested to prepare this task order for the design of the sewer improvements within Kahle Drive. The tight schedule and assumptions of all steps required are spelled out throughout the scope of work in the spirit of all parties working together in hopes to take advantage of this opportunity. See the proposed project schedule in Part 3 for an estimated timeframe of the project with assumptions. The schedule outlines the estimated timeframe for coordination and cooperation with NTCD and DCLTSA to keep the project on track to build this Summer.

The Master Services Agreement is amended and supplemented to include the following agreement of the parties.

PART 1 – SERVICES

Task 1 – Project Management

Objective

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

Approach

DOWL will routinely review Project progress and communicate Project status on a regular basis. Communication will be through email and telephone. This task will include the following activities:

- Project administration includes resource allocation, and routine communications.
- Team coordination, including conference calls and internal meetings.

- Monitoring changes to the scope, budget, and schedule and developing change management strategies with KGID.
- Correspondence with all parties to collaborate efficiencies, schedule, and other needs.

Deliverables

The following deliverables will be submitted under this task:

- Monthly invoices.

Assumptions

The following assumptions apply:

- Overall Project duration is estimated at four (4) months.
- Project-related issues will be identified, communicated, and resolved.
- Submittals will be made from DOWL to KGID electronically.
- Correspondence with all parties to include KGID, NTCD, DCLTSA, TRPA, Tahoe Beach Club, and Barton.

Task 2 – Detailed Design

Objective

This task includes gathering information and preparation of Plans and Specifications for purposes of soliciting a bid from the NTCD contractor.

Approach

This task will include the following activities:

- Incorporate NTCD provided topographic data into Project for design.
- Utilize NTCD topographic data and mapping for reference of all existing utilities.
- Coordinate with DCLTSA to obtain hydraulic modeling information to finalize sewer infrastructure sizing.
- One (1) site visit with all parties to walk Project site.
- 30% Design is being bypasses for purposes of timing efficiency. 30% submittals are utilized to finalize mainline alignments. Given that the new alignment will be constructed within the existing alignment, this step is not required.
- 75% Design Submittal shall include:
 - Plans to include finalized sewer main alignment and established appurtenances (service laterals, manholes, etc.) and profile view design elements.
 - Submission of 75% Plans and Specifications to KGID, DCLTSA, and NTCD for review and comment.
 - One (1) 75% submittal review and site walk with all parties.
- 90% Design Submittal shall include:
 - Incorporation of 75% review comments.
 - Refinement of the 75% design of the civil design elements.
 - Generation of 90% Plans and Specifications to utilize for permitting and final review by KGID, DCLTSA, and NTCD.
 - One (1) 90% submittal review conference call.
- Permitting
 - Nevada Division of Environmental Protection – Bureau of Water Pollution Control
 - DOWL will apply for and submit the Project to NDEP-BWPC for public sewer system review and approval, including application and \$1,200 review fee. Hydraulic

- analysis report and model update will be provided by DCLTSA. All NDEP-BWPC review comments will be incorporated and re-submitted to obtain approval.
- KGID will provide a request letter requesting accelerated review from NDEP-BWPC given the timing constraints. NDEP-BWPC reviews typically take 30-days to receive initial comments and another 15-30 days upon resubmittal to issue final approval.
 - Tahoe Regional Planning Agency
 - This Project is assumed to be an Exempt Project through the Basin MOU that KGID is a part of.
 - Under Attachment B of the MOU for Public Works Providers
 - Roadways, Trails, Sidewalks & Parking Facilities #2 (Exempt): Structural maintenance, repair, and replacement of existing facilities (pavement, curb and gutter, culverts, pipes)...
 - Waterline Distribution and Wastewater Collection & Treatment Facilities #9 (Exempt): Structural maintenance, repair, and in-kind replacement of facilities, provided excavation is limited to areas under existing pavement.
 - Further, the sewer project will be accounted for under the NTCD TRPA permit.
 - 100% Design Submittal shall include:
 - Incorporation of 90% review comments from KGID, DCLTSA, NTCD, and permit reviews.
 - Finalized Plans and Specifications.
 - Quality assurance and quality control of deliverables to the KGID.
 - Exclusions
 - Survey
 - Geotechnical
 - USA-Digs to mark utilities.
 - Douglas County permitting
 - Labor Commissioner permitting/compliance
 - Opinion of Probable Cost

Deliverables

The following will be delivered under this task:

- Submittal of the 75% set for KGID, DCLTSA, and NTCD review and comment will include PDF files of the Plans (11"x17") and Specifications.
- Submittal of the 90% set for KGID, DCLTSA, and NTCD review and comment will include PDF files of the Plans (11"x17") and Specifications.
- Submittal of the 100% set used for bidding will include individual PDF files of the Plans (11"x17") and Specifications.
- Permits and written approvals from the agencies identified in the Detailed Design Approach.

Assumptions

The following assumptions apply:

- Topographic survey will be provided by NTCD for use and is not included within this task order. Survey is assumed to be complete, accurate, and inclusive of all existing utilities, existing utility vertical information and size, existing and proposed street elevations, and contour information required to perform the sewer design. If elements are missing, the progression of design is at risk and DOWL will identify and discuss with KGID.
- One (1) site visit kickoff meeting and one (1) 75% design review and constructability review are included in this scope of work.

- 90% submittal reviews via conference call.
- Specifications will consist of technical specifications pertaining to sewer infrastructure and backfill requirements only. All other contract documents and specifications of the NTCD project will apply and hold for all other project elements.
- Permitting
 - TRPA will not be required, and the project will be accounted for under exemption and under the NTCD project permitting.
 - NDEP-BWPC hydraulic modeling and reporting will be completed and provided by DCLTSA and its engineer. Modeling Fees incurred for DCLTSA's Engineer are not included in this estimate.
 - NDEP-BWPC Permitting fees are estimated and may vary from the \$1,200 due to BWPC Project classification for Engineering Review fees.
- Project elements to be included in design:
 - Kahle Drive: 1,000-linear feet of sewer main replacement and replacement of sewer lateral services affected by proposed main.
 - Trench patching will be temporary as the NTCD project will include a full road reconstruction after subsurface work is completed.

Task 3 – Bidding Assistance

Objective

Assist with the solicitation and review of the sewer replacement bid from the NTCD project contractor.

Approach

Activities under this task will include the following elements:

- Provide final plans and specifications to NTCD and their contractor for review and preparation of a bid to complete the sewer reconstruction.
- Review prepared bid numbers for completeness.
- Consider bid to determine if it is a fair and equitable bid for the construction market.
- Prepare letter of recommendation to KGID to proceed with received bid, or not.

Deliverables

The following deliverables will be submitted under this task:

- Recommendation for award.

Assumptions

The following assumptions apply:

- Requests for information, addenda, or other bidding efforts not identified in the approach above are not included in this scope of work.
- DOWL will only coordinate with the NTCD project contractor. No other contractors will be approached for bid numbers. The Kahle Drive Road Project timeline will not allow KGID/DOWL to approach other contractors to perform the work.

Task 4 – Construction Management (Not Included)

Not included in this scope of work. If the sewer infrastructure is constructed, construction management requirements will be reviewed and determined by KGID, DCLTSA, and NTCD. If support is required by DOWL, an amendment will be prepared at that time.

Task 5 – Construction Observation (Not Included)

Not included in this scope of work. If the sewer infrastructure is constructed, construction observation requirements will be reviewed and determined by KGID, DCLTSA, and NTCD. If support is required by DOWL, an amendment will be prepared at that time.

PART 2 – COMPENSATION

KGID shall pay DOWL on a time and materials basis, including travel, not to exceed Sixty-Two Thousand Three-Hundred and Sixty-Seven Dollars (\$62,367.00). Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is summarized in Table 1:

Table 1: Cost Breakdown of Task Budget

Task	Cost
Task 1 – Project Management	\$9,900
Task 2 – Detailed Design	\$49,129
Task 3 – Bidding Assistance	\$3,338
Total Project Budget:	\$62,367

PART 3 – SCHEDULE

The following is a proposed schedule to be used as a general guideline only.

Scheduling Note:

Dependance on other agencies to prepare and provide critical materials and information to begin the design process is paramount and will play a significant role in the possible success of this condensed effort to include construction within the NTCD project. This timeframe will need to be followed closely due to the scheduling constraints with the Kahle Drive Road Project.

Award of Task Order:	March 31, 2026 (Board Meeting)
Survey (provided by NTCD):	April 8, 2026
Sewer Modeling Results (provided by DCLTSA):	April 10, 2026 (See note above)
75% Design:	May 1, 2026
Permitting:	May 8, 2026
90% Design:	May 22, 2026
100% Design:	May 29, 2026
Sewer Infrastructure Bid:	June 2026
Sewer Construction:	June 2026
NTCD Project – Utility/Drainage Construction:	May – June 2026
NTCD Project – Road Construction:	July – October 2026

IN WITNESS WHEREOF, the parties hereto have executed this Task Order.

Owner: Kingsbury General Improvement District

Engineer: DOWL, LLC

By: _____

By: _____

Print Name: Derek Dornbrook

Print Name: Matt Van Dyne, P.E.

Title: General Manager

Title: Senior Project Manager

Date Signed: _____

Date Signed: _____

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Kahle Drive Sewer Design
Engineering Fee Estimate

TASKS	Employee Grades	FY25/26 Rate (\$/hr)						Hours	(\$)	(\$)	(\$)
		SMVD	EMV	EMV	AMV	AL	AL				
1.0 Project Management											
Monthly Reports/Progress Billings		4	2				6	\$1,650			\$1,650
Project Coordination and Management		20	10				30	\$8,250			\$8,250
	Subtotal	24	12	0	0	0	36	\$9,900		\$0	\$9,900
2.0 Detailed Design											
Survey receipt, review, and processing for design and alignment generation		2	6	6			14	\$2,828			\$2,828
Existing Utility Request and Interoperation			6	6			0	\$0			\$0
Kickoff meeting and Site visit			6	6			12	\$2,208		\$127	\$2,335
30% Design Drawings and Opinion of Probable Cost							0	\$0			\$0
75% Design Drawings and Specifications		4	40	50		2	96	\$17,874		\$127	\$18,001
Design Review and Site Visit with KSID			6	6			12	\$2,208			\$2,208
90% Design Drawings and Specifications		4	20	24		2	50	\$9,536			\$9,536
Permitting (NDEP-BWPC, TRPA Exempt)		2	16	16		6	40	\$7,360		\$1,200	\$8,560
100% Design Drawings and Specifications		1	12	16		2	31	\$5,662			\$5,662
	Subtotal	13	106	124		12	256	\$47,676		\$1,453	\$49,129
3.0 Bidding Assistance											
Solicit Bid Materials			4				4	\$820			\$820
Review Bid			4	6			10	\$1,798			\$1,798
Recommendation for Award		1	2				3	\$720			\$720
	Subtotal	1	10	6		0	17	\$3,338		\$0	\$3,338
4.0 Construction Management (Not Included)											
	Subtotal	0	0	0	0	0	0	\$0		\$0	\$0
5.0 Construction Observation (Not Included)											
	Subtotal	0	0	0	0	0	0	\$0		\$0	\$0
	TOTAL	28	128	130		12	268	\$46,814		\$1,453	\$48,267



#	Activity	Start	Duration	End	Progress	Predecessors	Successors	Calendar
0	- New Master Plan	05/04/26	116 days	10/15/26	0.00%			Kahle Drive...
1	Potholing	05/04/26	5 days	05/08/26	0.00%		255+0c	Kahle Drive ...
2	Titans Remaining Work	05/04/26	10 days	05/15/26	0.00%	155+0c	415+0c;355+	Default
3	Abandon Inactive SS	05/04/26	3 days	05/06/26	0.00%	255+0c		Kahle Drive ...
4	Dry Utility Overhead to UG - Pole ...	05/18/26	15 days	06/08/26	0.00%	215+0c	515+0c	Kahle Drive ...
5	Install 8" Submain	06/09/26	15 days	06/29/26	0.00%	415+0c	615+0c	Kahle Drive ...
6	Remove and Replace DI's and RCP	06/30/26	9 days	07/13/26	0.00%	515+0c	715+0c	Kahle Drive ...
7	Remove (AC Driveways/SW/C&G) ...	07/14/26	3 days	07/16/26	0.00%	615+0c	815+0c	Kahle Drive ...
8	Install C&G 10+00 - 21+00 NS	07/17/26	15 days	08/06/26	0.00%	715+0c	815+0c	Kahle Drive ...
9	Reconstruct Roadway 10+00 -21...	08/07/26	10 days	08/20/26	0.00%	815+0c	1415+0c	Kahle Drive ...
10	Remove (AC Driveways/SW/C&G) ...	08/24/26	3 days	08/26/26	0.00%	1415+0c	1115+0c	Kahle Drive ...
11	Install C&G 21+00 - 33+26 NS	08/27/26	15 days	09/17/26	0.00%	1015+0c	1315+0c	Kahle Drive ...
12	Reconstruct Roadway 21+00 - 33...	09/22/26	9 days	10/02/26	0.00%	1315+0c	1515+0c	Kahle Drive ...
13	Install NDOT ADA ramps	09/18/26	2 days	09/21/26	0.00%	1115+0c	1215+0c	Kahle Drive ...
14	Place Asphalt 10+00 - 21+00	08/21/26	1 day	08/21/26	0.00%	915+0c	1015+0c	Kahle Drive ...
15	Place Asphalt 21+00 - 33+26	10/05/26	2 days	10/06/26	0.00%	1215+0c	1615+0c	Kahle Drive ...
16	Raise Utilities	10/07/26	4 days	10/12/26	0.00%	1515+0c	1715+0c	Kahle Drive ...
17	Final Striping and Signage	10/13/26	3 days	10/15/26	0.00%	1615+0c		Kahle Drive ...

MOJTOZ EO3 S04 S05 M06 O7 W08 D09 F 10 S11 S12 M13 B14 W15 Y16 F17 S18 S19 M20 B21 W22 T23 F24 S25 S26 M27 B28 W29 T30 F31 S01 S02 M03 T04 W05 T06 F07 S08 S09 M10 T11 W12 T13 F14 S15 S16 M17 T18 W19 T20 F21 S22 S23 M24 B25 W26 T27 F28 S29 S30 M3

Jul 2026

Aug 2026

Install 6" Subbase

Remove and Replace D/S and RCP

Remove (AC Driveways/SWC/G) Sta. 10+00 - 21+00 NS

Install C&G 10+00 - 21+00 NS

Reconstruct Roadway 10+00 - 21+00

Remove (AC C

Pave Asphalt 10+00 - 21+00

SEP 2026

OCT 2026

Y01W02T03104S05506M07E08W09T10 F11 S12 S13 M14 T15 W16 T17 F18 S19 S20 M21 T22 W23 T24 F25 S26 S27 M28 T29 W30 T01 F02 S03 S04 M05 T06 W07 T08 F09 S10 S11 M12 T13 W14 T15 F16 S17 S18 M19 T20 W21 T22 F23 S24
New 10' Street Flap

NS

WWW/S/SH/C/G St. 21+00 - 23+26

INSTALL C&G 21+00 - 23+26 NS

INSTALL ADOE ADA Ramps

RECONSTRUCT ROADWAY 21+00 - 23+26 NS

Place Asphalt 21+00 - 23+26

Rubber Utilities

Install Striping and Signage

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #7**

TITLE: FY 27 TENTATIVE BUDGET

MEETING DATE: March 31, 2026

PREPARED BY: Brandy Johns, Accountant II

RECOMMENDED ACTION:

No action will be taken at this time. This item is for presentation, discussion, and for the Board to provide guidance or direction on the tentative budget to be brought forward in the final budget.

BACKGROUND INFORMATION:

Each year the Board of Trustees conducts a budget workshop to consider the tentative budget and provide guidance for developing the final budget. The purpose of the workshop format is to facilitate open discussion and provide the board and members of the public information relevant to District finances and to obtain guidance appropriate to prepare a draft final budget for adoption in a public hearing.

