**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES**
**PUBLIC HEARING & MEETING NOTICE**
**AGENDA**
**TUESDAY, May 20, 2025**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday May 20, 2025, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

Remote attendance is welcomed. To offer public comment prior to the meeting, individuals may submit comments using the drop box located at the district office entrance, or email to Derrek@kgid.org.

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

- Public comments are limited to three minutes and occur at the beginning and end of the meeting and are 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=83104224081
Meeting ID: 775 588 3548 Passcode: 5883548

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**MISSION STATEMENT**

As a team, our employees and the 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.

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**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 the district 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.

6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on April 15, 2025.

**NEW BUSINESS**

7. **For Information and Possible Action:** Approval of list of Claims, April 2025
8. **For Information:** Review and Receive Financial Statements, Quarterly-Jan/Feb/March 2025
9. **For Information:** Review and Discuss Quote for Springbrook Software Expansion
10. **For Information and Possible Action:** Personnel Policy Manual Adjustment-Review HSA Policy Draft 5.10
11. **For Information and Possible Action:** Review and Approve Job Title Changes for Utility Billing Coordinator.
12. **For Information and Possible Action: PUBLIC HEARING** on Fiscal Year 2025/2026 Final Budget including discussion and approval of FY 2025/2026 Budget

**ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:**

1. Board Member Reports
2. Management Report
3. Attorney Report
4. Correspondence

5. **Announcements and Final Public Comment**

6. **For Possible Action;** Adjournment

**MINUTES OF THE REGULAR MEETING OF THE**
**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES**
**TUESDAY APRIL 15, 2025**

**CALL TO ORDER** - The meeting was called to order at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada at 5:05 p.m.

**PLEDGE OF ALLEGIANCE**

**ROLL CALL** – In person attendance were Trustees Trigg, Parks, Johns, Nelson and via zoom was Felton. Also present were Interim General Manager Joe Esenarro, Administration and Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft. Public included Kathy Odom, Claude Hutchison, Jr., Derek and Kathy Dornbrook.

**PUBLIC COMMENT** – Trustee Parks made a public comment regarding the General Manager candidate Darek Dornbrook. The board discussed scheduling a special meeting to review and approve the contract for the new General Manager, Derek Dornbrook. Some board members expressed a desire to review the contract more thoroughly before signing. It was decided to hold a special board meeting on Tuesday, April 22nd at 9:00 a.m. to finalize the contract.

**APPROVAL OF AGENDA** – This agenda was skipped.

**APPROVAL OF THE MINUTES** – There was no public comment

The board discussed issues with the AI-generated meeting minutes, focusing on item regarding the condition of a water line installed on Kahle in 1977. It was agreed to remove the statement about its condition and clarify that it will need to be replaced in the future.

> **M-4/15/2025-1** - Motion by Felton, seconded by Nelson, and unanimously passed to approve the Regular Meeting Minutes dated April 15, 2025, with the minor change above.

**NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:**

**NEW BUSINESS**

**FOR POSSIBLE ACTION:**

**LIST OF CLAIMS** – There was no public comment

Nelson questioned check #65015 for the Round Hill General Improvement District and why we pay water consumption for Dorla Court. Esenarro informed Nelson he would get back to her with an answer after he had a chance to research it.

Parks expressed concerns and wanted the board to be aware of Check # 65066 in the amount of $21,000 for Manchester to clear (210) fire hydrants of snow when the weather didn't permit such activity.

> **M-4/15/2-25-2** – Motion by Johns, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of $1,169,485.41 as represented by check numbers 64986 through 65174.

**RECOMMENDATION OF AWARD FOR (FY25 ROAD REPLACEMENT & REHABILITATION PROJECT):**
There was no public comment

Travis Marshall of Dowl presented a recap of the FY25 Road Project in the Kingsbury district, which includes crack repair, half and full road replacement, repair of damaged manhole and valve collars, and surface treatments on the 22 miles of roads within the district.

The project was awarded to Sierra Nevada Construction, the lowest bidder, at a cost of $1.8 million, which is 20-30% below the engineering estimate.

The current Tina-Tramway project (Alt. 2) is to be complete before Sierra Nevada Construction can fulfill the entire contract. Dowl is looking into creating a contract amendment to make sure SNC keep approved contract prices until next year in case they are not able to complete the Tina-Tramway project before the weather sets in. The only fund affected by this project is the General Fund. It is anticipated that our roads will be up to date after this project for 20-30 years if we keep up on the maintenance.

Felton questioned if we have all the roads surfaced, are we going to have to end up redoing them up with the upcoming water projects. Marshall explained that they are working around all scheduled water project areas to schedule to be treated the following year, so the roads won't have to be fixed then dug up again.

Felton questioned if the board is allowing the GM to execute any amendments? Trigg revised the motion to reflect the following:

> **M-4/15/2025-3** – Motion by Trigg, seconded by Johns, and unanimously passed to approve award of the FY25 Road Replacement and Rehabilitation Project authorizing the Interim General Manager to execute appropriate documents paid by the general fund for a cost $1,814,007.00 to include the base, Alt 1 and Alt 2 of the contact.

**PRESENTATION AND OVERVIEW OF COMPREHENSIVE IT SUPPORT:**
There was no public comment

A presentation was provided by Ryan Baskharoon of PacStates Integrated Business Technology regarding our Information Technology processes. Ryan proposed a new program in detail that includes unlimited hours for monitoring and managing the network, as well as additional services such as replacing outdated equipment and moving to a cloud-based system, project management, backup system in case internet provider goes down, new phone system, quarterly cyber security training, vendor management, etc. The new program would include a flat rate for all services, with the cost to be determined after a full discovery is complete. We will have a quote to present at our May 20, 2025, board meeting.

No decisions were made during the meeting, information only.

**PURCHASE TRUCK TO REPLACE ON CALL TRUCK:** - There was no public comment

The potential purchase of a new on call truck was discussed, which was budgeted at $50,000.00, the total cost for the truck ended up being $45,422.00.

Parks questioned which fund this will be paid out of. This will come out of the water fund since it's an on-call truck.

> **M-4/15/25-4** – Motion by Johns, seconded by Trigg, and unanimously passed to purchase new truck to replace the on call truck.

**REVIEW DRAFT OF MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN TAHOE DOUGLAS FIRE AND KINGSBURY GID REGARDING SNOW REMOVAL FROM AROUND FIRE HYDRANTS**:

There was no public comment

The board committee (Johns and Esenarro) negotiated with Tahoe Douglas Fire to see if we can all agree on a solution regarding the snow removal from fire hydrants to eliminate the threat of criminal sanctions levied upon the Kingsbury GID for failure to manage obstacles around the hydrants.

The committee drafted a MOU to be reviewed by the board prior to being presented to Tahoe Douglas Fire.

There was some disagreement about the MOU's terms, particularly regarding the payment for the use of Zephyr crew. It was explained that if the Zephyr crew is to be used that Tahoe Douglas Fire would contact Kingsbury GID's General Manager who will need to authorize services first.

Parks questioned why it's stated in the MOU that Kingsbury GID is responsible for remarking fire hydrants. The board will address several items to be revised in the new snow removal contract. The current snow removal contract is due to expire in September 2025.

Due to the numerous comments Kingsbury GID's General Counsel will make the revisions then the intentions are to share it with Johns then have Johns share with his contacts at the Tahoe Douglas Fire. The settlement judge put everything on hold to allow the two parties to try and come to an agreement. Waiting for feedback from the Tahoe Douglas Fire then will represent to the board and fine tune the MOU some more before the final is approved.

No action was taken.

**BOARD REPORTS**

Nelson reported that the sewer authority approved the tentative budget. Some of the upcoming projects include electrical and equipment improvements on the main pump station. Export line renovations which may be postponed until next year due to forest service permitting. New pavement and asphalt improvements to their access road. They are talking about a site visit to the Bently reservoir were we export the treated wastewater. Looking at the levels to see if it will ever reach compacity. Influent flows were down 5.4%, maybe due to the slower winter season.

**MANAGEMENT REPORTS**

**Interim General Manager's Report**

**Administrative and Human Resources Report**

**Engineer's Report**

There were no questions

**Attorney's Report**

There was nothing to report

**CORRESPONDENCE** – There were no comments.

**FINAL PUBLIC COMMENT** – There were no comments.

**ADJOURNMENT**

**M-4/15/25-5** – Motion by Johns, seconded by Felton, and unanimously passed to adjourn the meeting at 7:23 p.m.

Respectfully submitted,

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Sandy Parks, Chair

Attest:

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Cindy Trigg, Secretary

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**AGENDA ITEM #07**

**TITLE: APPROVAL OF LIST OF CLAIMS – APRIL 2025**

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the district in April/May 2025

**MEETING DATE:** 20 May 2025

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:**
It is recommended that the Board of Trustees review and approve the list of claims for April from check number 65175 to 65292 in the amount of $463,976.01.

**BACKGROUND INFORMATION:**
Each month the district is billed from vendors for a variety of goods and services which are necessary and appropriate for the district operations and administration. In exercising fiduciary duties, these are reviewed and approved monthly by the Board of Trustees.

**INCLUDED:**

- List of Claims for April 2025

Fund impacted by above action:

| | |
|---|---|
| ( ) All Funds | **(X)** Not a Budget Item |
| ( ) Water Fund | ( ) Sewer Fund |
| ( ) General Fund | ( ) Snow Removal Fund |
| ( ) Not Budgeted for | ( ) Emergency Spending |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS
From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65175 | 4/14/2025 | GREGORY FELTON | Employee: FELTON; Pay Date: 4/15/2025 | 739.12 |
| 65176 | 4/14/2025 | EDWARD J. JOHNS | Employee: JOHNSE; Pay Date: 4/15/2025 | 739.12 |
| 65177 | 4/14/2025 | SANDRA D. PARKS | Employee: PARKS; Pay Date: 4/15/2025 | 689.12 |
| 65178 | 4/14/2025 | SARA NELSON | Employee: SNELSO; Pay Date: 4/15/2025 | 739.12 |
| 65179 | 4/14/2025 | CYNTHIA M. TRIGG | Employee: TRIGG; Pay Date: 4/15/2025 | 739.12 |
| 65180 | 4/16/2025 | AIRGAS USA, LLC | ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI | 542.32 |
| 65180 | 4/16/2025 | AIRGAS USA, LLC | ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO | 1,393.69 |
| 65181 | 4/16/2025 | BATTERIES PLUS BULBS #350 | STATION 4 12V 9AH LEAD BATTERY STATION 3 ALARM 3.6V LITHIUM | 82.98 |
| 65182 | 4/16/2025 | CINDERLITE TRUCKING CORP | STATION 2 TYPE 2 BASE FOR WATER LEAK REPAIRS | 496.39 |
| 65183 | 4/16/2025 | CONSTRUCTION SEALANTS & SUPPLY | CRAFCO ROADSAVER LOW TACK TYPE 1 PLEXIMELT | 3,670.00 |
| 65184 | 4/16/2025 | DOWL, LLC | ENGINEERING & SURVEYING 2024 WATERLINE IMPROVE 3/31/25 | 152.50 |
| 65184 | 4/16/2025 | DOWL, LLC | ENGINEERING & SURVEYING 2025 ROAD REHAB & REPLACE 3/31/25 | 7,875.00 |
| 65184 | 4/16/2025 | DOWL, LLC | ENGINEERING & SURVEYING 25-26 WATER REPLACE 3/31/25 | 49,851.25 |
| 65184 | 4/16/2025 | DOWL, LLC | GENERAL SERVICES & PONDEROSA NDEP GRANT 3/31/25 | 5,788.75 |
| 65185 | 4/16/2025 | MIKKEL DRUE | REIMBURSE 476 ANDRIA DR ROTO-ROOTER BILLS SEWER LATERAL DAMA | 1,256.00 |
| 65186 | 4/16/2025 | FLYERS ENERGY LLC | FUEL REGULAR 106.5 GAL | 484.22 |
| 65186 | 4/16/2025 | FLYERS ENERGY LLC | FUEL REGULAR 176 GAL DIESEL 67 GAL | 1,092.85 |
| 65186 | 4/16/2025 | FLYERS ENERGY LLC | FUEL REGULAR 73 GAL DIESEL 135 GAL | 929.57 |
| 65186 | 4/16/2025 | FLYERS ENERGY LLC | FUEL REGULAR 85 GAL DIESEL 27.5 GAL | 512.53 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-150-0119-103174-5 EASY ST | 51.11 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-150-0120-092376-5 DCLTSA | 51.11 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-586-8471-100215-5 97 BEACH CLUB | 175.01 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-1065-022924-5 160 PINERIDGE | 206.76 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS
From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-2401-060791-5 PALISADES | 41.78 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-2410-111700-5 EASY | 98.96 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-2419-091195-5 PALISADES | 99.12 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-2705-042476-5 TERRACE VIEW | 330.95 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-4482-052798-5 MARKET | 52.88 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-7495-061182-5 MARKET | 43.38 |
| 65187 | 4/16/2025 | FRONTIER COMMUNICATIONS | 775-588-8311-081082-5 GALAXY | 58.50 |
| 65188 | 4/16/2025 | GARRETT'S HANDYMAN SERVICE | 298 KINGSBURY GRADE FIX HOLDER IN BATHROOM | 50.00 |
| 65189 | 4/16/2025 | HACH COMPANY | STATION 1 PEEK SALT BRIDGE | 142.90 |
| 65190 | 4/16/2025 | HYDRO SPECIALTIES COMPANY | ORION METER END POINTS & REGISTERS QTY 125 | 26,892.50 |
| 65191 | 4/16/2025 | KINGSBURY AUTOMOTIVE & SUPPLY | SWEEPER #1930 BLUE DEF 2.5 GAL | 19.49 |
| 65191 | 4/16/2025 | KINGSBURY AUTOMOTIVE & SUPPLY | TRUCK #1020 LUBE, OIL & FILTER, ALTERNATOR ASSE, SERPENTINE | 803.47 |
| 65191 | 4/16/2025 | KINGSBURY AUTOMOTIVE & SUPPLY | TRUCK #1827 STARTER ASSEMBLY REMOVED AND REPLACE | 513.29 |
| 65192 | 4/16/2025 | KONICA MINOLTA PREMIER FINANCE | ACCT. 3691777720 COPIER LEASE 4/30/25 | 459.12 |
| 65193 | 4/16/2025 | HANK & KELLI LANDMAN | REFUND ACCT. #3432 OVERPAID/CLOSED ESCROW 3/27/25 | 90.54 |
| 65194 | 4/16/2025 | LINDE GAS & EQUIPMENT INC. | ACCT. 71572887 INDUSTRIAL ACETYLENE IND HIGH PRESSURE | 186.75 |
| 65195 | 4/16/2025 | SOUTH LAKE TAHOE ACE HARDWARE | 207 TRAMWAY VAULT HILLMAN FASTNERS & HEX NIPPLE 3/8INX3/8IN | 20.71 |
| 65195 | 4/16/2025 | SOUTH LAKE TAHOE ACE HARDWARE | STATON 1 RUBBING ALCOHOL, WIPE CLOTH, SCOUR PAD, DUCK MAX, S | 56.74 |
| 65196 | 4/16/2025 | MINDEN LAWYERS, LLC | LEGAL FEES, DION,KIMBERLY FIRE HYDRANT, FIRE HYDRANT CLEARIN | 10,371.53 |
| 65197 | 4/16/2025 | MMS WEST | POSTAGE INK CARTRIDGE IX-3 SERIES | 188.00 |
| 65198 | 4/16/2025 | PAMELA JOANNE NANCE | 298 KINGSBURY GRADE 5 CLEANINGS | 1,000.00 |
| 65199 | 4/16/2025 | PSI WATER TECHNOLOGIES, INC. | STATION 1 PUMP BRINE REBUILD KIT | 947.10 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65200 | 4/16/2025 | ROUND HILL GENERAL IMPR DIST | COMMERCIAL CONSUMPTION DORLA CT. 2/28 TO 3/31/25 | 151.43 |
| 65201 | 4/16/2025 | SGS SILVER STATE LABORATORIES | BROMATE | 175.00 |
| 65201 | 4/16/2025 | SGS SILVER STATE LABORATORIES | COLIFORM-QT | 27.00 |
| 65201 | 4/16/2025 | SGS SILVER STATE LABORATORIES | COLIFORMS-P/A & COLIFORMS-QT | 162.00 |
| 65201 | 4/16/2025 | SGS SILVER STATE LABORATORIES | COLIFORMS-QT | 108.00 |
| 65202 | 4/16/2025 | SOUTH TAHOE REFUSE | ACCT. 10534153 169 TERRACE VIEW DR COMML BIN | 80.36 |
| 65203 | 4/16/2025 | SOUTHWEST GAS CORPORATION | 910000322763 3 BUCHANAN RD PUMP | 99.99 |
| 65203 | 4/16/2025 | SOUTHWEST GAS CORPORATION | 910000561117 698 KINGSBURY GRADE | 121.67 |
| 65203 | 4/16/2025 | SOUTHWEST GAS CORPORATION | 910000561180 5 KIMBERLY BROOKE LN PUMP | 181.92 |
| 65203 | 4/16/2025 | SOUTHWEST GAS CORPORATION | 910000561274 4 ANDRIA DR (384) PUMP | 136.73 |
| 65204 | 4/16/2025 | PUBLIC EMPLOYEES BENEFIT PROG | ACCT. 841 MEDICAL INSURANCE MCKAY, RUNTZEL & VOSBURG | 1,242.78 |
| 65204 | 4/16/2025 | PUBLIC EMPLOYEES BENEFIT PROG | ACT. 360 MEDICAL INSURANCE BREWER, ESENARRO & MOSS | 4,343.14 |
| 65205 | 4/16/2025 | TAHOE BASIN CONTAINER | ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 3/25 | 30.00 |
| 65206 | 4/16/2025 | TELSTAR INSTRUMENTS INC. | STATION 1 BM-709 STAR WHEEL, A-266 PROBE ASSY, U-411 BOTTON | 2,265.00 |
| 65207 | 4/16/2025 | TROJAN TECHNOLOGIES CORP | STATION 1 LAMP KIT, CLEANER, PUMP ASSY, LAMP N TUV-PL-S-5 | 1,130.50 |
| 65208 | 4/16/2025 | US Bank Visa Void | | |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | BM 12V 8AH LEAD BATTERIES LAKE STATION & STATION 4 | 44.89 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | BM AZUL 2/26/25 - BOX FOR SCADA SYSTEM AT 160 PINE RIDGE | 26.00 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | BM LOWES STATION 3&5 KEMTEK LIQUID CHLORINE QTY 4 | 55.92 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | CB STAPLES ORDER FOR PAPER | 96.97 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | JB PORT A SUBS BOARD MEETING SANDWICHES | 70.00 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | JE HAJOCA PERMA PATCH | 1,800.00 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | JW HAJOCA PERMA PATCH | 500.00 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | JW JEFF NEVADA LTAPS TRAINING SELECTING THE RIGHT PAVERMENT | 20.00 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | LEIGH STAPLES BILLING PAPER QTY 5000 SHEETS | 104.62 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65209 | 4/16/2025 | US BANK VISA REWARDS | LEIGH STAPLES WATER INBOXES, LABEL TAPE, POST IT, LENS CLEAN | 145.76 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | LS WATER FILTERS BOTTLE BILLING STATION | 288.20 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | ME STATION 1 NITROGEN FLOW METER | 159.00 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | SM STATION 2 ORION PH/ATC WATERPROOF TRIODE | 409.07 |
| 65209 | 4/16/2025 | US BANK VISA REWARDS | SM STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 6 | 83.88 |
| 65210 | 4/16/2025 | VERIZON WIRELESS | MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 3/25 | 227.40 |
| 65211 | 4/16/2025 | WESTERN NEVADA SUPPLY CO | LF 1 COMP X XOMP CTS CPLG | 36.98 |
| 65212 | 4/18/2025 | CARRIE BAUWENS | Employee: BAUWEN; Pay Date: 4/18/2025 | 1,613.54 |
| 65213 | 4/18/2025 | JUDITH BREWER | Employee: BREWER; Pay Date: 4/18/2025 | 2,060.01 |
| 65214 | 4/18/2025 | LELAND B. CHURCHYARD II | Employee: CHURCH; Pay Date: 4/18/2025 | 1,834.80 |
| 65215 | 4/18/2025 | TY CROCKETT | Employee: CROCKE; Pay Date: 4/18/2025 | 1,299.74 |
| 65216 | 4/18/2025 | MICHAEL E. EDWARDS, JR | Employee: EDWARD; Pay Date: 4/18/2025 | 2,591.96 |
| 65217 | 4/18/2025 | JOSEPH ESENARRO | Employee: ESENAR; Pay Date: 4/18/2025 | 4,458.43 |
| 65218 | 4/18/2025 | BRANDY JOHNS | Employee: JOHNS; Pay Date: 4/18/2025 | 2,091.39 |
| 65219 | 4/18/2025 | SHANE T. MORTENSEN | Employee: MORTEN; Pay Date: 4/18/2025 | 2,954.84 |
| 65220 | 4/18/2025 | BYRAN D. MOSS | Employee: MOSS; Pay Date: 4/18/2025 | 3,054.95 |
| 65221 | 4/18/2025 | JERRON D. PIERSON | Employee: PIERSO; Pay Date: 4/18/2025 | 732.08 |
| 65222 | 4/18/2025 | LEIGH C. STANTON | Employee: STANTO; Pay Date: 4/18/2025 | 1,443.98 |
| 65223 | 4/18/2025 | JEFF T. WOOD | Employee: WOOD; Pay Date: 4/18/2025 | 1,805.10 |
| 65224 | 4/18/2025 | JOSEPH ESENARRO | Employee: ESENAR; Pay Date: 4/18/2025 | 6,490.73 |
| 65225 | 4/18/2025 | ABILA | ABILA CLOUD CONVERSION & SUBSCRIPTION 2/1/25 TO 1/31/26 | 4,421.62 |
| 65226 | 4/18/2025 | CARSON CITY TOYOTA | 2025 TOYOTA TACOMA 4X4 VIN 3TMLB5JN0SM116541 | 42,111.75 |
| 65227 | 4/18/2025 | HOMESERVE USA | LOSS & LINE INSURANCE 2/28/25 | 1,527.40 |
| 65227 | 4/18/2025 | HOMESERVE USA | LOSS & LINE INSURANCE 3/31/25 | 1,527.40 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65228 | 4/18/2025 | NEVADA STATE TREASURER | ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEES | 8.00 |
| 65228 | 4/18/2025 | NEVADA STATE TREASURER | ID #3200008846 JERRON DOUGLAS PIERSON WITHOLDING FEES | 2.00 |
| 65228 | 4/18/2025 | NEVADA STATE TREASURER | ID#3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEES | 2.00 |
| 65229 | 4/18/2025 | PUBLIC EMPLOYEES | EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 4/25 | 23,849.85 |
| 65230 | 4/18/2025 | NEVADA STATE COLLECTION | ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT | 685.84 |
| 65231 | 4/30/2025 | AFLAC | ACCT FA935 LIFE INSURANCE CHURCHYARD, EDWARDS, JOHNS, MOSS, | 552.61 |
| 65232 | 4/30/2025 | AIRGAS USA, LLC | ACCT 3255567 NITROGEN LIQ FG 265LTRS 350 PSI | 542.62 |
| 65233 | 4/30/2025 | AT & T MOBILITY | ACCT. 287301170124 CELL PHONES | 638.67 |
| 65234 | 4/30/2025 | CHARTER COMMUNICATIONS | ACCT. 8411100140031448 169 TERRACE VIEW DR 4/30/25 | 154.48 |
| 65234 | 4/30/2025 | CHARTER COMMUNICATIONS | ACCT. 8411100140098488 97 BEACH CLUB DR 4/30/25 | 164.47 |
| 65234 | 4/30/2025 | CHARTER COMMUNICATIONS | ACCT. 8411100140191184 160 PINDERIDGE DR | 154.99 |
| 65235 | 4/30/2025 | HAROLD & JANE FARLEY | REFUND ACCT. 1083 OVERPAID/CLOSED ESCROW 4/23/25 | 34.00 |
| 65236 | 4/30/2025 | LINDE GAS & EQUIPMENT INC. | STATION 1 LIQUID OXYGEN QTY 1,289 CCF | 10,257.84 |
| 65237 | 4/30/2025 | MANCHESTER ENTERPRISES | SNOW REMOVAL SERVICES 2/1 TO 2/21/25 | 8,561.07 |
| 65237 | 4/30/2025 | MANCHESTER ENTERPRISES | SNOW REMOVAL SERVICES 4/3/2025 | 27,127.12 |
| 65238 | 4/30/2025 | NV Energy Void | | |
| 65239 | 4/30/2025 | NV ENERGY | 1000044046907329692 399 EUGENE DR | 573.44 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS | 34.44 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803274204 GALAXY LN PUMP | 102.67 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803294236 160 PINERIDGE DR UNIT LIGHTS | 11.50 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803297452 298 KINGSBURY GRADE APT ADOWN | 69.46 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803297460 298 KINGSBURY GRADE APT B-UP | 288.49 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803297478 298 KINGSBURY GRADE APT CDOWN | 87.62 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803297486 298 KINGSBURY GRADE APT DDOWN | 108.55 |
| 65239 | 4/30/2025 | NV ENERGY | 10000440868032977718 403 KIMBERLY BROOKE LN | 320.40 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803301502 504 LAUREL LN UNIT PMPSTA | 36.64 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803301940 EASY ST UNIT N/T134 | 39.79 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803304290 KINGSBURY GRADE UNIT F1 | 19.85 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803305073 KINGSBURY GRADE UNIT PMPPLS | 45.71 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803320205 KINGSBURY GRADE UNIT PMPHS2 | 2,858.01 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803320221 314 ANDRIA WAY UNIT BRADBU | 1,267.89 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS | 1,772.29 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086804621577 801 KINGSBURY GRADE UNIT B | 41.55 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086805221187 180 LAKE PKWY UNIT PUMP | 1,257.38 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086807006297 97 BEACH CLUB DR | 5,377.04 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044086808604306 160 PINERIDGE DR | 186.67 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044087003270836 801 KINGSBURY GRADE | 36.64 |
| 65239 | 4/30/2025 | NV ENERGY | 1000044771003320176 KINGSBURY GRADE UNIT DISPMP | 1,226.23 |
| 65240 | 4/30/2025 | OWEN EQUIPMENT | TRUCK #0609 VACTOR PART VALVE,HYD,SELEC | 293.51 |
| 65241 | 4/30/2025 | QUADIENT LEASING USA, INC. | ACCT 1218695 POSTAGE METER RENT 4/1 TO 6/30/25 | 45.08 |
| 65242 | 4/30/2025 | SGS SILVER STATE LABORATORIES | BROMATE | 175.00 |
| 65242 | 4/30/2025 | SGS SILVER STATE LABORATORIES | COLIFORMS-P/A & COLIFORMS-QT | 162.00 |
| 65242 | 4/30/2025 | SGS SILVER STATE LABORATORIES | COLIFORMS-QT | 81.00 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65242 | 4/30/2025 | SGS SILVER STATE LABORATORIES | HAA5, HALOACETIC ACIDS & TTHM, TOTAL TRIHALOMETHANES | 1,030.00 |
| 65243 | 4/30/2025 | SOUTH TAHOE REFUSE | ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COML BIN 3/31/25 | 482.16 |
| 65244 | 4/30/2025 | SOUTHWEST GAS CORPORATION | 910000561387 2 TERRACE VIEW PUMP | 183.81 |
| 65244 | 4/30/2025 | SOUTHWEST GAS CORPORATION | 910000799713 160 PINE RIDGE DR 1 | 375.50 |
| 65244 | 4/30/2025 | SOUTHWEST GAS CORPORATION | 910000799716 298 KINGSBURY CIR | 119.36 |
| 65244 | 4/30/2025 | SOUTHWEST GAS CORPORATION | 910000799717 298 KINGSBURYCIR UP | 33.56 |
| 65244 | 4/30/2025 | SOUTHWEST GAS CORPORATION | 910000799718 298 KINGSBURY CIR DOWN | 223.69 |
| 65245 | 4/30/2025 | TAHOE BASIN CONTAINER | ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL | 33.50 |
| 65246 | 5/2/2025 | CARRIE BAUWENS | Employee: BAUWEN; Pay Date: 5/2/2025 | 1,651.68 |
| 65247 | 5/2/2025 | JUDITH BREWER | Employee: BREWER; Pay Date: 5/2/2025 | 2,060.01 |
| 65248 | 5/2/2025 | LELAND B. CHURCHYARD II | Employee: CHURCH; Pay Date: 5/2/2025 | 2,324.24 |
| 65249 | 5/2/2025 | TY CROCKETT | Employee: CROCKE; Pay Date: 5/2/2025 | 1,219.39 |
| 65250 | 5/2/2025 | MICHAEL E. EDWARDS, JR | Employee: EDWARD; Pay Date: 5/2/2025 | 2,303.43 |
| 65251 | 5/2/2025 | JOSEPH ESENARRO | Employee: ESENAR; Pay Date: 5/2/2025 | 4,451.84 |
| 65252 | 5/2/2025 | BRANDY JOHNS | Employee: JOHNS; Pay Date: 5/2/2025 | 2,173.22 |
| 65253 | 5/2/2025 | SHANE T. MORTENSEN | Employee: MORTEN; Pay Date: 5/2/2025 | 2,636.38 |
| 65254 | 5/2/2025 | BYRAN D. MOSS | Employee: MOSS; Pay Date: 5/2/2025 | 3,377.13 |
| 65255 | 5/2/2025 | JERRON D. PIERSON | Employee: PIERSO; Pay Date: 5/2/2025 | 967.08 |
| 65256 | 5/2/2025 | LEIGH C. STANTON | Employee: STANTO; Pay Date: 5/2/2025 | 1,504.17 |
| 65257 | 5/2/2025 | JEFF T. WOOD | Employee: WOOD; Pay Date: 5/2/2025 | 1,833.84 |
| 65258 | 5/2/2025 | STATIONARY ENGINEERS LOCAL 39 | LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 6/1/25 | 20,440.00 |
| 65259 | 5/2/2025 | IUOE STATIONARY ENGINEERS LO39 | EMPLOYEES UNION DUES 5/1/25 | 643.36 |
| 65260 | 5/2/2025 | NEVADA STATE COLLECTION | ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT 5/2/25 | 685.84 |
| 65261 | 5/16/2025 | CARRIE BAUWENS | Employee: BAUWEN; Pay Date: 5/16/2025 | 1,613.54 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65262 | 5/16/2025 | JUDITH BREWER | Employee: BREWER; Pay Date: 5/16/2025 | 2,060.01 |
| 65263 | 5/16/2025 | LELAND B. CHURCHYARD II | Employee: CHURCH; Pay Date: 5/16/2025 | 1,892.87 |
| 65264 | 5/16/2025 | TY CROCKETT | Employee: CROCKE; Pay Date: 5/16/2025 | 1,219.39 |
| 65265 | 5/16/2025 | DERREK DORNBROOK | Employee: DORNBR; Pay Date: 5/16/2025 | 2,898.03 |
| 65266 | 5/16/2025 | MICHAEL E. EDWARDS, JR | Employee: EDWARD; Pay Date: 5/16/2025 | 2,613.93 |
| 65267 | 5/16/2025 | JOSEPH ESENARRO | Employee: ESENAR; Pay Date: 5/16/2025 | 4,451.84 |
| 65268 | 5/16/2025 | BRANDY JOHNS | Employee: JOHNS; Pay Date: 5/16/2025 | 2,096.99 |
| 65269 | 5/16/2025 | SHANE T. MORTENSEN | Employee: MORTEN; Pay Date: 5/16/2025 | 3,050.64 |
| 65270 | 5/16/2025 | BYRAN D. MOSS | Employee: MOSS; Pay Date: 5/16/2025 | 2,898.04 |
| 65271 | 5/16/2025 | JERRON D. PIERSON | Employee: PIERSO; Pay Date: 5/16/2025 | 897.08 |
| 65272 | 5/16/2025 | JEFF M. SIMAS | Employee: SIMAS; Pay Date: 5/16/2025 | 733.76 |
| 65273 | 5/16/2025 | LEIGH C. STANTON | Employee: STANTO; Pay Date: 5/16/2025 | 1,443.98 |
| 65274 | 5/16/2025 | JEFF T. WOOD | Employee: WOOD; Pay Date: 5/16/2025 | 1,765.56 |
| 65275 | 5/16/2025 | JERRON D. PIERSON | Employee: PIERSO; Pay Date: 5/16/2025 | 1,065.52 |
| 65276 | 5/16/2025 | EMPLOYER LYNX, INC. | PRE-EMPLOYMENT BACKGROUND SCREENING GM & STREET MAINTENANCE | 213.00 |
| 65277 | 5/16/2025 | FLYERS ENERGY LLC | FUEL DIESEL 390 GAL REGULAR 120 GAL | 2,232.80 |
| 65277 | 5/16/2025 | FLYERS ENERGY LLC | FUEL DIESEL 99 GAL REGULAR 75 GAL | 768.32 |
| 65277 | 5/16/2025 | FLYERS ENERGY LLC | FUEL REGULAR 40 GAL DIESEL 71 GAL | 481.79 |
| 65277 | 5/16/2025 | FLYERS ENERGY LLC | FUEL REGULAR 50 GAL | 241.21 |
| 65278 | 5/16/2025 | BEATRIZ HERNANDEZ | 160 PINERIDGE JANTIORIAL 4 CLEANINGS APRIL 2025 | 2,000.00 |
| 65279 | 5/16/2025 | LUMOS AND ASSOCIATES INC | GIS SUPPORT MARCH 2025 | 1,485.00 |
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | RETENTION SNOW REMOVAL SERVICES 10/28/24 TO 11/27/24 | 4,854.63 |
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | RETENTION SNOW REMOVAL SERVICES 12/12/24 12/30/24 | 6,963.02 |
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | RETENTION SNOW REMOVAL SERVICES 2/1 TO 2/21/25 | 9,518.20 |
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | RETENTION SNOW REMOVAL SERVICES 3/1 TO 3/31/25 | 8,755.83 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | RETENTION SNOW REMOVAL SERVICES 4/25 TO 4/27/25 | 1,048.88 |
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | RETENTION SNOW REMOVAL SERVICES 4/3/25 | 3,014.13 |
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | SNOW REMOVAL SERVICES 2/1 TO 2/21/25 | 6,426.83 |
| 65280 | 5/16/2025 | MANCHESTER ENTERPRISES | SNOW REMOVAL SERVICES 4/25 TO 4/27/2025 | 9,439.87 |
| 65281 | 5/16/2025 | SOUTH LAKE TAHOE ACE HARDWARE | STATION 2 REPAIR SNOW BLOWER ATTACHMENT HILLMAN FASTNERS THR | 14.43 |
| 65281 | 5/16/2025 | SOUTH LAKE TAHOE ACE HARDWARE | TRUCK #0610 CHUTE MISC HILLMAN FASTNERS | 2.19 |
| 65281 | 5/16/2025 | SOUTH LAKE TAHOE ACE HARDWARE | TUCK #0610 CHUTE MISC HILLMAN FASTENERS | 7.84 |
| 65282 | 5/16/2025 | NEXTIVA, INC. | ACCT. 3427338 DISTICT OFFICE PHONE LINES | 259.42 |
| 65283 | 5/16/2025 | NEVADA STATE TREASURER | ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING | 2.00 |
| 65283 | 5/16/2025 | NEVADA STATE TREASURER | ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEES | 2.00 |
| 65284 | 5/16/2025 | PACIFIC STATES COMMUNICATIONS | MONTHLY NETWORK & MONITORING SERVICES 5/2025 | 1,222.50 |
| 65285 | 5/16/2025 | NEVADA STATE COLLECTION | ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT 5/16/25 | 685.84 |
| 65286 | 5/16/2025 | SPRINGBROOK SOFTWARE COMPANY | COMPUTER EXPENSE/ACH & CC CHARGES 4/30/25 | 1,742.00 |
| 65287 | 5/16/2025 | SUMMIT PLUMBING LLC | SEWER PUMP STATION MAINENANCE 05/2025 | 7,694.78 |
| 65288 | 5/16/2025 | TSA CUSTOM CAR AND TRUCK | TRUCK #2533 SHELL DELUXE COMMERCIAL UNIT | 3,311.99 |
| 65289 | 5/15/2025 | US Bank Visa Void | | |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | BM COURSON EQUIPMENT WACKER/TAMPER REPAIR | 546.50 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | BM STASTION 3&5 KEMTEK LIQUID CHLORING QTY 2 | 27.96 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | JB BIRTHDAY VISA'S | 59.90 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | JB BUDGET MEETING SNACKS | 21.48 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | JB PORT OF SUBS SANDWICHES FOR BOARD MEETING 4/15/25 | 74.75 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | JB SAFEWAY INTERVIEW MEETING SNACKS | 16.49 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | LS COSTCO DISINFECTING WIPES, HAND SOAP, & FACIAL TISSUE | 59.96 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Check/Voucher Register - LIST OF CLAIMS

From 4/11/2025 Through 5/16/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|---|---|---|---|---|
| 65290 | 5/16/2025 | US BANK VISA REWARDS | LS HP 305A INK CARTRIDGES PCK 3 | 556.78 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | LS STAPLES LABEL MAKER TAPE, FILE ORGANIZER, 5X8 NOTEPAD, CO | 290.62 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | SM HOME DEPOT STATION 1 SALT 40LB QTY. 63 | 505.06 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | SM HOME DEPOT STATION 2 ADDRESS NUMBERS | 31.41 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | SM HOME DEPOT SWEEPERS BLUE DEF 2.5 GAL QTY 3 | 48.84 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | SM LOWE'S STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 6 | 83.88 |
| 65290 | 5/16/2025 | US BANK VISA REWARDS | SM STATION 2 LEAD FREE SAMPLING ROD END | 39.30 |
| 65291 | 5/16/2025 | VEOLIA WATER TECHNOLOGIES TREA | STATION 1 OZONE GENERATOR Z1396h01-DIELECTRIC QTY 3 | 595.00 |
| 65292 | 5/16/2025 | WESTERN NEVADA SUPPLY CO | CLA-VAL 2 9169805A RUBBER | 241.95 |
| 65292 | 5/16/2025 | WESTERN NEVADA SUPPLY CO | LF 1X12 BRS NIP QTY 1, LF 1 FIPXCOM IPS ADPT QTY. 1 | 87.01 |
| 65292 | 5/16/2025 | WESTERN NEVADA SUPPLY CO | STATION 1 SHAR 2-1/2 VLV REPAIR KIT | 280.61 |
| 65292 | 5/16/2025 | WESTERN NEVADA SUPPLY CO | TINA/TRAMWAY VAULT CLA-VAL 2 9169805A RUBBER | 241.95 |
| Report Total | | | | 463,976.01 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**AGENDA ITEM #8**

**TITLE: REVIEW AND RECEIVE QUARTERLY FINANCIAL STATEMENTS JANUARY - MARCH 2025.**

For Discussion and Possible Action. Review of Financial Statements

**MEETING DATE:** 20 May 2025

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:** Review and file financial statements January – March 2025 (not an action item)

**BACKGROUND INFORMATION**: District financial statements are prepared for each month of the year. Although monthly statements will lag a month or two due to the pending processing time, these provide the Trustees with insights into the financial well-being of the agency.

**INCLUDED:**

- Financial Statements January – March 2025

Fund impacted by the above action:

| | |
|---|---|
| ( ) All Funds | **(X)** Not a Budget Item |
| ( ) Water Fund | ( ) Sewer Fund |
| ( ) General Fund | ( ) Snow Removal Fund |
| ( ) Not Budgeted for | ( ) Emergency Spending |

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# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## CASH POSITION
## JANUARY 2025

| | |
|---|---|
| GENERAL | 57% |
| WATER | 19% |
| SEWER | 21% |
| SNOW | 3% |

| FUND | BEGINNING BALANCE | TRANSFERS | ADJUST. | RECEIPTS | CHECKS | ENDING BALANCE |
|---|---|---|---|---|---|---|
| GENERAL FUND | $ 9,093,727.83 | $ (12,977.85) | $ (4,602.70) | $ 117,640.78 | $ (57,817.51) | $ 9,135,970.55 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 326,430.94 | $ 12,977.85 | $ - | $ - | $ - | $ 339,408.79 |
| GENERAL INVESTMENT | $ 800,046.23 | $ - | $ - | $ 3,369.38 | $ - | $ 803,415.61 |
| **GF TOTAL** | | | | | | **$ 10,278,794.95** |
| | | | | | | |
| WATER FUND | $ 1,820,333.40 | $ (234,398.70) | $ 4,431.75 | $ 436,451.41 | $ (263,748.01) | $ 1,763,069.85 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 549,871.14 | $ 25,055.83 | $ - | $ - | $ - | $ 574,926.97 |
| WATER INVESTMENT | $ 823,868.31 | $ - | $ - | $ 2,150.67 | $ - | $ 826,018.98 |
| KGID/TRPA RESTRICTED *(STATION 4 BMPS)* | $ 45,430.00 | $ - | $ - | $ - | $ - | $ 45,430.00 |
| DIST DEBT RESERVE | $ 228,691.63 | $ 73,270.23 | $ - | $ - | $ (228,691.63) | $ 73,270.23 |
| TREAT DEBT RESERVE | $ 592,179.11 | $ 111,234.20 | $ - | $ - | $ (592,179.10) | $ 111,234.21 |
| CAP IMPROV. RESERVE | $ 17,890.06 | $ 24,838.44 | $ - | $ - | $ - | $ 42,728.50 |
| **WF TOTAL** | | | | | | **$ 3,436,678.74** |
| | | | | | | |
| SEWER FUND | $ 3,604,688.61 | $ (679.24) | $ (215.90) | $ 172,382.93 | $ (87,134.49) | $ 3,689,041.91 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 12,395.64 | $ 679.24 | $ - | $ - | $ - | $ 13,074.88 |
| SEWER INVESTMENT | $ 437,989.66 | $ - | | $ 1,505.49 | $ - | $ 439,495.15 |
| **SF TOTAL** | | | | | | **$ 4,141,611.94** |
| | | | | | | |
| SNOW REV. FUND | $ 179,046.64 | $ (7,963.69) | $ 386.85 | $ 66,600.54 | $ (123,678.00) | $ 114,392.34 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 157,850.78 | $ 7,963.69 | $ - | $ - | $ - | $ 165,814.47 |
| SNOW INVESTMENT | $ 23,711.59 | $ - | $ - | $ 143.39 | $ - | $ 23,854.98 |
| **SNOW TOTAL** | | | | | | **$ 304,061.79** |
| | | | | | | |
| 298 KINGSBURY GRADE RENTAL | $ 253,158.75 | $ - | $ - | $ 14,975.10 | $ (3,109.00) | $ 265,024.85 |
| **80 RENTAL TOTAL** | | | | | | **$ 265,024.85** |
| | | | | | | |
| **GRAND TOTALS** | **$ 18,967,310.32** | **$ (0.00)** | **$ -** | **$ 815,219.69** | **$ (1,356,357.74)** | **$ 18,426,172.27** |
| | | | | | | |
| **CHECKING** | | | | | | |
| US BANK | $ 186,045.33 | $ - | | $ 741,916.42 | $ (535,487.01) | $ 392,474.74 |
| US BANK MMA | $ 112.25 | $ - | | $ - | $ - | $ 112.25 |
| MORTON CAPITAL MMA | $ 85,503.54 | | | $ 7,168.93 | $ - | $ 92,672.47 |
| 5.45% BMO BANK NATIONAL | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.80% BLUE RIDGE BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.70% FLAGSTAR BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 5.10% MORGAN STANLEY BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 5.20% BANK HAPOALIM NEW YORK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.00% NORTHEAST BANK CD | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.60% JP MORGAN CHASE | $ 250,000.00 | $ - | | $ - | $ - | $ 250,000.00 |
| 4.40% WASHINGTON FED BANK | $ 250,000.00 | $ - | | $ - | $ - | $ 250,000.00 |
| LOCAL GOVT POOLED 4.5257445% | $ 16,695,649.20 | $ - | | $ 66,134.34 | $ (820,870.73) | $ 15,940,912.81 |
| **GRAND TOTALS** | **$ 18,967,310.32** | **$ -** | **$ -** | **$ 815,219.69** | **$ (1,356,357.74)** | **$ 18,426,172.27** |

# JANUARY 2025
# STATEMENT OF REVENUE AND EXPENDITURES COMBINED

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED**
**From 1/1/2025 Through 1/31/2025**

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | |
| **TAXES** | | | | | | | | | |
| ADVALOREM TAXES | 101,690.76 | 93,890.00 | 7,800.76 | 493,997.94 | 500,748.00 | (6,750.06) | 625,935.00 | (131,937.06) | -26.71% |
| PERSONAL PROPERTY TAX | 18.21 | 3,000.00 | (2,981.79) | 79.62 | 3,800.00 | (3,720.38) | 7,800.00 | (7,720.38) | -9696.53% |
| ADVALOREM MAKE-UP | 88,898.78 | 82,102.00 | 6,796.78 | 431,856.47 | 437,878.00 | (6,021.53) | 547,346.00 | (115,489.53) | -26.74% |
| STATE TAX DISTRIBUTION | 66,400.67 | 66,401.00 | (0.33) | 464,804.69 | 464,803.00 | 1.69 | 796,808.00 | (325,265.31) | -69.98% |
| **Total TAXES** | **257,008.42** | **245,393.00** | **11,615.42** | **1,390,738.72** | **1,407,229.00** | **(16,490.28)** | **1,977,889.00** | **(580,412.28)** | **-41.73%** |
| **MISCELLANEOUS** | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 0.00 | 0.00 | 0.00 | 942,866.71 | 2,350,000.00 | (1,407,133.29) | 2,350,000.00 | (1,407,133.29) | -149.24% |
| INTEREST ON INVESTMENTS | 67,581.46 | 70,162.00 | (2,580.54) | 537,276.75 | 491,141.00 | 46,135.75 | 841,946.00 | (304,669.25) | -56.71% |
| PLAN REVIEW FEE | 0.00 | 0.00 | 0.00 | 250.00 | 1,500.00 | (1,250.00) | 2,750.00 | (2,500.00) | -1000.00% |
| RENTAL INCOME | 8,567.97 | 8,931.00 | (363.03) | 57,973.38 | 62,512.00 | (4,538.62) | 107,167.00 | (49,193.62) | -84.86% |
| OTHER REVENUE | 0.00 | 2,243.00 | (2,243.00) | 24,830.99 | 15,689.00 | 9,141.99 | 26,905.00 | (2,074.01) | -8.35% |
| **Total MISCELLANEOUS** | **76,149.43** | **81,336.00** | **(5,186.57)** | **1,563,197.83** | **2,920,842.00** | **(1,357,644.17)** | **3,328,768.00** | **(1,765,570.17)** | **-112.95%** |
| **USER FEES** | | | | | | | | | |
| USER FEES - RESIDENTIAL | 517,783.59 | 506,871.00 | 10,912.59 | 3,580,390.64 | 3,519,939.00 | 60,451.64 | 6,054,294.00 | (2,473,903.36) | -69.10% |
| RESIDENTIAL TIER 1 CONSUMPTION | 24,985.77 | 29,488.00 | (4,502.23) | 210,714.41 | 224,694.00 | (13,979.59) | 355,400.00 | (144,685.59) | -68.66% |
| RESIDENTIAL TIER 2 CONSUMPTION | 966.52 | 2,720.00 | (1,753.48) | 43,548.38 | 46,240.00 | (2,691.62) | 68,000.00 | (24,451.62) | -56.15% |
| RESIDENTIAL TIER 3 CONSUMPTION | 333.99 | 2,880.00 | (2,546.01) | 48,568.44 | 52,560.00 | (3,991.56) | 72,000.00 | (23,431.56) | -48.24% |
| RESIDENTIAL FIRE PROTECTION | 8,686.65 | 7,362.00 | 1,324.65 | 59,728.61 | 51,534.00 | 8,194.61 | 88,344.00 | (28,615.39) | -47.91% |
| USER FEES - COMMERCIAL | 39,132.73 | 39,746.00 | (613.27) | 273,929.11 | 275,630.00 | (1,700.89) | 474,364.00 | (200,434.89) | -73.17% |
| COMMERCIAL FIRE PROTECTION | 7,844.78 | 7,845.00 | (0.22) | 54,913.46 | 54,912.00 | 1.46 | 94,137.00 | (39,223.54) | -71.43% |
| COMMERCIAL CONSUMPTION | 7,159.80 | 11,703.00 | (4,543.20) | 73,782.42 | 107,493.00 | (33,710.58) | 144,020.00 | (70,237.58) | -95.20% |
| PENALTIES ON USER FEES | 7,510.19 | 2,864.00 | 4,646.19 | 56,222.75 | 20,039.00 | 36,183.75 | 34,359.00 | 21,863.75 | 38.89% |
| SERVICE CHARGES | 1,258.51 | 1,200.00 | 58.51 | 5,583.51 | 8,400.00 | (2,816.49) | 14,400.00 | (8,816.49) | -157.90% |
| RETURN CHECK FEES | 60.00 | 40.00 | 20.00 | 280.00 | 280.00 | 0.00 | 480.00 | (200.00) | -71.43% |
| CONNECTION FEES | 0.00 | 0.00 | 0.00 | (500.00) | 95,450.00 | (95,950.00) | 103,750.00 | (104,250.00) | 20850.00% |
| TRANSFER FEE REVENUE | 750.00 | 601.00 | 149.00 | 7,650.00 | 4,199.00 | 3,451.00 | 7,200.00 | 450.00 | 5.88% |
| SERVLINE ADMIN REVENUE | 162.77 | 155.00 | 7.77 | 1,110.66 | 1,085.00 | 25.66 | 1,860.00 | (749.34) | -67.47% |
| SERVLINE LOSS INSURANCE | 1,295.30 | 1,226.00 | 69.30 | 8,840.55 | 8,580.00 | 260.55 | 14,710.00 | (5,869.45) | -66.39% |
| SERVLINE LINE INSURANCE | 237.44 | 238.00 | (0.56) | 1,646.73 | 1,666.00 | (19.27) | 2,856.00 | (1,209.27) | -73.43% |
| **Total USER FEES** | **618,168.04** | **614,939.00** | **3,229.04** | **4,426,409.67** | **4,472,701.00** | **(46,291.33)** | **7,530,174.00** | **(3,103,764.33)** | **-70.12%** |
| **Total REVENUES** | **951,325.89** | **941,668.00** | **9,657.89** | **7,380,346.22** | **8,800,772.00** | **(1,420,425.78)** | **12,836,831.00** | **(5,449,746.78)** | **-73.84%** |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
From 1/1/2025 Through 1/31/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | |
| PAYROLL - MANAGER | 61,410.01 | 49,602.00 | (11,808.01) | 250,739.09 | 347,209.00 | 96,469.91 | 595,230.00 | 344,490.91 | 137.39% |
| PAYROLL - MAINTENANCE | 42,309.41 | 53,752.00 | 11,442.59 | 288,994.77 | 376,263.00 | 87,268.23 | 645,028.00 | 356,033.23 | 123.20% |
| PAYROLL - OFFICE | 13,748.80 | 15,385.00 | 1,636.20 | 103,764.96 | 107,681.00 | 3,916.04 | 184,606.00 | 80,841.04 | 77.91% |
| EMPLOYEE BENEFITS - FICA/MEDIC | 1,808.98 | 1,875.00 | 66.02 | 10,767.49 | 13,122.00 | 2,354.51 | 22,502.00 | 11,734.51 | 108.98% |
| EMPLOYEE BENEFITS - MED. INS | 40,950.92 | 47,223.00 | 6,272.08 | 199,250.48 | 259,638.00 | 60,387.52 | 424,831.00 | 225,580.52 | 113.21% |
| EMPLOYEE BENEFITS - PERS | 19,285.99 | 27,366.00 | 8,080.01 | 140,225.43 | 191,557.00 | 51,331.57 | 328,387.00 | 188,161.57 | 134.19% |
| EMPLOYEE BENEFITS - SIIS | 1,562.57 | 1,752.00 | 189.43 | 2,931.34 | 6,424.00 | 3,492.66 | 11,677.00 | 8,745.66 | 298.35% |
| UNEMPLOYMENT BENEFITS | 0.00 | 1,666.00 | 1,666.00 | 0.00 | 11,654.00 | 11,654.00 | 19,987.00 | 19,987.00 | 0.00% |
| UNIFORMS | 595.00 | 4,681.00 | 4,086.00 | 6,227.88 | 9,360.00 | 3,132.12 | 9,360.00 | 3,132.12 | 50.29% |
| OPEB EXPENSE | 3,847.92 | 6,716.00 | 2,868.08 | 26,935.44 | 47,006.00 | 20,070.56 | 80,592.00 | 53,656.56 | 199.20% |
| ACCRUED LEAVE EXPENSE | (35,976.80) | 1,875.00 | 37,851.80 | (33,268.88) | 13,121.00 | 46,389.88 | 22,500.00 | 55,768.88 | -167.63% |
| OTHER PAYROLL EXPENSES | 514.32 | 559.00 | 44.68 | 2,035.21 | 3,905.00 | 1,869.79 | 6,700.00 | 4,664.79 | 229.20% |
| CAR ALLOWANCE EXPENSE | (820.40) | (443.00) | 377.40 | (1,523.90) | (3,096.00) | (1,572.10) | (5,300.00) | (3,776.10) | 247.79% |
| **Total PAYROLL RELATED EXPENSES** | **149,236.72** | **212,009.00** | **62,772.28** | **997,079.31** | **1,383,844.00** | **386,764.69** | **2,346,100.00** | **1,349,020.69** | 135.30% |
| **OPERATING EXPENSES** | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 57,708.80 | 98,925.00 | 41,216.20 | 98,925.00 | 41,216.20 | 71.42% |
| LEGAL | 8,486.17 | 4,832.00 | (3,654.17) | 53,081.82 | 33,834.00 | (19,247.82) | 58,000.00 | 4,918.18 | 9.27% |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 12,400.00 | 12,400.00 | 12,400.00 | 12,400.00 | |
| ENGINEERING & SURVEYING | 363.75 | 5,667.00 | 5,303.25 | 12,762.50 | 40,165.00 | 27,402.50 | 68,500.00 | 55,737.50 | 436.73% |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | |
| ROAD MAINTENANCE & SUPPLIES | 0.00 | 0.00 | 0.00 | 36,235.68 | 32,500.00 | (3,735.68) | 45,000.00 | 8,764.32 | 24.19% |
| SNOW REMOVAL - PLOWING | 30,871.25 | 180,000.00 | 149,128.75 | 116,760.00 | 430,000.00 | 313,240.00 | 775,000.00 | 658,240.00 | 563.75% |
| SNOW REMOVAL - SANDING | 12,486.95 | 15,000.00 | 2,513.05 | 44,774.73 | 36,500.00 | (8,274.73) | 75,000.00 | 30,225.27 | 67.51% |
| SNOW REMOVAL ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| DCLTSA PRO-RATA M & O | 205,922.75 | 205,923.00 | 0.25 | 617,768.25 | 617,769.00 | 0.75 | 823,691.00 | 205,922.75 | 33.33% |
| DCLTSA ASSESSMENTS | 122,008.50 | 122,509.00 | 500.50 | 366,025.50 | 367,526.00 | 1,500.50 | 490,034.00 | 124,008.50 | 33.88% |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 61,641.00 | 61,641.00 | 61,641.00 | 61,641.00 | |
| BANK CHARGES | 8,368.29 | 8,289.00 | (79.29) | 57,739.63 | 58,022.00 | 282.37 | 99,470.00 | 41,730.37 | 72.27% |
| BUILDING REPAIRS AND MAINT. | 1,484.30 | 7,225.00 | 5,740.70 | 55,326.04 | 50,569.00 | (4,757.04) | 86,695.00 | 31,368.96 | 56.70% |
| COMPUTER EXPENSE | 3,831.80 | 3,864.00 | 32.20 | 73,095.23 | 57,409.00 | (15,686.23) | 90,845.00 | 17,749.77 | 24.28% |
| DUES & SUBSCRIPTIONS | 0.00 | 209.00 | 209.00 | 666.49 | 13,391.00 | 12,724.51 | 14,743.00 | 14,076.51 | 2112.04% |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 8,587.72 | 18,388.00 | 9,800.28 | 75,858.25 | 135,740.00 | 59,881.75 | 232,698.00 | 156,839.75 | 206.75% |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
## From 1/1/2025 Through 1/31/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| EQUIPMENT RENTAL | 665.65 | 606.00 | (59.65) | 7,982.22 | 8,389.00 | 406.78 | 14,340.00 | 6,357.78 | 79.65% |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 30,350.00 | 30,350.00 | 30,630.00 | 30,630.00 | 0.00% |
| SECURITY EXPENSE | 2,705.10 | 2,755.00 | 49.90 | 12,007.91 | 12,010.00 | 2.09 | 18,171.00 | 6,163.09 | 51.33% |
| INSURANCE AND BONDS | 1,532.74 | 2,970.00 | 1,437.26 | 132,411.52 | 142,469.00 | 10,057.48 | 157,319.00 | 24,907.48 | 18.81% |
| SAFETY EQUIPMENT | 93.69 | 125.00 | 31.31 | 93.69 | 875.00 | 781.31 | 1,100.00 | 1,006.31 | 1074.08% |
| INVENTORY PARTS | 1,794.23 | 7,500.00 | 5,705.77 | 6,614.15 | 15,500.00 | 8,885.85 | 15,500.00 | 8,885.85 | 134.35% |
| METER REPAIR & MAINT | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 30,000.00 | 30,000.00 | 0.00% |
| LIEN FEES | (11.70) | 90.00 | 101.70 | 117.30 | 715.00 | 597.70 | 1,250.00 | 1,132.70 | 965.64% |
| MISCELLANEOUS EXPENDITURES | 7,148.94 | 2,857.00 | (4,291.94) | 18,644.17 | 20,000.00 | 1,355.83 | 34,288.00 | 15,643.83 | 83.91% |
| OFFICE JANITORIAL | 2,800.00 | 1,862.00 | (938.00) | 20,800.00 | 13,033.00 | (7,767.00) | 22,347.00 | 1,547.00 | 7.44% |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| OFFICE SUPPLIES | 1,617.97 | 1,834.00 | 216.03 | 15,426.57 | 13,026.00 | (2,400.57) | 22,391.00 | 6,964.43 | 45.15% |
| PERMITS AND FEES | 670.75 | 660.00 | (10.75) | 5,769.09 | 6,840.00 | 1,070.91 | 10,296.00 | 4,526.91 | 78.47% |
| POSTAGE | 2,000.00 | 0.00 | (2,000.00) | 8,000.00 | 7,500.00 | (500.00) | 15,000.00 | 7,000.00 | 87.50% |
| PUBLICATION CHARGES | 3,605.00 | 0.00 | (3,605.00) | 5,263.00 | 2,148.00 | (3,115.00) | 6,580.00 | 1,317.00 | 25.02% |
| SHOP SUPPLIES/SMALL TOOLS | 139.91 | 583.00 | 443.09 | 1,092.36 | 4,083.00 | 2,990.64 | 7,000.00 | 5,907.64 | 540.81% |
| TELEPHONE | 1,358.16 | 1,396.00 | 37.84 | 9,928.97 | 9,762.00 | (166.97) | 16,740.00 | 6,811.03 | 68.60% |
| TRAINING AND SEMINARS | 0.00 | 3,140.00 | 3,140.00 | 4,814.41 | 20,947.00 | 16,132.59 | 35,620.00 | 30,805.59 | 639.86% |
| TRAVEL | 0.00 | 1,759.00 | 1,759.00 | 1,476.35 | 12,305.00 | 10,828.65 | 21,100.00 | 19,623.65 | 1329.20% |
| BUSINESS MEALS | 0.00 | 250.00 | 250.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% |
| TRUSTEE FEES | 3,750.00 | 3,750.00 | 0.00 | 26,250.00 | 26,250.00 | 0.00 | 45,000.00 | 18,750.00 | 71.43% |
| UTILITES - GAS & ELECTRIC | 22,459.57 | 26,528.00 | 4,068.43 | 163,081.67 | 188,714.00 | 25,632.33 | 327,149.00 | 164,067.33 | 100.60% |
| VEHICLE EXP FUEL/OIL/SUPP | 4,414.35 | 11,426.00 | 7,011.65 | 36,534.33 | 79,983.00 | 43,448.67 | 137,113.00 | 100,578.67 | 275.30% |
| VEH EXP R&M | 19,011.94 | 6,273.00 | (12,738.94) | 25,314.01 | 43,909.00 | 18,594.99 | 75,276.00 | 49,961.99 | 197.37% |
| WATER MONITORING/SAMPLING | 1,745.00 | 1,465.00 | (280.00) | 9,549.70 | 10,258.00 | 708.30 | 17,583.00 | 8,033.30 | 84.12% |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 18,500.00 | 2,879.00 | 18.43% |
| WATER DIST SYSTEM EXPENSE | 2,572.02 | 5,225.00 | 2,652.98 | 13,573.68 | 36,575.00 | 23,001.32 | 62,700.00 | 49,126.32 | 361.92% |
| WATER TREATMENT SYSTEM EXP | 1,477.41 | 6,871.00 | 5,393.59 | 52,341.54 | 48,097.00 | (4,244.54) | 82,456.00 | 30,114.46 | 57.53% |
| AMORTIZATION OF BONDS | 770.49 | 771.00 | 0.51 | 5,393.43 | 5,391.00 | (2.43) | 9,246.00 | 3,852.57 | 71.43% |
| DEPRECIATION EXPENSE | 133,881.54 | 118,316.00 | (15,565.54) | 913,136.89 | 828,214.00 | (84,922.89) | 1,419,801.00 | 506,664.11 | 55.49% |
| **Total OPERATING EXPENSES** | **618,614.24** | **780,968.00** | **162,353.76** | **3,079,040.88** | **3,684,734.00** | **605,693.12** | **5,712,638.00** | **2,633,597.12** | **85.53%** |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
## From 1/1/2025 Through 1/31/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| OTHER EXPENSES | | | | | | | | | |
| INTEREST EXPENSE | 20,558.17 | 22,718.00 | 2,159.83 | 152,580.50 | 159,022.00 | 6,441.50 | 272,609.00 | 120,028.50 | 78.67% |
| CAPITAL OUTLAY | 51,066.25 | 115,360.00 | 64,293.75 | 2,290,987.99 | 12,368,716.00 | 10,077,728.01 | 14,398,589.00 | 12,107,601.01 | 528.49% |
| Total OTHER EXPENSES | 71,624.42 | 138,078.00 | 66,453.58 | 2,443,568.49 | 12,527,738.00 | 10,084,169.51 | 14,671,198.00 | 12,227,629.51 | 500.40% |
| Total EXPENDITURES | 839,475.38 | 1,131,055.00 | 291,579.62 | 6,519,688.68 | 17,596,316.00 | 11,076,627.32 | 22,729,936.00 | 16,210,247.32 | 248.64% |
| EXCESS REVENUE OVER EXPENDITURES | 111,850.51 | (189,387.00) | 301,237.51 | 860,657.54 | (8,795,544.00) | 9,656,201.54 | (9,893,105.00) | (10,753,762.54) | -1249.48% |

