



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE AND PUBLIC HEARING
AGENDA
TUESDAY, MAY 16, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees will be held on Tuesday May 16, 2023, at Kingsbury G.I.D. office, 255 Kingsbury Grade, Stateline, NV, 89449, beginning at 5:00 p.m. The agenda and supporting material may be found on Kingsbury G.I.D. website (KGID.org), News & Notices tab. Copies of the agenda were posted at the following locations at least 3 business days prior to the meeting day: Kingsbury G.I.D. Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Administration Building, Lake Tahoe.

Remote attendance is available. To offer public comment before the Board meeting, members of the public may submit public comments using one of the following methods: Drop box located by the entrance to the district office, 255 Kingsbury Grade; fax to Kingsbury General Improvement District, Attn: General Manager, at 775-588-3541, or email to mitch@kgid.org.

- To make public comment or to join the meeting by phone during the Board meeting, the public must call **1-669-900-9128** and enter ID code **775-588-3548** with passcode **906347**. Although the public comment phone line can accommodate multiple incoming calls at once, if a member of the public should get a busy signal, please call back.
- Public comment is limited to three minutes and will occur at the beginning and end of the Board meeting and may also be invited during the Board's consideration of each action item, and before action is taken. Nevada Open Meeting Law prohibits action on items not listed on the agenda. **The link below can be used to join the meeting by Zoom:**

Meeting ID:

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

Meeting ID: 775 588 3548

Passcode: 5883548

MISSION STATEMENT

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

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

AGENDA

5:00 P.M.

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

Notice: ALL MATTERS ON THE BOARD AGENDA ARE SCHEDULED WITH POSSIBLE BOARD ACTION.

4. **Public Comment**

This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda, or to speak on those items appearing on the Consent Calendar. Public comment 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 or less. 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 4, 2023 & April 18, 2023.

NEW BUSINESS

7. **For Information and Possible Action:** List of Claims
8. **For Information and Possible Action:** Financial Statements March 2023
9. **For Information and Possible Action:** **PUBLIC HEARING** on Fiscal Year 2023/2024 Tentative Budget including discussion and approval of FY 2023/2024 Budget
10. **For Information and Possible Action:** FY 24 update of the PAVER Pavement Management System
11. **For Information and Possible Action:** Ratify Settlement of Claim Tramway Apartment Condominium Homeowners Association

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

1. Board Members Report
2. Management Report
3. Engineer Report
4. Legal Counsel Report
5. Correspondence
6. **Announcements and Final Public Comment**
7. **For Possible Action:** Adjournment

**MINUTES OF THE BUDGET MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, APRIL 4, 2023**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:00 p.m. by Jodie Nelson.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Trigg, Yanish, Parks and Schorr. Trustee Yanish joined the meeting at 6:10 p.m. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer. The public present included Larry Schussell.

PUBLIC COMMENT – Schussell noted that the gutters were recently cleared in his neighborhood. He reminded the board that his neighborhood still has a drain issue that has been addressed in previous meetings. Schussell exited the meeting.

APPROVAL OF AGENDA –

M-4/4/2023-1 - Motion by Parks, seconded by Trigg, and unanimously passed to approve the Agenda.

NEW BUSINESS

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

FOR POSSIBLE ACTION:

Fiscal Year 2023/2024 Tentative Budget –

Written reports were provided and the approval process was explained. The public hearing for the final budget will be May 16, 2023 for final approval.

Key dates, assumptions, reserves, revenues, and expenses were presented.

Assumptions presented focused upon capital needs, water quality regulations, diversification of supply, Implementation of reserve policies, changes to revenues and inflation.

Immediate capital needs for Water are the ongoing Waterline and Road program and upcoming Pump Station and Reservoir repair and restoration program. In the Sewer fund, the lift station restoration projects were identified as using more than the fund reserves. While the snow fund has some equipment and facilities which are compounding the systemic underfunding of that account. Some discussion regarding debt and rates occurred.

Regarding the General Fund, revenue increases were reviewed due to property taxes, snow rate and investment income increases. Personnel expenses increased and operation increases remain consistent. Debt service is down as one of the State Revolving Fund loans was paid off. Personnel positions included in the budget were reviewed along with increases per the labor negotiation contracts.

Remaining debt for the State Revolving Fund is \$13.3M and the repayment schedule presented. The computer maintenance management system and other upcoming computer expenses were discussed. The upcoming need to implement a meter replacement project was also identified.

Nelson suggested reviewing utility and fuel expenses in anticipation of additional increases. Also noted were increases to equipment maintenance, water treatment (related to chemical and maintenance) additional upcoming regulatory requirements.

Nelson questioned property insurance for 160 Pineridge which is included in insurance expenses. KGID does not pay property taxes; however, it was noted that utility expenses include sewer for the property.

No action was taken; however, direction was provided for the final budget.

Trigg exited the meeting.

FINAL PUBLIC COMMENT – None.

UNFINISHED BUSINESS

ADJOURNMENT

M-4/4/2023-3 - Motion by Parks, seconded by Yanish, and unanimously passed to adjourn the meeting at 7:47 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, APRIL 18, 2023**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:00 p.m. by Jodie Nelson.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Parks and Yanish. Trustees Trigg joined the meeting at 6:15 p.m. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer, General Counsel Chuck Zumpft and Matt VanDyne of DOWL Engineering. Public present included Stacy Baker resident, Janet Murphy of Tahoe Douglas Fire Protection District, and Tiffany Williamson of EideBailly LLP.

PUBLIC COMMENT – Stacy Baker stated she is concerned with the intense deforesting operation along Chimney Rock Road being conducted by NV Energy. She explained the operation and noted they are deforesting 90% of the trees in the area. She stated that the trees are needed for shade, erosion control and water filtration which could affect the clarity of the lake. She stated her need for access counsel such as KGID's in order to request an injunction and environmental report.

Dion referred to a letter from the Sierra Club which addresses many of the oversights and environmental problems within this operation and expressed concern about the work in riparian areas and lack of erosion controls for runoff to creeks and KGID facilities.

Yanish commented that the Forrest Service is the lead in forest fuels reduction funded federally. She noted this also happened on the California side with the same results and interpretation. She recommended contacting Tahoe Basin Management Director, regarding these concerns.

Schorr joined the meeting at 5:25 p.m.

Janet Murphy stated that she expected others to be present and questioned any update regarding snow removal around fire hydrants and suggested working cooperatively. The complications of addressing the clearing of hydrants during an unprecedented winter were addressed. Murphy suggested a meeting to discuss it further. Dion stated that the issue seemed to be centered around funding.

Yanish stated that the fire department requires the fire hydrants to be installed and it's KGID's responsibility to supply water. The trustees were amicable to consider options and policy clarification.

Murphy exited the meeting.

APPROVAL OF AGENDA –

M-4/18/2023-1 - Motion by Parks, seconded by Trigg, and unanimously passed to approve the Agenda.

APPROVAL OF MINUTES –

M-4/18/2023-2 - Motion by Parks, seconded by Nelson, and passed to approve the Regular Meeting Minutes dated March 21, 2023. Yanish abstained due to her absence during part of the meeting.

LIST OF CLAIMS –

Nelson questioned check #62684 to Summit Plumbing for work performed at the pump stations, which was explained as out of the ordinary due to the extreme winter. She also questioned check #62750 to TahoeNow Ventures which is a refund for a unit at Sierra Colina.

Yanish questioned check #62671 to Manchester Enterprises for \$111K, which was clarified is for snow removal services up to January 31, 2023 and additional bills are anticipated.

M-4/18/2023-3 - Motion by Parks, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of \$956,437.82 as represented by check numbers 62653 through 62753.

FINANCIALS – FEBRUARY 2023 –

Financials were received and reviewed. Schorr questioned the excessive revenue over expenditures on the year to date budget. Dion explained that last year budget amounts were set beyond revenues, resulting in overall reductions in cash reserves. It was noted that the budget will need to be considered with the pending reserve policy.

NEW BUSINESS

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

FOR POSSIBLE ACTION:

Award Contract for Auditor Services.

A written report was provided. The contract amount and term of the contract was reviewed. New standards were discussed along with the increased contract amount. It was noted that the in-house audit work performed at the KGID office is beneficial for dialog and establishing procedures. Nelson discussed the billing procedure with Williamson regarding employees traveling from Reno. It was confirmed that this was the only responsive bid.

M-4/18/2023-4 - Motion by Schorr, seconded by Parks, and unanimously passed to approve the selection of EideBailly LLP for auditor services from 2023 through 2025 (with possible two one-year extensions) and authorize the General Manager to execute appropriate contract and engagement letters.

Williamson exited the meeting.

Award FY23 Waterline & Road Improvement Construction Services.

A written report was provided. VanDyne provided background information and recommended awarding the contract to Farr Construction Corporation. Discussion regarding their relevant experience and of their subcontractors was exchanged.

M-4/18/2023-5 - Motion by Nelson, seconded by Parks, and unanimously passed to approve awarding the 2023 Waterline and Road Improvement Construction Services Contract to Farr Construction Corporation for the amount not to exceed \$2,314,136.00 and authorize the General Manager to approve the contract documents as necessary.

Authorization to Close District Office on July 3rd.

A written report was provided. It was explained this will not be a paid holiday but offers employees the opportunity to take a vacation day. Limited public service will be offered and employees may work if they choose. Due to limited workers, it is preferable to close the office when fewer than two people are present. Field work will be on-call similar to weekends.

M-4/18/2023-6 - Motion by Yanish, seconded by Trigg, and unanimously passed closing the office on July 3, 2023.

Policy Updates

The policies were provided for review.

The Capital Asset Policy changes were noted. Schorr requested clarification on establishing useful life internally versus statutes or audit and tax standards. It was explained that useful life is established with a depreciation schedule and is different for KGID based on the environment.

Changes to the Reserve Policy were highlighted and reviewed. The reconfiguration of the funds was discussed. Capital improvement reserves previously used for new connection fees were converted to capital reserve funds.

Schorr poised questioned regarding a possible a violation to the operating policy as related to the budget operating loss. It was explained that it will need to be considered, although cash balances are included. Examples of policy changes were provided.

The Investment Policy changes and reporting were reviewed. The Reserve Policy accounting procedures were addressed. It was explained that the policies will be included in procedures and cataloged for routine review and updates.

M-4/18/2023-7 - Motion by Nelson, seconded by Parks, and unanimously passed to adopt the Capital Asset Policy, Reserve Policy and Investment Policy, as presented.

Winter in Review.

A presentation was provided regarding the winter of 2022/2023. Weather and various issues encountered were reviewed including parking, snow removal, drainage, equipment maintenance and storage needs, personnel issues, and frozen pipes. Brewer suggested customer education regarding preparation strategies. The Board suggested a public access meeting in the fall to provide community outreach regarding winter preparation. Yanish suggested contacting the Hard Rock Casino for housing needs, if required.

Board Reports

Yanish met with the governor, assembly member and other legislators. She noted a bill regarding TRPA Bonds and there was discussion regarding defunding the TRPA and TTD by voting no on the bonds. The bill passed unanimously and will go to the senate, where it is likely to pass.

Management Reports

General Manager's Report

A brief presentation regarding water storage and snowpack was provided. The Burke Creek Rehabilitation project will commence at the end of May. He pointed out the letter from the Sierra Club reference earlier.

Utility Operations Superintendent Report

Schorr questioned the status of replacing broken road signs and stakes. Garden explained that assessments will take time and replacement may impact the budget.

Administrative and Human Resources Report

Brewer added there were interviews conducted for the water utilities position and finalists have been identified. There have been no applications for the road position with two positions needing to be filled.

Attorney's Report

There was nothing to report.

Engineer's Report

VanDyne explained that the heavy winter is impacting several projects and potential bids.

CORRESPONDENCE – There is a letter from the State regarding the watershed control program indicating KGID can continue to operate without filtration.

FINAL PUBLIC COMMENT – None.

UNFINISHED BUSINESS

ADJOURNMENT

M-4/18/2023-8 - Motion by Parks, seconded by Trigg, and unanimously passed to adjourn the meeting at 7:33 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

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

TITLE: APPROVAL OF LIST OF CLAIMS APRIL 2023

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the District in April 2023

MEETING DATE: 16 May 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: It is recommended that the Board of Trustees review and approve the list of claims for April 2023 from check number 62754 to 62818.

BACKGROUND INFORMATION:

Each month the district is billed from a variety of vendors for goods and services which are necessary and appropriate for the district operations and overhead. In exercising fiduciary duties are reviewed and approved monthly by the Board of Trustees. It has been requested that this approval no longer appear as a consent item but listed for monthly business by the Board.