The following key dates are established by District budget policy and, where applicable, Nevada State law:

- March 31: Budget Workshop
- April 15: File tentative budget with State (County)
- May 21: Public Hearing
- June 1: Final budget submitted to State
- June 30: Final budget certified by State (file to County)

INCLUDED

- A. Tentative Budget No Rate Increase Payroll Cost of Living 7% and 2% Merit Increases
- B. Tentative Budget No Rate Increase with Payroll Cost of Living 14% and 2% Merit Increases
- C. Tentative Budget 5% Rate Increase Payroll Cost of Living 7% and 2% Merit Increases
- D. Tentative Budget 5% Rate Increase with Payroll Cost of Living 14% and 2% Merit Increase
- E. Rates of Pay 2026-2027 Comparison
- F. Salary Comparison with Peer Agencies

Fund impacted by the above action:

- All Funds Not a Budget Item
- Water Fund Sewer Fund
- General Fund Snow Removal Fund
- Not Budgeted for Emergency Spending

BUDGET FY 2027

NO RATE INCREASE

PAYROLL 7%

INCREASE W/MERIT

OF 2%

ALL SCHEDULES

KGID COMBINED BUDGET 26-27

NO RATE INCREASE ALL FUNDS PAYROLL INCREASE 9%	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,785,566	\$ 1,756,191	\$ 746,664	\$ 6,288,421
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		\$ 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		\$ 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	\$ 741,443				\$ 741,443
AD VALOREM MAKE-UP	\$ 612,202				\$ 612,202
STATE TAX DISTRIBUTION	\$ 843,870				\$ 843,870
TOTAL REVENUES	\$ 4,516,651	\$ 5,248,198	\$ 2,014,132	\$ 861,987	\$ 12,640,969
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 57,833	\$ 198,371	\$ 90,433	\$ 38,909	\$ 385,546
MAINTENANCE	\$ 135,636	\$ 621,626	\$ -	\$ 57,751	\$ 815,013
OFFICE	\$ 33,072	\$ 88,191	\$ 66,143	\$ 33,072	\$ 220,478
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 230,041	\$ 921,188	\$ 160,577	\$ 131,732	\$ 1,443,537
FICA/MEDICARE	\$ 3,318	\$ 13,554	\$ 2,465	\$ 1,920	\$ 21,257
MEDICAL INS.	\$ 65,546	\$ 267,925	\$ 54,747	\$ 50,516	\$ 438,735
EMPLOYER PERS	\$ 36,326	\$ 170,551	\$ 43,008	\$ 28,699	\$ 278,583
WORKMANS COMP	\$ 4,547	\$ 6,778	\$ 605	\$ 1,005	\$ 12,936
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	\$ 125,775	\$ 510,672	\$ 124,811	\$ 97,531	\$ 858,789
TOTAL P/R & RELATED COSTS	\$ 355,817	\$ 1,431,859	\$ 285,387	\$ 229,263	\$ 2,302,327
ACCOUNTING	\$ 3,170	\$ 38,040	\$ 19,020	\$ 3,170	\$ 63,400
BANK CHARGES		\$ 56,044	\$ 37,189	\$ 16,407	\$ 109,640
BAD DEBT		\$ 13,926	\$ -	\$ 4,096	\$ 18,022
BUILDING REPAIR & MAINT.	\$ 20,000	\$ 20,000	\$ 10,000	\$ 4,830	\$ 54,830
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 6,859	\$ 79,446	\$ 24,713	\$ 10,378	\$ 121,397
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	\$ 37,500	\$ 31,000	\$ 500	\$ 117,500
EQUIP. SUPPLIES & R&M	\$ 5,500	\$ 16,150	\$ 192,800	\$ 100	\$ 214,550
EQUIPMENT RENTAL	\$ 500	\$ 9,245	\$ 3,824	\$ 1,101	\$ 14,670
EROSION & DRAINAGE	\$ 20,000			\$ 10,000	\$ 29,630
FIELD SUPPLIES/TOOLS/SIGNS	\$ 19,630				\$ 19,630
INSURANCE AND BONDS	\$ 8,856	\$ 109,609	\$ 29,283	\$ 4,880	\$ 152,628
INVENTORY PARTS		\$ 77,056	\$ 1,000		\$ 78,056
LEGAL	\$ 5,131	\$ 61,577	\$ 30,789	\$ 5,131	\$ 102,629
LEGAL LABOR NEGOTIATIONS	\$ 1,612	\$ -	\$ -	\$ -	\$ 1,612

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	\$ 18,000	\$ 9,000	\$ 1,500	\$ 31,800
OFFICE SUPPLIES	\$ 2,224	\$ 14,869	\$ 6,955	\$ 1,523	\$ 25,571
PERMITS AND FEES	\$ 167	\$ 9,699	\$ 405	\$ 668	\$ 10,939
POSTAGE		\$ 7,280	\$ 4,760	\$ 1,960	\$ 14,000
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	\$ 14,548	\$ 9,804	\$ 250	\$ 24,802
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	\$ 3,440	\$ 274,502	\$ 23,425	\$ 575	\$ 301,942
VEHICLE EXPENSE FUEL/OIL	\$ 15,522	\$ 124,174		\$ 15,522	\$ 155,217
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		\$ 82,456			\$ 82,456
TOTAL OPERATING EXP.	\$ 614,414	\$ 2,871,795	\$ 2,083,096	\$ 1,192,772	\$ 6,762,077
INTEREST EXPENSE	\$ -	\$ 202,332	\$ -	\$ -	\$ 202,332
DEPRECIATION EXPENSE		\$ 1,510,979	\$ 98,759		\$ 1,609,738
AMORTIZATION EXPENSE		\$ 8,155			\$ 8,155
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS	\$ -	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 614,414	\$ 4,593,261	\$ 2,181,855	\$ 1,192,772	\$ 8,582,301
NET INCOME	\$ 3,902,238	\$ 654,937	\$ (167,723)	\$ (330,785)	\$ 4,058,667
CAPITAL OUTLAY	\$ (1,212,500)	\$ (475,000)	\$ (2,180,000)	\$ (17,500)	\$ (3,885,000)
CONTINGENCY	\$ (54,807)			\$ (36,308)	\$ (91,116)
DEBT PRINCIPAL REPAYMENT		\$ (1,439,410)			\$ (1,439,410)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
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	\$ (1,267,307)	\$ (395,276)	\$ (2,081,241)	\$ (53,808)	\$ (3,797,632)
					\$ -
NET CASH INCR./DECR.	\$ 2,634,931	\$ 259,662	\$ (2,248,964)	\$ (384,592)	\$ 261,035
AVAIL. CASH - BEGINNING		\$ 7,092,283	\$ 4,399,212		\$ 11,491,495
AVAILABLE CASH - END		\$ 7,351,945	\$ 2,150,247		\$ 9,502,192
OPENING FUND BALANCE	\$ 10,632,630			\$ 666,996	\$ 11,299,626
ENDING FUND BALANCE	\$ 13,267,561			\$ 282,403	\$ 13,549,964
					\$ -
DEPREC. ACCT. RESERVED	\$ 559,159	\$ 919,747	\$ 24,584	\$ 298,809	\$ 1,802,299
RESERVE ADDITIONS	\$ 153,266	\$ 206,644	\$ 9,231	\$ 82,382	\$ 451,523
LESS RESERVE USE	\$ -	\$ -	\$ -	\$ -	\$ -
NET RESERVE BALANCE	\$ 712,425	\$ 1,126,391	\$ 33,815	\$ 381,191	\$ 2,253,821
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ -			\$ -
TOTAL RESTRICTED CASH	\$ 712,425	\$ 1,947,262	\$ 33,815	\$ 381,191	\$ 3,074,692

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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								
AD VALOREM TAXES	620,203	690,878	432,200	258,678	258,678	690,878	0	741,443
AD VALOREM MAKE-UP	542,186	589,783	368,958	220,825	220,825	589,783	0	612,202
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	2,733,555	(229,447)	4,516,651
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	135,636
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	33,072
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	101,306	187,607	47,907	230,040
FICA/MEDICARE	4,384	3,728	1,889	1,839	2,504	4,393	(665)	3,318
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	16,522	30,917	19,022	36,326
WORKERS COMP	1,706	3,145	685	2,460	1,580	2,265	880	4,547
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	58,556	108,603	41,097	125,775
TOTAL P/R & RELATED COSTS	248,005	384,413	135,983	248,430	159,862	296,209	89,005	355,816
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	-	5,131
LEGAL LABOR NEGOTIATIONS	-	1,612	-	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	-	20,000
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	20,000
COMPUTER EXPENSE	2,446	4,986	1,901	3,085	1,912	3,813	1,173	6,859
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	5,500
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	8,856
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	4,726
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)	15,522
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	330,590	522,102	140,872	614,413
CAPITAL OUTLAY	363,247	2,808,206	1,991,361	816,845	362,750	2,354,111	454,095	1,212,500
(GAIN) LOSS ON DISPOSAL OF F	-	-	-	-	-	-	-	955,489
CONTINGENCY	-	104,111	-	104,111	20,800	20,800	83,311	54,807
SUBTOTAL	773,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,837,209
TRANSF. TO OTHER FUNDS	550,000	-	-	-	-	-	-	0
TOTAL EXPENDITURES	1,323,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,837,209
NET GAIN OR LOSS	1,190,973	(1,070,381)	(727,480)	(342,901)	564,386	(163,458)	(907,724)	1,679,443
OPENING FUND BALANCE	9,605,116	10,755,469	10,796,089			10,796,089		10,632,630
CLOSING FUND BALANCE	10,796,089	9,685,088	10,068,609			10,632,630		12,312,073

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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		153,266
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	404,298	562,564	481,728	80,836	77,431	559,159		712,425
TOTAL RESTRICTED CASH	404,298	562,564	481,728	80,836	77,431	559,159	-	712,425

WATER

3/27/2026

KGID WATER FUND BUDGET WORKSHEET 2026/27

	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
'REVENUES								
RESIDENTIAL BASE FEES	3,726,071	3,793,932	1,884,469	1,909,463	1,888,200	3,772,669	21,263	3,785,566
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)	104,494
COMMERCIAL BASE FEES	364,050	364,056	182,025	182,031	182,025	364,050	6	364,056
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	94,137
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	5,642,047	(215,329)	5,248,198
'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	621,626
OFFICE	70,330	78,087	36,500	41,587	38,354	74,855	3,232	88,191
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	302,924	617,448	257,680	921,188
FICA/MEDICARE	9,722	12,954	4,490	8,464	5,509	9,999	2,955	13,554
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	60,945	118,708	109,145	170,551
WORKERS COMP	4,127	7,916	752	7,164	4,527	5,279	2,637	6,778
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	191,664	357,352	249,698	510,673
TOTAL P/R & RELATED COSTS	776,786	1,478,180	478,875	999,306	494,589	974,800	507,379	1,431,861
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)	61,577
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)	37,500
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)	56,044
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)	79,446
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	16,150
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	14,548
INSURANCE AND BONDS	101,030	105,263	92,928	12,335	9,203	102,132	3,131	109,609
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	18,000
OFFICE SUPPLIES	11,511	13,279	2,809	10,470	4,000	6,809	6,470	14,869
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	3,360	6,988	(228)	7,280
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)	15,180
TRAINING & SEMINARS	4,669	22,968	3,130	19,838	3,968	7,098	15,870	22,968
TRAVEL	2,368	13,404	949	12,455	2,489	3,438	9,966	13,404
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	124,174
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		3/27/2026						
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26	UNDER	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	82,456
TOTAL OPERATING EXP.	1,832,256	2,751,654	1,002,413	1,749,243	1,159,314	2,163,062	592,591	2,871,797
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 E	(53,889)	(3,200)	0	(3,200)	0	-	(3,200)	-
TOTAL EXPENDITURES	3,506,623	4,442,192	1,877,191	2,565,001	2,032,830	3,911,358	534,834	4,593,263
NET INCOME	2,637,982	984,525	803,508	181,017	928,518	1,730,689	(750,163)	654,935
CAPITAL OUTLAY	(2,780,581)	(5,926,726)	(1,338,234)	4,588,492	(87,846)	(1,426,080)	(4,500,646)	(475,000)
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	(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	400,831	(1,242,097)	(882,634)	(395,276)
NET CASH INCR./DECR.	598,052	(1,140,205)	(843,497)	296,708	1,329,349	488,592	(1,628,797)	259,660
AVAIL. CASH - BEGINNING	6,005,639	6,377,714	6,603,691	-	-	6,603,691	-	7,092,283
AVAILABLE CASH - END	6,603,691	5,237,509	5,760,194	-	-	7,092,283	-	7,351,943
DEPREC. ACCT. RESERVED	444,966	705,636	709,636	(4,000)	809,412	709,636	-	919,747
RESERVE ADDITIONS	0	-	0	-	0	-	-	0
(PONDEROSA MHP) Per Grant	300,670	206,644	99,776	106,868	150,335	250,111	-	206,644
RESERVE ADDITIONS (VEHICLE)	(36,000)	-	-	-	40,000	40,000	-	-
LESS RESERVE USE	709,636	912,280	809,412	102,868	999,747	919,747	-	1,126,391
NET RESERVE BALANCE	228,692	228,692	228,692	0	228,692	228,692	-	228,692
DISTRIB DEBT SERVICE	592,179	592,179	592,179	-	592,179	592,179	-	592,179
TREATMENT DEBT SERVICE	-	-	42,469	(42,469)	-	-	-	-
CAPITAL IMPROV RESERVE	-	-	-	-	-	-	-	-
TOTAL RESTRICTED CASH	1,530,507	1,733,151	1,672,752	60,399	1,820,618	1,740,618	-	1,947,262

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	PROPOSED
	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'								
USER FEES - RESIDENTIAL	1,753,977	1,756,191	877,421	878,770	877,479	1,754,900	1,291	1,756,191
USER FEES - COMMERCIAL	42,038	42,038	10,962	31,076	21,019	31,981	10,057	42,038
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	2,106,660	(49,069)	2,014,132
'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	66,143
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	160,577
FICA/MEDICARE	2,497	3,294	1,125	2,169	1,096	2,221	1,073	2,465
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	43,008
WORKERS COMP	575	987	194	793	420	614	373	605
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	92,672	75,050	124,811
TOTAL P/R & RELATED COSTS	204,420	385,473	117,706	267,767	119,975	237,680	147,775	285,387
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)	30,789
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)	31,000
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)	37,189
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	24,713
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	192,800
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	29,283
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	9,000
OFFICE SUPPLIES	6,081	6,935	1,604	5,331	2,395	3,999	2,936	6,955
PERMITS & FEES	380	405	386	19	25	411	(6)	405
POSTAGE	4,796	4,420	2,419	2,001	2,140	4,559	(139)	4,760
PUBLICATION CHARGES	1,652	2,200	90	2,110	1,825	1,915	285	2,200
INTEREST	1,353	-	-	-	-	-	-	-
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	5,874
TRAVEL	168	3,462	632	2,830	566	1,198	2,264	3,462
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	1,741,997	2,204,035	985,853	1,218,182	985,924	1,971,778	232,242	2,083,096
CAPITAL OUTLAY	24,230	507,766	21,423	486,343	178,250	199,673	308,093	2,180,000
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-
DEPRECIATION	-	-	-	-	-	-	-	-
EXPENSE/AMORTIZATION	98,495	98,437	49,820	48,617	48,939	98,759	(322)	98,759
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	-	-	-	-
TOTAL EXPENDITURES	1,892,996	2,711,801	993,150	1,718,651	1,178,300	2,171,451	540,335	4,263,096
NET CASH INCR./(DECR.)	163,240	(654,211)	42,042	(106,834)	(106,834)	(64,791)	(589,404)	(2,248,964)

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	
	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
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,300,762	4,402,316	4,464,002		-	4,464,002		4,399,212
AVAILABLE CASH - END	4,464,002	3,748,105	4,506,045			4,399,212		2,150,247
DEPREC. ACCT. RESERVED	8,320	16,471	16,471	-	20,508	16,471		24,584
RESERVE ADDITIONS	8,151	9,231	4,037	5,194	4,076	8,113		9,231
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	16,471	25,702	20,508	5,194	24,584	24,584		33,815
TOTAL RESTRICTED CASH	16,471	25,702	20,508	5,194	24,584	24,584	-	33,815

KGID SNOW FUND BUDGET WORKSHEET 2026/27

	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	886,130	(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)	57,751
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	33,072
ACCRUED LEAVE	(4,439)	2,000	684	1,316	1,316	2,000	(0)	2,000
PAYROLL SUBTOTAL	116,585	155,096	60,874	94,222	62,758	123,630	31,465	131,732
FICA/MEDICARE	1,763	2,489	873	1,616	907	1,780	709	1,920
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	28,699
WORKERS COMP	924	1,272	301	971	801	1,102	170	1,005
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	81,101	39,654	97,529
TOTAL P/R & RELATED COSTS	173,176	275,850	99,912	175,938	107,611	204,731	71,119	229,262
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)	5,131
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)	16,407
BUILDING REPAIRS/MAINT	1,475	4,830	124	4,706	3,753	3,877	953	4,830
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	5,429	4,754	4,852	(98)	1,945	6,797	(2,043)	10,378
DUES AND SUBSCRIPTIONS	259	726	259	467	102	361	365	726
EQUIPMENT SUPPLIES & MAINT	101	100	109	(9)	-	109	(9)	100
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	4,880
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	-	1,500
OFFICE SUPPLIES	1,412	1,373	522	851	925	1,447	(74)	1,523
PERMITS AND FEES	63	668	64	604	605	669	(1)	668
POSTAGE	2,056	1,820	1,078	742	950	2,028	(208)	1,960
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	2,052
TRAVEL	57	1,984	279	1,705	341	620	1,364	1,984
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)	15,522
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	654,460	1,013,358	215,978	1,192,771
CAPITAL OUTLAY	7,869	123,667	1,730	121,937	11,750	13,480	110,187	17,500
CONTINGENCY	-	40,590	-	40,590	19,986	19,986	20,604	36,308
ADJUST TO CASH FLOW	19,958	-	58,495	(58,495)	(58,495)	-	-	-
SUBTOTAL	619,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,246,578
TRANSF. FROM OTHER FUNDS	(550,000)	-	-	-	-	-	-	0
TOTAL EXPENDITURES	69,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,246,578
NET GAIN OR LOSS	748,796	(563,191)	10,408	(573,600)	(173,894)	(160,695)	(402,496)	(384,591)
OPENING FUND BALANCE	78,896	621,858	827,692			827,692		666,996
ENDING FUND BALANCE	827,692	58,667	838,099			666,996		282,404