# JANUARY 2025

# STATEMENT OF REVENUE AND EXPENDITURES (BY FUND)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**STATEMENT of REVENUE and EXPENDITURES BY FUND**
**From 1/1/2025 Through 1/31/2025**

**DRAFT**

| GENERAL FUND (10) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **TAXES** | | | | | | | | | | |
| ADVALOREM TAXES | 101,690.76 | 93,890.00 | 7,800.76 | 493,997.94 | 500,748.00 | (6,750.06) | 625,935.00 | (131,937.06) | -26.71% | |
| PERSONAL PROPERTY TAX | 18.21 | 3,000.00 | (2,981.79) | 79.62 | 3,800.00 | (3,720.38) | 7,800.00 | (7,720.38) | -9696.53% | |
| ADVALOREM MAKE-UP | 88,898.78 | 82,102.00 | 6,796.78 | 431,856.47 | 437,878.00 | (6,021.53) | 547,346.00 | (115,489.53) | -26.74% | |
| STATE TAX DISTRIBUTION | 66,400.67 | 66,401.00 | (0.33) | 464,804.69 | 464,803.00 | 1.69 | 796,808.00 | (332,003.31) | -71.43% | |
| **Total TAXES** | **257,008.42** | **245,393.00** | **11,615.42** | **1,390,738.72** | **1,407,229.00** | **(16,490.28)** | **1,977,889.00** | (587,150.28) | -42.22% | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 36,543.76 | 25,960.00 | 10,583.76 | 267,242.64 | 181,720.00 | 85,522.64 | 311,520.00 | (44,277.36) | -16.57% | |
| OTHER REVENUE | 0.00 | 83.00 | (83.00) | 113.75 | 584.00 | (470.25) | 1,000.00 | (886.25) | -779.12% | |
| **Total MISCELLANEOUS** | **36,543.76** | **26,043.00** | **10,500.76** | **267,356.39** | **182,304.00** | **85,052.39** | **312,520.00** | (45,163.61) | -16.89% | |
| **Total REVENUES** | **293,552.18** | **271,436.00** | **22,116.18** | **1,658,095.11** | **1,589,533.00** | **68,562.11** | **2,290,409.00** | (632,313.89) | -38.13% | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 9,211.50 | 7,440.00 | (1,771.50) | 37,610.84 | 52,080.00 | 14,469.16 | 89,284.00 | 51,673.16 | 137.39% | *Cash out Sick/Annual leave.* |
| PAYROLL - MAINTENANCE | 5,638.30 | 9,657.00 | 4,018.70 | 47,159.57 | 67,599.00 | 20,439.43 | 115,889.00 | 68,729.43 | 145.74% | |
| PAYROLL - OFFICE | 2,062.32 | 2,308.00 | 245.68 | 15,564.75 | 16,152.00 | 587.25 | 27,692.00 | 12,127.25 | 77.91% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 302.03 | 314.00 | 11.97 | 2,267.26 | 2,198.00 | (69.26) | 3,769.00 | 1,501.74 | 66.24% | |
| EMPLOYEE BENEFITS - MED. INS | 6,471.84 | 6,307.00 | (164.84) | 32,678.13 | 38,953.00 | 6,274.87 | 65,293.00 | 32,614.87 | 99.81% | |
| EMPLOYEE BENEFITS - PERS | 2,497.81 | 3,743.00 | 1,245.19 | 18,944.40 | 26,200.00 | 7,255.60 | 44,915.00 | 25,970.60 | 137.09% | |
| EMPLOYEE BENEFITS - SIIS | 221.18 | 414.00 | 192.82 | 740.10 | 1,518.00 | 777.90 | 2,759.00 | 2,018.90 | 272.79% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 1,748.00 | 1,748.00 | 2,998.00 | 2,998.00 | 0.00% | |
| UNIFORMS | 102.01 | 702.00 | 599.99 | 1,114.77 | 1,404.00 | 289.23 | 1,404.00 | 289.23 | 25.95% | |
| OPEB EXPENSE | 288.59 | 920.00 | 631.41 | 2,020.13 | 6,440.00 | 4,419.87 | 11,040.00 | 9,019.87 | 446.50% | |
| ACCRUED LEAVE EXPENSE | (4,948.77) | 292.00 | 5,240.77 | (2,921.24) | 2,040.00 | 4,961.24 | 3,500.00 | 6,421.24 | -219.81% | *Cash out Sick/Annual leave.* |
| OTHER PAYROLL EXPENSES | 355.46 | 167.00 | (188.46) | 499.49 | 1,165.00 | 665.51 | 2,000.00 | 1,500.51 | 300.41% | |
| CAR ALLOWANCE EXPENSE | (123.06) | (67.00) | 56.06 | (228.60) | (467.00) | (238.40) | (800.00) | (571.40) | 249.96% | *Budget allocation was for Ops Supervisor who is now Interim GM* |
| **Total PAYROLL RELATED EXPENSES** | **22,079.21** | **32,447.00** | **10,367.79** | **155,449.60** | **217,030.00** | **61,580.40** | **369,743.00** | 214,293.40 | 137.85% | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 2,885.44 | 2,946.00 | 60.56 | 2,946.00 | 60.56 | 2.10% | |
| LEGAL | 116.73 | 241.00 | 124.27 | 313.75 | 1,692.00 | 1,378.25 | 2,900.00 | 2,586.25 | 824.30% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,612.00 | 1,612.00 | 1,612.00 | 1,612.00 | 0.00% | |
| ENGINEERING & SURVEYING | 18.19 | 2,917.00 | 2,898.81 | 1,648.51 | 20,417.00 | 18,768.49 | 35,000.00 | 33,351.49 | 2023.13% | |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | 0.00% | |
| ROAD MAINTENANCE & SUPPLIES | 0.00 | 0.00 | 0.00 | 36,235.68 | 32,500.00 | (3,735.68) | 45,000.00 | 8,764.32 | 24.19% | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUE and EXPENDITURES BY FUND
## From 1/1/2025 Through 1/31/2025

DRAFT

| GENERAL FUND (10) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| BUILDING REPAIRS AND MAINT. | 48.18 | 417.00 | 368.82 | 1,378.33 | 2,917.00 | 1,538.67 | 5,000.00 | 3,621.67 | 262.76% | |
| COMPUTER EXPENSE | 112.87 | 614.00 | 501.13 | 1,096.26 | 4,514.00 | 3,417.74 | 7,584.00 | 6,487.74 | 591.81% | |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 8.27 | 587.00 | 578.73 | 674.00 | 665.73 | 8049.94% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 0.00 | 375.00 | 375.00 | 62.17 | 2,625.00 | 2,562.83 | 4,500.00 | 4,437.83 | 7138.22% | |
| EQUIPMENT RENTAL | 22.29 | 26.00 | 3.71 | 130.14 | 183.00 | 52.86 | 314.00 | 183.86 | 141.28% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 20,350.00 | 20,350.00 | 20,630.00 | 20,630.00 | 0.00% | |
| SECURITY EXPENSE | 10.33 | 0.00 | (10.33) | 78.60 | 42.00 | (36.60) | 42.00 | (36.60) | -46.56% | 160 Pineridge Frontier Line Elevator |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,783.00 | 352.18 | 4,783.00 | 352.18 | 7.95% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 38.35 | 593.00 | 554.65 | 5,282.87 | 4,148.00 | (1,134.87) | 7,113.00 | 1,830.13 | 34.64% | Andira Dr Settlement Reseal Driveways $4,950.00 |
| OFFICE JANITORIAL | 100.00 | 64.00 | (36.00) | 750.00 | 451.00 | (299.00) | 773.00 | 23.00 | 3.07% | |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 34.44 | 127.00 | 92.56 | 612.64 | 889.00 | 276.36 | 1,525.00 | 912.36 | 148.92% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 63.40 | 167.00 | 103.60 | 167.00 | 103.60 | 163.41% | |
| PUBLICATION CHARGES | 443.05 | 0.00 | (443.05) | 896.43 | 150.00 | (746.43) | 265.00 | (631.43) | -70.44% | General Manager Job Postings |
| TELEPHONE | 12.97 | 14.00 | 1.03 | 114.12 | 92.00 | (22.12) | 162.00 | 47.88 | 41.96% | |
| TRAINING AND SEMINARS | 0.00 | 394.00 | 394.00 | 119.68 | 2,757.00 | 2,637.32 | 4,726.00 | 4,606.32 | 3848.86% | |
| TRAVEL | 0.00 | 188.00 | 188.00 | 84.49 | 1,313.00 | 1,228.51 | 2,250.00 | 2,165.51 | 2563.04% | |
| TRUSTEE FEES | 187.50 | 188.00 | 0.50 | 1,312.50 | 1,313.00 | 0.50 | 2,250.00 | 937.50 | 71.43% | |
| UTILITES - GAS & ELECTRIC | 45.32 | 75.00 | 29.68 | 218.49 | 272.00 | 53.51 | 754.00 | 535.51 | 245.10% | |
| VEHICLE EXP FUEL/OIL/SUPP | 447.30 | 1,193.00 | 745.70 | 8,642.15 | 8,349.00 | (293.15) | 14,311.00 | 5,668.85 | 65.60% | |
| VEH EXP R&M | 6,282.72 | 1,004.00 | (5,278.72) | 8,344.29 | 7,031.00 | (1,313.29) | 12,053.00 | 3,708.71 | 44.45% | Truck #0610 & Truck #0610 |
| **Total OPERATING EXPENSES** | **7,920.24** | **8,480.00** | **559.76** | **74,709.03** | **139,600.00** | **64,890.97** | **202,834.00** | 128,124.97 | 171.50% | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 30,591.00 | 5,034.00 | (25,557.00) | 133,408.59 | 1,863,376.00 | 1,729,967.41 | 2,138,000.00 | 2,004,591.41 | 1502.60% | |
| **Total OTHER EXPENSES** | **30,591.00** | **5,034.00** | **(25,557.00)** | **133,408.59** | **1,863,376.00** | **1,729,967.41** | **2,138,000.00** | 2,004,591.41 | 1502.60% | |
| **Total EXPENDITURES** | **60,590.45** | **45,961.00** | **(14,629.45)** | **363,567.22** | **2,220,006.00** | **1,856,438.78** | **2,710,577.00** | 2,347,009.78 | 645.55% | |
| **EXCESS REVENUE OVER EXPENDITURES** | **232,961.73** | **225,475.00** | **7,486.73** | **1,294,527.89** | **(630,473.00)** | **1,925,000.89** | **(420,168.00)** | (1,714,695.89) | -132.46% | |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**STATEMENT of REVENUE and EXPENDITURES BY FUND**
**From 1/1/2025 Through 1/31/2025**

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 0.00 | 0.00 | 0.00 | 942,866.71 | 2,350,000.00 | (1,407,133.29) | 2,350,000.00 | (1,407,133.29) | -149.24% | *This is a grant receivable. Request for funding has been submitted. Still need Asset Management Plan that is required for the grant.* |
| INTEREST ON INVESTMENTS | 14,896.38 | 28,766.00 | (13,869.62) | 145,867.11 | 201,368.00 | (55,500.89) | 345,198.00 | (199,330.89) | -136.65% | |
| PLAN REVIEW FEE | 0.00 | 0.00 | 0.00 | 250.00 | 750.00 | (500.00) | 1,250.00 | (1,000.00) | 400.00% | |
| OTHER REVENUE | 0.00 | 2,113.00 | (2,113.00) | 23,422.10 | 14,785.00 | 8,637.10 | 25,350.00 | (1,927.90) | -8.23% | |
| **Total MISCELLANEOUS** | **14,896.38** | **30,879.00** | **(15,982.62)** | **1,112,405.92** | **2,566,903.00** | **(1,454,497.08)** | **2,721,798.00** | **(1,609,392.08)** | **-144.68%** | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 314,295.98 | 298,715.00 | 15,580.98 | 2,155,120.50 | 2,091,001.00 | 64,119.50 | 3,584,576.00 | (1,429,455.50) | -66.33% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 22,754.69 | 26,320.00 | (3,565.31) | 195,441.72 | 207,270.00 | (11,828.28) | 329,000.00 | (133,558.28) | -68.34% | |
| RESIDENTIAL TIER 2 CONSUMPTION | 966.52 | 2,720.00 | (1,753.48) | 43,548.38 | 46,240.00 | (2,691.62) | 68,000.00 | (24,451.62) | -56.15% | |
| RESIDENTIAL TIER 3 CONSUMPTION | 333.99 | 2,880.00 | (2,546.01) | 48,568.44 | 52,560.00 | (3,991.56) | 72,000.00 | (23,431.56) | -48.24% | |
| RESIDENTIAL FIRE PROTECTION | 8,686.65 | 7,362.00 | 1,324.65 | 59,728.61 | 51,534.00 | 8,194.61 | 88,344.00 | (28,615.39) | -47.91% | |
| USER FEES - COMMERCIAL | 30,337.53 | 30,338.00 | (0.47) | 212,362.71 | 212,366.00 | (3.29) | 364,056.00 | (151,693.29) | -71.43% | |
| COMMERCIAL FIRE PROTECTION | 7,844.78 | 7,845.00 | (0.22) | 54,913.46 | 54,912.00 | 1.46 | 94,137.00 | (39,223.54) | -71.43% | |
| COMMERCIAL CONSUMPTION | 3,641.74 | 6,600.00 | (2,958.26) | 56,770.12 | 84,700.00 | (27,929.88) | 110,000.00 | (53,229.88) | -93.76% | |
| PENALTIES ON USER FEES | 4,897.32 | 1,489.00 | 3,408.32 | 36,400.05 | 10,422.00 | 25,978.05 | 17,867.00 | 18,533.05 | 50.91% | |
| SERVICE CHARGES | 1,258.51 | 1,200.00 | 58.51 | 5,533.51 | 8,400.00 | (2,866.49) | 14,400.00 | (8,866.49) | -160.23% | |
| RETURN CHECK FEES | 60.00 | 40.00 | 20.00 | 280.00 | 280.00 | 0.00 | 480.00 | (200.00) | -71.43% | |
| CONNECTION FEES | 0.00 | 0.00 | 0.00 | (500.00) | 91,850.00 | (92,350.00) | 96,550.00 | (97,050.00) | 19410.00% | |
| TRANSFER FEE REVENUE | 570.00 | 348.00 | 222.00 | 5,778.00 | 2,436.00 | 3,342.00 | 4,176.00 | 1,602.00 | 27.73% | |
| SERVLINE ADMIN REVENUE | 162.77 | 155.00 | 7.77 | 1,110.66 | 1,085.00 | 25.66 | 1,860.00 | (749.34) | -67.47% | |
| SERVLINE LOSS INSURANCE | 1,295.30 | 1,226.00 | 69.30 | 8,840.55 | 8,580.00 | 260.55 | 14,710.00 | (5,869.45) | -66.39% | |
| SERVLINE LINE INSURANCE | 237.44 | 238.00 | (0.56) | 1,646.73 | 1,666.00 | (19.27) | 2,856.00 | (1,209.27) | -73.43% | |
| **Total USER FEES** | **397,343.22** | **387,476.00** | **9,867.22** | **2,885,543.44** | **2,925,302.00** | **(39,758.56)** | **4,863,012.00** | **(1,977,468.56)** | **-68.53%** | |
| **Total REVENUES** | **412,239.60** | **418,355.00** | **(6,115.40)** | **3,997,949.36** | **5,492,205.00** | **(1,494,255.64)** | **7,584,810.00** | **(3,586,860.64)** | **-89.72%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 27,380.17 | 22,959.00 | (4,421.17) | 122,957.86 | 160,708.00 | 37,750.14 | 275,503.00 | 152,545.14 | 124.06% | *Cash out Sick/Annual leave.* |
| PAYROLL - MAINTENANCE | 33,272.31 | 39,780.00 | 6,507.69 | 216,756.92 | 278,461.00 | 61,704.08 | 477,361.00 | 260,604.08 | 120.23% | |
| PAYROLL - OFFICE | 5,499.52 | 6,154.00 | 654.48 | 41,506.00 | 43,072.00 | 1,566.00 | 73,842.00 | 32,336.00 | 77.91% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUE and EXPENDITURES BY FUND
From 1/1/2025 Through 1/31/2025

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| EMPLOYEE BENEFITS - FICA/MEDIC | 989.96 | 1,065.00 | 75.04 | 5,891.84 | 7,452.00 | 1,560.16 | 12,777.00 | 6,885.16 | 116.86% | |
| EMPLOYEE BENEFITS - MED. INS | 23,516.06 | 28,640.00 | 5,123.94 | 113,854.69 | 154,024.00 | 40,169.31 | 250,767.00 | 136,912.31 | 120.25% | |
| EMPLOYEE BENEFITS - PERS | 11,772.32 | 16,453.00 | 4,680.68 | 83,920.84 | 115,172.00 | 31,251.16 | 197,437.00 | 113,516.16 | 135.27% | |
| EMPLOYEE BENEFITS - SIIS | 963.81 | 1,042.00 | 78.19 | 1,566.00 | 3,820.00 | 2,254.00 | 6,946.00 | 5,380.00 | 343.55% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 666.00 | 666.00 | 0.00 | 4,662.00 | 4,662.00 | 7,995.00 | 7,995.00 | 0.00% | |
| UNIFORMS | 420.75 | 3,481.00 | 3,060.25 | 4,318.91 | 6,962.00 | 2,643.09 | 6,962.00 | 2,643.09 | 61.20% | |
| OPEB EXPENSE | 2,828.22 | 3,389.00 | 560.78 | 19,797.54 | 23,723.00 | 3,925.46 | 40,670.00 | 20,872.46 | 105.43% | |
| ACCRUED LEAVE EXPENSE | (16,582.53) | 1,083.00 | 17,665.53 | (20,685.61) | 7,585.00 | 28,270.61 | 13,000.00 | 33,685.61 | -162.85% | *Cash out Sick/Annual leave.* |
| OTHER PAYROLL EXPENSES | 113.94 | 267.00 | 153.06 | 1,445.94 | 1,865.00 | 419.06 | 3,200.00 | 1,754.06 | 121.31% | |
| CAR ALLOWANCE EXPENSE | (615.30) | (334.00) | 281.30 | (1,142.94) | (2,335.00) | (1,192.06) | (4,000.00) | (2,857.06) | 249.97% | *Budget allocation was for Ops Supervisor who is now Interim GM* |
| **Total PAYROLL RELATED EXPENSES** | **89,559.23** | **124,645.00** | **35,085.77** | **590,187.99** | **805,171.00** | **214,983.01** | **1,362,460.00** | **784,738.01** | **57.07%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 34,625.28 | 75,355.00 | 40,729.72 | 75,355.00 | 40,729.72 | 117.63% | |
| LEGAL | 7,775.50 | 2,900.00 | (4,875.50) | 50,794.93 | 20,300.00 | (30,494.93) | 34,800.00 | (15,994.93) | -31.49% | *Fire hydrant clearing.* |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 7,440.00 | 7,440.00 | 7,440.00 | 7,440.00 | 0.00% | |
| ENGINEERING & SURVEYING | 218.25 | 1,896.00 | 1,677.75 | 8,492.00 | 13,270.00 | 4,778.00 | 22,750.00 | 14,258.00 | 167.90% | |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 32,053.00 | 32,053.00 | 32,053.00 | 32,053.00 | 0.00% | |
| BANK CHARGES | 4,267.83 | 4,403.00 | 135.17 | 29,940.93 | 30,821.00 | 880.07 | 52,837.00 | 22,896.07 | 76.47% | |
| BUILDING REPAIRS AND MAINT. | 823.62 | 2,500.00 | 1,676.38 | 20,928.48 | 17,500.00 | (3,428.48) | 30,000.00 | 9,071.52 | 43.35% | |
| COMPUTER EXPENSE | 2,846.81 | 2,500.00 | (346.81) | 57,289.90 | 38,761.00 | (18,528.90) | 60,261.00 | 2,971.10 | 5.19% | Scada antenna & radio antenna |
| DUES & SUBSCRIPTIONS | 0.00 | 200.00 | 200.00 | 600.29 | 8,084.00 | 7,483.71 | 9,038.00 | 8,437.71 | 1405.61% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 37.97 | 284.00 | 246.03 | 7,891.10 | 8,612.00 | 720.90 | 14,750.00 | 6,858.90 | 86.92% | |
| EQUIPMENT RENTAL | 471.06 | 463.00 | (8.06) | 4,908.62 | 5,287.00 | 378.38 | 9,146.00 | 4,237.38 | 86.33% | |
| SECURITY EXPENSE | 1,646.19 | 1,800.00 | 153.81 | 6,691.87 | 6,725.00 | 33.13 | 9,531.00 | 2,839.13 | 42.43% | |
| INSURANCE AND BONDS | 1,532.74 | 2,970.00 | 1,437.26 | 93,357.84 | 100,315.00 | 6,957.16 | 115,165.00 | 21,807.16 | 23.36% | |
| SAFETY EQUIPMENT | 93.69 | 100.00 | 6.31 | 93.69 | 300.00 | 206.31 | 500.00 | 406.31 | 433.67% | |
| INVENTORY PARTS | 1,794.23 | 7,000.00 | 5,205.77 | 6,614.15 | 15,000.00 | 8,385.85 | 15,000.00 | 8,385.85 | 126.79% | |
| METER REPAIR & MAINT | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 30,000.00 | 30,000.00 | 0.00% | |
| LIEN FEES | (11.70) | 90.00 | 101.70 | 117.30 | 715.00 | 597.70 | 1,250.00 | 1,132.70 | 965.64% | |
| MISCELLANEOUS EXPENDITURES | 460.14 | 833.00 | 372.86 | 2,236.27 | 5,835.00 | 3,598.73 | 10,000.00 | 7,763.73 | 347.17% | |
| OFFICE JANITORIAL | 1,200.00 | 773.00 | (427.00) | 9,000.00 | 5,409.00 | (3,591.00) | 9,274.00 | 274.00 | 3.04% | *160 Pineridge additional footage in cleaning area compared to 255 Kingsbury* |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 781.83 | 1,048.00 | 266.17 | 8,803.34 | 7,330.00 | (1,473.34) | 12,570.00 | 3,766.66 | 42.79% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUE and EXPENDITURES BY FUND
From 1/1/2025 Through 1/31/2025

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| PERMITS AND FEES | 670.75 | 660.00 | (10.75) | 5,261.89 | 5,600.00 | 338.11 | 9,056.00 | 3,794.11 | 72.11% | |
| POSTAGE | 1,020.00 | 0.00 | (1,020.00) | 4,140.00 | 3,900.00 | (240.00) | 7,800.00 | 3,660.00 | 88.41% | *Still within budget* |
| PUBLICATION CHARGES | 1,637.40 | 0.00 | (1,637.40) | 2,178.95 | 1,180.00 | (998.95) | 3,180.00 | 1,001.05 | 45.94% | *General Manager Job Postings* |
| SHOP SUPPLIES/SMALL TOOLS | 139.91 | 583.00 | 443.09 | 1,092.36 | 4,083.00 | 2,990.64 | 7,000.00 | 5,907.64 | 540.81% | |
| TELEPHONE | 1,201.54 | 1,232.00 | 30.46 | 8,769.61 | 8,624.00 | (145.61) | 14,784.00 | 6,014.39 | 68.58% | |
| TRAINING AND SEMINARS | 0.00 | 1,914.00 | 1,914.00 | 4,124.91 | 13,398.00 | 9,273.09 | 22,968.00 | 18,843.09 | 456.81% | |
| TRAVEL | 0.00 | 1,117.00 | 1,117.00 | 1,166.90 | 7,819.00 | 6,652.10 | 13,404.00 | 12,237.10 | 1048.68% | |
| BUSINESS MEALS | 0.00 | 250.00 | 250.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| TRUSTEE FEES | 2,250.00 | 2,250.00 | 0.00 | 15,750.00 | 15,750.00 | 0.00 | 27,000.00 | 11,250.00 | 71.43% | |
| UTILITES - GAS & ELECTRIC | 19,071.79 | 22,281.00 | 3,209.21 | 143,215.68 | 164,317.00 | 21,101.32 | 278,507.00 | 135,291.32 | 94.47% | |
| VEHICLE EXP FUEL/OIL/SUPP | 3,500.27 | 8,874.00 | 5,373.73 | 25,184.68 | 62,121.00 | 36,936.32 | 106,491.00 | 81,306.32 | 322.84% | |
| VEH EXP R&M | 11,923.40 | 4,327.00 | (7,596.40) | 15,278.00 | 30,285.00 | 15,007.00 | 51,920.00 | 36,642.00 | 239.84% | Truck #0808 & Truck #0610 |
| WATER MONITORING/SAMPLING | 1,745.00 | 1,465.00 | (280.00) | 9,549.70 | 10,258.00 | 708.30 | 17,583.00 | 8,033.30 | 84.12% | *Still within budget* |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 18,500.00 | 2,879.00 | 18.43% | |
| WATER DIST SYSTEM EXPENSE | 2,572.02 | 5,225.00 | 2,652.98 | 13,573.68 | 36,575.00 | 23,001.32 | 62,700.00 | 49,126.32 | 361.92% | |
| WATER TREATMENT SYSTEM EXP | 1,477.41 | 6,871.00 | 5,393.59 | 52,341.54 | 48,097.00 | (4,244.54) | 82,456.00 | 30,114.46 | 57.53% | |
| AMORTIZATION OF BONDS | 770.49 | 771.00 | 0.51 | 5,393.43 | 5,391.00 | (2.43) | 9,246.00 | 3,852.57 | 71.43% | |
| DEPRECIATION EXPENSE | 125,489.13 | 113,135.00 | (12,354.13) | 855,307.65 | 791,945.00 | (63,362.65) | 1,357,265.00 | 501,957.35 | 58.69% | |
| **Total OPERATING EXPENSES** | **197,407.27** | **200,715.00** | **3,307.73** | **1,520,335.97** | **1,642,455.00** | **122,119.03** | **2,642,080.00** | 1,121,744.03 | 73.78% | |
| **OTHER EXPENSES** | | | | | | | | | | |
| INTEREST EXPENSE | 20,558.17 | 22,718.00 | 2,159.83 | 152,580.50 | 159,022.00 | 6,441.50 | 272,609.00 | 120,028.50 | 78.67% | |
| CAPITAL OUTLAY | 20,475.25 | 100,159.00 | 79,683.75 | 2,118,922.06 | 9,934,408.00 | 7,815,485.94 | 11,611,589.00 | 9,492,666.94 | 448.00% | |
| **Total OTHER EXPENSES** | **41,033.42** | **122,877.00** | **81,843.58** | **2,271,502.56** | **10,093,430.00** | **7,821,927.44** | **11,884,198.00** | 9,612,695.44 | 423.19% | |
| **Total EXPENDITURES** | **327,999.92** | **448,237.00** | **120,237.08** | **4,382,026.52** | **12,541,056.00** | **8,159,029.48** | **15,888,738.00** | 11,506,711.48 | 262.59% | |
| **EXCESS REVENUE OVER EXPENDITURES** | **84,239.68** | **(29,882.00)** | **114,121.68** | **(384,077.16)** | **(7,048,851.00)** | **6,664,773.84** | **(8,303,928.00)** | (7,919,850.84) | 2062.05% | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUE and EXPENDITURES BY FUND
## From 1/1/2025 Through 1/31/2025

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 13,594.55 | 14,734.00 | (1,139.45) | 110,233.55 | 103,139.00 | 7,094.55 | 176,809.00 | (66,575.45) | -60.39% | |
| PLAN REVIEW FEE | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | (750.00) | 1,500.00 | (1,500.00) | 0.00% | |
| OTHER REVENUE | 0.00 | 42.00 | (42.00) | 462.50 | 290.00 | 172.50 | 500.00 | (37.50) | -8.11% | |
| **Total MISCELLANEOUS** | **13,594.55** | **14,776.00** | **(1,181.45)** | **110,696.05** | **104,179.00** | **6,517.05** | **178,809.00** | (68,112.95) | -61.53% | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 146,028.51 | 145,987.00 | 41.51 | 1,022,922.10 | 1,021,907.00 | 1,015.10 | 1,751,842.00 | (728,919.90) | -71.26% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 2,231.08 | 3,168.00 | (936.92) | 15,272.69 | 17,424.00 | (2,151.31) | 26,400.00 | (11,127.31) | -72.86% | |
| USER FEES - COMMERCIAL | 3,503.20 | 3,684.00 | (180.80) | 24,522.40 | 25,788.00 | (1,265.60) | 44,212.00 | (19,689.60) | -80.29% | |
| COMMERCIAL CONSUMPTION | 3,518.06 | 5,103.00 | (1,584.94) | 17,012.30 | 22,793.00 | (5,780.70) | 34,020.00 | (17,007.70) | -99.97% | |
| PENALTIES ON USER FEES | 1,953.74 | 974.00 | 979.74 | 14,716.77 | 6,812.00 | 7,904.77 | 11,682.00 | 3,034.77 | 20.62% | |
| SERVICE CHARGES | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 100.00% | |
| CONNECTION FEES | 0.00 | 0.00 | 0.00 | 0.00 | 3,600.00 | (3,600.00) | 7,200.00 | (7,200.00) | 0.00% | |
| TRANSFER FEE REVENUE | 127.50 | 179.00 | (51.50) | 1,326.00 | 1,247.00 | 79.00 | 2,142.00 | (816.00) | -61.54% | |
| **Total USER FEES** | **157,362.09** | **159,095.00** | **(1,732.91)** | **1,095,822.26** | **1,099,571.00** | **(3,748.74)** | **1,877,498.00** | (781,675.74) | -71.33% | |
| **Total REVENUES** | **170,956.64** | **173,871.00** | **(2,914.36)** | **1,206,518.31** | **1,203,750.00** | **2,768.31** | **2,056,307.00** | (849,788.69) | -70.43% | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 16,813.77 | 13,099.00 | (3,714.77) | 62,271.90 | 91,693.00 | 29,421.10 | 157,190.00 | 94,918.10 | 152.43% | *Cash out Sick/Annual leave.* |
| PAYROLL - OFFICE | 4,124.64 | 4,615.00 | 490.36 | 31,129.49 | 32,305.00 | 1,175.51 | 55,380.00 | 24,250.51 | 77.90% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 319.46 | 287.00 | (32.46) | 1,569.50 | 2,009.00 | 439.50 | 3,444.00 | 1,874.50 | 119.43% | |
| EMPLOYEE BENEFITS - MED. INS | 6,252.18 | 7,168.00 | 915.82 | 27,661.78 | 36,696.00 | 9,034.22 | 59,056.00 | 31,394.22 | 113.49% | |
| EMPLOYEE BENEFITS - PERS | 3,116.36 | 4,273.00 | 1,156.64 | 23,101.19 | 29,911.00 | 6,809.81 | 51,276.00 | 28,174.81 | 121.96% | |
| EMPLOYEE BENEFITS - SIIS | 215.90 | 129.00 | (86.90) | 233.98 | 474.00 | 240.02 | 859.00 | 625.02 | 267.13% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 500.00 | 500.00 | 0.00 | 3,496.00 | 3,496.00 | 5,996.00 | 5,996.00 | 0.00% | |
| UNIFORMS | 8.50 | 59.00 | 50.50 | 28.40 | 117.00 | 88.60 | 117.00 | 88.60 | 311.97% | |
| OPEB EXPENSE | 500.23 | 1,458.00 | 957.77 | 3,501.61 | 10,200.00 | 6,698.39 | 17,490.00 | 13,988.39 | 399.48% | |
| ACCRUED LEAVE EXPENSE | (9,546.85) | 333.00 | 9,879.85 | (6,628.51) | 2,331.00 | 8,959.51 | 4,000.00 | 10,628.51 | -160.35% | *Cash out Sick/Annual leave.* |
| OTHER PAYROLL EXPENSES | (0.02) | 42.00 | 42.02 | 12.07 | 290.00 | 277.93 | 500.00 | 487.93 | 4042.50% | |
| CAR ALLOWANCE EXPENSE | (82.04) | (42.00) | 40.04 | (152.36) | (294.00) | (141.64) | (500.00) | (347.64) | 228.17% | *Budget allocation was for Ops Supervisor who is now Interim GM* |
| **Total PAYROLL RELATED EXPENSES** | **21,722.13** | **31,921.00** | **10,198.87** | **142,729.05** | **209,228.00** | **66,498.95** | **354,808.00** | **212,078.95** | **148.59%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 17,312.64 | 17,678.00 | 365.36 | 17,678.00 | 365.36 | 2.11% | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUE and EXPENDITURES BY FUND
### From 1/1/2025 Through 1/31/2025

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| LEGAL | 477.21 | 1,450.00 | 972.79 | 1,659.39 | 10,150.00 | 8,490.61 | 17,400.00 | 15,740.61 | 948.58% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 2,108.00 | 2,108.00 | 2,108.00 | 2,108.00 | 0.00% | |
| ENGINEERING & SURVEYING | 109.12 | 854.00 | 744.88 | 2,031.23 | 5,978.00 | 3,946.77 | 10,250.00 | 8,218.77 | 404.62% | |
| DCLTSA PRO-RATA M & O | 205,922.75 | 205,923.00 | 0.25 | 617,768.25 | 617,769.00 | 0.75 | 823,691.00 | 205,922.75 | 33.33% | |
| DCLTSA ASSESSMENTS | 122,008.50 | 122,509.00 | 500.50 | 366,025.50 | 367,526.00 | 1,500.50 | 490,034.00 | 124,008.50 | 33.88% | |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 20,958.00 | 20,958.00 | 20,958.00 | 20,958.00 | 0.00% | |
| BANK CHARGES | 2,845.22 | 2,894.00 | 48.78 | 19,631.47 | 20,257.00 | 625.53 | 34,727.00 | 15,095.53 | 76.89% | |
| BUILDING REPAIRS AND MAINT. | 262.97 | 2,618.00 | 2,355.03 | 8,243.78 | 18,326.00 | 10,082.22 | 31,419.00 | 23,175.22 | 281.12% | |
| COMPUTER EXPENSE | 648.60 | 500.00 | (148.60) | 11,185.64 | 10,620.00 | (565.64) | 17,861.00 | 6,675.36 | 59.68% | |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 49.66 | 4,116.00 | 4,066.34 | 4,346.00 | 4,296.34 | 8651.51% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 8,549.75 | 17,729.00 | 9,179.25 | 67,871.84 | 124,103.00 | 56,231.16 | 212,748.00 | 144,876.16 | 213.46% | |
| EQUIPMENT RENTAL | 133.76 | 80.00 | (53.76) | 2,132.31 | 2,263.00 | 130.69 | 3,847.00 | 1,714.69 | 80.41% | |
| SECURITY EXPENSE | 1,038.25 | 955.00 | (83.25) | 5,158.84 | 5,225.00 | 66.16 | 8,580.00 | 3,421.16 | 66.32% | *160 Pineridge Frontier Line Elevator* |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 26,584.91 | 28,694.00 | 2,109.09 | 28,694.00 | 2,109.09 | 7.93% | |
| INVENTORY PARTS | 0.00 | 500.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 6,018.67 | 383.00 | (5,635.67) | 6,885.75 | 2,681.00 | (4,204.75) | 4,600.00 | (2,285.75) | -33.20% | 476 Andria Dr Sewer Lateral Repair |
| OFFICE JANITORIAL | 600.00 | 386.00 | (214.00) | 4,500.00 | 2,702.00 | (1,798.00) | 4,637.00 | 137.00 | 3.04% | *160 Pineridge additional footage in cleaning area compared to 255 Kingsbury* |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 447.69 | 549.00 | 101.31 | 4,634.45 | 3,843.00 | (791.45) | 6,582.00 | 1,947.55 | 42.02% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 380.40 | 405.00 | 24.60 | 405.00 | 24.60 | 6.47% | |
| POSTAGE | 680.00 | 0.00 | (680.00) | 2,720.00 | 2,550.00 | (170.00) | 5,100.00 | 2,380.00 | 87.50% | *Still within budget* |
| PUBLICATION CHARGES | 1,081.50 | 0.00 | (1,081.50) | 1,558.19 | 590.00 | (968.19) | 1,590.00 | 31.81 | 2.04% | *General Manager Job Postings* |
| TELEPHONE | 130.68 | 136.00 | 5.32 | 938.34 | 952.00 | 13.66 | 1,632.00 | 693.66 | 73.92% | |
| TRAINING AND SEMINARS | 0.00 | 490.00 | 490.00 | 475.64 | 3,424.00 | 2,948.36 | 5,874.00 | 5,398.36 | 1134.97% | |
| TRAVEL | 0.00 | 289.00 | 289.00 | 167.81 | 2,017.00 | 1,849.19 | 3,462.00 | 3,294.19 | 1963.05% | |
| TRUSTEE FEES | 1,125.00 | 1,125.00 | 0.00 | 7,875.00 | 7,875.00 | 0.00 | 13,500.00 | 5,625.00 | 71.43% | |
| UTILITES - GAS & ELECTRIC | 1,941.66 | 2,400.00 | 458.34 | 11,411.40 | 17,700.00 | 6,288.60 | 30,000.00 | 18,588.60 | 162.89% | |
| DEPRECIATION EXPENSE | 8,392.41 | 5,181.00 | (3,211.41) | 57,829.24 | 36,269.00 | (21,560.24) | 62,176.00 | 4,346.76 | 7.52% | |
| **Total OPERATING EXPENSES** | **362,413.74** | **366,951.00** | **4,537.26** | **1,245,031.68** | **1,337,279.00** | **92,247.32** | **1,864,399.00** | **619,367.32** | **49.75%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 0.00 | 4,167.00 | 4,167.00 | 30,182.37 | 462,182.00 | 431,999.63 | 520,000.00 | 489,817.63 | 1622.86% | |
| **Total OTHER EXPENSES** | **0.00** | **4,167.00** | **4,167.00** | **30,182.37** | **462,182.00** | **431,999.63** | **520,000.00** | **489,817.63** | **1622.86%** | |
| **Total EXPENDITURES** | **384,135.87** | **403,039.00** | **18,903.13** | **1,417,943.10** | **2,008,689.00** | **590,745.90** | **2,739,207.00** | **1,321,263.90** | **93.18%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **(213,179.23)** | **(229,168.00)** | **15,988.77** | **(211,424.79)** | **(804,939.00)** | **593,514.21** | **(682,900.00)** | **(471,475.21)** | **223.00%** | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUE and EXPENDITURES BY FUND
From 1/1/2025 Through 1/31/2025

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 2,546.77 | 702.00 | 1,844.77 | 13,933.45 | 4,914.00 | 9,019.45 | 8,419.00 | 5,514.45 | 39.58% | |
| OTHER REVENUE | 0.00 | 5.00 | (5.00) | 113.75 | 30.00 | 83.75 | 55.00 | 58.75 | 51.65% | |
| **Total MISCELLANEOUS** | **2,546.77** | **707.00** | **1,839.77** | **14,047.20** | **4,944.00** | **9,103.20** | **8,474.00** | **5,573.20** | **39.67%** | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 57,459.10 | 62,169.00 | (4,709.90) | 402,348.04 | 407,031.00 | (4,682.96) | 717,876.00 | (315,527.96) | -78.42% | |
| USER FEES - COMMERCIAL | 5,292.00 | 5,724.00 | (432.00) | 37,044.00 | 37,476.00 | (432.00) | 66,096.00 | (29,052.00) | -78.43% | |
| PENALTIES ON USER FEES | 659.13 | 401.00 | 258.13 | 5,105.93 | 2,805.00 | 2,300.93 | 4,810.00 | 295.93 | 5.80% | |
| TRANSFER FEE REVENUE | 52.50 | 74.00 | (21.50) | 546.00 | 516.00 | 30.00 | 882.00 | (336.00) | -61.54% | |
| **Total USER FEES** | **63,462.73** | **68,368.00** | **(4,905.27)** | **445,043.97** | **447,828.00** | **(2,784.03)** | **789,664.00** | **(344,620.03)** | **-77.44%** | |
| **Total REVENUES** | **66,009.50** | **69,075.00** | **(3,065.50)** | **459,091.17** | **452,772.00** | **6,319.17** | **798,138.00** | **(339,046.83)** | **-73.85%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 8,004.57 | 6,104.00 | (1,900.57) | 27,898.49 | 42,728.00 | 14,829.51 | 73,253.00 | 45,354.51 | 162.57% | *Cash out Sick/Annual leave.* |
| PAYROLL - MAINTENANCE | 3,398.80 | 4,315.00 | 916.20 | 25,078.28 | 30,203.00 | 5,124.72 | 51,778.00 | 26,699.72 | 106.47% | |
| PAYROLL - OFFICE | 2,062.32 | 2,308.00 | 245.68 | 15,564.72 | 16,152.00 | 587.28 | 27,692.00 | 12,127.28 | 77.92% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 197.53 | 209.00 | 11.47 | 1,038.89 | 1,463.00 | 424.11 | 2,512.00 | 1,473.11 | 141.80% | |
| EMPLOYEE BENEFITS - MED. INS | 4,710.84 | 5,108.00 | 397.16 | 25,055.88 | 29,965.00 | 4,909.12 | 49,715.00 | 24,659.12 | 98.42% | |
| EMPLOYEE BENEFITS - PERS | 1,899.50 | 2,897.00 | 997.50 | 14,259.00 | 20,274.00 | 6,015.00 | 34,759.00 | 20,500.00 | 143.77% | |
| EMPLOYEE BENEFITS - SIIS | 161.68 | 167.00 | 5.32 | 391.26 | 612.00 | 220.74 | 1,113.00 | 721.74 | 184.47% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 1,748.00 | 1,748.00 | 2,998.00 | 2,998.00 | 0.00% | |
| UNIFORMS | 63.74 | 439.00 | 375.26 | 765.80 | 877.00 | 111.20 | 877.00 | 111.20 | 14.52% | |
| OPEB EXPENSE | 230.88 | 949.00 | 718.12 | 1,616.16 | 6,643.00 | 5,026.84 | 11,392.00 | 9,775.84 | 604.88% | |
| ACCRUED LEAVE EXPENSE | (4,898.65) | 167.00 | 5,065.65 | (3,033.52) | 1,165.00 | 4,198.52 | 2,000.00 | 5,033.52 | 165.93% | *Cash out Sick/Annual leave.* |
| OTHER PAYROLL EXPENSES | 44.94 | 83.00 | 38.06 | 77.71 | 585.00 | 507.29 | 1,000.00 | 922.29 | 1186.84% | |
| **Total PAYROLL RELATED EXPENSES** | **15,876.15** | **22,996.00** | **7,119.85** | **108,712.67** | **152,415.00** | **43,702.33** | **259,089.00** | **150,376.33** | **138.32%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 2,885.44 | 2,946.00 | 60.56 | 2,946.00 | 60.56 | 2.10% | |
| LEGAL | 116.73 | 241.00 | 124.27 | 313.75 | 1,692.00 | 1,378.25 | 2,900.00 | 2,586.25 | 824.30% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,240.00 | 1,240.00 | 1,240.00 | 1,240.00 | 0.00% | |
| ENGINEERING & SURVEYING | 18.19 | 0.00 | (18.19) | 590.76 | 500.00 | (90.76) | 500.00 | (90.76) | -15.36% | |
| SNOW REMOVAL - PLOWING | 30,871.25 | 180,000.00 | 149,128.75 | 116,760.00 | 430,000.00 | 313,240.00 | 775,000.00 | 658,240.00 | 563.75% | |
| SNOW REMOVAL - SANDING | 12,486.95 | 15,000.00 | 2,513.05 | 44,774.73 | 36,500.00 | (8,274.73) | 75,000.00 | 30,225.27 | 67.51% | |
| SNOW REMOVAL ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUE and EXPENDITURES BY FUND
From 1/1/2025 Through 1/31/2025

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 8,630.00 | 8,630.00 | 8,630.00 | 8,630.00 | 0.00% | |
| BANK CHARGES | 1,255.24 | 992.00 | (263.24) | 8,167.23 | 6,944.00 | (1,223.23) | 11,906.00 | 3,738.77 | 45.78% | |
| BUILDING REPAIRS AND MAINT. | 48.18 | 440.00 | 391.82 | 1,383.14 | 3,076.00 | 1,692.86 | 5,276.00 | 3,892.86 | 281.45% | |
| COMPUTER EXPENSE | 223.52 | 250.00 | 26.48 | 3,523.43 | 3,514.00 | (9.43) | 5,139.00 | 1,615.57 | 45.85% | |
| DUES & SUBSCRIPTIONS | 0.00 | 9.00 | 9.00 | 8.27 | 604.00 | 595.73 | 685.00 | 676.73 | 8182.95% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 0.00 | 0.00 | 0.00 | 33.14 | 400.00 | 366.86 | 700.00 | 666.86 | 2012.25% | |
| EQUIPMENT RENTAL | 22.29 | 20.00 | (2.29) | 697.40 | 540.00 | (157.40) | 832.00 | 134.60 | 19.30% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00% | |
| SECURITY EXPENSE | 10.33 | 0.00 | (10.33) | 78.60 | 18.00 | (60.60) | 18.00 | (60.60) | -77.10% | *160 Pineridge Frontier Line Elevator* |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,782.00 | 351.18 | 4,782.00 | 351.18 | 7.93% | |
| SAFETY EQUIPMENT | 0.00 | 25.00 | 25.00 | 0.00 | 75.00 | 75.00 | 100.00 | 100.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 38.35 | 467.00 | 428.65 | 182.87 | 3,269.00 | 3,086.13 | 5,600.00 | 5,417.13 | 2962.28% | |
| OFFICE JANITORIAL | 100.00 | 65.00 | (35.00) | 750.00 | 453.00 | (297.00) | 773.00 | 23.00 | 3.07% | *160 Pineridge additional footage in cleaning area compared to 255 Kingsbury* |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 133.84 | 110.00 | (23.84) | 1,020.49 | 764.00 | (256.49) | 1,314.00 | 293.51 | 28.76% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 63.40 | 668.00 | 604.60 | 668.00 | 604.60 | 953.63% | |
| POSTAGE | 300.00 | 0.00 | (300.00) | 1,140.00 | 1,050.00 | (90.00) | 2,100.00 | 960.00 | 84.21% | *Still within budget* |
| PUBLICATION CHARGES | 443.05 | 0.00 | (443.05) | 629.43 | 228.00 | (401.43) | 1,515.00 | 885.57 | 140.69% | *General Manager Job Postings* |
| TELEPHONE | 12.97 | 14.00 | 1.03 | 106.90 | 94.00 | (12.90) | 162.00 | 55.10 | 51.54% | |
| TRAINING AND SEMINARS | 0.00 | 342.00 | 342.00 | 94.18 | 1,368.00 | 1,273.82 | 2,052.00 | 1,957.82 | 2078.81% | |
| TRAVEL | 0.00 | 165.00 | 165.00 | 57.15 | 1,156.00 | 1,098.85 | 1,984.00 | 1,926.85 | 3371.57% | |
| TRUSTEE FEES | 187.50 | 187.00 | (0.50) | 1,312.50 | 1,312.00 | (0.50) | 2,250.00 | 937.50 | 71.43% | |
| UTILITES - GAS & ELECTRIC | 45.32 | 150.00 | 104.68 | 218.49 | 585.00 | 366.51 | 1,670.00 | 1,451.51 | 664.34% | |
| VEHICLE EXP FUEL/OIL/SUPP | 466.78 | 1,359.00 | 892.22 | 2,707.50 | 9,513.00 | 6,805.50 | 16,311.00 | 13,603.50 | 502.44% | |
| VEH EXP R&M | 805.82 | 942.00 | 136.18 | 1,691.72 | 6,593.00 | 4,901.28 | 11,303.00 | 9,611.28 | 568.14% | |
| **Total OPERATING EXPENSES** | **47,586.31** | **200,778.00** | **153,191.69** | **193,621.34** | **538,514.00** | **344,892.66** | **953,356.00** | **759,734.66** | **392.38%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 0.00 | 6,000.00 | 6,000.00 | 8,474.97 | 108,750.00 | 100,275.03 | 129,000.00 | 120,525.03 | 1422.13% | |
| **Total OTHER EXPENSES** | **0.00** | **6,000.00** | **6,000.00** | **8,474.97** | **108,750.00** | **100,275.03** | **129,000.00** | **120,525.03** | **1422.13%** | |
| **Total EXPENDITURES** | **63,462.46** | **229,774.00** | **166,311.54** | **310,808.98** | **799,679.00** | **488,870.02** | **1,341,445.00** | **1,030,636.02** | **331.60%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **2,547.04** | **(160,698.00)** | **163,246.04** | **148,282.19** | **(346,907.00)** | **495,189.19** | **(543,307.00)** | **(691,589.19)** | **-466.40%** | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUE and EXPENDITURES BY FUND
From 1/1/2025 Through 1/31/2025