INCLUDED:

- List of Claims for April 2023

Fund impacted by above action:

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

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/15/2023 Through 5/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62754	4/18/2023	JODIE NELSON	Employee: NELSON; Pay Date: 4/18/2023	692.62
62755	4/18/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 4/18/2023	689.12
62756	4/18/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 4/18/2023	739.12
62757	4/18/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 4/18/2023	739.12
62758	4/18/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 4/18/2023	739.12
62759	4/18/2023	AUSTIN Q. HICKMAN	Employee: HICKMA; Pay Date: 4/18/2023	255.76
62760	4/18/2023	AUSTIN Q. HICKMAN	Employee: HICKMA; Pay Date: 4/18/2023	1,403.40
62761	4/18/2023	AIRGAS USA, LLC	NITROGEN FG LIQ 230LT 350PSI	392.52
62761	4/18/2023	AIRGAS USA, LLC	RENT LIQUID IND LG 190-300 LT NITRO	637.67
62762	4/18/2023	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER/ROAD PROJEC	11,252.50
62762	4/18/2023	DOWL, LLC	ENGINEERING SERVICES FY23 GIS SERVICES 3/31/23	967.50
62762	4/18/2023	DOWL, LLC	ENGINEERING SERVICES MARKET ST LIFT STATION 3/31/23	498.75
62762	4/18/2023	DOWL, LLC	ENGINEERING SERVICES PALISADES SEWER LIFT STATION REHAB 3/31	14,013.75
62762	4/18/2023	DOWL, LLC	ENGINEERING SERVICES SEWER PER	2,160.00
62762	4/18/2023	DOWL, LLC	GENERAL SERVICES & WATER AUDIT PROJECT 3/31/23	1,320.00
62762	4/18/2023	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERICES 3/31/23	1,197.00
62763	4/18/2023	EASTERN SIERRA ENGINEERING	ENGINEERING SERVICES STORMWATER PLANNING 2/26/23 TO 4/1/23	15,010.00
62764	4/18/2023	FLYERS ENERGY LLC	FUEL REGULAR 110 GAL DIESEL 123 GAL	1,033.29
62764	4/18/2023	FLYERS ENERGY LLC	FUEL REGULAR 133 GAL	611.92
62764	4/18/2023	FLYERS ENERGY LLC	FUEL REGULAR 2 GAL DIESEL 110 GAL	468.05
62764	4/18/2023	FLYERS ENERGY LLC	FUEL REGULAR 80 GAL DIESEL 30 GAL	499.88
62765	4/18/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.04
62766	4/18/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 450-9683723-001 COPIER LEASE 4/30/23	216.91
62767	4/18/2023	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 3/1/23 TO 3/31/23	288,659.19

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/15/2023 Through 5/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62768	4/18/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL & ENGINEERING SERVICES MARCH 23	35,342.00
62769	4/18/2023	LINDE GAS & EQUIPMENT INC.	CYLINDER RENT INDUSTRIAL ACETYLENE IND HIGH PRESSURE	148.66
62770	4/18/2023	SHRED-IT	SHRED 3/2/23	37.00
62771	4/18/2023	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW SERVICE COM BIN 3/2/23	68.60
62771	4/18/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY GRADE	514.50
62772	4/18/2023	SOUTHWEST GAS CORPORATION	232-0018903-022 2 TERRACE VIEW PUMP	217.27
62772	4/18/2023	SOUTHWEST GAS CORPORATION	9100000799713 160 PINE RIDGE DR 1	393.45
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	136.84
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	141.73
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	212.68
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	433.04
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE DR 2	69.87
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE DR 4-6	175.12
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	186.71
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CR	34.40
62772	4/18/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	397.76
62773	4/18/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 3/31/23	1,497.00
62774	4/18/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, & MOSS	4,612.72
62774	4/18/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,552.08
62775	4/18/2023	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE	30.00
62775	4/18/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY	32.50
62776	4/18/2023	THUNDERBIRD COMMUNICATIONS INC	SCADA SYSTEM PROBLEM WITH TANK 10 POWER FAIL PREV TANK 4 FIL	412.50
62777	4/28/2023	AFLAC	ACCT. FA935 EMPLOYEE INSURANCE 4/23	515.07

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 4/15/2023 Through 5/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62778	4/28/2023	AT & T MOBILITY	ACCT. 287301170124 CELL PHONE CREDIT 4/23	(194.00)
62778	4/28/2023	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	339.38
62779	4/28/2023	MITCHELL S. DION	REIMBURSE MEAL PER DIEM POOL PACT MEETING RENO 4/20-4/21/23	75.00
62779	4/28/2023	MITCHELL S. DION	REIMBURSE MILEAGE TO AND FROM POOL PACT MEETING 4/20-4/21/23	74.02
62780	4/28/2023	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 6/1/23	16,863.00
<i>62781</i>	<i>VOID</i>	<i>NV Energy</i>		
62782	4/28/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	830.63
62782	4/28/2023	NV ENERGY	1000044086803274204 GALAXY LN PUMP	120.84
62782	4/28/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.97
62782	4/28/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	82.00
62782	4/28/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	195.28
62782	4/28/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	108.85
62782	4/28/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	106.68
62782	4/28/2023	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	59.09
62782	4/28/2023	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	59.40
62782	4/28/2023	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	188.60
62782	4/28/2023	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	489.98
62782	4/28/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
62782	4/28/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.73
62782	4/28/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	49.96
62782	4/28/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS	4,383.09

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/15/2023 Through 5/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62782	4/28/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,031.87
62782	4/28/2023	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,227.21
62782	4/28/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,854.92
62782	4/28/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	118.19
62782	4/28/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	87.20
62782	4/28/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	37.35
62782	4/28/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	7,606.56
62782	4/28/2023	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
62782	4/28/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,867.96
62783	4/28/2023	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 3/16 - 4/17/23	241.23
62784	4/28/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	378.00
62784	4/28/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	54.00
62784	4/28/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	108.00
62785	5/1/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 5/1/2023	1,545.32
62786	5/1/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 5/1/2023	2,074.40
62787	5/1/2023	MITCHELL S. DION	Employee: DION; Pay Date: 5/1/2023	3,710.40
62788	5/1/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 5/1/2023	2,709.54
62789	5/1/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 5/1/2023	2,888.34
62790	5/1/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 5/1/2023	3,401.88
62791	5/1/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 5/1/2023	1,785.83
62792	5/1/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 5/1/2023	2,695.39
62793	5/1/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 5/1/2023	1,681.66
62794	5/1/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 5/1/2023	1,341.71
62795	5/1/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 5/1/2023	221.37

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 4/15/2023 Through 5/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62796	5/1/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 5/1/2023	492.75
62797	5/1/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 5/1/2023	492.75
62798	5/1/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 5/1/2023	246.37
62799	5/1/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL 3/31/23	286.00
62799	5/1/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT 5/1/23	5,416.40
62799	5/1/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 2/28/23	264.00
62800	5/1/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 4/23	21,384.89
62801	5/1/2023	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803...	27.00
62801	5/1/2023	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 4/23	17.30
62801	5/1/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENNARRO_ 4/2023	18.21
62801	5/1/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_4/2023	15.06
62802	5/10/2023	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 4/4 & 4/18/23 11.75 HRS	317.25
62803	5/10/2023	MITCHELL S. DION	MEAL PER DIEM RCAC MMS TRAINING WINNEMACCA 4/26-4/27/23	79.00
62803	5/10/2023	MITCHELL S. DION	REIMBURSE MILEAGE TO/FROM RCAC MMS TRAINING WINNEMUCCA 4/26	282.96
62804	5/10/2023	FIRST ADVANTAGE CORPORATION	STANTON PRE EMPLOYMENT DRUG TESTING 11/3 & 11/18/22	109.22
62805	5/10/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 5 CLEANINGS APRIL 2023	550.00
62806	5/10/2023	HVAC HOME TUNE UP AND REPAIR	298 KINGSBURY GRADE UNIT 1A UNCLOG TOILET	125.00
62807	5/10/2023	JENSEN PRECAST	DROP INLET PACKAGE PO 0037-23 FOR SCHUSSEL -367 TERRACE	0.00
62808	5/10/2023	KINGSBURY HARDWARE	8OZ SPRAY LUBRICANT	7.19
62809	5/10/2023	MINDEN LAWYERS, LLC	LEGAL FEES APRIL 2023	4,000.00
62809	5/10/2023	MINDEN LAWYERS, LLC	LEGAL FEES MARCH 2023	4,000.00
62810	5/10/2023	NEVADA NEWS GROUP	ADVERTISING BID PROPOSALES PALISADES LIFT STATION REHAB	55.00
62810	5/10/2023	NEVADA NEWS GROUP	ADVERTISING BID PROPOSALS WATERLINE REPLACEMENT	47.50

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 4/15/2023 Through 5/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62811	5/10/2023	NEXTIVA, INC.	ACCT. 3680856 OFFICE PHONE LINES	258.75
62812	5/10/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	45.04
62812	5/10/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	18.81
62812	5/10/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	1,085.89
62813	5/10/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICE 5/23	1,222.50
62814	5/10/2023	TALLAC HOSPITALITY PARTNERS, L	REFUND SECURITY DEPOSIT 160 PINERIDGE UNIT A	1,000.00
62815	5/10/2023	TRAMWAY APT CONDOMINIUMS	SETTLEMENT ON WATERLINE AND EASEMENT 111 & 115 TRAMWAY	12,000.00
<i>62816</i>	<i>VOID</i>	<i>US Bank Visa Rewards</i>		
62817	5/10/2023	US BANK VISA REWARDS	160 PINERIDGE TAHOE DOUGLAS FIRE PLAN REVIEW	15,642.44
62817	5/10/2023	US BANK VISA REWARDS	4/18/23 BOARD MEETING SANDWICHES	51.07
62817	5/10/2023	US BANK VISA REWARDS	ADVERTISEMENT STREET MAINT TECH POSITION	200.00
62817	5/10/2023	US BANK VISA REWARDS	BOARD MEETING BUDGET SANDWICHES	51.07
62817	5/10/2023	US BANK VISA REWARDS	CANDY FOR OFFICE	13.74
62817	5/10/2023	US BANK VISA REWARDS	CREDIT ON PORTABLE GENERATOR	(321.30)
62817	5/10/2023	US BANK VISA REWARDS	DUPLICATE TITLE REQUEST TRUCK #1020	20.00
62817	5/10/2023	US BANK VISA REWARDS	DUPLICATE TITLE REQUEST TRUCK #1122	20.00
62817	5/10/2023	US BANK VISA REWARDS	GERM-X, CANDY, FOIL, PAPER TOWELS, BATH TISSUE, PLATES, 9V	115.91
62817	5/10/2023	US BANK VISA REWARDS	LIEN RELEASE	42.00
62817	5/10/2023	US BANK VISA REWARDS	OFFICE CANDY	17.98
62817	5/10/2023	US BANK VISA REWARDS	POST-ITS, LENS CLEANING TOWLETS, & BILLING PAPER CUSTOM CUT	133.55
62817	5/10/2023	US BANK VISA REWARDS	SANDWICHES FOR BOARD MEETING 3/21/23	53.39
62817	5/10/2023	US BANK VISA REWARDS	STATION 1 DISTILLED WATER	24.95
62817	5/10/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE	87.08
62817	5/10/2023	US BANK VISA REWARDS	STATIONS 3&5 KEMTEK LIQUID CHLORINE	14.52
62817	5/10/2023	US BANK VISA REWARDS	TRUCK #1827 CARWASH	15.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/15/2023 Through 5/11/2023

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
62817	5/10/2023	US BANK VISA REWARDS	TRUCK #21 CAR WASH	12.00
62818	5/10/2023	JENSEN PRECAST	DROP INLET PACKAGE PO 0037-23	2,384.00
Report Total				528,471.02

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
04/28/23	62781	NV ENERGY	VOIDED
05/10/23	62816	US BANK VISA REWARDS	VOIDED

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

TITLE: REVIEW AND RECEIVE FIANCIAL STATEMENTS MARCH 2023

For Discussion and Possible Action. Discussion and review of Financial Statements

MEETING DATE: 16 May 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and receive financial statements of March 2023

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

INCLUDED:

- Financial Statements March 2023

Fund impacted by above action:

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

MARCH 2023
CASH POSITION
AND
BALANCE SHEET

85

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
CASH POSITION**

GENERAL	37%
WATER	39%
SEWER	22%
SNOW	2%

Mar-23

FUND	Mar-23					ENDING BALANCE
	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	
GENERAL FUND	\$ 7,539,153.42	\$ (11,218.28)	\$ (6.23)	\$ 156,601.85	\$ (33,356.12)	\$ 7,651,174.64
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 89,746.24	\$ 11,218.28	\$ -	\$ -	\$ -	\$ 100,964.52
GENERAL INVESTMENT	\$ 38.73	\$ -	\$ -	\$ -	\$ -	\$ 38.73
GF TOTAL						\$ 7,752,177.89
WATER FUND	\$ 6,556,746.39	\$ (241,369.35)	\$ 49.85	\$ 418,725.66	\$ (189,437.33)	\$ 6,544,715.22
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 216,432.96	\$ 21,375.37	\$ -	\$ -	\$ -	\$ 237,808.33
WATER INVESTMENT	\$ 20.20	\$ -	\$ -	\$ -	\$ -	\$ 20.20
KGID/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIST DEBT RESERVE	\$ 137,356.78	\$ 69,087.38	\$ -	\$ -	\$ -	\$ 206,444.16
TREAT DEBT RESERVE	\$ 208,623.65	\$ 104,884.58	\$ -	\$ -	\$ -	\$ 313,508.23
CAP IMPROV. RESERVE	\$ 1,192,873.83	\$ 46,022.02	\$ -	\$ -	\$ (8,158.70)	\$ 1,230,737.15
WF TOTAL						\$ 8,533,233.29
SEWER FUND	\$ 4,672,417.75	\$ (391.68)	\$ (37.39)	\$ 173,416.90	\$ (70,537.47)	\$ 4,774,868.11
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 3,133.38	\$ 391.68	\$ -	\$ -	\$ -	\$ 3,525.06
SEWER INVESTMENT	\$ 33.96	\$ -	\$ -	\$ -	\$ -	\$ 33.96
SF TOTAL						\$ 4,778,427.13
SNOW REV. FUND	\$ 713,550.06	\$ (6,100.12)	\$ (6.23)	\$ 55,841.62	\$ (382,618.31)	\$ 380,667.02
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 48,800.90	\$ 6,100.12	\$ -	\$ -	\$ -	\$ 54,901.02
SNOW INVESTMENT	\$ 19.36	\$ -	\$ -	\$ -	\$ -	\$ 19.36
SNOW TOTAL						\$ 435,587.40
160 PINERIDGE RENTAL	\$ 2,255.32	\$ -	\$ -	\$ 2,550.19	\$ (417.88)	\$ 4,387.63
70 RENTAL TOTAL						\$ 4,387.63
298 KINGSBURY GRADE RENTAL	\$ 153,503.34	\$ -	\$ -	\$ 24,228.54	\$ (2,397.33)	\$ 175,334.55
80 RENTAL TOTAL						\$ 175,334.55
GRAND TOTALS	\$ 21,534,706.27	\$ (0.00)	\$ -	\$ 804,586.03	\$ (684,107.93)	\$ 21,679,147.89
CHECKING						
US BANK	\$ 348,252.00	\$ (200,000.00)	\$ -	\$ 759,981.68	\$ (673,551.45)	\$ 234,682.23
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25
USB CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL GOVT POOLED	\$ 21,186,342.02	\$ 200,000.00	\$ -	\$ 58,011.39	\$ -	\$ 21,444,353.41
GRAND TOTALS	\$ 21,534,706.27	\$ -	\$ -	\$ 817,993.07	\$ (673,551.45)	\$ 21,679,147.89

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 3/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINE RIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
ASSETS							
CURRENT ASSETS							
CASH							
PETTY CASH	300.00	0.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,651,174.64	6,544,715.22	4,774,868.11	380,667.02	4,387.63	175,334.55	19,531,147.17
DISTRIBUTION DEBT SERVICE	0.00	206,444.16	0.00	0.00	0.00	0.00	206,444.16
TREATMENT DEBT SERVICE	0.00	313,508.23	0.00	0.00	0.00	0.00	313,508.23
CAPITAL IMPROVEMENT RESERVE	0.00	1,230,737.15	0.00	0.00	0.00	0.00	1,230,737.15
CASH HELD BY DOUGLAS COUNTY	110,677.91	0.00	0.00	0.00	0.00	0.00	110,677.91
Total CASH	7,762,352.55	8,295,404.76	4,774,868.11	380,667.02	4,387.63	175,334.55	21,393,014.62
INVESTMENTS							
INVESTMENTS	101,003.25	237,828.53	3,559.02	54,920.38	0.00	0.00	397,311.18
Total INVESTMENTS	101,003.25	237,828.53	3,559.02	54,920.38	0.00	0.00	397,311.18
ACCOUNTS RECEIVABLE							
ACCOUNTS RECEIVABLE	823.23	287,417.90	93,938.60	32,054.92	0.00	0.00	414,234.65
RENT RECEIVABLE	0.00	0.00	0.00	0.00	500.00	5,719.42	6,219.42
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	83,448.92	0.00	0.00	0.00	0.00	0.00	83,448.92
A/R-EDGEWOOD WTR CO.	0.00	1,530.99	0.00	0.00	0.00	0.00	1,530.99
INTEREST RECEIVABLE - INVEST.	23,145.20	27,910.39	13,614.83	3,403.71	0.00	0.00	68,074.13
DELINQ. PROPERTY TAXES RECEIV	8,564.31	0.00	0.00	0.00	0.00	0.00	8,564.31
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	116,203.24	319,518.24	108,862.91	35,680.21	500.00	5,719.42	586,504.02
MATERIAL INVENTORY							
MATERIAL INVENTORY	0.00	142,728.28	807.62	0.00	0.00	0.00	143,535.90
Total MATERIAL INVENTORY	0.00	142,728.28	807.62	0.00	0.00	0.00	143,535.90
PREPAID EXPENSES							
PREPAID EXPENSES	136.98	4,858.34	1,867.98	412.88	0.00	0.00	7,276.18
Total PREPAID EXPENSES	136.98	4,858.34	1,867.98	412.88	0.00	0.00	7,276.18

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 3/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSUE COSTS (NET)							
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(288,518.41)	0.00	0.00	0.00	0.00	(288,518.41)
Total	0.00	61,181.13	0.00	0.00	0.00	0.00	61,181.13
FIXED ASSETS							
PROPERTY PLANT & EQUIPMENT (NET)							
OFFICE EQUIPMENT	21,365.79	82,955.44	40,151.99	9,105.46	0.00	0.00	153,578.68
ACCUM. DEPR. OFFICE EQUIP.	(18,982.46)	(65,351.69)	(30,164.66)	(6,730.78)	0.00	0.00	(121,229.59)
EQUIPMENT	19,937.18	4,614,265.01	287,681.77	43,990.78	0.00	0.00	4,965,874.74
ACCUM. DEPR. EQUIPMENT	(18,690.60)	(2,715,067.37)	(134,157.68)	(41,552.58)	0.00	0.00	(2,909,468.23)
UTILITY PLANT IN SERVICE	0.00	20,484,991.85	5,659,395.29	0.00	0.00	0.00	26,144,387.14
ACCUM. DEPR. UTILITY PLANT	0.00	(3,553,386.25)	(5,308,168.86)	0.00	0.00	0.00	(8,861,555.11)
INFRASTRUCTURE	11,449,427.47	28,819,215.50	1,239,746.33	142,220.11	0.00	1,219,163.61	42,869,773.02
ACCUM. DEPR. INFRASTRUCTURE	(8,511,589.81)	(10,252,723.40)	(303,096.04)	(60,999.55)	0.00	(93,077.25)	(19,221,486.05)
OTHER ASSETS	32,558.06	805,127.26	0.00	93,924.19	0.00	0.00	931,609.51
ACCUM DEPR. OZONE FACILITY	0.00	(291,776.19)	0.00	0.00	0.00	0.00	(291,776.19)
VEHICLES & EQUIPMENT	809,576.34	552,313.34	8,113.28	393,772.45	0.00	0.00	954,199.07
ACCUM. DEPR. VEHICLES & EQUIP	(746,492.83)	(511,924.53)	(8,113.28)	(344,200.32)	0.00	0.00	(1,610,730.96)
CONSTRUCTION IN PROGRESS	165,493.47	1,276,501.19	146,967.98	66,468.75	0.00	0.00	1,655,431.39
Total PROPERTY PLANT & EQUIPMENT (NET)	2,393,026.27	39,245,140.16	1,598,356.12	295,998.51	0.00	1,126,086.36	44,658,607.42
Total FIXED ASSETS	2,393,026.27	39,245,140.16	1,598,356.12	295,998.51	0.00	1,126,086.36	44,658,607.42
Total ASSETS	10,372,722.29	48,306,659.44	6,488,341.76	767,679.00	4,887.63	1,307,140.33	67,247,430.45
LIABILITIES							
CURRENT LIABILITIES							
ACCOUNTS PAYABLE							
ACCOUNTS PAYABLE - TRADE	17,906.50	54,575.84	33,183.43	412,680.86	(2.25)	2,295.18	520,639.56
ACCOUNTS PAYABLE - SUSPENSE	7.00	(3,219.97)	2,991.99	7.00	0.00	0.00	(213.98)
LOSS PROTECTION PAYABLE	0.00	(249.66)	0.00	0.00	0.00	0.00	(249.66)
LINE PAYABLE	0.00	52.38	0.00	0.00	0.00	0.00	52.38
Total ACCOUNTS PAYABLE	17,913.50	51,158.59	36,175.42	412,687.86	(2.25)	2,295.18	520,228.30

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 3/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
PAYROLL RELATED PAYABLES							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	7,929.79	76,121.72	11,446.49	5,610.48	0.00	0.00	101,108.48
ACCRUED TAXES VAC/SICK	1,826.44	18,166.11	2,808.46	1,193.16	0.00	0.00	23,994.17
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	116,060.15	538,134.71	100,757.37	82,960.24	0.00	0.00	837,912.47
SIIS PAYABLE	0.00	(3,222.74)	0.00	0.00	0.00	0.00	(3,222.74)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	125,816.38	629,199.80	115,012.32	89,763.88	0.00	0.00	959,792.38
REFUNDABLE DEPOSITS							
REFUNDABLE DEPOSITS	0.00	120,878.00	75,096.00	0.00	1,000.00	7,176.00	204,150.00
PREPAID USER FEES	0.00	52,744.84	19,369.03	5,442.75	0.00	0.00	77,556.62
Total REFUNDABLE DEPOSITS	0.00	173,622.84	94,465.03	5,442.75	1,000.00	7,176.00	281,706.62
LONG TERM LIABILITIES							
BONDS PAYABLE							
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF Loan Payable #2	0.00	989,265.54	0.00	0.00	0.00	0.00	989,265.54
SRF Loan Interest Payable	0.00	7,320.57	0.00	0.00	0.00	0.00	7,320.57
SRF Loan Payable #3	0.00	1,393,254.06	0.00	0.00	0.00	0.00	1,393,254.06
SRF Loan Interest Payable #3	0.00	9,926.94	0.00	0.00	0.00	0.00	9,926.94
SRF Loan Payable #4	0.00	6,401,347.97	0.00	0.00	0.00	0.00	6,401,347.97

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 3/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SRF Loan Interest Payable #4	0.00	38,248.56	0.00	0.00	0.00	0.00	38,248.56
SRF LOAN #5 PAYABLE	0.00	4,070,421.69	0.00	0.00	0.00	0.00	4,070,421.69
SRF LOAN #5 INTEREST PAYABLE	0.00	23,201.40	0.00	0.00	0.00	0.00	23,201.40
Total BONDS PAYABLE	0.00	12,932,986.73	0.00	0.00	0.00	0.00	12,932,986.73
Total LONG TERM LIABILITIES	0.00	12,932,986.73	0.00	0.00	0.00	0.00	12,932,986.73
Total LIABILITIES	143,729.88	13,786,967.96	245,652.77	507,894.49	997.75	9,471.18	14,694,714.03
FUND EQUITY							
CONTRIBUTED CAPITAL							
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
RETAINED EARNINGS							
RETAINED EARNINGS	6,929,471.78	30,962,844.78	2,156,152.90	1,087,897.55	(139.07)	133,954.40	41,270,182.34
Total RETAINED EARNINGS	6,929,471.78	30,962,844.78	2,156,152.90	1,087,897.55	(139.07)	133,954.40	41,270,182.34
FUND BALANCE - UNRESERVED							
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS							
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES							
ADVALOREM TAXES	530,697.59	0.00	0.00	0.00	0.00	0.00	530,697.59
PERSONAL PROPERTY TAX	7,945.58	0.00	0.00	0.00	0.00	0.00	7,945.58
ADVALOREM MAKE-UP	469,421.81	0.00	0.00	0.00	0.00	0.00	469,421.81
STATE TAX DISTRIBUTION	519,705.00	0.00	0.00	0.00	0.00	0.00	519,705.00
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	2,620,603.22	1,313,297.34	341,050.26	0.00	0.00	4,274,950.82
RESIDENTIAL TIER 1 CONSUMPTION	0.00	253,459.57	23,360.46	0.00	0.00	0.00	276,820.03
RESIDENTIAL TIER 2 CONSUMPTION	0.00	51,461.87	0.00	0.00	0.00	0.00	51,461.87
RESIDENTIAL TIER 3 CONSUMPTION	0.00	60,962.92	0.00	0.00	0.00	0.00	60,962.92
RESIDENTIAL FIRE PROTECTION	0.00	61,247.89	0.00	0.00	0.00	0.00	61,247.89
USER FEES - COMMERCIAL	0.00	273,213.81	31,749.86	31,487.52	0.00	0.00	336,451.19