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2026/27								3/27/2026
	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
DEPREC. ACCT. RESERVED	110,069	210,633	205,633	5,000	246,027	205,633		298,809
RESERVE ADDITIONS	95,564	82,382	40,394	41,988	47,782	88,176		82,382
LESS RESERVE USE	0	-	-	-	5,000	5,000		-
NET RESERVE BALANCE	205,633	293,015	246,027	46,988	298,809	298,809		381,191
TOTAL RESTRICTED CASH	205,633	293,015	246,027	46,988	298,809	298,809	-	381,191

298 KINGS JURY GRADE RENTAL

(Included in General Fund)

Ordinary Income/Expense Income	AUDITED	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	(OVER)/	PROPOSED
	2024/2025	2025/2026	ACTUAL	UNDER	2ND 6 MOS. 25/26 TOTAL	UNDER	2026/2027
Rental Income & Reimbursed Expenses	\$101,412.26	\$94,000.00	\$44,703.74	\$49,296.26	\$40,362.00	\$85,065.74	\$13,454.58
Other, Including Land Sale	\$718.89	\$0.00	\$2,841.11	\$3,925.57	\$2,820.00	\$5,661.11	\$920.00
Total Income	\$102,131.15	\$100,766.68	\$47,544.85	\$53,221.83	\$43,182.00	\$90,726.85	\$1,994,374.58
Expense							
Property Insurance	\$3,607.13	\$3,785.99	\$3,711.13	\$74.86	\$0.00	\$3,711.13	\$3,975.28
Leasing							
Mgmt-Advig-Mktg (Misc. Expend)	\$6,976.19	\$7,000.00	\$3,054.98	\$3,945.02	\$3,945.02	\$7,000.00	\$1,166.67
Equipment Rental Bear Box	\$195.25	\$220.00	\$98.50	\$121.50	\$121.50	\$220.00	\$36.67
UTILITIES Electric/Gas	\$13,861.89	\$17,191.00	\$6,183.89	\$11,007.11	\$11,007.11	\$17,191.00	\$2,865.17
Total Leasing	\$21,033.33	\$24,411.00	\$9,337.37	\$15,073.63	\$15,073.63	\$24,411.00	\$4,068.51
Property Maintenance							
Janitorial	\$10,200.00	\$10,800.00	\$5,200.00	\$5,600.00	\$5,600.00	\$10,800.00	\$1,800.00
Equipment Supplies/Maint/Repair	\$0.00	\$400.00	\$22.00	\$378.00	\$378.00	\$400.00	\$68.00
Supplies	\$512.84	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$40.00
Publication Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bldg Repairs & Maintenance	\$25,585.61	\$5,000.00	\$2,209.58	\$2,790.42	\$2,790.42	\$5,000.00	\$5,000.00
Total Property Maintenance	\$36,298.45	\$16,600.00	\$7,431.58	\$9,168.42	\$9,168.42	\$16,600.00	\$6,908.00
Travel							
Transportation	\$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
Total Operating Expense	\$60,938.91	\$44,796.99	\$20,480.08	\$24,316.91	\$24,242.05	\$44,722.13	\$14,951.79
Other Expenses							
Gain/Loss on Sale of Property	\$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	\$955,489.00
Total Expenditures	\$60,938.91	\$44,796.99	\$20,480.08	\$24,316.91	\$24,242.05	\$44,722.13	\$970,440.79
NET INCOME	\$41,192.24	\$55,969.69	\$27,064.77	\$28,904.92	\$18,939.95	\$46,004.72	\$1,023,933.79

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE				2026/2027	GENERAL	WATER	SEWER	SNOW
2026/27 - WITH 7% CPI & 2% MERIT INCREASE				TOTAL	FUND	FUND	FUND	FUND
	2025/2026	INCREASE OF						
	BASE	9.00%						
Water Department								
Water Operator 50%/50% PERS Paid						79,040		
Operator I - Base Rate-\$37.25/hr w/merit \$38	61,755	17,285	79,040			1,976		
Operator I - Special Skills (2.5%) \$0.95Reg Rate\$38/hr	-	-	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	80,986	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	62,983	4,430	67,413	35,392		6,741		25,279
Base Pay at \$31.77/hr w/merit \$32.41/hr	-	1,685	1,685	885		169		632
Special Skills (2.5%) \$0.81 Reg Rate \$32.41/hr	4,542	441	4,983	2,616		498		1,869
Overtime - 100 hours at \$49.83 per hour	1,545	107	1,652	867		165		620
Lead - 510 hours at \$3.24 per hour	485	33	518	272		52		194
Standby time 128 hrs/wk for 12 wks @ \$4.05/hr.	69,555	6,696	76,251	40,033		7,626		28,593
Total Street Maintenance Specialist 50/50 PERS	59,551	7,862	67,413	35,392		6,741		25,280
Maintenance Technician II - Base Pay at \$31.77/hr w/merit \$32.41	-	1,684	1,684	884		168		632
Special Skills (2.5%) \$0.81 Reg Rate \$32.41/hr	458	60	518	272		52		195
Standby time 128 hrs/wk for 12 wks @ \$4.05/hr.	4,295	688	4,983	2,616		498		1,868
Overtime - 100 hours at \$49.83 per hour	1,548	103	1,652	867		165		621
Lead - 510 hours at \$3.24 per hour	65,852	10,398	76,250	40,030		7,624		28,596
Total Street Maintenance Technician II 50/50 PERS	20,800	-	26,750					
Seasonal person with CDL at \$25.00/hr for 6 mos.	900	-	375					
Overtime 40 hrs at \$37.50/hr	43,400	-	108,500	54,250		54,250		
Total Seasonal wages & OT X 4	1,226	1,345	2,571	1,323		685		563
Award Budget 1% Total Base Wages	1,226	1,345	2,571	1,323		685		562
Award Subtotal	180,033	18,440	263,571	135,636		70,185		57,751
Total Road/Snow Department								
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund	62,962	15,820	78,782	11,817		31,512	23,634	11,817
Accountant II 100% PERS \$38.13/hr	2,770	249	3,019	453		1,208	906	453
Overtime 60 hrs at \$57.20	2,975	766	3,741	561		1,497	1,122	561
Lead 982 hrs at \$3.81	66,456	4,637	71,094	10,664		28,439	21,328	10,664
Utility Billing Coordinator at \$34.18/hr	1,438	101	1,538	231		616	462	231
Overtime 30 hrs at \$51.27	55,557	3,361	58,918	8,838		23,566	17,675	8,838
Administrative Clerk/Secretary \$28.58/hr	1,203	83	1,286	193		514	386	193
Overtime 30 hrs at \$42.87	1,850	250	2,099	315		839	630	315
Award Budget 1% Total Base Wages								

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE						3/27/2026	
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	25,267	220,477	33,072	88,191	66,143	33,072
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	
Operations Super - \$124,903.15 annual w/50/50 PERS	99,166	25,737	124,903	18,735	93,676	12,491	
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	190,637	1,421,036	226,541	908,188	156,577	129,732
Medical Insurance - State Plan & Union 3.25% Increase							
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 & Sta							
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	139,231		26,802	14,071	2,680		10,051
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	78,782		28,952	4,343	11,581	8,686	4,343
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	1,256,417	0	278,583	36,326	170,551	43,008	28,699
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
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			285,310	39,690	173,913	43,008	28,699
Medicare							
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%	479,871		6,958	1,044	2,783	2,087	1,044
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%	155,072		2,249	1,180	226		843
Total Medicare	1,466,036		21,257	3,318	13,554	2,465	1,920
Worker's Comp. Limit \$36,000 per employee							
Water Dept. 0:100:0:0	Rate	Amount			5,112		
Street Maintenance Techs II 52.5:10:0:37.5	0.0284	180,000	5,112		203		767
Road Dept. Seasonal 100:0:0:0	0.0284	108,500	3,081	3,081			
Management 15:40:30:15	0.0284	36,000	1,022	153	409	307	153
Office & Human Resource 15:40:30:15	0.00290	180,000	522	78	209	157	78
Operations Supervisor 15:75:10:00	0.0284	36,000	1,022	153	767	102	0
Trustees at \$9,000/yr x 5 = \$45,000	0.00290	45,000	131	7	78	39	7
Total Worker's Comp.			12,935	4,547	6,778	605	1,005
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			1,421,036	226,541	908,188	156,577	129,732
Medical Insurance			438,734	65,546	267,925	54,747	50,516
Pers			278,583	36,326	170,551	43,008	28,699
Fica			6,727	3,364	3,363	0	0
Medicare			21,257	3,318	13,554	2,465	1,920
Workers Comp			12,935	4,547	6,778	605	1,005
GRAND TOTALS			2,179,272	339,642	1,370,356	257,401	211,873

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2026/2027		3/27/2026			
	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	1,739	20,869	10,435	1,739
Network Monitoring Tech Tastic	16,800	840	10,080	5,040	840
Springbrook Web Payments	2,256		1,151	767	338
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		
SCADA Page 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	118,164	6,859	79,446	24,713	10,378

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2026/2076						3/27/2026
	PROJECTED 2025/26	PROPOSED 2026/2027	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	143,012	134,300	8,856	91,281	29,283	4,880
Servline Water Loss/line Ins		18,328		18,328		
Total Insurance Expense		152,628	8,856	109,609	29,283	4,880
Legal	86,952	102,629	5,131	61,577	30,789	5,131
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	55,784	37,189	16,407
Bank Charges wire/usbank		260		260		
Totals		109,640	0	56,044	37,189	16,407
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	21,671	1,824	13,014	5,730	1,103
Totals	13,377	25,571	2,224	14,869	6,955	1,523
Postage (general) 0:54:37:09	13,574	14,000	-	7,280	4,760	1,960
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	17,136	17,136	162	15,180	1,632	162
Vehicle Exp FUEL/OIL. 10:0:80:10	152,598	143,217	14,322	114,574	0	14,322
Water Veh. Tires		6,000	600	4,800		600
Road Crew Veh Tires		6,000	600	4,800		600
Total Vehicle Exp/Fuel/Tires		155,217	15,522	124,174	0	15,522
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	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	10,700	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	5,706	21,100	2,250	13,404	3,462	1,984
Computer Exp. 5:60:30:5	103,615	121,397	6,859	79,446	24,713	10,378
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		1,318,077	84,716	940,190	209,602	83,570

ENG 25-26 2ND 6 MONTH

KGID 'ENGINEERING 2025/2026 - 2ND 6 MONTHS				3/27/2026	
PROJECT	TOTAL	GENERAL	'WATER	SEWER	SNOW
General Services	14,390	8,741	2,105	1,946	1598
GIS Updates	20,000	6,000	10,000	4,000	
Water Rights Permit Support	2,100		2,100		
Water/Sewer Rate Study	60,000		30,000.00	30,000.00	
	-				
'TOTALS	96,490	14,741	44,205	35,946	1,598

KGID 'ENGINEERING 2026/2027				3/27/2026	
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	2,500		2,500		
Road/Paver Updates	20,000	20,000			
GIS Updates	30,000	9,000	15,000	6,000	
Water Rate Study	50,000		25,000	25,000	
'TOTALS	167,500	48,500	37,500	31,000	500

BUDGET FY 2027
NO RATE INCREASE
PAYROLL 14%
INCREASE W/MERIT
OF 2%
INCLUDES ONLY
EFFECTED
SCHEDULES

KGID COMBINED BUDGET 26-27

NO RATE INCREASE ALL FUNDS PAYROLL 16% INCREASE	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,785,566	\$ 1,756,191	\$ 746,664	\$ 6,288,421
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		\$ 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		\$ 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	\$ 741,443				\$ 741,443
AD VALOREM MAKE-UP	\$ 612,202				\$ 612,202
STATE TAX DISTRIBUTION	\$ 843,870				\$ 843,870
TOTAL REVENUES	\$ 4,516,651	\$ 5,248,198	\$ 2,014,132	\$ 861,987	\$ 12,640,969
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 61,252	\$ 210,141	\$ 95,755	\$ 41,191	\$ 408,338
MAINTENANCE	\$ 148,345	\$ 655,536	\$ -	\$ 66,829	\$ 870,711
OFFICE	\$ 38,516	\$ 102,709	\$ 77,032	\$ 38,516	\$ 256,773
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 251,614	\$ 981,386	\$ 176,787	\$ 148,535	\$ 1,558,322
FICA/MEDICARE	\$ 3,631	\$ 14,427	\$ 2,700	\$ 2,163	\$ 22,921
MEDICAL INS.	\$ 65,546	\$ 267,925	\$ 54,747	\$ 50,516	\$ 438,735
EMPLOYER PERS	\$ 40,888	\$ 183,145	\$ 47,411	\$ 32,410	\$ 303,854
WORKMANS COMP	\$ 4,547	\$ 6,778	\$ 605	\$ 1,005	\$ 12,936
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	\$ 130,649	\$ 524,139	\$ 129,449	\$ 101,487	\$ 885,724
TOTAL P/R & RELATED COSTS	\$ 382,263	\$ 1,505,525	\$ 306,235	\$ 250,022	\$ 2,444,047
ACCOUNTING	\$ 3,170	\$ 38,040	\$ 19,020	\$ 3,170	\$ 63,400
BANK CHARGES		\$ 56,044	\$ 37,189	\$ 16,407	\$ 109,640
BAD DEBT		\$ 13,926	\$ -	\$ 4,096	\$ 18,022
BUILDING REPAIR & MAINT.	\$ 20,000	\$ 20,000	\$ 10,000	\$ 4,830	\$ 54,830
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 6,859	\$ 79,446	\$ 24,713	\$ 10,378	\$ 121,397
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	\$ 37,500	\$ 31,000	\$ 500	\$ 117,500
EQUIP. SUPPLIES & R&M	\$ 5,500	\$ 16,150	\$ 192,800	\$ 100	\$ 214,550
EQUIPMENT RENTAL	\$ 500	\$ 9,245	\$ 3,824	\$ 1,101	\$ 14,670
EROSION & DRAINAGE	\$ 20,000				\$ 20,000
FIELD SUPPLIES/TOOLS/SIGNS	\$ 19,630			\$ 10,000	\$ 29,630
INSURANCE AND BONDS	\$ 8,856	\$ 109,609	\$ 29,283	\$ 4,880	\$ 152,628
INVENTORY PARTS		\$ 77,056	\$ 1,000		\$ 78,056
LEGAL	\$ 5,131	\$ 61,577	\$ 30,789	\$ 5,131	\$ 102,629
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	\$ 18,000	\$ 9,000	\$ 1,500	\$ 31,800
OFFICE SUPPLIES	\$ 2,224	\$ 14,869	\$ 6,955	\$ 1,523	\$ 25,571
PERMITS AND FEES	\$ 167	\$ 9,699	\$ 405	\$ 668	\$ 10,939
POSTAGE		\$ 7,280	\$ 4,760	\$ 1,960	\$ 14,000
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	\$ 14,548	\$ 9,804	\$ 250	\$ 24,802
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	\$ 3,440	\$ 274,502	\$ 23,425	\$ 575	\$ 301,942
VEHICLE EXPENSE FUEL/OIL	\$ 15,522	\$ 124,174		\$ 15,522	\$ 155,217
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		\$ 82,456			\$ 82,456
TOTAL OPERATING EXP.	\$ 639,249	\$ 2,945,461	\$ 2,103,944	\$ 1,213,532	\$ 6,902,185
INTEREST EXPENSE	\$ -	\$ 202,332	\$ -	\$ -	\$ 202,332
DEPRECIATION EXPENSE		\$ 1,510,979	\$ 98,759		\$ 1,609,738
AMORTIZATION EXPENSE		\$ 8,155			\$ 8,155
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS	\$ -	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 639,249	\$ 4,666,927	\$ 2,202,703	\$ 1,213,532	\$ 8,722,409
NET INCOME	\$ 3,877,403	\$ 581,271	\$ (188,571)	\$ (351,545)	\$ 3,918,559
CAPITAL OUTLAY	\$ (1,212,500)	\$ (475,000)	\$ (2,180,000)	\$ (17,500)	\$ (3,885,000)
CONTINGENCY	\$ (55,552)			\$ (36,931)	\$ (92,483)
DEBT PRINCIPAL REPAYMENT		\$ (1,439,410)			\$ (1,439,410)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
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	\$ (1,268,052)	\$ (395,276)	\$ (2,081,241)	\$ (54,431)	\$ (3,798,999)
NET CASH INCR./DECR.	\$ 2,609,351	\$ 185,996	\$ (2,269,812)	\$ (405,975)	\$ 119,559
AVAIL. CASH - BEGINNING		\$ 7,092,283	\$ 4,399,212		\$ 11,491,495
AVAILABLE CASH - END		\$ 7,278,279	\$ 2,129,400		\$ 9,407,678
OPENING FUND BALANCE	\$ 10,632,630			\$ 666,996	\$ 11,299,626
ENDING FUND BALANCE	\$ 13,241,981			\$ 261,021	\$ 13,503,002
DEPREC. ACCT. RESERVED	\$ 559,159	\$ 919,747	\$ 24,584	\$ 298,809	\$ 1,802,299
RESERVE ADDITIONS	\$ 153,266	\$ 206,644	\$ 9,231	\$ 82,382	\$ 451,523
LESS RESERVE USE	\$ -	\$ -	\$ -	\$ -	\$ -
NET RESERVE BALANCE	\$ 712,425	\$ 1,126,391	\$ 33,815	\$ 381,191	\$ 2,253,821
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ -			\$ -
TOTAL RESTRICTED CASH	\$ 712,425	\$ 1,947,262	\$ 33,815	\$ 381,191	\$ 3,074,692