DRAFT

| 298 KINGSBURY GRADE RENTAL (80) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | | |
| RENTAL INCOME | 8,567.97 | 8,931.00 | (363.03) | 57,973.38 | 62,512.00 | (4,538.62) | 107,167.00 | (49,193.62) | -84.86% | |
| OTHER REVENUE | 0.00 | 0.00 | 0.00 | 718.89 | 0.00 | 718.89 | 0.00 | 718.89 | 100.00% | |
| Total MISCELLANEOUS | 8,567.97 | 8,931.00 | (363.03) | 58,692.27 | 62,512.00 | (3,819.73) | 107,167.00 | (48,474.73) | -82.59% | |
| Total REVENUES | 8,567.97 | 8,931.00 | (363.03) | 58,692.27 | 62,512.00 | (3,819.73) | 107,167.00 | (48,474.73) | -82.59% | |
| EXPENDITURES | | | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | | | |
| BUILDING REPAIRS AND MAINT. | 301.35 | 1,250.00 | 948.65 | 23,392.31 | 8,750.00 | (14,642.31) | 15,000.00 | (8,392.31) | -35.88% | |
| EQUIPMENT RENTAL | 16.25 | 17.00 | 0.75 | 113.75 | 116.00 | 2.25 | 201.00 | 87.25 | 76.70% | |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 3,607.13 | 3,895.00 | 287.87 | 3,895.00 | 287.87 | 7.98% | |
| MISCELLANEOUS EXPENDITURES | 593.43 | 581.00 | (12.43) | 4,056.41 | 4,067.00 | 10.59 | 6,975.00 | 2,918.59 | 71.95% | |
| OFFICE JANITORIAL | 800.00 | 574.00 | (226.00) | 5,800.00 | 4,018.00 | (1,782.00) | 6,890.00 | 1,090.00 | 18.79% | |
| OFFICE SUPPLIES | 220.17 | 0.00 | (220.17) | 355.65 | 200.00 | (155.65) | 400.00 | 44.35 | 12.47% | |
| UTILITES - GAS & ELECTRIC | 1,355.48 | 1,622.00 | 266.52 | 8,017.61 | 5,840.00 | (2,177.61) | 16,218.00 | 8,200.39 | 102.28% | |
| Total OPERATING EXPENSES | 3,286.68 | 4,044.00 | 757.32 | 45,342.86 | 26,886.00 | (18,456.86) | 49,579.00 | 4,236.14 | 9.34% | |
| Total EXPENDITURES | 3,286.68 | 4,044.00 | 757.32 | 45,342.86 | 26,886.00 | (18,456.86) | 49,579.00 | 4,236.14 | 9.34% | |
| EXCESS REVENUE OVER EXPENDITURES | 5,281.29 | 4,887.00 | 394.29 | 13,349.41 | 35,626.00 | (22,276.59) | 57,588.00 | 44,238.59 | 331.39% | |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## CASH POSITION
### FEBRUARY 2025

| | |
|---|---|
| GENERAL | 54% |
| WATER | 19% |
| SEWER | 21% |
| SNOW | 6% |

| FUND | BEGINNING BALANCE | TRANSFERS | ADJUST. | RECEIPTS | CHECKS | ENDING BALANCE |
|---|---|---|---|---|---|---|
| GENERAL FUND | $ 9,135,970.55 | $ (12,977.86) | $ (550,347.71) | $ 292,675.30 | $ (52,956.92) | $ 8,812,363.36 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 339,408.79 | $ 12,977.86 | $ - | $ - | $ - | $ 352,386.65 |
| GENERAL INVESTMENT | $ 803,415.61 | $ - | $ - | $ 577.95 | $ - | $ 803,993.56 |
| **GF TOTAL** | | | | | | **$ 9,968,743.57** |
| WATER FUND | $ 1,763,069.85 | $ (212,772.43) | $ 2,308.76 | $ 395,495.13 | $ (183,990.54) | $ 1,764,110.77 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 574,926.97 | $ 25,055.83 | $ - | $ - | $ - | $ 599,982.80 |
| WATER INVESTMENT | $ 826,018.98 | $ - | $ - | $ 368.90 | $ - | $ 826,387.88 |
| KGID/TRPA RESTRICTED *(STATION 4 BMPS)* | $ 45,430.00 | $ - | $ - | $ - | $ - | $ 45,430.00 |
| DIST DEBT RESERVE | $ 73,270.23 | $ 73,528.83 | $ - | $ - | $ - | $ 146,799.06 |
| TREAT DEBT RESERVE | $ 111,234.21 | $ 111,626.80 | $ - | $ - | $ - | $ 222,861.01 |
| CAP IMPROV. RESERVE | $ 42,728.50 | $ 2,560.97 | $ - | $ - | $ - | $ 45,289.47 |
| **WF TOTAL** | | | | | | **$ 3,650,860.99** |
| SEWER FUND | $ 3,689,041.91 | $ (679.24) | $ (980.97) | $ 167,643.75 | $ (37,852.74) | $ 3,817,172.71 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 13,074.88 | $ 679.24 | $ - | $ - | $ - | $ 13,754.12 |
| SEWER INVESTMENT | $ 439,495.15 | $ - | | $ 258.24 | $ - | $ 439,753.39 |
| **SF TOTAL** | | | | | | **$ 4,270,680.22** |
| SNOW REV. FUND | $ 114,392.34 | $ (7,963.69) | $ 549,019.92 | $ 65,277.49 | $ (17,416.08) | $ 703,309.98 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 165,814.47 | $ 7,963.69 | $ - | $ - | $ - | $ 173,778.16 |
| SNOW INVESTMENT | $ 23,854.98 | $ - | $ - | $ 24.58 | $ - | $ 23,879.56 |
| **SNOW TOTAL** | | | | | | **$ 900,967.70** |
| 298 KINGSBURY GRADE RENTAL | $ 265,024.85 | $ - | $ - | $ - | $ (2,432.96) | $ 262,591.89 |
| **80 RENTAL TOTAL** | | | | | | **$ 262,591.89** |
| **GRAND TOTALS** | **$ 18,426,172.27** | **$ 0.00** | $ - | **$ 922,321.34** | **$ (294,649.24)** | **$ 19,053,844.37** |
| CHECKING | | | | | | |
| US BANK | $ 392,474.74 | $ (650,000.00) | | $ 861,336.82 | $ (294,649.24) | $ 309,162.32 |
| US BANK MMA | $ 112.25 | $ - | | $ - | $ - | $ 112.25 |
| MORTON CAPITAL MMA | $ 92,672.47 | | | $ 1,229.67 | $ - | $ 93,902.14 |
| 5.45% BMO BANK NATIONAL | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.80% BLUE RIDGE BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.70% FLAGSTAR BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 5.10% MORGAN STANLEY BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 5.20% BANK HAPOALIM NEW YORK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.00% NORTHEAST BANK CD | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.60% JP MORGAN CHASE | $ 250,000.00 | $ - | | $ - | $ - | $ 250,000.00 |
| 4.40% WASHINGTON FED BANK | $ 250,000.00 | $ - | | $ - | $ - | $ 250,000.00 |
| LOCAL GOVT POOLED 4.3459026% | $ 15,940,912.81 | $ 650,000.00 | | $ 59,754.85 | $ - | $ 16,650,667.66 |
| **GRAND TOTALS** | **$ 18,426,172.27** | $ - | $ - | **$ 922,321.34** | **$ (294,649.24)** | **$ 19,053,844.37** |

# FEBRUARY 2025

# STATEMENT OF REVENUE AND EXPENDITURES

# COMBINED

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED
### From 2/1/2025 Through 2/28/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | |
| **TAXES** | | | | | | | | | |
| ADVALOREM TAXES | 55,456.95 | 25,037.00 | 30,419.95 | 549,454.89 | 525,785.00 | 23,669.89 | 625,935.00 | (76,480.11) | -13.92% |
| PERSONAL PROPERTY TAX | 1,777.03 | 1,000.00 | 777.03 | 1,856.65 | 4,800.00 | (2,943.35) | 7,800.00 | (5,943.35) | -320.11% |
| ADVALOREM MAKE-UP | 48,480.86 | 21,894.00 | 26,586.86 | 480,337.33 | 459,772.00 | 20,565.33 | 547,346.00 | (67,008.67) | -13.95% |
| STATE TAX DISTRIBUTION | 66,400.67 | 66,401.00 | (0.33) | 531,205.36 | 531,204.00 | 1.36 | 796,808.00 | (325,265.31) | -61.23% |
| **Total TAXES** | 172,115.51 | 114,332.00 | 57,783.51 | 1,562,854.23 | 1,521,561.00 | 41,293.23 | 1,977,889.00 | (474,697.44) | -30.37% |
| **MISCELLANEOUS** | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 0.00 | 0.00 | 0.00 | 942,866.71 | 2,350,000.00 | (1,407,133.29) | 2,350,000.00 | (1,407,133.29) | -149.24% |
| INTEREST ON INVESTMENTS | 63,582.06 | 70,161.00 | (6,578.94) | 600,858.81 | 561,302.00 | 39,556.81 | 841,946.00 | (241,087.19) | -40.12% |
| PLAN REVIEW FEE | 0.00 | 150.00 | (150.00) | 250.00 | 1,650.00 | (1,400.00) | 2,750.00 | (2,500.00) | -1000.00% |
| RENTAL INCOME | 8,701.83 | 8,931.00 | (229.17) | 66,675.21 | 71,443.00 | (4,767.79) | 107,167.00 | (40,491.79) | -60.73% |
| OTHER REVENUE | 690.00 | 2,243.00 | (1,553.00) | 25,520.99 | 17,932.00 | 7,588.99 | 26,905.00 | (1,384.01) | -5.42% |
| **Total MISCELLANEOUS** | 72,973.89 | 81,485.00 | (8,511.11) | 1,636,171.72 | 3,002,327.00 | (1,366,155.28) | 3,328,768.00 | (1,692,596.28) | -103.45% |
| **USER FEES** | | | | | | | | | |
| USER FEES - RESIDENTIAL | 517,079.91 | 506,871.00 | 10,208.91 | 4,097,470.55 | 4,026,810.00 | 70,660.55 | 6,054,294.00 | (1,956,823.45) | -47.76% |
| RESIDENTIAL TIER 1 CONSUMPTION | 20,832.40 | 24,614.00 | (3,781.60) | 231,546.81 | 249,308.00 | (17,761.19) | 355,400.00 | (123,853.19) | -53.49% |
| RESIDENTIAL TIER 2 CONSUMPTION | 920.00 | 2,040.00 | (1,120.00) | 44,468.38 | 48,280.00 | (3,811.62) | 68,000.00 | (23,531.62) | -52.92% |
| RESIDENTIAL TIER 3 CONSUMPTION | 3,013.79 | 2,160.00 | 853.79 | 51,582.23 | 54,720.00 | (3,137.77) | 72,000.00 | (20,417.77) | -39.58% |
| RESIDENTIAL FIRE PROTECTION | 8,686.65 | 7,362.00 | 1,324.65 | 68,415.26 | 58,896.00 | 9,519.26 | 88,344.00 | (19,928.74) | -29.13% |
| USER FEES - COMMERCIAL | 39,996.73 | 39,746.00 | 250.73 | 313,925.84 | 315,376.00 | (1,450.16) | 474,364.00 | (160,438.16) | -51.11% |
| COMMERCIAL FIRE PROTECTION | 7,844.78 | 7,845.00 | (0.22) | 62,758.24 | 62,757.00 | 1.24 | 94,137.00 | (31,378.76) | -50.00% |
| COMMERCIAL CONSUMPTION | 6,381.90 | 7,382.00 | (1,000.10) | 80,163.78 | 114,875.00 | (34,711.22) | 144,020.00 | (63,856.22) | -79.66% |
| PENALTIES ON USER FEES | 7,352.65 | 2,864.00 | 4,488.65 | 63,575.40 | 22,903.00 | 40,672.40 | 34,359.00 | 29,216.40 | 45.96% |
| SERVICE CHARGES | 572.50 | 1,200.00 | (627.50) | 6,156.01 | 9,600.00 | (3,443.99) | 14,400.00 | (8,243.99) | -133.92% |
| RETURN CHECK FEES | 40.00 | 40.00 | 0.00 | 320.00 | 320.00 | 0.00 | 480.00 | (160.00) | -50.00% |
| CONNECTION FEES | 0.00 | 720.00 | (720.00) | (500.00) | 96,170.00 | (96,670.00) | 103,750.00 | (104,250.00) | 20850.00% |
| TRANSFER FEE REVENUE | 150.00 | 600.00 | (450.00) | 7,800.00 | 4,799.00 | 3,001.00 | 7,200.00 | 600.00 | 7.69% |
| SERVLINE ADMIN REVENUE | 162.50 | 155.00 | 7.50 | 1,273.16 | 1,240.00 | 33.16 | 1,860.00 | (586.84) | -46.09% |
| SERVLINE LOSS INSURANCE | 1,295.29 | 1,226.00 | 69.29 | 10,135.84 | 9,806.00 | 329.84 | 14,710.00 | (4,574.16) | -45.13% |
| SERVLINE LINE INSURANCE | 233.20 | 238.00 | (4.80) | 1,879.93 | 1,904.00 | (24.07) | 2,856.00 | (976.07) | -51.92% |
| **Total USER FEES** | 614,562.30 | 605,063.00 | 9,499.30 | 5,040,971.43 | 5,077,764.00 | (36,792.57) | 7,530,174.00 | (2,489,202.57) | -49.38% |
| **Total REVENUES** | 859,651.70 | 800,880.00 | 58,771.70 | 8,239,997.38 | 9,601,652.00 | (1,361,654.62) | 12,836,831.00 | (4,656,496.29) | -56.51% |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED
### From 2/1/2025 Through 2/28/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | |
| PAYROLL - MANAGER | 16,710.32 | 49,603.00 | 32,892.68 | 267,449.41 | 396,812.00 | 129,362.59 | 595,230.00 | 327,780.59 | 122.56% |
| PAYROLL - MAINTENANCE | 45,614.00 | 53,753.00 | 8,139.00 | 334,608.77 | 430,016.00 | 95,407.23 | 645,028.00 | 310,419.23 | 92.77% |
| PAYROLL - OFFICE | 13,748.80 | 15,385.00 | 1,636.20 | 117,513.76 | 123,066.00 | 5,552.24 | 184,606.00 | 67,092.24 | 57.09% |
| EMPLOYEE BENEFITS - FICA/MEDIC | 1,341.44 | 1,875.00 | 533.56 | 12,108.93 | 14,997.00 | 2,888.07 | 22,502.00 | 10,393.07 | 85.83% |
| EMPLOYEE BENEFITS - MED. INS | 26,025.92 | 33,039.00 | 7,013.08 | 225,276.40 | 292,677.00 | 67,400.60 | 424,831.00 | 199,554.60 | 88.58% |
| EMPLOYEE BENEFITS - PERS | 16,495.54 | 27,366.00 | 10,870.46 | 156,720.97 | 218,923.00 | 62,202.03 | 328,387.00 | 171,666.03 | 109.54% |
| EMPLOYEE BENEFITS - SIIS | 1,023.83 | 1,402.00 | 378.17 | 3,955.17 | 7,826.00 | 3,870.83 | 11,677.00 | 7,721.83 | 195.23% |
| UNEMPLOYMENT BENEFITS | 0.00 | 1,666.00 | 1,666.00 | 0.00 | 13,320.00 | 13,320.00 | 19,987.00 | 19,987.00 | 0.00% |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 6,227.88 | 9,360.00 | 3,132.12 | 9,360.00 | 3,132.12 | 50.29% |
| OPEB EXPENSE | 3,847.92 | 6,716.00 | 2,868.08 | 30,783.36 | 53,722.00 | 22,938.64 | 80,592.00 | 49,808.64 | 161.80% |
| ACCRUED LEAVE EXPENSE | 8,473.54 | 1,875.00 | (6,598.54) | (24,795.34) | 14,996.00 | 39,791.34 | 22,500.00 | 47,295.34 | -190.74% |
| OTHER PAYROLL EXPENSES | (0.05) | 559.00 | 559.05 | 2,035.16 | 4,464.00 | 2,428.84 | 6,700.00 | 4,664.84 | 229.21% |
| CAR ALLOWANCE EXPENSE | (931.00) | (441.00) | 490.00 | (2,454.90) | (3,537.00) | (1,082.10) | (5,300.00) | (2,845.10) | 115.89% |
| **Total PAYROLL RELATED EXPENSES** | **132,350.26** | **192,798.00** | **60,447.74** | **1,129,429.57** | **1,576,642.00** | **447,212.43** | **2,346,100.00** | **1,216,670.43** | 107.72% |
| **OPERATING EXPENSES** | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 57,708.80 | 98,925.00 | 41,216.20 | 98,925.00 | 41,216.20 | 71.42% |
| LEGAL | 16,494.10 | 4,832.00 | (11,662.10) | 69,575.92 | 38,666.00 | (30,909.92) | 58,000.00 | (11,575.92) | -16.64% |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 12,400.00 | 12,400.00 | 12,400.00 | 12,400.00 | |
| ENGINEERING & SURVEYING | 6,727.50 | 5,667.00 | (1,060.50) | 19,490.00 | 45,832.00 | 26,342.00 | 68,500.00 | 49,010.00 | 251.46% |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | |
| ROAD MAINTENANCE & SUPPLIES | 0.00 | 0.00 | 0.00 | 36,235.68 | 32,500.00 | (3,735.68) | 45,000.00 | 8,764.32 | 24.19% |
| SNOW REMOVAL - PLOWING | 104,943.75 | 165,000.00 | 60,056.25 | 221,703.75 | 595,000.00 | 373,296.25 | 775,000.00 | 553,296.25 | 249.57% |
| SNOW REMOVAL - SANDING | 11,238.29 | 15,000.00 | 3,761.71 | 56,013.02 | 51,500.00 | (4,513.02) | 75,000.00 | 18,986.98 | 33.90% |
| SNOW REMOVAL ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| DCLTSA PRO-RATA M & O | 0.00 | 0.00 | 0.00 | 617,768.25 | 617,769.00 | 0.75 | 823,691.00 | 205,922.75 | 33.33% |
| DCLTSA ASSESSMENTS | 2,000.00 | 0.00 | (2,000.00) | 368,025.50 | 367,526.00 | (499.50) | 490,034.00 | 122,008.50 | 33.15% |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 61,641.00 | 61,641.00 | 61,641.00 | 61,641.00 | |
| BANK CHARGES | 8,482.14 | 8,289.00 | (193.14) | 66,221.77 | 66,311.00 | 89.23 | 99,470.00 | 33,248.23 | 50.21% |
| BUILDING REPAIRS AND MAINT. | 1,776.50 | 7,224.00 | 5,447.50 | 57,102.54 | 57,793.00 | 690.46 | 86,695.00 | 29,592.46 | 51.82% |
| COMPUTER EXPENSE | 6,528.88 | 5,539.00 | (989.88) | 79,624.11 | 62,948.00 | (16,676.11) | 90,845.00 | 11,220.89 | 14.09% |
| DUES & SUBSCRIPTIONS | 0.00 | 80.00 | 80.00 | 666.49 | 13,471.00 | 12,804.51 | 14,743.00 | 14,076.51 | 2112.04% |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 8,550.92 | 23,104.00 | 14,553.08 | 84,409.17 | 158,844.00 | 74,434.83 | 232,698.00 | 148,288.83 | 175.68% |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED
## From 2/1/2025 Through 2/28/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| EQUIPMENT RENTAL | 665.65 | 606.00 | (59.65) | 8,647.87 | 8,995.00 | 347.13 | 14,340.00 | 5,692.13 | 65.82% |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 30,400.00 | 30,400.00 | 30,630.00 | 30,630.00 | 0.00% |
| SECURITY EXPENSE | 739.22 | 720.00 | (19.22) | 12,747.13 | 12,730.00 | (17.13) | 18,171.00 | 5,423.87 | 42.55% |
| INSURANCE AND BONDS | 1,528.49 | 2,970.00 | 1,441.51 | 133,940.01 | 145,439.00 | 11,498.99 | 157,319.00 | 23,378.99 | 17.45% |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 93.69 | 875.00 | 781.31 | 1,100.00 | 1,006.31 | 1074.08% |
| INVENTORY PARTS | 1,043.50 | 0.00 | (1,043.50) | 7,657.65 | 15,500.00 | 7,842.35 | 15,500.00 | 7,842.35 | 102.41% |
| METER REPAIR & MAINT | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 30,000.00 | 30,000.00 | 0.00% |
| LIEN FEES | 42.00 | 170.00 | 128.00 | 159.30 | 885.00 | 725.70 | 1,250.00 | 1,090.70 | 684.68% |
| MISCELLANEOUS EXPENDITURES | 781.81 | 2,857.00 | 2,075.19 | 19,425.98 | 22,857.00 | 3,431.02 | 34,288.00 | 14,862.02 | 76.51% |
| OFFICE JANITORIAL | 2,800.00 | 1,863.00 | (937.00) | 23,600.00 | 14,896.00 | (8,704.00) | 22,347.00 | (1,253.00) | -5.31% |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| OFFICE SUPPLIES | 1,444.90 | 1,928.00 | 483.10 | 16,871.47 | 14,954.00 | (1,917.47) | 22,391.00 | 5,519.53 | 32.72% |
| PERMITS AND FEES | 730.39 | 700.00 | (30.39) | 6,499.48 | 7,540.00 | 1,040.52 | 10,296.00 | 3,796.52 | 58.41% |
| POSTAGE | 2,050.00 | 3,750.00 | 1,700.00 | 10,050.00 | 11,250.00 | 1,200.00 | 15,000.00 | 4,950.00 | 49.25% |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 5,263.00 | 2,148.00 | (3,115.00) | 6,580.00 | 1,317.00 | 25.02% |
| SHOP SUPPLIES/SMALL TOOLS | 15.99 | 583.00 | 567.01 | 1,108.35 | 4,666.00 | 3,557.65 | 7,000.00 | 5,891.65 | 531.57% |
| TELEPHONE | 1,331.93 | 1,396.00 | 64.07 | 11,260.90 | 11,158.00 | (102.90) | 16,740.00 | 5,479.10 | 48.66% |
| TRAINING AND SEMINARS | 650.00 | 2,969.00 | 2,319.00 | 5,464.41 | 23,916.00 | 18,451.59 | 35,620.00 | 30,155.59 | 551.85% |
| TRAVEL | 1,201.39 | 1,759.00 | 557.61 | 2,677.74 | 14,064.00 | 11,386.26 | 21,100.00 | 18,422.26 | 687.98% |
| BUSINESS MEALS | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% |
| TRUSTEE FEES | 3,750.00 | 3,750.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 45,000.00 | 15,000.00 | 50.00% |
| UTILITES - GAS & ELECTRIC | 20,483.30 | 23,087.00 | 2,603.70 | 183,224.91 | 211,801.00 | 28,576.09 | 327,149.00 | 143,924.09 | 78.55% |
| VEHICLE EXP FUEL/OIL/SUPP | 4,284.26 | 11,426.00 | 7,141.74 | 40,818.59 | 91,409.00 | 50,590.41 | 137,113.00 | 96,294.41 | 235.91% |
| VEH EXP R&M | 631.98 | 6,274.00 | 5,642.02 | 25,945.99 | 50,183.00 | 24,237.01 | 75,276.00 | 49,330.01 | 190.13% |
| WATER MONITORING/SAMPLING | 648.00 | 1,465.00 | 817.00 | 10,197.70 | 11,723.00 | 1,525.30 | 17,583.00 | 7,385.30 | 72.42% |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 18,500.00 | 2,879.00 | 18.43% |
| WATER DIST SYSTEM EXPENSE | 3,540.94 | 5,225.00 | 1,684.06 | 17,114.62 | 41,800.00 | 24,685.38 | 62,700.00 | 45,585.38 | 266.35% |
| WATER TREATMENT SYSTEM EXP | 3,457.06 | 6,871.00 | 3,413.94 | 55,798.60 | 54,968.00 | (830.60) | 82,456.00 | 26,657.40 | 47.77% |
| AMORTIZATION OF BONDS | 770.49 | 771.00 | 0.51 | 6,163.92 | 6,162.00 | (1.92) | 9,246.00 | 3,082.08 | 50.00% |
| DEPRECIATION EXPENSE | 120,920.51 | 118,317.00 | (2,603.51) | 1,034,057.40 | 946,531.00 | (87,526.40) | 1,419,801.00 | 385,743.60 | 37.30% |
| **Total OPERATING EXPENSES** | 340,253.89 | 434,242.00 | 93,988.11 | 3,418,954.71 | 4,118,976.00 | 700,021.29 | 5,712,638.00 | 2,293,683.29 | 67.09% |

KINGSBURY GENERAL IMPROVEMENT DISTRICT

STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED

From 2/1/2025 Through 2/28/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| OTHER EXPENSES | | | | | | | | | |
| INTEREST EXPENSE | 20,558.17 | 22,717.00 | 2,158.83 | 173,138.67 | 181,739.00 | 8,600.33 | 272,609.00 | 99,470.33 | 57.45% |
| CAPITAL OUTLAY | 89,133.65 | 115,206.00 | 26,072.35 | 2,380,121.64 | 12,483,922.00 | 10,103,800.36 | 14,398,589.00 | 12,018,467.36 | 504.95% |
| Total OTHER EXPENSES | 109,691.82 | 137,923.00 | 28,231.18 | 2,553,260.31 | 12,665,661.00 | 10,112,400.69 | 14,671,198.00 | 12,117,937.69 | 474.61% |
| Total EXPENDITURES | 582,295.97 | 764,963.00 | 182,667.03 | 7,101,644.59 | 18,361,279.00 | 11,259,634.41 | 22,729,936.00 | 15,628,291.41 | 220.07% |
| OPERATING TRANSFERS | | | | | | | | | |
| TRANSFERS IN | | | | | | | | | |
| OPERATING TRANSFERS IN | (550,000.00) | 0.00 | 550,000.00 | (550,000.00) | 0.00 | 550,000.00 | 0.00 | 550,000.00 | -100.00% |
| Total TRANSFERS IN | (550,000.00) | 0.00 | 550,000.00 | (550,000.00) | 0.00 | 550,000.00 | 0.00 | 550,000.00 | -100.00% |
| TRANSFERS OUT | | | | | | | | | |
| TRANSFER TO OTHER FUNDS | 550,000.00 | 0.00 | (550,000.00) | 550,000.00 | 0.00 | (550,000.00) | 0.00 | (550,000.00) | -100.00% |
| Total TRANSFERS OUT | 550,000.00 | 0.00 | (550,000.00) | 550,000.00 | 0.00 | (550,000.00) | 0.00 | (550,000.00) | -100.00% |
| Total OPERATING TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXCESS REVENUE OVER EXPENDITURES | 277,355.73 | 35,917.00 | 241,438.73 | 1,138,352.79 | (8,759,627.00) | 9,897,979.79 | (9,893,105.00) | (11,031,457.79) | -969.07% |

# FEBRUARY 2025

# STATEMENT OF REVENUE AND EXPENDITURES

# (BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

STATEMENT of REVENUES and EXPENDITURES BY FUND

From 2/1/2025 Through 2/28/2025

DRAFT

| GENERAL FUND (10) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **TAXES** | | | | | | | | | | |
| ADVALOREM TAXES | 55,456.95 | 25,037.00 | 30,419.95 | 549,454.89 | 525,785.00 | 23,669.89 | 625,935.00 | (76,480.11) | -13.92% | |
| PERSONAL PROPERTY TAX | 1,777.03 | 1,000.00 | 777.03 | 1,856.65 | 4,800.00 | (2,943.35) | 7,800.00 | (5,943.35) | -320.11% | |
| ADVALOREM MAKE-UP | 48,480.86 | 21,894.00 | 26,586.86 | 480,337.33 | 459,772.00 | 20,565.33 | 547,346.00 | (67,008.67) | -13.95% | |
| STATE TAX DISTRIBUTION | 66,400.67 | 66,401.00 | (0.33) | 531,205.36 | 531,204.00 | 1.36 | 796,808.00 | (265,602.64) | -50.00% | |
| **Total TAXES** | **172,115.51** | **114,332.00** | **57,783.51** | **1,562,854.23** | **1,521,561.00** | **41,293.23** | **1,977,889.00** | (415,034.77) | -26.56% | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 34,354.83 | 25,960.00 | 8,394.83 | 301,597.47 | 207,680.00 | 93,917.47 | 311,520.00 | (9,922.53) | -3.29% | |
| OTHER REVENUE | 0.00 | 83.00 | (83.00) | 113.75 | 667.00 | (553.25) | 1,000.00 | (886.25) | -779.12% | |
| Total MISCELLANEOUS | 34,354.83 | 26,043.00 | 8,311.83 | 301,711.22 | 208,347.00 | 93,364.22 | 312,520.00 | (10,808.78) | -3.58% | |
| **Total REVENUES** | **206,470.34** | **140,375.00** | **66,095.34** | **1,864,565.45** | **1,729,908.00** | **134,657.45** | **2,290,409.00** | (425,843.55) | -22.84% | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 2,506.55 | 7,440.00 | 4,933.45 | 40,117.39 | 59,520.00 | 19,402.61 | 89,284.00 | 49,166.61 | 122.56% | |
| PAYROLL - MAINTENANCE | 8,768.77 | 9,658.00 | 889.23 | 55,928.34 | 77,257.00 | 21,328.66 | 115,889.00 | 59,960.66 | 107.21% | |
| PAYROLL - OFFICE | 2,062.32 | 2,308.00 | 245.68 | 17,627.07 | 18,460.00 | 832.93 | 27,692.00 | 10,064.93 | 57.10% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 382.88 | 314.00 | (68.88) | 2,650.14 | 2,512.00 | (138.14) | 3,769.00 | 1,118.86 | 42.22% | |
| EMPLOYEE BENEFITS - MED. INS | 4,499.34 | 5,268.00 | 768.66 | 37,177.47 | 44,221.00 | 7,043.53 | 65,293.00 | 28,115.53 | 75.63% | |
| EMPLOYEE BENEFITS - PERS | 2,020.73 | 3,743.00 | 1,722.27 | 20,965.13 | 29,943.00 | 8,977.87 | 44,915.00 | 23,949.87 | 114.24% | |
| EMPLOYEE BENEFITS - SIIS | 187.51 | 331.00 | 143.49 | 927.61 | 1,849.00 | 921.39 | 2,759.00 | 1,831.39 | 197.43% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 1,998.00 | 1,998.00 | 2,998.00 | 2,998.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 1,114.77 | 1,404.00 | 289.23 | 1,404.00 | 289.23 | 25.95% | |
| OPEB EXPENSE | 288.59 | 920.00 | 631.41 | 2,308.72 | 7,360.00 | 5,051.28 | 11,040.00 | 8,731.28 | 378.19% | |
| ACCRUED LEAVE EXPENSE | 1,050.58 | 292.00 | (758.58) | (1,870.66) | 2,332.00 | 4,202.66 | 3,500.00 | 5,370.66 | -287.10% | |
| OTHER PAYROLL EXPENSES | (0.02) | 167.00 | 167.02 | 499.47 | 1,332.00 | 832.53 | 2,000.00 | 1,500.53 | 300.42% | |
| CAR ALLOWANCE EXPENSE | (139.65) | (66.00) | 73.65 | (368.25) | (533.00) | (164.75) | (800.00) | (431.75) | 117.24% | |
| **Total PAYROLL RELATED EXPENSES** | **21,627.60** | **30,625.00** | **8,997.40** | **177,077.20** | **247,655.00** | **70,577.80** | **369,743.00** | 192,665.80 | 108.80% | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 2,885.44 | 2,946.00 | 60.56 | 2,946.00 | 60.56 | 2.10% | |
| LEGAL | 728.03 | 241.00 | (487.03) | 1,041.78 | 1,933.00 | 891.22 | 2,900.00 | 1,858.22 | 178.37% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,612.00 | 1,612.00 | 1,612.00 | 1,612.00 | 0.00% | |
| ENGINEERING & SURVEYING | 416.49 | 2,917.00 | 2,500.51 | 2,065.00 | 23,334.00 | 21,269.00 | 35,000.00 | 32,935.00 | 1594.92% | |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | 0.00% | |
| ROAD MAINTENANCE & SUPPLIES | 0.00 | 0.00 | 0.00 | 36,235.68 | 32,500.00 | (3,735.68) | 45,000.00 | 8,764.32 | 24.19% | *Andria Dr FY23 Slurry Seal Customers Drive Ways $32,328* |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
### From 2/1/2025 Through 2/28/2025

DRAFT

| GENERAL FUND (10) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| BUILDING REPAIRS AND MAINT. | 31.27 | 416.00 | 384.73 | 1,409.60 | 3,333.00 | 1,923.40 | 5,000.00 | 3,590.40 | 254.71% | |
| COMPUTER EXPENSE | 188.89 | 614.00 | 425.11 | 1,285.15 | 5,128.00 | 3,842.85 | 7,584.00 | 6,298.85 | 490.13% | |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 8.27 | 587.00 | 578.73 | 674.00 | 665.73 | 8049.94% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 0.00 | 375.00 | 375.00 | 62.17 | 3,000.00 | 2,937.83 | 4,500.00 | 4,437.83 | 7138.22% | |
| EQUIPMENT RENTAL | 22.29 | 26.00 | 3.71 | 152.43 | 209.00 | 56.57 | 314.00 | 161.57 | 106.00% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 20,400.00 | 20,400.00 | 20,630.00 | 20,630.00 | 0.00% | |
| SECURITY EXPENSE | 10.33 | 0.00 | (10.33) | 88.93 | 42.00 | (46.93) | 42.00 | (46.93) | -52.77% | 160 Pineridge Frontier Line Elevator |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,783.00 | 352.18 | 4,783.00 | 352.18 | 7.95% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 4.00 | 593.00 | 589.00 | 5,286.87 | 4,741.00 | (545.87) | 7,113.00 | 1,826.13 | 34.54% | Andira Dr Settlement Reseal Driveways $4,950.00 |
| OFFICE JANITORIAL | 100.00 | 65.00 | (35.00) | 850.00 | 516.00 | (334.00) | 773.00 | (77.00) | -9.06% | 160 Pineridge additional footage in cleaning area compared to 255 Kingsbury |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 69.02 | 127.00 | 57.98 | 681.66 | 1,016.00 | 334.34 | 1,525.00 | 843.34 | 123.72% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 63.40 | 167.00 | 103.60 | 167.00 | 103.60 | 163.41% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 896.43 | 150.00 | (746.43) | 265.00 | (631.43) | -70.44% | |
| TELEPHONE | 12.97 | 14.00 | 1.03 | 127.09 | 106.00 | (21.09) | 162.00 | 34.91 | 27.47% | |
| TRAINING AND SEMINARS | 56.50 | 394.00 | 337.50 | 176.18 | 3,151.00 | 2,974.82 | 4,726.00 | 4,549.82 | 2582.48% | |
| TRAVEL | 0.00 | 188.00 | 188.00 | 84.49 | 1,501.00 | 1,416.51 | 2,250.00 | 2,165.51 | 2563.04% | |
| TRUSTEE FEES | 187.50 | 187.00 | (0.50) | 1,500.00 | 1,500.00 | 0.00 | 2,250.00 | 750.00 | 50.00% | |
| UTILITES - GAS & ELECTRIC | 41.24 | 60.00 | 18.76 | 257.99 | 332.00 | 74.01 | 754.00 | 496.01 | 192.26% | |
| VEHICLE EXP FUEL/OIL/SUPP | 428.43 | 1,193.00 | 764.57 | 9,070.58 | 9,542.00 | 471.42 | 14,311.00 | 5,240.42 | 57.77% | |
| VEH EXP R&M | 111.20 | 1,005.00 | 893.80 | 8,455.49 | 8,036.00 | (419.49) | 12,053.00 | 3,597.51 | 42.55% | |
| **Total OPERATING EXPENSES** | **2,408.16** | **8,465.00** | **6,056.84** | **77,115.45** | **148,065.00** | **70,949.55** | **202,834.00** | **125,718.55** | **163.03%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 7,420.00 | 5,034.00 | (2,386.00) | 140,828.59 | 1,868,410.00 | 1,727,581.41 | 2,138,000.00 | 1,997,171.41 | 1418.16% | |
| **Total OTHER EXPENSES** | **7,420.00** | **5,034.00** | **(2,386.00)** | **140,828.59** | **1,868,410.00** | **1,727,581.41** | **2,138,000.00** | 1,997,171.41 | 1418.16% | |
| **Total EXPENDITURES** | **31,455.76** | **44,124.00** | **12,668.24** | **395,021.24** | **2,264,130.00** | **1,869,108.76** | **2,710,577.00** | 2,315,555.76 | 586.19% | |
| **OPERATING TRANSFERS** | | | | | | | | | | |
| **TRANSFERS OUT** | | | | | | | | | | |
| TRANSFER TO OTHER FUNDS | 550,000.00 | 0.00 | (550,000.00) | 550,000.00 | 0.00 | (550,000.00) | 550,000.00 | 0.00 | 0.00% | SNOW FUND PER FY25 BUDGET |
| **Total TRANSFERS OUT** | **550,000.00** | **0.00** | **(550,000.00)** | **550,000.00** | **0.00** | **(550,000.00)** | **550,000.00** | 0.00 | **0.00%** | |
| **Total OPERATING TRANSFERS** | **550,000.00** | **0.00** | **(550,000.00)** | **550,000.00** | **0.00** | **(550,000.00)** | **550,000.00** | 0.00 | **0.00%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **175,014.58** | **96,251.00** | **78,763.58** | **1,469,544.21** | **(534,222.00)** | **2,003,766.21** | (970,168.00) | (2,439,712.21) | -166.02% | |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
### From 2/1/2025 Through 2/28/2025

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 0.00 | 0.00 | 0.00 | 942,866.71 | 2,350,000.00 | (1,407,133.29) | 2,350,000.00 | (1,407,133.29) | -149.24% | *This is a grant receivable. Request for funding will been submitted. Working with Dowl on designing a Asset Management Plan that is required for the grant.* |
| INTEREST ON INVESTMENTS | 14,044.44 | 28,766.00 | (14,721.56) | 159,911.55 | 230,134.00 | (70,222.45) | 345,198.00 | (185,286.45) | -115.87% | |
| PLAN REVIEW FEE | 0.00 | 0.00 | 0.00 | 250.00 | 750.00 | (500.00) | 1,250.00 | (1,000.00) | -400.00% | |
| OTHER REVENUE | 690.00 | 2,113.00 | (1,423.00) | 24,112.10 | 16,898.00 | 7,214.10 | 25,350.00 | (1,237.90) | 5.13% | |
| **Total MISCELLANEOUS** | **14,734.44** | **30,879.00** | **(16,144.56)** | **1,127,140.36** | **2,597,782.00** | **(1,470,641.64)** | **2,721,798.00** | **(1,594,657.64)** | **-141.48%** | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 313,486.27 | 298,715.00 | 14,771.27 | 2,468,606.77 | 2,389,716.00 | 78,890.77 | 3,584,576.00 | (1,115,969.23) | -45.21% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 20,446.16 | 23,030.00 | (2,583.84) | 215,887.88 | 230,300.00 | (14,412.12) | 329,000.00 | (113,112.12) | -52.39% | |
| RESIDENTIAL TIER 2 CONSUMPTION | 920.00 | 2,040.00 | (1,120.00) | 44,468.38 | 48,280.00 | (3,811.62) | 68,000.00 | (23,531.62) | -52.92% | |
| RESIDENTIAL TIER 3 CONSUMPTION | 3,013.79 | 2,160.00 | 853.79 | 51,582.23 | 54,720.00 | (3,137.77) | 72,000.00 | (20,417.77) | -39.58% | |
| RESIDENTIAL FIRE PROTECTION | 8,686.65 | 7,362.00 | 1,324.65 | 68,415.26 | 58,896.00 | 9,519.26 | 88,344.00 | (19,928.74) | -29.13% | |
| USER FEES - COMMERCIAL | 30,337.53 | 30,338.00 | (0.47) | 242,700.24 | 242,704.00 | (3.76) | 364,056.00 | (121,355.76) | -50.00% | |
| COMMERCIAL FIRE PROTECTION | 7,844.78 | 7,845.00 | (0.22) | 62,758.24 | 62,757.00 | 1.24 | 94,137.00 | (31,378.76) | -50.00% | |
| COMMERCIAL CONSUMPTION | 2,779.44 | 3,300.00 | (520.56) | 59,549.02 | 88,000.00 | (28,450.98) | 110,000.00 | (50,450.98) | -84.72% | |
| PENALTIES ON USER FEES | 4,919.73 | 1,489.00 | 3,430.73 | 41,319.78 | 11,911.00 | 29,408.78 | 17,867.00 | 23,452.78 | 56.76% | |
| SERVICE CHARGES | 572.50 | 1,200.00 | (627.50) | 6,106.01 | 9,600.00 | (3,493.99) | 14,400.00 | (8,293.99) | -135.83% | |
| RETURN CHECK FEES | 40.00 | 40.00 | 0.00 | 320.00 | 320.00 | 0.00 | 480.00 | (160.00) | -50.00% | |
| CONNECTION FEES | 0.00 | 0.00 | 0.00 | (500.00) | 91,850.00 | (92,350.00) | 96,550.00 | (97,050.00) | 19410.00% | |
| TRANSFER FEE REVENUE | 114.00 | 348.00 | (234.00) | 5,892.00 | 2,784.00 | 3,108.00 | 4,176.00 | 1,716.00 | 29.12% | |
| SERVLINE ADMIN REVENUE | 162.50 | 155.00 | 7.50 | 1,273.16 | 1,240.00 | 33.16 | 1,860.00 | (586.84) | -46.09% | |
| SERVLINE LOSS INSURANCE | 1,295.29 | 1,226.00 | 69.29 | 10,135.84 | 9,806.00 | 329.84 | 14,710.00 | (4,574.16) | -45.13% | |
| SERVLINE LINE INSURANCE | 233.20 | 238.00 | (4.80) | 1,879.93 | 1,904.00 | (24.07) | 2,856.00 | (976.07) | -51.92% | |
| **Total USER FEES** | **394,851.84** | **379,486.00** | **15,365.84** | **3,280,394.74** | **3,304,788.00** | **(24,393.26)** | **4,863,012.00** | **(1,582,617.26)** | **-48.24%** | |
| **Total REVENUES** | **409,586.28** | **410,365.00** | **(778.72)** | **4,407,535.10** | **5,902,570.00** | **(1,495,034.90)** | **7,584,810.00** | **(3,177,274.90)** | **-72.09%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 6,684.16 | 22,959.00 | 16,274.84 | 129,642.02 | 183,667.00 | 54,024.98 | 275,503.00 | 145,860.98 | 112.51% | |
| PAYROLL - MAINTENANCE | 32,738.96 | 39,780.00 | 7,041.04 | 249,495.88 | 318,241.00 | 68,745.12 | 477,361.00 | 227,865.12 | 91.33% | |
| PAYROLL - OFFICE | 5,499.52 | 6,154.00 | 654.48 | 47,005.52 | 49,226.00 | 2,220.48 | 73,842.00 | 26,836.48 | 57.09% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 682.14 | 1,065.00 | 382.86 | 6,573.98 | 8,517.00 | 1,943.02 | 12,777.00 | 6,203.02 | 94.36% | |
| EMPLOYEE BENEFITS - MED. INS | 14,160.56 | 19,349.00 | 5,188.44 | 128,015.25 | 173,373.00 | 45,357.75 | 250,767.00 | 122,751.75 | 95.89% | |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
## From 2/1/2025 Through 2/28/2025

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| EMPLOYEE BENEFITS - PERS | 10,070.49 | 16,453.00 | 6,382.51 | 93,991.33 | 131,625.00 | 37,633.67 | 197,437.00 | 103,445.67 | 110.06% | |
| EMPLOYEE BENEFITS - SIIS | 669.88 | 834.00 | 164.12 | 2,235.88 | 4,654.00 | 2,418.12 | 6,946.00 | 4,710.12 | 210.66% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 666.00 | 666.00 | 0.00 | 5,328.00 | 5,328.00 | 7,995.00 | 7,995.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 4,318.91 | 6,962.00 | 2,643.09 | 6,962.00 | 2,643.09 | 61.20% | |
| OPEB EXPENSE | 2,828.22 | 3,389.00 | 560.78 | 22,625.76 | 27,112.00 | 4,486.24 | 40,670.00 | 18,044.24 | 79.75% | |
| ACCRUED LEAVE EXPENSE | 4,761.36 | 1,083.00 | (3,678.36) | (15,924.25) | 8,668.00 | 24,592.25 | 13,000.00 | 28,924.25 | -181.64% | |
| OTHER PAYROLL EXPENSES | (0.03) | 267.00 | 267.03 | 1,445.91 | 2,132.00 | 686.09 | 3,200.00 | 1,754.09 | 121.31% | |
| CAR ALLOWANCE EXPENSE | (372.40) | (333.00) | 39.40 | (1,515.34) | (2,668.00) | (1,152.66) | (4,000.00) | (2,484.66) | 163.97% | |
| **Total PAYROLL RELATED EXPENSES** | **77,722.86** | **111,666.00** | **33,943.14** | **667,910.85** | **916,837.00** | **248,926.15** | **1,362,460.00** | **784,738.01** | **57.07%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 34,625.28 | 75,355.00 | 40,729.72 | 75,355.00 | 40,729.72 | 117.63% | |
| LEGAL | 13,313.55 | 2,900.00 | (10,413.55) | 64,108.48 | 23,200.00 | (40,908.48) | 34,800.00 | (29,308.48) | -45.72% | *Fire hydrant clearing.* |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 7,440.00 | 7,440.00 | 7,440.00 | 7,440.00 | 0.00% | |
| ENGINEERING & SURVEYING | 4,861.29 | 1,896.00 | (2,965.29) | 13,353.29 | 15,166.00 | 1,812.71 | 22,750.00 | 9,396.71 | 70.37% | *Still within Budget* |
| SNOW REMOVAL - PLOWING | 21,000.00 | 0.00 | (21,000.00) | 21,000.00 | 0.00 | (21,000.00) | 0.00 | (21,000.00) | 0.00% | *TRUSTEES: FIRE HYDRANT CLEARING? DO WE WANT THIS TO BE UNDER SNOW FUND OR UNDER WATER FUND GL WATER DIST SYS EXP* |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 32,053.00 | 32,053.00 | 32,053.00 | 32,053.00 | 0.00% | |
| BANK CHARGES | 4,325.89 | 4,403.00 | 77.11 | 34,266.82 | 35,224.00 | 957.18 | 52,837.00 | 18,570.18 | 54.19% | |
| BUILDING REPAIRS AND MAINT. | 471.23 | 2,500.00 | 2,028.77 | 21,399.71 | 20,000.00 | (1,399.71) | 30,000.00 | 8,600.29 | 40.19% | |
| COMPUTER EXPENSE | 4,937.04 | 3,000.00 | (1,937.04) | 62,226.94 | 41,761.00 | (20,465.94) | 60,261.00 | (1,965.94) | -3.16% | Wonderware Scada Support $3,989 is prepaid |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 600.29 | 8,084.00 | 7,483.71 | 9,038.00 | 8,437.71 | 1405.61% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 1.17 | 5,000.00 | 4,998.83 | 7,892.27 | 13,612.00 | 5,719.73 | 14,750.00 | 6,857.73 | 86.89% | |
| EQUIPMENT RENTAL | 471.06 | 463.00 | (8.06) | 5,379.68 | 5,750.00 | 370.32 | 9,146.00 | 3,766.32 | 70.01% | |
| SECURITY EXPENSE | 211.36 | 130.00 | (81.36) | 6,903.23 | 6,855.00 | (48.23) | 9,531.00 | 2,627.77 | 38.07% | *160 Pineridge Frontier Line Elevator* |
| INSURANCE AND BONDS | 1,528.49 | 2,970.00 | 1,441.51 | 94,886.33 | 103,285.00 | 8,398.67 | 115,165.00 | 20,278.67 | 21.37% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 93.69 | 300.00 | 206.31 | 500.00 | 406.31 | 433.67% | |
| INVENTORY PARTS | 1,043.50 | 0.00 | (1,043.50) | 7,657.65 | 15,000.00 | 7,342.35 | 15,000.00 | 7,342.35 | 95.88% | Still within Budget |
| METER REPAIR & MAINT | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 30,000.00 | 30,000.00 | 0.00% | |
| LIEN FEES | 42.00 | 170.00 | 128.00 | 159.30 | 885.00 | 725.70 | 1,250.00 | 1,090.70 | 684.68% | |
| MISCELLANEOUS EXPENDITURES | 102.56 | 833.00 | 730.44 | 2,338.83 | 6,668.00 | 4,329.17 | 10,000.00 | 7,661.17 | 327.56% | |
| OFFICE JANITORIAL | 1,200.00 | 773.00 | (427.00) | 10,200.00 | 6,182.00 | (4,018.00) | 9,274.00 | (926.00) | -9.08% | *160 Pineridge additional footage in cleaning area compared to 255 Kingsbury* |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
### From 2/1/2025 Through 2/28/2025

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| OFFICE SUPPLIES | 892.77 | 1,048.00 | 155.23 | 9,696.11 | 8,378.00 | (1,318.11) | 12,570.00 | 2,873.89 | 29.64% | |
| PERMITS AND FEES | 730.39 | 700.00 | (30.39) | 5,992.28 | 6,300.00 | 307.72 | 9,056.00 | 3,063.72 | 51.13% | |
| POSTAGE | 1,045.50 | 1,950.00 | 904.50 | 5,185.50 | 5,850.00 | 664.50 | 7,800.00 | 2,614.50 | 50.42% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 2,178.95 | 1,180.00 | (998.95) | 3,180.00 | 1,001.05 | 45.94% | |
| SHOP SUPPLIES/SMALL TOOLS | 15.99 | 583.00 | 567.01 | 1,108.35 | 4,666.00 | 3,557.65 | 7,000.00 | 5,891.65 | 531.57% | |
| TELEPHONE | 1,175.34 | 1,232.00 | 56.66 | 9,944.95 | 9,856.00 | (88.95) | 14,784.00 | 4,839.05 | 48.66% | |
| TRAINING AND SEMINARS | 544.00 | 1,914.00 | 1,370.00 | 4,668.91 | 15,312.00 | 10,643.09 | 22,968.00 | 18,299.09 | 391.93% | |
| TRAVEL | 1,201.39 | 1,117.00 | (84.39) | 2,368.29 | 8,936.00 | 6,567.71 | 13,404.00 | 11,035.71 | 465.98% | |
| BUSINESS MEALS | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| TRUSTEE FEES | 2,250.00 | 2,250.00 | 0.00 | 18,000.00 | 18,000.00 | 0.00 | 27,000.00 | 9,000.00 | 50.00% | |
| UTILITES - GAS & ELECTRIC | 17,293.81 | 19,496.00 | 2,202.19 | 160,183.36 | 183,813.00 | 23,629.64 | 278,507.00 | 118,323.64 | 73.87% | |
| VEHICLE EXP FUEL/OIL/SUPP | 3,427.40 | 8,874.00 | 5,446.60 | 28,612.08 | 70,995.00 | 42,382.92 | 106,491.00 | 77,878.92 | 272.19% | |
| VEH EXP R&M | 469.58 | 4,327.00 | 3,857.42 | 15,747.58 | 34,612.00 | 18,864.42 | 51,920.00 | 36,172.42 | 229.70% | |
| WATER MONITORING/SAMPLING | 648.00 | 1,465.00 | 817.00 | 10,197.70 | 11,723.00 | 1,525.30 | 17,583.00 | 7,385.30 | 72.42% | |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 18,500.00 | 2,879.00 | 18.43% | |
| WATER DIST SYSTEM EXPENSE | 3,540.94 | 5,225.00 | 1,684.06 | 17,114.62 | 41,800.00 | 24,685.38 | 62,700.00 | 45,585.38 | 266.35% | |
| WATER TREATMENT SYSTEM EXP | 3,457.06 | 6,871.00 | 3,413.94 | 55,798.60 | 54,968.00 | (830.60) | 82,456.00 | 26,657.40 | 47.77% | |
| AMORTIZATION OF BONDS | 770.49 | 771.00 | 0.51 | 6,163.92 | 6,162.00 | (1.92) | 9,246.00 | 3,082.08 | 50.00% | |
| DEPRECIATION EXPENSE | 113,340.29 | 113,136.00 | (204.29) | 968,647.94 | 905,081.00 | (63,566.94) | 1,357,265.00 | 388,617.06 | 40.12% | |
| **Total OPERATING EXPENSES** | **204,312.09** | **195,997.00** | **(8,315.09)** | **1,724,321.93** | **1,838,452.00** | **114,130.07** | **2,642,080.00** | 917,758.07 | 53.22% | |
| **OTHER EXPENSES** | | | | | | | | | | |
| INTEREST EXPENSE | 20,558.17 | 22,717.00 | 2,158.83 | 173,138.67 | 181,739.00 | 8,600.33 | 272,609.00 | 99,470.33 | 57.45% | |
| CAPITAL OUTLAY | 81,713.65 | 100,022.00 | 18,308.35 | 2,200,635.71 | 10,034,430.00 | 7,833,794.29 | 11,611,589.00 | 9,410,953.29 | 427.65% | |
| **Total OTHER EXPENSES** | **102,271.82** | **122,739.00** | **20,467.18** | **2,373,774.38** | **10,216,169.00** | **7,842,394.62** | **11,884,198.00** | 9,510,423.62 | 400.65% | |
| **Total EXPENDITURES** | **384,306.77** | **430,402.00** | **46,095.23** | **4,768,007.16** | **12,971,458.00** | **8,205,450.84** | **15,888,738.00** | 11,122,730.84 | 233.38% | |
| **EXCESS REVENUE OVER EXPENDITURES** | **25,279.51** | **(20,037.00)** | **45,316.51** | **(358,472.06)** | **(7,068,888.00)** | **6,710,415.94** | **(8,303,928.00)** | (7,945,455.94) | 2216.48% | |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
## From 2/1/2025 Through 2/28/2025

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 12,793.34 | 14,734.00 | (1,940.66) | 123,026.89 | 117,873.00 | 5,153.89 | 176,809.00 | (53,782.11) | -43.72% | |
| PLAN REVIEW FEE | 0.00 | 150.00 | (150.00) | 0.00 | 900.00 | (900.00) | 1,500.00 | (1,500.00) | 0.00% | |
| OTHER REVENUE | 0.00 | 42.00 | (42.00) | 462.50 | 332.00 | 130.50 | 500.00 | (37.50) | -8.11% | |
| **Total MISCELLANEOUS** | **12,793.34** | **14,926.00** | **(2,132.66)** | **123,489.39** | **119,105.00** | **4,384.39** | **178,809.00** | (55,319.61) | -44.80% | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 146,146.55 | 145,987.00 | 159.55 | 1,169,068.65 | 1,167,894.00 | 1,174.65 | 1,751,842.00 | (582,773.35) | -49.85% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 386.24 | 1,584.00 | (1,197.76) | 15,658.93 | 19,008.00 | (3,349.07) | 26,400.00 | (10,741.07) | -68.59% | |
| USER FEES - COMMERCIAL | 3,503.20 | 3,684.00 | (180.80) | 28,025.60 | 29,472.00 | (1,446.40) | 44,212.00 | (16,186.40) | -57.76% | |
| COMMERCIAL CONSUMPTION | 3,602.46 | 4,082.00 | (479.54) | 20,614.76 | 26,875.00 | (6,260.24) | 34,020.00 | (13,405.24) | -65.03% | |
| PENALTIES ON USER FEES | 1,792.41 | 974.00 | 818.41 | 16,509.18 | 7,786.00 | 8,723.18 | 11,682.00 | 4,827.18 | 29.24% | |
| SERVICE CHARGES | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 100.00% | |
| CONNECTION FEES | 0.00 | 720.00 | (720.00) | 0.00 | 4,320.00 | (4,320.00) | 7,200.00 | (7,200.00) | 0.00% | |
| TRANSFER FEE REVENUE | 25.50 | 179.00 | (153.50) | 1,351.50 | 1,426.00 | (74.50) | 2,142.00 | (790.50) | -58.49% | |
| **Total USER FEES** | **155,456.36** | **157,210.00** | **(1,753.64)** | **1,251,278.62** | **1,256,781.00** | **(5,502.38)** | **1,877,498.00** | (626,219.38) | -50.05% | |
| **Total REVENUES** | **168,249.70** | **172,136.00** | **(3,886.30)** | **1,374,768.01** | **1,375,886.00** | **(1,117.99)** | **2,056,307.00** | (681,538.99) | -49.57% | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 5,013.08 | 13,099.00 | 8,085.92 | 67,284.98 | 104,792.00 | 37,507.02 | 157,190.00 | 89,905.02 | 133.62% | |
| PAYROLL - OFFICE | 4,124.64 | 4,615.00 | 490.36 | 35,254.13 | 36,920.00 | 1,665.87 | 55,380.00 | 20,125.87 | 57.09% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 148.34 | 287.00 | 138.66 | 1,717.84 | 2,296.00 | 578.16 | 3,444.00 | 1,726.16 | 100.48% | |
| EMPLOYEE BENEFITS - MED. INS | 3,633.18 | 4,472.00 | 838.82 | 31,294.96 | 41,168.00 | 9,873.04 | 59,056.00 | 27,761.04 | 88.71% | |
| EMPLOYEE BENEFITS - PERS | 2,622.26 | 4,273.00 | 1,650.74 | 25,723.45 | 34,184.00 | 8,460.55 | 51,276.00 | 25,552.55 | 99.34% | |
| EMPLOYEE BENEFITS - SIIS | 62.39 | 103.00 | 40.61 | 296.37 | 577.00 | 280.63 | 859.00 | 562.63 | 189.84% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 500.00 | 500.00 | 0.00 | 3,996.00 | 3,996.00 | 5,996.00 | 5,996.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 28.40 | 117.00 | 88.60 | 117.00 | 88.60 | 311.97% | |
| OPEB EXPENSE | 500.23 | 1,458.00 | 957.77 | 4,001.84 | 11,658.00 | 7,656.16 | 17,490.00 | 13,488.16 | 337.05% | |
| ACCRUED LEAVE EXPENSE | 1,672.29 | 333.00 | (1,339.29) | (4,956.22) | 2,664.00 | 7,620.22 | 4,000.00 | 8,956.22 | -180.71% | |
| OTHER PAYROLL EXPENSES | (0.02) | 42.00 | 42.02 | 12.05 | 332.00 | 319.95 | 500.00 | 487.95 | 4049.38% | |
| CAR ALLOWANCE EXPENSE | (279.30) | (42.00) | 237.30 | (431.66) | (336.00) | 95.66 | (500.00) | (68.34) | 15.83% | |
| **Total PAYROLL RELATED EXPENSES** | **17,497.09** | **29,140.00** | **11,642.91** | **160,226.14** | **238,368.00** | **78,141.86** | **354,808.00** | **194,581.86** | **121.44%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 17,312.64 | 17,678.00 | 365.36 | 17,678.00 | 365.36 | 2.11% | |
| LEGAL | 1,724.49 | 1,450.00 | (274.49) | 3,383.88 | 11,600.00 | 8,216.12 | 17,400.00 | 14,016.12 | 414.20% | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
## From 2/1/2025 Through 2/28/2025