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 3/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
COMMERCIAL FIRE PROTECTION	0.00	70,303.50	0.00	0.00	0.00	0.00	70,303.50
COMMERCIAL CONSUMPTION	0.00	88,494.05	30,637.33	0.00	0.00	0.00	119,131.38
PENALTIES ON USER FEES	0.00	36,080.99	19,719.23	6,360.36	0.00	0.00	62,160.58
SERVICE CHARGES	0.00	12,096.59	0.00	0.00	0.00	0.00	12,096.59
RETURN CHECK FEES	0.00	440.00	0.00	0.00	0.00	0.00	440.00
CONNECTION FEES	0.00	15,800.00	9,600.00	0.00	0.00	0.00	25,400.00
INTEREST ON INVESTMENTS	149,603.05	178,138.26	85,821.62	20,155.45	0.00	0.00	433,718.38
TRANSFER FEE REVENUE	0.00	3,725.25	1,486.96	359.65	0.00	0.00	5,571.86
PLAN REVIEW FEE	0.00	750.00	1,000.00	0.00	0.00	0.00	1,750.00
SERVLINe ADMIN REVENUE	0.00	1,369.34	0.00	0.00	0.00	0.00	1,369.34
SERVLINe LOSS INSURANCE	0.00	15,148.82	0.00	0.00	0.00	0.00	15,148.82
SERVLINe LINE INSURANCE	0.00	2,067.56	0.00	0.00	0.00	0.00	2,067.56
RENTAL INCOME	0.00	0.00	0.00	0.00	11,833.28	75,869.49	87,702.77
OTHER REVENUE	1,576.16	25,227.27	411.33	165.66	0.00	285.00	27,665.42
PAYROLL - MANAGER	(39,646.21)	(133,196.56)	(63,597.65)	(27,871.46)	0.00	0.00	(264,311.88)
PAYROLL - MAINTENANCE	(12,583.55)	(277,019.63)	0.00	(8,988.25)	0.00	0.00	(298,591.43)
PAYROLL - OFFICE	(16,950.32)	(45,200.93)	(33,900.66)	(16,950.15)	0.00	0.00	(113,002.06)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,043.83)	(6,861.85)	(1,666.03)	(820.59)	0.00	0.00	(10,392.30)
EMPLOYEE BENEFITS - MED. INS	(31,266.15)	(152,329.06)	(31,635.96)	(24,289.03)	0.00	0.00	(239,520.20)
EMPLOYEE BENEFITS - PERS	(17,422.46)	(102,359.77)	(24,408.95)	(13,003.07)	0.00	0.00	(157,194.25)
EMPLOYEE BENEFITS - SIIS	(714.28)	(4,928.09)	(545.60)	(479.51)	0.00	0.00	(6,667.48)
SEP/IRA	(61.92)	(618.52)	(75.18)	(25.42)	0.00	0.00	(781.04)
UNIFORMS	(175.78)	(1,800.02)	(59.30)	(85.68)	0.00	0.00	(2,120.78)
OPEB EXPENSE	(11,392.47)	(103,956.03)	(18,512.73)	(8,544.24)	0.00	0.00	(142,405.47)
ACCRUED LEAVE EXPENSE	(2,528.27)	(4,979.66)	(3,438.69)	(2,169.42)	0.00	0.00	(13,116.04)
OTHER PAYROLL EXPENSES	(76.86)	(1,308.22)	(268.26)	(69.58)	0.00	0.00	(1,722.92)
CAR ALLOWANCE EXPENSE	563.22	2,816.07	375.46	0.00	0.00	0.00	3,754.75
ACCOUNTING	(1,911.10)	(22,933.20)	(11,466.60)	(1,911.10)	0.00	0.00	(38,222.00)
LEGAL	(1,010.10)	(22,697.87)	(7,306.75)	(1,010.10)	0.00	0.00	(32,024.82)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	0.00	(1,320.00)
ENGINEERING & SURVEYING	(15,329.32)	(5,229.40)	(1,612.42)	(246.59)	0.00	0.00	(22,417.73)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 3/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
EROSION AND DRAINAGE	(409.77)	0.00	0.00	0.00	0.00	0.00	(409.77)
ROAD MAINTENANCE & SUPPLIES	(318,236.43)	0.00	0.00	0.00	0.00	0.00	(318,236.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(1,222,954.13)	0.00	0.00	(1,222,954.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,795.72)	0.00	0.00	(31,795.72)
DCLTSA PRO-RATA M & O	0.00	0.00	(379,024.75)	0.00	0.00	0.00	(379,024.75)
DCLTSA ASSESSMENTS	0.00	0.00	(372,986.75)	0.00	0.00	0.00	(372,986.75)
BANK CHARGES	0.00	(35,293.58)	(23,970.48)	(6,393.26)	0.00	0.00	(65,657.32)
BUILDING REPAIRS AND MAINT.	(181.15)	(2,588.15)	(1,086.70)	(181.15)	(865.91)	(6,462.02)	(11,365.08)
COMPUTER EXPENSE	(2,689.17)	(38,881.36)	(10,564.87)	(4,239.80)	0.00	0.00	(56,375.20)
DUES & SUBSCRIPTIONS	(588.65)	(7,886.95)	(3,468.99)	(588.65)	0.00	0.00	(12,533.24)
EQUIP. SUPPLIES/MAINT./REPAIRS	(913.55)	(10,901.44)	(80,453.96)	(128.77)	0.00	(110.00)	(92,507.72)
EQUIPMENT RENTAL	(117.21)	(5,926.71)	(2,879.93)	(646.75)	(25.21)	(146.25)	(9,742.06)
FIELD SUPPLIES, TOOLS & SIGNS	(1,222.00)	0.00	0.00	(5,710.00)	0.00	0.00	(6,932.00)
SECURITY EXPENSE	0.00	(5,149.91)	(5,377.18)	0.00	0.00	0.00	(10,527.09)
INSURANCE AND BONDS	(3,633.33)	(86,204.72)	(21,799.96)	(3,633.33)	(3,083.40)	(3,083.40)	(121,438.14)
INVENTORY PARTS	0.00	(8,054.13)	0.00	0.00	0.00	0.00	(8,054.13)
LIEN FEES	0.00	(89.00)	0.00	0.00	0.00	0.00	(89.00)
MISCELLANEOUS EXPENDITURES	(2,564.31)	(6,779.24)	(10,589.08)	(560.56)	(882.92)	(4,919.45)	(26,295.56)
OFFICE JANITORIAL	(529.70)	(6,356.16)	(3,178.04)	(529.70)	(883.75)	(5,175.00)	(16,652.35)
OFFICE AND FACILITIES RENT	(2,437.38)	(29,248.56)	(14,624.28)	(2,437.38)	0.00	0.00	(48,747.60)
OFFICE SUPPLIES	(333.90)	(5,876.93)	(3,313.64)	(1,362.51)	(106.09)	(270.59)	(11,263.66)
PERMITS AND FEES	(63.16)	(6,745.27)	(378.96)	(563.16)	0.00	0.00	(7,750.55)
POSTAGE	0.00	(4,362.95)	(2,976.66)	(1,265.63)	0.00	0.00	(8,605.24)
PUBLICATION CHARGES	(6.45)	(277.40)	(38.70)	(1,134.21)	0.00	0.00	(1,456.76)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,023.24)	0.00	0.00	0.00	0.00	(1,023.24)
TELEPHONE	(116.13)	(10,748.76)	(1,164.32)	(116.13)	0.00	0.00	(12,145.34)
TRAINING AND SEMINARS	(77.24)	(4,441.63)	(374.07)	(77.24)	0.00	0.00	(4,970.18)
TRAVEL	(195.61)	(2,186.36)	(315.72)	(469.20)	0.00	0.00	(3,166.89)
TRUSTEE FEES	(1,505.00)	(18,060.00)	(9,030.00)	(1,505.00)	0.00	0.00	(30,100.00)
UTILITIES - GAS & ELECTRIC	(506.05)	(192,855.12)	(19,256.93)	(503.74)	(1,957.05)	(11,264.39)	(226,343.28)
VEHICLE EXP FUEL/OIL/SUPP	(4,019.56)	(26,579.89)	0.00	(3,752.30)	0.00	0.00	(34,351.75)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 3/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
VEH EXP R&M	(11,883.49)	(19,103.76)	0.00	(1,631.27)	0.00	0.00	(32,618.52)
WATER MONITORING/SAMPLING	0.00	(13,416.00)	0.00	0.00	0.00	0.00	(13,416.00)
WATER/SEWER SHED MANAGEMENT	0.00	(15,231.24)	0.00	0.00	0.00	0.00	(15,231.24)
WATER DIST SYSTEM EXPENSE	0.00	(41,592.38)	0.00	0.00	0.00	0.00	(41,592.38)
WATER TREATMENT SYSTEM EXP	0.00	(34,054.81)	0.00	0.00	0.00	0.00	(34,054.81)
INTEREST EXPENSE	0.00	(246,819.57)	0.00	0.00	0.00	0.00	(246,819.57)
CAPITAL OUTLAY	(884,112.67)	(1,220,186.28)	(95,198.44)	(244,927.87)	0.00	(7,095.00)	(2,451,520.26)
AMORTIZATION OF BONDS	0.00	(8,776.08)	0.00	0.00	0.00	0.00	(8,776.08)
DEPRECIATION EXPENSE	(201,797.93)	(1,005,014.67)	(42,870.25)	(43,649.19)	0.00	(20,811.86)	(1,047,884.92)
Total EXCESS REVENUE OVER EXPENDITURES	129,114.75	(233,674.48)	213,936.55	(1,167,760.74)	4,028.95	16,816.53	(771,279.46)
Total FUND EQUITY	7,634,168.21	34,519,691.48	6,242,688.99	(79,863.19)	3,889.88	150,770.93	48,737,605.28