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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								
AD VALOREM TAXES	620,203	690,878	432,200	258,678	258,678	690,878	0	741,443
AD VALOREM MAKE-UP	542,186	589,783	368,958	220,825	220,825	589,783	0	612,202
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	2,733,555	(229,447)	4,516,651
EXPENDITURES								
PAYROLL - MANAGEMENT	57,070	87,602	24,710	62,892	26,880	51,590	36,012	61,252
MAINTENANCE	93,578	115,132	45,957	69,175	58,489	104,446	10,686	148,345
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	38,516
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	101,306	187,607	47,907	251,613
FICA/MEDICARE	4,384	3,728	1,889	1,839	2,504	4,393	(665)	3,631
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	16,522	30,917	19,022	40,888
WORKERS COMP	1,706	3,145	685	2,460	1,580	2,265	880	4,547
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	58,556	108,603	41,097	130,649
TOTAL P/R & RELATED COSTS	248,005	384,413	135,983	248,430	159,862	296,209	89,005	382,262
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	-	5,131
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	-	20,000
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	20,000
COMPUTER EXPENSE	2,446	4,986	1,901	3,085	1,912	3,813	1,173	6,859
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	5,500
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	8,856
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	4,726
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)	15,522
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	330,590	522,102	140,872	639,248
CAPITAL OUTLAY	363,247	2,808,206	1,991,361	816,845	362,750	2,354,111	454,095	1,212,500
(GAIN) LOSS ON DISPOSAL OF I	-	-	-	-	-	-	-	955,489
CONTINGENCY	-	104,111	-	104,111	20,800	20,800	83,311	55,552
SUBTOTAL	773,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,862,788
TRANSF. TO OTHER FUNDS	550,000	-	-	-	-	-	-	0
TOTAL EXPENDITURES	1,323,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,862,788
NET GAIN OR LOSS	1,190,973	(1,070,381)	(727,480)	(342,901)	564,386	(163,458)	(907,724)	1,653,863
OPENING FUND BALANCE	9,605,116	10,755,469	10,796,089			10,796,089		10,632,630
CLOSING FUND BALANCE	10,796,089	9,685,088	10,068,609			10,632,630		12,286,493

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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		153,266
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	404,298	562,564	481,728	80,836	77,431	559,159		712,425
TOTAL RESTRICTED CASH	404,298	562,564	481,728	80,836	77,431	559,159	-	712,425

WATER

3/27/2026

KGID WATER FUND BUDGET WORKSHEET 2026/27

	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
REVENUES								
RESIDENTIAL BASE FEES	3,726,071	3,793,932	1,884,469	1,909,463	1,888,200	3,772,669	21,263	3,785,566
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)	104,494
COMMERCIAL BASE FEES	364,050	364,056	182,025	182,031	182,025	364,050	6	364,056
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	94,137
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	5,642,047	(215,329)	5,248,198
EXPENDITURES								
PAYROLL - MANAGEMENT	174,849	268,656	74,001	194,655	87,463	161,464	107,192	210,141
MAINTENANCE	385,759	515,386	199,354	316,032	168,777	368,131	147,256	655,536
OFFICE	70,330	78,087	36,500	41,587	38,354	74,855	3,232	102,709
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	302,924	617,448	257,680	981,386
FICA/MEDICARE	9,722	12,954	4,490	8,464	5,509	9,999	2,955	14,427
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	60,945	118,708	109,145	183,145
WORKERS COMP	4,127	7,916	752	7,164	4,527	5,279	2,637	6,778
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	191,664	357,352	249,698	524,140
TOTAL P/R & RELATED COSTS	776,786	1,478,180	478,875	999,306	494,589	974,800	507,379	1,505,527
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)	61,577
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)	37,500
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)	56,044
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)	79,446
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	16,150
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	14,548
INSURANCE AND BONDS	101,030	105,263	92,928	12,335	9,203	102,132	3,131	109,609
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	18,000
OFFICE SUPPLIES	11,511	13,279	2,809	10,470	4,000	6,809	6,470	14,869
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	3,360	6,988	(228)	7,280
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)	15,180
TRAINING & SEMINARS	4,669	22,968	3,130	19,838	3,968	7,098	15,870	22,968
TRAVEL	2,368	13,404	949	12,455	2,489	3,438	9,966	13,404
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	124,174
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	3/27/2026							
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26	UNDER	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	82,456
TOTAL OPERATING EXP.	1,832,256	2,751,654	1,002,413	1,749,243	1,159,314	2,163,062	592,591	2,945,463
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 E	(53,889)	(3,200)	0	(3,200)	0	-	(3,200)	-
TOTAL EXPENDITURES	3,506,623	4,442,192	1,877,191	2,565,001	2,032,830	3,911,358	534,834	4,666,929
NET INCOME	2,637,982	984,525	803,508	181,017	928,518	1,730,689	(750,163)	581,269
CAPITAL OUTLAY	(2,780,581)	(5,926,726)	(1,338,234)	4,588,492	(87,846)	(1,426,080)	(4,500,646)	(475,000)
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	(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	400,831	(1,242,097)	(882,634)	(395,276)
NET CASH INCR./DECR.	598,052	(1,140,205)	(843,497)	296,708	1,329,349	488,592	(1,628,797)	185,994
AVAIL. CASH - BEGINNING	6,005,639	6,377,714	6,603,691	-	-	6,603,691	-	7,092,283
AVAILABLE CASH - END	6,603,691	5,237,509	5,760,194			7,092,283		7,278,277
DEPREC. ACCT. RESERVED	444,966	705,636	709,636	(4,000)	809,412	709,636	-	919,747
RESERVE ADDITIONS	0	-	0	-	0	-	-	0
(PONDEROSA MHP) Per Grant	0	-	0	-	0	-	-	0
RESERVE ADDITIONS (VEHICLE)	300,670	206,644	99,776	106,868	150,335	250,111	-	206,644
LESS RESERVE USE	(36,000)	-	-	-	40,000	40,000	-	-
NET RESERVE BALANCE	709,636	912,280	809,412	102,868	999,747	919,747		1,126,391
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)	-	-	-	-
TOTAL RESTRICTED CASH	1,530,507	1,733,151	1,672,752	60,399	1,820,618	1,740,618	-	1,947,262

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	PROPOSED
	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								
USER FEES - RESIDENTIAL	1,753,977	1,756,191	877,421	878,770	877,479	1,754,900	1,291	1,756,191
USER FEES - COMMERCIAL	42,038	42,038	10,962	31,076	21,019	31,981	10,057	42,038
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	2,106,660	(49,069)	2,014,132
'EXPENDITURES								
PAYROLL - MANAGEMENT	101,190	155,170	44,788	110,382	40,080	84,868	70,302	95,755
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	54,895	58,564	27,375	31,189	28,766	56,141	2,423	77,032
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	176,787
FICA/MEDICARE	2,497	3,294	1,125	2,169	1,096	2,221	1,073	2,700
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	47,411
WORKERS COMP	575	987	194	793	420	614	373	605
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	92,672	75,050	129,449
TOTAL P/R & RELATED COSTS	204,420	385,473	117,706	267,767	119,975	237,680	147,775	306,235
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)	30,789
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)	31,000
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)	37,189
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	24,713
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	192,800
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	29,283
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	9,000
OFFICE SUPPLIES	6,081	6,935	1,604	5,331	2,395	3,999	2,936	6,955
PERMITS & FEES	380	405	386	19	25	411	(6)	405
POSTAGE	4,796	4,420	2,419	2,001	2,140	4,559	(139)	4,760
PUBLICATION CHARGES	1,652	2,200	90	2,110	1,825	1,915	285	2,200
INTEREST	1,353	-	-	-	-	-	-	-
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	5,874
TRAVEL	168	3,462	632	2,830	566	1,198	2,264	3,462
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	1,741,997	2,204,035	985,853	1,218,182	985,924	1,971,778	232,242	2,103,944
CAPITAL OUTLAY	24,230	507,766	21,423	486,343	178,250	199,673	308,093	2,180,000
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-
DEPRECIATION	98,495	98,437	49,820	48,617	48,939	98,759	(322)	98,759
EXPENSE/AMORTIZATION	-	-	-	-	-	-	-	-
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRI	-	-	-	-	-	-	-	-
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 EXPENDITURES	1,892,996	2,711,801	993,150	1,718,651	1,178,300	2,171,451	540,335	4,283,944
NET CASH INCR./DECR.	163,240	(654,211)	42,042	(106,834)	(106,834)	(64,791)	(589,404)	(2,269,812)

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	
	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
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,300,762	4,402,316	4,464,002		-	4,464,002		4,399,212
AVAILABLE CASH - END	4,464,002	3,748,105	4,506,045			4,399,212		2,129,400
DEPREC. ACCT. RESERVED	8,320	16,471	16,471	-	20,508	16,471		24,584
RESERVE ADDITIONS	8,151	9,231	4,037	5,194	4,076	8,113		9,231
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	16,471	25,702	20,508	5,194	24,584	24,584		33,815
TOTAL RESTRICTED CASH	16,471	25,702	20,508	5,194	24,584	24,584	-	33,815

SNOW

3/27/2026

KGID SNOW FUND BUDGET WORKSHEET 2026/27

	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	886,130	(55,728)	861,987
EXPENDITURES								
PAYROLL - MANAGEMENT	47,358	72,578	21,236	51,342	17,281	38,517	34,061	41,191
MAINTENANCE	46,220	51,238	25,266	25,972	29,778	55,044	(3,806)	66,829
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	38,516
ACCRUED LEAVE	(4,439)	2,000	684	1,316	1,316	2,000	(0)	2,000
PAYROLL SUBTOTAL	116,585	155,096	60,874	94,222	62,758	123,630	31,465	148,535
FICA/MEDICARE	1,763	2,489	873	1,616	907	1,780	709	2,163
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	32,410
WORKERS COMP	924	1,272	301	971	801	1,102	170	1,005
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	81,101	39,654	101,485
TOTAL P/R & RELATED COSTS	173,176	275,850	99,912	175,938	107,611	204,731	71,119	250,021
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)	5,131
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)	16,407
BUILDING REPAIRS/MAINT	1,475	4,830	124	4,706	3,753	3,877	953	4,830
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	5,429	4,754	4,852	(98)	1,945	6,797	(2,043)	10,378
DUES AND SUBSCRIPTIONS	259	726	259	467	102	361	365	726
EQUIPMENT SUPPLIES & MAINT	101	100	109	(9)	-	109	(9)	100
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	4,880
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	-	1,500
OFFICE SUPPLIES	1,412	1,373	522	851	925	1,447	(74)	1,523
PERMITS AND FEES	63	668	64	604	605	669	(1)	668
POSTAGE	2,056	1,820	1,078	742	950	2,028	(208)	1,960
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	2,052
TRAVEL	57	1,984	279	1,705	341	620	1,364	1,984
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)	15,522
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	654,460	1,013,358	215,978	1,213,531
CAPITAL OUTLAY	7,869	123,667	1,730	121,937	11,750	13,480	110,187	17,500
CONTINGENCY	-	40,590	-	40,590	19,986	19,986	20,604	36,931
ADJUST TO CASH FLOW	19,958	-	58,495	(58,495)	(58,495)	-	-	-
SUBTOTAL	619,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,267,961
TRANSF. FROM OTHER FUNDS	(550,000)	-	-	-	-	-	-	0
TOTAL EXPENDITURES	69,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,267,961
NET GAIN OR LOSS	748,796	(563,191)	10,408	(573,600)	(173,894)	(160,695)	(402,496)	(405,974)
OPENING FUND BALANCE	78,896	621,858	827,692			827,692		666,996
ENDING FUND BALANCE	827,692	58,667	838,099			666,996		261,022

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2026/27								3/27/2026
	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		298,809
RESERVE ADDITIONS	95,564	82,382	40,394	41,988	47,782	88,176		82,382
LESS RESERVE USE	0	-	-	-	5,000	5,000		-
NET RESERVE BALANCE	205,633	293,015	246,027	46,988	298,809	298,809		381,191
TOTAL RESTRICTED CASH	205,633	293,015	246,027	46,988	298,809	298,809	-	381,191