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 2,108.00 | 2,108.00 | 2,108.00 | 2,108.00 | 0.00% | |
| ENGINEERING & SURVEYING | 1,259.28 | 854.00 | (405.28) | 3,290.51 | 6,832.00 | 3,541.49 | 10,250.00 | 6,959.49 | 211.50% | |
| DCLTSA PRO-RATA M & O | 0.00 | 0.00 | 0.00 | 617,768.25 | 617,769.00 | 0.75 | 823,691.00 | 205,922.75 | 33.33% | |
| DCLTSA ASSESSMENTS | 2,000.00 | 0.00 | (2,000.00) | 368,025.50 | 367,526.00 | (499.50) | 490,034.00 | 122,008.50 | 33.15% | Cross over agreement. |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 20,958.00 | 20,958.00 | 20,958.00 | 20,958.00 | 0.00% | |
| BANK CHARGES | 2,883.93 | 2,894.00 | 10.07 | 22,515.40 | 23,151.00 | 635.60 | 34,727.00 | 12,211.60 | 54.24% | |
| BUILDING REPAIRS AND MAINT. | 187.64 | 2,618.00 | 2,430.36 | 8,431.42 | 20,944.00 | 12,512.58 | 31,419.00 | 22,987.58 | 272.64% | |
| COMPUTER EXPENSE | 1,104.66 | 1,500.00 | 395.34 | 12,290.30 | 12,120.00 | (170.30) | 17,861.00 | 5,570.70 | 45.33% | |
| DUES & SUBSCRIPTIONS | 0.00 | 80.00 | 80.00 | 49.66 | 4,196.00 | 4,146.34 | 4,346.00 | 4,296.34 | 8651.51% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 8,549.75 | 17,729.00 | 9,179.25 | 76,421.59 | 141,832.00 | 65,410.41 | 212,748.00 | 136,326.41 | 178.39% | |
| EQUIPMENT RENTAL | 133.76 | 80.00 | (53.76) | 2,266.07 | 2,343.00 | 76.93 | 3,847.00 | 1,580.93 | 69.77% | |
| SECURITY EXPENSE | 507.20 | 590.00 | 82.80 | 5,666.04 | 5,815.00 | 148.96 | 8,580.00 | 2,913.96 | 51.43% | |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 26,584.91 | 28,694.00 | 2,109.09 | 28,694.00 | 2,109.09 | 7.93% | |
| INVENTORY PARTS | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 24.00 | 383.00 | 359.00 | 6,909.75 | 3,064.00 | (3,845.75) | 4,600.00 | (2,309.75) | -33.43% | |
| OFFICE JANITORIAL | 600.00 | 387.00 | (213.00) | 5,100.00 | 3,089.00 | (2,011.00) | 4,637.00 | (463.00) | -9.08% | 160 Pineridge additional footage in cleaning area compared to 255 Kingsbury |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 414.09 | 543.00 | 128.91 | 5,048.54 | 4,386.00 | (662.54) | 6,582.00 | 1,533.46 | 30.37% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 380.40 | 405.00 | 24.60 | 405.00 | 24.60 | 6.47% | |
| POSTAGE | 697.00 | 1,275.00 | 578.00 | 3,417.00 | 3,825.00 | 408.00 | 5,100.00 | 1,683.00 | 49.25% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 1,558.19 | 590.00 | (968.19) | 1,590.00 | 31.81 | 2.04% | |
| TELEPHONE | 130.65 | 136.00 | 5.35 | 1,068.99 | 1,088.00 | 19.01 | 1,632.00 | 563.01 | 52.67% | |
| TRAINING AND SEMINARS | 33.00 | 490.00 | 457.00 | 508.64 | 3,914.00 | 3,405.36 | 5,874.00 | 5,365.36 | 1054.84% | |
| TRAVEL | 0.00 | 289.00 | 289.00 | 167.81 | 2,306.00 | 2,138.19 | 3,462.00 | 3,294.19 | 1963.05% | |
| TRUSTEE FEES | 1,125.00 | 1,125.00 | 0.00 | 9,000.00 | 9,000.00 | 0.00 | 13,500.00 | 4,500.00 | 50.00% | |
| UTILITES - GAS & ELECTRIC | 1,713.44 | 2,100.00 | 386.56 | 13,114.39 | 19,800.00 | 6,685.61 | 30,000.00 | 16,885.61 | 128.76% | |
| DEPRECIATION EXPENSE | 7,580.22 | 5,181.00 | (2,399.22) | 65,409.46 | 41,450.00 | (23,959.46) | 62,176.00 | (3,233.46) | -4.94% | |
| **Total OPERATING EXPENSES** | **30,668.11** | **39,704.00** | **9,035.89** | **1,275,689.34** | **1,376,983.00** | **101,293.66** | **1,864,399.00** | **588,709.66** | **46.15%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 0.00 | 7,150.00 | 7,150.00 | 30,182.37 | 469,332.00 | 439,149.63 | 520,000.00 | 489,817.63 | 1622.86% | |
| **Total OTHER EXPENSES** | **0.00** | **7,150.00** | **7,150.00** | **30,182.37** | **469,332.00** | **439,149.63** | **520,000.00** | **489,817.63** | **1622.86%** | |
| **Total EXPENDITURES** | **48,165.20** | **75,994.00** | **27,828.80** | **1,466,097.85** | **2,084,683.00** | **618,585.15** | **2,739,207.00** | **1,273,109.15** | **86.84%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **120,084.50** | **96,142.00** | **23,942.50** | **(91,329.84)** | **(708,797.00)** | **617,467.16** | **(682,900.00)** | **(591,570.16)** | **647.73%** | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT

STATEMENT of REVENUES and EXPENDITURES BY FUND

From 2/1/2025 Through 2/28/2025

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 2,389.45 | 701.00 | 1,688.45 | 16,322.90 | 5,615.00 | 10,707.90 | 8,419.00 | 7,903.90 | 48.42% | |
| OTHER REVENUE | 0.00 | 5.00 | (5.00) | 113.75 | 35.00 | 78.75 | 55.00 | 58.75 | 51.65% | |
| **Total MISCELLANEOUS** | **2,389.45** | **706.00** | **1,683.45** | **16,436.65** | **5,650.00** | **10,786.65** | **8,474.00** | **7,962.65** | **48.44%** | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 57,447.09 | 62,169.00 | (4,721.91) | 459,795.13 | 469,200.00 | (9,404.87) | 717,876.00 | (258,080.87) | -56.13% | |
| USER FEES - COMMERCIAL | 6,156.00 | 5,724.00 | 432.00 | 43,200.00 | 43,200.00 | 0.00 | 66,096.00 | (22,896.00) | -53.00% | |
| PENALTIES ON USER FEES | 640.51 | 401.00 | 239.51 | 5,746.44 | 3,206.00 | 2,540.44 | 4,810.00 | 936.44 | 16.30% | |
| TRANSFER FEE REVENUE | 10.50 | 73.00 | (62.50) | 556.50 | 589.00 | (32.50) | 882.00 | (325.50) | -58.49% | |
| **Total USER FEES** | **64,254.10** | **68,367.00** | **(4,112.90)** | **509,298.07** | **516,195.00** | **(6,896.93)** | **789,664.00** | **(280,365.93)** | **-55.05%** | |
| **Total REVENUES** | **66,643.55** | **69,073.00** | **(2,429.45)** | **525,734.72** | **521,845.00** | **3,889.72** | **798,138.00** | **(272,403.28)** | **-51.81%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 2,506.53 | 6,105.00 | 3,598.47 | 30,405.02 | 48,833.00 | 18,427.98 | 73,253.00 | 42,847.98 | 140.92% | |
| PAYROLL - MAINTENANCE | 4,106.27 | 4,315.00 | 208.73 | 29,184.55 | 34,518.00 | 5,333.45 | 51,778.00 | 22,593.45 | 77.42% | |
| PAYROLL - OFFICE | 2,062.32 | 2,308.00 | 245.68 | 17,627.04 | 18,460.00 | 832.96 | 27,692.00 | 10,064.96 | 57.10% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 128.08 | 209.00 | 80.92 | 1,166.97 | 1,672.00 | 505.03 | 2,512.00 | 1,345.03 | 115.26% | |
| EMPLOYEE BENEFITS - MED. INS | 3,732.84 | 3,950.00 | 217.16 | 28,788.72 | 33,915.00 | 5,126.28 | 49,715.00 | 20,926.28 | 72.69% | |
| EMPLOYEE BENEFITS - PERS | 1,782.06 | 2,897.00 | 1,114.94 | 16,041.06 | 23,171.00 | 7,129.94 | 34,759.00 | 18,717.94 | 116.69% | |
| EMPLOYEE BENEFITS - SIIS | 104.05 | 134.00 | 29.95 | 495.31 | 746.00 | 250.69 | 1,113.00 | 617.69 | 124.71% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 1,998.00 | 1,998.00 | 2,998.00 | 2,998.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 765.80 | 877.00 | 111.20 | 877.00 | 111.20 | 14.52% | |
| OPEB EXPENSE | 230.88 | 949.00 | 718.12 | 1,847.04 | 7,592.00 | 5,744.96 | 11,392.00 | 9,544.96 | 516.77% | |
| ACCRUED LEAVE EXPENSE | 989.31 | 167.00 | (822.31) | (2,044.21) | 1,332.00 | 3,376.21 | 2,000.00 | 4,044.21 | -197.84% | |
| OTHER PAYROLL EXPENSES | 0.02 | 83.00 | 82.98 | 77.73 | 668.00 | 590.27 | 1,000.00 | 922.27 | 1186.50% | |
| CAR ALLOWANCE EXPENSE | (139.65) | 0.00 | 139.65 | (139.65) | 0.00 | 139.65 | 0.00 | 139.65 | 0.00% | |
| **Total PAYROLL RELATED EXPENSES** | **15,502.71** | **21,367.00** | **5,864.29** | **124,215.38** | **173,782.00** | **49,566.62** | **259,089.00** | **134,873.62** | **108.58%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 2,885.44 | 2,946.00 | 60.56 | 2,946.00 | 60.56 | 2.10% | |
| LEGAL | 728.03 | 241.00 | (487.03) | 1,041.78 | 1,933.00 | 891.22 | 2,900.00 | 1,858.22 | 178.37% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,240.00 | 1,240.00 | 1,240.00 | 1,240.00 | 0.00% | |
| ENGINEERING & SURVEYING | 190.44 | 0.00 | (190.44) | 781.20 | 500.00 | (281.20) | 500.00 | (281.20) | -36.00% | |
| SNOW REMOVAL - PLOWING | 83,943.75 | 165,000.00 | 81,056.25 | 200,703.75 | 595,000.00 | 394,296.25 | 775,000.00 | 574,296.25 | 286.14% | |
| SNOW REMOVAL - SANDING | 11,238.29 | 15,000.00 | 3,761.71 | 56,013.02 | 51,500.00 | (4,513.02) | 75,000.00 | 18,986.98 | 33.90% | |
| SNOW REMOVAL ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 8,630.00 | 8,630.00 | 8,630.00 | 8,630.00 | 0.00% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 2/1/2025 Through 2/28/2025

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| BANK CHARGES | 1,272.32 | 992.00 | (280.32) | 9,439.55 | 7,936.00 | (1,503.55) | 11,906.00 | 2,466.45 | 26.13% | |
| BUILDING REPAIRS AND MAINT. | 31.27 | 440.00 | 408.73 | 1,414.41 | 3,516.00 | 2,101.59 | 5,276.00 | 3,861.59 | 273.02% | |
| COMPUTER EXPENSE | 298.29 | 425.00 | 126.71 | 3,821.72 | 3,939.00 | 117.28 | 5,139.00 | 1,317.28 | 34.47% | |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 8.27 | 604.00 | 595.73 | 685.00 | 676.73 | 8182.95% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 0.00 | 0.00 | 0.00 | 33.14 | 400.00 | 366.86 | 700.00 | 666.86 | 2012.25% | |
| EQUIPMENT RENTAL | 22.29 | 20.00 | (2.29) | 719.69 | 560.00 | (159.69) | 832.00 | 112.31 | 15.61% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00% | |
| SECURITY EXPENSE | 10.33 | 0.00 | (10.33) | 88.93 | 18.00 | (70.93) | 18.00 | (70.93) | -79.76% | *160 Pineridge Frontier Line Elevator* |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,782.00 | 351.18 | 4,782.00 | 351.18 | 7.93% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 100.00 | 100.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 4.00 | 467.00 | 463.00 | 186.87 | 3,736.00 | 3,549.13 | 5,600.00 | 5,413.13 | 2896.74% | |
| OFFICE JANITORIAL | 100.00 | 64.00 | (36.00) | 850.00 | 517.00 | (333.00) | 773.00 | (77.00) | -9.06% | *160 Pineridge additional footage in cleaning area compared to 255 Kingsbury* |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 69.02 | 110.00 | 40.98 | 1,089.51 | 874.00 | (215.51) | 1,314.00 | 224.49 | 20.60% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 63.40 | 668.00 | 604.60 | 668.00 | 604.60 | 953.63% | |
| POSTAGE | 307.50 | 525.00 | 217.50 | 1,447.50 | 1,575.00 | 127.50 | 2,100.00 | 652.50 | 45.08% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 629.43 | 228.00 | (401.43) | 1,515.00 | 885.57 | 140.69% | |
| TELEPHONE | 12.97 | 14.00 | 1.03 | 119.87 | 108.00 | (11.87) | 162.00 | 42.13 | 35.15% | |
| TRAINING AND SEMINARS | 16.50 | 171.00 | 154.50 | 110.68 | 1,539.00 | 1,428.32 | 2,052.00 | 1,941.32 | 1753.99% | |
| TRAVEL | 0.00 | 165.00 | 165.00 | 57.15 | 1,321.00 | 1,263.85 | 1,984.00 | 1,926.85 | 3371.57% | |
| TRUSTEE FEES | 187.50 | 188.00 | 0.50 | 1,500.00 | 1,500.00 | 0.00 | 2,250.00 | 750.00 | 50.00% | |
| UTILITES - GAS & ELECTRIC | 41.24 | 134.00 | 92.76 | 257.99 | 719.00 | 461.01 | 1,670.00 | 1,412.01 | 547.31% | |
| VEHICLE EXP FUEL/OIL/SUPP | 428.43 | 1,359.00 | 930.57 | 3,135.93 | 10,872.00 | 7,736.07 | 16,311.00 | 13,175.07 | 420.13% | |
| VEH EXP R&M | 51.20 | 942.00 | 890.80 | 1,742.92 | 7,535.00 | 5,792.08 | 11,303.00 | 9,560.08 | 548.51% | |
| **Total OPERATING EXPENSES** | **98,953.37** | **186,257.00** | **87,303.63** | **292,572.97** | **724,771.00** | **432,198.03** | **953,356.00** | **660,783.03** | **225.85%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 0.00 | 3,000.00 | 3,000.00 | 8,474.97 | 111,750.00 | 103,275.03 | 129,000.00 | 120,525.03 | 1422.13% | |
| **Total OTHER EXPENSES** | **0.00** | **3,000.00** | **3,000.00** | **8,474.97** | **111,750.00** | **103,275.03** | **129,000.00** | **120,525.03** | **1422.13%** | |
| **Total EXPENDITURES** | **114,456.08** | **210,624.00** | **96,167.92** | **425,263.32** | **1,010,303.00** | **585,039.68** | **1,341,445.00** | **916,181.68** | **215.44%** | |
| **OPERATING TRANSFERS** | | | | | | | | | | |
| **TRANSFERS IN** | | | | | | | | | | |
| OPERATING TRANSFERS IN | (550,000.00) | 0.00 | 550,000.00 | (550,000.00) | 0.00 | 550,000.00 | (550,000.00) | 0.00 | 0.00% | *FROM GENERAL FUND PER FY25 BUDGET* |
| **Total TRANSFERS IN** | **(550,000.00)** | **0.00** | **550,000.00** | **(550,000.00)** | **0.00** | **550,000.00** | **(550,000.00)** | **0.00** | **0.00%** | |
| **Total OPERATING TRANSFERS** | **(550,000.00)** | **0.00** | **550,000.00** | **(550,000.00)** | **0.00** | **550,000.00** | **(550,000.00)** | **0.00** | **0.00%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **(47,812.53)** | **(141,551.00)** | **93,738.47** | **100,471.40** | **(488,458.00)** | **588,929.40** | **6,693.00** | **(93,778.40)** | **-93.34%** | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
## From 2/1/2025 Through 2/28/2025

DRAFT

| 298 KINGSBURY GRADE RENTAL (80) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | | |
| RENTAL INCOME | 8,701.83 | 8,931.00 | (229.17) | 66,675.21 | 71,443.00 | (4,767.79) | 107,167.00 | (40,491.79) | -60.73% | |
| OTHER REVENUE | 0.00 | 0.00 | 0.00 | 718.89 | 0.00 | 718.89 | 0.00 | 718.89 | 100.00% | |
| Total MISCELLANEOUS | 8,701.83 | 8,931.00 | (229.17) | 67,394.10 | 71,443.00 | (4,048.90) | 107,167.00 | (39,772.90) | -59.02% | |
| Total REVENUES | 8,701.83 | 8,931.00 | (229.17) | 67,394.10 | 71,443.00 | (4,048.90) | 107,167.00 | (39,772.90) | -59.02% | |
| EXPENDITURES | | | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | | | |
| BUILDING REPAIRS AND MAINT. | 1,055.09 | 1,250.00 | 194.91 | 24,447.40 | 10,000.00 | (14,447.40) | 15,000.00 | (9,447.40) | -38.64% | |
| EQUIPMENT RENTAL | 16.25 | 17.00 | 0.75 | 130.00 | 133.00 | 3.00 | 201.00 | 71.00 | 54.62% | |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 3,607.13 | 3,895.00 | 287.87 | 3,895.00 | 287.87 | 7.98% | |
| MISCELLANEOUS EXPENDITURES | 647.25 | 581.00 | (66.25) | 4,703.66 | 4,648.00 | (55.66) | 6,975.00 | 2,271.34 | 48.29% | |
| OFFICE JANITORIAL | 800.00 | 574.00 | (226.00) | 6,600.00 | 4,592.00 | (2,008.00) | 6,890.00 | 290.00 | 4.39% | |
| OFFICE SUPPLIES | 0.00 | 100.00 | 100.00 | 355.65 | 300.00 | (55.65) | 400.00 | 44.35 | 12.47% | |
| UTILITES - GAS & ELECTRIC | 1,393.57 | 1,297.00 | (96.57) | 9,411.18 | 7,137.00 | (2,274.18) | 16,218.00 | 6,806.82 | 72.33% | |
| Total OPERATING EXPENSES | 3,912.16 | 3,819.00 | (93.16) | 49,255.02 | 30,705.00 | (18,550.02) | 49,579.00 | 323.98 | 0.66% | |
| Total EXPENDITURES | 3,912.16 | 3,819.00 | (93.16) | 49,255.02 | 30,705.00 | (18,550.02) | 49,579.00 | 323.98 | 0.66% | |
| EXCESS REVENUE OVER EXPENDITURES | 4,789.67 | 5,112.00 | (322.33) | 18,139.08 | 40,738.00 | (22,598.92) | 57,588.00 | 39,448.92 | 217.48% | |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## CASH POSITION
### MARCH 2025

| | |
|---|---|
| GENERAL | 54% |
| WATER | 19% |
| SEWER | 22% |
| SNOW | 5% |

| FUND | BEGINNING BALANCE | TRANSFERS | ADJUST. | RECEIPTS | CHECKS | ENDING BALANCE |
|---|---|---|---|---|---|---|
| GENERAL FUND | $ 8,812,363.36 | $ (12,977.86) | $ (178.55) | $ 196,706.11 | $ (27,051.03) | $ 8,968,862.03 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 352,386.65 | $ 12,977.86 | $ - | $ - | $ - | $ 365,364.51 |
| GENERAL INVESTMENT | $ 803,993.56 | $ - | $ - | $ 2,883.61 | $ - | $ 806,877.17 |
| GF TOTAL | | | | | | $ 10,141,103.71 |
| WATER FUND | $ 1,764,110.77 | $ (206,049.95) | $ 1,092.62 | $ 414,747.07 | $ (289,712.48) | $ 1,684,188.03 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 599,982.80 | $ 25,055.83 | $ - | $ - | $ - | $ 625,038.63 |
| WATER INVESTMENT | $ 826,387.88 | $ - | $ - | $ 1,840.60 | $ - | $ 828,228.48 |
| KGID/TRPA RESTRICTED (STATION 4 BMPS) | $ 45,430.00 | $ - | $ - | $ - | $ - | $ 45,430.00 |
| DIST DEBT RESERVE | $ 146,799.06 | $ 73,817.85 | $ - | $ - | $ - | $ 220,616.91 |
| TREAT DEBT RESERVE | $ 222,861.01 | $ 112,065.57 | $ - | $ - | $ - | $ 334,926.58 |
| CAP IMPROV. RESERVE | $ 45,289.47 | $ (4,889.30) | $ - | $ - | $ - | $ 40,400.17 |
| WF TOTAL | | | | | | $ 3,778,828.80 |
| SEWER FUND | $ 3,817,172.71 | $ (679.24) | $ (491.33) | $ 162,907.44 | $ (41,273.14) | $ 3,937,636.44 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 13,754.12 | $ 679.24 | $ - | $ - | $ - | $ 14,433.36 |
| SEWER INVESTMENT | $ 439,753.39 | $ - | | $ 1,288.46 | $ - | $ 441,041.85 |
| SF TOTAL | | | | | | $ 4,393,111.65 |
| SNOW REV. FUND | $ 703,309.98 | $ (7,963.69) | $ (422.74) | $ 78,535.75 | $ (130,861.72) | $ 642,597.58 |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | $ 173,778.16 | $ 7,963.69 | $ - | $ - | $ - | $ 181,741.85 |
| SNOW INVESTMENT | $ 23,879.56 | $ - | $ - | $ 122.68 | $ - | $ 24,002.24 |
| SNOW TOTAL | | | | | | $ 848,341.67 |
| 298 KINGSBURY GRADE RENTAL | $ 262,591.89 | $ - | $ - | $ 14,507.87 | $ (2,616.12) | $ 274,483.64 |
| 80 RENTAL TOTAL | | | | | | $ 274,483.64 |
| GRAND TOTALS | $ 19,053,844.37 | $ 0.00 | $ - | $ 873,539.59 | $ (491,514.49) | $ 19,435,869.47 |
| CHECKING | | | | | | |
| US BANK | $ 309,162.32 | $ (300,000.00) | | $ 811,514.55 | $ (491,514.49) | $ 329,162.38 |
| US BANK MMA | $ 112.25 | $ - | | $ - | $ - | $ 112.25 |
| MORTON CAPITAL MMA | $ 93,902.14 | | | $ 6,135.35 | $ - | $ 100,037.49 |
| 5.45% BMO BANK NATIONAL | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.80% BLUE RIDGE BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.70% FLAGSTAR BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 5.10% MORGAN STANLEY BANK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 5.20% BANK HAPOALIM NEW YORK | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.00% NORTHEAST BANK CD | $ 250,000.00 | $ - | | | | $ 250,000.00 |
| 4.60% JP MORGAN CHASE | $ 250,000.00 | $ - | | $ - | $ - | $ 250,000.00 |
| 4.40% WASHINGTON FED BANK | $ 250,000.00 | $ - | | $ - | $ - | $ 250,000.00 |
| LOCAL GOVT POOLED 4.4286727% | $ 16,650,667.66 | $ 300,000.00 | | $ 55,889.69 | $ - | $ 17,006,557.35 |
| GRAND TOTALS | $ 19,053,844.37 | $ - | $ - | $ 873,539.59 | $ (491,514.49) | $ 19,435,869.47 |

# MARCH 2025

# STATEMENT OF REVENUE AND EXPENDITURES

# COMBINED

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
## From 3/1/2025 Through 3/31/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | |
| **TAXES** | | | | | | | | | |
| ADVALOREM TAXES | 55,582.07 | 81,372.00 | (25,789.93) | 605,036.96 | 607,157.00 | (2,120.04) | 625,935.00 | (20,898.04) | -3.45% |
| PERSONAL PROPERTY TAX | 5,208.95 | 0.00 | 5,208.95 | 7,065.60 | 4,800.00 | 2,265.60 | 7,800.00 | (734.40) | -10.39% |
| ADVALOREM MAKE-UP | 48,590.23 | 71,155.00 | (22,564.77) | 528,927.56 | 530,927.00 | (1,999.44) | 547,346.00 | (18,418.44) | -3.48% |
| STATE TAX DISTRIBUTION | 66,400.67 | 66,401.00 | (0.33) | 597,606.03 | 597,605.00 | 1.03 | 796,808.00 | (325,265.31) | -54.43% |
| **Total TAXES** | 175,781.92 | 218,928.00 | (43,146.08) | 1,738,636.15 | 1,740,489.00 | (1,852.85) | 1,977,889.00 | (365,316.19) | -21.01% |
| **MISCELLANEOUS** | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 0.00 | 0.00 | 0.00 | 942,866.71 | 2,350,000.00 | (1,407,133.29) | 2,350,000.00 | (1,407,133.29) | -149.24% |
| INTEREST ON INVESTMENTS | 70,098.77 | 70,161.00 | (62.23) | 670,957.58 | 631,463.00 | 39,494.58 | 841,946.00 | (170,988.42) | -25.48% |
| PLAN REVIEW FEE | 0.00 | 150.00 | (150.00) | 250.00 | 1,800.00 | (1,550.00) | 2,750.00 | (2,500.00) | -1000.00% |
| RENTAL INCOME | 8,630.17 | 8,931.00 | (300.83) | 75,305.38 | 80,374.00 | (5,068.62) | 107,167.00 | (31,861.62) | -42.31% |
| OTHER REVENUE | 3,639.61 | 2,243.00 | 1,396.61 | 29,160.60 | 20,175.00 | 8,985.60 | 26,905.00 | 2,255.60 | 7.74% |
| **Total MISCELLANEOUS** | 82,368.55 | 81,485.00 | 883.55 | 1,718,540.27 | 3,083,812.00 | (1,365,271.73) | 3,328,768.00 | (1,610,227.73) | -93.70% |
| **USER FEES** | | | | | | | | | |
| USER FEES - RESIDENTIAL | 532,413.60 | 506,871.00 | 25,542.60 | 4,629,884.15 | 4,533,681.00 | 96,203.15 | 6,054,294.00 | (1,424,409.85) | -30.77% |
| RESIDENTIAL TIER 1 CONSUMPTION | 22,468.26 | 24,350.00 | (1,881.74) | 254,015.07 | 273,658.00 | (19,642.93) | 355,400.00 | (101,384.93) | -39.91% |
| RESIDENTIAL TIER 2 CONSUMPTION | 1,211.24 | 2,040.00 | (828.76) | 45,679.62 | 50,320.00 | (4,640.38) | 68,000.00 | (22,320.38) | -48.86% |
| RESIDENTIAL TIER 3 CONSUMPTION | 509.79 | 720.00 | (210.21) | 52,092.02 | 55,440.00 | (3,347.98) | 72,000.00 | (19,907.98) | -38.22% |
| RESIDENTIAL FIRE PROTECTION | 8,686.65 | 7,362.00 | 1,324.65 | 77,101.91 | 66,258.00 | 10,843.91 | 88,344.00 | (11,242.09) | -14.58% |
| USER FEES - COMMERCIAL | 39,564.73 | 39,747.00 | (182.27) | 353,490.57 | 355,123.00 | (1,632.43) | 474,364.00 | (120,873.43) | -34.19% |
| COMMERCIAL FIRE PROTECTION | 7,844.78 | 7,845.00 | (0.22) | 70,603.02 | 70,602.00 | 1.02 | 94,137.00 | (23,533.98) | -33.33% |
| COMMERCIAL CONSUMPTION | 7,315.53 | 5,681.00 | 1,634.53 | 87,479.31 | 120,556.00 | (33,076.69) | 144,020.00 | (56,540.69) | -64.63% |
| PENALTIES ON USER FEES | 7,018.18 | 2,864.00 | 4,154.18 | 70,593.58 | 25,767.00 | 44,826.58 | 34,359.00 | 36,234.58 | 51.33% |
| SERVICE CHARGES | 1,650.61 | 1,200.00 | 450.61 | 7,806.62 | 10,800.00 | (2,993.38) | 14,400.00 | (6,593.38) | -84.46% |
| RETURN CHECK FEES | 33.49 | 40.00 | (6.51) | 353.49 | 360.00 | (6.51) | 480.00 | (126.51) | -35.79% |
| CONNECTION FEES | 0.00 | 720.00 | (720.00) | (500.00) | 96,890.00 | (97,390.00) | 103,750.00 | (104,250.00) | 20850.00% |
| TRANSFER FEE REVENUE | 375.00 | 600.00 | (225.00) | 8,175.00 | 5,399.00 | 2,776.00 | 7,200.00 | 975.00 | 11.93% |
| SERVLINE ADMIN REVENUE | 162.72 | 155.00 | 7.72 | 1,435.88 | 1,395.00 | 40.88 | 1,860.00 | (424.12) | -29.54% |
| SERVLINE LOSS INSURANCE | 1,296.70 | 1,226.00 | 70.70 | 11,432.54 | 11,032.00 | 400.54 | 14,710.00 | (3,277.46) | -28.67% |
| SERVLINE LINE INSURANCE | 232.30 | 238.00 | (5.70) | 2,112.23 | 2,142.00 | (29.77) | 2,856.00 | (743.77) | -35.21% |
| **Total USER FEES** | 630,783.58 | 601,659.00 | 29,124.58 | 5,671,755.01 | 5,679,423.00 | (7,667.99) | 7,530,174.00 | (1,858,418.99) | -32.77% |
| **Total REVENUES** | 888,934.05 | 902,072.00 | (13,137.95) | 9,128,931.43 | 10,503,724.00 | (1,374,792.57) | 12,836,831.00 | (3,833,962.91) | -42.00% |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
### From 3/1/2025 Through 3/31/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | |
| PAYROLL - MANAGER | 22,640.32 | 49,604.00 | 26,963.68 | 290,089.73 | 446,416.00 | 156,326.27 | 595,230.00 | 305,140.27 | 105.19% |
| PAYROLL - MAINTENANCE | 41,935.45 | 53,753.00 | 11,817.55 | 376,544.22 | 483,769.00 | 107,224.78 | 645,028.00 | 268,483.78 | 71.30% |
| PAYROLL - OFFICE | 13,945.64 | 15,385.00 | 1,439.36 | 131,459.40 | 138,451.00 | 6,991.60 | 184,606.00 | 53,146.60 | 40.43% |
| EMPLOYEE BENEFITS - FICA/MEDIC | 1,342.20 | 1,876.00 | 533.80 | 13,451.13 | 16,873.00 | 3,421.87 | 22,502.00 | 9,050.87 | 67.29% |
| EMPLOYEE BENEFITS - MED. INS | 26,025.92 | 33,039.00 | 7,013.08 | 251,302.32 | 325,716.00 | 74,413.68 | 424,831.00 | 173,528.68 | 69.05% |
| EMPLOYEE BENEFITS - PERS | 16,159.22 | 27,366.00 | 11,206.78 | 172,880.19 | 246,289.00 | 73,408.81 | 328,387.00 | 155,506.81 | 89.95% |
| EMPLOYEE BENEFITS - SIIS | 1,067.91 | 1,050.00 | (17.91) | 5,023.08 | 8,876.00 | 3,852.92 | 11,677.00 | 6,653.92 | 132.47% |
| UNEMPLOYMENT BENEFITS | 0.00 | 1,666.00 | 1,666.00 | 0.00 | 14,986.00 | 14,986.00 | 19,987.00 | 19,987.00 | 0.00% |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 6,227.88 | 9,360.00 | 3,132.12 | 9,360.00 | 3,132.12 | 50.29% |
| OPEB EXPENSE | 3,847.92 | 6,716.00 | 2,868.08 | 34,631.28 | 60,438.00 | 25,806.72 | 80,592.00 | 45,960.72 | 132.71% |
| ACCRUED LEAVE EXPENSE | 749.80 | 1,876.00 | 1,126.20 | (24,045.54) | 16,872.00 | 40,917.54 | 22,500.00 | 46,545.54 | -193.57% |
| OTHER PAYROLL EXPENSES | (0.05) | 559.00 | 559.05 | 2,035.11 | 5,023.00 | 2,987.89 | 6,700.00 | 4,664.89 | 229.22% |
| CAR ALLOWANCE EXPENSE | (735.00) | (441.00) | 294.00 | (3,189.90) | (3,978.00) | (788.10) | (5,300.00) | (2,110.10) | 66.15% |
| **Total PAYROLL RELATED EXPENSES** | **126,979.33** | **192,449.00** | **65,469.67** | **1,256,408.90** | **1,769,091.00** | **512,682.10** | **2,346,100.00** | **1,089,691.10** | 86.73% |
| **OPERATING EXPENSES** | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 57,708.80 | 98,925.00 | 41,216.20 | 98,925.00 | 41,216.20 | 71.42% |
| LEGAL | 10,371.53 | 4,832.00 | (5,539.53) | 79,947.45 | 43,498.00 | (36,449.45) | 58,000.00 | (21,947.45) | -27.45% |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 12,400.00 | 12,400.00 | 12,400.00 | 12,400.00 | |
| ENGINEERING & SURVEYING | 4,541.87 | 5,666.00 | 1,124.13 | 24,031.87 | 51,498.00 | 27,466.13 | 68,500.00 | 44,468.13 | 185.04% |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | |
| ROAD MAINTENANCE & SUPPLIES | 4,544.00 | 0.00 | (4,544.00) | 40,779.68 | 32,500.00 | (8,279.68) | 45,000.00 | 4,220.32 | 10.35% |
| SNOW REMOVAL - PLOWING | 78,112.50 | 125,000.00 | 46,887.50 | 299,816.25 | 720,000.00 | 420,183.75 | 775,000.00 | 475,183.75 | 158.49% |
| SNOW REMOVAL - SANDING | 9,445.82 | 10,000.00 | 554.18 | 65,458.84 | 61,500.00 | (3,958.84) | 75,000.00 | 9,541.16 | 14.58% |
| SNOW REMOVAL ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| DCLTSA PRO-RATA M & O | 0.00 | 0.00 | 0.00 | 617,768.25 | 617,769.00 | 0.75 | 823,691.00 | 205,922.75 | 33.33% |
| DCLTSA ASSESSMENTS | 0.00 | 0.00 | 0.00 | 368,025.50 | 367,526.00 | (499.50) | 490,034.00 | 122,008.50 | 33.15% |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 61,641.00 | 61,641.00 | 61,641.00 | 61,641.00 | |
| BANK CHARGES | 8,507.86 | 8,289.00 | (218.86) | 74,729.63 | 74,600.00 | (129.63) | 99,470.00 | 24,740.37 | 33.11% |
| BUILDING REPAIRS AND MAINT. | 612.52 | 7,225.00 | 6,612.48 | 57,715.06 | 65,018.00 | 7,302.94 | 86,695.00 | 28,979.94 | 50.21% |
| COMPUTER EXPENSE | 6,530.90 | 9,064.00 | 2,533.10 | 86,155.01 | 72,012.00 | (14,143.01) | 90,845.00 | 4,689.99 | 5.44% |
| DUES & SUBSCRIPTIONS | 0.00 | 590.00 | 590.00 | 666.49 | 14,061.00 | 13,394.51 | 14,743.00 | 14,076.51 | 2112.04% |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 10,398.60 | 18,538.00 | 8,139.40 | 94,807.77 | 177,382.00 | 82,574.23 | 232,698.00 | 137,890.23 | 145.44% |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
### From 3/1/2025 Through 3/31/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| EQUIPMENT RENTAL | 2,267.26 | 2,115.00 | (152.26) | 10,915.13 | 11,110.00 | 194.87 | 14,340.00 | 3,424.87 | 31.38% |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 30,450.00 | 30,450.00 | 30,630.00 | 30,630.00 | 0.00% |
| SECURITY EXPENSE | 1,408.05 | 726.00 | (682.05) | 14,155.18 | 13,456.00 | (699.18) | 18,171.00 | 4,015.82 | 28.37% |
| INSURANCE AND BONDS | 1,529.00 | 2,970.00 | 1,441.00 | 135,469.01 | 148,409.00 | 12,939.99 | 157,319.00 | 21,849.99 | 16.13% |
| SAFETY EQUIPMENT | 0.00 | 100.00 | 100.00 | 93.69 | 975.00 | 881.31 | 1,100.00 | 1,006.31 | 1074.08% |
| INVENTORY PARTS | 2,124.57 | 0.00 | (2,124.57) | 9,782.22 | 15,500.00 | 5,717.78 | 15,500.00 | 5,717.78 | 58.45% |
| METER REPAIR & MAINT | 1,901.22 | 0.00 | (1,901.22) | 1,901.22 | 15,000.00 | 13,098.78 | 30,000.00 | 28,098.78 | 0.00% |
| LIEN FEES | 0.00 | 105.00 | 105.00 | 159.30 | 990.00 | 830.70 | 1,250.00 | 1,090.70 | 684.68% |
| MISCELLANEOUS EXPENDITURES | 3,894.76 | 2,857.00 | (1,037.76) | 23,320.74 | 25,714.00 | 2,393.26 | 34,288.00 | 10,967.26 | 47.03% |
| OFFICE JANITORIAL | 3,500.00 | 1,862.00 | (1,638.00) | 27,100.00 | 16,758.00 | (10,342.00) | 22,347.00 | (4,753.00) | -17.54% |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| OFFICE SUPPLIES | 2,491.57 | 1,834.00 | (657.57) | 19,363.04 | 16,788.00 | (2,575.04) | 22,391.00 | 3,027.96 | 15.64% |
| PERMITS AND FEES | 902.39 | 950.00 | 47.61 | 7,401.87 | 8,490.00 | 1,088.13 | 10,296.00 | 2,894.13 | 39.10% |
| POSTAGE | 0.00 | 0.00 | 0.00 | 10,050.00 | 11,250.00 | 1,200.00 | 15,000.00 | 4,950.00 | 49.25% |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 5,263.00 | 2,148.00 | (3,115.00) | 6,580.00 | 1,317.00 | 25.02% |
| SHOP SUPPLIES/SMALL TOOLS | 161.97 | 584.00 | 422.03 | 1,270.32 | 5,250.00 | 3,979.68 | 7,000.00 | 5,729.68 | 451.04% |
| TELEPHONE | 1,396.79 | 1,396.00 | (0.79) | 12,657.69 | 12,554.00 | (103.69) | 16,740.00 | 4,082.31 | 32.25% |
| TRAINING AND SEMINARS | 0.00 | 2,969.00 | 2,969.00 | 5,464.41 | 26,885.00 | 21,420.59 | 35,620.00 | 30,155.59 | 551.85% |
| TRAVEL | 0.00 | 1,760.00 | 1,760.00 | 2,677.74 | 15,824.00 | 13,146.26 | 21,100.00 | 18,422.26 | 687.98% |
| BUSINESS MEALS | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% |
| TRUSTEE FEES | 3,750.00 | 3,750.00 | 0.00 | 33,750.00 | 33,750.00 | 0.00 | 45,000.00 | 11,250.00 | 33.33% |
| UTILITES - GAS & ELECTRIC | 16,629.62 | 23,460.00 | 6,830.38 | 199,854.53 | 235,261.00 | 35,406.47 | 327,149.00 | 127,294.47 | 63.69% |
| VEHICLE EXP FUEL/OIL/SUPP | 3,127.00 | 11,425.00 | 8,298.00 | 43,945.59 | 102,834.00 | 58,888.41 | 137,113.00 | 93,167.41 | 212.01% |
| VEH EXP R&M | 849.46 | 6,273.00 | 5,423.54 | 26,795.45 | 56,456.00 | 29,660.55 | 75,276.00 | 48,480.55 | 180.93% |
| WATER MONITORING/SAMPLING | 445.00 | 1,465.00 | 1,020.00 | 10,642.70 | 13,188.00 | 2,545.30 | 17,583.00 | 6,940.30 | 65.21% |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 18,500.00 | 2,879.00 | 18.43% |
| WATER DIST SYSTEM EXPENSE | 4,855.64 | 5,225.00 | 369.36 | 21,970.26 | 47,025.00 | 25,054.74 | 62,700.00 | 40,729.74 | 185.39% |
| WATER TREATMENT SYSTEM EXP | 2,784.11 | 6,872.00 | 4,087.89 | 58,582.71 | 61,840.00 | 3,257.29 | 82,456.00 | 23,873.29 | 40.75% |
| AMORTIZATION OF BONDS | 770.49 | 771.00 | 0.51 | 6,934.41 | 6,933.00 | (1.41) | 9,246.00 | 2,311.59 | 33.34% |
| DEPRECIATION EXPENSE | 133,859.15 | 118,317.00 | (15,542.15) | 1,167,916.55 | 1,064,848.00 | (103,068.55) | 1,419,801.00 | 251,884.45 | 21.57% |
| **Total OPERATING EXPENSES** | **321,713.65** | **387,040.00** | **65,326.35** | **3,740,668.36** | **4,506,016.00** | **765,347.64** | **5,712,638.00** | **1,971,969.64** | **52.72%** |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
## From 3/1/2025 Through 3/31/2025

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER EXPENSES** | | | | | | | | | |
| INTEREST EXPENSE | 20,558.17 | 22,717.00 | 2,158.83 | 193,696.84 | 204,456.00 | 10,759.16 | 272,609.00 | 78,912.16 | 40.74% |
| CAPITAL OUTLAY | 74,859.09 | 253,757.00 | 178,897.91 | 2,454,980.73 | 12,737,679.00 | 10,282,698.27 | 14,398,589.00 | 11,943,608.27 | 486.51% |
| **Total OTHER EXPENSES** | 95,417.26 | 276,474.00 | 181,056.74 | 2,648,677.57 | 12,942,135.00 | 10,293,457.43 | 14,671,198.00 | 12,022,520.43 | 453.91% |
| **Total EXPENDITURES** | 544,110.24 | 855,963.00 | 311,852.76 | 7,645,754.83 | 19,217,242.00 | 11,571,487.17 | 22,729,936.00 | 15,084,181.17 | 197.29% |
| **OPERATING TRANSFERS** | | | | | | | | | |
| **TRANSFERS IN** | | | | | | | | | |
| OPERATING TRANSFERS IN | 0.00 | 0.00 | 0.00 | (550,000.00) | 0.00 | 550,000.00 | 0.00 | 550,000.00 | -100.00% |
| **Total TRANSFERS IN** | 0.00 | 0.00 | 0.00 | (550,000.00) | 0.00 | 550,000.00 | 0.00 | 550,000.00 | -100.00% |
| **TRANSFERS OUT** | | | | | | | | | |
| TRANSFER TO OTHER FUNDS | 0.00 | 0.00 | 0.00 | 550,000.00 | 0.00 | (550,000.00) | 0.00 | (550,000.00) | -100.00% |
| **Total TRANSFERS OUT** | 0.00 | 0.00 | 0.00 | 550,000.00 | 0.00 | (550,000.00) | 0.00 | (550,000.00) | -100.00% |
| **Total OPERATING TRANSFERS** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **EXCESS REVENUE OVER EXPENDITURES** | 344,823.81 | 46,109.00 | 298,714.81 | 1,483,176.60 | (8,713,518.00) | 10,196,694.60 | (9,893,105.00) | (11,376,281.60) | -767.02% |

# MARCH 2025

# STATEMENT OF REVENUE AND EXPENDITURES

# (BY FUND)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**STATEMENT of REVENUES and EXPENDITURES BY FUND**
**From 3/1/2025 Through 3/31/2025**

DRAFT

| GENERAL FUND (10) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **TAXES** | | | | | | | | | | |
| ADVALOREM TAXES | 55,582.07 | 81,372.00 | (25,789.93) | 605,036.96 | 607,157.00 | (2,120.04) | 625,935.00 | (20,898.04) | -3.45% | |
| PERSONAL PROPERTY TAX | 5,208.95 | 0.00 | 5,208.95 | 7,065.60 | 4,800.00 | 2,265.60 | 7,800.00 | (734.40) | -10.39% | |
| ADVALOREM MAKE-UP | 48,590.23 | 71,155.00 | (22,564.77) | 528,927.56 | 530,927.00 | (1,999.44) | 547,346.00 | (18,418.44) | -3.48% | |
| STATE TAX DISTRIBUTION | 66,400.67 | 66,401.00 | (0.33) | 597,606.03 | 597,605.00 | 1.03 | 796,808.00 | (199,201.97) | -33.33% | |
| **Total TAXES** | **175,781.92** | **218,928.00** | **(43,146.08)** | **1,738,636.15** | **1,740,489.00** | **(1,852.85)** | **1,977,889.00** | **(239,252.85)** | **-13.76%** | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 37,904.28 | 25,960.00 | 11,944.28 | 339,501.75 | 233,640.00 | 105,861.75 | 311,620.00 | 27,981.75 | 8.24% | |
| OTHER REVENUE | 0.00 | 83.00 | (83.00) | 113.75 | 750.00 | (636.25) | 1,000.00 | (886.25) | -779.12% | |
| **Total MISCELLANEOUS** | **37,904.28** | **26,043.00** | **11,861.28** | **339,615.50** | **234,390.00** | **105,225.50** | **312,520.00** | **27,095.50** | **7.98%** | |
| **Total REVENUES** | **213,686.20** | **244,971.00** | **(31,284.80)** | **2,078,251.65** | **1,974,879.00** | **103,372.65** | **2,290,409.00** | **(212,157.35)** | **-10.21%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 3,396.05 | 7,441.00 | 4,044.95 | 43,513.44 | 66,961.00 | 23,447.56 | 89,284.00 | 45,770.56 | 105.19% | |
| PAYROLL - MAINTENANCE | 7,346.93 | 9,658.00 | 2,311.07 | 63,275.27 | 86,915.00 | 23,639.73 | 115,889.00 | 52,613.73 | 83.15% | |
| PAYROLL - OFFICE | 2,091.85 | 2,308.00 | 216.15 | 19,718.92 | 20,768.00 | 1,049.08 | 27,692.00 | 7,973.08 | 40.43% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 340.85 | 314.00 | (26.85) | 2,990.99 | 2,826.00 | (164.99) | 3,769.00 | 778.01 | 26.01% | |
| EMPLOYEE BENEFITS - MED. INS | 4,499.34 | 5,268.00 | 768.66 | 41,676.81 | 49,489.00 | 7,812.19 | 65,293.00 | 23,616.19 | 56.67% | |
| EMPLOYEE BENEFITS - PERS | 2,005.90 | 3,743.00 | 1,737.10 | 22,971.03 | 33,686.00 | 10,714.97 | 44,915.00 | 21,943.97 | 95.53% | |
| EMPLOYEE BENEFITS - SIIS | 178.55 | 248.00 | 69.45 | 1,106.16 | 2,097.00 | 990.84 | 2,759.00 | 1,652.84 | 149.42% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 2,248.00 | 2,248.00 | 2,998.00 | 2,998.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 1,114.77 | 1,404.00 | 289.23 | 1,404.00 | 289.23 | 25.95% | |
| OPEB EXPENSE | 288.59 | 920.00 | 631.41 | 2,597.31 | 8,280.00 | 5,682.69 | 11,040.00 | 8,442.69 | 325.06% | |
| ACCRUED LEAVE EXPENSE | 7.75 | 292.00 | 284.25 | (1,862.91) | 2,624.00 | 4,486.91 | 3,500.00 | 5,362.91 | 287.88% | |
| OTHER PAYROLL EXPENSES | (0.02) | 167.00 | 167.02 | 499.45 | 1,499.00 | 999.55 | 2,000.00 | 1,500.55 | 300.44% | |
| CAR ALLOWANCE EXPENSE | (110.25) | (67.00) | 43.25 | (478.50) | (600.00) | (121.50) | (800.00) | (321.50) | 67.19% | |
| **Total PAYROLL RELATED EXPENSES** | **20,045.54** | **30,542.00** | **10,496.46** | **197,122.74** | **278,197.00** | **81,074.26** | **369,743.00** | **172,620.26** | **87.57%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 2,885.44 | 2,946.00 | 60.56 | 2,946.00 | 60.56 | 2.10% | |
| LEGAL | 296.38 | 241.00 | (55.38) | 1,338.16 | 2,174.00 | 835.84 | 2,900.00 | 1,561.84 | 116.72% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,612.00 | 1,612.00 | 1,612.00 | 1,612.00 | 0.00% | |
| ENGINEERING & SURVEYING | 529.01 | 2,916.00 | 2,386.99 | 2,594.01 | 26,250.00 | 23,655.99 | 35,000.00 | 32,405.99 | 1249.26% | |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | 0.00% | |
| ROAD MAINTENANCE & SUPPLIES | 4,544.00 | 0.00 | (4,544.00) | 40,779.68 | 32,500.00 | (8,279.68) | 45,000.00 | 4,220.32 | 10.35% | *Perma patch and Crafco* |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 3/1/2025 Through 3/31/2025

DRAFT

| GENERAL FUND (10) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| BUILDING REPAIRS AND MAINT. | 12.05 | 417.00 | 404.95 | 1,421.65 | 3,750.00 | 2,328.35 | 5,000.00 | 3,578.35 | 251.70% | |
| COMPUTER EXPENSE | 125.59 | 614.00 | 488.41 | 1,410.74 | 5,742.00 | 4,331.26 | 7,584.00 | 6,173.26 | 437.59% | |
| DUES & SUBSCRIPTIONS | 0.00 | 87.00 | 87.00 | 8.27 | 674.00 | 665.73 | 674.00 | 665.73 | 8049.94% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 273.25 | 375.00 | 101.75 | 335.42 | 3,375.00 | 3,039.58 | 4,500.00 | 4,164.58 | 1241.60% | |
| EQUIPMENT RENTAL | 23.16 | 26.00 | 2.84 | 175.59 | 235.00 | 59.41 | 314.00 | 138.41 | 78.83% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 20,450.00 | 20,450.00 | 20,630.00 | 20,630.00 | 0.00% | |
| SECURITY EXPENSE | 15.58 | 0.00 | (15.58) | 104.51 | 42.00 | (62.51) | 42.00 | (62.51) | -59.81% | 160 Pineridge Frontier Line Elevator |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,783.00 | 352.18 | 4,783.00 | 352.18 | 7.95% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 6.50 | 593.00 | 586.50 | 5,293.37 | 5,334.00 | 40.63 | 7,113.00 | 1,819.63 | 34.38% | |
| OFFICE JANITORIAL | 125.00 | 64.00 | (61.00) | 975.00 | 580.00 | (395.00) | 773.00 | (202.00) | -20.72% | 160 Pineridge additional footage in cleaning area compared to 255 Kingsbury |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 48.95 | 127.00 | 78.05 | 730.61 | 1,143.00 | 412.39 | 1,525.00 | 794.39 | 108.73% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 63.40 | 167.00 | 103.60 | 167.00 | 103.60 | 163.41% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 896.43 | 150.00 | (746.43) | 265.00 | (631.43) | -70.44% | |
| TELEPHONE | 12.97 | 14.00 | 1.03 | 140.06 | 120.00 | (20.06) | 162.00 | 21.94 | 15.66% | |
| TRAINING AND SEMINARS | 0.00 | 394.00 | 394.00 | 176.18 | 3,545.00 | 3,368.82 | 4,726.00 | 4,549.82 | 2582.48% | |
| TRAVEL | 0.00 | 188.00 | 188.00 | 84.49 | 1,689.00 | 1,604.51 | 2,250.00 | 2,165.51 | 2563.04% | |
| TRUSTEE FEES | 187.50 | 188.00 | 0.50 | 1,687.50 | 1,688.00 | 0.50 | 2,250.00 | 562.50 | 33.33% | |
| UTILITES - GAS & ELECTRIC | 33.76 | 75.00 | 41.24 | 291.75 | 407.00 | 115.25 | 754.00 | 462.25 | 158.44% | |
| VEHICLE EXP FUEL/OIL/SUPP | 320.51 | 1,192.00 | 871.49 | 9,391.09 | 10,734.00 | 1,342.91 | 14,311.00 | 4,919.91 | 52.39% | |
| VEH EXP R&M | 84.95 | 1,004.00 | 919.05 | 8,540.44 | 9,040.00 | 499.56 | 12,053.00 | 3,512.56 | 41.13% | |
| **Total OPERATING EXPENSES** | **6,639.16** | **8,565.00** | **1,925.84** | **83,754.61** | **156,630.00** | **72,875.39** | **202,834.00** | **119,079.39** | **142.18%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 7,875.00 | 14,590.00 | 6,715.00 | 148,703.59 | 1,883,000.00 | 1,734,296.41 | 2,138,000.00 | 1,989,296.41 | 1337.76% | |
| **Total OTHER EXPENSES** | **7,875.00** | **14,590.00** | **6,715.00** | **148,703.59** | **1,883,000.00** | **1,734,296.41** | **2,138,000.00** | 1,989,296.41 | 1337.76% | |
| **Total EXPENDITURES** | **34,559.70** | **53,697.00** | **19,137.30** | **429,580.94** | **2,317,827.00** | **1,888,246.06** | **2,710,577.00** | 2,280,996.06 | 530.98% | |
| **OPERATING TRANSFERS** | | | | | | | | | | |
| **TRANSFERS OUT** | | | | | | | | | | |
| TRANSFER TO OTHER FUNDS | 0.00 | 0.00 | 0.00 | 550,000.00 | 550,000.00 | 0.00 | 550,000.00 | 0.00 | 0.00% | |
| **Total TRANSFERS OUT** | **0.00** | **0.00** | **0.00** | **550,000.00** | **550,000.00** | **0.00** | **550,000.00** | 0.00 | **0.00%** | |
| **Total OPERATING TRANSFERS** | **0.00** | **0.00** | **0.00** | **550,000.00** | **550,000.00** | **0.00** | **550,000.00** | 0.00 | **0.00%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **179,126.50** | **191,274.00** | **(12,147.50)** | **1,648,670.71** | **(342,948.00)** | **1,991,618.71** | **(970,168.00)** | **(2,618,838.71)** | **-158.85%** | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 3/1/2025 Through 3/31/2025