MARCH 2023

STATEMENT OF REVENUE

AND EXPENDITURES

(ALL FUNDS COMBINED)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	61,435.68	72,107.00	(10,671.32)	530,697.59	538,031.00	(7,333.41)	554,671.00	(23,973.41)	(4.32)%
PERSONAL PROPERTY TAX	2,896.02	0.00	2,896.02	7,945.58	7,500.00	445.58	9,664.00	(1,718.42)	(17.78)%
ADVALOREM MAKE-UP	46,346.21	58,997.00	(12,650.79)	469,421.81	440,206.00	29,215.81	453,822.00	15,599.81	3.44%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	519,705.00	519,705.00	0.00	692,940.00	(173,235.00)	(25.00)%
Total TAXES	168,422.91	188,849.00	(20,426.09)	1,527,769.98	1,505,442.00	22,327.98	1,711,097.00	(183,327.02)	(10.71)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	68,075.86	2,038.00	66,037.86	433,718.38	18,328.00	415,390.38	24,440.00	409,278.38	1,674.63%
PLAN REVIEW FEE	250.00	150.00	100.00	1,750.00	1,800.00	(50.00)	2,750.00	(1,000.00)	(36.36)%
RENTAL INCOME	8,643.96	7,369.00	1,274.96	87,702.77	66,321.00	21,381.77	88,430.00	(727.23)	(0.82)%
OTHER REVENUE	3,947.00	2,248.00	1,699.00	27,665.42	20,231.00	7,434.42	26,976.00	689.42	2.56%
Total MISCELLANEOUS	80,916.82	11,805.00	69,111.82	710,836.57	266,680.00	444,156.57	302,596.00	408,240.57	134.91%
USER FEES									
USER FEES - RESIDENTIAL	486,165.33	473,085.00	13,080.33	4,274,950.82	4,257,755.00	17,195.82	5,677,010.00	(1,402,059.18)	(24.70)%
RESIDENTIAL TIER 1 CONSUMPTION	27,645.26	28,784.00	(1,138.74)	276,820.03	297,174.00	(20,353.97)	380,600.00	(103,779.97)	(27.27)%
RESIDENTIAL TIER 2 CONSUMPTION	2,626.62	2,400.00	226.62	51,461.87	59,200.00	(7,738.13)	80,000.00	(28,538.13)	(35.67)%
RESIDENTIAL TIER 3 CONSUMPTION	9,361.16	720.00	8,641.16	60,962.92	55,440.00	5,522.92	72,000.00	(11,037.08)	(15.33)%
RESIDENTIAL FIRE PROTECTION	6,939.75	6,742.00	197.75	61,247.89	60,674.00	573.89	80,900.00	(19,652.11)	(24.29)%
USER FEES - COMMERCIAL	38,289.76	37,164.00	1,125.76	336,451.19	334,463.00	1,988.19	445,955.00	(109,503.81)	(24.55)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	70,303.50	70,602.00	(298.50)	94,137.00	(23,833.50)	(25.32)%
COMMERCIAL CONSUMPTION	6,617.82	5,300.00	1,317.82	119,131.38	97,530.00	21,601.38	120,547.00	(1,415.62)	(1.17)%
PENALTIES ON USER FEES	6,322.46	6,334.00	(11.54)	62,160.58	57,006.00	5,154.58	76,008.00	(13,847.42)	(18.22)%
SERVICE CHARGES	2,547.09	1,350.00	1,197.09	12,096.59	12,150.00	(53.41)	16,200.00	(4,103.41)	(25.33)%
RETURN CHECK FEES	60.00	40.00	20.00	440.00	360.00	80.00	480.00	(40.00)	(8.33)%
CONNECTION FEES	600.00	600.00	0.00	25,400.00	14,400.00	11,000.00	16,200.00	9,200.00	56.79%
TRANSFER FEE REVENUE	750.00	894.00	(144.00)	5,571.86	8,046.00	(2,474.14)	10,728.00	(5,156.14)	(48.06)%
SERVLINE ADMIN REVENUE	153.15	150.00	3.15	1,369.34	1,348.00	21.34	1,798.00	(428.66)	(23.84)%
SERVLINE LOSS INSURANCE	1,214.92	2,608.00	(1,393.08)	15,148.82	23,469.00	(8,320.18)	31,293.00	(16,144.18)	(51.59)%
SERVLINE LINE INSURANCE	246.40	189.00	57.40	2,067.56	1,701.00	366.56	2,270.00	(202.44)	(8.92)%
Total USER FEES	597,384.50	574,205.00	23,179.50	5,375,584.35	5,351,318.00	24,266.35	7,106,126.00	(1,730,541.65)	(24.35)%
Total REVENUES	846,724.23	774,859.00	71,865.23	7,614,190.90	7,123,440.00	490,750.90	9,119,819.00	(1,505,628.10)	(16.51)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	29,453.28	28,739.00	(714.28)	264,311.88	258,636.00	(5,675.88)	344,852.00	80,540.12	23.35%
PAYROLL - MAINTENANCE	35,467.40	43,536.00	8,068.60	298,591.43	391,813.00	93,221.57	522,419.00	223,827.57	42.84%
PAYROLL - OFFICE	13,116.67	13,610.00	493.33	113,002.06	122,475.00	9,472.94	163,306.00	50,303.94	30.80%
EMPLOYEE BENEFITS - FICA/MEDIC	1,229.66	1,338.00	108.34	10,392.30	12,026.00	1,633.70	16,039.00	5,646.70	35.21%
EMPLOYEE BENEFITS - MED. INS	23,027.80	28,185.00	5,157.20	239,520.20	275,404.00	35,883.80	359,961.00	120,440.80	33.46%
EMPLOYEE BENEFITS - PERS	17,966.57	21,160.00	3,193.43	157,194.25	190,429.00	33,234.75	253,911.00	96,716.75	38.09%
EMPLOYEE BENEFITS - SIIS	1,828.90	1,025.00	(803.90)	6,667.48	8,648.00	1,980.52	11,380.00	4,712.52	41.41%
SEP/IRA	77.57	103.00	25.43	781.04	923.00	141.96	1,235.00	453.96	36.76%
UNIFORMS	0.00	0.00	0.00	2,120.78	7,760.00	5,639.22	7,760.00	5,639.22	72.67%
OPEB EXPENSE	15,822.83	25,958.00	10,135.17	142,405.47	233,623.00	91,217.53	311,495.00	169,089.53	54.28%
ACCRUED LEAVE EXPENSE	4,872.33	1,960.00	(2,912.33)	13,116.04	17,624.00	4,507.96	23,500.00	10,383.96	44.19%
OTHER PAYROLL EXPENSES	(0.08)	80.00	80.08	1,832.14	3,912.00	2,079.86	4,150.00	2,317.86	55.85%
CAR ALLOWANCE EXPENSE	(503.04)	(431.00)	72.04	(3,754.75)	(3,857.00)	(102.25)	(5,150.00)	(1,395.25)	27.09%
Total PAYROLL RELATED EXPENSES	142,359.89	165,263.00	22,903.11	1,246,180.32	1,519,416.00	273,235.68	2,014,858.00	768,677.68	38.15%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	38,222.00	42,000.00	3,778.00	42,000.00	3,778.00	9.00%
LEGAL	4,000.00	4,583.00	583.00	36,024.82	41,249.00	5,224.18	55,000.00	18,975.18	34.50%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	1,320.00	967.00	(353.00)	967.00	(353.00)	(36.50)%
ENGINEERING & SURVEYING	1,320.00	5,249.00	3,929.00	22,417.73	47,750.00	25,332.27	63,500.00	41,082.27	64.70%
EROSION AND DRAINAGE	170.77	0.00	(170.77)	409.77	3,500.00	3,090.23	5,000.00	4,590.23	91.80%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	291,722.00	(26,514.43)	315,599.00	(2,637.43)	(0.84)%
SNOW REMOVAL - PLOWING	319,619.89	100,000.00	(219,619.89)	1,222,984.13	620,000.00	(602,984.13)	675,000.00	(547,954.13)	(81.18)%
SNOW REMOVAL - SANDING	1,112.74	10,000.00	8,887.26	31,795.72	61,500.00	29,704.28	75,000.00	43,204.28	57.61%
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	379,024.75	549,693.00	170,668.25	732,924.00	353,899.25	48.29%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	372,986.75	372,486.00	(500.75)	496,649.00	123,662.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,884.50	7,039.00	(845.50)	65,657.32	63,351.00	(2,306.32)	84,474.00	18,816.68	22.28%
BUILDING REPAIRS AND MAINT.	1,063.99	6,967.00	5,903.01	11,365.08	62,696.00	51,330.92	83,599.00	72,233.92	86.41%
COMPUTER EXPENSE	6,748.44	8,121.00	1,372.56	56,375.20	81,489.00	25,113.80	105,351.00	48,975.80	46.49%
DUES & SUBSCRIPTIONS	0.00	590.00	590.00	12,533.24	13,911.00	1,377.76	14,743.00	2,209.76	14.99%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	8,783.04	15,557.00	6,773.96	92,507.72	147,363.00	54,855.28	193,737.00	101,229.28	52.25%
EQUIPMENT RENTAL	2,032.74	2,023.00	(9.74)	9,742.06	10,269.00	526.94	13,222.00	3,479.94	26.32%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	6,932.00	30,450.00	23,518.00	30,630.00	23,698.00	77.37%
SECURITY EXPENSE	874.87	578.00	(296.87)	10,527.09	12,354.00	1,826.91	16,687.00	6,159.91	36.91%
INSURANCE AND BONDS	1,461.32	2,333.00	871.68	121,438.14	133,317.00	11,878.86	140,316.00	18,877.86	13.45%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	975.00	975.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	8,054.13	15,500.00	7,445.87	15,500.00	7,445.87	48.04%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%
LIEN FEES	42.00	34.00	(8.00)	89.00	306.00	217.00	410.00	321.00	78.29%
MISCELLANEOUS EXPENDITURES	7,992.73	2,625.00	(5,367.73)	26,295.56	23,615.00	(2,680.56)	31,488.00	5,192.44	16.49%
OFFICE JANITORIAL	1,546.00	1,728.00	182.00	16,652.35	15,543.00	(1,109.35)	20,724.00	4,071.65	19.65%
OFFICE AND FACILITIES RENT	5,416.40	6,334.00	917.60	48,747.60	56,997.00	8,249.40	75,997.00	27,249.40	35.86%
OFFICE SUPPLIES	638.85	2,004.00	1,365.15	11,263.66	18,235.00	6,971.34	24,313.00	13,049.34	53.67%
PERMITS AND FEES	866.32	850.00	(16.32)	7,750.55	8,190.00	439.45	9,911.00	2,160.45	21.80%
POSTAGE	(0.60)	959.00	959.60	8,605.24	9,291.00	685.76	12,500.00	3,894.76	31.16%
PUBLICATION CHARGES	329.00	0.00	(329.00)	1,456.76	1,470.00	13.24	7,300.00	5,843.24	80.04%
SHOP SUPPLIES/SMALL TOOLS	78.46	584.00	505.54	1,023.24	5,250.00	4,226.76	7,000.00	5,976.76	85.38%
TELEPHONE	1,418.50	1,465.00	46.50	12,144.04	13,185.00	1,040.96	17,580.00	5,435.96	30.92%
TRAINING AND SEMINARS	0.00	2,869.00	2,869.00	4,970.18	25,814.00	20,843.82	34,420.00	29,449.82	85.56%
TRAVEL	519.99	1,760.00	1,240.01	3,166.89	15,824.00	12,657.11	21,100.00	17,933.11	84.99%
TRUSTEE FEES	3,750.00	3,751.00	1.00	30,100.00	30,751.00	651.00	42,000.00	11,900.00	28.33%
UTILITIES - GAS & ELECTRIC	25,892.99	17,358.00	(8,534.99)	226,343.28	168,727.00	(57,616.28)	234,958.00	8,614.72	3.67%
VEHICLE EXP FUEL/OIL/SUPP	4,510.02	10,364.00	5,853.98	34,351.75	93,267.00	58,915.25	124,358.00	90,006.25	72.38%
VEH EXP R&M	2,357.00	3,397.00	1,040.00	32,618.52	30,567.00	(2,051.52)	40,760.00	8,141.48	19.97%
WATER MONITORING/SAMPLING	796.00	1,482.00	686.00	13,416.00	13,339.00	(77.00)	17,785.00	4,369.00	24.57%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	1,056.94	5,543.00	4,486.06	41,592.38	49,889.00	8,296.62	66,520.00	24,927.62	37.47%
WATER TREATMENT SYSTEM EXP	1,692.09	6,076.00	4,383.91	34,054.81	54,682.00	20,627.19	72,910.00	38,855.19	53.29%
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	8,776.08	8,775.00	(1.08)	11,701.00	2,924.92	25.00%
DEPRECIATION EXPENSE	117,640.75	113,629.00	(4,011.75)	1,047,884.92	1,022,663.00	(25,221.92)	1,363,551.00	315,666.08	23.15%
Total OPERATING EXPENSES	532,590.66	357,136.00	(175,454.66)	4,445,058.13	4,340,318.00	(104,740.13)	5,519,680.00	1,074,621.87	19.47%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Combined Statement of Revenues and Expenditures
 From 3/1/2023 Through 3/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	26,232.49	28,907.00	2,674.51	246,819.57	260,216.00	13,396.43	346,940.00	100,120.43	28.86%
CAPITAL OUTLAY	<u>102,151.66</u>	<u>490,129.00</u>	<u>387,977.34</u>	<u>2,451,520.26</u>	<u>5,936,672.00</u>	<u>3,485,151.74</u>	<u>10,990,991.00</u>	<u>8,539,470.74</u>	77.70%
Total OTHER EXPENSES	<u>128,384.15</u>	<u>519,036.00</u>	<u>390,651.85</u>	<u>2,698,339.83</u>	<u>6,196,888.00</u>	<u>3,498,548.17</u>	<u>11,337,931.00</u>	<u>8,639,591.17</u>	76.20%
Total EXPENDITURES	<u>803,334.70</u>	<u>1,041,435.00</u>	<u>238,100.30</u>	<u>8,389,578.28</u>	<u>12,056,622.00</u>	<u>3,667,043.72</u>	<u>18,872,469.00</u>	<u>10,482,890.72</u>	55.55%
EXCESS REVENUE OVER EXPENDITURES	<u>43,389.53</u>	<u>(266,576.00)</u>	<u>309,965.53</u>	<u>(775,387.38)</u>	<u>(4,933,182.00)</u>	<u>4,157,794.62</u>	<u>(9,752,650.00)</u>	<u>8,977,262.62</u>	<u>(92.05)%</u>

MARCH 2023

**STATEMENT OF REVENUE
AND EXPENDITURES**

**(COMBINED GENERAL FUND,
160 PINERIDGE & 298
KINGSBURY GRADE)**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

DRAFT

<u>COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE</u>	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	61,435.68	72,107.00	(10,671.32)	530,697.59	538,031.00	(7,333.41)	554,671.00	(23,973.41)	(4.32)%
PERSONAL PROPERTY TAX	2,896.02	0.00	2,896.02	7,945.58	7,500.00	445.58	9,664.00	(1,718.42)	(17.78)%
ADVALOREM MAKE-UP	46,346.21	58,997.00	(12,650.79)	469,421.81	440,206.00	29,215.81	453,822.00	15,599.81	3.44%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	519,705.00	519,705.00	0.00	692,940.00	(173,235.00)	(25.00)%
Total TAXES	168,422.91	188,849.00	(20,426.09)	1,527,769.98	1,505,442.00	22,327.98	1,711,097.00	(183,327.02)	(10.71)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	23,145.79	652.00	22,493.79	149,603.05	5,865.00	143,738.05	7,821.00	141,782.05	1,812.84%
RENTAL INCOME	8,643.96	7,369.00	1,274.96	87,702.77	66,321.00	21,381.77	88,430.00	(727.23)	(0.82)%
OTHER REVENUE	0.00	83.00	(83.00)	1,861.16	750.00	1,111.16	1,000.00	861.16	86.12%
Total MISCELLANEOUS	31,789.75	8,104.00	23,685.75	279,166.98	112,936.00	166,230.98	137,251.00	141,915.98	103.40%
Total REVENUES	200,212.66	196,953.00	3,259.66	1,806,936.96	1,618,378.00	188,558.96	1,846,348.00	(41,411.04)	(2.24)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,418.00	4,311.00	(107.00)	39,646.21	38,796.00	(850.21)	51,728.00	12,081.79	23.36%
PAYROLL - MAINTENANCE	2,186.99	5,398.00	3,211.01	12,583.55	48,579.00	35,995.45	64,771.00	52,187.45	80.57%
PAYROLL - OFFICE	1,967.50	2,041.00	73.50	16,950.32	18,373.00	1,422.68	24,497.00	7,546.68	30.81%
EMPLOYEE BENEFITS - FICA/MEDIC	128.82	175.00	46.18	1,043.83	1,575.00	531.17	2,099.00	1,055.17	50.27%
EMPLOYEE BENEFITS - MED. INS	3,080.52	4,402.00	1,321.48	31,266.15	42,384.00	11,117.85	55,590.00	24,323.85	43.76%
EMPLOYEE BENEFITS - PERS	2,162.36	3,054.00	891.64	17,422.46	27,484.00	10,061.54	36,646.00	19,223.54	52.46%
EMPLOYEE BENEFITS - SIS	162.80	153.00	(9.80)	714.28	1,290.00	575.72	1,698.00	983.72	57.93%
SEP/IRA	6.32	8.00	1.68	61.92	72.00	10.08	97.00	35.08	36.16%
UNIFORMS	0.00	0.00	0.00	175.78	1,164.00	988.22	1,164.00	988.22	84.90%
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	11,392.47	32,707.00	21,314.53	43,609.00	32,216.53	73.88%
ACCRUED LEAVE EXPENSE	1,148.23	375.00	(773.23)	2,528.27	3,375.00	846.73	4,500.00	1,971.73	43.82%
OTHER PAYROLL EXPENSES	0.01	38.00	37.99	93.24	338.00	244.76	450.00	356.76	79.28%
CAR ALLOWANCE EXPENSE	(75.46)	(59.00)	(16.46)	(563.22)	(525.00)	38.22	(700.00)	(136.78)	19.54%
Total PAYROLL RELATED EXPENSES	16,451.92	23,530.00	7,078.08	133,315.26	215,612.00	82,296.74	286,149.00	152,833.74	53.41%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