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE			2026/2027	GENERAL	WATER	SEWER	SNOW
2026/27 - WITH 14% CPI & 2% MERIT INCREASE			TOTAL	FUND	FUND	FUND	FUND
	2025/2026	INCREASE OF					
	BASE	16.00%					
Water Department							
Water Operator 50%/50%% PERS Paid					84,178		
Operator I - Base Rate-\$39.68/hr w/merit \$40.47	61,755	22,423	84,178		2,059		
Operator I - Special Skills (5%) \$0.90Reg Rate\$39.68/hr	-	-	2,059				
Operator I - Overtime- 156hrs@\$59.52 = 12/wk w/merit & special skills \$62.19	2,316	7,386	9,702		9,702		
Subtotal	64,071	29,809	95,939		95,939		
Operator II - Base Rate-\$39.68/hr w/merit \$40.47	65,166	19,012	84,178		84,178		
Operator II - Special Skills (2%) \$0.79 Reg Rate\$39.68/hr	-	1,643	1,643		1,643		
Operator II - Standby Rate 1664hrs 12.5% base \$5.06/hr	-	8,420	8,420		8,420		
Operator II - Overtime- 156hrs@\$59.52 = 12/wk w/merit & special skills \$61.89	7,332	2,323	9,655		9,655		
Subtotal	72,498	31,399	103,896		103,896		
Operator III - Base Rate-\$44.65/hr w/merit \$45.54	70,595	24,128	94,723		94,723		
Operator III - Special Skills (2.5%) \$1.12 Reg Rate \$44.65/hr	1,768	562	2,330		2,330		
Operator III - Standby Rate 1664hrs 12.5% base \$5.69/hr	7,055	2,413	9,468		9,468		
Operator III - In Charge Pay 10% \$4.47premium of regular pay -	369	5,353	5,722		5,722		
Operator III - Overtime- 156hrs @69.99 = 12/wk	2,713	8,205	10,918		10,918		
Subtotal	82,500	40,661	123,161		123,161		
Operator III - Base Rate-\$44.65/hr w/merit \$45.54	83,096	11,627	94,723		94,723		
Operator III - Special Skills (4.5%) \$2.01 Reg Rate \$44.65/hr	6,240	(2,059)	4,181		4,181		
Operator III - Standby Rate 1664hrs 12.5% base \$5.69/hr	8,303	1,165	9,468		9,468		
Operator III - In Charge Pay 10% \$4.47 premium of regular pay -	-	-	-		-		
Operator III - Overtime- 156hrs @71.33 = 4/wk	3,350	7,777	11,127		11,127		
Subtotal	100,989	18,510	119,499		119,499		
Lead Operator - Base Rate-\$48.17/hr w/merit \$49.13	89,648	12,541	102,190		102,190		
Lead Operator - Special Skills (7.5%) \$3.61 Reg Rate \$48.17/hr	5,387	(1,206)	4,181		4,181		
Lead Operator - Standby Rate 1664hrs 12.5% base \$6.14/hr	8,937	1,280	10,217		10,217		
Lead Operator - In Charge Pay 10% \$5.28 premium of regular pay -	5,837	921	6,758		6,758		
Lead Operator - Overtime- 52hrs @79.11 = 4/wk	3,564	550	4,114		4,114		
Lead Operator - Call Back - Field - 78hrs @79.11 = 6/wk	5,346	825	6,171		6,171		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,782	275	2,057		2,057		
Subtotal	120,501	15,187	135,688		135,688		
Award Budget 1% Total Base Wages	4,135	612	4,747		4,747		
Subtotal	4,135	612	4,747		4,747		
TOTAL WATER OPERATORS							
Base Rate-\$37.33/hr	370,260	89,731	459,992		459,992		
Special Skills	13,395	(1,060)	14,394		14,394		
Standby Rate 6656HRS AT 12.5%	24,295	13,278	37,573		37,573		
In Charge Pay 10% premium of regular pay	6,206	6,274	12,480		12,480		
Overtime- 208hrs regular pay	19,275	26,241	45,516		45,516		
Award Budget 1%	4,135	612	4,747		4,747		
Call Back - Field - 312hrs on regular pay	5,346	825	6,171		6,171		
Call Back - Laptop - 104hrs on base pay	1,782	275	2,057		2,057		
Total Water Dept	444,694	136,176	582,930		582,930		
Road/Snow Department							
Street Maintenance Specialist 52.5%GF;10%WF;37.5%Snow	62,983	21,257	84,240	44,226	8,424		31,589
Base Pay at \$39.71/hr w/merit \$40.50/hr	-	2,101	2,101	1,103	210		788
Special Skills (2.5%) \$1.01 Reg Rate \$40.50/hr	4,542	1,685	6,227	3,269	623		2,335
Overtime - 100 hours at \$62.27 per hour	1,545	571	2,116	1,111	212		794
Lead - 510 hours at \$4.15 per hour	485	163	648	340	65		243
Standby time 128 hrs/wk for 12 wks @ \$5.06/hr.	69,555	25,777	95,332	50,050	9,534		35,748
Total Street Maintenance Specialist 50/50 PERS	59,551	12,271	71,822	37,707	7,182		26,933
Maintenance Technician II - Base Pay at \$33.85/hr w/merit \$34.53	-	1,789	1,789	939	179		671
Special Skills (2.5%) \$0.86 Reg Rate \$34.53/hr	458	95	553	290	55		208
Standby time 128 hrs/wk for 12 wks @ \$4.32/hr.	4,295	1,014	5,309	2,787	531		1,991
Overtime - 100 hours at \$53.09 per hour	1,548	256	1,805	947	180		678
Lead - 510 hours at \$3.54 per hour	65,852	15,426	81,278	42,670	8,127		30,481
Total Street Maintenance Technician II 50/50 PERS	20,800	-	26,750				
Seasonal person with CDL at \$25.00/hr for 6 mos.	900	-	375				
Overtime 40 hrs at \$37.50/hr	43,400	-	108,500	54,250	54,250		
Total Seasonal wages & OT X 4	1,226	1,390	1,346	690	135		521
Award Budget 1% Total Base Wages	1,226	1,444	2,670	1,375	695		599
Award Subtotal	180,033	42,648	287,779	148,345	72,606		66,829
Total Road/Snow Department							
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund	62,982	40,197	103,159	15,474	41,263	30,948	15,474
Accountant II 100% PERS to Senior Accountantat \$49.85/hr	2,770	1,772	4,542	681	1,817	1,363	681
Overtime 60 hrs at \$74.78	2,975	1,886	4,861	729	1,945	1,458	729
Lead 982 hrs at \$4.89	66,456	9,276	75,733	11,360	30,294	22,720	11,360
Utility Billing Coordinator at \$36.41/hr	1,438	202	1,639	246	657	492	246
Overtime 30 hrs at \$54.62	55,557	7,271	62,828	9,424	25,130	18,848	9,424
Administrative Clerk/Secretary \$30.46/hr	1,203	168	1,371	206	548	411	206
Overtime 30 hrs at \$45.69	1,850	790	2,639	396	1,055	792	396
Award Budget 1% Total Base Wages							

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE				3/27/2026			
2026/27 - WITH 14% CPI & 2% MERIT INCREASE	2025/2026	INCREASE OF	2026/2027	GENERAL	WATER	SEWER	SNOW
	BASE	16.00%	TOTAL	FUND	FUND	FUND	FUND
Total Office	195,211	61,562	256,772	38,516	102,709	77,032	38,516
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
General Manager \$184,680 annual 50/50 PERS	162,000	21,820	183,820	27,573	73,528	55,146	
Operations Super - \$132,403.59 annual w/50/50 PERS	99,166	33,238	132,404	19,861	99,302	13,241	
Operations Super Award Budget 1% Base Salary	992	339	1,331	200	998	133	0
Admin. & Human Resources Super - \$89,885 annual	80,424	9,461	89,885	13,483	35,954	26,965	13,483
Admin. & Human Resources Super Award Budget 1% Base Sal	804	95	899	135	359	270	135
Engineering Technician - Not Filing	131,664	0	0	0	0	0	0
Admin. & Financial Analyst - Not Filing	98,748	0	0	0	0	0	0
Total Management	573,798	64,953	408,339	61,252	210,141	95,755	41,191
TOTAL ALL WAGES & SALARIES	1,393,736	305,339	1,535,821	248,114	968,386	172,787	146,535
Medical Insurance - State Plan & Union 3.25% increase							
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							
Water Dept. 0:100:0:0 (5)	508,066		97,803		97,803		
Water Dept. 0:100:0:0 100% Employer paid (0)	0		0		0		
Road Dept. 52.5:10:0:37.5 50/50 PERS	161,153		31,022	16,287	3,102		11,633
Road Dept. 52.5:10:0:37.5 100% PERS	0		0	0	0		0
GM 50/50 PERS	183,820		35,385	5,308	14,153	10,616	5,308
Admin & Human Resources Super 100% Employer Paid	89,885		33,033	4,955	13,214	9,910	4,955
Ops Super 50/50 PERS	132,404		25,488	3,823	19,116	2,549	0
Office 15:40:30:15 Accountant II 100% Employer Paid	103,159		37,911	5,687	15,164	11,373	5,687
Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.	138,561		26,673	4,001	10,670	8,002	4,001
Trustees (5) 100% Employer Paid	45,000		16,538	827	9,923	4,961	827
Total PERS	1,362,048	0	303,854	40,888	183,145	47,411	32,410
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
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			310,581	44,251	186,507	47,411	32,410
Medicare							
5 Water Employees at 1.45%	582,930		8,452		8,452		
Trustees - \$45,000 at 1.45%	45,000		653	33	392	195	33
3 Office Employees + Management at 1.45%	531,376		7,705	1,156	3,082	2,311	1,156
4 Seasonal Employees - at 1.45%	108,500		1,573	786	787		
Operations Supervisor at 1.45%	133,734		1,939	291	1,454	194	0
2 Road/Snow Employee at 1.45%	179,280		2,600	1,365	261		975
Total Medicare	1,580,821		22,921	3,631	14,427	2,700	2,163
Worker's Comp. Limit \$36,000 per employee							
	Rate	Amount					
Water Dept. 0:100:0:0	0.0284	180,000	5,112		5,112		
Street Maintenance Techs II 52.5:10:0:37.5	0.0284	72,000	2,045	1,075	203		767
Road Dept. Seasonal 100:0:0:0	0.0284	108,500	3,081	3,081			
Management 15:40:30:15	0.0284	36,000	1,022	153	409	307	153
Office & Human Resource 15:40:30:15	0.00290	180,000	522	78	209	157	78
Operations Supervisor 15:75:10:00	0.0284	36,000	1,022	153	767	102	0
Trustees at \$9,000/yr x 5 = \$45,000	0.00290	45,000	131	7	78	39	7
Total Worker's Comp.			12,935	4,547	6,778	605	1,005
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			1,535,821	248,114	968,386	172,787	146,535
Medical Insurance			438,734	65,546	267,925	54,747	50,516
Pers			303,854	40,888	183,145	47,411	32,410
Fica			6,727	3,364	3,363	0	0
Medicare			22,921	3,631	14,427	2,700	2,163
Workers Comp			12,935	4,547	6,778	605	1,005
GRAND TOTALS			2,320,992	366,089	1,444,022	278,249	232,632

BUDGET FY 2027

5% RATE INCREASE

PAYROLL 7%

INCREASE W/MERIT

OF 2%

INCLUDES ONLY

EFFECTED

SCHEDULES

KGID COMBINED BUDGET 26-27

*INCLUDES 5% RATE INCREASE ALL FUNDS PAYROLL INCREASE 9%	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,974,230	\$ 1,844,000	\$ 746,664	\$ 6,564,894
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		\$ 104,494			\$ 104,494
COMMERCIAL BASE FEES		\$ 382,259	\$ 44,140	\$ 68,688	\$ 495,087
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		\$ 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
SERVLINE LOSS REVENUE		\$ 15,530			\$ 15,530
SERVLINE LINE REVENUE		\$ 2,534			\$ 2,534
SERVLINE ADMIN REVENUE		\$ 1,900			\$ 1,900
PERSONAL PROPERTY TAX	\$ 10,387				\$ 10,387
AD VALOREM TAXES	\$ 741,443				\$ 741,443
AD VALOREM MAKE-UP	\$ 612,202				\$ 612,202
STATE TAX DISTRIBUTION	\$ 843,870				\$ 843,870
TOTAL REVENUES	\$ 4,516,651	\$ 5,455,065	\$ 2,104,043	\$ 861,987	\$ 12,937,747
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 57,833	\$ 198,371	\$ 90,433	\$ 38,909	\$ 385,546
MAINTENANCE	\$ 135,636	\$ 621,626	\$ -	\$ 57,751	\$ 815,013
OFFICE	\$ 33,072	\$ 88,191	\$ 66,143	\$ 33,072	\$ 220,478
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 230,041	\$ 921,188	\$ 160,577	\$ 131,732	\$ 1,443,537
FICA/MEDICARE	\$ 3,318	\$ 13,554	\$ 2,465	\$ 1,920	\$ 21,257
MEDICAL INS.	\$ 65,546	\$ 267,925	\$ 54,747	\$ 50,516	\$ 438,735
EMPLOYER PERS	\$ 36,326	\$ 170,551	\$ 43,008	\$ 28,699	\$ 278,583
WORKMANS COMP	\$ 4,547	\$ 6,778	\$ 605	\$ 1,005	\$ 12,936
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	\$ 125,775	\$ 510,672	\$ 124,811	\$ 97,531	\$ 858,789
TOTAL P/R & RELATED COSTS	\$ 355,817	\$ 1,431,859	\$ 285,387	\$ 229,263	\$ 2,302,327
ACCOUNTING	\$ 3,170	\$ 38,040	\$ 19,020	\$ 3,170	\$ 63,400
BANK CHARGES		\$ 56,044	\$ 37,189	\$ 16,407	\$ 109,640
BAD DEBT		\$ 13,926	\$ -	\$ 4,096	\$ 18,022
BUILDING REPAIR & MAINT.	\$ 20,000	\$ 20,000	\$ 10,000	\$ 4,830	\$ 54,830
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 6,859	\$ 79,446	\$ 24,713	\$ 10,378	\$ 121,397
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	\$ 37,500	\$ 31,000	\$ 500	\$ 117,500
EQUIP. SUPPLIES & R&M	\$ 5,500	\$ 16,150	\$ 192,800	\$ 100	\$ 214,550
EQUIPMENT RENTAL	\$ 500	\$ 9,245	\$ 3,824	\$ 1,101	\$ 14,670
EROSION & DRAINAGE	\$ 20,000				\$ 20,000
FIELD SUPPLIES/TOOLS/SIGNS	\$ 19,630			\$ 10,000	\$ 29,630
INSURANCE AND BONDS	\$ 8,856	\$ 109,609	\$ 29,283	\$ 4,880	\$ 152,628
INVENTORY PARTS		\$ 77,056	\$ 1,000		\$ 78,056
LEGAL	\$ 5,131	\$ 61,577	\$ 30,789	\$ 5,131	\$ 102,629
LEGAL LABOR NEGOTIATIONS	\$ 1,612	\$ -	\$ -	\$ -	\$ 1,612

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	\$ 18,000	\$ 9,000	\$ 1,500	\$ 31,800
OFFICE SUPPLIES	\$ 2,224	\$ 14,869	\$ 6,955	\$ 1,523	\$ 25,571
PERMITS AND FEES	\$ 167	\$ 9,699	\$ 405	\$ 668	\$ 10,939
POSTAGE		\$ 7,280	\$ 4,760	\$ 1,960	\$ 14,000
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	\$ 14,548	\$ 9,804	\$ 250	\$ 24,802
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	\$ 3,440	\$ 274,502	\$ 23,425	\$ 575	\$ 301,942
VEHICLE EXPENSE FUEL/OIL	\$ 15,522	\$ 124,174		\$ 15,522	\$ 155,217
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		\$ 82,456			\$ 82,456
TOTAL OPERATING EXP.	\$ 614,414	\$ 2,871,795	\$ 2,083,096	\$ 1,192,772	\$ 6,762,077
INTEREST EXPENSE	\$ -	\$ 202,332	\$ -	\$ -	\$ 202,332
DEPRECIATION EXPENSE		\$ 1,510,979	\$ 98,759		\$ 1,609,738
AMORTIZATION EXPENSE		\$ 8,155			\$ 8,155
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS	\$ -	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 614,414	\$ 4,593,261	\$ 2,181,855	\$ 1,192,772	\$ 8,582,301
NET INCOME	\$ 3,902,238	\$ 861,804	\$ (77,812)	\$ (330,785)	\$ 4,355,445
CAPITAL OUTLAY	\$ (1,212,500)	\$ (475,000)	\$ (2,180,000)	\$ (17,500)	\$ (3,885,000)
CONTINGENCY	\$ (54,807)			\$ (36,308)	\$ (91,116)
DEBT PRINCIPAL REPAYMENT		\$ (1,439,410)			\$ (1,439,410)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
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	\$ (1,267,307)	\$ (395,276)	\$ (2,081,241)	\$ (53,808)	\$ (3,797,632)
NET CASH INCR./DECR.	\$ 2,634,931	\$ 466,529	\$ (2,159,053)	\$ (384,592)	\$ 557,813
AVAIL. CASH - BEGINNING		\$ 7,092,283	\$ 4,399,212		\$ 11,491,495
AVAILABLE CASH - END		\$ 7,558,812	\$ 2,240,158		\$ 9,798,970
OPENING FUND BALANCE	\$ 10,632,630			\$ 666,996	\$ 11,299,626
ENDING FUND BALANCE	\$ 13,267,561			\$ 282,403	\$ 13,549,964
DEPREC. ACCT. RESERVED	\$ 559,159	\$ 919,747	\$ 24,584	\$ 298,809	\$ 1,802,299
RESERVE ADDITIONS	\$ 153,266	\$ 206,644	\$ 9,231	\$ 82,382	\$ 451,523
LESS RESERVE USE	\$ -	\$ -	\$ -	\$ -	\$ -
NET RESERVE BALANCE	\$ 712,425	\$ 1,126,391	\$ 33,815	\$ 381,191	\$ 2,253,821
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ -			\$ -
TOTAL RESTRICTED CASH	\$ 712,425	\$ 1,947,262	\$ 33,815	\$ 381,191	\$ 3,074,692

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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								
AD VALOREM TAXES	620,203	690,878	432,200	258,678	258,678	690,878	0	741,443
AD VALOREM MAKE-UP	542,186	589,783	368,958	220,825	220,825	589,783	0	612,202
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	2,733,555	(229,447)	4,516,651
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	135,636
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	33,072
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	101,306	187,607	47,907	230,040
FICA/MEDICARE	4,384	3,728	1,889	1,839	2,504	4,393	(665)	3,318
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	16,522	30,917	19,022	36,326
WORKERS COMP	1,706	3,145	685	2,460	1,580	2,265	880	4,547
UNEMPL BENEFIT	52	2,998	231	2,767	2,767	2,998	0	2,998
OPEB PENSE	(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	58,556	108,603	41,097	125,775
TOTAL P/R & RELATED COSTS	248,005	384,413	135,983	248,430	159,862	296,209	89,005	355,816
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	-	5,131
LEGAL LABOR NEGOTIATIONS	-	1,612	-	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	-	20,000
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	20,000
COMPUTER EXPENSE	2,446	4,986	1,901	3,085	1,912	3,813	1,173	6,859
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	5,500
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	8,856
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	4,726
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)	15,222
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	330,590	522,102	140,872	614,413
CAPITAL OUTLAY	363,247	2,808,206	1,991,361	816,845	362,750	2,354,111	454,095	1,212,500
(GAIN) LOSS ON DISPOSAL OF	-	-	-	-	-	-	-	955,489
CONTINGENCY	-	104,111	-	104,111	20,800	20,800	83,311	54,807
SUBTOTAL	773,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,837,209
TRANSF. TO OTHER FUNDS	550,000	-	-	-	-	-	-	0
TOTAL EXPENDITURES	1,323,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,837,209
NET GAIN OR LOSS	1,190,973	(1,070,381)	(727,480)	(342,901)	564,386	(163,458)	(907,724)	1,679,443
OPENING FUND BALANCE	9,605,116	10,755,469	10,796,089			10,796,089		10,632,630
CLOSING FUND BALANCE	10,796,089	9,685,088	10,068,609			10,632,630		12,312,073