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 0.00 | 0.00 | 0.00 | 942,866.71 | 2,350,000.00 | (1,407,133.29) | 2,350,000.00 | (1,407,133.29) | -149.24% | *This is a grant receivable. Request for funding will been submitted. Working with Dowl on designing a Asset Management Plan that is required for the grant.* |
| INTEREST ON INVESTMENTS | 15,452.01 | 28,766.00 | (13,313.99) | 175,363.56 | 258,900.00 | (83,536.44) | 345,198.00 | (169,834.44) | -96.85% | |
| PLAN REVIEW FEE | 0.00 | 0.00 | 0.00 | 250.00 | 750.00 | (500.00) | 1,250.00 | (1,000.00) | -400.00% | |
| OTHER REVENUE | 3,639.61 | 2,113.00 | 1,526.61 | 27,751.71 | 19,011.00 | 8,740.71 | 25,350.00 | 2,401.71 | 8.65% | |
| **Total MISCELLANEOUS** | **19,091.62** | **30,879.00** | **(11,787.38)** | **1,146,231.98** | **2,628,661.00** | **(1,482,429.02)** | **2,721,798.00** | **(1,575,566.02)** | **-137.46%** | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 314,488.86 | 298,715.00 | 15,773.86 | 2,783,095.63 | 2,688,431.00 | 94,664.63 | 3,584,576.00 | (801,480.37) | -28.80% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 21,778.48 | 23,030.00 | (1,251.52) | 237,666.36 | 253,330.00 | (15,663.64) | 329,000.00 | (91,333.64) | -38.43% | |
| RESIDENTIAL TIER 2 CONSUMPTION | 1,211.24 | 2,040.00 | (828.76) | 45,679.62 | 50,320.00 | (4,640.38) | 68,000.00 | (22,320.38) | -48.86% | |
| RESIDENTIAL TIER 3 CONSUMPTION | 509.79 | 720.00 | (210.21) | 52,092.02 | 55,440.00 | (3,347.98) | 72,000.00 | (19,907.98) | -38.22% | |
| RESIDENTIAL FIRE PROTECTION | 8,686.65 | 7,362.00 | 1,324.65 | 77,101.91 | 66,258.00 | 10,843.91 | 88,344.00 | (11,242.09) | -14.58% | |
| USER FEES - COMMERCIAL | 30,337.53 | 30,338.00 | (0.47) | 273,037.77 | 273,042.00 | (4.23) | 364,056.00 | (91,018.23) | -33.34% | |
| COMMERCIAL FIRE PROTECTION | 7,844.78 | 7,845.00 | (0.22) | 70,603.02 | 70,602.00 | 1.02 | 94,137.00 | (23,533.98) | -33.33% | |
| COMMERCIAL CONSUMPTION | 3,159.45 | 3,300.00 | (140.55) | 62,708.47 | 91,300.00 | (28,591.53) | 110,000.00 | (47,291.53) | -75.41% | |
| PENALTIES ON USER FEES | 4,484.89 | 1,489.00 | 2,995.89 | 45,804.67 | 13,400.00 | 32,404.67 | 17,867.00 | 27,937.67 | 60.99% | |
| SERVICE CHARGES | 1,650.61 | 1,200.00 | 450.61 | 7,756.62 | 10,800.00 | (3,043.38) | 14,400.00 | (6,643.38) | -85.65% | |
| RETURN CHECK FEES | 33.49 | 40.00 | (6.51) | 353.49 | 360.00 | (6.51) | 480.00 | (126.51) | -35.79% | |
| CONNECTION FEES | 0.00 | 0.00 | 0.00 | (500.00) | 91,850.00 | (92,350.00) | 96,550.00 | (97,050.00) | 19410.00% | |
| TRANSFER FEE REVENUE | 264.75 | 348.00 | (83.25) | 6,156.75 | 3,132.00 | 3,024.75 | 4,176.00 | 1,980.75 | 32.17% | |
| SERVLINE ADMIN REVENUE | 162.72 | 155.00 | 7.72 | 1,435.88 | 1,395.00 | 40.88 | 1,860.00 | (424.12) | -29.54% | |
| SERVLINE LOSS INSURANCE | 1,296.70 | 1,226.00 | 70.70 | 11,432.54 | 11,032.00 | 400.54 | 14,710.00 | (3,277.46) | -28.67% | |
| SERVLINE LINE INSURANCE | 232.30 | 238.00 | (5.70) | 2,112.23 | 2,142.00 | (29.77) | 2,856.00 | (743.77) | -35.21% | |
| **Total USER FEES** | **396,142.24** | **378,046.00** | **18,096.24** | **3,676,536.98** | **3,682,834.00** | **(6,297.02)** | **4,863,012.00** | **(1,186,475.02)** | **-32.27%** | |
| **Total REVENUES** | **415,233.86** | **408,925.00** | **6,308.86** | **4,822,768.96** | **6,311,495.00** | **(1,488,726.04)** | **7,584,810.00** | **(2,762,041.04)** | **-57.27%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 9,056.14 | 22,959.00 | 13,902.86 | 138,698.16 | 206,626.00 | 67,927.84 | 275,503.00 | 136,804.84 | 98.63% | |
| PAYROLL - MAINTENANCE | 31,097.86 | 39,780.00 | 8,682.14 | 280,593.74 | 358,021.00 | 77,427.26 | 477,361.00 | 196,767.26 | 70.13% | |
| PAYROLL - OFFICE | 5,578.26 | 6,154.00 | 575.74 | 52,583.78 | 55,380.00 | 2,796.22 | 73,842.00 | 21,258.22 | 40.43% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 693.88 | 1,065.00 | 371.12 | 7,267.86 | 9,582.00 | 2,314.14 | 12,777.00 | 5,509.14 | 75.80% | |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**STATEMENT of REVENUES and EXPENDITURES BY FUND**
**From 3/1/2025 Through 3/31/2025**

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| EMPLOYEE BENEFITS - MED. INS | 14,160.56 | 19,349.00 | 5,188.44 | 142,175.81 | 192,722.00 | 50,546.19 | 250,767.00 | 108,591.19 | 76.38% | |
| EMPLOYEE BENEFITS - PERS | 9,759.60 | 16,453.00 | 6,693.40 | 103,750.93 | 148,078.00 | 44,327.07 | 197,437.00 | 93,686.07 | 90.30% | |
| EMPLOYEE BENEFITS - SIIS | 684.47 | 625.00 | (59.47) | 2,920.35 | 5,279.00 | 2,358.65 | 6,946.00 | 4,025.65 | 137.85% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 666.00 | 666.00 | 0.00 | 5,994.00 | 5,994.00 | 7,995.00 | 7,995.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 4,318.91 | 6,962.00 | 2,643.09 | 6,962.00 | 2,643.09 | 61.20% | |
| OPEB EXPENSE | 2,828.22 | 3,389.00 | 560.78 | 25,453.98 | 30,501.00 | 5,047.02 | 40,670.00 | 15,216.02 | 59.78% | |
| ACCRUED LEAVE EXPENSE | 561.79 | 1,083.00 | 521.21 | (15,362.46) | 9,751.00 | 25,113.46 | 13,000.00 | 28,362.46 | -184.62% | |
| OTHER PAYROLL EXPENSES | (0.03) | 267.00 | 267.03 | 1,445.88 | 2,399.00 | 953.12 | 3,200.00 | 1,754.12 | 121.32% | |
| CAR ALLOWANCE EXPENSE | (294.00) | (333.00) | (39.00) | (1,809.34) | (3,001.00) | (1,191.66) | (4,000.00) | (2,190.66) | 121.08% | |
| **Total PAYROLL RELATED EXPENSES** | **74,126.75** | **111,457.00** | **37,330.25** | **742,037.60** | **1,028,294.00** | **286,256.40** | **1,362,460.00** | **784,738.01** | **57.07%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 34,625.28 | 75,355.00 | 40,729.72 | 75,355.00 | 40,729.72 | 117.63% | |
| LEGAL | 8,421.20 | 2,900.00 | (5,521.20) | 72,529.68 | 26,100.00 | (46,429.68) | 34,800.00 | (37,729.68) | -52.02% | *Fire hydrant clearing.* |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 7,440.00 | 7,440.00 | 7,440.00 | 7,440.00 | 0.00% | |
| ENGINEERING & SURVEYING | 2,573.95 | 1,896.00 | (677.95) | 15,927.24 | 17,062.00 | 1,134.76 | 22,750.00 | 6,822.76 | 42.84% | *Still within Budget* |
| SNOW REMOVAL - PLOWING | 0.00 | 0.00 | 0.00 | 21,000.00 | 0.00 | (21,000.00) | 0.00 | (21,000.00) | 0.00% | *TRUSTEES: FIRE HYDRANT CLEARING? DO WE WANT THIS TO BE UNDER SNOW FUND OR UNDER WATER FUND GL WATER DIST SYS EXP* |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 32,053.00 | 32,053.00 | 32,053.00 | 32,053.00 | 0.00% | |
| BANK CHARGES | 4,339.01 | 4,403.00 | 63.99 | 38,605.83 | 39,627.00 | 1,021.17 | 52,837.00 | 14,231.17 | 36.86% | |
| BUILDING REPAIRS AND MAINT. | 225.01 | 2,500.00 | 2,274.99 | 21,624.72 | 22,500.00 | 875.28 | 30,000.00 | 8,375.28 | 38.73% | |
| COMPUTER EXPENSE | 5,444.20 | 7,500.00 | 2,055.80 | 67,671.14 | 49,261.00 | (18,410.14) | 60,261.00 | (7,410.14) | -10.95% | |
| DUES & SUBSCRIPTIONS | 0.00 | 272.00 | 272.00 | 600.29 | 8,356.00 | 7,755.71 | 9,038.00 | 8,437.71 | 1405.61% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 275.60 | 284.00 | 8.40 | 8,167.87 | 13,896.00 | 5,728.13 | 14,750.00 | 6,582.13 | 80.59% | |
| EQUIPMENT RENTAL | 1,289.48 | 1,235.00 | (54.48) | 6,669.16 | 6,985.00 | 315.84 | 9,146.00 | 2,476.84 | 37.14% | |
| SECURITY EXPENSE | 732.36 | 126.00 | (606.36) | 7,635.59 | 6,981.00 | (654.59) | 9,531.00 | 1,895.41 | 24.82% | *160 Pineridge Frontier Line Elevator* |
| INSURANCE AND BONDS | 1,529.00 | 2,970.00 | 1,441.00 | 96,415.33 | 106,255.00 | 9,839.67 | 115,165.00 | 18,749.67 | 19.45% | |
| SAFETY EQUIPMENT | 0.00 | 100.00 | 100.00 | 93.69 | 400.00 | 306.31 | 500.00 | 406.31 | 433.67% | |
| INVENTORY PARTS | 2,124.57 | 0.00 | (2,124.57) | 9,782.22 | 15,000.00 | 5,217.78 | 15,000.00 | 5,217.78 | 53.34% | Still within Budget |
| METER REPAIR & MAINT | 1,901.22 | 0.00 | (1,901.22) | 1,901.22 | 15,000.00 | 13,098.78 | 30,000.00 | 28,098.78 | 0.00% | |
| LIEN FEES | 0.00 | 105.00 | 105.00 | 159.30 | 990.00 | 830.70 | 1,250.00 | 1,090.70 | 684.68% | |
| MISCELLANEOUS EXPENDITURES | 2,075.88 | 833.00 | (1,242.88) | 4,414.71 | 7,501.00 | 3,086.29 | 10,000.00 | 5,585.29 | 126.52% | *Claim McDanie., Welch, Mize Maryanne Fire Hydrant.* |
| OFFICE JANITORIAL | 1,500.00 | 773.00 | (727.00) | 11,700.00 | 6,955.00 | (4,745.00) | 9,274.00 | (2,426.00) | -20.74% | *160 Pineridge additional footage in cleaning area compared to 255 Kingsbury* |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
### From 3/1/2025 Through 3/31/2025

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 1,358.81 | 1,048.00 | (310.81) | 11,054.92 | 9,426.00 | (1,628.92) | 12,570.00 | 1,515.08 | 13.71% | *Envelope order & ink cartridges.* |
| PERMITS AND FEES | 902.39 | 950.00 | 47.61 | 6,894.67 | 7,250.00 | 355.33 | 9,056.00 | 2,161.33 | 31.35% | |
| POSTAGE | 0.00 | 0.00 | 0.00 | 5,185.50 | 5,850.00 | 664.50 | 7,800.00 | 2,614.50 | 50.42% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 2,178.95 | 1,180.00 | (998.95) | 3,180.00 | 1,001.05 | 45.94% | |
| SHOP SUPPLIES/SMALL TOOLS | 161.97 | 584.00 | 422.03 | 1,270.32 | 5,250.00 | 3,979.68 | 7,000.00 | 5,729.68 | 451.04% | |
| TELEPHONE | 1,240.20 | 1,232.00 | (8.20) | 11,185.15 | 11,088.00 | (97.15) | 14,784.00 | 3,598.85 | 32.18% | |
| TRAINING AND SEMINARS | 0.00 | 1,914.00 | 1,914.00 | 4,668.91 | 17,226.00 | 12,557.09 | 22,968.00 | 18,299.09 | 391.93% | |
| TRAVEL | 0.00 | 1,117.00 | 1,117.00 | 2,368.29 | 10,053.00 | 7,684.71 | 13,404.00 | 11,035.71 | 465.98% | |
| BUSINESS MEALS | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| TRUSTEE FEES | 2,250.00 | 2,250.00 | 0.00 | 20,250.00 | 20,250.00 | 0.00 | 27,000.00 | 6,750.00 | 33.33% | |
| UTILITES - GAS & ELECTRIC | 13,642.42 | 19,496.00 | 5,853.58 | 173,825.78 | 203,309.00 | 29,483.22 | 278,507.00 | 104,681.22 | 60.22% | |
| VEHICLE EXP FUEL/OIL/SUPP | 2,459.99 | 8,874.00 | 6,414.01 | 31,072.07 | 79,869.00 | 48,796.93 | 106,491.00 | 75,418.93 | 242.72% | |
| VEH EXP R&M | 679.56 | 4,327.00 | 3,647.44 | 16,427.14 | 38,939.00 | 22,511.86 | 51,920.00 | 35,492.86 | 216.06% | |
| WATER MONITORING/SAMPLING | 445.00 | 1,465.00 | 1,020.00 | 10,642.70 | 13,188.00 | 2,545.30 | 17,583.00 | 6,940.30 | 65.21% | |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 18,500.00 | 2,879.00 | 18.43% | |
| WATER DIST SYSTEM EXPENSE | 4,855.64 | 5,225.00 | 369.36 | 21,970.26 | 47,025.00 | 25,054.74 | 62,700.00 | 40,729.74 | 185.39% | |
| WATER TREATMENT SYSTEM EXP | 2,784.11 | 6,872.00 | 4,087.89 | 58,582.71 | 61,840.00 | 3,257.29 | 82,456.00 | 23,873.29 | 40.75% | |
| AMORTIZATION OF BONDS | 770.49 | 771.00 | 0.51 | 6,934.41 | 6,933.00 | (1.41) | 9,246.00 | 2,311.59 | 33.34% | |
| DEPRECIATION EXPENSE | 125,459.62 | 113,136.00 | (12,323.62) | 1,094,107.56 | 1,018,217.00 | (75,890.56) | 1,357,265.00 | 263,157.44 | 24.05% | |
| **Total OPERATING EXPENSES** | **189,441.68** | **195,158.00** | **5,716.32** | **1,913,763.61** | **2,033,610.00** | **119,846.39** | **2,642,080.00** | **728,316.39** | **38.06%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| INTEREST EXPENSE | 20,558.17 | 22,717.00 | 2,158.83 | 193,696.84 | 204,456.00 | 10,759.16 | 272,609.00 | 78,912.16 | 40.74% | |
| CAPITAL OUTLAY | 64,956.84 | 235,000.00 | 170,043.16 | 2,265,592.55 | 10,269,430.00 | 8,003,837.45 | 11,611,5[illegible].00 | 9,345,996.45 | 412.52% | |
| **Total OTHER EXPENSES** | **85,515.01** | **257,717.00** | **172,201.99** | **2,459,289.39** | **10,473,886.00** | **8,014,596.61** | **11,884,198.00** | **9,424,908.61** | **383.24%** | |
| **Total EXPENDITURES** | **349,083.44** | **564,332.00** | **215,248.56** | **5,115,090.60** | **13,535,790.00** | **8,420,699.40** | **15,888,738.00** | **10,773,647.40** | **210.62%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **66,150.42** | **(155,407.00)** | **221,557.42** | **(292,321.64)** | **(7,224,295.00)** | **6,931,973.36** | **(8,303,928.00)** | **(8,011,606.36)** | **2740.68%** | |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**STATEMENT of REVENUES and EXPENDITURES BY FUND**
**From 3/1/2025 Through 3/31/2025**

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 14,101.03 | 14,734.00 | (632.97) | 137,127.92 | 132,607.00 | 4,520.92 | 176,809.00 | (39,681.08) | -28.94% | |
| PLAN REVIEW FEE | 0.00 | 150.00 | (150.00) | 0.00 | 1,050.00 | (1,050.00) | 1,500.00 | (1,500.00) | 0.00% | |
| OTHER REVENUE | 0.00 | 42.00 | (42.00) | 462.50 | 374.00 | 88.50 | 500.00 | (37.50) | -8.11% | |
| **Total MISCELLANEOUS** | **14,101.03** | **14,926.00** | **(824.97)** | **137,590.42** | **134,031.00** | **3,559.42** | **178,809.00** | **(41,218.58)** | **-29.96%** | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 146,354.53 | 145,987.00 | 367.53 | 1,315,423.18 | 1,313,881.00 | 1,542.18 | 1,751,842.00 | (436,418.82) | -33.18% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 689.78 | 1,320.00 | (630.22) | 16,348.71 | 20,328.00 | (3,979.29) | 26,400.00 | (10,051.29) | -61.48% | |
| USER FEES - COMMERCIAL | 3,503.20 | 3,685.00 | (181.80) | 31,528.80 | 33,157.00 | (1,628.20) | 44,212.00 | (12,683.20) | -40.23% | |
| COMMERCIAL CONSUMPTION | 4,156.08 | 2,381.00 | 1,775.08 | 24,770.84 | 29,256.00 | (4,485.16) | 34,020.00 | (9,249.16) | -37.34% | |
| PENALTIES ON USER FEES | 1,864.94 | 974.00 | 890.94 | 18,374.12 | 8,760.00 | 9,614.12 | 11,682.00 | 6,692.12 | 36.42% | |
| SERVICE CHARGES | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 100.00% | |
| CONNECTION FEES | 0.00 | 720.00 | (720.00) | 0.00 | 5,040.00 | (5,040.00) | 7,200.00 | (7,200.00) | 0.00% | |
| TRANSFER FEE REVENUE | 76.50 | 179.00 | (102.50) | 1,428.00 | 1,605.00 | (177.00) | 2,142.00 | (714.00) | -50.00% | |
| **Total USER FEES** | **156,645.03** | **155,246.00** | **1,399.03** | **1,407,923.65** | **1,412,027.00** | **(4,103.35)** | **1,877,498.00** | **(469,574.35)** | **-33.35%** | |
| **Total REVENUES** | **170,746.06** | **170,172.00** | **574.06** | **1,545,514.07** | **1,546,058.00** | **(543.93)** | **2,056,307.00** | **(510,792.93)** | **-33.05%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 6,792.10 | 13,099.00 | 6,306.90 | 74,077.08 | 117,891.00 | 43,813.92 | 157,190.00 | 83,112.92 | 112.20% | |
| PAYROLL - OFFICE | 4,183.69 | 4,615.00 | 431.31 | 39,437.82 | 41,535.00 | 2,097.18 | 55,380.00 | 15,942.18 | 40.42% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 175.01 | 287.00 | 111.99 | 1,892.85 | 2,583.00 | 690.15 | 3,444.00 | 1,551.15 | 81.95% | |
| EMPLOYEE BENEFITS - MED. INS | 3,633.18 | 4,472.00 | 838.82 | 34,928.14 | 45,640.00 | 10,711.86 | 59,056.00 | 24,127.86 | 69.08% | |
| EMPLOYEE BENEFITS - PERS | 2,622.26 | 4,273.00 | 1,650.74 | 28,345.71 | 38,457.00 | 10,111.29 | 51,276.00 | 22,930.29 | 80.90% | |
| EMPLOYEE BENEFITS - SIIS | 95.33 | 77.00 | (18.33) | 391.70 | 654.00 | 262.30 | 859.00 | 467.30 | 119.30% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 500.00 | 500.00 | 0.00 | 4,496.00 | 4,496.00 | 5,996.00 | 5,996.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 28.40 | 117.00 | 88.60 | 117.00 | 88.60 | 311.97% | |
| OPEB EXPENSE | 500.23 | 1,458.00 | 957.77 | 4,502.07 | 13,116.00 | 8,613.93 | 17,490.00 | 12,987.93 | 288.49% | |
| ACCRUED LEAVE EXPENSE | 152.88 | 334.00 | 181.12 | (4,803.34) | 2,998.00 | 7,801.34 | 4,000.00 | 8,803.34 | -183.28% | |
| OTHER PAYROLL EXPENSES | (0.01) | 42.00 | 42.01 | 12.04 | 374.00 | 361.96 | 500.00 | 487.96 | 4052.82% | |
| CAR ALLOWANCE EXPENSE | (220.50) | (41.00) | 179.50 | (652.16) | (377.00) | 275.16 | (500.00) | 152.16 | -23.33% | |
| **Total PAYROLL RELATED EXPENSES** | **17,934.17** | **29,116.00** | **11,181.83** | **178,160.31** | **267,484.00** | **89,323.69** | **354,808.00** | **176,647.69** | **99.15%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 17,312.64 | 17,678.00 | 365.36 | 17,678.00 | 365.36 | 2.11% | |
| LEGAL | 1,357.57 | 1,450.00 | 92.43 | 4,741.45 | 13,050.00 | 8,308.55 | 17,400.00 | 12,658.55 | 266.98% | |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
### From 3/1/2025 Through 3/31/2025

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 2,108.00 | 2,108.00 | 2,108.00 | 2,108.00 | 0.00% | |
| ENGINEERING & SURVEYING | 1,399.58 | 854.00 | (545.58) | 4,690.09 | 7,686.00 | 2,995.91 | 10,250.00 | 5,559.91 | 118.55% | Sewer laterial issues with past contractor. |
| DCLTSA PRO-RATA M & O | 0.00 | 0.00 | 0.00 | 617,768.25 | 617,769.00 | 0.75 | 823,691.00 | 205,922.75 | 33.33% | |
| DCLTSA ASSESSMENTS | 0.00 | 0.00 | 0.00 | 368,025.50 | 367,526.00 | (499.50) | 490,034.00 | 122,008.50 | 33.15% | |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 20,958.00 | 20,958.00 | 20,958.00 | 20,958.00 | 0.00% | |
| BANK CHARGES | 2,892.67 | 2,894.00 | 1.33 | 25,408.07 | 26,045.00 | 636.93 | 34,727.00 | 9,318.93 | 36.68% | |
| BUILDING REPAIRS AND MAINT. | 72.33 | 2,618.00 | 2,545.67 | 8,503.75 | 23,562.00 | 15,058.25 | 31,419.00 | 22,915.25 | 269.47% | |
| COMPUTER EXPENSE | 724.87 | 500.00 | (224.87) | 13,015.17 | 12,620.00 | (395.17) | 17,861.00 | 4,845.83 | 37.23% | Pull cable two lacation dater port. |
| DUES & SUBSCRIPTIONS | 0.00 | 150.00 | 150.00 | 49.66 | 4,346.00 | 4,296.34 | 4,346.00 | 4,296.34 | 8651.51% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 9,849.75 | 17,729.00 | 7,879.25 | 86,271.34 | 159,561.00 | 73,289.66 | 212,748.00 | 126,476.66 | 146.60% | |
| EQUIPMENT RENTAL | 688.84 | 672.00 | (16.84) | 2,954.91 | 3,015.00 | 60.09 | 3,847.00 | 892.09 | 30.19% | |
| SECURITY EXPENSE | 644.53 | 600.00 | (44.53) | 6,310.57 | 6,415.00 | 104.43 | 8,580.00 | 2,269.43 | 35.96% | 160 Pineridge Frontier Line Elevator |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 26,584.91 | 28,694.00 | 2,109.09 | 28,694.00 | 2,109.09 | 7.93% | |
| INVENTORY PARTS | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 1,294.96 | 384.00 | (910.96) | 8,204.71 | 3,448.00 | (4,756.71) | 4,600.00 | (3,604.71) | -43.93% | 476 Andria sewer lateral damage. |
| OFFICE JANITORIAL | 750.00 | 387.00 | (363.00) | 5,850.00 | 3,476.00 | (2,374.00) | 4,637.00 | (1,213.00) | -20.74% | 160 Pineridge additional footage in cleaning area compared to 255 Kingsbury |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 807.97 | 549.00 | (258.97) | 5,856.51 | 4,935.00 | (921.51) | 6,582.00 | 725.49 | 12.39% | Envelope order & ink cartridges. |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 380.40 | 405.00 | 24.60 | 405.00 | 24.60 | 6.47% | |
| POSTAGE | 0.00 | 0.00 | 0.00 | 3,417.00 | 3,825.00 | 408.00 | 5,100.00 | 1,683.00 | 49.25% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 1,558.19 | 590.00 | (968.19) | 1,590.00 | 31.81 | 2.04% | |
| TELEPHONE | 130.65 | 136.00 | 5.35 | 1,199.64 | 1,224.00 | 24.36 | 1,632.00 | 432.36 | 36.04% | |
| TRAINING AND SEMINARS | 0.00 | 490.00 | 490.00 | 508.64 | 4,404.00 | 3,895.36 | 5,874.00 | 5,365.36 | 1054.84% | |
| TRAVEL | 0.00 | 289.00 | 289.00 | 167.81 | 2,595.00 | 2,427.19 | 3,462.00 | 3,294.19 | 1963.05% | |
| TRUSTEE FEES | 1,125.00 | 1,125.00 | 0.00 | 10,125.00 | 10,125.00 | 0.00 | 13,500.00 | 3,375.00 | 33.33% | |
| UTILITES - GAS & ELECTRIC | 1,616.96 | 2,100.00 | 483.04 | 14,731.35 | 21,900.00 | 7,168.65 | 30,000.00 | 15,268.65 | 103.65% | |
| DEPRECIATION EXPENSE | 8,399.53 | 5,181.00 | (3,218.53) | 73,808.99 | 46,631.00 | (27,177.99) | 62,176.00 | (11,632.99) | -15.76% | |
| **Total OPERATING EXPENSES** | **31,755.21** | **38,108.00** | **6,352.79** | **1,307,444.55** | **1,415,091.00** | **107,646.45** | **1,864,399.00** | **556,954.45** | **42.60%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 1,406.67 | 4,167.00 | 2,760.33 | 31,589.04 | 473,499.00 | 441,909.96 | 520,000.00 | 488,410.96 | 1546.14% | |
| **Total OTHER EXPENSES** | **1,406.67** | **4,167.00** | **2,760.33** | **31,589.04** | **473,499.00** | **441,909.96** | **520,000.00** | **488,410.96** | **1546.14%** | |
| **Total EXPENDITURES** | **51,096.05** | **71,391.00** | **20,294.95** | **1,517,193.90** | **2,158,074.00** | **638,880.10** | **2,739,207.00** | **1,222,013.10** | **80.54%** | |
| **EXCESS REVENUE OVER EXPENDITURES** | **119,650.01** | **98,781.00** | **20,869.01** | **28,320.17** | **(610,016.00)** | **638,336.17** | **(682,900.00)** | **(711,220.17)** | **-2511.36%** | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
## From 3/1/2025 Through 3/31/2025

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 2,641.45 | 701.00 | 1,940.45 | 18,964.35 | 6,316.00 | 12,648.35 | 8,419.00 | 10,545.35 | 55.61% | |
| OTHER REVENUE | 0.00 | 5.00 | (5.00) | 113.75 | 40.00 | 73.75 | 55.00 | 58.75 | 51.65% | |
| **Total MISCELLANEOUS** | **2,641.45** | **706.00** | **1,935.45** | **19,078.10** | **6,356.00** | **12,722.10** | **8,474.00** | **10,604.10** | **55.58%** | |
| **USER FEES** | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 71,570.21 | 62,169.00 | 9,401.21 | 531,365.34 | 531,369.00 | (3.66) | 717,876.00 | (186,510.66) | -35.10% | |
| USER FEES - COMMERCIAL | 5,724.00 | 5,724.00 | 0.00 | 48,924.00 | 48,924.00 | 0.00 | 66,096.00 | (17,172.00) | -35.10% | |
| PENALTIES ON USER FEES | 668.35 | 401.00 | 267.35 | 6,414.79 | 3,607.00 | 2,807.79 | 4,810.00 | 1,604.79 | 25.02% | |
| TRANSFER FEE REVENUE | 33.75 | 73.00 | (39.25) | 590.25 | 662.00 | (71.75) | 882.00 | (291.75) | -49.43% | |
| **Total USER FEES** | **77,998.31** | **68,367.00** | **9,629.31** | **587,294.38** | **584,562.00** | **2,732.38** | **789,664.00** | **(202,369.62)** | **-34.46%** | |
| **Total REVENUES** | **80,637.76** | **69,073.00** | **11,564.76** | **606,372.48** | **590,918.00** | **15,454.48** | **798,138.00** | **(191,765.52)** | **-31.63%** | |
| **EXPENDITURES** | | | | | | | | | | |
| **PAYROLL RELATED EXPENSES** | | | | | | | | | | |
| PAYROLL - MANAGER | 3,396.03 | 6,105.00 | 2,708.97 | 33,801.05 | 54,938.00 | 21,136.95 | 73,253.00 | 39,451.95 | 116.72% | |
| PAYROLL - MAINTENANCE | 3,490.66 | 4,315.00 | 824.34 | 32,675.21 | 38,833.00 | 6,157.79 | 51,778.00 | 19,102.79 | 58.46% | |
| PAYROLL - OFFICE | 2,091.84 | 2,308.00 | 216.16 | 19,718.88 | 20,768.00 | 1,049.12 | 27,692.00 | 7,973.12 | 40.43% | |
| EMPLOYEE BENEFITS - FICA/MEDIC | 132.46 | 210.00 | 77.54 | 1,299.43 | 1,882.00 | 582.57 | 2,512.00 | 1,212.57 | 93.32% | |
| EMPLOYEE BENEFITS - MED. INS | 3,732.84 | 3,950.00 | 217.16 | 32,521.56 | 37,865.00 | 5,343.44 | 49,715.00 | 17,193.44 | 52.87% | |
| EMPLOYEE BENEFITS - PERS | 1,771.46 | 2,897.00 | 1,125.54 | 17,812.52 | 26,068.00 | 8,255.48 | 34,759.00 | 16,946.48 | 95.14% | |
| EMPLOYEE BENEFITS - SIIS | 109.56 | 100.00 | (9.56) | 604.87 | 846.00 | 241.13 | 1,113.00 | 508.13 | 84.01% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 2,248.00 | 2,248.00 | 2,998.00 | 2,998.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 765.80 | 877.00 | 111.20 | 877.00 | 111.20 | 14.52% | |
| OPEB EXPENSE | 230.88 | 949.00 | 718.12 | 2,077.92 | 8,541.00 | 6,463.08 | 11,392.00 | 9,314.08 | 448.24% | |
| ACCRUED LEAVE EXPENSE | 27.38 | 167.00 | 139.62 | (2,016.83) | 1,499.00 | 3,515.83 | 2,000.00 | 4,016.83 | 199.17% | |
| OTHER PAYROLL EXPENSES | 0.01 | 83.00 | 82.99 | 77.74 | 751.00 | 673.26 | 1,000.00 | 922.26 | 1186.34% | |
| CAR ALLOWANCE EXPENSE | (110.25) | 0.00 | 110.25 | (249.90) | 0.00 | 249.90 | 0.00 | 139.65 | 0.00% | |
| **Total PAYROLL RELATED EXPENSES** | **14,872.87** | **21,334.00** | **6,461.13** | **139,088.25** | **195,116.00** | **56,027.75** | **259,089.00** | **120,000.75** | **86.28%** | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| ACCOUNTING | 0.00 | 0.00 | 0.00 | 2,885.44 | 2,946.00 | 60.56 | 2,946.00 | 60.56 | 2.10% | |
| LEGAL | 296.38 | 241.00 | (55.38) | 1,338.16 | 2,174.00 | 835.84 | 2,900.00 | 1,561.84 | 116.72% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,240.00 | 1,240.00 | 1,240.00 | 1,240.00 | 0.00% | |
| ENGINEERING & SURVEYING | 39.33 | 0.00 | (39.33) | 820.53 | 500.00 | (320.53) | 500.00 | (320.53) | -39.06% | |
| SNOW REMOVAL - PLOWING | 78,112.50 | 125,000.00 | 46,887.50 | 278,816.25 | 720,000.00 | 441,183.75 | 775,000.00 | 496,183.75 | 177.96% | |
| SNOW REMOVAL - SANDING | 9,445.82 | 10,000.00 | 554.18 | 65,458.84 | 61,500.00 | (3,958.84) | 75,000.00 | 9,541.16 | 14.58% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 3/1/2025 Through 3/31/2025

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| SNOW REMOVAL ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| BAD DEBTS | 0.00 | 0.00 | 0.00 | 0.00 | 8,630.00 | 8,630.00 | 8,630.00 | 8,630.00 | 0.00% | |
| BANK CHARGES | 1,276.18 | 992.00 | (284.18) | 10,715.73 | 8,928.00 | (1,787.73) | 11,906.00 | 1,190.27 | 11.11% | *Allocation changed due to Feb. monthly fee increase.* |
| BUILDING REPAIRS AND MAINT. | 12.05 | 440.00 | 427.95 | 1,426.46 | 3,956.00 | 2,529.54 | 5,276.00 | 3,849.54 | 269.87% | |
| COMPUTER EXPENSE | 236.24 | 450.00 | 213.76 | 4,057.96 | 4,389.00 | 331.04 | 5,139.00 | 1,081.04 | 26.64% | |
| DUES & SUBSCRIPTIONS | 0.00 | 81.00 | 81.00 | 8.27 | 685.00 | 676.73 | 685.00 | 676.73 | 8182.95% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 0.00 | 150.00 | 150.00 | 33.14 | 550.00 | 516.86 | 700.00 | 666.86 | 2012.25% | |
| EQUIPMENT RENTAL | 265.78 | 165.00 | (100.78) | 985.47 | 725.00 | (260.47) | 832.00 | (153.47) | -15.57% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00% | |
| SECURITY EXPENSE | 15.58 | 0.00 | (15.58) | 104.51 | 18.00 | (86.51) | 18.00 | (86.51) | -82.78% | *160 Pineridge Frontier Line Elevator* |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,782.00 | 351.18 | 4,782.00 | 351.18 | 7.93% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 100.00 | 100.00 | 0.00% | |
| MISCELLANEOUS EXPENDITURES | 6.50 | 466.00 | 459.50 | 193.37 | 4,202.00 | 4,008.63 | 5,600.00 | 5,406.63 | 2796.00% | |
| OFFICE JANITORIAL | 125.00 | 64.00 | (61.00) | 975.00 | 581.00 | (394.00) | 773.00 | (202.00) | -20.72% | *160 Pineridge additional footage in cleaning area compared to 255 Kingsbury* |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| OFFICE SUPPLIES | 275.84 | 110.00 | (165.84) | 1,365.35 | 984.00 | (381.35) | 1,314.00 | (51.35) | -3.76% | *Envelope order & ink cartridges.* |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 63.40 | 668.00 | 604.60 | 668.00 | 604.60 | 953.63% | |
| POSTAGE | 0.00 | 0.00 | 0.00 | 1,447.50 | 1,575.00 | 127.50 | 2,100.00 | 652.50 | 45.08% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 629.43 | 228.00 | (401.43) | 1,515.00 | 885.57 | 140.69% | |
| TELEPHONE | 12.97 | 14.00 | 1.03 | 132.84 | 122.00 | (10.84) | 162.00 | 29.16 | 21.95% | |
| TRAINING AND SEMINARS | 0.00 | 171.00 | 171.00 | 110.68 | 1,710.00 | 1,599.32 | 2,052.00 | 1,941.32 | 1753.99% | |
| TRAVEL | 0.00 | 166.00 | 166.00 | 57.15 | 1,487.00 | 1,429.85 | 1,984.00 | 1,926.85 | 3371.57% | |
| TRUSTEE FEES | 187.50 | 187.00 | (0.50) | 1,687.50 | 1,687.00 | (0.50) | 2,250.00 | 562.50 | 33.33% | |
| UTILITES - GAS & ELECTRIC | 33.76 | 167.00 | 133.24 | 291.75 | 886.00 | 594.25 | 1,670.00 | 1,378.25 | 472.41% | |
| VEHICLE EXP FUEL/OIL/SUPP | 346.50 | 1,359.00 | 1,012.50 | 3,482.43 | 12,231.00 | 8,748.57 | 16,311.00 | 12,828.57 | 368.38% | |
| VEH EXP R&M | 84.95 | 942.00 | 857.05 | 1,827.87 | 8,477.00 | 6,649.13 | 11,303.00 | 9,475.13 | 518.37% | |
| **Total OPERATING EXPENSES** | **90,772.88** | **141,165.00** | **50,392.12** | **383,345.85** | **885,936.00** | **482,590.15** | **953,356.00** | **570,010.15** | **148.69%** | |
| **OTHER EXPENSES** | | | | | | | | | | |
| CAPITAL OUTLAY | 620.58 | 0.00 | (620.58) | 9,095.55 | 111,750.00 | 102,654.45 | 129,000.00 | 119,904.45 | 1318.28% | |
| **Total OTHER EXPENSES** | **620.58** | **0.00** | **(620.58)** | **9,095.55** | **111,750.00** | **102,654.45** | **129,000.00** | **119,904.45** | **1318.28%** | |
| **Total EXPENDITURES** | **106,266.33** | **162,499.00** | **56,232.67** | **531,529.65** | **1,172,802.00** | **641,272.35** | **1,341,445.00** | **809,915.35** | **152.37%** | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 3/1/2025 Through 3/31/2025

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| OPERATING TRANSFERS | | | | | | | | | | |
| TRANSFERS IN | | | | | | | | | | |
| OPERATING TRANSFERS IN | 0.00 | 0.00 | 0.00 | (550,000.00) | (550,000.00) | 0.00 | (550,000.00) | 0.00 | 0.00% | |
| Total TRANSFERS IN | 0.00 | 0.00 | 0.00 | (550,000.00) | (550,000.00) | 0.00 | (550,000.00) | 0.00 | 0.00% | |
| Total OPERATING TRANSFERS | 0.00 | 0.00 | 0.00 | (550,000.00) | (550,000.00) | 0.00 | (550,000.00) | 0.00 | 0.00% | |
| EXCESS REVENUE OVER EXPENDITURES | (25,628.57) | (93,426.00) | 67,797.43 | 74,842.83 | (581,884.00) | 656,726.83 | 6,693.00 | (68,149.83) | -91.06% | |

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## STATEMENT of REVENUES and EXPENDITURES BY FUND
### From 3/1/2025 Through 3/31/2025

DRAFT

| 298 KINGSBURY GRADE RENTAL (80) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total FY25 Budget | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| **MISCELLANEOUS** | | | | | | | | | | |
| RENTAL INCOME | 8,630.17 | 8,931.00 | (300.83) | 75,305.38 | 80,374.00 | (5,068.62) | 107,167.00 | (31,861.62) | -42.31% | |
| OTHER REVENUE | 0.00 | 0.00 | 0.00 | 718.89 | 0.00 | 718.89 | 0.00 | 718.89 | 100.00% | |
| **Total MISCELLANEOUS** | **8,630.17** | **8,931.00** | **(300.83)** | **76,024.27** | **80,374.00** | **(4,349.73)** | **107,167.00** | (31,142.73) | -40.96% | |
| **Total REVENUES** | **8,630.17** | **8,931.00** | **(300.83)** | **76,024.27** | **80,374.00** | **(4,349.73)** | **107,167.00** | (31,142.73) | -40.96% | |
| **EXPENDITURES** | | | | | | | | | | |
| **OPERATING EXPENSES** | | | | | | | | | | |
| BUILDING REPAIRS AND MAINT. | 291.08 | 1,250.00 | 958.92 | 24,738.48 | 11,250.00 | (13,488.48) | 15,000.00 | (9,738.48) | -39.37% | |
| EQUIPMENT RENTAL | 0.00 | 17.00 | 17.00 | 130.00 | 150.00 | 20.00 | 201.00 | 71.00 | 54.62% | |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 3,607.13 | 3,895.00 | 287.87 | 3,895.00 | 287.87 | 7.98% | |
| MISCELLANEOUS EXPENDITURES | 510.92 | 581.00 | 70.08 | 5,214.58 | 5,229.00 | 14.42 | 6,975.00 | 1,760.42 | 33.76% | |
| OFFICE JANITORIAL | 1,000.00 | 574.00 | (426.00) | 7,600.00 | 5,166.00 | (2,434.00) | 6,890.00 | (710.00) | -9.34% | |
| OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 355.65 | 300.00 | (55.65) | 400.00 | 44.35 | 12.47% | |
| UTILITES - GAS & ELECTRIC | 1,302.72 | 1,622.00 | 319.28 | 10,713.90 | 8,759.00 | (1,954.90) | 16,218.00 | 5,504.10 | 51.37% | |
| **Total OPERATING EXPENSES** | **3,104.72** | **4,044.00** | **939.28** | **52,359.74** | **34,749.00** | **(17,610.74)** | **49,579.00** | (2,780.74) | -5.31% | |
| **Total EXPENDITURES** | **3,104.72** | **4,044.00** | **939.28** | **52,359.74** | **34,749.00** | **(17,610.74)** | **49,579.00** | (2,780.74) | -5.31% | |
| **EXCESS REVENUE OVER EXPENDITURES** | **5,525.45** | **4,887.00** | **638.45** | **23,664.53** | **45,625.00** | **(21,960.47)** | **57,588.00** | **33,923.47** | **143.35%** | |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**AGENDA ITEM #09**

**TITLE: REVIEW AND DISCUSS QUOTE FOR SPRINGBROOK SOFTWARE EXPANSION**

For review and discussion to expand our Springbrook Software to combine accounting and utility billing functions, all in one.

**MEETING DATE:** 20 May 2025

**PREPARED BY:** Judy Brewer, Administrative and H.R. Supervisor

**RECOMMENDED ACTION:** Review the expansion of Springbrook Software to include all the accounting functions on one software.

**BACKGROUND INFORMATION**:

Per our mission statement, Kingsbury General Improvement District is committed to using modern business systems in an efficient courteous, and accountable manner.

Using three separate pieces of software is not efficient and not good use of our time having to perform manual entries between the systems which leaves room for errors.

After researching several software options over the years, the office staff agree that Springbrook is the best software option for Kingsbury G.I.D. to utilize accounting and utility billing functions, which allows for a more seamless transition for our customers.

The annual costs are much lower and offer more services.

**INCLUDED:**

A) Proposal for Springbrook Software Expansion
B) Quotes for Springbrook Software Expansion

Fund impacted by above action:

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

**Order Form:** Q-38134-1
**Creation Date:** 3/19/2025, 12:07 PM
**Expires On:** 5/3/2025

**Phone:** (866) 777-0069
**Email:** info@sprbrk.com

**Ship To:**
Carrie Bauwens
Kingsbury General Improvement District, NV
255 Kingsbury Grade, Suite A
Stateline, Nevada 89449
carrie@kgid.org

**Bill To:**
Kingsbury General Improvement District AP
Kingsbury General Improvement District, NV
255 Kingsbury Grade, Suite A
Stateline, Nevada 89449
invoices@kgid.org

| Account Manager | E-mail | Phone Number | Payment Terms |
|---|---|---|---|
| Brad Martin | brad.martin@sprbrk.com | (503) 820-4524 | Net 30 |

**Annual Product Pricing**

| PRODUCT | RATE | QTY | DISC (%) | NET PRICE |
|---|---|---|---|---|
| Accounts Receivable Subscription | USD 4,600.00 | 1 | 40.000 | USD 2,760.00 |
| Building Permits Subscription | USD 5,250.00 | 1 | 40.000 | USD 3,150.00 |
| Fixed Assets Subscription | USD 5,250.00 | 1 | 40.000 | USD 3,150.00 |
| Purchase Orders Subscription | USD 5,150.00 | 1 | 40.000 | USD 3,090.00 |
| Payroll Subscription | USD 8,650.00 | 1 | 40.000 | USD 5,190.00 |
| Employee Self Services Lite Subscription | USD 2,650.00 | 1 | 40.000 | USD 1,590.00 |
| | | | **Annual Product Pricing Total:** | USD 18,930.00 |

**Estimated Professional Services**

| PRODUCT | DESCRIPTION | LIST PRICE | NET PRICE | QTY | DISC % | NET PRICE |
|---|---|---|---|---|---|---|
| Standard Professional Services | Standard Professional Services | USD 250.00 | USD 175.00 | 16 | 30.000 | USD 2,800.00 |
| Standard Professional Services | Standard Professional Services | USD 250.00 | USD 175.00 | 52 | 30.000 | USD 9,100.00 |
| Standard Professional Services | Standard Professional Services | USD 250.00 | USD 175.00 | 24 | 30.000 | USD 4,200.00 |
| Standard Professional Services | Standard Professional Services | USD 250.00 | USD 175.00 | 12 | 30.000 | USD 2,100.00 |
| Standard Professional Services | Standard Professional Services | USD 250.00 | USD 175.00 | 150 | 30.000 | USD 26,250.00 |
| Standard Professional Services | Standard Professional Services | USD 250.00 | USD 175.00 | 20 | 30.000 | USD 3,500.00 |
| | | | | | **Estimated Professional Services Total:** | USD 47,950.00 |

**Grand Total: USD 66,880.00**
* excludes applicable sales tax

## Order Details

| | |
|---|---|
| Customer Name: | Kingsbury General Improvement District, NV |
| Customer Contact: | Carrie Bauwens |
| Governing Agreement(s): | This Order Form is governed by the applicable terms found at:<br>MSA: https://sprbrk.app.box.com/v/sprbrk-saas-terms<br>MLA: https://sprbrk.app.box.com/v/sprbrk-onpremise-terms<br>Professional Services: https://sprbrk.app.box.com/v/sprbrk-svcs-terms |
| Term(s): | 3 Years |

## Order Terms

In the event of an inconsistency between this Order Form, any governing agreement, purchase order, or invoice, the Order Form shall govern as it pertains to this transaction.

- This Order Form shall become effective as of the last date of signature (the "Effective Date").
- Order Start Date: Software Licenses, Subscriptions, Maintenance, and Hosting commence upon the earlier of a) date of delivery* or log-in to hosted software to Customer; or b) 60 days after Order Form Effective Date.
- Subscriptions, Maintenance, Hosting, and Support ("Recurring Services") continue from the Order Start Date through the term listed in this Order Form (or if not listed, one (1) year).
- Orders for Recurring Services auto-renew for three (3) years or for the term specified in this Order Form, unless the Customer or Springbrook provides a written notice of non-renewal at least sixty (60) days prior to the expiration of the current Order Term.
- Subscription Service fees and any Recurring Services will be subject to an automatic annual increase by not more than five percent (5%) of the prior year's Subscription Service fees ("Standard Annual Price Increase").
- Any Software Licenses or Hardware are one-time non-refundable purchases.
- CivicPay Online Subscription fee and CivicPay IVR Subscription fee are subject to increase at per account rate, based on actual accounts.
- CivicPay IVR Message Block Subscriptions expire upon the earlier exhaustion of the Message Block or twelve (12) months from the Order Start Date. Upon expiration, Message Blocks automatically renew.

** The date of delivery of software to the Customer is the date the software is made available to the Customer, either by delivery of software or delivery of first log-in to a hosted environment, which may be either a test or production environment. This date of delivery is frequently earlier than the dates professional services are completed, the Customer completes user acceptance testing, the Customer distributes additional logins to end-users, and the Customer go-live in a production environment.*

## Invoice Timing and Delivery

Invoices are delivered electronically via e-mail to the billing contact on file for the Customer. Customer invoices are issued for the full amount of software and services purchased as follows:

| Products Ordered | Invoice Timing |
|---|---|
| Software Licenses, Subscriptions, Maintenance, and Hosting (New): | Annually in advance upon Order Start Date. |
| Software Subscriptions, Maintenance, and Hosting (Add-Ons): | Upon the order start date, order will be pro-rated to sync with the existing anniversary billing date and will renew annually thereafter. |
| Software Subscriptions (Migrations): | Upon the order start date, order will be synced with the existing anniversary billing date and will renew annually thereafter unless specified in the Special Order Terms. This order replaces and supersedes any previously executed order as it relates to the products listed within this order. Upon delivery of new product, customer will receive a prorated credit for any prepaid, unused maintenance fees that will be applied to the customer's first invoice. |
| Software Licenses, Subscriptions, Maintenance, and Hosting (Renewal): | Sixty (60) days in advance of the Order Start Date. |
| Print Services and Transaction Fees: | Monthly, in arrears for transactions in the prior month. |
| Hardware and One-Time Licenses: | Upon the Effective Date of this Order Form. |
| Estimated Time and Material Professional Services, On- Site Professional Services, and Travel Expenses*: | Monthly, in arrears for services in the prior month unless specified in Special Term. |
| Implementation Fixed Fee Professional Services: | The Effective Date of this Order Form unless specified in Special Terms. |

## Professional Service Key Terms and Conditions:

- **Time and Material Pricing:** Professional Services time and material pricing is based on expected hours using Springbrook's standard implementation approach. While our goal is to provide accurate hour estimates, there may be variations in actual hours and charges. If project costs surpass the estimated hours within this order form by the greater of $15,000 or 20%, a signed change order is necessary to proceed. Adjustments below this threshold will be implemented and invoiced as incurred.

- ***On-Site Professional Services:** On-Site professional services are billed at a daily minimum rate, regardless of time spent on-site. Travel expenses related to on-site travel will be invoiced as a separate line item as they are incurred.

- **Cancellation or Postponement:** Customer agrees to participate in all scheduled meetings and minimize repeated cancellations. Customer shall provide no less than two (2) business days' written notice should any scheduled meeting, training session or other activity need to be cancelled or postponed. If Customer fails to provide such notice, Springbrook shall invoice the Customer for the lost or delayed scheduled time, with a minimum charge of two (2) hours. Additional charges may apply based on the resources and preparation required for the meeting.

- **Customer Responsibilities:** The customer will provide adequate internal resources and ensure the accuracy of all information provided to Springbrook. Customers are responsible for extracting data from any legacy systems and transferring the data into Springbrook's import templates.

## Special Order Terms

Special Order Terms (if any):

**By signing, both parties agree to the terms and conditions set forth in this agreement.**

* If the Customer requires a PO number on invoices, the Customer must provide Springbrook with the PO number and a copy of the PO prior to invoice issuance. If a PO number is not provided prior to the invoice issuance date, invoices issued on this Order Form will be valid without a PO reference.

| **Springbrook Holding Company, LLC** | **Kingsbury General Improvement District, NV** |
| --- | --- |
| Signature:________________________ | Signature:________________________ |
| Name (Print):_______________________ | Name (Print):_______________________ |
| Title:____________________________ | Title:____________________________ |
| Date:____________________________ | Date:____________________________ |

Purchase Order # (if required)_______________________

**Order Form:** Q-13444-1
**Creation Date:** 3/21/2023, 1:13 PM
**Expires On:** 6/30/2025

**Phone:** (866) 777-0069
**Email:** info@sprbrk.com

Springbrook

**Ship To:**
Carrie Bauwens
Kingsbury General Improvement District, NV
255 Kingsbury Grade, Suite A
Stateline, Nevada 89449
carrie@kgid.org

**Bill To:**
Kingsbury General Improvement District AP
Kingsbury General Improvement District, NV
255 Kingsbury Grade, Suite A
PO Box 2220
Stateline, Nevada 89449
invoices@kgid.org

| Account Manager | E-mail | Phone Number | Payment Terms |
|---|---|---|---|
| Brad Martin | brad.martin@sprbrk.com | (503) 820-4524 | Net 30 |

**Estimated Professional Services**

| PRODUCT | DESCRIPTION | LIST PRICE | NET PRICE | QTY | DISC % | NET PRICE |
|---|---|---|---|---|---|---|
| Standard Professional Services | GL Implementation | USD 189.00 | USD 189.00 | 20 | 0.000 | USD 3,780.00 |
| Standard Professional Services | AP implementation | USD 189.00 | USD 189.00 | 15 | 0.000 | USD 2,835.00 |
| | | | | | **Estimated Professional Services Total:** | USD 6,615.00 |

**Grand Total: USD 6,615.00**
* excludes applicable sales tax

## Order Details

| | |
|---|---|
| Customer Name: | Kingsbury General Improvement District, NV |
| Customer Contact: | Carrie Bauwens |
| Governing Agreement(s): | This Order Form is governed by the applicable terms found at:<br>MSA: https://sprbrk.app.box.com/v/sprbrk-saas-terms<br>MLA: https://sprbrk.app.box.com/v/sprbrk-onpremise-terms<br>Professional Services: https://sprbrk.app.box.com/v/sprbrk-svcs-terms |
| Term(s): | 3 Years |

## Order Terms

In the event of an inconsistency between this Order Form, any governing agreement, purchase order, or invoice, the Order Form shall govern as it pertains to this transaction.

- This Order Form shall become effective as of the last date of signature (the "Effective Date").
- Order Start Date: Software Licenses, Subscriptions, Maintenance, and Hosting commence upon the earlier of a) date of delivery* or log-in to hosted software to Customer; or b) 60 days after Order Form Effective Date.
- Subscriptions, Maintenance, Hosting, and Support ("Recurring Services") continue from the Order Start Date through the term listed in this Order Form (or if not listed, one (1) year).
- Orders for Recurring Services auto-renew for three (3) years or for the term specified in this Order Form, unless the Customer or Springbrook provides a written notice of non-renewal at least sixty (60) days prior to the expiration of the current Order Term.
- Subscription Service fees and any Recurring Services will be subject to an automatic annual increase by not more than seven percent (7%) of the prior year's Subscription Service fees ("Standard Annual Price Increase").
- Any Software Licenses or Hardware are one-time non-refundable purchases.
- CivicPay Online Subscription fee and CivicPay IVR Subscription fee are subject to increase at per account rate, based on actual accounts.
- CivicPay IVR Message Block Subscriptions expire upon the earlier exhaustion of the Message Block or twelve (12) months from the Order Start Date. Upon expiration, Message Blocks automatically renew.

** The date of delivery of software to the Customer is the date the software is made available to the Customer, either by delivery of software or delivery of first log-in to a hosted environment, which may be either a test or production environment. This date of delivery is frequently earlier than the dates professional services are completed, the Customer completes user acceptance testing, the Customer distributes additional logins to end-users, and the Customer go-live in a production environment.*

## Invoice Timing and Delivery

Invoices are delivered electronically via e-mail to the billing contact on file for the Customer. Customer invoices are issued for the full amount of software and services purchased as follows:

| Products Ordered | Invoice Timing |
|---|---|
| Software Licenses, Subscriptions, Maintenance, and Hosting (New): | Annually in advance upon Order Start Date. |
| Software Subscriptions, Maintenance, and Hosting (Add-Ons): | Upon the order start date, order will be pro-rated to sync with the existing anniversary billing date and will renew annually thereafter. |
| Software Subscriptions (Migrations): | Upon the order start date, order will be synced with the existing anniversary billing date and will renew annually thereafter unless specified in the Special Order Terms. This order replaces and supersedes any previously executed order as it relates to the products listed within this order. Upon delivery of new product, customer will receive a prorated credit for any prepaid, unused maintenance fees that will be applied to the customer's first invoice. |
| Software Licenses, Subscriptions, Maintenance, and Hosting (Renewal): | Sixty (60) days in advance of the Order Start Date. |
| Print Services and Transaction Fees: | Monthly, in arrears for transactions in the prior month. |
| Hardware and One-Time Licenses: | Upon the Effective Date of this Order Form. |
| Estimated Time and Material Professional Services, On- Site Professional Services, and Travel Expenses*: | Monthly, in arrears for services in the prior month unless specified in Special Term. |
| Implementation Fixed Fee Professional Services: | The Effective Date of this Order Form unless specified in Special Terms. |

## Professional Service Key Terms and Conditions:

- **Time and Material Pricing:** Professional Services time and material pricing is based on expected hours using Springbrook's standard implementation approach. While our goal is to provide accurate hour estimates, there may be variations in actual hours and charges. If project costs surpass the estimated hours within this order form by the greater of $15,000 or 20%, a signed change order is necessary to proceed. Adjustments below this threshold will be implemented and invoiced as incurred.

- ***On-Site Professional Services:** On-Site professional services are billed at a daily minimum rate, regardless of time spent on-site. Travel expenses related to on-site travel will be invoiced as a separate line item as they are incurred.

- **Cancellation or Postponement:** Customer agrees to participate in all scheduled meetings and minimize repeated cancellations. Customer shall provide no less than two (2) business days' written notice should any scheduled meeting, training session or other activity need to be cancelled or postponed. If Customer fails to provide such notice, Springbrook shall invoice the Customer for the lost or delayed scheduled time, with a minimum charge of two (2) hours. Additional charges may apply based on the resources and preparation required for the meeting.

- **Customer Responsibilities:** The customer will provide adequate internal resources and ensure the accuracy of all information provided to Springbrook. Customers are responsible for extracting data from any legacy systems and transferring the data into Springbrook's import templates.

## Special Order Terms

Special Order Terms (if any):

## By signing, both parties agree to the terms and conditions set forth in this agreement.

* If the Customer requires a PO number on invoices, the Customer must provide Springbrook with the PO number and a copy of the PO prior to invoice issuance. If a PO number is not provided prior to the invoice issuance date, invoices issued on this Order Form will be valid without a PO reference.

**Springbrook Holding Company, LLC**

Signature:________________________

Name (Print):________________________

Title:________________________

Date:________________________

**Kingsbury General Improvement District, NV**

Signature:________________________

Name (Print):________________________

Title:________________________

Date:________________________

Purchase Order # (if required)________________________

**Order Form:** Q-40109-1
**Date:** 4/29/2025, 3:47 PM
**Expires On:** 6/13/2025

**Phone:** (800) 768-7295
**Email:** info@xpressbillpay.com

**Ship To:**
Carrie Bauwens
Kingsbury General Improvement District, NV
255 Kingsbury Grade, Suite A
Stateline, Nevada 89449
carrie@kgid.org

**Bill To:**
Kingsbury General Improvement District AP
Kingsbury General Improvement District, NV
255 Kingsbury Grade, Suite A
Stateline, Nevada 89449
invoices@kgid.org

## Gateway Services Master Agreement

This Gateway Services Master Agreement (this "**Agreement**") is entered into by and between Xpress Solutions, Inc. DBA Xpress Bill Pay ("**Xpress**") and Customer identified on the Order Form ("**Customer**"), together referred to as the "Parties" and each individually as a "**Party**."