<u>COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE</u>	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	200.00	229.00	29.00	1,210.10	2,063.00	852.90	2,750.00	1,539.90	56.00%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%
ENGINEERING & SURVEYING	36.75	3,666.00	3,629.25	15,329.32	33,000.00	17,670.68	44,000.00	28,670.68	65.16%
EROSION AND DRAINAGE	170.77	0.00	(170.77)	409.77	3,500.00	3,090.23	5,000.00	4,590.23	91.80%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	291,722.00	(26,514.43)	315,599.00	(2,637.43)	(0.84)%
BUILDING REPAIRS AND MAINT.	751.00	1,409.00	658.00	7,509.08	12,678.00	5,168.92	16,904.00	9,394.92	55.58%
COMPUTER EXPENSE	68.13	224.00	155.87	2,689.17	3,321.00	631.83	3,993.00	1,303.83	32.65%
DUES & SUBSCRIPTIONS	0.00	87.00	87.00	588.65	674.00	85.35	674.00	85.35	12.66%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	1,023.55	3,375.00	2,351.45	4,500.00	3,476.45	77.25%
EQUIPMENT RENTAL	29.41	44.00	14.59	288.67	385.00	96.33	515.00	226.33	43.95%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,450.00	19,228.00	20,630.00	19,408.00	94.08%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	9,800.13	10,037.00	236.87	10,037.00	236.87	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	526.77	1,175.00	648.23	8,366.68	10,565.00	2,198.32	14,088.00	5,721.32	40.61%
OFFICE JANITORIAL	837.30	569.00	(268.30)	6,588.45	5,112.00	(1,476.45)	6,816.00	227.55	3.34%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	2,437.38	2,851.00	413.62	3,800.00	1,362.62	35.86%
OFFICE SUPPLIES	30.84	151.00	120.16	710.58	1,557.00	846.42	2,076.00	1,365.42	65.77%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	6.45	0.00	(6.45)	6.45	100.00	93.55	265.00	258.55	97.57%
TELEPHONE	12.99	12.00	(0.99)	116.13	108.00	(8.13)	144.00	27.87	19.35%
TRAINING AND SEMINARS	0.00	394.00	394.00	77.24	3,545.00	3,467.76	4,726.00	4,648.76	98.37%
TRAVEL	0.00	188.00	188.00	195.61	1,689.00	1,493.39	2,250.00	2,054.39	91.31%
TRUSTEE FEES	187.50	188.00	0.50	1,505.00	1,538.00	33.00	2,100.00	595.00	28.33%
UTILITIES - GAS & ELECTRIC	1,520.79	1,369.00	(151.79)	13,727.49	7,395.00	(6,332.49)	13,690.00	(37.49)	(0.27)%
VEHICLE EXP FUEL/OIL/SUPP	663.19	1,036.00	372.81	4,019.56	9,327.00	5,307.44	12,436.00	8,416.44	67.68%
VEH EXP R&M	1,178.50	717.00	(461.50)	11,883.49	6,450.00	(5,433.49)	8,601.00	(3,282.49)	(38.16)%
Total OPERATING EXPENSES	6,491.21	20,159.00	13,667.79	410,060.39	434,159.00	24,098.61	498,311.00	88,250.61	17.71%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Statement of Revenues and Expenditures
 From 3/1/2023 Through 3/31/2023

DRAFT

<u>COMBINED GENERAL FUND, 160 PINE RIDGE & 298 KINGSBURY GRADE</u>	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	20,945.52	55,000.00	34,054.48	891,207.67	1,780,866.00	889,658.33	2,278,866.00	1,387,658.33	60.89%
Total OTHER EXPENSES	<u>20,945.52</u>	<u>55,000.00</u>	<u>34,054.48</u>	<u>891,207.67</u>	<u>1,780,871.00</u>	<u>889,663.33</u>	<u>2,278,871.00</u>	<u>1,387,663.33</u>	<u>60.89%</u>
Total EXPENDITURES	<u>43,888.65</u>	<u>98,689.00</u>	<u>54,800.35</u>	<u>1,434,583.32</u>	<u>2,430,642.00</u>	<u>996,058.68</u>	<u>3,063,331.00</u>	<u>1,628,747.68</u>	<u>53.17%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>156,324.01</u>	<u>98,264.00</u>	<u>58,060.01</u>	<u>372,353.64</u>	<u>(612,264.00)</u>	<u>1,184,617.64</u>	<u>(1,214,983.00)</u>	<u>1,587,336.64</u>	<u>(130.65)%</u>

MARCH 2023

STATEMENT OF REVENUE

AND EXPENDITURES

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	61,435.68	72,107.00	(10,671.32)	530,697.59	538,031.00	(7,333.41)	554,671.00	(23,973.41)	(4.32)%
PERSONAL PROPERTY TAX	2,896.02	0.00	2,896.02	7,945.58	7,500.00	445.58	9,664.00	(1,718.42)	(17.78)%
ADVALOREM MAKE-UP	46,346.21	58,997.00	(12,650.79)	469,421.81	440,206.00	29,215.81	453,822.00	15,599.81	3.44%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	519,705.00	519,705.00	0.00	692,940.00	(173,235.00)	(25.00)%
Total TAXES	168,422.91	188,849.00	(20,426.09)	1,527,769.98	1,505,442.00	22,327.98	1,711,097.00	(183,327.02)	(10.71)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	23,145.79	652.00	22,493.79	149,603.05	5,865.00	143,738.05	7,821.00	141,782.05	1,812.84%
RENTAL INCOME	0.00	1,850.00	(1,850.00)	0.00	16,650.00	(16,650.00)	22,200.00	(22,200.00)	(100.00)%
OTHER REVENUE	0.00	83.00	(83.00)	1,576.16	750.00	826.16	1,000.00	576.16	57.62%
Total MISCELLANEOUS	23,145.79	2,585.00	20,560.79	191,179.21	63,265.00	127,914.21	71,021.00	120,158.21	169.19%
Total REVENUES	191,568.70	191,434.00	134.70	1,718,949.19	1,568,707.00	150,242.19	1,782,118.00	(63,168.81)	(3.54)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,418.00	4,311.00	(107.00)	39,646.21	38,796.00	(850.21)	51,728.00	12,081.79	23.36%
PAYROLL - MAINTENANCE	2,186.99	5,398.00	3,211.01	12,583.55	48,579.00	35,995.45	64,771.00	52,187.45	80.57%
PAYROLL - OFFICE	1,967.50	2,041.00	73.50	16,950.32	18,373.00	1,422.68	24,497.00	7,546.68	30.81%
EMPLOYEE BENEFITS - FICA/MEDIC	128.82	175.00	46.18	1,043.83	1,575.00	531.17	2,099.00	1,055.17	50.27%
EMPLOYEE BENEFITS - MED. INS	3,080.52	4,402.00	1,321.48	31,266.15	42,384.00	11,117.85	55,590.00	24,323.85	43.76%
EMPLOYEE BENEFITS - PERS	2,162.36	3,054.00	891.64	17,422.46	27,484.00	10,061.54	36,646.00	19,223.54	52.46%
EMPLOYEE BENEFITS - SIIS	162.80	153.00	(9.80)	714.28	1,290.00	575.72	1,698.00	983.72	57.93%
SEP/IRA	6.32	8.00	1.68	61.92	72.00	10.08	97.00	35.08	36.16%
UNIFORMS	0.00	0.00	0.00	175.78	1,164.00	988.22	1,164.00	988.22	84.90%
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	11,392.47	32,707.00	21,314.53	43,609.00	32,216.53	73.88%
ACCRUED LEAVE EXPENSE	1,148.23	375.00	(773.23)	2,528.27	3,375.00	846.73	4,500.00	1,971.73	43.82%
OTHER PAYROLL EXPENSES	0.01	38.00	37.99	93.24	338.00	244.76	450.00	356.76	79.28%
CAR ALLOWANCE EXPENSE	(75.46)	(59.00)	16.46	(563.22)	(525.00)	38.22	(700.00)	(136.78)	19.54%
Total PAYROLL RELATED EXPENSES	16,451.92	23,530.00	7,078.08	133,315.26	215,612.00	82,296.74	286,149.00	152,833.74	53.41%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 3/1/2023 Through 3/31/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	200.00	229.00	29.00	1,210.10	2,063.00	852.90	2,750.00	1,539.90	56.00%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%
ENGINEERING & SURVEYING	36.75	3,666.00	3,629.25	15,329.32	33,000.00	17,670.68	44,000.00	28,670.68	65.16%
EROSION AND DRAINAGE	170.77	0.00	(170.77)	409.77	3,500.00	3,090.23	5,000.00	4,590.23	91.80%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	291,722.00	(26,514.43)	315,599.00	(2,637.43)	(0.84)%
BUILDING REPAIRS AND MAINT.	12.86	579.00	566.14	181.15	5,208.00	5,026.85	6,942.00	6,760.85	97.39%
COMPUTER EXPENSE	68.13	224.00	155.87	2,689.17	3,321.00	631.83	3,993.00	1,303.83	32.65%
DUES & SUBSCRIPTIONS	0.00	87.00	87.00	588.65	674.00	85.35	674.00	85.35	12.66%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	913.55	3,375.00	2,461.45	4,500.00	3,586.45	79.70%
EQUIPMENT RENTAL	13.16	31.00	17.84	117.21	273.00	155.79	364.00	246.79	67.80%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,450.00	19,228.00	20,630.00	19,408.00	94.08%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	6,879.00	3,245.67	6,879.00	3,245.67	47.18%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	10.80	632.00	621.20	2,564.31	5,684.00	3,119.69	7,578.00	5,013.69	66.16%
OFFICE JANITORIAL	37.30	167.00	129.70	529.70	1,499.00	969.30	1,997.00	1,467.30	73.48%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	2,437.38	2,851.00	413.62	3,800.00	1,362.62	35.86%
OFFICE SUPPLIES	30.84	151.00	120.16	333.90	1,353.00	1,019.10	1,804.00	1,470.10	81.49%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	6.45	0.00	(6.45)	6.45	100.00	93.55	265.00	258.55	97.57%
TELEPHONE	12.99	12.00	(0.99)	116.13	108.00	(8.13)	144.00	27.87	19.35%
TRAINING AND SEMINARS	0.00	394.00	394.00	77.24	3,545.00	3,467.76	4,726.00	4,648.76	98.37%
TRAVEL	0.00	188.00	188.00	195.61	1,689.00	1,493.39	2,250.00	2,054.39	91.31%
TRUSTEE FEES	187.50	188.00	0.50	1,505.00	1,538.00	33.00	2,100.00	595.00	28.33%
UTILITIES - GAS & ELECTRIC	64.03	342.00	277.97	506.05	1,848.00	1,341.95	3,420.00	2,913.95	85.20%
VEHICLE EXP FUEL/OIL/SUPP	663.19	1,036.00	372.81	4,019.56	9,327.00	5,307.44	12,436.00	8,416.44	67.68%
VEH EXP R&M	1,178.50	717.00	(461.50)	11,883.49	6,450.00	(5,433.49)	8,601.00	(3,282.49)	(38.16)%
Total OPERATING EXPENSES	2,964.09	17,344.00	14,379.91	370,824.96	409,174.00	38,349.04	463,169.00	92,344.04	19.94%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
GENERAL FUND (10)									
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	<u>20,945.52</u>	<u>55,000.00</u>	<u>34,054.48</u>	<u>884,112.67</u>	<u>1,780,866.00</u>	<u>896,753.33</u>	<u>2,278,866.00</u>	<u>1,394,753.33</u>	61.20%
Total OTHER EXPENSES	<u>20,945.52</u>	<u>55,000.00</u>	<u>34,054.48</u>	<u>884,112.67</u>	<u>1,780,871.00</u>	<u>896,758.33</u>	<u>2,278,871.00</u>	<u>1,394,758.33</u>	61.20%
Total EXPENDITURES	<u>40,361.53</u>	<u>95,874.00</u>	<u>55,512.47</u>	<u>1,388,252.89</u>	<u>2,405,657.00</u>	<u>1,017,404.11</u>	<u>3,028,189.00</u>	<u>1,639,936.11</u>	54.16%
EXCESS REVENUE OVER EXPENDITURES	<u>151,207.17</u>	<u>95,560.00</u>	<u>55,647.17</u>	<u>330,696.30</u>	<u>(836,950.00)</u>	<u>1,167,646.30</u>	<u>(1,246,071.00)</u>	<u>1,576,767.30</u>	<u>(126.54)%</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	27,911.10	876.00	27,035.10	178,138.26	7,881.00	170,257.26	10,509.00	167,629.26	1,595.10%
PLAN REVIEW FEE	0.00	0.00	0.00	750.00	750.00	0.00	1,250.00	(500.00)	(40.00)%
OTHER REVENUE	3,947.00	2,150.00	1,797.00	25,227.27	19,350.00	5,877.27	25,800.00	(572.73)	(2.22)%
Total MISCELLANEOUS	31,858.10	3,026.00	28,832.10	204,115.53	27,981.00	176,134.53	37,559.00	166,556.53	443.45%
USER FEES									
USER FEES - RESIDENTIAL	292,642.17	292,028.00	614.17	2,620,603.22	2,628,249.00	(7,645.78)	3,504,333.00	(883,729.78)	(25.22)%
RESIDENTIAL TIER 1 CONSUMPTION	26,322.72	24,500.00	1,822.72	253,459.57	273,000.00	(19,540.43)	350,000.00	(96,540.43)	(27.58)%
RESIDENTIAL TIER 2 CONSUMPTION	2,626.62	2,400.00	226.62	51,461.87	59,200.00	(7,738.13)	80,000.00	(28,538.13)	(35.67)%
RESIDENTIAL TIER 3 CONSUMPTION	9,361.16	720.00	8,641.16	60,962.92	55,440.00	5,522.92	72,000.00	(11,037.08)	(15.33)%
RESIDENTIAL FIRE PROTECTION	6,939.75	6,742.00	197.75	61,247.89	60,674.00	573.89	80,900.00	(19,652.11)	(24.29)%
USER FEES - COMMERCIAL	30,377.07	30,382.00	(4.93)	273,213.81	273,438.00	(224.19)	364,584.00	(91,370.19)	(25.06)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	70,303.50	70,602.00	(298.50)	94,137.00	(23,833.50)	(25.32)%
COMMERCIAL CONSUMPTION	2,818.09	2,670.00	148.09	88,494.05	73,860.00	14,634.05	88,987.00	(492.95)	(0.55)%
PENALTIES ON USER FEES	3,817.24	4,100.00	(282.76)	36,080.99	36,900.00	(819.01)	49,200.00	(13,119.01)	(26.66)%
SERVICE CHARGES	2,547.09	1,350.00	1,197.09	12,095.59	12,150.00	(53.41)	16,200.00	(4,103.41)	(25.33)%
RETURN CHECK FEES	60.00	40.00	20.00	440.00	360.00	80.00	480.00	(40.00)	(8.33)%
CONNECTION FEES	0.00	0.00	0.00	15,800.00	10,200.00	5,600.00	10,200.00	5,600.00	54.90%
TRANSFER FEE REVENUE	503.25	480.00	23.25	3,725.25	4,320.00	(594.75)	5,760.00	(2,034.75)	(35.33)%
SERVLINE ADMIN REVENUE	153.15	150.00	3.15	1,369.34	1,348.00	21.34	1,798.00	(428.66)	(23.84)%
SERVLINE LOSS INSURANCE	1,214.92	2,608.00	(1,393.08)	15,148.82	23,469.00	(8,320.18)	31,293.00	(16,144.18)	(51.59)%
SERVLINE LINE INSURANCE	246.40	189.00	57.40	2,067.56	1,701.00	366.56	2,270.00	(202.44)	(8.92)%
Total USER FEES	387,474.41	376,204.00	11,270.41	3,566,475.38	3,584,911.00	(18,435.62)	4,752,142.00	(1,185,666.62)	(24.95)%
Total REVENUES	419,332.51	379,230.00	40,102.51	3,770,590.91	3,612,892.00	157,698.91	4,789,701.00	(1,019,110.09)	(21.28)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	14,864.02	14,433.00	(431.02)	133,196.56	129,890.00	(3,306.56)	173,189.00	39,992.44	23.09%
PAYROLL - MAINTENANCE	31,718.27	34,282.00	2,563.73	277,019.63	308,536.00	31,516.37	411,382.00	134,362.37	32.66%
PAYROLL - OFFICE	5,246.68	5,444.00	197.32	45,200.93	48,989.00	3,788.07	65,321.00	20,120.07	30.80%
EMPLOYEE BENEFITS - FICA/MEDIC	810.71	840.00	29.29	6,861.85	7,559.00	697.15	10,079.00	3,217.15	31.92%
EMPLOYEE BENEFITS - MED. INS	14,402.14	17,255.00	2,852.86	152,329.06	167,754.00	15,424.94	219,521.00	67,191.94	30.61%