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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		153,266
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	404,298	562,564	481,728	80,836	77,431	559,159		712,425
TOTAL RESTRICTED CASH	404,298	562,564	481,728	80,836	77,431	559,159	-	712,425

WATER

3/27/2026

KGID WATER FUND BUDGET WORKSHEET 2026/27

	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								3,974,230
RESIDENTIAL BASE FEES	3,726,071	3,793,932	1,884,469	1,909,463	1,888,200	3,772,669	21,263	0
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)	104,494
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	94,137
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	5,642,047	(215,329)	5,455,065
'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	621,626
OFFICE	70,330	78,087	36,500	41,587	38,354	74,855	3,232	88,191
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	302,924	617,448	257,680	921,188
FICA/MEDICARE	9,722	12,954	4,490	8,464	5,509	9,999	2,955	13,554
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	60,945	118,708	109,145	170,551
WORKERS COMP	4,127	7,916	752	7,164	4,527	5,279	2,637	6,778
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	191,664	357,352	249,698	510,673
TOTAL P/R & RELATED COSTS	776,786	1,478,180	478,875	999,306	494,589	974,800	507,379	1,431,861
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)	61,577
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)	37,500
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)	56,044
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)	79,446
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	16,150
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	14,548
INSURANCE AND BONDS	101,030	105,263	92,928	12,335	9,203	102,132	3,131	109,609
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	18,000
OFFICE SUPPLIES	11,511	13,279	2,809	10,470	4,000	6,809	6,470	14,869
PERMITS AND FEES	8,681	9,639	4,819	5,020	5,048	9,667	(28)	9,699
POSTAGE	7,254	6,760	3,628	3,132	3,360	6,988	(228)	7,280
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)	15,180
TRAINING & SEMINARS	4,669	22,968	3,130	19,838	3,968	7,098	15,870	22,968
TRAVEL	2,368	13,404	949	12,455	2,489	3,438	9,966	13,404
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	124,174
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		3/27/2026						
	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	82,456
TOTAL OPERATING EXP.	1,832,256	2,751,654	1,002,413	1,749,243	1,159,314	2,163,062	592,591	2,871,797
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 E	(53,889)	(3,200)	0	(3,200)	0	-	(3,200)	-
TOTAL EXPENDITURES	3,506,623	4,442,192	1,877,191	2,565,001	2,032,830	3,911,358	534,834	4,593,263
NET INCOME	2,637,982	984,525	803,508	181,017	928,518	1,730,689	(750,163)	861,802
CAPITAL OUTLAY	(2,780,581)	(5,926,726)	(1,338,234)	4,588,492	(87,846)	(1,426,080)	(4,500,646)	(475,000)
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	(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	400,831	(1,242,097)	(882,634)	(395,276)
NET CASH INCR./DECR.	598,052	(1,140,205)	(843,497)	296,708	1,329,349	488,592	(1,628,797)	466,527
AVAIL. CASH - BEGINNING	6,005,639	6,377,714	6,603,691	-	-	6,603,691	-	7,092,283
AVAILABLE CASH - END	6,603,691	5,237,509	5,760,194	-	-	7,092,283	-	7,558,810
DEPREC. ACCT. RESERVED	444,966	705,636	709,636	(4,000)	809,412	709,636	-	919,747
RESERVE ADDITIONS	0	-	0	-	0	-	-	0
(PONDEROSA MHP) Per Grant	0	-	0	-	0	-	-	0
RESERVE ADDITIONS (VEHICLE)	300,670	206,644	99,776	106,868	150,335	250,111	-	206,644
LESS RESERVE USE	(36,000)	-	-	-	40,000	40,000	-	-
NET RESERVE BALANCE	709,636	912,280	809,412	102,868	999,747	919,747	-	1,126,391
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)	-	-	-	-
TOTAL RESTRICTED CASH	1,530,507	1,733,151	1,672,752	60,399	1,820,618	1,740,618	-	1,947,262

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	PROPOSED
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	BUDGET 26/27
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	
'REVENUES								5% INCREASE
USER FEES - RESIDENTIAL	1,753,977	1,756,191	877,421	878,770	877,479	1,754,900	1,291	1,844,000
USER FEES - COMMERCIAL	42,038	42,038	10,962	31,076	21,019	31,981	10,057	44,140
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	2,106,660	(49,069)	2,104,043
'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	66,143
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	160,577
FICA/MEDICARE	2,497	3,294	1,125	2,169	1,096	2,221	1,073	2,465
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	43,008
WORKERS COMP	575	987	194	793	420	614	373	605
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	92,672	75,050	124,811
TOTAL P/R & RELATED COSTS	204,420	385,473	117,706	267,767	119,975	237,680	147,775	285,387
ACCOUNTING	17,313	19,020	18,191	829	829	19,020	0	19,020
LEGAL	6,891	19,500	2,464	17,036	17,036	19,500	(0)	30,789
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)	31,000
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)	37,189
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	24,713
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	192,800
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	29,283
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	9,000
OFFICE SUPPLIES	6,081	6,935	1,604	5,331	2,395	3,999	2,936	6,955
PERMITS & FEES	380	405	386	19	25	411	(6)	405
POSTAGE	4,796	4,420	2,419	2,001	2,140	4,559	(139)	4,760
PUBLICATION CHARGES	1,652	2,200	90	2,110	1,825	1,915	285	2,200
INTEREST	1,353	-	-	-	-	-	-	-
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	5,874
TRAVEL	168	3,462	632	2,830	566	1,198	2,264	3,462
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	1,741,997	2,204,035	985,953	1,218,182	985,924	1,971,778	232,242	2,083,096
CAPITAL OUTLAY	24,230	507,766	21,423	486,343	178,250	199,673	308,093	2,180,000
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-
DEPRECIATION	98,495	98,437	49,820	48,617	48,939	98,759	(322)	98,759
EXPENSE/AMORTIZATION	-	-	-	-	-	-	-	-
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRI	-	-	-	-	-	-	-	-
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 EXPENDITURES	1,892,996	2,711,801	993,150	1,718,651	1,178,300	2,171,451	540,335	4,263,096
NET CASH INCR./ (DECR.)	163,240	(654,211)	42,042	(106,834)	(106,834)	(64,791)	(589,404)	(2,159,053)

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	
	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
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,300,762	4,402,316	4,464,002		-	4,464,002		4,399,212
AVAILABLE CASH - END	4,464,002	3,748,105	4,506,045			4,399,212		2,240,158
DEPREC. ACCT. RESERVED	8,320	16,471	16,471	-	20,508	16,471		24,584
RESERVE ADDITIONS	8,151	9,231	4,037	5,194	4,076	8,113		9,231
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	16,471	25,702	20,508	5,194	24,584	24,584		33,815
TOTAL RESTRICTED CASH	16,471	25,702	20,508	5,194	24,584	24,584	-	33,815

SNOW

3/27/2026

KGID SNOW FUND BUDGET WORKSHEET 2026/27

	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	886,130	(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)	57,751
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	33,072
ACCRUED LEAVE	(4,439)	2,000	684	1,316	1,316	2,000	(0)	2,000
PAYROLL SUBTOTAL	116,585	155,096	60,874	94,222	62,758	123,630	31,465	131,732
FICA/MEDICARE	1,763	2,489	873	1,616	907	1,780	709	1,920
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	28,699
WORKERS COMP	924	1,272	301	971	801	1,102	170	1,005
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	81,101	39,654	97,529
TOTAL P/R & RELATED COSTS	173,176	275,850	99,912	175,938	107,611	204,731	71,119	229,262
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)	5,131
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)	16,407
BUILDING REPAIRS/MAINT	1,475	4,830	124	4,706	3,753	3,877	953	4,830
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	5,429	4,754	4,852	(98)	1,945	6,797	(2,043)	10,378
DUES AND SUBSCRIPTIONS	259	726	259	467	102	361	365	726
EQUIPMENT SUPPLIES & MAINT	101	100	109	(9)	-	109	(9)	100
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	4,880
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	-	1,500
OFFICE SUPPLIES	1,412	1,373	522	851	925	1,447	(74)	1,523
PERMITS AND FEES	63	668	64	604	605	669	(1)	668
POSTAGE	2,056	1,820	1,078	742	950	2,028	(208)	1,960
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	2,052
TRAVEL	57	1,984	279	1,705	341	620	1,364	1,984
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)	15,522
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	654,460	1,013,358	215,978	1,192,771
CAPITAL OUTLAY	7,869	123,667	1,730	121,937	11,750	13,480	110,187	17,500
CONTINGENCY	-	40,590	-	40,590	19,986	19,986	20,604	36,308
ADJUST TO CASH FLOW	19,958	-	58,495	(58,495)	(58,495)	-	-	-
SUBTOTAL	619,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,246,578
TRANSF. FROM OTHER FUNDS	(550,000)	-	-	-	-	-	-	0
TOTAL EXPENDITURES	69,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,246,578
NET GAIN OR LOSS	748,796	(563,191)	10,408	(573,600)	(173,894)	(160,695)	(402,496)	(384,591)
OPENING FUND BALANCE	78,896	621,858	827,692			827,692		666,996
ENDING FUND BALANCE	827,692	58,667	838,099			666,996		282,404

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2026/27								3/27/2026
	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		298,809
RESERVE ADDITIONS	95,564	82,382	40,394	41,988	47,782	88,176		82,382
LESS RESERVE USE	0	-	-	-	5,000	5,000		-
NET RESERVE BALANCE	205,633	293,015	246,027	46,988	298,809	298,809		381,191
TOTAL RESTRICTED CASH	205,633	293,015	246,027	46,988	298,809	298,809	-	381,191

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE			2026/2027	GENERAL	WATER	SEWER	SNOW
2026/27 - WITH 7% CPI & 2% MERIT INCREASE	2025/2026	INCREASE OF	TOTAL	FUND	FUND	FUND	FUND
	BASE	9.00%					
Water Department							
Water Operator 50%/50%% PERS Paid					79,040		
Operator I - Base Rate-\$37.25/hr w/merit \$38	61,755	17,285	79,040		1,976		
Operator I - Special Skills (2.5%) \$0.95Reg Rate\$38/hr	-	-	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	62,983	4,430	67,413	35,392	6,741		25,279
Base Pay at \$31.77/hr w/merit \$32.41/hr	-	1,685	1,685	885	169		632
Special Skills (2.5%) \$0.81 Reg Rate \$32.41/hr	-	441	4,983	2,616	498		1,869
Overtime - 100 hours at \$49.83 per hour	4,542	107	1,652	867	165		620
Lead - 510 hours at \$3.24 per hour	1,545	33	518	272	52		194
Standby time 128 hrs/wk for 12 wks @ \$4.05/hr.	485	33	518	272	52		194
Total Street Maintenance Specialist 50/50 PERS	69,555	6,696	76,251	40,033	7,626		28,593
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
Subtotal	1,226	1,345	2,571	1,323	685		562
Total Road/Snow Department	180,033	18,440	263,571	135,636	70,185		57,751
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund							
Accountant II 100% PERS \$38.13/hr	62,962	15,820	78,782	11,817	31,512	23,634	11,817
Overtime 60 hrs at \$57.20	2,770	249	3,019	453	1,208	906	453
Lead 982 hrs at \$3.81	2,975	766	3,741	561	1,497	1,122	561
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	386	193
Award Budget 1% Total Base Wages	1,850	250	2,099	315	839	630	315

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE							
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	25,267	220,477	33,072	88,191	66,143	33,072
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	2
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	190,637	1,421,036	226,541	908,188	156,577	129,732
Medical Insurance - State Plan & Union 3.25% Increase							
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							
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	139,231		26,802	14,071	2,680		10,051
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	78,782		28,952	4,343	11,581	8,686	4,343
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	1,256,417	0	278,583	36,326	170,551	43,008	28,699
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
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			285,310	39,690	173,913	43,008	28,699
Medicare							
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%	479,871		6,958	1,044	2,783	2,087	1,044
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%	155,072		2,249	1,180	226		843
Total Medicare	1,466,036		21,257	3,318	13,554	2,465	1,920
Worker's Comp. Limit \$36,000 per employee							
	Rate	Amount					
Water Dept. 0:100:0:0	0.0284	180,000	5,112		5,112		
Street Maintenance Techs II 52.5:10:0:37.5	0.0284	72,000	2,045	1,075	203		767
Road Dept. Seasonal 100:0:0:0	0.0284	108,500	3,081	3,081			
Management 15:40:30:15	0.0284	36,000	1,022	153	409	307	153
Office & Human Resource 15:40:30:15	0.00290	180,000	522	78	209	157	78
Operations Supervisor 15:75:10:00	0.0284	36,000	1,022	153	767	102	0
Trustees at \$9,000/yr x 5 = \$45,000	0.00290	45,000	131	7	78	39	7
Total Worker's Comp.			12,935	4,547	6,778	605	1,005
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			1,421,036	226,541	908,188	156,577	129,732
Medical Insurance			438,734	65,546	267,925	54,747	50,516
Pers			278,583	36,326	170,551	43,008	28,699
Fica			6,727	3,364	3,363	0	0
Medicare			21,257	3,318	13,554	2,465	1,920
Workers Comp			12,935	4,547	6,778	605	1,005
GRAND TOTALS			2,179,272	339,642	1,370,356	257,401	211,873