WHEREAS, Xpress offers a program that enables its customers, including Customer, to use the proprietary technology offered by Xpress (the "**Xpress Services**"), along with the banking and payments services of its financial institution partner, Zions Bancorporation, National Association or such other financial institution partner identified by Xpress from time-to-time ("**ODFI**") (the "**Banking Services**"), to accept Automated Clearing House ("**ACH**") payments from Customer's clients (each, a "**Payor**") for goods and services provided by Customer, as well as certain Additional Services (defined below) in connection with the same (the "**Xpress Program**"); and

WHEREAS, Customer desires to, and Xpress agrees to permit, Customer to participate in the Xpress Program subject to the terms and conditions of, this Agreement.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and the receipt of consideration, the sufficiency of which is hereby acknowledged, the Parties hereto agree as follows:

**1.0 Term and Renewal:** The Initial Term (the "**Initial Term**") of this Agreement shall be thirty-six (36) months from the date on which this Agreement is executed by the Parties. This Agreement shall automatically renew for an additional thirty-six (36) months at the end of the Initial Term or any subsequent renewal term by the Customer upon the receipt by Xpress of the applicable Fees (defined below) and under the same terms and conditions set forth herein, so long as the Customer is not and has not been in default in any term or condition of this Agreement. If Customer is a political subdivision, the Parties agree that an automatic renewal cannot occur if Customer's governing board does not budget for payment of the Fees set forth in Section 2.0 in any given fiscal year of Customer.

**2.0 Fees and Payments:** Customer shall pay to Xpress a one-time set-up Fee, monthly maintenance, support, transaction and hosting Fees, and various additional Fees as set forth in the Order Form and Exhibit A (collectively the "**Fees**"). Xpress reserves the right to change the Fees at any time so long as Customer is provided no less than thirty (30) days advance notice of a change. Customer authorizes Xpress to initiate an electronic ACH Debit Entry from Customer's bank account provided in Exhibit B (the "**Customer Account**") on or about the 5th day of each month for the amount of all Fees that accrued during the prior month for any Fee that is due as described in Exhibit A. If there are insufficient funds in Customer Account to cover the Fees, Xpress will contact Customer for resolution which will include resubmission up to three (3) times, subject to the Rules and Regulations (defined below). Any outstanding Fees that are not paid when due shall bear interest at the rate of 18% per annum until the outstanding balance and all accrued interest are paid in full.

**3.0 Services Provided; Obligations of Customer:**

A. Customer shall be subject to "know your customer" and related due diligence requirements established by Xpress and ODFI (the "**Onboarding Requirements**"). Customer must satisfy the Onboarding Requirements at all times during the Term in order to be eligible to use the Xpress Services or the Additional Services and shall provide to Xpress all information requested by Xpress or ODFI for such purpose. Customer represents and warrants that any information that Customer provides to Xpress or that Xpress otherwise obtains pursuant to this Agreement for purposes of complying with the Onboarding Requirements is accurate and complete, and Customer will notify Xpress in connection with any changes to this information.

B. In addition to the Xpress Services, Xpress will provide Customer with the additional services described below (together, the "**Additional Services**"):

1. Xpress has developed a web-based payment gateway interface that can be used by Customer for accepting payments from Customer's clients via ACH, electronic funds transfer ("EFT"), or credit cards (the "**Gateway Services**"). If desired by Customer, Xpress will, through an affiliate and pursuant to separate terms, facilitate the acquisition of the necessary processing services for the acceptance of credit cards.

2. Xpress has engaged Zions Bank to provide electronic funds transfers (EFT), Bank Bill Pay (BBP), and Lockbox services using its established banking relationships (the "**Check Services**"). Customer hereby authorizes Xpress to endorse checks and other payment items on behalf of Customer into the Program Account (defined below) and deposit funds as necessary for the clearing of payments received for Customer. Customer acknowledges that in order to use the services described in this section, it must maintain a bank account and third-party processing relationships approved by Xpress.

C. To initiate an ACH transaction through the Xpress Services (a "**Transaction**"), Customer will submit Transaction instructions to Xpress containing all information required by the payment platform provided by Xpress. Transactions are placed through Xpress as a third-party sender of ACH transactions with Customer as the "originator" of those Transactions under the Rules and Regulations. Xpress will send all transactions through ODFI all in accordance with the terms of this Agreement, the Operating Rules and Guidelines of the National Automated Clearing House Association (NACHA) and the applicable federal statutes and regulations governing ACH transactions (collectively the "**Rules and Regulations**"). As between the Parties, Customer is solely responsible for ensuring Transactions are consistent with the instructions of the Payor and shall bear all liability associated with any errors, including incorrect account information, included in the Transaction instructions.

D. ODFI will remit ACH and check Transaction funds to an ODFI-owned account established by ODFI and Xpress for the benefit of all Program customers (the "**Program Account**"). Customer acknowledges as a part of the Program Account, Xpress and ODFI participate in a sweep program (the "**Sweep Program**") through which ODFI acts as Customer's agent to automatically deposit or "sweep" all Customer funds from the Program Account into sweep program bank partners, up to applicable Sweep Program limits. Funds held in such Sweep Program may generate fees or interest. Customer assigns any of its right, title or interest in such fees or interest to Xpress as consideration for the provision of the Xpress Services pursuant to this Agreement, in addition to the Fees as described herein. Upon Customer's withdrawal request, ODFI will effect withdrawal of the relevant Transaction funds from the Program Account to the Customer Account. For avoidance of doubt, Customer hereby designates ODFI as its agent for purposes of sweeping Customer funds from the Program Account to the Sweep Program, and otherwise participating in the Sweep Program as set forth herein.

**4.0 <u>Support Services and Service Levels; Errors:</u>**

A. Xpress will provide technical support services, including telephone, email (seven days a week), or other technology support implemented by Xpress, from 7:00 am to 6:00 pm (MST or MDT) for Customer and Payors within the United States. The maximum response time for service shall not exceed 5:00 pm (Customer local time) of the next business day following the request for service by Customer. This support will be limited to the actual use of the Xpress internet payment system.

B. Customer must contact Xpress immediately at 1-800-768-7295 if Customer believes that: (i) a Transaction has been initiated without Customer or Payor's authorization; (ii) a Transaction has occurred that neither Customer nor Payor authorized; (iii) a Transaction has been processed incorrectly to or from the Program Account; or (iv) a Payor informs Customer that its transaction history contains an error, or Customer finds that the Program Account history contains an error (each, an "**Error**"). For clarity, if Customer gave a third party access to the relevant Program Account, and that person conducts transactions that neither Customer nor the Payor anticipated, these transactions do not constitute Errors. Customer must notify Xpress within the period required by the Rules and Regulations after any such Error first appeared in Customer or a Payor's transaction history, with such notification including all information as requested by Xpress, in order for Customer to be eligible for a remedy. Xpress will determine whether an Error has occurred as soon as reasonably practicable after Customer notifies Xpress. Xpress will inform Customer of the results of its investigation as soon as reasonably practicable after completing its investigation. Liability for Errors shall be as set forth in Section 10.

**5.0 <u>Software or Hardware:</u>** Customer will not receive any hardware or software from Xpress under this Agreement except as specified in <u>Exhibit A</u>. Customer will use its own computers and agrees to have internet services through an internet service provider. Customer agrees that the computers it uses will have sufficient memory and capacity to run at least Google Chrome, Microsoft Edge, or Mozilla Firefox.

**6.0 <u>Customer Account Authorization:</u>** Customer hereby authorizes Xpress, or its designees, to initiate Debit and/or Credit Entries to the Customer Account in accordance with this Agreement. Xpress' authority will remain in full force and effect until either (a) 90 days after Xpress has received written notification from Customer of the termination of this Agreement to provide Xpress reasonable opportunity to act upon any outstanding liabilities; or (b) all obligations of the Customer to Xpress that have arisen from this Agreement have been paid in full, including, but not limited to, those obligations described in this Agreement.

**7.0 <u>Accepting Transactions:</u>** Xpress will accept all completed batches from the Customer. Xpress is responsible for accepting and processing only those Transactions that have been received in a proper format and on a timely basis. Any Transaction returned to Xpress will be represented in accordance with the Rules and Regulations.

**8.0 <u>Returned Entries:</u>** Xpress will apply returned Transactions to the Program Account when they are received. All returns will be processed and available through Xpress software, or by other means, as agreed to by Xpress and the Customer. With respect to each Notification of Change ("**NOC**") Entry or Corrected Notification of Change ("**Corrected NOC**") Entry transmitted by Xpress, the parties shall ensure that changes requested by the NOC or Corrected NOC are made by, or on behalf of, the Customer within six (6) banking days of Xpress receipt of the NOC information from the ODFI or prior to initiating another Transaction to the Receiver's account, whichever is later.

**9.0 <u>Reports:</u>** Xpress will provide a detailed report of all funds transfers collected for the Customer's account. All reporting will be via the Internet.

**10.0 Limits of Xpress Liability:** Xpress will be responsible for Xpress' performance of the Xpress Services and the Additional Services in accordance with the terms of this Agreement, and applicable Rules and Regulations. Xpress does not accept responsibility for Errors, acts or the failure of others to act, including, and among other entities, banks, communications carriers or clearing houses through which ACH or check Transactions may be originated or Xpress receives or transmits information in connection with the Xpress Services or the Additional Services. Xpress shall not be responsible nor bear any loss, liability or delay caused by fires, earthquakes, wars, civil disturbances, power surges or failures, acts of government or God, labor disputes, failures in communication networks, legal constraints or other events beyond Xpress' control.

**11.0 Representations and Warranties Regarding Payors:** Customer warrants that it will provide Xpress with relevant billing information for Payors. Customer agrees to indemnify and hold Xpress harmless from any claim or liability relating to any inaccuracy in billing information provided to Xpress. Customer further represents and warrants with respect to all ACH and check Transactions processed for Customer by Xpress that: (a) each Payor has authorized the debiting and/or crediting of his, her, or its account, (b) each ACH and check Transaction is for an amount agreed to by the Payor, (c) each ACH and check Transaction is in accordance with the Rules and Regulations and properly authorized in all other respects, (d) Payors are U.S. persons and are not the target of economic or financial sanctions imposed by any government authority. Customer agrees to comply with Xpress' requests for record retention and signature authorization. Customer hereby grants to Xpress or its designee the right to audit these authorizations and Customer's record retention compliance, at no expense to Xpress. Customer agrees to defend, indemnify, and hold Xpress and all its agents harmless for any losses, liabilities, legal action costs or expenses incurred by Xpress as a result of any breach of these representations and warranties either intentionally or unintentionally by Customer. Customer shall cease initiating ACH and check Transactions immediately upon receiving actual or constructive notice of the termination or revocation by the Payor of authority. Customer must provide Xpress immediate notice if Client detects illegal, fraudulent, deceptive or suspicious activity associated with a Payor.

**12.0 Regulatory Compliance:**

A. Customer will use its best efforts, and bears the final responsibility to ensure that Customer's policies and procedures meet the requirements of all applicable Rules and Regulations pertaining to ACH and check transactions of any kind. Customer hereby agrees to, and otherwise assumes, all obligations under the Rules and Regulations as an originator to the ODFI with respect to all ACH Transactions, which includes without limitation the unconditional obligation of Customer to pay and indemnify the ODFI for all ACH Transactions that are returned by any Receiving Depository Financial Institution (RDFI) for whatever reason. Without limiting the obligations of Customer to the ODFI under this Agreement and the Rules and Regulations for the payment of all returned ACH Transactions, Customer agrees to execute an origination agreement with the ODFI if required by the Rules and Regulations.

B. Customer acknowledges that XBP is a technology provider and not a bank or financial institution, and – as such – the holding and movement of Customer funds as necessary for the Xpress Services or Additional Services are undertaken solely by Zions Bank. XBP is not an FDIC-insured institution. FDIC insurance protects only against the failure of insured depository institutions and not the failure of nonbanks like XBP and its affiliates.

**13.0 Record Keeping:** Customer agrees to keep full and accurate data and records of its utilization of Xpress Services, the Check Services, and of ACH and check Transactions for at least two (2) years after the date of the relevant Transaction, or such longer period as required by the Rules and Regulations. Customer understands that Xpress and the ODFI will be required to participate in certain audits of Customer in connection with the Xpress Services. Customer agrees to cooperate with Xpress and ODFI in the performance of such audits, including providing information reasonably required in the course of such audits.

**14.0 Compliance:** Customer represents and warrants that all products and services offered, sold, or provided by Customer are offered, sold, or provided in compliance with all applicable laws and regulations. Customer will not use the Xpress Services or the Check Services, nor permit such services to be used by Payors (i) to facilitate ACH or check Transactions that are inconsistent with the limitations on the amount, velocity, or other limitations as may be established by Xpress or ODFI from time to time; (ii) to facilitate ACH or check Transactions that are inconsistent with Xpress' Acceptable Use Policy as required by the Payment Card Industry Data Security Standard (PCI DSS) as provided in Exhibit C; or (iii) in any manner that gives rise to fraud or violates, or that causes Xpress or ODFI to violate, the Rules and Regulations. Xpress will comply with all applicable compliance requirements as required by current and future Payment Card Industry (PCI) rules of operation as well as the Rules and Regulations. For avoidance of doubt, all Banking Services, including the holding and transfer of funds in connection with the Program, are performed solely by ODFI; the functions performed by Xpress in support of the Program are limited to providing technology and related to enable Customer to access the Program, including the Banking Services.

**15.0 Termination:** This Agreement may be terminated by either party upon not less than 30 days' written notice to the other party specifying the effective date thereof. In the event this Agreement is terminated by Customer through no fault of Xpress, Xpress shall be paid for all services performed up to the date of termination.

**16.0 Governing Law; Attorneys' Fees:** This Agreement shall be governed by and construed under the laws of the State of Utah. In the event suit or action is instituted to interpret or enforce the terms of this Agreement, the prevailing party shall be entitled to recover from the other party such sum as a court may adjudge reasonable as Attorneys' fees at trial, on any appeal, and on any petition for review, in addition to other sums provided by law.

**17.0 Independent Contractors:** Both Customer and Xpress are acting hereunder as independent contractors and under no circumstances shall any of the employees of one party be deemed the employees of the other for any purpose. This Agreement shall not be construed as authority for either party to act for the other party in any agency or other capacity, or to make commitments of any kind for the account of or on behalf of the other, except to the extent and for the purposes provided for herein.

**18.0 No Warranty:** Xpress makes no warranty, expressed or implied, including warranties of merchant ability and fitness for a particular purpose. Xpress shall have no liability with respect to its obligations under this agreement for consequential, special, direct, exemplary, punitive, or incidental damages to Customer or to third parties dealing with Customer even if Xpress has been advised of the possibility of such damages.

**19.0 Entire Agreement:** This Agreement and the exhibits hereto constitute the entire understanding and agreement among the parties with respect to the subject matter hereof, and there are no other agreements or understandings among the parties other than those contained herein. In the event any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect the validity of the remainder of this Agreement.

**20.0 Successors and Assigns; Third Party Beneficiary:** This Agreement shall be binding upon and inure to the benefit of the parties, and their respective heirs, successors and assigns. Neither party may assign its interest under this Agreement without the prior written consent of the other; provided, that no such consent shall be required in connection with an assignment by Xpress to an affiliate. The parties hereby agree that the ODFI is a third-party beneficiary of this Agreement, and shall have the right to enforce this Agreement directly and independently against Customer including the enforcement of Customer's liability to the ODFI as an originator under the Rules and Regulations.

**21.0 Waiver:** Failure of either party at any time to require performance of any provision of this Agreement shall not limit the parties' right to enforce the provision. Waiver of any breach of any provision shall not be waiver of any succeeding breach of the provision or a waiver of the provision itself or any other provision.

By signing below, Customer and Xpress shall be legally bound and agree to the terms of this Agreement and all of its Attachments.

**Accepted by:**
Xpress Solutions, Inc.

Signature:__________________________

Name (Print):__________________________

Title:__________________________

Date:__________________________

**Accepted by:**
Kingsbury General Improvement District, NV

Signature:__________________________

Name (Print):__________________________

Title:__________________________

Date:__________________________

## EXHIBIT A
Fees

| Initial Configuration Fees | | |
|---|---|---|
| **PRODUCT** | **DESCRIPTION** | **RATE** |
| Payment System - Setup & Configuration | Payment System - Setup & Configuration - Online Payment Module, Auto Pay Module, Card Swipe Module | USD 0.00 |
| Training - Onsite Per Day | Training - Onsite Per Day - Does not include travel. You shall reimburse roundtrip airfare and hotel stay. | USD 0.00 |

| Transaction Fees | |
|---|---|
| **PRODUCT** | **RATE PER TRANSACTION** |
| *Credit/Debit Card Transactions | USD 1.00 |
| EFT Transactions | USD 1.70 |
| EFT Returned Item Basic - Invalid account number or unable to locate account | USD 7.00 |
| EFT Return NSF or Account Closed | USD 14.00 |
| EFT Return Stop Payment or Charge Back | USD 30.00 |
| XBP Deposit Account Withdrawals (6 Free Per Month then $6.25) | USD 6.25 |
| Bank Bill Pay Transactions | USD 0.59 |
| Toll Free Operator Assisted Surcharge | USD 2.00 |
| Toll Free IVR Surcharge | USD 1.25 |
| Pay by Text Surcharge | USD 0.25 |

| Maintenance & Support |
|---|
| **PRODUCT** |
| Monthly Support & Hosting - $0.05 per customer bill. Minimum $100. |
| Monthly Account Maintenance Fee - $29 - Waived if you keep a $25,000.00 minimum balance in your Xpress Deposit Account |

| Hardware | | | | |
|---|---|---|---|---|
| **PRODUCT** | **DESCRIPTION** | **RATE** | **QTY** | **NET PRICE** |
| USB Card Reader | USB Card Reader | USD 85.00 | 1 | USD 85.00 |

**Additionally, merchant services will be needed for card processing. Merchant service fees will be billed directly from the merchant service provider.*

**Special Order/Invoicing Terms (if any):**

This contract will replace and supersede CivicPay Online Subscription. Upon Xpress Bill Pay go live, customers will receive a prorated credit for any prepaid, unused maintenance fees that will be applied to the customer's first invoice.
The Xpress Bill Pay Setup & Configuration fee of $2,200 and the Training fee of $550 are waived if Xpress Bill Pay is purchased as the same time as the Springbrook AR, BP, FA, PO, PR and ESS modules. Although the day rate of $550 is waived, reimbursement of airfare and hotel stay for onsite training would still apply.

## EXHIBIT B

Customer Account Information

Please provide the following information regarding Customer's bank account to which the debit entries will be directed for the payment of the Fees:

Name on Account: ______________________________

Account Type: ______________________________

Routing Number: ______________________________

Account Number: ______________________________

Bank Name: ______________________________

Federal ID #: ______________________________

# EXHIBIT C
# ACCEPTABLE USE POLICY

**Introduction**

Xpress Bill Pay is committed to providing high-quality payment services for its customers. This Acceptable Use Policy (the "Policy") is designed to assist in protecting the Service, our Users, and the Internet community as a whole from improper and/or illegal activity over the Internet. By using the Service, you acknowledge that you and your Users are responsible for compliance with the Policy. You are responsible for violations of this Policy by any User that accesses the Services through your account. The Policy will be updated and revised occasionally and posted to the Xpress Bill Pay website. The Company reserves the right to modify this Policy at any time, effective upon posting at https://secure.xpressbillpay.com/mktg/AcceptableUsePolicy.pdf.

**Purpose/Scope**

The purpose of this Policy is to help protect the Company's network, each of the Company's clients and third-party users of the Internet, generally from harassing, deceptive, irresponsible and/or illegal activities.

The scope of this policy is all the Company's clients.

**Policy**

This Policy governs the usage of the Company's network by any person (regardless of whether that person is a Customer). Each person utilizing the Company network in any manner is responsible for complying with this Policy, and for providing assistance to the Company in furtherance of the objectives hereof, as the Company may request from time to time. The Company's Clients will be held solely responsible for the actions (or inactions) of any of their customers, downstream users, or third-party agents that use the Company's Network.

**1.1 Prohibited Actions**

It shall be prohibited by this Policy to utilize the Company network in any manner which, in the sole discretion of the Company, is (A) illegal, disruptive, harassing or deceptive, or (B) a risk to the Company's network, its stability or security, or (C) inconsistent with this Policy and/or the Company's Rules and Regulations and/or any rules or policies of upstream Company network service providers. Set forth below, is a non-exclusive list of certain actions, omissions, etc., which are expressly prohibited under this Policy:

- Transmitting, distributing or storing any material in violation of applicable law, code or regulation is prohibited. This includes, without limitation, material protected by copyright, trademark, trade secret, protective order, contract, or other intellectual property right used without proper authorization. Also prohibited is material that is obscene, libelous, defamatory, constitutes an illegal threat, and/or violates export control laws.

- Sending unsolicited bulk email messages and/or other advertising material to individuals who did not specifically request such material. This includes, but is not limited to, messages sent as email, "Spam," ICQ traffic, instant message traffic, GSM/GPRS data, or posting the same or similar message to one or more news groups (excessive cross-posting or multiple-posting). The Company's accounts or services may not be used to solicit customers from, or collect replies to, messages sent from another Internet Service Provider where those messages violate this Policy or the policy of the other provider. The Company reserves the right, in its sole discretion, to determine whether commercial email on the Company's Network complies with this Policy.

- Utilizing the Company's network (or any relay, proxy or other network element in conjunction with the Company network) to (A) forge the signature, IP address or other identifying mark or code of any other person, (B) impersonate or assume the identity or any other person, or (C) engage in any other activity (including "spoofing") to attempt to deceive or mislead other persons regarding the true identity of the user, including system identification information.

- Unauthorized attempts by a user to gain access to any account or computer resource not belonging to that user (e.g., "hacking" or "cracking"). This includes providing, or assisting in the provision of names, passwords or access codes to persons not authorized to receive such materials by the operator of the system requiring the password or access code.

- Obtaining or attempting to obtain service by any means or device with intent to avoid payment, violate policies or violate law. If a user is restricted or terminated from the Company's network, it is prohibited for a customer to make such services available to such user in an indirect manner.

- Unauthorized access, alteration, destruction, or any attempt thereof, of any information of the Company or any of the Company's clients or end-users by any means or device. This includes any deliberate or other attempt or activity to distribute or post any virus, worm, Trojan Horse, or computer code intended to disrupt services, destroy data, destroy or damage equipment, or disrupt the operation of the Company's network or the network of a third-party;

- Knowingly engaging in any activities that will cause a denial-of-service (e.g., synchronized number sequence attacks) to users whether on the Company's network or on another provider's network.

- Advertising, transmitting, or otherwise making available any software, program, product, or service that is designed to violate this Policy or the Policy of any other Internet Service Provider, which includes, but is not limited to, the facilitation of the means to send e-mail spam, initiation of pinging, flooding, mail-bombing, denial of service attacks, and piracy of software.

- Using the Company's network in any manner which interferes with the use of the Company's network by other customers or authorized users.

- Utilize the Company's network in any manner that might subject the Company to unfavorable regulatory action, subject the Company to any liability for any reason, or adversely affect the Company's public image, reputation or goodwill, including, without limitation, sending or distributing obscene, hateful, vulgar, racially, ethnically or otherwise objectionable materials as determined by the Company in its sole discretion.

- Using the Company's network to host, access, promote or otherwise distribute any child pornography or obscenity.

- Causing or allowing the Company's network and/or the customer, its IP space or other elements of identification to be placed on so-called "SPAM Block Lists," "Spam Early Warning Systems," or other directories of spam or unsolicited bulk email originators and/or network abusers. It shall be incumbent upon each of the Company's Clients to monitor and modify their usage, and that of their users and customers, to ensure compliance with this Policy generally, and also of this provision specifically.

**1.2 Enforcement**

The Company reserves the right, with or without notice, to restrict, block, modify or terminate services to any Client or user upon the threat or occurrence of a violation to the Policy. The Company reserves the right to cooperate with any court, law enforcement agency, investigator or network service provider in the investigation of threats to the integrity, stability, reliability and/or legality of the products and services offered by the Company and of any violations to the Policy.

**1.3 Client Duties**

Each Client is obligated to assist the Company in the investigation of any threatened, alleged or actual violation of this Policy. The Client shall cooperate with designees of the Company in this regard. Clients of the Company are responsible for immediately reporting to the Company any issue which could compromise the stability, service or security of any user or system connected to the Company's network.

**1.4 Client Password Policy**

The Company's clients are required to follow the payment industry's user identification (User ID) and password best practices to protect the Company's sensitive credit card data. Client User IDs and passwords must meet the following requirements:

- User IDs must be unique to an individual and forever connected with a single user to whom it has been assigned.

- User must never share their IDs and/or passwords.

- Users must choose easily remembered passwords that are, at the same time, difficult for unauthorized parties to guess.

- Passwords are required to have a minimum of seven (7) characters.

- Passwords must meet strong password requirements. Passwords will contain both alphabetic and numeric characters. Passwords will also utilize upper and lower case letters and symbols.

### 1.5 Reports and Complaints

Any reports or complaints about the use or misuse of the Company's products or services should be directed to:

Xpress Solutions, Inc.
108 South 700 East
American Fork, UT 84003
800-768-7295
security@xpressbillpay.com

### 1.6 Digital Millennium Copyright Act

Xpress Solutions, Inc. maintains a separate policy on the handling of complaints under the Digital Millennium Copyright Act, which may be requested by sending an email to info@xpressbillpay.com.

### 1.7 Handling Charges

The Company reserves the right to assess a handling fee, at its usual emergency project labor rate, to respond to abuse complaints incurred by the Company relating to a client and/or to handle, address, clean up and/or correct damage done to the operation of the Company's Network and business operations supported thereby. The fees will be billed in one (1) hour minimum increments. The Company hereby agrees to waive such fee for the first instance per customer of any such complaint, but shall impose the fee from and after the second such complaint.

# KINGSBURY G.I.D.
# SPRINGBROOK SOFTWARE EXPANSION

## OVERVIEW

The office staff believe Springbrook is the best software option for Kingsbury G.I.D. to utilize for accounting and utility billing functions that are essential to the operations and mission. Springbrook has come a long way over the years and has greatly improved. Springbrook is constantly developing and expanding their services. They now offer additional accounting modules that will allow Kingsbury G.I.D. to combine the separate programs currently being used between three separate software's into one convenient and easy to use software. Springbrook is currently utilized for Kingsbury G.I.D.'s utility billing functions, which allows for a more seamless transition to add additional modules. Springbrook also has extensive training opportunities that allow for current and new employees to learn the software and expand their knowledge. The support with Springbrook is unparalleled.

The implementation costs are comparable and only slightly higher, and the annual costs are much lower than the other quote. Also, the implementation costs are billed in the arrears and based on the actual time used. For the annual costs Springbrook offers more services, and the daily users prefer Springbrook.

### Customer Service

> *Springbrook's customer service is the best I have experienced. They are always willing to help and make contacting them easy. I have shared some examples of their customer service below.*

- Springbrook has multiple ways to reach out for support. You can submit a ticket online that allows you to select the level of importance and track the progress of your ticket, you can call the support line, send an email, and search their training site for an answer.
- When we went live with Badger, our first import did not work properly. I was unable to get ahold of anyone at Badger. Our Springbrook consultant for the project, Robin, lives on the east coast and called the office at 7:30 p.m. her time to walk me through the problem and assist. Unfortunately, it was a Badger problem. Robin was unable to solve it, but she was able to help clear the import that came out incorrectly. That way, the next morning when I finally got a hold of Badger, Springbrook was ready to go.
- With the splitter program, Badger still has <u>not</u> been able to help even though they promised they could solve it if they were awarded the bid. Robin with Springbrook went above and beyond after the consultation contract was over. When we technically should have gone through the Support team, she helped us again and together we produced a solution that allows K.G.I.D. to split the master meters. This has saved at least 5 hours or more when processing the consumption for billing each month.
- Springbrook listens to their customers. They ask for feedback and use it. They are constantly developing and looking for ways to improve using the wants and needs of their customers.

- I was involved in one of their testing teams for their new Cirrus platform. I got to test the platform for our usual daily functions and provided feedback on what works and what does not work for the District. The developers listened to my comments, added my suggestions whenever possible, and showed me different shortcuts to process cash receipts and improved efficiency.
- The executive team at Springbrook are willing to reach out to our management team to discuss pricing, implementation, and answer any questions.
- Working with Springbrook feels like they are an extension of our District. I feel like I am talking to coworkers at an offsite location, no matter who I am working with.

## Kingsbury G.I.D. Citizens

*Xpress Bill Pay offers a much more user-friendly platform for our citizens.*

- The Springbrook graph on the bill gives our citizens a better look at their consumption usage because it shows the usage by months compared to the previous year months consumption.
- With the switch to Xpress Bill Pay, Springbrook's authorized payment provider, the citizens will need to create a new online account for Kingsbury G.I.D. and re-enroll in autopay. It has all the benefits of CivicPay and much more. Xpress Bill Pay is the Cadillac of payment providers.

  Benefits:
  - Mobile apps for Android and Apple, Ebill, online payments, auto pay, pay by phone, pay by text, and citizens can receive a payment receipt via email or text.
  - Fully integrated with Springbrook. Citizens can see current account information in real time.
  - Citizens can pay multiple accounts in one transaction, up to 25 accounts. Currently payment needs to be processed for each account separately.
  - Citizens can schedule payments and recurring payments to be processed on a specific day. If the date they are selecting is after the due date, they will receive an alert.
    - For payments citizens can also set a limit for auto pay to protect them from unexpected large auto payments being processed from a leak or something.
    - They can also add multiple cards or payment methods in case one is declined it will try the other payment methods for processing.
  - The recurring payments will process in the background. Office staff will no longer have to process the recurring payments on the 20th each month.
  - Xpress Bill Pay will intercept online bank payments and post them to the citizen's account. This means the payments will be reflected on the citizen account much faster and office staff will no longer receive and post the physical checks made from online bank payments.
  - They handle support for our citizens. If a citizen is experiencing issues creating an account, logging on, adding a payment method, etc. they can call the Xpress Bill Pay support line for assistance.
  - Xpress Bill Pay can process marketing materials. They can send out notifications to select accounts or all accounts.

## Training

*With Springbrook there will be less training time than switching to a new format entirely.*

- We currently use Springbrook, so the staff is already trained and familiar with the software. Since the modules/subscriptions share a similar format throughout the program, this allows for an easier transition to other modules.
- The Springbrook training site has been instrumental in learning Springbrook along with growing and evolving how we complete day-to-day operations. Without their training website, I don't know that we would have been able to find the master splitter solution. The test website is a mirror image of the live website we currently use. Springbrook Support can refresh the training site at any point to ensure it includes the current information. Anyone with Springbrook login can login to the test site and perform the same functions as in the live site, but without affecting the live site. This is an invaluable resource for Kingsbury G.I.D. and its staff.
- Kingsbury G.I.D. has training manuals for Springbrook that were created specifically for the operations and modules currently used.
- Springbrook offers numerous training classes throughout the year in-person, or online. If you miss a class, you can always load the presentation and watch it at any time. They have an extensive training website with step-by-step instructions for different modules and functions, documents, videos, and presentations you can review.
- Springbrook has a yearly in-depth in-person training called Activate. This usually takes place in October. The price is usually less expensive than the training for the current accounting software, Abila. The conference usually includes two full days of extensive Continuing Professional Education (CPE) training, and valuable workshops on cybersecurity. The participant selects the training they want in the different modules, so it is geared toward them. The participant can also enroll in personalized one-on-one training. This conference also allows the participant to network with peers nationwide to understand how they have enhanced operational efficiencies.
- Springbrook allows for a lot of functions and flexibility. For example, we can build any report we need with their query. It takes a little training to learn it, which is why the training site is so helpful. It is best to practice building a report query in the training site first. That way if you make a mistake, it makes no difference.
- Springbrook support has been able to build detailed reports specifically for Kingsbury G.I.D. This saves staff time with building and testing a complicated query. For example, this was completed for a report to pull only the information for the snow accounts only that included mailing information for each account. This allowed for an easy mail merge to send the snow rate increase notices to only the individuals affected.
- Springbrook support is based in the United States, with individuals that have experience working for cities and utility billing special districts. Their knowledge and experience help customers gain a greater understanding of the value of the product.

## Development

*Springbrook is constantly developing and expanding their services with their customers in mind.*

- The new Cirrus Platform is modernized and has a very intuitive user interface, meaning the system is built to reduce the need for system training. A process, search, or task can be completed in 3 – 5 clicks. The system gives the ideal dashboard views for users and leadership to get to the data or information they are searching for quickly. Cirrus continues to grow momentum and provide innovation to a market in much need of revitalization.
- Springbrook introduced Tableau, the industry leading reporting software to enable fast, customized, easy to develop and interpret visualizations supporting virtually any local government data reporting need. Tableau is the industry leader in data visualization, helping decision-makers and operations professionals better run their organizations. Using Tableau I was able to create reports that have been instrumental in improving efficiency. This will also be discussed more below.
- Springbrook has an online platform for all users to submit tickets to their development team for improvements or changes the users want for the Springbrook software. Each user can go in and vote on which submission they want. The development team works on the items with the most votes. For instance, it was submitted that their payment plan needs improvements to meet user's needs. Liam with their development team has reached out to me for feedback on what we are looking for with payment plans. It is currently in development to update that feature.
- Springbrook has invested over $50M in modernization in the last two years of the financial and utility billing platform.
    - Cirrus service requests can be accessed by the field technicians through any device that connects to the internet, thus managing their daily service requests, they can store lat/long coordinates in the system that are logged into the device, the ability to attach photos and documents, and create new orders as needed.
    - Investments include development of new modules such as extended capital budgeting, strategic planning, human resources-applicant tracking, onboarding, learning management, enhanced payments solution systems Xpress Bill Pay. As a true SaaS ERP platform, Springbrook Software also performs weekly updates and enhancements across all modules in a multi-tenant architecture, ensuring continuous delivery of new features, performance improvements, and security patches without customer disruption.
    - The level of security, multi-factor authentication of users, and single-sign-on has created one of the most secure financial and ERP systems available in the marketplace being military grade.
    - All data is backed up over 5 Regional Centers in the United States
- New material, options, details, etc. are being added to Springbrook.
    - For example: Springbrook added more choices in the past due section to allow us to fine tune how the past dues are calculated, etc. We can now choose to include or exclude accounts that are on a payment plan.

## Reporting

*Tableau is the industry leading reporting software*

- It was critical for the crew to have the meter details in GIS map. Using Tableau I was able to easily create a report to pull the account information, the lot information, and the meter details from Springbrook, so it could be imported into GIS. Being able to build the specified report for the GIS consultant was beneficial and it only took about 10 to 15 minutes to build, export, and send the report to the GIS consultant.

- In Tableau I created a meter details report for the field operators. This is an important report to have in each vehicle for after hours, power outages, or for quicker reference when needed. The report was previously completed in Excel and manually updated with every meter change or addition to the system. Having a report that is already built and only needs to be printed saves an exponential amount of time.
- Using Tableau I was able to create report to extract the citizens with snow charges including their contact details. This allowed me to complete a mail merger to send the increase notices only to the people it affected.
- Once Springbrook is implemented to utilize the accounting features, we will be able to run a variety of reports through the module subscription and through Tableau. These include an assortment of GL, Finance, and Payroll reports.

## SPRINGBROOK PROPOSAL

*Please see the attached proposal from Springbrook. This is a revised proposal at a discounted rate than what was submitted for the budget.*

- The annual cost for the new subscriptions is quoted at $18,930.
- Total annual product pricing for the current subscriptions and new subscriptions is $33,124.80.
  - We are grandfathered in for an annual increase never higher than 5%. In 2025 Springbrook users experienced an increase of 10%, but Kingsbury G.I.D. only received a 5% increase.
- Estimated Professional Services $47,950
  - These are the implementation costs. K.G.I.D. will be billed in arrears based on usage. This is similar to time and material costs.
- Xpress Bill Pay – Payment Portal
  - The setup, configuration, and training costs are all waived. There will only be a one-time $85 charge for the card reader if we choose to get one.
  - The payment processing charges will be similar to CivicPay. However, the additional payment options will have a surcharge. This includes pay by text, bank bill pay transactions, toll free operator assist, and toll free IVR.
- Grand Total of proposal is $73,580.

Thank you for your consideration,

Carrie Bauwens
Utility Billing Coordinator

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**AGENDA ITEM #10**

**TITLE: PERSONNEL POLICY MANUAL ADJUSTMENT – REVIEW HSA POLICY DRAFT 5.10**

For Discussion and Possible Action. For discussion and possible action to approve Policy 5.10 regarding HSA contributions for exempt employees covered by a High-Deductible Health Plan.

**MEETING DATE:** 20 May 2025

**PREPARED BY:** Judy Brewer, Administrative and H.R. Supervisor

**RECOMMENDED ACTION:**
It is recommended that the board approve and adopt draft 5.10 regarding HSA contributions/policy to the Personnel Manual.

**BACKGROUND INFORMATION:**
The district adopted the Personnel Manual in March 2022. There is no guidance regarding the HSA contributions for full-time employees who are not in the Union. This incentive is to offset the high-deductible plan offered by the State of Nevada.

Therefore, it is appropriate to include guidance relating to the benefits associated with the HSA in the district policy.

**INCLUDED:**

Draft of HSA Policy 5.10

Fund impacted by the above action:

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

**FIN-5.10 HSA Policy**

5.10.1 Purpose.

The purpose of the Kingsbury General Improvement District Health Savings Account (HSA) Policy is to provide guidance for the benefit of covering the high-deductible health plan through PEBP (Public Employees Benefit Program) for full-time employees that are not eligible for the Union Local 39 insurance plan.

5.10.2 Eligibility.

(a) To qualify for Health Savings Account (HSA) you must be enrolled in High-Deductible Health Plan (HDHP).
(b) Employees cannot be covered by other non-HDHP health coverage, including Medicare, or health FSAs/HRAs, Tricare, Tribal, etc. that cover pre-deductible medical expenses.
(c) Spouses and or dependents are eligible for HSA contributions under the plan.
(d) Spouses cannot have an HRA that can be used to pay for your medical expenses.
(e) Employees cannot be claimed on someone else's tax return (excludes joint returns).
(f) Eligibility commences on the first day of full-time employment or the date of contract.

5.10.3 Benefits.

(a) Benefits are based on a fiscal year, rather than a calendar year. The plan year starts July 1st and ends June 30th, unless you experience a qualifying life event that allows you to make changes to your coverage.
(b) The contribution will be prorated through the end of June or December depending on the hire date.
(c-1) The Health Savings Account contribution will conclude on December 31st if you resign or are terminated between July 1st and December 31st–
(c-2) The Health Savings Account contribution will conclude on June 30th if you resign or are terminated between January 1st and June 30th.

5.10.4 Contributions.

(a) The amount of contributions to the HSA is to be determined annually by the Board of Trustees.
(b) Contributions are made in two separate payments on July 1st and January 1st of each calendar year.

| | |
|---|---|
| Single Plan: | Maximum Contribution Limit: $4,300.00 (Annually)<br>Minimum Deductible: $1,650.00<br>Maximum Out-of-Pocket: $8,300.00 |
| Family Plan: | Maximum Contribution Limit: $8,550.00 (Annually)<br>Minimum Deductible: $3,300.00 (Per Individual-Annually)<br>Minimum Out-of-Pocket: 16,600.00 (Per Individual-Annually) |

(c) Pool Pact funds $1,200.00 annually towards the contribution for each full-time employee enrolled in the HSA plan.

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**
**AGENDA ITEM #11**

**TITLE: REVIEW AND APPROVE JOB TITLE CHANGES FOR UTILITY BILLING COORDINATOR**

For Discussion and Possible Action. Update Carrie Bauwens job title from Utility Billing Coordinator to Utility Billing and Systems Coordinator.

**MEETING DATE:** 20 May 2025

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:** Approve Carrie Bauwens job title change from Utility Billing Coordinator to Utility Billing and Systems Coordinator with a rate increase of $2.00 an hour.

**BACKGROUND INFORMATION**:
The job description for Utility Billing Coordinator lacks the daily tasks that Carrie is performing. Some of the additional tasks outside of her job description that she proficiently manages without compensation include overseeing the meter reading system to ensure functionality, managing Asset Essentials and GIS, implementing business processes improvement solutions to achieve operational effectiveness within the district.

Carrie as the Utility Billing Coordinator continues to adopt extra responsibilities that are not in her job description without any hesitation. It's appropriate that she be compensated for the hard work and effort that she continues to contribute while working for the district.

It is recommended that the board approve Carrie Bauwens' job title change from Utility Billing Coordinator to Utility Billing and Systems Coordinator along with a rate increase of $2.00 an hour for taking on the extra responsibilities that are outside her role as the Utility Billing Coordinator.

**INCLUDED:**

Revised and original job description
Letter

Fund impacted by above action:

| | |
|---|---|
| **(X)** All Funds | ( ) Not a Budget Item |
| ( ) Water Fund | ( ) Sewer Fund |
| ( ) General Fund | ( ) Snow Removal Fund |
| ( ) Not Budgeted for | ( ) Emergency Spending |

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
# JOB DESCRIPTION
# UTILITY BILLING AND SYSTEMS COORDINATOR

## DEFINITION

Under general supervision from the Administrative & Human Resources Supervisor. This position is responsible for all aspects of water, sewer, and snow removal billing functions.

**ESSENTIAL FUNCTIONS:** *(Performance of these functions is the reason the job exists. Assigned Job tasks/duties are not limited to the essential functions).*

- Responsible for the daily/monthly billing functions.
- Posts checks, credit cards and cash payments received.
- Assists with water service turn-ons and turn-offs with the water crew.
- Review water consumption for reasonable comparisons before billing customer accounts using our utility billing sofware program.
- Download Beacon meter reads and compare them in Springbrook to make sure nothing is out of line and review water consumption for reasonable comparisons.
- Bill Customer accounts monthly using a utility billing software program after a thorough review of charges, figure out which may have leaks etc.
- Assist in receiveing/ processing requests for new accounts including residential, commercial and construction water.
- Maintain, update, and examine meter records and related data or to confer with other personnel to gather facts in resolving the more difficult customer inquiries to re-compute charges and to interpret billing to customers, including meter readings, consumption and usage registered on the meter.
- Provide quality customer service over the phone and in person including the ability to respond to the public and others in a courteous and respectful manner, and the ability to diffuse customers who may be upset.
- Daily cash reconciliation.
- Maintains revenue spreadsheets.
- Assist with Accountant II and Administrative Clerk/Secretary duties when needed.
- Manage Asset Essentials (Brightly Software) and GIS.
- Additionally, the position supports the Administration by answering phone calls, receiving and entering utility and miscellaneous payments.
- Implement business processes improvement solutions to achieve operational effectiveness withing the district.
- Changing roles when needed while individuals take vacation such as performing payroll, accounts payable etc. for the accounting department and other areas when needed.

## QUALIFICATIONS FOR EMPLOYMENT:

**Knowledge of:**

- Basic office operations, specifically word processing and spreadsheets and/or database operations.
- Expert knowledge of Springbrook Software.
- Knowledgeable of record keeping and bookkeeping principles and practices.
- Correct English usage including spelling, grammar, and punctuation.

- Measures needed to deal effectively with coworkers, the public and difficult customers.
- Business office procedures, methods, office and computer equipment.
- Various software applications including Windows XP or above, Office 2007 or above including Excel, Word, Badger, CMMS, Springbrook etc.
- Proficiency in utilizing spreadsheets and formulas.

**Ability to:**

- Perform a broad range of clerical tasks involving the use of judgment with accuracy and speed.
- Accurately type at a rate sufficient to perform assigned duties.
- Operate standard office equipment, e.g., fax, copier, calculator, multi-line telephone, 10 key calculator, postage machine and a personal computer with word processing, spreadsheets, and/or databases.
- Organize and maintain accurate files and records.
- Maintain numerical records; perform basic and complex math computations and demonstrate proactive problem-solving skills.
- To read, understand and follow moderately complex written or verbal instructions, and with supervision, to follow up with appropriate analysis of situations, data, and documents.
- Perform necessary cross training of personnel as needed
- Provide information, both in person and over the phone, consistent with the organization's policies.
- Ability to analyze data and provide recommendations.
- Accurately and efficiently operate a 10-key calculator.
- Ability to analyze numbers and reconcile general ledger accounts.
- Requires the ability to work independently after receiving instructions.

## Required Certifications and Licenses:

Possession of a valid driver's license or alternate means of travel.

## Experience and Training:

Three (3) to four (4) years progressively responsible /bookkeeping experience involving utility billing, learning and improving systems in place, typing, office machine operation, data entry, research, reporting or other office work, and a Associate arts in Business with Accounting Concentration.

## Physical and Mental Requirements:

The physical and mental requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Strength, dexterity, coordination, and vision to use keyboard and video display terminal for prolonged periods. Strength and stamina to bend, stoop, sit, and stand for long periods of time. Dexterity and coordination to handle files and single pieces of paper, occasional lifting of files, stacks of paper or reports, references, and other materials. Some reaching for items above and below desk level. Some bending, reaching, squatting, and stooping to access files and records is necessary. The manual dexterity and cognitive ability to operate a personal computer using word processing and databases. The ability to communicate via telephone. Light lifting (up to 25 pounds) is occasionally required.

Incompliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodation with the employer.

Regular and consistent punctuality and attendance is required for this position.

**Working Conditions:**

Work is performed under the following conditions.

Position functions indoors in an office type environment where most work is performed at a desk. Environment is generally clean with limited exposure to conditions such as dust, fumes, noise, or odors. Frequent interruptions to planned work activities occur.

*Employee's Acknowledgement: I acknowledge that I have read the above job description and have received a copy for my records.*

________________________ ____________

Employee's Signature Date Signed

# KINGSBURY GENERAL IMPROVEMENT DISTRICT
# JOB DESCRIPTION
# UTILITY BILLING COORDINATOR

## DEFINITION

Under general supervision from the Administrative & Human Resources Supervisor. This position is responsible for all aspects of water, sewer, and snow removal billing functions.

**ESSENTIAL FUNCTIONS:** *(Performance of these functions is the reason the job exists. Assigned Job tasks/duties are not limited to the essential functions).*

- Responsible for the daily/monthly billing functions.
- Posts checks, credit cards and cash payments received.
- Assists with water service turn-ons and turn-offs with the water crew.
- Review water consumption for reasonable comparisons before billing customer accounts using our utility billing sofware program.
- Download Beacon meter reads and compare them in Springbrook to make sure nothing is out of line and review water consumption for reasonable comparisons.
- Bill Customer accounts monthly using a utility billing software program after a thorough review of charges, figure out which may have leaks etc.
- Assist in receiveing/ processing requests for new accounts including residential, commercial and construction water.
- Maintain, update, and examine meter records and related data or to confer with other personnel to gather facts in resolving the more difficult customer inquiries to re-compute charges and to interpret billing to customers, including meter readings, consumption and usage registered on the meter.
- Provide quality customer service over the phone and in person including the ability to respond to the public and others in a courteous and respectful manner, and the ability to diffuse customers who may be upset.
- Daily cash reconciliation.
- Maintains revenue spreadsheets.
- Assist with Accountant II and Administrative Clerk/Secretary duties when needed.

## QUALIFICATIONS FOR EMPLOYMENT:

**Knowledge of:**

- Basic computer office operations, specifically word processing and spreadsheets and/or database operations. Knowledge of Springbrook Billing systems and Abila
- Basic record keeping and bookkeeping principles and practices.
- Correct English usage including spelling, grammar, and punctuation.
- Measures needed to deal effectively with coworkers, public and difficult customers.
- Business office procedures, methods, office and computer equipment.
- Various software applications including Windows XP or above, Office 2007 or above including Excel, and Word.

**Ability to:**

- Perform a broad range of clerical tasks involving the use of judgment with accuracy and speed.
- Accurately type at a rate sufficient to perform assigned duties.
- Operate standard office equipment, e.g., fax, copier, calculator, multi-line telephone, 10 key calculator, postage machine and a personal computer with word processing, spreadsheets, and/or databases.
- Organize and maintain accurate files and records.
- Maintain numerical records; perform basic and complex math computations and demonstrate proactive problem-solving skills.
- To read, understand and follow moderately complex written or verbal instructions, and with supervision, to follow up with appropriate analysis of situations, data, and documents.
- Perform necessary cross training of personnel as needed
- Provide information, both in person and over the phone, consistent with the organizations policies.
- Ability to analyze data and provide recommendations.

## Required Certifications and Licenses:

Possession of a valid driver's license or alternate means of travel.

## Experience and Training:

A typical way to gain the required knowledge and ability is:

Three (3) to four (4) years progressively responsible /bookkeeping experience involving utility billing, typing, office machine operation, data entry, research, reporting or other office work, and a high school graduation or equivalent; or any equivalent combination of experience and training which provides the knowledge, skills, and abilities to perform the work.

## Physical and Mental Requirements:

The physical and mental requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Strength, dexterity, coordination, and vision to use keyboard and video display terminal for prolonged periods. Strength and stamina to bend, stoop, sit, and stand for long periods of time. Dexterity and coordination to handle files and single pieces of paper, occasional lifting of files, stacks of paper or reports, references, and other materials. Some reaching for items above and below desk level. Some bending, reaching, squatting, and stooping to access files and records is necessary. The manual dexterity and cognitive ability to operate a personal computer using word processing and databases. The ability to communicate via telephone. Light lifting (up to 25 pounds) is occasionally required.

Incompliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.

Regular and consistent punctuality and attendance is required for this position.

**Working Conditions:**

Work is performed under the following conditions.

Position functions indoors in an office type environment where most work is performed at a desk. Environment is generally clean with limited exposure to conditions such as dust, fumes, noise, or odors. Frequent interruptions to planned work activities occur.

*Employee's Acknowledgement: I acknowledge that I have read the above job description and have received a copy for my records.*

____________________ __________

Employee's Signature Date Signed

KINGSBURY
GENERAL IMPROVEMENT DISTRICT
P.O. Box 2220, Stateline, Nevada 89449

April 7, 2025

Judy Brewer and Joe Esenarro
160 Pine Ridge Dr.
Stateline, NV 89449

Dear Ms. Brewer and Mr. Esenarro,

Since I began working at Kingsbury General Improvement District on August 11, 2020, I have been an efficient and reliable employee. I have taken on responsibilities and proven my work to be conscientious and beneficial to the District. Specifically, I have worked on the following projects in the following capacities:

- Support and managing the meter reading system.
    - This includes ensuring the devices are updated and ready for the monthly meter reads.
    - Offering technical support for the crew when needed.
    - Contacting Badger support if any issues arise to ensure functionality.
    - Ordering equipment for water meters or the reading system. This includes water meters, endpoints, registers, antennas, etc.
    - Monitoring the meters that are not reading, and the battery is no longer working.
    - Keep track of meters installed and dates to know what the estimated battery life is and prepare for future replacement. This includes ensuring the funds for the equipment are in the budget for the fiscal year prior to the register replacement and ensure the required parts are ordered and in stock on time.
- Overseeing the Asset Essentials (Brightly Software) and the GIS. Took over the administration for these programs when Mitch left.
    - Work with the GIS consultant and crew to get the GIS map updated to fit the District's needs.
    - Work with GIS Consultant and Brightly on getting the GIS map through Brightly to match the GIS that fits the District's needs.
    - Continuously work with Brightly to get the new software functional for the District.
    - Manage logins, passwords, and access for staff.
- Due to my Associate of Arts (AA) in Business Accounting, I am able to complete additional tasks to assist the Accountant II.
    - Process payroll when Accountant II is out.
    - Assist with accounts payable including coding invoices, entering invoices, and processing checks when Accountant II is out. This responsibility is shared with the Admin & H.R. Supervisor.
    - Verify bank reconciliation when needed.

    Starting in 2024 I have been completing the following items on a regular basis.

    - Verify overtime calculations for payroll: bi-weekly.
    - Verify journal entries: as needed, which is at the minimum monthly.
    - Verify depreciation calculations: as needed, which is at the minimum monthly.
- I collaborated with the architect, contractor, and locksmith to get the building at 160 Pine Ridge keyed. I am still collaborating with contractor to resolve warranty work for items that need attention like the cracked window and potentially leaking roof in the janitorial closet.
- Manage and resolve escalated customer service issues.
- Obtained quotes to combine accounting software with the billing software and eliminate manual entries between software's. This included writing a proposal for the board about the team's preferred software choice and benefits for the District.
- I am working with Springbrook to find new ways to bill for consumption and to improve the informational reporting.
- Provide computer and technical support for staff.
- Assist with permits. This includes verifying the inspections completed and verify the deposit amount to be refunded.

As demonstrated by the above, the level of responsibility and scope of my work has steadily increased. I have gone above and beyond the benchmarks and requirements set for my position. I am now respectfully requesting that my pay increase as well. I am requesting that, commensurate with my level of responsibility and the high quality of my work, my pay increase to $32.26 per hour. My current hourly pay rate is $30.26 per hour. Therefore, I am requesting a $2.00 increase.

I am grateful to be a member of Kingsbury General Improvement District, and I enjoy taking on assignments that allow me to contribute to the District, assist my fellow employees, and further my knowledge in alignment with my degree.

Thank you very much for your thoughtful consideration of my request.

Sincerely,

Carrie Bauwens

***Carrie Bauwens***
*Utility Billing Coordinator*
*Kingsbury General Improvement District*
***Email:*** *carrie@kgid.org*
160 Pine Ridge Dr. – P.O. Box 2220 Stateline, NV 89449

## KINGSBURY GENERAL IMPROVEMENT DISTRICT
## AGENDA ITEM #12

**TITLE: PUBLIC HEARING ON FISCAL YEAR 2025/2026 BUDGET INCLUDING DISCUSSION AND APPROVAL OF FINAL BUDGET**

For Discussion and Possible Action: Conduct public hearing and adopt the Budget for FY 2025/2026

**MEETING DATE:** 20 May 2025

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION: Approval of Budget for fiscal year 2025/2026**

**BACKGROUND INFORMATION**: Each year the Board of Trustees conducts a budget workshop to review and discuss the tentative budget which is followed by the adoption of a final budget in May. Once approved, the budget must be signed by all Trustees and submitted to the Department of Taxation no later than June 1st, 2025.

The tentative FY 2025/2026 budget was submitted as required to the Department of Taxation. The notice of public hearing was published in the newspaper.

A brief presentation on the proposed budget is available. Which provides for the summary of the proposed 2025/2026 budget. The presentation and budget worksheets will be available for discussion during the hearing.