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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - PERS	11,490.57	13,027.00	1,536.43	102,359.77	117,239.00	14,879.23	156,320.00	53,960.23	34.52%
EMPLOYEE BENEFITS - SIS	1,455.02	713.00	(742.02)	4,928.09	6,017.00	1,088.91	7,917.00	2,988.91	37.75%
SEP/IRA	61.79	80.00	18.21	618.52	720.00	101.48	962.00	343.48	35.70%
UNIFORMS	0.00	0.00	0.00	1,800.02	5,772.00	3,971.98	5,772.00	3,971.98	68.81%
OPEB EXPENSE	11,550.67	16,613.00	5,062.33	103,956.03	149,517.00	45,560.97	199,356.00	95,399.97	47.85%
ACCRUED LEAVE EXPENSE	2,245.79	1,084.00	(1,161.79)	4,979.66	9,748.00	4,768.34	13,000.00	8,020.34	61.69%
OTHER PAYROLL EXPENSES	(0.06)	0.00	0.06	1,351.91	3,200.00	1,848.09	3,200.00	1,848.09	57.75%
CAR ALLOWANCE EXPENSE	(377.28)	(334.00)	43.28	(2,816.07)	(2,998.00)	(181.93)	(4,000.00)	(1,183.93)	29.60%
Total PAYROLL RELATED EXPENSES	93,468.32	103,437.00	9,968.68	831,785.96	951,943.00	120,157.04	1,262,019.00	430,233.04	34.09%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	22,933.20	25,200.00	2,266.80	25,200.00	2,266.80	9.00%
LEGAL	2,400.00	2,750.00	350.00	25,097.87	24,750.00	(347.87)	33,000.00	7,902.13	23.95%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	950.40	756.00	(194.40)	756.00	(194.40)	(25.71)%
ENGINEERING & SURVEYING	1,026.00	1,062.00	36.00	5,229.40	9,561.00	4,331.60	12,750.00	7,520.60	58.99%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,178.79	3,808.00	(370.79)	35,293.58	34,272.00	(1,021.58)	45,696.00	10,402.42	22.76%
BUILDING REPAIRS AND MAINT.	222.95	2,500.00	2,277.05	2,588.15	22,500.00	19,911.85	30,000.00	27,411.85	91.37%
COMPUTER EXPENSE	6,144.70	5,500.00	(644.70)	38,881.36	52,442.00	13,560.64	68,942.00	30,060.64	43.60%
DUES & SUBSCRIPTIONS	0.00	272.00	272.00	7,886.95	8,356.00	469.05	9,038.00	1,151.05	12.74%
EQUIP. SUPPLIES/MAINT./REPAIRS	9.95	550.00	540.05	10,901.44	13,100.00	2,198.56	14,750.00	3,848.56	26.09%
EQUIPMENT RENTAL	1,173.08	1,142.00	(31.08)	5,926.71	6,146.00	219.29	8,028.00	2,101.29	26.17%
SECURITY EXPENSE	434.69	126.00	(308.69)	5,149.91	6,981.00	1,831.09	9,531.00	4,381.09	45.97%
INSURANCE AND BONDS	1,461.32	2,333.00	871.68	86,204.72	97,232.00	11,027.28	104,231.00	18,026.28	17.29%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	400.00	400.00	500.00	500.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	8,054.13	15,000.00	6,945.87	15,000.00	6,945.87	46.31%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%
LIEN FEES	42.00	34.00	(8.00)	89.00	306.00	217.00	410.00	321.00	78.29%
MISCELLANEOUS EXPENDITURES	129.60	600.00	470.40	6,779.24	5,400.00	(1,379.24)	7,200.00	420.76	5.84%
OFFICE JANITORIAL	447.60	732.00	284.40	6,356.16	6,588.00	231.84	8,784.00	2,427.84	27.64%
OFFICE AND FACILITIES RENT	3,249.84	3,800.00	550.16	29,248.56	34,198.00	4,949.44	45,598.00	16,349.44	35.86%
OFFICE SUPPLIES	376.66	1,136.00	759.34	5,876.93	10,224.00	4,347.07	13,632.00	7,755.07	56.89%
PERMITS AND FEES	866.32	850.00	(16.32)	6,745.27	7,050.00	304.73	8,771.00	2,025.73	23.10%

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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
POSTAGE	(0.32)	0.00	0.32	4,362.95	4,500.00	137.05	6,750.00	2,387.05	35.36%
PUBLICATION CHARGES	277.40	0.00	(277.40)	277.40	1,180.00	902.60	3,180.00	2,902.60	91.28%
SHOP SUPPLIES/SMALL TOOLS	78.46	584.00	505.54	1,023.24	5,250.00	4,226.76	7,000.00	5,976.76	85.38%
TELEPHONE	1,262.25	1,314.00	51.75	10,747.46	11,826.00	1,078.54	15,768.00	5,020.54	31.84%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	4,441.63	17,226.00	12,784.37	22,968.00	18,526.37	80.66%
TRAVEL	519.99	1,117.00	597.01	2,186.36	10,053.00	7,866.64	13,404.00	11,217.64	83.69%
TRUSTEE FEES	2,250.00	2,250.00	0.00	18,060.00	18,450.00	390.00	25,200.00	7,140.00	28.33%
UTILITIES - GAS & ELECTRIC	21,848.48	13,775.00	(8,073.48)	192,855.12	143,648.00	(49,207.12)	196,779.00	3,923.88	1.99%
VEHICLE EXP FUEL/OIL/SUPP	3,167.42	8,291.00	5,123.58	26,579.89	74,615.00	48,035.11	99,486.00	72,906.11	73.28%
VEH EXP R&M	1,178.50	2,025.00	846.50	19,103.76	18,230.00	(873.76)	24,307.00	5,203.24	21.41%
WATER MONITORING/SAMPLING	796.00	1,482.00	686.00	13,416.00	13,339.00	(77.00)	17,785.00	4,369.00	24.57%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	1,056.94	5,543.00	4,486.06	41,592.38	49,889.00	8,296.62	66,520.00	24,927.62	37.47%
WATER TREATMENT SYSTEM EXP	1,692.09	6,076.00	4,383.91	34,054.81	54,682.00	20,627.19	72,910.00	38,855.19	53.29%
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	8,776.08	8,775.00	(1.08)	11,701.00	2,924.92	25.00%
DEPRECIATION EXPENSE	112,805.86	107,782.00	(5,023.86)	1,005,014.67	970,040.00	(34,974.67)	1,293,387.00	288,372.33	22.30%
Total OPERATING EXPENSES	170,071.69	180,423.00	10,351.31	1,707,915.97	1,830,548.00	122,632.03	2,437,345.00	729,429.03	29.93%
OTHER EXPENSES									
INTEREST EXPENSE	26,232.49	28,907.00	2,674.51	246,819.57	260,166.00	13,346.43	346,890.00	100,070.43	28.85%
CAPITAL OUTLAY	45,155.33	435,129.00	389,973.67	1,220,186.28	3,789,606.00	2,569,419.72	8,040,385.00	6,820,198.72	84.82%
Total OTHER EXPENSES	71,387.82	464,036.00	392,648.18	1,467,005.85	4,049,772.00	2,582,766.15	8,387,275.00	6,920,269.15	82.51%
Total EXPENDITURES	334,927.83	747,896.00	412,968.17	4,006,707.78	6,832,263.00	2,825,555.22	12,086,639.00	8,079,931.22	66.85%
EXCESS REVENUE OVER EXPENDITURES	84,404.68	(368,666.00)	(453,070.68)	(236,116.87)	(3,219,371.00)	2,983,254.13	(7,296,938.00)	7,060,821.13	(96.76)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	13,615.18	408.00	13,207.18	85,821.62	3,664.00	82,157.62	4,888.00	80,933.62	1,655.76%
PLAN REVIEW FEE	250.00	150.00	100.00	1,000.00	1,050.00	(50.00)	1,500.00	(500.00)	(33.33)%
OTHER REVENUE	0.00	13.00	(13.00)	411.33	113.00	298.33	150.00	261.33	174.22%
Total MISCELLANEOUS	13,865.18	571.00	13,294.18	87,232.95	4,827.00	82,405.95	6,538.00	80,694.95	1,234.25%
USER FEES									
USER FEES - RESIDENTIAL	146,064.28	145,927.00	137.28	1,313,297.34	1,313,336.00	(38.66)	1,751,117.00	(437,819.66)	(25.00)%
RESIDENTIAL TIER 1 CONSUMPTION	1,322.54	4,284.00	(2,961.46)	23,360.46	24,174.00	(813.54)	30,600.00	(7,239.54)	(23.66)%
USER FEES - COMMERCIAL	3,529.78	3,534.00	(4.22)	31,749.86	31,799.00	(49.14)	42,401.00	(10,651.14)	(25.12)%
COMMERCIAL CONSUMPTION	3,799.73	2,630.00	1,169.73	30,637.33	23,670.00	6,967.33	31,560.00	(922.67)	(2.92)%
PENALTIES ON USER FEES	1,871.96	1,700.00	171.96	19,719.23	15,300.00	4,419.23	20,400.00	(680.77)	(3.34)%
CONNECTION FEES	600.00	600.00	0.00	9,600.00	4,200.00	5,400.00	6,000.00	3,600.00	60.00%
TRANSFER FEE REVENUE	183.75	333.00	(149.25)	1,486.96	2,997.00	(1,510.04)	3,996.00	(2,509.04)	(62.79)%
Total USER FEES	157,372.04	159,008.00	(1,635.96)	1,429,851.18	1,415,476.00	14,375.18	1,886,074.00	(456,222.82)	(24.19)%
Total REVENUES	171,237.22	159,579.00	11,658.22	1,517,084.13	1,420,303.00	96,781.13	1,892,612.00	(375,527.87)	(19.84)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	7,074.44	6,943.00	(131.44)	63,597.65	62,485.00	(1,112.65)	83,314.00	19,716.35	23.67%
PAYROLL - OFFICE	3,935.01	4,083.00	147.99	33,900.66	36,742.00	2,841.34	48,991.00	15,090.34	30.80%
EMPLOYEE BENEFITS - FICA/MEDIC	189.47	188.00	(1.47)	1,666.03	1,685.00	18.97	2,249.00	582.97	25.92%
EMPLOYEE BENEFITS - MED. INS	3,171.24	3,273.00	101.76	31,635.96	33,328.00	1,692.04	43,147.00	11,511.04	26.68%
EMPLOYEE BENEFITS - PERS	2,707.85	2,821.00	113.15	24,408.95	25,389.00	980.05	33,854.00	9,445.05	27.90%
EMPLOYEE BENEFITS - SIS	114.30	55.00	(59.30)	545.60	467.00	(78.60)	614.00	68.40	11.14%
SEP/IRA	7.20	11.00	3.80	75.18	95.00	19.82	128.00	52.82	41.27%
UNIFORMS	0.00	0.00	0.00	59.30	97.00	37.70	97.00	37.70	38.87%
OPEB EXPENSE	2,056.97	3,115.00	1,058.03	18,512.73	28,035.00	9,522.27	37,380.00	18,867.27	50.47%
ACCRUED LEAVE EXPENSE	684.52	334.00	(350.52)	3,438.69	2,998.00	(440.69)	4,000.00	561.31	14.03%
OTHER PAYROLL EXPENSES	(0.05)	17.00	17.05	301.03	149.00	(152.03)	200.00	(101.03)	(50.52)%
CAR ALLOWANCE EXPENSE	(50.30)	(34.00)	(16.30)	(375.46)	(298.00)	77.46	(400.00)	(24.54)	6.13%
Total PAYROLL RELATED EXPENSES	19,890.65	20,806.00	915.35	177,766.32	191,172.00	13,405.68	253,574.00	75,807.68	29.90%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 3/1/2023 Through 3/31/2023