BUDGET FY 2027

5% RATE INCREASE

PAYROLL 14%

INCREASE W/MERIT

OF 2%

INCLUDES ONLY

EFFECTED

SCHEDULES

KGID COMBINED BUDGET 26-27

*INCLUDES 5% RATE INCREASE ALL FUNDS PAYROLL 16% INCREASE	GENERAL FUND	*WATER FUND	*SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,974,230	\$ 1,844,000	\$ 746,664	\$ 6,564,894
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		\$ 104,494			\$ 104,494
COMMERCIAL BASE FEES		\$ 382,259	\$ 44,140	\$ 68,688	\$ 495,087
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		\$ 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
SERVLINE LOSS REVENUE		\$ 15,530			\$ 15,530
SERVLINE LINE REVENUE		\$ 2,534			\$ 2,534
SERVLINE ADMIN REVENUE		\$ 1,900			\$ 1,900
PERSONAL PROPERTY TAX	\$ 10,387				\$ 10,387
AD VALOREM TAXES	\$ 741,443				\$ 741,443
AD VALOREM MAKE-UP	\$ 612,202				\$ 612,202
STATE TAX DISTRIBUTION	\$ 843,870				\$ 843,870
TOTAL REVENUES	\$ 4,516,651	\$ 5,455,065	\$ 2,104,043	\$ 861,987	\$ 12,937,747
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 61,252	\$ 210,141	\$ 95,755	\$ 41,191	\$ 408,338
MAINTENANCE	\$ 148,345	\$ 655,536	\$ -	\$ 66,829	\$ 870,711
OFFICE	\$ 38,516	\$ 102,709	\$ 77,032	\$ 38,516	\$ 256,773
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 251,614	\$ 981,386	\$ 176,787	\$ 148,535	\$ 1,558,322
FICA/MEDICARE	\$ 3,631	\$ 14,427	\$ 2,700	\$ 2,163	\$ 22,921
MEDICAL INS.	\$ 65,546	\$ 267,925	\$ 54,747	\$ 50,516	\$ 438,735
EMPLOYER PERS	\$ 40,888	\$ 183,145	\$ 47,411	\$ 32,410	\$ 303,854
WORKMANS COMP	\$ 4,547	\$ 6,778	\$ 605	\$ 1,005	\$ 12,936
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	\$ 130,649	\$ 524,139	\$ 129,449	\$ 101,487	\$ 885,724
TOTAL P/R & RELATED COSTS	\$ 382,263	\$ 1,505,525	\$ 306,235	\$ 250,022	\$ 2,444,047
ACCOUNTING	\$ 3,170	\$ 38,040	\$ 19,020	\$ 3,170	\$ 63,400
BANK CHARGES		\$ 56,044	\$ 37,189	\$ 16,407	\$ 109,640
BAD DEBT		\$ 13,926	\$ -	\$ 4,096	\$ 18,022
BUILDING REPAIR & MAINT.	\$ 20,000	\$ 20,000	\$ 10,000	\$ 4,830	\$ 54,830
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 6,859	\$ 79,446	\$ 24,713	\$ 10,378	\$ 121,397
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	\$ 37,500	\$ 31,000	\$ 500	\$ 117,500
EQUIP. SUPPLIES & R&M	\$ 5,500	\$ 16,150	\$ 192,800	\$ 100	\$ 214,550
EQUIPMENT RENTAL	\$ 500	\$ 9,245	\$ 3,824	\$ 1,101	\$ 14,670
EROSION & DRAINAGE	\$ 20,000				\$ 20,000
FIELD SUPPLIES/TOOLS/SIGNS	\$ 19,630			\$ 10,000	\$ 29,630
INSURANCE AND BONDS	\$ 8,856	\$ 109,609	\$ 29,283	\$ 4,880	\$ 152,628
INVENTORY PARTS		\$ 77,056	\$ 1,000		\$ 78,056
LEGAL	\$ 5,131	\$ 61,577	\$ 30,789	\$ 5,131	\$ 102,629
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	\$ 18,000	\$ 9,000	\$ 1,500	\$ 31,800
OFFICE SUPPLIES	\$ 2,224	\$ 14,869	\$ 6,955	\$ 1,523	\$ 25,571
PERMITS AND FEES	\$ 167	\$ 9,699	\$ 405	\$ 668	\$ 10,939
POSTAGE		\$ 7,280	\$ 4,760	\$ 1,960	\$ 14,000
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	\$ 14,548	\$ 9,804	\$ 250	\$ 24,802
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	\$ 3,440	\$ 274,502	\$ 23,425	\$ 575	\$ 301,942
VEHICLE EXPENSE FUEL/OIL	\$ 15,522	\$ 124,174		\$ 15,522	\$ 155,217
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		\$ 82,456			\$ 82,456
TOTAL OPERATING EXP.	\$ 639,249	\$ 2,945,461	\$ 2,103,944	\$ 1,213,532	\$ 6,902,185
INTEREST EXPENSE	\$ -	\$ 202,332	\$ -	\$ -	\$ 202,332
DEPRECIATION EXPENSE		\$ 1,510,979	\$ 98,759		\$ 1,609,738
AMORTIZATION EXPENSE		\$ 8,155			\$ 8,155
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS	\$ -	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 639,249	\$ 4,666,927	\$ 2,202,703	\$ 1,213,532	\$ 8,722,409
NET INCOME	\$ 3,877,403	\$ 788,138	\$ (98,660)	\$ (351,545)	\$ 4,215,337
CAPITAL OUTLAY	\$ (1,212,500)	\$ (475,000)	\$ (2,180,000)	\$ (17,500)	\$ (3,885,000)
CONTINGENCY	\$ (55,552)			\$ (36,931)	\$ (92,483)
DEBT PRINCIPAL REPAYMENT		\$ (1,439,410)			\$ (1,439,410)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
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	\$ (1,268,052)	\$ (395,276)	\$ (2,081,241)	\$ (54,431)	\$ (3,798,999)
NET CASH INCR./DECR.	\$ 2,609,351	\$ 392,863	\$ (2,179,901)	\$ (405,975)	\$ 416,337
AVAIL. CASH - BEGINNING		\$ 7,092,283	\$ 4,399,212		\$ 11,491,495
AVAILABLE CASH - END		\$ 7,485,146	\$ 2,219,311		\$ 9,704,456
OPENING FUND BALANCE	\$ 10,632,630			\$ 666,996	\$ 11,299,626
ENDING FUND BALANCE	\$ 13,241,981			\$ 261,021	\$ 13,503,002
DEPREC. ACCT. RESERVED	\$ 559,159	\$ 919,747	\$ 24,584	\$ 298,809	\$ 1,802,299
RESERVE ADDITIONS	\$ 153,266	\$ 206,644	\$ 9,231	\$ 82,382	\$ 451,523
LESS RESERVE USE	\$ -	\$ -	\$ -	\$ -	\$ -
NET RESERVE BALANCE	\$ 712,425	\$ 1,126,391	\$ 33,815	\$ 381,191	\$ 2,253,821
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ -			\$ -
TOTAL RESTRICTED CASH	\$ 712,425	\$ 1,947,262	\$ 33,815	\$ 381,191	\$ 3,074,692

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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								
AD VALOREM TAXES	620,203	690,878	432,200	258,678	258,678	690,878	0	741,443
AD VALOREM MAKE-UP	542,186	589,783	368,958	220,825	220,825	589,783	0	612,202
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	2,733,555	(229,447)	4,516,651
EXPENDITURES								
PAYROLL - MANAGEMENT	57,070	87,602	24,710	62,892	26,880	51,590	36,012	61,252
MAINTENANCE	93,578	115,132	45,957	69,175	58,489	104,446	10,686	148,345
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	38,516
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	101,306	187,607	47,907	251,613
FICA/MEDICARE	4,384	3,728	1,889	1,839	2,504	4,393	(665)	3,631
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	16,522	30,917	19,022	40,888
WORKERS COMP	1,706	3,145	685	2,460	1,580	2,265	880	4,547
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	58,556	108,603	41,097	130,649
TOTAL P/R & RELATED COSTS	248,005	384,413	135,983	248,430	159,862	296,209	89,005	382,262
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	-	5,131
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	-	20,000
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	20,000
COMPUTER EXPENSE	2,446	4,986	1,901	3,085	1,912	3,813	1,173	6,859
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	5,500
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	8,856
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	4,726
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)	15,522
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	330,590	522,102	140,872	639,248
CAPITAL OUTLAY	363,247	2,808,206	1,991,361	816,845	362,750	2,354,111	454,095	1,212,500
(GAIN) LOSS ON DISPOSAL OF F	-	-	-	-	-	-	-	955,489
CONTINGENCY	-	104,111	-	104,111	20,800	20,800	83,311	55,552
SUBTOTAL	773,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,862,788
TRANSF. TO OTHER FUNDS	550,000	-	-	-	-	-	-	0
TOTAL EXPENDITURES	1,323,332	3,574,490	2,182,509	1,391,981	714,140	2,897,014	678,277	2,862,788
NET GAIN OR LOSS	1,190,973	(1,070,381)	(727,480)	(342,901)	564,386	(163,458)	(907,724)	1,653,863
OPENING FUND BALANCE	9,605,116	10,755,469	10,796,089			10,796,089		10,632,630
CLOSING FUND BALANCE	10,796,089	9,685,088	10,068,609			10,632,630		12,286,493

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							3/27/2026	
	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		153,266
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	404,298	562,564	481,728	80,836	77,431	559,159		712,425
TOTAL RESTRICTED CASH	404,298	562,564	481,728	80,836	77,431	559,159	-	712,425

WATER

3/27/2026

KGID WATER FUND BUDGET WORKSHEET 2026/27

	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								3,974,230
RESIDENTIAL BASE FEES	3,726,071	3,793,932	1,884,469	1,909,463	1,888,200	3,772,669	21,263	0
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)	104,494
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	94,137
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	5,642,047	(215,329)	5,455,065
'EXPENDITURES								
PAYROLL - MANAGEMENT	174,849	268,656	74,001	194,655	87,463	161,464	107,192	210,141
MAINTENANCE	385,759	515,386	199,354	316,032	168,777	368,131	147,256	655,536
OFFICE	70,330	78,087	36,500	41,587	38,354	74,855	3,232	102,709
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	302,924	617,448	257,680	981,386
FICA/MEDICARE	9,722	12,954	4,490	8,464	5,509	9,999	2,955	14,427
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	60,945	118,708	109,145	183,145
WORKERS COMP	4,127	7,916	752	7,164	4,527	5,279	2,637	6,778
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	191,664	357,352	249,698	524,140
TOTAL P/R & RELATED COSTS	776,786	1,478,180	478,875	999,306	494,589	974,800	507,379	1,505,527
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)	61,577
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)	37,500
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)	56,044
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)	79,446
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	16,150
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	14,548
INSURANCE AND BONDS	101,030	105,263	92,928	12,335	9,203	102,132	3,131	109,609
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	18,000
OFFICE SUPPLIES	11,511	13,279	2,809	10,470	4,000	6,809	6,470	14,869
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	3,360	6,988	(228)	7,280
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)	15,180
TRAINING & SEMINARS	4,669	22,968	3,130	19,838	3,968	7,098	15,870	22,968
TRAVEL	2,368	13,404	949	12,455	2,489	3,438	9,966	13,404
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	124,174
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		3/27/2026						
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26	UNDER	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	82,456
TOTAL OPERATING EXP.	1,832,256	2,751,654	1,002,413	1,749,243	1,159,314	2,163,062	592,591	2,945,463
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 E	(53,889)	(3,200)	0	(3,200)	0	-	(3,200)	-
TOTAL EXPENDITURES	3,506,623	4,442,192	1,877,191	2,565,001	2,032,830	3,911,358	534,834	4,666,929
NET INCOME	2,637,982	984,525	803,508	181,017	928,518	1,730,689	(750,163)	788,136
CAPITAL OUTLAY	(2,780,581)	(5,926,726)	(1,338,234)	4,588,492	(87,846)	(1,426,080)	(4,500,646)	(475,000)
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	(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	400,831	(1,242,097)	(882,634)	(395,276)
NET CASH INCR./DECR.	598,052	(1,140,205)	(843,497)	296,708	1,329,349	488,592	(1,628,797)	392,861
AVAIL. CASH - BEGINNING	6,005,639	6,377,714	6,603,691	-	-	6,603,691	-	7,092,283
AVAILABLE CASH - END	6,603,691	5,237,509	5,760,194			7,092,283		7,485,144
DEPREC. ACCT. RESERVED	444,966	705,636	709,636	(4,000)	809,412	709,636	-	919,747
RESERVE ADDITIONS	0	-	0	-	0	-	-	0
(PONDEROSA MHP) Per Grant	300,670	206,644	99,776	106,868	150,335	250,111	-	206,644
RESERVE ADDITIONS (VEHICLE)	(36,000)	-	-	-	40,000	40,000	-	-
LESS RESERVE USE	709,636	912,280	809,412	102,868	999,747	919,747	-	1,126,391
NET RESERVE BALANCE								
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)	-	-	-	-
TOTAL RESTRICTED CASH	1,530,507	1,733,151	1,672,752	60,399	1,820,618	1,740,618	-	1,947,262

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	PROPOSED
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	BUDGET
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	26/27
'REVENUES								5% INCREASE
USER FEES - RESIDENTIAL	1,753,977	1,756,191	877,421	878,770	877,479	1,754,900	1,291	1,844,000
USER FEES - COMMERCIAL	42,038	42,038	10,962	31,076	21,019	31,981	10,057	44,140
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	2,106,660	(49,069)	2,104,043
'EXPENDITURES								
PAYROLL - MANAGEMENT	101,190	155,170	44,788	110,382	40,080	84,868	70,302	95,755
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	54,895	58,564	27,375	31,189	28,766	56,141	2,423	77,032
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	176,787
FICA/MEDICARE	2,497	3,294	1,125	2,169	1,096	2,221	1,073	2,700
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	47,411
WORKERS COMP	575	987	194	793	420	614	373	605
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	92,672	75,050	129,449
TOTAL P/R & RELATED COSTS	204,420	385,473	117,706	267,767	119,975	237,680	147,775	306,235
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)	30,789
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)	31,000
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)	37,189
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	24,713
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	192,800
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	29,283
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	9,000
OFFICE SUPPLIES	6,081	6,935	1,604	5,331	2,395	3,999	2,936	6,955
PERMITS & FEES	380	405	386	19	25	411	(6)	405
POSTAGE	4,796	4,420	2,419	2,001	2,140	4,559	(139)	4,760
PUBLICATION CHARGES	1,652	2,200	90	2,110	1,825	1,915	285	2,200
INTEREST	1,353	-	-	-	-	-	-	-
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	5,874
TRAVEL	168	3,462	632	2,830	566	1,198	2,264	3,462
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	1,741,997	2,204,035	985,853	1,218,182	985,924	1,971,778	232,242	2,103,944
CAPITAL OUTLAY	24,230	507,766	21,423	486,343	178,250	199,673	308,093	2,180,000
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-
DEPRECIATION EXPENSE/AMORTIZATION	98,495	98,437	49,820	48,617	48,939	98,759	(322)	98,759
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 EXPENDITURES	1,892,996	2,711,801	993,150	1,718,651	1,178,300	2,171,451	540,335	4,283,944
NET CASH INCR./(DECR.)	163,240	(654,211)	42,042		(106,834)	(64,791)	(589,404)	(2,179,901)

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2026/27							3/27/2026	
	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
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,300,762	4,402,316	4,464,002		-	4,464,002		4,399,212
AVAILABLE CASH - END	4,464,002	3,748,105	4,506,045			4,399,212		2,219,311
DEPREC. ACCT. RESERVED	8,320	16,471	16,471	-	20,508	16,471		24,584
RESERVE ADDITIONS	8,151	9,231	4,037	5,194	4,076	8,113		9,231
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	16,471	25,702	20,508	5,194	24,584	24,584		33,815
TOTAL RESTRICTED CASH	16,471	25,702	20,508	5,194	24,584	24,584	-	33,815

SNOW

3/27/2026

KGID SNOW FUND BUDGET WORKSHEET 2026/27

	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	886,130	(55,728)	861,987
EXPENDITURES								
PAYROLL - MANAGEMENT	47,358	72,578	21,236	51,342	17,281	38,517	34,061	41,191
MAINTENANCE	46,220	51,238	25,266	25,972	29,778	55,044	(3,806)	66,829
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	38,516
ACCRUED LEAVE	(4,439)	2,000	684	1,316	1,316	2,000	(0)	2,000
PAYROLL SUBTOTAL	116,585	155,096	60,874	94,222	62,758	123,630	31,465	148,535
FICA/MEDICARE	1,763	2,489	873	1,616	907	1,780	709	2,163
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	32,410
WORKERS COMP	924	1,272	301	971	801	1,102	170	1,005
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	81,101	39,654	101,485
TOTAL P/R & RELATED COSTS	173,176	275,850	99,912	175,938	107,611	204,731	71,119	250,021
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)	5,131
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)	16,407
BUILDING REPAIRS/MAINT	1,475	4,830	124	4,706	3,753	3,877	953	4,830
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	5,429	4,754	4,852	(98)	1,945	6,797	(2,043)	10,378
DUES AND SUBSCRIPTIONS	259	726	259	467	102	361	365	726
EQUIPMENT SUPPLIES & MAINT	101	100	109	(9)	-	109	(9)	100
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	4,880
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	-	1,500
OFFICE SUPPLIES	1,412	1,373	522	851	925	1,447	(74)	1,523
PERMITS AND FEES	63	668	64	604	605	669	(1)	668
POSTAGE	2,056	1,820	1,078	742	950	2,028	(208)	1,960
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	2,052
TRAVEL	57	1,984	279	1,705	341	620	1,364	1,984
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)	15,522
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	654,460	1,013,358	215,978	1,213,531
CAPITAL OUTLAY	7,869	123,667	1,730	121,937	11,750	13,480	110,187	17,500
CONTINGENCY	-	40,590	-	40,590	19,986	19,986	20,604	36,931
ADJUST TO CASH FLOW	19,958	-	58,495	(58,495)	(58,495)	-	-	-
SUBTOTAL	619,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,267,961
TRANSF. FROM OTHER FUNDS	(550,000)	-	-	-	-	-	-	0
TOTAL EXPENDITURES	69,518	1,393,592	421,914	971,678	627,701	1,046,825	346,768	1,267,961
NET GAIN OR LOSS	748,796	(563,191)	10,408	(573,600)	(173,894)	(160,695)	(402,496)	(405,974)
OPENING FUND BALANCE	78,896	621,858	827,692			827,692		666,996
ENDING FUND BALANCE	827,692	58,667	838,099			666,996		261,022

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2026/27								3/27/2026
	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		298,809
RESERVE ADDITIONS	95,564	82,382	40,394	41,988	47,782	88,176		82,382
LESS RESERVE USE	0	-	-	-	5,000	5,000		-
NET RESERVE BALANCE	205,633	293,015	246,027	46,988	298,809	298,809		381,191
TOTAL RESTRICTED CASH	205,633	293,015	246,027	46,988	298,809	298,809	-	381,191