This item includes a **public hearing**, and the format is as follows:

| | | |
|---|---|---|
| 1. | Opening/Welcome (specific to the public hearing) | Board Chair |
| 2. | Presentation on proposed FY 2025/2026 Budget | Management |
| 3. | **Open Public Hearing (motion/vote)** regarding the Budget proposed FY 2025/26 | Board Chair |
| 4. | Public Comment | |
| 5. | **Close Public Hearing (motion/vote)** of FY 2025/26 Budget | Board Chair |
| 6. | Board discussion/action on adoption of FY 2025/2026 Budget | Board Chair |

**INCLUDED:**

A. Draft FY 2025/26 Final Budget
B. Copy of published notice

Fund impacted by above action:

| | |
|---|---|
| **(X)** All Funds | ( ) Not a Budget Item |
| ( ) Water Fund | ( ) Sewer Fund |
| ( ) General Fund | ( ) Snow Removal Fund |
| ( ) Not Budgeted for | ( ) Emergency Spending |

**To:** KGID Trustees

**From:**

**Date:** May 20, 2025

**Subject:** **Fiscal Year 2025/2026 Budget Public Hearing**

## EXECUTIVE SUMMARY

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

| | General Fund | Water Fund | Sewer Fund | Snow Fund |
|---|---|---|---|---|
| Revenues | 2,504,109 | 5,401,717 | 2,057,590 | 830,401 |
| Expenditures | 662,173 | 2,751,654 | 2,204,035 | 1,229,335 |
| Operating Profit/Loss | 1,841,936 | 2,650,063 | (146,445) | (398,934) |
| Debt Service | | (1,641,742) | | |
| Depreciation | (345,406) | (1,455,823) | (98,437) | (59,035) |
| **Net Profit/Loss** | **$ 1,496,530** | **$ (447,502)** | **$ (244,882)** | **$ (457,969)** |
| Capital Outlay/Projects | (2,912,317) | (5,926,726) | (507,766) | (164,257) |
| Cash Flow adjustments including Grant & Loan revenues | 345,406 | 5,234,023 | 98,437 | 59,035 |
| Net Cash Increase (Decrease) | (1,070,381) | (1,140,205) | (654,211) | (563,191) |
| Opening Fund Balance | 10,755,468 | 6,377,714 | 4,402,316 | 621,858 |
| Ending Fund Balance | 9,685,087 | 5,237,509 | 3,748,105 | 58,667 |
| Rate Increase | N/A | None | None | None |

**General Fund**

Historical General Revenue & Expenditures:

FY2021/22 Revenue 1,795,991 Expenditures 367,336 = 1,426,655 Fund Balance 7,748,938

FY2022/23 Revenue 2,141,319 Expenditures 1,511,615 = 629,704 Fund Balance 8,378,642

| General Fund | Actual 23/24 | Budget 24/25 | Projected 24/25 | Budget 25/26 |
|---|---|---|---|---|
| Revenues | 2,405,090 | 2,397,576 | 2,467,534 | 2,504,109 |
| Salary | 149,037 | 238,615 | 188,425 | 237,764 |
| Benefits | 72,904 | 131,974 | 103,359 | 150,662 |
| Operating Exp | 755,437 | 251,597 | 262,642 | 273,747 |
| Capital Outlay | 199,449 | 2,138,000 | 142,933 | 2,808,206 |
| Debt Service | 2,189 | 0 | 0 | 0 |
| Contingency/Transfers | 0 | (632,806) | (619,822) | (104,111) |
| Net Inc/(Dec) | 1,226,074 | (995,416) | 1,150,352 | (1,070,381) |
| Ending Fund Balance | 9,605,116 | 8,576,044 | 10,755,468 | 9,685,087 |

**Water Fund**

Historical Water Revenue & Expenditures:

FY2017/18 Revenue 4,725,956 Expenditures 4,067,088 = 658,868 Fund Balance 7,118,149

FY2018/19 Revenue 5,279,447 Expenditures 4,368,568 = 910,879 Fund Balance 8,029,028

FY2019/20 Revenue 5,141,492 Expenditures 4,690,413 = 451,079 Fund Balance 8,480,107

FY2020/21 Revenue 5,103,425 Expenditures 4,435,300 = 668,125 Fund Balance 9,148,232

FY2021/22 Revenue 4,960,743 Expenditures 4,163,985 = 796,758 Fund Balance 9,944,990

FY2022/23 Revenue 4,968,495 Expenditures 5,960,393 = -991,898 Fund Balance 8,953,092

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

**Sewer Fund**

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

| Sewer Fund | Actual 23/24 | Budget 24/25 | Projected 24/25 | Budget 25/26 |
|---|---|---|---|---|
| Revenues | 2,115,817 | 2,056,307 | 2,053,971 | 2,057,590 |
| Salary | 160,379 | 230,070 | 163,760 | 231,234 |
| Benefits | 85,400 | 138,238 | 95,827 | 167,886 |
| Operating Exp | 1,452,044 | 1,788,723 | 1,645,428 | 1,804,915 |
| Capital Outlay | 937,661 | 520,000 | 47,402 | 507,766 |
| Debt Service | 0 | 0 | 0 | 0 |
| Cash Flow Adj | 40,521 | 0 | 0 | 0 |
| Net Inc/(Dec) | (479,146) | (620,724) | 101,554 | (654,211) |
| Ending Cash Balance | 4,300,762 | 3,575,574 | 4,402,316 | 3,748,105 |

**Snow Fund**

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

| Snow Fund | Actual 23/24 | Budget 24/25 | Projected 24/25 | Budget 25/26 |
|---|---|---|---|---|
| Revenues | 710,566 | 798,138 | 804,540 | 830,401 |
| Salary | 93,898 | 156,973 | 119,661 | 157,346 |
| Benefits | 57,262 | 103,489 | 76,628 | 121,857 |
| Operating Exp | 483,291 | 951,983 | 585,812 | 950,132 |
| Capital Outlay | 129,707 | 129,000 | 12,920 | 123,667 |
| Debt Service | 2229 | 0 | 0 | 0 |
| Contingency/Transfers | 0 | 509,757 | 533,443 | (40,590) |
| Net Inc/(Dec) | (55,821) | (33,550) | 542,962 | (563,191) |
| Ending Fund Balance | 78,896 | 9,357 | 621,858 | 58,667 |

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

Worksheets included are:

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

Also included:

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

The following is a discussion of proposed revenues and expenditures in each fund for the fiscal year beginning July 1, 2025. The budget provides revenue projections and expenditure authority under state statutes. It does not commit KGID to an expenditure of funds.

## ALL FUNDS

Interest on Investments - Interest income has been calculated based on average fund balance for each fund during the next year. The budget assumes that our invested cash will provide a rate of return of .05%, comparable to the current earnings rate.

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

## BUDGET ASSUMPTIONS

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

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

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

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

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

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

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

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

"Vehicle Expense – R&M" – is budgeted at $93,330 and includes a 20% increase above the anticipated costs for the current year ending.

"Trustee Fees"- budgeted at the existing rate of $750/mo.

"Janitorial" – budgeted at $40,800 (existing rates plus a 5% cpi increase). Janitorial services are provided for the district offices and 298 Kingsbury Grade.

"Training & Seminars" & "Travel" – Training is budgeted for 25/26 at $2,000 per person or a total of $35,620. Travel associated with training is budgeted at $21,100.

"Computer Expenses" - See the attached spreadsheet. Expenses include upgrades & annual maintenance fees for our major programs, high speed Internet access, plus $16,200 for Network & Server Monitoring, $3,000 for miscellaneous hardware and $14,697 for Scada Wonderware support. A major Springbrook Software upgrade of $23,620 is included as well as $683 for Laserfiche Cloud fee. Website hosting of $713 is also included in this line item.

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

Capital Outlay 2024/2025 2nd 6 Months – Capital outlay worksheets are attached listing each proposed outlay and the allocation of costs by fund. Items for the 2nd 6 months of the current budget year total $1,257,395 and significant items include a Toyota Pickup w/utility bed w/cab - $50,000, Holly Lane Water Line Replacement - $38,000, 24/25 Waterline - $296,312, 2024 Waterline Project - $296,312, 2025 Road Rehab/Replacement - $45,000 and Operation Yard Sprung Structure - $20,00. These capital outlay items planned for the next 3 months were either originally budgeted for this fiscal year or fall within the total capital outlay budget.

Capital Outlay 2025/2026 - Capital outlay worksheets are attached, listing each proposed outlay and the allocation of costs by fund. Items allocated to several funds are discussed here; items allocated to one fund only are discussed under that fund narrative. The capital outlay budget this year is extensive, including expenditures totaling $9,366,365.

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

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

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

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

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

**GENERAL FUND**

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

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

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

**FY 2025/2026**

Ad Valorem and Ad Valorem make-up Tax Revenue - The budget has been prepared to collect the maximum base ad valorem taxes and ad valorem make-up taxes allowed. Estimated property tax revenue for FY 25/26 totals $1,280,661, a $107,380 or 9.15% increase over FY 24/25.

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

Engineering and Surveying - General Fund engineering is budgeted at $51,700 with $4,500 for miscellaneous engineering costs, $9,000 general services, $500 Standard Details, $37,700 Micro Paver and GIS Updates.

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

Erosion & Drainage – A budget of $20,000 is proposed to address repair of various drainage and retaining walls.

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

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

Ending Fund Balance - The General Fund ending fund balance at 6/30/25 is projected to be $9,685,087 reflecting a net decrease for the year of $1,070,381. Future revenues will provide cash flow and increased reserves for potential use at the operations yard, ongoing road maintenance activities and other road rehabilitation programs.

Next five (5) year projection:
FY 26-27 Capital Outlay Projection $880,000 Vehicle/Equipment Replacement $80,000 = $960,000
FY 27-28 Capital Outlay Projection $0.00 Vehicle/Equipment Replacement $133,347 = $133,347
FY 28-29 Capital Outlay Projection $261,599 Vehicle/Equipment Replacement $132,275 = $393,874
FY 29-30 Capital Outlay Projection $1,432,036 Vehicle/Equipment Replacement $544,375 = $1,976,411

## WATER FUND

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

**FY 2025-2026:**

Revenues – Water revenues are projected using existing rates and total $5,041,807. The consumption revenues were estimated based on the current year ending with a slight increase in consumption, expecting irrigation to be slightly higher this summer. Connection fees are modest using an estimate of two remodels including upsizing of waterline. Tahoe Beach Club (TBC) will be redesigning their Phase III of the development of residential properties, which would be premature to anticipate revenue. The District Infrastructure Fee Agreement with TBC states that a fee shall only be imposed on the subsequent resale of condominium lot. There may be a few infrastructure fees in FY 25/26 and were estimated at five (5) properties to resale.

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

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

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

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

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

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

Ending Balance – The water fund cash increased by 372k in the current budget year FY 24/25 and will decrease FY 25/26 by $1.1M primarily related to completion of capital projects

Depreciation account reserved – The water grant requires that KGID set aside as restricted funds an amount that will amortize that portion of grant-funded improvements over their useful life. The amount considered restricted shown for FY 2025/2026 is $1,733,151, leaving available funds of $3,500,637 at year-end. The restricted cash can only be used for distribution system replacements and vehicle/equipment replacement.

Next five (5) year projection:
FY 26-27 Capital Outlay Projection $3,061,701 Vehicle/Equipment Replacement $205,000 = $3,266,701

FY 27-28 Capital Outlay Projection $6,195,356 Vehicle/Equipment Replacement $80,000 = $6,275,356
FY 28-29 Capital Outlay Projection $6,688,571 Vehicle/Equipment Replacement $156,475 = $6,845,046
FY 29-30 Capital Outlay Projection $2,104,171 Vehicle/Equipment Replacement $512,500 = $2,616,671

## SEWER FUND

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

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

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

**FY 2025/2026:**

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

A rate increase is not recommended currently.

DCSID Maintenance & Operation - For the next fiscal year, DCSID estimates that KGID will owe $848,359 (2.9% increase) for our share of maintenance and operations expenses at the sewer treatment plant.

DCSID Capital Plan – DCSID projects our share of their Capital Plan costs at $483,246 and an annual $2,000 fee for the standby crossover line that allows KGID to divert sewer flows to a DCSID pump station instead of directly to the treatment plant in an emergency.

Equipment Supplies, Repairs and Maintenance - The $215,040 proposed for this line item covers the main pump station operation and maintenance contract which provides for main & lift station maintenance, line cleaning, line televising and force account work including other sewer related maintenance and repairs.

Engineering – An amount of $5,000 has been budgeted for miscellaneous engineering needs. Standard Details $1,250 and GIS Updates $4,000.

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

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

Next five (5) year projection:
FY 26-27 Capital Outlay Projection $574,306 Other $5,000 = $579,306
FY 27-28 Capital Outlay Projection $7,444,444 Other $5,000 = $7,449,444
FY 28-29 Capital Outlay Projection $390,000 Vehicle/Equipment Replacement $19,200 = $409,200
FY 29-30 Capital Outlay Projection $165,00 Other $5,000 = $170,000

## SNOW REMOVAL SPECIAL REVENUE FUND

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

| Current Rate | Rate Effective 1/1/23 * | 1/1/25* | 1/1/27* |
|---|---|---|---|
| Per residential unit or equivalent $15.00 per month | $22.25 per month | $24.50/mo. | $26.50/mo. |

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

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

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

**FY 2025/2026**
Revenue – Annual revenues are established on the adopted $26.50 rate per dwelling unit and including interest income is $1,222. Revenue for the fiscal year 25/26 is projected to be $690,637.

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

Capital Outlay – Proposed capital outlay expenditures total $123,667 and include the operations yard and Springbrook Upgrade. There are no capital expenditures exclusive to the Snow Fund.

Contingency - A 3% Snow Fund expenditure contingency in the amount of $40,590 has been provided as allowed by law.

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

## KGID COMBINED BUDGET 25-26

| | GENERAL FUND | WATER FUND | SEWER FUND | SNOW FUND | TOTAL ALL FUNDS |
|---|---|---|---|---|---|
| 'REVENUES | | | | | |
| RESIDENTIAL BASE FEES | | $ 3,793,932 | $ 1,756,191 | $ 746,664 | $ 6,296,787 |
| TIER 1 CONSUMPTION REVENUE | | $ 329,000 | $ 26,400 | | $ 355,400 |
| TIER 2 CONSUMPTION REVENUE | | $ 68,000 | | | $ 68,000 |
| TIER 3 CONSUMPTION REVENUE | | $ 72,000 | | | $ 72,000 |
| FIRE PROTECTION | | $ 104,494 | | | $ 104,494 |
| COMMERCIAL BASE FEES | | $ 364,056 | $ 42,038 | $ 68,688 | $ 474,782 |
| CONSUMPTION | | $ 110,000 | $ 33,120 | | $ 143,120 |
| FIRE PROTECTION | | $ 94,137 | | | $ 94,137 |
| PENALTIES ON USER FEES | | $ 42,420 | $ 14,760 | $ 4,810 | $ 61,990 |
| SERVICE CHARGES | | $ 9,600 | | | $ 9,600 |
| RETURN CHECK FEES | | $ 480 | | | $ 480 |
| CONNECTION FEES | | $ 14,712 | $ 3,600 | | $ 18,312 |
| INTEREST ON INVESTMENTS | $ 311,520 | $ 345,198 | $ 176,809 | $ 8,419 | $ 841,946 |
| TRANSFER FM OTHER FUNDS | | $ - | | | $ - |
| GRANT REVENUE | $ - | $ 25,000 | | $ - | $ 25,000 |
| OTHER, INCL. RENTAL | $ 101,767 | $ 25,350 | $ 500 | $ 200 | $ 127,817 |
| TRANSFER FEES | | $ 7,308 | $ 3,672 | $ 1,620 | $ 12,600 |
| PLAN REVIEW FEES | | $ 750 | $ 500 | | $ 1,250 |
| SERVLINE LOSS REVENUE | | $ 15,530 | | | $ 15,530 |
| SERVLINE LINE REVENUE | | $ 2,798 | | | $ 2,798 |
| SERVLINE ADMIN REVENUE | | $ 1,952 | | | $ 1,952 |
| | | | | | |
| PERSONAL PROPERTY TAX | $ 6,667 | | | | $ 6,667 |
| AD VALOREM TAXES | $ 690,878 | | | | $ 690,878 |
| AD VALOREM MAKE-UP | $ 589,783 | | | | $ 589,783 |
| STATE TAX DISTRIBUTION | $ 803,494 | | | | $ 803,494 |
| **TOTAL REVENUES** | **$ 2,504,109** | **$ 5,426,717** | **$ 2,057,590** | **$ 830,401** | **$ 10,818,817** |
| | | | | | |
| 'EXPENDITURES | | | | | |
| PAYROLL - MANAGEMENT | $ 87,602 | $ 268,656 | $ 155,170 | $ 72,578 | $ 584,006 |
| MAINTENANCE | $ 115,132 | $ 515,386 | $ - | $ 51,238 | $ 681,755 |
| OFFICE | $ 29,280 | $ 78,087 | $ 58,564 | $ 29,280 | $ 195,212 |
| ACCRUED LEAVE | $ 3,500 | $ 13,000 | $ 4,000 | $ 2,000 | $ 22,500 |
| **PAYROLL SUBTOTAL** | **$ 235,514** | **$ 875,129** | **$ 217,734** | **$ 155,096** | **$ 1,483,473** |
| FICA/MEDICARE | $ 3,728 | $ 12,954 | $ 3,294 | $ 2,489 | $ 22,465 |
| MEDICAL INS. | $ 76,849 | $ 306,463 | $ 80,696 | $ 62,362 | $ 526,370 |
| EMPLOYER PERS | $ 49,939 | $ 227,853 | $ 59,276 | $ 39,241 | $ 376,309 |
| WORKMANS COMP | $ 3,145 | $ 7,916 | $ 987 | $ 1,272 | $ 13,320 |
| UNEMPLOYMENT EXP | $ 2,998 | $ 7,995 | $ 5,996 | $ 2,998 | $ 19,987 |
| OPEB EXPENSE | $ 11,040 | $ 40,670 | $ 17,490 | $ 11,392 | $ 80,592 |
| OTHER P/R EXP | $ 2,000 | $ 3,200 | $ 500 | $ 1,000 | $ 6,700 |
| VEHICLE EXP INCL IN WAGES | $ (800) | $ (4,000) | $ (500) | $ - | $ (5,300) |
| **BENEFIT SUBTOTAL** | **$ 148,899** | **$ 603,051** | **$ 167,739** | **$ 120,754** | **$ 1,039,043** |
| | | | | | |
| **TOTAL P/R & RELATED COSTS** | **$ 384,413** | **$ 1,478,180** | **$ 385,473** | **$ 275,850** | **$ 2,522,516** |
| | | | | | |
| ACCOUNTING | $ 3,170 | $ 38,040 | $ 19,020 | $ 3,170 | $ 63,400 |
| BANK CHARGES | | $ 53,290 | $ 35,360 | $ 15,600 | $ 104,250 |
| BAD DEBT | | $ 13,926 | $ 9,284 | $ 4,096 | $ 27,306 |
| BUILDING REPAIR & MAINT. | $ 20,000 | $ 14,855 | $ 31,419 | $ 4,830 | $ 71,104 |
| BUSINESS MEALS | $ - | $ - | $ - | $ - | $ - |
| COMPUTER EXPENSE | $ 4,986 | $ 70,261 | $ 21,876 | $ 4,754 | $ 101,877 |
| DCSID M & O | | | $ 848,359 | | $ 848,359 |
| DCSID ASSESSMENTS | | | $ 485,246 | | $ 485,246 |
| DUES AND SUBSCRIPTIONS | $ 730 | $ 9,666 | $ 4,931 | $ 726 | $ 16,053 |
| ENGINEERING & SURVEYING | $ 51,700 | $ 22,750 | $ 10,250 | $ 500 | $ 85,200 |
| EQUIP. SUPPLIES & R&M | $ 5,500 | $ 16,150 | $ 215,040 | $ 100 | $ 236,790 |
| EQUIPMENT RENTAL | $ 632 | $ 9,245 | $ 3,824 | $ 1,101 | $ 14,802 |
| EROSION & DRAINAGE | $ 20,000 | | | | $ 20,000 |
| FACILITIES RENT | $ - | $ - | $ - | $ - | $ - |
| FIELD SUPPLIES/TOOLS/SIGNS | $ 19,630 | | | $ 10,000 | $ 29,630 |
| INSURANCE AND BONDS | $ 8,434 | $ 105,263 | $ 27,888 | $ 4,648 | $ 146,233 |
| INVENTORY PARTS | | $ 15,000 | $ 500 | | $ 15,500 |
| LEGAL | $ 3,250 | $ 39,000 | $ 19,500 | $ 3,250 | $ 65,000 |

# KGID COMBINED BUDGET 25-26

| | | | | | |
|---|---|---|---|---|---|
| LEGAL LABOR NEGOTIATIONS | $ 1,612 | $ 7,440 | $ 2,108 | $ 1,240 | $ 12,400 |
| LIEN FEES | | $ 500 | | | $ 500 |
| METER REPAIR & MAINT | | $ 30,000 | | | $ 30,000 |
| MISCELLANEOUS | $ 17,600 | $ 10,000 | $ 6,153 | $ 5,600 | $ 39,353 |
| OFFICE JANITORIAL | $ 12,300 | $ 18,000 | $ 9,000 | $ 1,500 | $ 40,800 |
| OFFICE SUPPLIES | $ 1,984 | $ 13,279 | $ 6,935 | $ 1,373 | $ 23,571 |
| PERMITS AND FEES | $ 167 | $ 9,639 | $ 405 | $ 668 | $ 10,879 |
| POSTAGE | | $ 6,760 | $ 4,420 | $ 1,820 | $ 13,000 |
| PUBLICATION CHARGES | $ 1,180 | $ 3,180 | $ 2,200 | $ 1,515 | $ 8,075 |
| ROAD MAINT. & SUPPLIES | $ 45,000 | | $ - | | $ 45,000 |
| SAFETY EQUIPMENT | $ 500 | $ 500 | | $ 100 | $ 1,100 |
| SECURITY EXPENSE | $ 200 | $ 14,548 | $ 6,804 | $ 250 | $ 21,802 |
| SEWER FLOW MANAGEMENT | | | $ - | | $ - |
| SHOP SUPPLIES/SM. TOOLS | | $ 7,000 | | | $ 7,000 |
| SNOW REMOVAL - PLOWING | | | | $ 775,000 | $ 775,000 |
| SNOW REMOVAL - SANDING | | | | $ 75,000 | $ 75,000 |
| SNOW REMOVAL- ANTI/DE ICING | | | | $ - | $ - |
| TELEPHONE | $ 162 | $ 15,180 | $ 1,632 | $ 162 | $ 17,136 |
| TRAINING & SEMINARS | $ 4,726 | $ 22,968 | $ 5,874 | $ 2,052 | $ 35,620 |
| TRAVEL | $ 2,250 | $ 13,404 | $ 3,462 | $ 1,984 | $ 21,100 |
| TRUSTEE COMPENSATION | $ 2,250 | $ 27,000 | $ 13,500 | $ 2,250 | $ 45,000 |
| UNIFORM EXPENSE | $ 1,763 | $ 8,747 | $ 147 | $ 1,103 | $ 11,760 |
| UTILITIES - GAS/ELECTRIC | $ 17,766 | $ 274,502 | $ 23,425 | $ 575 | $ 316,268 |
| VEHICLE EXPENSE FUEL/OIL | $ 15,260 | $ 122,078 | | $ 15,260 | $ 152,598 |
| VEHICLE EXPENSE R&M | $ 15,008 | $ 65,064 | | $ 13,258 | $ 93,330 |
| WATER MONITORING/SAMPLE | | $ 17,583 | | | $ 17,583 |
| WTR CONSERV. & WTR SHED | | $ 18,500 | | | $ 18,500 |
| WATER DISTRIBUTION EXP | | $ 77,700 | | | $ 77,700 |
| WATER TREATMENT EXP | | $ 82,456 | | | $ 82,456 |
| **TOTAL OPERATING EXP.** | **$ 662,173** | **$ 2,751,654** | **$ 2,204,035** | **$ 1,229,335** | **$ 6,845,797** |
| INTEREST EXPENSE | $ - | $ 237,915 | $ - | $ - | $ 237,915 |
| DEPRECIATION EXPENSE | | $ 1,447,668 | $ 98,437 | | $ 1,546,105 |
| AMORTIZATION EXPENSE | | $ 8,155 | | | $ 8,155 |
| (GAIN) LOSS ON DISPOSAL OF EQUIP | | $ (3,200) | | | $ (3,200) |
| TRANSFER TO OTHER FUNDS | $ - | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | **$ 662,173** | **$ 4,442,192** | **$ 2,302,472** | **$ 1,229,335** | **$ 8,636,171** |
| | | | | | |
| **NET INCOME** | **$ 1,841,936** | **$ 984,525** | **$ (244,882)** | **$ (398,934)** | **$ 2,182,645** |
| | | | | | |
| CAPITAL OUTLAY | $ (2,808,206) | $ (5,926,726) | $ (507,766) | $ (123,667) | $ (9,366,365) |
| CONTINGENCY | $ (104,111) | | | $ (40,590) | $ (144,700) |
| DEBT PRINCIPAL REPAYMENT | | $ (1,403,827) | | | $ (1,403,827) |
| PROCEEDS FROM SRF LOAN | | $ - | | | $ - |
| PROCEEDS FROM SALE OF EQUIP | | $ - | | | |
| ACCTS RECEIVABLE-GRANT | | $ - | | | $ - |
| ACCTS PAYABLE-PROJECT | | $ - | | | $ - |
| DEVELOPER CAPITAL CONTRIBUTIONS | | $ 3,750,000 | | | $ 3,750,000 |
| ADD BACK DEPRECIATION/AMORT | | $ 1,455,823 | $ 98,437 | | $ 1,554,260 |
| ADJUST TO CASH FLOW | | $ - | | $ - | $ - |
| **TOTAL CASH FLOW ADJUSTMENTS** | **$ (2,912,317)** | **$ (2,124,730)** | **$ (409,329)** | **$ (164,257)** | **$ (5,610,633)** |
| | | | | | $ - |
| **NET CASH INCR./DECR.** | **$ (1,070,381)** | **$ (1,140,205)** | **$ (654,211)** | **$ (563,191)** | **$ (3,427,988)** |
| **AVAIL. CASH - BEGINNING** | | **$ 6,377,714** | **$ 4,402,316** | | **$ 10,780,030** |
| **AVAILABLE CASH - END** | | **$ 5,237,509** | **$ 3,748,105** | | **$ 8,985,614** |
| | | | | | |
| **OPENING FUND BALANCE** | **$ 10,755,468** | | | **$ 621,858** | **$ 11,377,327** |
| **ENDING FUND BALANCE** | **$ 9,685,087** | | | **$ 58,667** | **$ 9,743,755** |
| | | | | | $ - |
| DEPREC. ACCT. RESERVED | $ 409,298 | $ 705,636 | $ 16,471 | $ 210,633 | $ 1,342,038 |
| RESERVE ADDITIONS | $ 153,266 | $ 206,644 | $ 9,231 | $ 82,382 | $ 451,523 |
| LESS RESERVE USE | $ - | $ - | $ - | $ - | $ - |
| NET RESERVE BALANCE | $ 562,564 | $ 912,280 | $ 25,702 | $ 293,015 | $ 1,793,560 |
| DISTRIBUTION DEBT SERVICE | | $ 228,692 | | | $ 228,692 |
| TREATMENT DEBT SERVICE | | $ 592,179 | | | $ 592,179 |
| CAPITAL IMPROVEMENT RESERVE | | $ - | | | $ - |
| **TOTAL RESTRICTED CASH** | $ 562,564 | $ 1,733,151 | $ 25,702 | $ 293,015 | $ 2,614,431 |

| KGID GENERAL FUND BUDGET WORKSHEET 2025/2026 | | | | | | | 5/7/2025 | |
|---|---|---|---|---|---|---|---|---|
| | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 25/26 |
| REVENUES | | | | | | | | |
| AD VALOREM TAXES | 607,304 | 625,935 | 392,307 | 233,628 | 233,628 | 625,935 | (0) | 690,878 |
| AD VALOREM MAKE-UP | 480,859 | 547,346 | 342,958 | 204,388 | 204,388 | 547,346 | 0 | 589,783 |
| STATE TAX DISTRIBUTION | 772,996 | 796,808 | 398,404 | 398,404 | 398,404 | 796,808 | (0) | 803,494 |
| INTEREST ON INVESTMENTS | 434,921 | 311,520 | 230,699 | 80,821 | 164,414 | 395,112 | (83,592) | 311,520 |
| PERSONAL PROPERTY TAX | 6,667 | 7,800 | 61 | 7,739 | 2,113 | 2,174 | 5,626 | 6,667 |
| GRANT REVENUE | - | - | - | - | - | - | - | - |
| RENTAL INCOME | 101,244 | 107,167 | 49,405 | 57,762 | 49,754 | 99,159 | 8,008 | 100,767 |
| OTHER, INCL. LAND SALE | 1,099 | 1,000 | 833 | 167 | 167 | 1,000 | 0 | 1,000 |
| **TOTAL REVENUES** | **2,405,090** | **2,397,576** | **1,414,667** | **982,909** | **1,052,868** | **2,467,534** | **(69,959)** | **2,504,109** |
| 'EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 52,894 | 89,284 | 28,399 | 60,885 | 23,903 | 52,302 | 36,982 | 87,602 |
| MAINTENANCE | 69,173 | 115,889 | 41,521 | 74,368 | 65,583 | 107,105 | 8,784 | 115,132 |
| OFFICE | 27,156 | 27,692 | 13,502 | 14,190 | 14,369 | 27,871 | (179) | 29,280 |
| ACCRUED LEAVE | 110 | 3,500 | 2,028 | 1,472 | (3,131) | (1,103) | 4,603 | 3,500 |
| **PAYROLL SUBTOTAL** | **149,333** | **236,365** | **85,451** | **150,914** | **100,724** | **186,175** | **50,190** | **235,514** |
| FICA/MEDICARE | 4,357 | 3,769 | 1,965 | 1,804 | 3,380 | 5,346 | (1,577) | 3,728 |
| MEDICAL INS. | 40,214 | 65,293 | 26,206 | 39,087 | 28,673 | 54,880 | 10,413 | 76,849 |
| EMPLOYER PERS | 25,331 | 44,915 | 16,447 | 28,468 | 16,703 | 33,150 | 11,765 | 49,939 |
| WORKERS COMP | 2,470 | 2,759 | 519 | 2,240 | 1,097 | 1,616 | 1,143 | 3,145 |
| UNEMPL BENEFIT | - | 2,998 | - | 2,998 | 1,499 | 1,499 | 1,499 | 2,998 |
| OPEB EXPENSE | 234 | 11,040 | 1,732 | 9,308 | 1,732 | 3,464 | 7,576 | 11,040 |
| OTHER P/R EXP. | 960 | 2,000 | 144 | 1,856 | 1,856 | 2,000 | (0) | 2,000 |
| VEHICLE ALLOW INCL PR | (427) | (800) | (106) | (694) | (694) | (800) | (0) | (800) |
| **BENEFIT SUBTOTAL** | **73,140** | **131,974** | **46,907** | **85,067** | **54,942** | **101,955** | **30,820** | **148,899** |
| **TOTAL P/R & RELATED COSTS** | **222,473** | **368,339** | **132,358** | **235,981** | **155,666** | **288,130** | **81,010** | **384,413** |
| ACCOUNTING | 2,636 | 2,946 | 2,885 | 61 | 61 | 2,946 | (0) | 3,170 |
| LEGAL | 2,025 | 2,900 | 197 | 2,703 | 2,703 | 2,900 | (0) | 3,250 |
| LEGAL LABOR NEGOTIATIONS | 486 | 1,612 | - | 1,612 | - | - | 1,612 | 1,612 |
| ENGINEERING & SURVEYING | 113,143 | 35,000 | 1,630 | 33,370 | 38,300 | 39,930 | (4,930) | 51,700 |
| EROSION & DRAINAGE | 1,862 | 25,000 | - | 25,000 | 5,000 | 5,000 | 20,000 | 20,000 |
| ROAD MAINT. & SUPPLIES | 556,033 | 45,000 | 36,236 | 8,764 | 14,399 | 50,635 | (5,635) | 45,000 |
| BAD DEBTS | - | - | - | - | - | - | - | - |
| BANK CHARGES | - | - | - | - | - | - | - | - |
| BUILDING REPAIRS/MAINT | 5,004 | 20,000 | 24,141 | (4,141) | 8,673 | 32,814 | (12,814) | 20,000 |
| COMPUTER EXPENSE | 2,680 | 7,584 | 970 | 6,614 | 1,912 | 2,882 | 4,702 | 4,986 |
| DUES & SUBSCRIPTIONS | 596 | 674 | 8 | 666 | 666 | 674 | (0) | 730 |
| EQUIPMENT SUPPLIES/R&M | 751 | 4,500 | 62 | 4,438 | 4,438 | 4,500 | (0) | 5,500 |
| EQUIPMENT RENTAL | 418 | 515 | 205 | 310 | 391 | 597 | (82) | 632 |
| FIELD SUPPL./TOOLS/SIGNS | 1,231 | 20,630 | - | 20,630 | 20,630 | 20,630 | - | 19,630 |
| SECURITY EXPENSE | 32 | 42 | 68 | (26) | 145 | 213 | (171) | 200 |
| INSURANCE AND BONDS | 11,440 | 8,678 | 8,038 | 640 | 7,814 | 15,852 | (7,174) | 8,434 |
| MISCELLANEOUS EXP. | 7,051 | 14,088 | 8,708 | 5,381 | 8,092 | 16,799 | (2,711) | 17,600 |
| OFFICE JANITORIAL | 11,023 | 7,663 | 5,650 | 2,013 | 6,425 | 12,075 | (4,412) | 12,300 |
| OFFICE/FACILITIES RENT | 2,167 | - | - | - | - | - | - | - |
| OFFICE SUPPLIES | 896 | 1,925 | 714 | 1,211 | 1,211 | 1,925 | 0 | 1,984 |
| PERMITS & FEES | 136 | 167 | 63 | 104 | - | 63 | 104 | 167 |
| POSTAGE | - | - | - | - | - | - | - | - |
| PUBLICATION CHARGES | 691 | 295 | 403 | (108) | 600 | 1,003 | (708) | 1,180 |
| SAFETY EQUIPMENT | - | 500 | - | 500 | 500 | 500 | - | 500 |
| TELEPHONE | 156 | 162 | 101 | 61 | 81 | 182 | (20) | 162 |
| TRAINING & SEMINARS | 529 | 4,726 | 120 | 4,606 | 4,606 | 4,726 | 0 | 4,726 |
| TRAVEL | 89 | 2,250 | 84 | 2,166 | 2,166 | 2,250 | (0) | 2,250 |
| TRUSTEE COMPENSATION | 2,250 | 2,250 | 1,125 | 1,125 | 1,125 | 2,250 | - | 2,250 |
| UNIFORM EXPENSE | 696 | 1,404 | 1,013 | 391 | 391 | 1,404 | 0 | 1,763 |
| UTILITIES | 15,650 | 16,972 | 6,835 | 10,137 | 10,347 | 17,182 | (210) | 17,766 |
| VEHICLE EXPENSE FUEL/OIL | 6,343 | 14,311 | 8,195 | 6,116 | 6,116 | 14,311 | 0 | 15,260 |
| VEHICLE EXPENSE R&M | 14,471 | 12,053 | 2,062 | 9,991 | 9,991 | 12,053 | 0 | 15,008 |
| INTEREST EXPENSE | 40 | - | - | - | - | - | - | - |
| **SUBTOTAL EXPENSES** | **982,998** | **622,186** | **241,871** | **380,315** | **312,449** | **554,426** | **68,561** | **662,173** |
| CAPITAL OUTLAY | 199,049 | 2,138,000 | 84,933 | 2,053,067 | 58,000 | 142,933 | 1,995,067 | 2,808,206 |
| CONTINGENCY | - | 82,806 | 58,709 | 24,097 | 11,113 | 69,822 | 12,984 | 104,111 |
| **SUBTOTAL** | **1,182,047** | **2,842,992** | **385,513** | **2,457,479** | **381,562** | **767,181** | **2,076,612** | **3,574,490** |
| TRANSF. TO OTHER FUNDS | - | 550,000 | - | 550,000 | 550,000 | 550,000 | - | 0 |
| **TOTAL EXPENDITURES** | **1,182,047** | **3,392,992** | **385,513** | **3,007,479** | **931,562** | **1,317,181** | **2,076,612** | **3,574,490** |
| **NET GAIN OR LOSS** | **1,226,474** | **(995,416)** | **1,029,155** | **(2,024,571)** | **121,305** | **1,150,352** | **(2,146,570)** | **(1,070,381)** |
| OPENING FUND BALANCE | 8,378,642 | 9,571,460 | 9,605,116 | | | 9,605,116 | | 10,755,468 |
| **CLOSING FUND BALANCE** | **9,605,116** | **8,576,044** | **10,634,271** | | | **10,755,468** | | **9,685,087** |

| KGID GENERAL FUND BUDGET WORKSHEET 2025/2026 | | | | | | | 5/7/2025 | |
|---|---|---|---|---|---|---|---|---|
| | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 25/26 |
| DEPREC. ACCT. RESERVED | 0 | 248,564 | 248,564 | 0 | 0 | 248,564 | | 409,298 |
| VEHICLE & EQUIPEMENT RESERVE ADDITIONS | 248,564 | 155,734 | 77,867 | 77,867 | 77,867 | 155,734 | | 153,266 |
| LESS RESERVE USE | 0 | - | - | - | 5,000 | 5,000 | | - |
| NET RESERVE BALANCE | 0 | 404,298 | 326,431 | 77,867 | 82,867 | 409,298 | | 562,564 |
| **TOTAL RESTRICTED CASH** | **248,564** | **404,298** | **326,431** | **77,867** | **82,867** | **409,298** | **-** | **562,564** |

| KGID WATER FUND BUDGET WORKSHEET 2025/26 | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | 5/7/2025 PROPOSED BUDGET 25/26 |
|---|---|---|---|---|---|---|---|---|
| 'REVENUES | | | | | | | | |
| RESIDENTIAL BASE FEES | 3,550,568 | 3,584,576 | 1,840,825 | 1,743,751 | 1,888,200 | 3,729,025 | (144,449) | 3,793,932 |
| CONSUMPTION | 0 | 0 | 0 | - | 0 | - | - | 0 |
| TIER 1 CONSUMPTION | 306,577 | 329,000 | 172,687 | 156,313 | 141,563 | 314,250 | 14,750 | 329,000 |
| TIER 2 CONSUMPTION | 58,289 | 68,000 | 42,582 | 25,418 | 24,000 | 66,582 | 1,418 | 68,000 |
| TIER 3 CONSUMPTION | 57,239 | 72,000 | 48,234 | 23,766 | 20,000 | 68,234 | 3,766 | 72,000 |
| FIRE PROTECTION | 88,132 | 88,344 | 51,042 | 37,302 | 52,146 | 103,188 | (14,844) | 104,494 |
| COMMERCIAL BASE FEES | 368,890 | 364,056 | 182,025 | 182,031 | 182,025 | 364,050 | 6 | 364,056 |
| CONSUMPTION | 120,155 | 110,000 | 53,128 | 56,872 | 50,000 | 103,128 | 6,872 | 110,000 |
| FIRE PROTECTION | 94,004 | 94,137 | 47,069 | 47,068 | 47,068 | 94,137 | 0 | 94,137 |
| PENALTIES ON USER FEES | 51,106 | 17,867 | 31,503 | (13,636) | 17,074 | 48,577 | (30,710) | 42,420 |
| SERVICE CHARGES | 10,486 | 14,400 | 4,275 | 10,125 | 10,125 | 14,400 | - | 9,600 |
| RETURN CHECK FEES | 470 | 480 | 220 | 260 | 260 | 480 | - | 480 |
| CONNECTION FEES | 107,250 | 96,550 | (500) | 97,050 | 14,711 | 14,211 | 82,340 | 14,712 |
| INTEREST ON INVESTMENTS | 377,820 | 345,198 | 130,971 | 214,227 | 182,188 | 313,159 | 32,039 | 345,198 |
| GRANT REVENUE | - | 2,350,000 | 942,867 | 1,407,133 | 1,277,745 | 2,220,612 | 129,388 | 25,000 |
| TRANSFER FEE REVENUE | 10,133 | 4,176 | 5,208 | (1,032) | 2,754 | 7,962 | (3,786) | 7,308 |
| PLAN REVIEW FEES | 5,125 | 1,250 | 250 | 1,000 | 1,000 | 1,250 | - | 750 |
| SERVLINE LOSS REVENUE | 14,646 | 14,710 | 7,545 | 7,165 | 7,765 | 15,310 | (600) | 15,530 |
| SERVLINE LINE REVENUE | 2,867 | 2,856 | 1,409 | 1,447 | 1,399 | 2,808 | 48 | 2,798 |
| SERVLINE ADMIN REVENUE | 1,841 | 1,860 | 948 | 912 | 976 | 1,924 | (64) | 1,952 |
| OTHER, INCL. LAND SALE | 60,772 | 25,350 | 23,422 | 1,928 | 17,158 | 40,580 | (15,230) | 25,350 |
| **TOTAL REVENUES** | **5,286,370** | **7,584,810** | **3,585,710** | **3,999,100** | **3,938,156** | **7,523,867** | **60,944** | **5,426,717** |
| 'EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 167,854 | 275,503 | 95,578 | 179,925 | 81,638 | 177,215 | 98,288 | 268,656 |
| MAINTENANCE | 355,052 | 477,361 | 183,485 | 293,876 | 235,623 | 419,108 | 58,253 | 515,386 |
| OFFICE | 72,417 | 73,842 | 36,006 | 37,836 | 38,336 | 74,343 | (501) | 78,087 |
| ACCRUED LEAVE EXP | (11,459) | 13,000 | (4,103) | 17,103 | (7,350) | (11,453) | 24,453 | 13,000 |
| **PAYROLL SUBTOTAL** | **583,864** | **839,706** | **310,966** | **528,740** | **348,248** | **659,213** | **180,492** | **875,129** |
| FICA/MEDICARE | 9,498 | 12,777 | 4,902 | 7,875 | 5,352 | 10,254 | 2,523 | 12,954 |
| MEDICAL INS. | 178,014 | 250,767 | 90,339 | 160,428 | 98,581 | 188,919 | 61,848 | 306,463 |
| EMPLOYER PERS | 144,725 | 197,437 | 72,149 | 125,288 | 76,002 | 148,150 | 49,287 | 227,853 |
| WORKERS COMP | 4,003 | 6,946 | 602 | 6,344 | 6,273 | 6,875 | 71 | 7,916 |
| UNEMPLOYMENT EXP | 0 | 7,995 | 0 | 7,995 | 3,999 | 3,999 | 3,996 | 7,995 |
| OPEB EXPENSE | 2,297 | 40,670 | 16,969 | 23,701 | 16,969 | 33,938 | 6,732 | 40,670 |
| OTHER P/R EXP | 1,961 | 3,200 | 1,032 | 2,168 | 2,168 | 3,200 | - | 3,200 |
| VEHICLE ALLOW INCL WAGES | (2,133) | (4,000) | (528) | (3,472) | (3,472) | (4,000) | (0) | (4,000) |
| **BENEFIT SUBTOTAL** | **338,364** | **515,792** | **185,465** | **13,305** | **205,871** | **395,335** | **124,456** | **603,051** |
| **TOTAL P/R & RELATED COSTS** | **922,228** | **1,355,498** | **496,431** | **859,067** | **554,119** | **1,054,548** | **304,949** | **1,478,180** |
| ACCOUNTING | 31,637 | 75,355 | 34,625 | 40,730 | - | 34,625 | 40,730 | 38,040 |
| LEGAL | 28,547 | 34,800 | 43,019 | (8,219) | 43,420 | 86,439 | (51,639) | 39,000 |
| LEGAL LABOR NEGOTIATIONS | 2,244 | 7,440 | - | 7,440 | - | - | 7,440 | 7,440 |
| ENGINEERING & SURVEYING | 7,995 | 22,750 | 8,274 | 14,476 | 16,350 | 24,624 | (1,874) | 22,750 |
| BAD DEBTS | 0 | 32,053 | 0 | 32,053 | 0 | - | 32,053 | 13,926 |
| BANK CHARGES | 48,995 | 52,837 | 25,673 | 27,164 | 26,622 | 52,295 | 542 | 53,290 |
| BUILDING REPAIR & MAINT. | 6,080 | 30,000 | 20,105 | 9,895 | 3,445 | 23,550 | 6,450 | 14,855 |
| BUSINESS MEALS | 0 | 500 | 0 | 500 | 0 | - | 500 | 0 |
| COMPUTER EXPENSE | 50,715 | 60,261 | 54,346 | 5,915 | 24,268 | 78,614 | (18,353) | 70,261 |
| DUES AND SUBSCRIPTIONS | 7,257 | 9,038 | 600 | 8,438 | 514 | 1,114 | 7,924 | 9,666 |
| EQUIP. SUPPLIES & R&M | 14,121 | 14,750 | 7,853 | 6,897 | 6,897 | 14,750 | (0) | 16,150 |
| EQUIPMENT RENTAL | 8,419 | 9,146 | 4,448 | 4,698 | 3,818 | 8,266 | 880 | 9,245 |
| SECURITY EXPENSE | 7,801 | 9,531 | 5,046 | 4,485 | 5,662 | 10,708 | (1,177) | 14,548 |
| INSURANCE AND BONDS | 98,043 | 115,165 | 91,825 | 23,340 | 9,203 | 101,029 | 14,137 | 105,263 |
| SAFETY EQUIPMENT | 236 | 500 | 0 | 500 | 500 | 500 | - | 500 |
| INVENTORY PARTS | 11,665 | 15,000 | 4,820 | 10,180 | 10,180 | 15,000 | 0 | 15,000 |
| LIEN FEES | 110 | 1250 | 129 | 1,121 | 252 | 381 | 869 | 500 |
| METER REPAIR & MAINT | 9,998 | 30,000 | 0 | 30,000 | 30,000 | 30,000 | - | 30,000 |
| MISCELLANEOUS | 2,678 | 10,000 | 1,776 | 8,224 | 6,718 | 8,494 | 1,506 | 10,000 |
| OFFICE JANITORIAL | 7,471 | 9,274 | 7,800 | 1,474 | 9,180 | 16,980 | (7,706) | 18,000 |
| FACILITIES RENT | 25,999 | 0 | 0 | - | - | - | - | 0 |
| OFFICE SUPPLIES | 7,328 | 12,570 | 8,022 | 4,548 | 4,548 | 12,570 | 0 | 13,279 |
| PERMITS AND FEES | 8,121 | 9,056 | 4,591 | 4,465 | 5,048 | 9,639 | (583) | 9,639 |
| POSTAGE | 6,330 | 7,800 | 3,120 | 4,680 | 3,360 | 6,480 | 1,320 | 6,760 |
| PUBLICATION CHARGES | 1,479 | 3,180 | 407 | 2,773 | 2,773 | 3,180 | 0 | 3,180 |
| SHOP SUPPLIES/SM. TOOLS | 2,566 | 7,000 | 952 | 6,048 | 6,048 | 7,000 | (0) | 7,000 |
| TELEPHONE | 13,663 | 14,784 | 7,568 | 7,216 | 7,216 | 14,784 | (0) | 15,180 |
| TRAINING & SEMINARS | 1,388 | 22,968 | 4,125 | 18,843 | 18,843 | 22,968 | 0 | 22,968 |
| TRAVEL | 1,371 | 13,404 | 1,167 | 12,237 | 12,237 | 13,404 | 0 | 13,404 |
| TRUSTEE COMPENSATION | 27,000 | 27,000 | 13,500 | 13,500 | 13,500 | 27,000 | - | 27,000 |
| UNIFORM EXPENSE | 3,536 | 6,962 | 3,898 | 3,064 | 3,064 | 6,962 | (0) | 8,747 |
| UTILITIES - GAS/ELECTRIC | 260,487 | 278,507 | 124,144 | 154,363 | 131,593 | 255,737 | 22,770 | 274,502 |
| VEHICLE EXPENSE FUEL/OIL | 37,889 | 106,491 | 21,684 | 84,807 | 84,807 | 106,491 | (0) | 122,078 |
| VEHICLE EXPENSE R&M | 22,748 | 51,920 | 3,355 | 48,565 | 48,565 | 51,920 | 0 | 65,064 |

WATER

| KGID WATER FUND BUDGET WORKSHEET 2025/26 | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | 5/7/2025 PROPOSED BUDGET 25/26 |
|---|---|---|---|---|---|---|---|---|
| WATER MONITORING/SAMPLE | 14,674 | 17,583 | 7,805 | 9,778 | 9,778 | 17,583 | 0 | 17,583 |
| WTR SHED MANAGEMENT | 17,210 | 18,500 | 15,621 | 2,879 | 0 | 15,621 | 2,879 | 18,500 |
| WTR DISTRIBUTION EXP | 15,418 | 62,700 | 6,028 | 56,672 | 56,672 | 62,700 | 0 | 77,700 |
| WTR TREATMENT EXP | 48,419 | 82,456 | 50,864 | 31,592 | 31,592 | 82,456 | (0) | 82,456 |
| **TOTAL OPERATING EXP.** | **1,781,866** | **2,638,029** | **1,083,621** | **1,554,408** | **1,190,792** | **2,278,412** | **363,616** | **2,751,654** |
| INTEREST EXPENSE | 289,630 | 272,609 | 132,022 | 140,587 | 132,052 | 264,074 | 8,535 | 237,915 |
| DEPRECIATION EXPENSE | 1,378,722 | 1,357,625 | 729,819 | 627,806 | 717,850 | 1,447,668 | (90,043) | 1,447,668 |
| AMORTIZATION EXPENSE | 10,434 | 9,246 | 4,623 | 4,623 | 4,623 | 9,246 | 0 | 8,155 |
| (GAIN) LOSS ON DISPOSAL OF E( | 5,715 | - | 0 | - | (53,889) | (53,889) | 53,889 | (3,200) |
| **TOTAL EXPENDITURES** | **3,466,367** | **4,277,509** | **1,950,085** | **2,327,424** | **1,991,428** | **3,945,511** | **335,998** | **4,442,192** |
| **NET INCOME** | **1,820,003** | **3,307,301** | **1,635,625** | **1,671,676** | **1,946,728** | **3,578,356** | **(275,054)** | **984,525** |
| CAPITAL OUTLAY | (5,080,394) | (11,611,589) | (2,108,667) | 9,502,922 | (1,185,395) | (3,294,062) | (8,317,527) | (5,926,726) |
| DEBT PRINCIPAL REPAYMENT | (1,335,305) | (1,369,133) | (680,284) | 688,849 | (688,848) | (1,369,133) | (0) | (1,403,827) |
| PROCEEDS FROM SRF LOAN | 0 | - | 0 | - | - | - | - | - |
| PROCEEDS FROM SALE OF EQUI | 0 | - | 0 | - | - | - | - | - |
| ACCTS RECEIVABLE-GRANT | 1,277,745 | - | 942,867 | 942,867 | (942,867) | - | - | - |
| FUND OPEB LIABILITY ACCT | (2,297) | - | 0 | - | 0 | - | - | - |
| ACCTS PAYABLE-PROJECT | 0 | - | 0 | - | - | - | - | - |
| DEVELOPER CAPITAL CONTRIB | 0 | 3,750,000 | 0 | (3,750,000) | - | - | 3,750,000 | 3,750,000 |
| ADD BACK DEPRECIATION/AMOR | 1,389,156 | 1,366,871 | 734,442 | 632,430 | 722,473 | 1,456,914 | (90,043) | 1,455,823 |
| ADJUST TO CASH FLOW | (1,016,361) | - | (70,965) | (70,965) | 70,965 | - | - | - |
| **TOTAL CASH FLOW ADJUSTMENTS** | **(4,767,456)** | **(7,863,851)** | **(1,182,607)** | **7,946,103** | **(2,023,674)** | **(3,206,281)** | **(4,657,571)** | **(2,124,730)** |
| | | | | | | | | |
| **NET CASH INCR./DECR.** | **(2,947,453)** | **(4,556,550)** | **453,018** | **5,009,568** | **(76,945)** | **372,075** | **(4,928,625)** | **(1,140,205)** |
| AVAIL. CASH - BEGINNING | 8,953,092 | 5,827,691 | 6,005,639 | | - | 6,005,639 | | 6,377,714 |
| **AVAILABLE CASH - END** | **6,005,639** | **1,271,141** | **6,458,657** | | **-** | **6,377,714** | | **5,237,509** |
| | | | | | | | | |
| DEPREC. ACCT. RESERVED | 301,934 | 444,985 | 444,966 | 19 | 595,301 | 444,966 | | 705,636 |
| RESERVE ADDITIONS (PONDEROSA MHP) Per Grant | 0 | - | 0 | - | 0 | - | | 0 |
| RESERVE ADDITIONS (VEHICLE) | 143,032 | 300,670 | 150,335 | 150,335 | 150,335 | 300,670 | | 206,644 |
| LESS RESERVE USE | 0 | - | - | - | 40,000 | 40,000 | | - |
| NET RESERVE BALANCE | 444,966 | 745,655 | 595,301 | 150,354 | 785,636 | 705,636 | | 912,280 |
| | | | | | | | | |
| DISTRIB DEBT SERVICE | 228,692 | 228,692 | 228,692 | 0 | 228,692 | 228,692 | | 228,692 |
| TREATMENT DEBT SERVICE | 592,179 | 592,179 | 592,179 | - | 592,179 | 592,179 | | 592,179 |
| CAPITAL IMPROV RESERVE | - | (763,739) | 17,890 | (781,629) | - | - | | - |
| | | | | - | | | | |
| **TOTAL RESTRICTED CASH** | **1,265,837** | **802,787** | **1,434,062** | **(631,275)** | **1,606,507** | **1,526,507** | **-** | **1,733,151** |

| KGID SEWER FUND BUDGET WORKSHEET 2025/26 | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | 5/7/2025 (OVER)/ UNDER | PROPOSED BUDGET 25/26 |
|---|---|---|---|---|---|---|---|---|
| 'REVENUES | | | | | | | | |
| USER FEES - RESIDENTIAL | 1,745,048 | 1,751,842 | 876,894 | 874,948 | 877,690 | 1,754,584 | (2,742) | 1,756,191 |
| USER FEES - COMMERCIAL | 41,978 | 44,212 | 13,042 | 31,170 | 21,019 | 34,061 | 10,151 | 42,038 |
| CONSUMPTION RESIDENTIAL | 21,673 | 26,400 | 21,019 | 5,381 | 5,381 | 26,400 | (0) | 26,400 |
| CONSUMPTION COMMERCIAL | 33,124 | 34,020 | 13,494 | 20,526 | 17,712 | 31,206 | 2,814 | 33,120 |
| PENALTIES ON USER FEES | 24,964 | 11,682 | 12,763 | (1,081) | (284) | 12,479 | (797) | 14,760 |
| CONNECTION FEES/SERVICE | 12,900 | 7,200 | 50 | 7,150 | 1,200 | 1,250 | 5,950 | 3,600 |
| INTEREST ON INVESTMENTS | 211,568 | 176,809 | 96,639 | 80,170 | 93,316 | 189,955 | (13,146) | 176,809 |
| TRANSFER FEES | 3,457 | 2,142 | 1,199 | 944 | 1,836 | 3,035 | (893) | 3,672 |
| PLAN REVIEW FEES | 625 | 1,500 | - | 1,500 | 500 | 500 | 1,000 | 500 |
| OTHER REVENUE | 20,481 | 500 | 463 | 38 | 38 | 501 | (1) | 500 |
| **TOTAL REVENUES** | **2,115,817** | **2,056,307** | **1,035,562** | **1,020,745** | **1,018,408** | **2,053,971** | **2,337** | **2,057,590** |
| 'EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 90,470 | 157,190 | 45,458 | 111,732 | 53,843 | 99,301 | 57,889 | 155,170 |
| MAINTENANCE | - | 0 | - | - | - | - | - | 0 |
| OFFICE | 54,313 | 55,380 | 27,005 | 28,375 | 28,758 | 55,762 | (382) | 58,564 |
| ACCRUED LEAVE | 2,096 | 4,000 | 2,918 | 1,082 | (7,722) | (4,803) | 8,803 | 4,000 |
| **PAYROLL SUBTOTAL** | **146,879** | **216,570** | **75,381** | **141,189** | **74,879** | **150,260** | **66,310** | **217,734** |
| FICA/MEDICARE | 2,663 | 3,444 | 1,250 | 2,194 | 1,296 | 2,546 | 898 | 3,294 |
| MEDICAL INS. | 42,988 | 59,056 | 21,410 | 37,646 | 21,426 | 42,835 | 16,221 | 80,696 |
| EMPLOYER PERS | 38,430 | 51,276 | 19,985 | 31,291 | 20,791 | 40,775 | 10,501 | 59,276 |
| WORKERS COMP | 509 | 859 | 18 | 841 | 613 | 631 | 228 | 987 |
| UNEMPLOYMENT | - | 5,996 | - | 5,996 | 2,998 | 2,998 | 2,998 | 5,996 |
| OPEB EXPENSE | 406 | 17,490 | 3,001 | 14,489 | 3,001 | 6,002 | 11,488 | 17,490 |
| OTHER P/R EXP. | 305 | 500 | 12 | 488 | 488 | 500 | (0) | 500 |
| VEHICLE EXP INCL WAGES | (284) | (500) | (70) | (430) | (430) | (500) | 0 | (500) |
| **BENEFIT SUBTOTAL** | **85,302** | **138,121** | **45,606** | **92,515** | **50,182** | **95,787** | **42,333** | **167,739** |
| **TOTAL P/R & RELATED COSTS** | **232,181** | **354,691** | **120,987** | **233,704** | **125,060** | **246,047** | **108,643** | **385,473** |
| ACCOUNTING | 15,818 | 17,678 | 17,313 | 365 | - | 17,313 | 365 | 19,020 |
| LEGAL | 6,957 | 17,400 | 1,182 | 16,218 | 9,210 | 10,392 | 7,008 | 19,500 |
| LEGAL LABOR NEGOTIATIONS | 636 | 2,108 | - | 2,108 | - | - | 2,108 | 2,108 |
| ENGINEERING & SURVEYING | 1,896 | 10,250 | 1,922 | 8,328 | 7,350 | 9,272 | 978 | 10,250 |
| DCLTSA #1 PRO-RATA M & O | 678,874 | 823,691 | 411,846 | 411,846 | 411,846 | 823,692 | (1) | 848,359 |
| DCLTSA CAP PLAN (ASSESS) | 486,029 | 490,034 | 244,017 | 246,017 | 246,017 | 490,034 | - | 485,246 |
| BAD DEBTS | - | 20,958 | - | 20,958 | - | - | 20,958 | 9,284 |
| BANK CHARGES | 32,192 | 34,727 | 16,786 | 17,941 | 17,748 | 34,534 | 193 | 35,360 |
| BUILDING REPAIR & MAINT. | 2,464 | 31,419 | 7,981 | 23,438 | 1,846 | 9,827 | 21,592 | 31,419 |
| BUSINESS MEALS | - | - | - | - | - | - | - | - |
| COMPUTER EXPENSE | 14,900 | 17,861 | 10,526 | 7,335 | 7,335 | 17,861 | 0 | 21,876 |
| DUES & SUBSCRIPTIONS | 3,246 | 4,346 | 50 | 4,296 | 351 | 401 | 3,945 | 4,931 |
| EQUIP. SUPPLIES & R&M | 118,099 | 212,748 | 59,258 | 153,490 | 72,020 | 131,278 | 81,470 | 215,040 |
| EQUIPMENT RENTAL | 3,792 | 3,847 | 1,999 | 1,848 | 1,810 | 3,809 | 38 | 3,824 |
| SECURITY EXPENSE | 7,521 | 8,580 | 4,121 | 4,459 | 4,384 | 8,505 | 75 | 6,804 |
| INSURANCE AND BONDS | 25,456 | 28,694 | 26,585 | 2,109 | - | 26,585 | 2,109 | 27,888 |
| SAFETY EQUIPMENT | 0 | - | 0 | - | - | - | - | - |
| INVENTORY PARTS | (34) | 500 | - | 500 | 500 | 500 | - | 500 |
| MISCELLANEOUS EXP. | 1,181 | 4,600 | 867 | 3,733 | 8,204 | 9,071 | (4,471) | 6,153 |
| OFFICE JANITORIAL | 3,735 | 4,637 | 3,900 | 737 | 4,590 | 8,490 | (3,853) | 9,000 |
| FACILITIES RENT | 12,999 | 0 | - | - | - | - | - | 0 |
| OFFICE SUPPLIES | 3,893 | 6,582 | 4,187 | 2,395 | 2,395 | 6,582 | 0 | 6,935 |
| PERMITS & FEES | 383 | 405 | 380 | 25 | 25 | 405 | (0) | 405 |
| POSTAGE | 4,160 | 5,100 | 2,040 | 3,060 | 2,140 | 4,180 | 920 | 4,420 |
| PUBLICATION CHARGES | 750 | 1,590 | 375 | 1,215 | 1,825 | 2,200 | (610) | 2,200 |
| INTEREST | 240 | - | - | - | - | - | - | - |
| CONSERVATION-SEWER FLOW | 2,000 | - | - | - | - | - | - | - |
| TELEPHONE | 1,571 | 1,632 | 808 | 824 | 845 | 1,653 | (21) | 1,632 |
| TRAINING & SEMINARS | 558 | 5,874 | 476 | 5,398 | 5,398 | 5,874 | 0 | 5,874 |
| TRAVEL | 741 | 3,462 | 168 | 3,294 | 3,294 | 3,462 | 0 | 3,462 |
| TRUSTEE COMPENSATION | 13,500 | 13,500 | 6,750 | 6,750 | 6,750 | 13,500 | - | 13,500 |
| UNIFORM EXPENSE | 98 | 117 | 20 | 97 | 20 | 40 | 77 | 147 |
| UTILITIES - GAS/ELECTRIC | 21,987 | 30,000 | 9,470 | 20,530 | 10,038 | 19,508 | 10,492 | 23,425 |
| **SUBTOTAL EXPENSES** | **1,697,823** | **2,157,031** | **954,011** | **1,203,020** | **951,002** | **1,905,015** | **252,018** | **2,204,035** |
| CAPITAL OUTLAY | 937,661 | 520,000 | 40,402 | 479,598 | 7,000 | 47,402 | 472,598 | 507,766 |
| LOSS/GAIN ON DISPOSALS | (0) | - | - | - | - | - | - | - |
| DEPRECIATION EXPENSE/AMORTIZATION | 85,080 | 62,176 | 49,437 | 12,739 | 49,001 | 98,438 | (36,262) | 98,437 |
| PROCEEDS ON SALE OF EQUIP | - | - | - | - | - | - | - | - |
| DEVELOPER CAPITAL CONTRI | - | - | - | - | - | - | - | - |
| ADD BACK DEPR | (85,080) | (62,176) | (49,437) | (12,739) | (49,001) | (98,438) | 36,262 | (98,437) |
| ADJUST TO CASH FLOW | (40,521) | - | 297,056 | (297,056) | (297,056) | - | - | - |
| **TOTAL EXPENDITURES** | **2,594,963** | **2,677,031** | **1,291,469** | **1,385,562** | **660,946** | **1,952,417** | **724,616** | **2,711,801** |

| KGID SEWER FUND BUDGET WORKSHEET 2025/26 | | | | | | | 5/7/2025 | |
|---|---|---|---|---|---|---|---|---|
| | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 25/26 |
| **NET CASH INCR./(DECR.)** | **(479,146)** | **(620,724)** | **(255,908)** | | **357,462** | **101,554** | **(722,278)** | **(654,211)** |
| PRIOR PERIOD ADJUSTMENT | | | | | | | | |
| AVAIL. CASH - BEGINNING | 4,779,908 | 4,196,298 | 4,300,762 | | - | 4,300,762 | | 4,402,316 |
| | | | | | | | | |
| **AVAILABLE CASH - END** | **4,300,762** | **3,575,574** | **4,044,854** | | | **4,402,316** | | **3,748,105** |
| | | | | | | | | |
| DEPREC. ACCT. RESERVED | 4,700 | 8,320 | 8,320 | - | 12,395 | 8,320 | | 16,471 |
| RESERVE ADDITIONS | 3,620 | 8,151 | 4,075 | 4,076 | 4,076 | 8,151 | | 9,231 |
| LESS RESERVE USE | 0 | - | - | - | 0 | 0 | | - |
| NET RESERVE BALANCE | 8,320 | 16,471 | 12,395 | 4,076 | 16,471 | 16,471 | | 25,702 |
| **TOTAL RESTRICTED CASH** | **8,320** | **16,471** | **12,395** | **4,076** | **16,471** | **16,471** | **-** | **25,702** |

| KGID SNOW FUND BUDGET WORKSHEET 2025/26 | | | | | | | | 5/7/2025 |
|---|---|---|---|---|---|---|---|---|
| | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 25/26 |
| REVENUES | | | | | | | | |
| USER FEES | 629,086 | 717,876 | 344,889 | 372,987 | 373,173 | 718,062 | (186) | 746,664 |
| COMMERCIAL USER FEES | 57,996 | 66,096 | 31,752 | 34,344 | 34,344 | 66,096 | - | 68,688 |
| PENALTIES ON USER FEES | 8,521 | 4,810 | 4,447 | 363 | (1,372) | 3,075 | 1,735 | 4,810 |
| INTEREST ON INVESTMENTS | 17,887 | 8,419 | 11,387 | (2,968) | 4,444 | 15,830 | (7,411) | 8,419 |
| TRANSFER FEE | 1,325 | 882 | 494 | 389 | 810 | 1,304 | (422) | 1,620 |
| GRANT REVENUE | - | - | 0 | - | 0 | - | - | - |
| OTHER | 1,074 | 55 | 114 | (59) | 59 | 173 | (118) | 200 |
| GAIN ON DISPOSAL OF ASSET | - | - | 0 | - | 0 | - | - | - |
| **TOTAL REVENUES** | **715,890** | **798,138** | **393,082** | **405,056** | **411,458** | **804,540** | **(6,401)** | **830,401** |
| EXPENDITURES | | | | | | | | |
| PAYROLL - MANAGEMENT | 41,405 | 73,253 | 19,894 | 53,359 | 23,903 | 43,797 | 29,456 | 72,578 |
| MAINTENANCE | 25,838 | 51,778 | 21,679 | 30,099 | 25,442 | 47,121 | 4,657 | 51,238 |
| OFFICE | 27,156 | 27,692 | 13,502 | 14,190 | 14,369 | 27,871 | (179) | 29,280 |
| ACCRUED LEAVE | 2,253 | 2,000 | 1,865 | 135 | (3,243) | (1,378) | 3,378 | 2,000 |
| **PAYROLL SUBTOTAL** | **96,652** | **154,723** | **56,941** | **97,782** | **60,471** | **117,411** | **37,311** | **155,096** |
| FICA/MEDICARE | 1,547 | 2,512 | 841 | 1,671 | 940 | 1,782 | 730 | 2,489 |
| MEDICAL INS. | 32,597 | 49,715 | 20,345 | 29,370 | 21,268 | 41,613 | 8,102 | 62,362 |
| EMPLOYER PERS | 21,531 | 34,759 | 12,360 | 22,400 | 15,128 | 27,487 | 7,272 | 39,241 |
| WORKERS COMP | 891 | 1,113 | 230 | 883 | 870 | 1,099 | 14 | 1,272 |
| UNEMPLOYMENT | 0 | 2,998 | 0 | 2,998 | 1,499 | - | 2,998 | 2,998 |
| OPEB EXPENSE | 188 | 11,392 | 1,385 | 10,007 | 1,385 | 2,770 | 8,622 | 11,392 |
| OTHER P/R EXP | 695 | 1,000 | 33 | 967 | 967 | 1,000 | 0 | 1,000 |
| CAR ALLOW INCL WAGES | 0 | 0 | 0 | - | (380) | (380) | 380 | 0 |
| **BENEFITS SUBTOTAL** | **57,449** | **103,489** | **35,194** | **68,295** | **42,056** | **75,751** | **27,739** | **120,754** |
| **TOTAL P/R & RELATED COSTS** | **154,101** | **258,212** | **92,134** | **166,078** | **102,526** | **193,162** | **65,050** | **275,850** |
| ACCOUNTING | 2,636 | 2,946 | 2,885 | 61 | - | 2,885 | 61 | 3,170 |
| LEGAL | 1,830 | 2,900 | 197 | 2,703 | 2,700 | 2,897 | 3 | 3,250 |
| LEGAL LABOR NEGOTIATIONS | 374 | 1,240 | - | 1,240 | - | - | 1,240 | 1,240 |
| ENGINEERING & SURVEYING | 244 | 500 | 573 | (73) | 416 | 989 | (489) | 500 |
| SNOW REMOVAL PLOWING | 365,613 | 775,000 | 85,889 | 689,111 | 350,000 | 435,889 | 339,111 | 775,000 |
| SNOW REMOVAL SANDING | 45,845 | 75,000 | 32,288 | 42,712 | 39,301 | 71,589 | 3,411 | 75,000 |
| SNOW REMOVAL ANTI/DE ICING | 0 | - | 0 | - | 0 | - | - | - |
| BAD DEBTS | 0 | 8,630 | 0 | 8,630 | 0 | - | 8,630 | 4,096 |
| BANK CHARGES | 12,168 | 11,906 | 6,912 | 4,994 | 7,740 | 14,652 | (2,746) | 15,600 |
| BUILDING REPAIRS/MAINT | 411 | 5,276 | 1,335 | 3,941 | 1,753 | 3,088 | 2,188 | 4,830 |
| BUSINESS MEALS | 0 | - | 0 | - | 0 | - | - | - |
| COMPUTER EXPENSE | 4,632 | 5,139 | 3,194 | 1,945 | 1,945 | 5,139 | (0) | 4,754 |
| DUES AND SUBSCRIPTIONS | 596 | 685 | 8 | 677 | 102 | 110 | 575 | 726 |
| EQUIPMENT SUPPLIES & MAINT | 20 | 700 | 33 | 667 | - | 33 | 667 | 100 |
| EQUIPMENT RENTAL | 1,080 | 832 | 664 | 168 | 664 | 1,328 | (496) | 1,101 |
| FIELD SUPPLIES/TOOLS/SIGN | 5,226 | 10,000 | 0 | 10,000 | 0 | - | 10,000 | 10,000 |
| SECURITY | 32 | 18 | 68 | (50) | 145 | 213 | (195) | 250 |
| INSURANCE AND BONDS | 4,245 | 4,782 | 4,431 | 351 | 0 | 4,431 | 351 | 4,648 |
| MISCELLANEOUS | 21,996 | 5,600 | 145 | 5,455 | 3,716 | 3,861 | 1,739 | 5,600 |
| OFFICE JANITORIAL | 623 | 773 | 650 | 123 | 638 | 1,288 | (515) | 1,500 |
| FACILITIES RENT | 2,167 | - | 0 | - | - | - | - | - |
| OFFICE SUPPLIES | 873 | 1,314 | 887 | 427 | 925 | 1,812 | (498) | 1,373 |
| PERMITS AND FEES | 64 | 668 | 63 | 605 | 605 | 668 | (0) | 668 |
| POSTAGE | 1,568 | 2,100 | 840 | 1,260 | 950 | 1,790 | 310 | 1,820 |
| PUBLICATION CHARGES | 389 | 1,515 | 136 | 1,379 | 834 | 970 | 545 | 1,515 |
| SAFETY EQUIPMENT | 0 | 100 | 0 | 100 | 0 | - | 100 | 100 |
| TELEPHONE | 156 | 162 | 94 | 68 | 79 | 173 | (11) | 162 |
| TRAINING & SEMINARS | 476 | 2,052 | 94 | 1,958 | 1,958 | 2,052 | (0) | 2,052 |
| TRAVEL | 224 | 1,984 | 57 | 1,927 | 1,927 | 1,984 | (0) | 1,984 |
| TRUSTEE COMPENSATION | 2,250 | 2,250 | 1,125 | 1,125 | 1,125 | 2,250 | - | 2,250 |
| UNIFORM EXPENSE | 383 | 877 | 702 | 175 | 175 | 877 | (0) | 1,103 |
| UTILITIES | 448 | 1,670 | 173 | 1,497 | 183 | 357 | 1,313 | 575 |
| VEHICLE EXPENSE FUEL/OIL | 4,985 | 16,311 | 2,241 | 14,070 | 14,070 | 16,311 | 0 | 15,260 |
| VEHICLE EXPENSE R&M | 5,720 | 11,303 | 886 | 10,417 | 10,417 | 11,303 | 0 | 13,258 |
| INTEREST EXPENSE | 40 | - | 0 | - | 0 | - | - | - |
| **TOTAL OPERATING EXP.** | **641,415** | **1,212,445** | **238,705** | **973,740** | **544,894** | **782,101** | **430,345** | **1,229,335** |
| CAPITAL OUTLAY | 129,707 | 129,000 | 5,920 | 123,080 | 7,000 | 12,920 | 116,080 | 123,667 |
| CONTINGENCY | - | 40,243 | - | 40,243 | 16,557 | 16,557 | 23,686 | 40,590 |
| ADJUST TO CASH FLOW | 589 | - | (135,821) | 135,821 | 135,821 | 0 | (0) | |
| **SUBTOTAL** | **771,710** | **1,381,688** | **108,804** | **1,272,884** | **704,272** | **811,578** | **570,111** | **1,393,592** |
| TRANSF. FROM OTHER FUNDS | - | (550,000) | - | (550,000) | (550,000) | (550,000) | - | 0 |
| **TOTAL EXPENDITURES** | **771,710** | **831,688** | **108,804** | **722,884** | **154,272** | **261,578** | **570,111** | **1,393,592** |
| **NET GAIN OR LOSS** | **(55,821)** | **(33,550)** | **284,278** | **(317,828)** | **257,185** | **542,962** | **(576,512)** | **(563,191)** |
| OPENING FUND BALANCE | 134,717 | 42,907 | 78,896 | | | 78,896 | | 621,858 |
| **ENDING FUND BALANCE** | **78,896** | **9,357** | **363,174** | | | **621,858** | | **58,667** |

| KGID SNOW FUND BUDGET WORKSHEET 2025/26 | | | | | | | | 5/7/2025 |
|---|---|---|---|---|---|---|---|---|
| | ACTUAL 23/24 | BUDGET 24/25 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | PROPOSED BUDGET 25/26 |
| DEPREC. ACCT. RESERVED | 73,201 | 127,211 | 110,069 | 17,142 | 157,851 | 110,069 | | 210,633 |
| RESERVE ADDITIONS | 36,868 | 95,564 | 47,782 | 47,782 | 47,782 | 95,564 | | 82,382 |
| LESS RESERVE USE | 0 | - | - | - | 5,000 | 5,000 | | - |
| NET RESERVE BALANCE | 110,069 | 222,775 | 157,851 | 64,924 | 210,633 | 210,633 | | 293,015 |
| **TOTAL RESTRICTED CASH** | **110,069** | **222,775** | **157,851** | **64,924** | **210,633** | **210,633** | **-** | **293,015** |

| KGID COMPUTER EXPENSE FY 2025/2026 | | | | 5/6/2025 | |
|---|---|---|---|---|---|
| | **TOTAL** | **GENERAL FUND** | **WATER FUND** | **SEWER FUND** | **SNOW FUND** |
| **MAINTENANCE, SUPPORT & UPGRADES** | | | | | |
| Brightly CMMS Licensing Fees | 8,500 | 425 | 5,100 | 2,550 | 425 |
| Precision - Laserfiche Cloud Fees | 683 | 34 | 410 | 205 | 34 |
| Abila/MIP Maintenance Fee | 4,800 | 240 | 2,880 | 1,440 | 240 |
| Springbrook Software (ulitity billing) maint fee | 23,620 | 1,181 | 14,172 | 7,086 | 1,181 |
| Network & Server Monitoring Pac States | 16,800 | 840 | 10,080 | 5,040 | 840 |
| Springbrook Web Payments | 2,100 | | 1,071 | 714 | 315 |
| | | | | - | - |
| Misc. software upgrades | 3,000 | 150 | 1,800 | 900 | 150 |
| Consulting fees and support (Thunderbird) *(SCADA)* | 8,400 | | 8,400 | | |
| Micropaver Support/Maintenance | 650 | 650 | | | |
| Charter (office, shop & lake station) | | | | | |
| Office 5:60:30:5 | 2,020 | 101 | 1,212 | 606 | 101 |
| Shop & Lake Station | 4,060 | | 4,060 | | |
| GIS Licensing | 5,000 | 1,000 | 2,000 | 2,000 | |
| SCADA Wonderware Support/Maint ST 2 | 6,379 | | 6,379 | | |
| SCADA Wonderware Support/Maint Lake | 8,318 | | 8,318 | | |
| WIN 911 Support | 820 | | 820 | | |
| Verizon Networkfleet GPS | 1,592 | 165 | 1,160 | 136 | 131 |
| Verizon Networkfleet GPS - Snow (7) | 1,137 | | | | 1,137 |
| Website Hosting | 713 | 36 | 428 | 213 | 36 |
| Miscellaneous hardware | 3,000 | 150 | 1,800 | 900 | 150 |
| Adobe Annual Subscription | 285 | 14 | 171 | 86 | 14 |
| | | - | - | - | - |
| | | | | - | - |
| **TOTAL COMPUTER EXPENSE** | **101,877** | **4,986** | **70,261** | **21,876** | **4,754** |

| KGID PAYROLL CALCULATIONS 2024/25 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE<br>2025/26 - WITH 3.5% CPI & 2% MERIT INCREASE | 2024/2025 BASE | INCREASE OF 5.50% | 2025/2026 TOTAL | GENERAL FUND | WATER FUND | 5/6/2025<br>SEWER FUND | SNOW FUND |
|---|---|---|---|---|---|---|---|
| **Water Department** | | | | | | | |
| Water Operator 100% PERS Paid | | | | | | | |
| Operator II - Base Rate-$29.69/hr | 59,675 | 2,080 | 61,755 | | 61,755 | | |
| Operator II - Standby Rate 1664hrs 12.5% base $3.71/hr | 5,974 | 1,743 | 7,717 | | 7,717 | | |
| Operator II - In Charge Pay 10% premium of regular pay - 4wks | - | - | - | | - | | |
| Operator II - Overtime- 52hrs@44.54 = 4/wk | 2,238 | 78 | 2,316 | | 2,316 | | |
| Operator II - Call Back - Field - 78 @44.54 = 6/wk | 3,357 | 117 | 3,474 | | 3,474 | | |
| Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,119 | 39 | 1,158 | | 1,158 | | |
| Subtotal | 72,363 | 4,057 | 76,420 | | 76,420 | | |
| ME | | | | | | | |
| Operator III - Base Rate-$33.94/hr | 68,435 | 2,160 | 70,595 | | 70,595 | | |
| Operator III - Special Skills (2.5%) $0.85 Reg Rate $33.94/hr | 1,706 | 62 | 1,768 | | 1,768 | | |
| Operator III - Standby Rate 1664hrs 12.5% base $4.24/hr | 6,822 | 233 | 7,055 | | 7,055 | | |
| Operator III - In Charge Pay 10% premium of regular pay - | 350 | 19 | 369 | | 369 | | |
| Operator III - Overtime- 52hrs @52.19 = 4/wk | 2,622 | 91 | 2,713 | | 2,713 | | |
| Operator III - Call Back/OT - Field - 78 @52.19 = 6/wk | 3,934 | 137 | 4,071 | | 4,071 | | |
| Operator III- Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,311 | 46 | 1,357 | | 1,357 | | |
| Subtotal | 85,180 | 2,748 | 87,928 | | 87,928 | | |
| | | | | | | | |
| Water Operator 50%/50% PERS | | | | | | | |
| Operator II - Base Rate-$39.95/hr | 78,728 | 4,368 | 83,096 | | 83,096 | | |
| Operator II - Special Skills (5%) 2.00 Reg Rate$39.95/hr | 3,536 | 664 | 4,200 | | 4,200 | | |
| Operator II - Standby Rate 1664hrs 12.5% base $4.99/hr | 7,089 | 1,214 | 8,303 | | 8,303 | | |
| Operator II - Overtime- 52hrs@62.93 = 4/wk | 2,790 | 482 | 3,272 | | 3,272 | | |
| Operator II - Call Back - Field - 78 @62.93 = 6/wk | 4,185 | 723 | 4,908 | | 4,908 | | |
| Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,395 | 241 | 1,636 | | 1,636 | | |
| Subtotal | 97,723 | 7,692 | 105,415 | | 105,417 | | |
| BM | | | | | | | |
| Lead Operator - Base Rate-$43.10/hr | 84,906 | 4,742 | 89,648 | | 89,648 | | |
| Operator II - Special Skills (6%) 2.59 Reg Rate $43.10/hr | 5,096 | 291 | 5,387 | | 5,387 | | |
| Operator II - Standby Rate 1664hrs 12.5% base $5.39/hr | 8,486 | 451 | 8,937 | | 8,937 | | |
| Operator II - In Charge Pay 10% 4.56 premium of regular pay - | 17,495 | 5,837 | 5,837 | | 5,837 | | |
| Operator II - Overtime- 52hrs @68.54 = 4/wk | 3,375 | 189 | 3,564 | | 3,564 | | |
| Operator II - Call Back - Field - 78hrs @68.54 = 6/wk | 5,063 | 283 | 5,346 | | 5,346 | | |
| Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk | 1,688 | 95 | 1,782 | | 1,782 | | |
| Subtotal | 126,109 | 11,888 | 120,501 | | 120,501 | | |
| SM | | | | | | | |
| Operator III - Base Rate-$39.95/hr | 80,309 | 2,787 | 83,096 | | 83,096 | | |
| Operator III - Special Skills (7.5%) 3.00 Reg Rate $39.95/hr | 6,032 | 208 | 6,240 | | 6,240 | | |
| Operator III - Standby Rate 1664hrs 12.5% base $4.99/hr | 8,037 | 266 | 8,303 | | 8,303 | | |
| Operator III - In Charge Pay 10% premium of regular pay - | - | - | - | | - | | |
| Operator III - Overtime- 52hrs @64.43 = 4/wk | 3,238 | 112 | 3,350 | | 3,350 | | |
| Operator III - Call Back - Field - 78hrs @64.43 = 6/wk | 4,857 | 169 | 5,026 | | 5,026 | | |
| Operator III - Call Back - Laptop OT on base 26/hrs @64.43 = 2/wk | 1,619 | 56 | 1,675 | | 1,675 | | |
| Subtotal | 104,092 | 3,598 | 107,690 | | 107,690 | | |
| | | | | | | | |
| Award Budget 1% Total Base Wages | 3,944 | 191 | 4,135 | | 4,135 | | |
| Subtotal | 3,944 | 191 | 4,135 | | 4,135 | | |
| | | | | | | | |
| **TOTAL WATER OPERATORS** | | | | | | | |
| **Base Rate-$37.33/hr** | **372,053** | **16,137** | **388,190** | **-** | **388,190** | **-** | **-** |
| **Special Skills** | **16,370** | **1,225** | **17,595** | | **17,595** | | |
| **Standby Rate 6656HRS AT 12.5%** | **36,408** | **3,908** | **40,316** | | **40,316** | | |
| **In Charge Pay 10% premium of regular pay** | **17,495** | **5,837** | **5,837** | | **5,837** | | |
| **Overtime- 208hrs regular pay** | **14,264** | **953** | **15,217** | **-** | **15,217** | | |
| **Award Budget 1%** | **3,944** | **191** | **4,135** | **-** | **4,135** | | |
| **Call Back - Field - 312hrs on regular pay** | **21,396** | **1,428** | **22,824** | | **22,824** | | |
| **Call Back - Laptop - 104hrs on base pay** | **7,132** | **477** | **7,609** | | **7,609** | | |
| **Total Water Dept** | **489,062** | **30,156** | **501,723** | **-** | **501,723** | **-** | **-** |
| | | | | | | | |
| **Road/Snow Department** | | | | | | | |
| Street Maintenance Technician I 52.5%GF;10%WF:37.5%Snow | | | | | | | |
| Base Pay at $28.63/hr | 56,410 | 3,141 | 59,551 | 31,264 | 5,955 | | 22,332 |
| Special Skills | - | 0 | 0 | 0 | 0 | | 0 |
| Overtime - 100 hours at $42.95 per hour | 4,068 | 227 | 4,295 | 2,255 | 429 | | 1,611 |
| Lead - 510 hours at $2.86 per hour | - | 1,548 | 1,548 | 813 | 155 | | 580 |
| Standby time 128 hrs/wk for 12 wks @ $3.58/hr. | 434 | 24 | 458 | 240 | 46 | | 172 |
| **Total Street Maintenance Technician II 50/50 PERS** | **60,912** | **4,940** | **65,852** | **34,572** | **6,585** | **-** | **24,695** |
| Maintenance Technician II - Base Pay at $30.28/hr 100% Pers | 59,675 | 3,308 | 62,983 | 33,066 | 6,298 | | 23,619 |
| Standby time 128 hrs/wk for 12 wks @ $3.79/hr. | 460 | 25 | 485 | 255 | 48 | | 182 |
| Overtime - 100 hours at $45.42 per hour | 4,304 | 238 | 4,542 | 2,384 | 454 | | 1,704 |
| Lead - 510 hours at $3.03 per hour | 1,464 | 81 | 1,545 | 811 | 155 | | 579 |
| **Total Street Maintenance Technician I @100% PERS** | **65,903** | **3,652** | **69,555** | **36,516** | **6,955** | **-** | **26,084** |
| Seasonal person with CDL at $20.00/hr for 6 mos. | 20,800 | - | 20,800 | | | | |
| Overtime 30 hrs at $30.00/hr | 900 | - | 900 | | | | |
| Total Seasonal wages & OT X 2 | 43,400 | | 43,400 | 43,400 | | | |
| Award Budget 1% Total Base Wages | 1,161 | 65 | 1,226 | 644 | 123 | | 459 |
| **Award Subtotal** | **1,161** | **65** | **1,226** | **644** | **123** | | **459** |
| **Total Road/Snow Department** | **171,376** | **8,657** | **180,033** | **115,132** | **13,663** | **-** | **51,238** |
| | | | | | | | |
| **Office Allocated 15%GF;40%WF;30%SF;15%SnowFund** | | | | | | | |
| Accoutant II at $30.27/hr 100% PERS | 60,840 | 2,122 | 62,962 | 9,444 | 25,185 | 18,889 | 9,444 |
| Overtime 60 hrs at $45.41 | 2,633 | 137 | 2,770 | 415 | 1,109 | 831 | 415 |
| Lead 982 hrs at $3.03 | 2,867 | 108 | 2,975 | 446 | 1,190 | 893 | 446 |
| Utility Billing Coordinator at $31.95/hr | 64,210 | 2,246 | 66,456 | 9,968 | 26,583 | 19,937 | 9,968 |
| Overtime 30 hrs at $47.93 | 1,389 | 49 | 1,438 | 216 | 575 | 431 | 216 |

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

# EXPENSE ALLOCATION

| KGID FUND EXPENSE ALLOCATIONS 2025/2026 | | | | | 5/6/2025 | |
|---|---|---|---|---|---|---|
| | PROJECTED 2024/25 | PROPOSED 2025/2026 | GENERAL FUND | WATER FUND | SEWER FUND | SNOW FUND |
| Insurance/Bonds 5:60:30:5 | 147,896 | 127,905 | 8,434 | 86,935 | 27,888 | 4,648 |
| Servline Water Loss/line Ins | | 18,328 | | 18,328 | | |
| Total Insurance Expense | | 146,233 | 8,434 | 105,263 | 27,888 | 4,648 |
| | | | | | | |
| Legal | 102,629 | 65,000 | 3,250 | 39,000 | 19,500 | 3,250 |
| | | | | | | |
| Accounting/Audit 5:60:30:5 | 57,709 | 63,400 | 3,170 | 38,040 | 19,020 | 3,170 |
| Single Act Audit | | 0 | | 0 | | |
| | | 63,400 | 3,170 | 38,040 | 19,020 | 3,170 |
| | | | | | | |
| Bank Charges 0:54:37:09 | 101,481 | 104,000 | 0 | 53,040 | 35,360 | 15,600 |
| Bank Charges wire/usbank | | 250 | | 250 | | |
| Totals | | 104,250 | 0 | 53,290 | 35,360 | 15,600 |
| Office Supplies | | | | | | |
| 298 Kingsbury | | 400 | 400 | | | |
| Billing 0:54:37:09 | 0 | 3,500 | 0 | 1,855 | 1,225 | 420 |
| Other 5:60:30:5 | 0 | 19,671 | 1,584 | 11,424 | 5,710 | 953 |
| Totals | 22,888 | 23,571 | 1,984 | 13,279 | 6,935 | 1,373 |
| | | | | | | |
| Postage (general) 0:54:37:09 | 12,450 | 13,000 | - | 6,760 | 4,420 | 1,820 |
| | | | | | | |
| Telephone 5:60:30:5 Office | | 3,240 | 162 | 1,944 | 972 | 162 |
| Telephone 0:100:0:0 Shop | | 13,236 | | 13,236 | | |
| Telephone 0:0:100:0 Sewer | | 660 | | | 660 | |
| Total Telephone | 16,792 | 17,136 | 162 | 15,180 | 1,632 | 162 |
| | | | | | | |
| Vehicle Exp FUEL/OIL. 10:0:80:10 | 137,113 | 142,598 | 14,260 | 114,078 | 0 | 14,260 |
| Sweeper Brooms pallet | | 0 | 0 | | | 0 |
| Backhoe Tires | | 0 | 0 | 0 | | 0 |
| Water Veh. Tires | | 5,000 | 500 | 4,000 | | 500 |
| Road Crew Veh Tires | | 5,000 | 500 | 4,000 | | 500 |
| Total Vehicle Exp/Fuel/Tires | | 152,598 | 15,260 | 122,078 | 0 | 15,260 |
| | | | | | | |
| Vehicle Exp. R&M 10:0:80:10 | 75,275 | 73,830 | 7,383 | 59,064 | 0 | 7,383 |
| Sweeper R&M 50:0:0:50 | | 6,500 | 1,625 | | | 4,875 |
| Sterling Dump Truck 0025 R&M | | 3,000 | 1,000 | 1,000 | | 1,000 |
| Vactor R&M 50:50:0:0 | | 10,000 | 5,000 | 5,000 | | |
| Total Vehicle R&M | | 93,330 | 15,008 | 65,064 | 0 | 13,258 |
| | | | | | | |
| Trustee Compensation 5:60:30:5 | 45,000 | 45,000 | 2,250 | 27,000 | 13,500 | 2,250 |
| Janitorial 5:60:30:5 | 38,833 | 40,800 | 12,300 | 18,000 | 9,000 | 1,500 |
| | | | | | | |
| Training and Seminars | | | | | | |
| Water 0:0:100:0 | | 13,500 | | 13,500 | | |
| Roads 100:0:0:0 | | 4,000 | 4,000 | | | |
| Sewer 0:0:100:0 | | 1,000 | | | 1,000 | |
| Snow 0:0:0:100 | | 1,200 | | | | 1,200 |
| Billing 0:54:37:09 | | 1,400 | | 756 | 518 | 126 |
| Other 5:60:30:5 | | 14,520 | 726 | 8,712 | 4,356 | 726 |
| Totals | 35,619 | 35,620 | 4,726 | 22,968 | 5,874 | 2,052 |
| | | | | | | |
| Travel | | | | | | |
| Water 0:0:100:0 | | 9,000 | | 9,000 | | |
| Roads 100:0:0:0 | | 2,000 | 2,000 | | | |
| Sewer 0:0:100:0 | | 1,000 | | | 1,000 | |
| Snow 0:0:0:100 | | 1,500 | | | | 1,500 |
| Billing 0:54:37:09 | | 2,600 | | 1,404 | 962 | 234 |
| Other 5:60:30:5 | | 5,000 | 250 | 3,000 | 1,500 | 250 |
| Totals | 21,100 | 21,100 | 2,250 | 13,404 | 3,462 | 1,984 |
| | | | | | | |
| Computer Exp. 5:60:30:5 | 104,496 | 101,877 | 4,986 | 70,261 | 21,876 | 4,754 |
| Utilities | | | | | | |
| 298 Kingsbury Grade | | 17,191 | 17,191 | | | |
| Office 5:60:30:5 | | 11,504 | 575 | 6,902 | 3,452 | 575 |
| Water 0:100:0:0 | | 267,600 | | 267,600 | | |
| Sewer 0:0:100:0 | | 19,973 | | | 19,973 | |
| Total Utilities | 292,784 | 316,268 | 17,766 | 274,502 | 23,425 | 575 |
| | | | | | | |
| **TOTAL** | | **1,239,182** | **91,546** | **884,089** | **191,892** | **71,656** |

CAPITAL OUTLAY 2nd 6 mos

| **KGID CAPITAL OUTLAY 24/25 2ND 6 MONTHS** | | | | **5/6/2025** | |
|---|---|---|---|---|---|
| | TOTAL | GENERAL FUND | WATER FUND | SEWER FUND | SNOW FUND |
| Miscellaneous | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| FY 2025 Road Rehab/Replacement | 45,000 | 45,000 | | | |
| 2024/2025 Waterline Project Maryanne/Barrett/Drew | | | | | |
| Engineering | 79,940 | | 79,940 | | |
| Contruction | 216,372 | | 216,372 | | |
| 2024 Waterline Project Tramway/Tina | | | | | |
| Engineering | 71,327 | | 71,327 | | |
| Construction | 695,238 | | 695,238 | | |
| TBC Inspection costs | 21,518 | | 21,518 | | |
| Operations Yard Sprung Structure | 20,000 | 8,000 | 8,000 | 2,000 | 2,000 |
| Replace Toyota Tacoma Dbl Cab (On call Truck) | 50,000 | - | 50,000 | | - |
| Holly Lane Water Line Replacement | 38,000 | | 38,000 | | |
| **TOTAL CAPITAL OUTLAY** | **1,257,395** | **58,000** | **1,185,395** | **7,000** | **7,000** |

CAPITAL OUTLAY 25-26

| KGID CAPITAL OUTLAY 25/26 | TOTAL | GENERAL FUND | WATER FUND | 5/6/2025<br>SEWER FUND | SNOW FUND |
|---|---|---|---|---|---|
| Miscellaneous | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | | | | |
| | | | | | |
| 2024 Waterline Project Tramway/Tina | | | | | |
| Engineering | 115,000 | | 115,000 | | |
| Construction | 1,045,000 | | 1,045,000 | | |
| | | | | | |
| 2023/2024 Station 3 Pump Renovation | | | | | |
| Engineering | 160,000 | | 160,000 | | |
| Construction | - | | | | |
| | | | | | |
| Market Lift Station Sewer Per & Assessment | | | | | |
| Engineering | 100,000 | | | 100,000 | |
| | - | | | | |
| Scada Sever Station 1 & Upgrades | 475,000 | | 250,000 | 225,000 | |
| | - | | | | |
| FY 25 Road Maintenance | | | | | |
| Engineering | 189,000 | 189,000 | | | |
| Contruction | 1,815,000 | 1,815,000 | | | |
| | | | | | |
| FY 26 Road Maintenance Tramway/Tina | - | | | | |
| Engineering | 115,000 | 115,000 | | | |
| Contruction | 230,000 | 230,000 | | | |
| | | | | | |
| Springbrook Upgrade- AR, Building Permits, Fixed Asset, Licese&Permits, P.O., HR Cor, Payroll, Open | 136,400 | 6,820 | 81,840 | 40,920 | 6,820 |
| | | | | | |
| Cathodic Rectifier @ Station 4 | 7,500 | | 7,500 | | |
| | | | | | |
| TBC Inspection costs | 25,000 | | 25,000 | | |
| | | | | | |
| Tahoe Beach Club Watermain dedication | 3,750,000 | | 3,750,000 | | |
| | | | | | |
| OperationsYard Equipment Storage Facility | 1,118,465 | 447,386 | 447,386 | 111,846 | 111,847 |
| | | | | | |
| Palisades Sub Meters | 25,000 | | | 25,000 | |
| | | | | | |
| The Ridge Meters | 40,000 | | 40,000 | | |
| | | | | | |
| | - | | | | |
| | | | | | |
| | | | | | |
| | - | | | | |
| | | | | | |
| | | | | | |
| | - | | | | |
| | | | | | |
| **TOTAL CAPITAL OUTLAY** | **9,366,365** | **2,808,206** | **5,926,726** | **507,766** | **123,667** |

| KGID 'ENGINEERING 2024/2025 - 2ND 6 MONTHS | | | | 5/6/2025 | |
|---|---|---|---|---|---|
| PROJECT | TOTAL | GENERAL | 'WATER | SEWER | SNOW |
| General Services | 6,516 | 1,900 | 2,100 | 2,100 | 416 |
| Standard Details | 3,000 | 500 | 1,250 | 1,250 | |
| Micro Paver | 29,900 | 29,900 | | | |
| Water Audit Project | 3,000 | | 3000 | | |
| GIS Updates | 20,000 | 6,000 | 10,000 | 4,000 | |
| **'TOTALS** | **62,416** | **38,300** | **16,350** | **7,350** | **416** |

| KGID 'ENGINEERING 2025/2026 | | | | 5/6/2025 | |
|---|---|---|---|---|---|
| | | | | | |
| PROJECT | TOTAL | GENERAL | 'WATER | SEWER | SNOW |
| | | | | | |
| Miscellaneous | 15,000 | 4,500 | 5,000 | 5,000 | 500 |
| | | | | | |
| General Services | 15,500 | 9,000 | 6,500 | | |
| Standard Details | 3,000 | 500 | 1,250 | 1,250 | |
| Micro Paver Updates | 31,700 | 31,700 | | | |
| GIS Updates | 20,000 | 6,000 | 10,000 | 4,000 | |
| | | | | | |
| | | | | | |
| **'TOTALS** | **85,200** | **51,700** | **22,750** | **10,250** | **500** |
| | | | | | |

# 298 KINGSBURY GRADE
# RENTAL

**(Included in General Fund)**

| Ordinary Income/Expense<br>Income | AUDITED 2023/2024 | BUDGET 2024/2025 | 1ST 6 MOS. ACTUAL | (OVER)/ UNDER | PROJECT 2ND 6 MOS. | PROJECT 24/25 TOTAL | (OVER)/ UNDER | PROPOSED 2025/2026 |
|---|---|---|---|---|---|---|---|---|
| Rental Income & | $101,244.07 | $100,400.64 | $46,813.74 | $53,586.90 | $46,874.00 | $93,687.74 | $6,712.90 | $94,000.00 |
| Reimbursed Expenses | | $6,766.68 | $2,591.67 | $4,175.01 | $2,880.00 | $5,471.67 | $1,295.01 | $6,766.68 |
| Other Revenue | $15.91 | $0.00 | $718.89 | -$718.89 | $0.00 | $718.89 | -$718.89 | $0.00 |
| ***Total Income*** | **$101,259.98** | **$107,167.32** | **$50,124.30** | **$57,043.02** | **$49,754.00** | **$99,878.30** | **$7,289.02** | **$100,766.68** |
| **Expense** | | | | | | | | |
| Property Insurance | $3,597.51 | $3,895.33 | $3,607.13 | $288.20 | $0.00 | $3,607.13 | $288.20 | $3,785.99 |
| **Leasing** | | | | | | | | |
| Mgmt-Advtg-Mktg (Misc. Expend) | $6,770.70 | $6,974.51 | $3,462.98 | $3,511.53 | $3,511.53 | $6,974.51 | $0.00 | $7,000.00 |
| Equipment Rental Bear Box | $195.00 | $200.85 | $97.50 | $103.35 | $103.35 | $200.85 | $0.00 | $220.00 |
| UTILITIES Electric/Gas | $15,202.55 | $16,218.00 | $6,662.13 | $9,555.87 | $9,555.87 | $16,218.00 | $0.00 | $17,191.00 |
| ***Total Leasing*** | $22,168.25 | $23,393.36 | $10,222.61 | $13,170.75 | $13,170.75 | $23,393.36 | $0.00 | $24,411.00 |
| **Property Maintenance** | | | | | | | | |
| Janitorial | $10,400.00 | $10,800.00 | $5,000.00 | $5,800.00 | $5,800.00 | $10,800.00 | $0.00 | $10,800.00 |
| Equipment Supplies/Maint/Repair | $125.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $400.00 |
| Supplies | $406.63 | $400.00 | $135.48 | $264.52 | $264.52 | $400.00 | $0.00 | $400.00 |
| Publication Charges | $82.50 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Bldg Repairs & Maintenance | $4,593.62 | $15,000.00 | $22,810.96 | -$7,810.96 | $2,923.00 | $25,733.96 | -$10,733.96 | $5,000.00 |
| ***Total Property Maintenance*** | $15,607.75 | $26,200.00 | $27,946.44 | -$1,746.44 | $8,987.52 | $36,933.96 | -$10,733.96 | $16,600.00 |
| **Travel** | | | | | | | | |
| Transportation | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| ***Total Travel*** | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| ***Total Operating Expense*** | **$41,373.51** | **$53,488.69** | **$41,776.18** | **$11,712.51** | **$22,158.27** | **$63,934.45** | **-$10,445.76** | **$44,796.99** |
| **Other Expenses** | | | | | | | | |
| Capital Outlay | $0.00 | $59,000.00 | $0.00 | $59,000.00 | $0.00 | $0.00 | $59,000.00 | $0.00 |
| ***Total Other Expenses*** | $0.00 | $59,000.00 | $0.00 | $59,000.00 | $0.00 | $0.00 | $59,000.00 | $0.00 |
| ***Total Expenditures*** | **$41,373.51** | **$112,488.69** | **$41,776.18** | **$70,712.51** | **$22,158.27** | **$63,934.45** | **$48,554.24** | **$44,796.99** |
| **NET INCOME** | **$59,886.47** | **-$5,321.37** | **$8,348.12** | **-$13,669.49** | **$27,595.73** | **$35,943.85** | **-$41,265.22** | **$55,969.69** |

legals-
douglas co.

## NOTICE OF PUBLIC HEARING ON FINAL BUDGET OF KINGSBURY GENERAL IMPROVEMENT DISTRICT 2025-2026

Notice: Tuesday, May 20, 2925, at 5:00 p.m. the Board of Trustees of Kingsbury General Improvement District will hold a public hearing on the final budget for fiscal year 2025/2026. The public hearing will be held at the Kingsbury General Improvement District's offices located at 160 Pine Ridge Drive, Stateline, Nevada.

The final budget has been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies of the final budget are on file and available for public inspection at the Kingsbury General Improvement District's office, at the office of Douglas County Clerk in Minden, Nevada, and at the Nevada Department of Taxation in Carson City, Nevada. Kingsbury General Improvement District may be contacted at 775-588-3548.

Derek Dornbrook, General Manager
May 6, 2025

**Pub Date: May 10, 2025** **Ad # 52411**

**MEMO TO:** Board of Trustees, Kingsbury General Improvement District

**FROM:** Derek Dornbrook, General Manager

**SUBJECT: General Manager's Report for the meeting of May 20, 2025**

**General:**
General Manager (GM), Derek Dornbrook, began his first day of employment with Kingsbury General Improvement District (District) May 1, 2025. Basic orientation and office space setup commenced, followed by email and cell phone setups. Additional onboarding activities have been ongoing.

The GM has discussed current District issues, upcoming projects, and priorities at length with Interim GM Joe Esenarro, as well as transition strategies for the coming weeks.

The GM has been provided, by Accountant II Brandy Johns, a copy of FYE Budget 2025 for review in preparation for the District's May 20, 2025, Board Meeting. The Fiscal Year 2025/2026 Draft Final Budget has also been reviewed in preparation for the Board Meeting.

The following priorities/projects have been identified for immediate attention/action:

- Memorandum of Understanding (MOU) between District and Tahoe Douglas Fire Protection District (TDFPD), and Nevada State Fire Marshall (NFSM).
- Budget review.
- Ponderosa Pines MHP waterline replacement grant funding completion.
- Water main replacement projects.
- Sprung Structure or alternative construction.
- Job title/description reclassification for Utility Billing Coordinator to Utility Billing and Systems Coordinator.
- Moreton Capital reinvestment options.
- Formalized statement of goals and objectives for GM's first 30, 60, and 90 days (30/60/90 Day Plan) serving in the position.
- Application for reciprocity with NDEP for Grade 3 Water Distribution and Grade 2 Water Treatment certifications. Reciprocity for GM's Grade 4 Wastewater certification is not offered by the State of Nevada.

Meeting with Summit Plumbing.

Meeting with Pool-Pact representative.

Zoom Meeting with Cory McKendrick of Moreton Capital.

TRPA Advisory Planning Commission meeting May 14th. Support for Barton Nevada Hospital Project.

The GM would like to recognize and thank all Business and Operations staff for a very warm welcome and for their utmost cooperation and assistance provided in making his first 3 weeks of employment with the District as enjoyable and smooth as possible.

**MEMO TO:** Board of Trustees

**FROM:** Joe Esenarro, Utility Operations Superintendent

**SUBJECT:** Operations Report for the meeting of May 20, 2025

Welcome Derek Dornbrook, our new General Manager. I'm working with him during this transition.

Interviews for seasonal road crew workers.

Review and finalize permits for deposit refunds.

Check motor control soft start at Intertie, Pump 1

Troubleshoot ozone Generator at treatment plant.

Claim at 688 Kingsbury Grade was denied by Davis-Group, Representing Pool-Pact.

Water crew is replacing meter registers and endpoints throughout the district for radio reads. Approximately 250 needs replaced.

Road crew has been patching potholes, cleaning drains, and sweeping the roads throughout the district.

Met With Travis, DOWL, and Dave, Aspen, waterline project on Tramway.

Submitted additional forms for the Ponderosa M.H.P. for grant reimbursement. Working with Brandy and Travis from DOWL to complete.

Met with Steve Prather, Battalion Chief with T.D.F.P.D. They are looking for space to build a structure for storage, possibly a joint venture with K.G.I.D.

Submitted NDEP monthly reports to the state.

Water production for the month was 12,190,000 gallons.

Comprehensive Maintenance Management System (CMMS) asset input continues, and configuration for the sequencing for reviews and assignments. Working with Lumos on mapping problems.

Underground Service Alerts have been very steady, committing at least one operator on a regular basis.

Welcome Jeff Simas, our new full time Street Maintenance Tech. 1

**VEHICLES and EQUIPMENT:**
Purchased new Toyota truck and shell

**TRAINING:**
All utility personnel attended the monthly safety meeting.

**MEMO TO:** Derrek Dornbrook, General Manager

**FROM:** Judy Brewer, Administrative & Human Resource Supervisor

**SUBJECT:** Management Report for May 2025

## Human Resources

- Posted open positions for Water Operator and Seasonal Workers
- Scheduled and performed several interviews for Seasonal and Street positions
- Receiving several applications for Water Operators will be reviewed with new G.M.
- Completed class to renew my Notary license, I will be taking the test before June 1st
- Assisting on a variety of issues and requests as needed
- Updated the vendors list of contracts
- Met with the Director of Pool Pact to have a service plan meeting for the upcoming year
- Attended an online round table meeting with other H.R. professionals reviewing such topics as employees need to understand benefits, conducting stay interviews for employee's retention and challenges of managing an employee on Workers' compensation leave
- New Street Maintenance I full time employee started on May 5th

## Rental Property (298 Kingsbury)

- Full occupancy
- Exploring the possibility of changing Property Management Company
- Research lease contracts, to see which units we may need to raise rates
- Start spring cleaning around the outside of the building
- Roof maintenance was completed on the street marque
- Possibly need to have the common area carpets cleaned

## General Information

- Document imaging project continuing to move forward at a fast pace
- Temporarily revising AI generated board meeting minutes and drafting the agenda
- Would like to see all the Board of Trustee emails working – Disbursed instructions
- Scheduling window cleaning for 160 Pineridge
- Attended a workshop on Express Pay through Springbrook

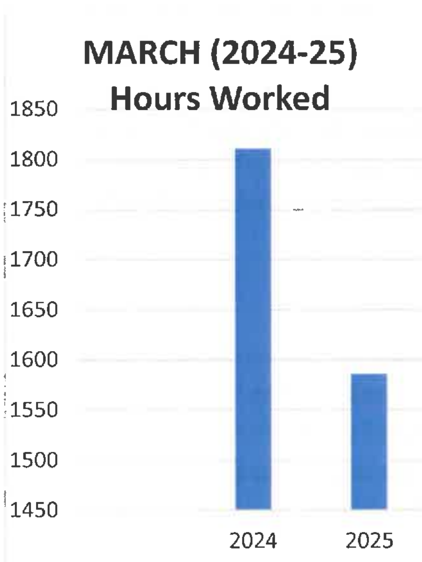
**SERVICE REQUEST (APRIL 24 vs APRL 25)**

| April 2024 | | | | April 2025 | | |
|---|---|---|---|---|---|---|
| **REQUEST CODE:** | **COUNT:** | **AMOUNT:** | | **REQUEST CODE:** | **COUNT:** | **AMOUNT:** |
| OFF/ON | 3 | 100.00 | | OFF/ON | 4 | 250.00 |
| INSPECTION | 7 | 50.00 | | INSPECTION | 14 | 0.00 |
| CHANGE | 12 | 0.00 | | CHANGE | 10 | 0.00 |
| NEW | 3 | 0.00 | | NEW | 0 | 0.00 |
| OFF | 3 | 100.00 | | OFF | 7 | 200.00 |
| PROFILE | 5 | 50.00 | | PROFILE | 0 | 0.00 |
| ON | 9 | 300.00 | | ON | 5 | 200.00 |
| ONCALL | 1 | 100.00 | | ONCALL | 2 | 200.00 |

| | | |
|---|---|---|
| NEW | 0 | 0.00 |
| PROFILE | 0 | 0.00 |
| TAMPER | 0 | 0.00 |
| ESCROW | 0 | 0.00 |
| CHANGE | 0 | 0.00 |
| REMOVE | 0 | 0.00 |
| **TOTAL** | **43** | **700.00** |

| | | |
|---|---|---|
| NEW | 5 | 0.00 |
| PROFILE | 3 | 0.00 |
| TAMPER | 1 | 250.00 |
| ESCROW | 2 | 100.00 |
| CHANGE | 10 | 0.00 |
| REMOVE | 2 | 0.00 |
| **TOTAL** | **56** | **1,200.00** |

HOURS WORKED COMPARISON
(APRIL 2024-2025)




**LIENS (MAY 2025)**

111 Tramway Dr. A-10 $ 3,010.71

**County Tax roll collection:**

759 Boulder Court, #Q $109,431.98
495 Tramway Drive, #12 $109,374.01

**Service Turned Off:**

| | | |
|---|---|---|
| 165 Irwin A&B | $56,833.20 | Turned off in 2016 |
| 302 Griffin Court | $15,270.19 | Turned off in 2021 |


POOL
PACT
Presented to
Kingsbury General Improvement District
In recognition of
the successful completion of the
POOL/PACT Human Resources
HR Assessment Phase I Program
FY 24/25
Josh Foli, Chair
Nevada Public Agency Insurance Pool
Paul Johnson, Chair
Public Agency Compensation Trust
Robert Quick, Chair
HR Oversight Committee

DOWL

# MEMORANDUM

TO: Derek Dornbrook, General Manager, Kingsbury GID

FROM: Travis Marshall, PE, Project Manager, DOWL

DATE: May 13, 2025

SUBJECT: Engineering Report for the Meeting of May 20, 2025

## GENERAL

- Assisted with General Service tasks requested and general correspondence:
    - Prepared and provided budget documents required for submittal to the State for the 2- and 5-Year (Fiscal Year) Capital Outplay Plans for Water, Sewer, and General / Road fund projects.
        - Requested iterations of Capital Improvement Plans for all three funds submitted to General Manager and adjusted per District's budget and estimated construction schedule.
        - Incorporated General Manager and Accountant comments in draft and final FY Capital Outlay Plans for the State.
    - Coordinated with District Staff to provide documentation for Ponderosa MHP NIFS draw request:
        - Completed and submitted Asset Management Plan (AMP) following OFA AMP requirements for loan applicants.
        - Coordinated and provided executed contract documents and fee schedules from DOWL and ESE Geotechnical per OFA staff requirements.
        - Continue to coordinate with District regarding OFA staff comments on submitted documents and for additional requests by OFA staff.
    - On-Call Tahoe Beach Club: Tahoe Beach Club Phase III updated water system review. Submitted Engineering Review letter and marked up Phase III Water plans to General Manager for submittal to Douglas County Planning.

## PROJECTS

*Task Order #33: Tahoe Beach Club Management/Observation Services (Closed)*

- On-Call Tahoe Beach Club services have been moved under a separate Phase within the General Services contract for ease of DOWL billing.
- A separate Task Order will be executed if time intensive and directed services are required for construction observation.

*Task Order #61: FY23 Water Main and Road Improvement Project*

- Final retention release payment to contractor withheld until Contractor provides DOWL lien releases from paving sub-contractor.
- DOWL updated retention release payment per Board action on plumbing repair reduction in final payment.
- DOWL to continue coordination with Contractor and new General Manager and District staff to receive final documentation and close out project.

*Task Order #64: FY24 Water Main and Road Repair/Replacement Project:*

- Project second year of construction began early May on Tina and Tramway Drive.
- DOWL continues to coordinate with the District and Aspen Developers on scheduling and project start-up.
- Water contractor to provide an estimated full water construction schedule to DOWL for coordination with the District and Road contractor for upcoming project.

*Task Order #65: Ponderosa MHP Waterline Replacement Project*

- DOWL continues to coordinate with the District to complete Federal Funding Requirements and NIFS draw request.

*Task Order #66 – 25-26 Water Replacement Project: Maryanne, Barrett, and Panorama*

- Two-year Construction project anticipated to begin in Summer 2027 per current direction from the District.
- Final design deliverables and contract documents to be submitted to General Manager May 2025.
- Replacement of approximately 9,200 LF of water main with ductile iron for Maryanne, Barrett, and Panorama. Minor streets include Carol Cir, Drew Ct, and Vista Dr.

*Task Order #67 – 2025 Road Rehabilitation & Replacement Project*

- Construction project awarded to Sierra Nevada Construction (SNC) at April Board Meeting. DOWL actively working with SNC to execute and review contract documents, bonds, and insurance from SNC.
- Road Construction Phases 1 & 2 (3 phases total) awarded to SNC at this time, with potential for all phases to be completed depending on active Water project schedule.
- Construction anticipated to begin mid – July 2025.
- Project includes full rehabilitation for Andria/N Benjamin, Tramway, Quaking Aspen, S Benjamin, and Terrace View. Other roadwork includes a district-wide crack repair, full section replacements, and Manhole/valve collar reconstruction.

April 25, 2025

Dear General Manager of KGID:

My social workers told me they contacted you and said I indeed owed 55,000 and you could auction off my property because you put a lien on my property as well as padded bills.

My suggestion: Get the place cleaned up if you get hold of it which could cost you thousands. My place is mice infested for years. There is a possibility of hanta virus-I would try to sell it for as much as possible because if someone dies of the hanta virus, they might sue you. Gene Hackman's wife + Yosemite visitors died of it. Also, my family might sue you if I died of Hanta Virus. I refuse to cure the problem because it benefits you. I have done nothing to cure the problem with the fact you might steal my property. I don't stay on the property full time. I live elsewhere for at least a third of the month. In the house, I wear two masks - even when sleeping in the bedroom.

I had intended to will the property off to charity. I was forced to sign a statement in the closing escrow by your monopoly that I will pay bills from KGID. I did not know I would still own the property forty years later, get a divorce, suffer a mental illness with viral encephalitis. I paid your bills from 2009 to 2016. I was that much affected by my illness. I had no water since 2009. I did not live in Tahoe for years and a code environmental group charged me for neglecting my property. Thieves robbed me. I figured I paid 31,000 from 2009 to 2016 for nothing. Now, from 2016 - 2025 the bill is 55,000 for nothing. This is blood money; legal, but not moral.

Virginia Toy    Gardnerville, NV.

You might claim you didn't know my place is infested. I will keep this letter and your signature that you got this letter informing you of the situation.