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE			2026/2027	GENERAL	WATER	SEWER	SNOW
2026/27 - WITH 14% CPI & 2% MERIT INCREASE			TOTAL	FUND	FUND	FUND	FUND
	2025/2026	INCREASE OF					
	BASE	16.00%					
Water Department							
Water Operator 50%/50% PERS Paid					84,178		
Operator I - Base Rate-\$39.68/hr w/merit \$40.47	61,755	22,423	84,178		2,059		
Operator I - Special Skills (5%) \$0.90Reg Rate\$39.68/hr	-	-	2,059				
Operator I - Overtime- 156hrs@\$59.52 = 12/wk w/merit & special skills \$62.19	2,316	7,386	9,702		9,702		
Subtotal	64,071	29,809	95,939		95,939		
Operator II - Base Rate-\$39.68/hr w/merit \$40.47	65,166	19,012	84,178		84,178		
Operator II - Special Skills (2%) \$0.79 Reg Rate\$39.68/hr	-	1,643	1,643		1,643		
Operator II - Standby Rate 1664hrs 12.5% base \$5.06/hr	-	8,420	8,420		8,420		
Operator II - Overtime- 156hrs@\$59.52 = 12/wk w/merit & special skills \$61.89	7,332	2,323	9,655		9,655		
Subtotal	72,498	31,399	103,896		103,896		
Operator III - Base Rate-\$44.65/hr w/merit \$45.54	70,595	24,128	94,723		94,723		
Operator III - Special Skills (2.5%) \$1.12 Reg Rate \$44.65/hr	1,768	562	2,330		2,330		
Operator III - Standby Rate 1664hrs 12.5% base \$5.69/hr	7,055	2,413	9,468		9,468		
Operator III - In Charge Pay 10% \$4.47premium of regular pay -	369	5,353	5,722		5,722		
Operator III - Overtime- 156hrs @69.99 = 12/wk	2,713	8,205	10,918		10,918		
Subtotal	82,500	40,661	123,161		123,161		
Operator III - Base Rate-\$44.65/hr w/merit \$45.54	83,096	11,627	94,723		94,723		
Operator III - Special Skills (4.5%) \$2.01 Reg Rate \$44.65/hr	6,240	(2,059)	4,181		4,181		
Operator III - Standby Rate 1664hrs 12.5% base \$5.69/hr	8,303	1,165	9,468		9,468		
Operator III - In Charge Pay 10% \$4.47 premium of regular pay -	-	-	-		-		
Operator III - Overtime- 156hrs @71.33 = 4/wk	3,350	7,777	11,127		11,127		
Subtotal	100,989	18,510	119,499		119,499		
Lead Operator - Base Rate-\$48.17/hr w/merit \$49.13	89,648	12,541	102,190		102,190		
Lead Operator - Special Skills (7.5%) \$3.61 Reg Rate \$48.17/hr	5,387	(1,206)	4,181		4,181		
Lead Operator - Standby Rate 1664hrs 12.5% base \$6.14/hr	8,937	1,280	10,217		10,217		
Lead Operator - In Charge Pay 10% \$5.28 premium of regular pay -	5,837	921	6,758		6,758		
Lead Operator - Overtime- 52hrs @79.11 = 4/wk	3,564	550	4,114		4,114		
Lead Operator - Call Back - Field - 78hrs @79.11 = 6/wk	5,346	825	6,171		6,171		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,782	275	2,057		2,057		
Subtotal	120,501	15,187	135,688		135,688		
Award Budget 1% Total Base Wages	4,135	612	4,747		4,747		
Subtotal	4,135	612	4,747		4,747		
TOTAL WATER OPERATORS							
Base Rate-\$37.33/hr	370,260	89,731	459,992	-	459,992	-	-
Special Skills	13,395	(1,060)	14,394	-	14,394	-	-
Standby Rate 6656HRS AT 12.5%	24,295	13,278	37,573	-	37,573	-	-
In Charge Pay 10% premium of regular pay	6,206	6,274	12,480	-	12,480	-	-
Overtime- 208hrs regular pay	19,275	26,241	45,516	-	45,516	-	-
Award Budget 1%	4,135	612	4,747	-	4,747	-	-
Call Back - Field - 312hrs on regular pay	5,346	825	6,171	-	6,171	-	-
Call Back - Laptop - 104hrs on base pay	1,782	275	2,057	-	2,057	-	-
Total Water Dept	444,694	136,176	582,930	-	582,930	-	-
Road/Snow Department							
Street Maintenance Specialist 52.5%GF;10%WF;37.5%Snow	62,983	21,257	84,240	44,226	8,424		31,589
Base Pay at \$39.71/hr w/merit \$40.50/hr	-	2,101	2,101	1,103	210		788
Special Skills (2.5%) \$1.01 Reg Rate \$40.50/hr	4,542	1,685	6,227	3,269	623		2,335
Overtime - 100 hours at \$62.27 per hour	1,545	571	2,116	1,111	212		794
Lead - 510 hours at \$4.15 per hour	485	163	648	340	65		243
Standby time 128 hrs/wk for 12 wks @ \$5.06/hr.	69,555	25,777	95,332	50,050	9,534		35,748
Total Street Maintenance Specialist 50/50 PERS	59,551	12,271	71,822	37,707	7,182		26,933
Maintenance Technician II - Base Pay at \$33.85/hr w/merit \$34.53	-	1,789	1,789	939	179		671
Special Skills (2.5%) \$0.86 Reg Rate \$34.53/hr	458	95	553	290	55		208
Standby time 128 hrs/wk for 12 wks @ \$4.32/hr.	4,295	1,014	5,309	2,787	531		1,991
Overtime - 100 hours at \$53.09 per hour	1,548	256	1,805	947	180		678
Lead - 510 hours at \$3.54 per hour	65,852	15,426	81,278	42,670	8,127		30,481
Total Street Maintenance Technician II 50/50 PERS	20,800	-	26,750				
Seasonal person with CDL at \$25.00/hr for 6 mos.	900	-	375				
Overtime 40 hrs at \$37.50/hr	43,400	-	108,500	54,250	54,250		
Total Seasonal wages & OT X 4	1,226	1,390	1,346	690	135		521
Award Budget 1% Total Base Wages	1,226	1,444	2,670	1,375	695		599
Award Subtotal	180,033	42,648	287,779	148,345	72,606		66,829
Total Road/Snow Department							
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund							
Accountant II 100% PERS to Senior Accountantat \$49.85/hr	62,962	40,197	103,159	15,474	41,263	30,948	15,474
Overtime 60 hrs at \$74.78	2,770	1,772	4,542	681	1,817	1,363	681
Lead 982 hrs at \$4.89	2,975	1,886	4,861	729	1,945	1,458	729
Utility Billing Coordinator at \$36.41/hr	66,456	9,276	75,733	11,360	30,294	22,720	11,360
Overtime 30 hrs at \$54.62	1,438	202	1,639	246	657	492	246
Administrative Clerk/Secretary \$30.46/hr	55,557	7,271	62,828	9,424	25,130	18,848	9,424
Overtime 30 hrs at \$45.69	1,203	168	1,371	206	548	411	206
Award Budget 1% Total Base Wages	1,850	790	2,639	396	1,055	792	396

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE							
2026/27 - WITH 14% CPI & 2% MERIT INCREASE	2025/2026	INCREASE OF	2026/2027	GENERAL	WATER	SEWER	SNOW
	BASE	16.00%	TOTAL	FUND	FUND	FUND	FUND
Total Office	195,211	61,562	256,772	38,516	102,709	77,032	38,516
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
General Manager \$184,680 annual 50/50 PERS	162,000	21,820	183,820	27,573	73,528	55,146	
Operations Super - \$132,403.59 annual w/50/50 PERS	99,166	33,238	132,404	19,861	99,302	13,241	
Operations Super Award Budget 1% Base Salary	992	339	1,331	200	998	133	0
Admin. & Human Resources Super - \$69,885 annual	80,424	9,461	89,885	13,483	35,954	26,965	13,483
Admin. & Human Resources Super Award Budget 1% Base Sal	804	95	899	135	359	270	135
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	64,953	408,339	61,252	210,141	95,755	41,191
TOTAL ALL WAGES & SALARIES	1,393,736	305,339	1,535,821	248,114	968,386	172,787	146,535
Medical Insurance - State Plan & Union 3.25% increase							
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 & Sta							
Water Dept. 0:100:0:0 (5)	508,066		97,803		97,803		
Water Dept. 0:100:0:0 100% Employer paid (0)	0		0		0		
Road Dept. 52.5:10:0:37.5 50/50 PERS	161,153		31,022	16,287	3,102		11,633
Road Dept. 52.5:10:0:37.5 100% PERS	0		0	0	0		0
GM 50/50 PERS	183,820		35,385	5,308	14,153	10,616	5,308
Admin & Human Resources Super 100% Employer Paid	89,885		33,033	4,955	13,214	9,910	4,955
Ops Super 50/50 PERS	132,404		25,488	3,823	19,116	2,549	0
Office 15:40:30:15 Accountant II 100% Employer Paid	103,159		37,911	5,687	15,164	11,373	5,687
Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.	138,561		26,673	4,001	10,670	8,002	4,001
Trustees (5) 100% Employer Paid	45,000		16,538	827	9,923	4,961	827
Total PERS	1,362,048	0	303,854	40,888	183,145	47,411	32,410
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
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			310,581	44,251	186,507	47,411	32,410
Medicare							
5 Water Employees at 1.45%	582,930		8,452		8,452		
Trustees - \$45,000 at 1.45%	45,000		653	33	392	195	33
3 Office Employees + Management at 1.45%	531,376		7,705	1,156	3,082	2,311	1,156
4 Seasonal Employees - at 1.45%	108,500		1,573	786	787		
Operations Supervisor at 1.45%	133,734		1,939	291	1,454	194	0
2 Road/Snow Employee at 1.45%	179,280		2,600	1,365	261		975
Total Medicare	1,580,821		22,921	3,631	14,427	2,700	2,163
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	0.0284	180,000	5,112		5,112		
Road Dept. Seasonal 100:0:0:0	0.0284	72,000	2,045	1,075	203		767
Management 15:40:30:15	0.0284	108,500	3,081	3,081			
Office & Human Resource 15:40:30:15	0.0284	36,000	1,022	153	409	307	153
Operations Supervisor 15:75:10:00	0.00290	180,000	522	78	209	157	78
Trustees at \$9,000/yr x 5 = \$45,000	0.0284	36,000	1,022	153	767	102	0
	0.00290	45,000	131	7	78	39	7
Total Worker's Comp.			12,935	4,547	6,778	605	1,005
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			1,535,821	248,114	968,386	172,787	146,535
Medical Insurance			438,734	65,546	267,925	54,747	50,516
Pers			303,854	40,888	183,145	47,411	32,410
Fica			6,727	3,364	3,363	0	0
Medicare			22,921	3,631	14,427	2,700	3
Workers Comp			12,935	4,547	6,778	605	1,005
GRAND TOTALS			2,320,992	366,089	1,444,022	278,249	232,632

RATES OF PAY 2027 COMPARISON

POSITION	FY 2026 ANNUAL BASE SALARY	FY 2027 HOURLY RATE WITH 7% INCREASE	FY 2027 ANNUAL BASE SALARY	FY 2027 HOURLY RATE WITH 12% INCREASE	FY 2027 ANNUAL BASE SALARY	FY 2027 HOURLY RATE WITH 14% INCREASE	FY 2027 ANNUAL BASE SALARY
*SENIOR ACCOUNTANT/ CONTRACT & COMPLIANCE COORDINATOR (NEW)		*45.67	\$94,993.60	\$47.95	\$99,736.00	\$48.87	\$101,649.60
ACCOUNTING II	\$72,654.40	\$37.38	\$77,750.40	\$39.12	\$81,369.60	\$39.82	\$82,825.60
UTILITY BILLING CORRDNATOR	\$65,145.60	\$33.51	\$69,700.80	\$35.08	\$72,966.40	\$35.70	\$72,966.40
ADMINISTRATIVE CLERK/SECRETARY	\$54,475.20	\$28.02	\$58,281.60	\$29.33	\$61,006.40	\$29.86	\$61,006.40
WATER TREATMENT/DISTRIBUTION LEAD OPERATOR	\$87,880.00	\$45.21	\$94,036.80	\$47.32	\$98,425.60	\$48.17	\$100,193.60
WATER TREATMENT/DISTRIBUTION OPERATOR III	\$81,473.60	\$41.77	\$86,881.60	\$43.87	\$91,249.60	\$44.65	\$92,872.00
WATER TREATMENT/DISTRIBUTION OPERATOR	\$72,404.80	\$37.25	\$77,480.00	\$38.99	\$81,099.20	\$39.68	\$82,534.40
OPERATOR IN TRAINING	\$50,502.40	\$25.98	\$54,038.40	\$27.19	\$56,555.20	\$27.68	\$57,574.40
STREET MAINTENANCE SPECIALIST	\$67,932.80	\$34.95	\$72,696.00	\$36.58	\$76,086.40	\$37.23	\$77,438.40
MAINTENANCE TECHNICIAN II	\$61,775.20	\$31.77	\$66,081.60	\$33.25	\$69,160.00	\$33.85	\$70,408.00
MAINTENANCE TECHNICIAN I	\$58,385.60	\$30.03	\$62,462.40	\$31.44	\$65,395.20	\$32.00	\$66,560.00
POSITIONS	STPUD	ELDORADO IRRIGATION DISTRICT	PLACER COUNTY WATER AGENCY				
*SENIOR ACCOUNTANT/ CONTRACT & COMPLIANCE COORDINATOR (NEW)	\$48.90-\$62.42 (SUPERVISOR)						
ACCOUNTING II	\$34.89-\$44.53	\$44.24-\$53.78	\$41.14-\$52.50				
UTILITY BILLING CORRDNATOR	\$32.83-\$41.90	\$32.84-\$39.91	\$32.23-\$41.14				
ADMINISTRATIVE CLERK/SECRETARY	\$50.52-\$34.48	\$26.11-\$31.74	\$27.18-\$34.69				
WATER TREATMENT/DISTRIBUTION LEAD OPERATOR	\$43.65-\$55.75	\$49.88-\$60.63	\$50.00-\$63.81				
WATER TREATMENT/DISTRIBUTION OPERATOR III	\$34.53-\$44.07	\$41.68-\$50.66	N/A				
WATER TREATMENT/DISTRIBUTION OPERATOR	N/A	\$38.88-\$47.25	\$40.84-\$51.24				
OPERATOR IN TRAINING	N/A	N/A	N/A				
STREET MAINTENANCE SPECIALIST	\$48.07-\$61.36	\$38.11-\$46.33	N/A				
MAINTENANCE TECHNICIAN II	\$41.37-\$52.80	\$34.52-\$41.96	\$34.62-\$44.28				
MAINTENANCE TECHNICIAN I	\$33.80-\$43.14	\$31.26-\$37.99	\$29.25-\$37.33				

During the first six (6) months of employment probationary employees shall be paid eighty percent (80%) of the appropriate rate. The next six (6) months of employment probationary employees shall be paid ninety percent (90%) of the appropriate rate.

Employee will receive additional compensation for the following special skills:

One Percent (1%)
Backflow Tester Certification Only

Two and one-half percent (2.5%)
Commercial Driver's License, either Class A or B
Cross Connect/Backflow Tester Certification and Specialist Certification

Passing a course in Telemetry systems to the District Manager.
Building/Construction Inspection Certificate
Grade III Water Treatment Certificate. Individual 2.5% incentives for
Grade III Water Treatment Certificat and Grade III Water Distribution Certificate ceases when required for the Water Treatment/Distribution
Grade III Water Distribution Certificate. Individual 2.5% incentives for
Grade III Water Treatment Certificate and Grade III Water Distribution Certificate ceases when required for the Water Treatment/Distribution
GIS Certificate. Successful completion of GIS 109 & 205 from Western Nevada College or equivalent.

One Percent (1%) additional compensation per skill for employees currently holding the following additional skills
a. Nevada Department of Health Grade II Water Treatment Certificate
b. Nevada Department of Health Grade II Distribution Certificate

Salary Comparison with Peer Agencies

KGID Positions	Current Entry Level Salary Hourly @ 80%	STPUD Equiv. Range	El Dorado Irrigation District	Placer County Water Agency
Water Treatment	Water Treatment	WWTP Op.	Water Treatment	Water Treatment
Water Treatment/Distribution Operator I	\$34.81 \$27.85	\$34.53-\$44.07 Step system	\$38.88-\$47.25 Step system	\$40.84-\$51.24
Water Treatment/Distribution Operator II	NA Additional @% of Grade I	NA	\$40.86-49.66	NA
Water Treatment/Distribution Operator III	\$39.17 \$31.34	\$43.65-\$55.75	\$41.68-\$50.66	NA
Water Treatment/Distribution Lead Op.	\$42.25 \$33.80	\$50.52-\$64.48	\$49.88-\$60.63	\$50.00-\$63.81
Streets	Streets	Field Ops	Maint.	Maint.
Street Technician I	\$28.07 \$22.46	\$33.80-\$43.14	\$31.26-\$37.99	\$29.25-\$37.33
Street Technician II	\$29.69 \$23.75	\$41.37-\$52.80	\$34.52-41.96	\$34.62-\$44.28
Street Maintenance Specialist	\$32.66 \$26.13	\$48.07-\$61.36	\$38.11-46.33	NA
Administration	KGID	STPUD	EID	PCWA
Accountant II	\$34.93 \$27.94	\$48.90-\$62.42 (Supervisor)	\$44.24-\$53.78	\$41.14-\$52.50
Utility Billing Coordinator	\$31.32 \$25.06	\$34.89-\$44.53	\$32.84-\$39.91	\$32.23-\$41.14
Administrative Clerk/Secretary	\$26.19 \$20.95	\$32.83-\$41.90	\$26.11-\$31.74	\$27.18-\$34.69
Management	KGID	STPUD	EID	PCWA
General Manager Current	\$77.88	\$122.07-\$155.81	\$132.29-160.80	\$178.33-
HR/Admin. Current	\$38.67	\$80.25-\$102.42(Sup)	\$43.36-\$52.70	\$53.24-\$67.95
Utility Ops. Super. Current	\$55.02	\$81.10-\$103.51	\$91.55-\$111.27	\$70.93-\$90.53