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	11,466.60	12,600.00	1,133.40	12,600.00	1,133.40	9.00%
LEGAL	1,200.00	1,375.00	175.00	8,506.75	12,375.00	3,868.25	16,500.00	7,993.25	48.44%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	105.60	84.00	(21.60)	84.00	(21.60)	(25.71)%
ENGINEERING & SURVEYING	220.50	521.00	300.50	1,612.42	4,689.00	3,076.58	6,250.00	4,637.58	74.20%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	379,024.75	549,693.00	170,668.25	732,924.00	353,899.25	48.29%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	372,986.75	372,486.00	(500.75)	496,649.00	123,662.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,759.58	2,599.00	(160.58)	23,970.48	23,391.00	(579.48)	31,191.00	7,220.52	23.15%
BUILDING REPAIRS AND MAINT.	77.18	2,618.00	2,540.82	1,086.70	23,562.00	22,475.30	31,419.00	30,332.30	96.54%
COMPUTER EXPENSE	452.48	2,000.00	1,547.52	10,564.87	20,484.00	9,919.13	26,484.00	15,919.13	60.11%
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	3,468.99	4,196.00	727.01	4,346.00	877.01	20.18%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,644.32	14,482.00	5,837.68	80,453.96	130,338.00	49,884.04	173,787.00	93,333.04	53.71%
EQUIPMENT RENTAL	672.67	672.00	(0.67)	2,879.93	3,013.00	133.07	3,847.00	967.07	25.14%
SECURITY EXPENSE	440.18	452.00	11.82	5,377.18	5,337.00	(40.18)	7,120.00	1,742.82	24.48%
INSURANCE AND BONDS	0.00	0.00	0.00	21,799.96	22,327.00	527.04	22,327.00	527.04	2.36%
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	7,325.56	384.00	(6,941.56)	10,589.08	3,448.00	(7,141.08)	4,600.00	(5,989.08)	(130.20)%
OFFICE JANITORIAL	223.80	366.00	142.20	3,178.04	3,294.00	115.96	4,392.00	1,213.96	27.64%
OFFICE AND FACILITIES RENT	1,624.92	1,900.00	275.08	14,624.28	17,099.00	2,474.72	22,799.00	8,174.72	35.86%
OFFICE SUPPLIES	194.27	606.00	411.73	3,313.64	5,448.00	2,134.36	7,266.00	3,952.36	54.40%
PERMITS AND FEES	0.00	0.00	0.00	378.96	405.00	26.04	405.00	26.04	6.43%
POSTAGE	(0.21)	771.00	771.21	2,976.66	3,854.00	877.34	4,625.00	1,648.34	35.64%
PUBLICATION CHARGES	38.70	0.00	(38.70)	38.70	90.00	51.30	1,590.00	1,551.30	97.57%
TELEPHONE	130.27	127.00	(3.27)	1,164.32	1,143.00	(21.32)	1,524.00	359.68	23.60%
TRAINING AND SEMINARS	0.00	490.00	490.00	374.07	4,404.00	4,029.93	5,874.00	5,499.93	93.63%
TRAVEL	0.00	289.00	289.00	315.72	2,595.00	2,279.28	3,462.00	3,146.28	90.88%
TRUSTEE FEES	1,125.00	1,125.00	0.00	9,030.00	9,225.00	195.00	12,600.00	3,570.00	28.33%
UTILITIES - GAS & ELECTRIC	2,459.69	2,117.00	(342.69)	19,256.93	17,169.00	(2,087.93)	23,518.00	4,261.07	18.12%
DEPRECIATION EXPENSE	4,834.89	5,847.00	1,012.11	42,870.25	52,623.00	9,752.75	70,164.00	27,293.75	38.90%
Total OPERATING EXPENSES	32,423.80	38,891.00	6,467.20	1,031,415.59	1,319,074.00	287,658.41	1,742,049.00	710,633.41	40.79%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2023 Through 3/31/2023

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	35.00	35.00	35.00	35.00	100.00%
CAPITAL OUTLAY	33,351.59	0.00	(33,351.59)	95,198.44	78,700.00	(16,498.44)	211,634.00	116,435.56	55.02%
Total OTHER EXPENSES	<u>33,351.59</u>	<u>0.00</u>	<u>(33,351.59)</u>	<u>95,198.44</u>	<u>78,735.00</u>	<u>(16,463.44)</u>	<u>211,669.00</u>	<u>116,470.56</u>	<u>55.02%</u>
Total EXPENDITURES	<u>85,666.04</u>	<u>59,697.00</u>	<u>(25,969.04)</u>	<u>1,304,380.35</u>	<u>1,588,981.00</u>	<u>284,600.65</u>	<u>2,207,292.00</u>	<u>902,911.65</u>	<u>40.91%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>85,571.18</u>	<u>99,882.00</u>	<u>(14,310.82)</u>	<u>212,703.78</u>	<u>(168,678.00)</u>	<u>381,381.78</u>	<u>(314,680.00)</u>	<u>527,383.78</u>	<u>(167.59)%</u>

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KINGSBURY GENERAL IMPROVEMENT DISTRICT Statement of Revenues and Expenditures From 3/1/2023 Through 3/31/2023

REVENUES	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL SPECIAL REVENUE (60)									
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	3,403.79	102.00	3,301.79	20,155.45	918.00	19,237.45	1,222.00	18,933.45	1,549.38%
OTHER REVENUE	0.00	2.00	(2.00)	165.66	18.00	147.66	26.00	139.66	537.15%
Total MISCELLANEOUS	3,403.79	104.00	3,299.79	140,321.11	120,936.00	19,385.11	121,248.00	19,073.11	15.73%
USER FEES									
USER FEES - RESIDENTIAL	47,458.88	35,130.00	12,328.88	341,050.26	316,170.00	24,880.26	421,560.00	(80,509.74)	(19.10)%
USER FEES - COMMERCIAL	4,382.91	3,248.00	1,134.91	31,487.52	29,226.00	2,261.52	38,970.00	(7,482.48)	(19.20)%
PENALTIES ON USER FEES	633.26	534.00	99.26	6,360.36	4,806.00	1,554.36	6,408.00	(47.64)	(0.74)%
TRANSFER FEE REVENUE	63.00	81.00	(18.00)	359.65	729.00	(369.35)	972.00	(612.35)	(63.00)%
Total USER FEES	52,538.05	38,993.00	13,545.05	379,257.79	350,931.00	28,326.79	467,910.00	(88,652.21)	(18.95)%
Total REVENUES	55,941.84	39,097.00	16,844.84	519,578.90	471,867.00	47,711.90	589,158.00	(69,579.10)	(11.81)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	3,096.82	3,052.00	(44.82)	27,871.46	27,465.00	(406.46)	36,621.00	8,749.54	23.89%
PAYROLL - MAINTENANCE	1,562.14	3,856.00	2,293.86	8,988.25	34,698.00	25,709.75	46,266.00	37,277.75	80.57%
PAYROLL - OFFICE	1,967.48	2,042.00	74.52	16,950.15	18,371.00	1,420.85	24,497.00	7,546.85	30.81%
EMPLOYEE BENEFITS - FICAMEDIC	100.66	135.00	34.34	820.59	1,207.00	386.41	1,612.00	791.41	49.09%
EMPLOYEE BENEFITS - MED. INS	2,373.90	3,255.00	881.10	24,289.03	31,938.00	7,648.97	41,703.00	17,413.97	41.76%
EMPLOYEE BENEFITS - PERS	1,605.79	2,258.00	652.21	13,003.07	20,317.00	7,313.93	27,091.00	14,087.93	52.00%
EMPLOYEE BENEFITS - SIIS	96.78	104.00	7.22	479.51	874.00	394.49	1,151.00	671.49	58.34%
SEPI/IRA	2.26	4.00	1.74	25.42	36.00	10.58	48.00	22.58	47.04%
UNIFORMS	0.00	0.00	0.00	85.68	727.00	641.32	727.00	641.32	88.21%
OPEB EXPENSE	949.36	2,596.00	1,646.64	8,544.24	23,364.00	14,819.76	31,150.00	22,605.76	72.57%
ACCRUED LEAVE EXPENSE	793.79	167.00	(626.79)	2,169.42	1,503.00	(666.42)	2,000.00	(169.42)	(8.47)%
OTHER PAYROLL EXPENSES	0.02	25.00	24.98	85.96	225.00	139.04	300.00	214.04	71.35%
CAR ALLOWANCE EXPENSE	0.00	(4.00)	(4.00)	0.00	(36.00)	(36.00)	(50.00)	(50.00)	100.00%
Total PAYROLL RELATED EXPENSES	12,549.00	17,490.00	4,941.00	103,312.78	160,689.00	57,376.22	213,116.00	109,803.22	51.52%

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
SNOW REMOVAL SPECIAL REVENUE (60)									
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	200.00	229.00	29.00	1,210.10	2,061.00	850.90	2,750.00	1,539.90	56.00%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	118.80	95.00	(23.80)	95.00	(23.80)	(25.05)%
ENGINEERING & SURVEYING	36.75	0.00	(36.75)	246.59	500.00	253.41	500.00	253.41	50.68%
SNOW REMOVAL - PLOWING	319,619.69	100,000.00	(219,619.69)	1,222,954.13	620,000.00	(602,954.13)	675,000.00	(547,954.13)	(81.18)%
SNOW REMOVAL - SANDING	1,112.74	10,000.00	8,887.26	31,795.72	61,500.00	29,704.28	75,000.00	43,204.28	57.61%
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	946.13	632.00	(314.13)	6,393.26	5,688.00	(705.26)	7,587.00	1,193.74	15.73%
BUILDING REPAIRS AND MAINT.	12.86	440.00	427.14	181.15	3,956.00	3,774.85	5,276.00	5,094.85	96.57%
COMPUTER EXPENSE	83.13	397.00	313.87	4,239.80	5,242.00	1,002.20	5,932.00	1,692.20	28.53%
DUES & SUBSCRIPTIONS	0.00	81.00	81.00	588.65	685.00	96.35	685.00	96.35	14.07%
EQUIP. SUPPLIES/MAINT./REPAIRS	128.77	150.00	21.23	128.77	550.00	421.23	700.00	571.23	81.60%
EQUIPMENT RENTAL	157.58	165.00	7.42	646.75	725.00	78.25	832.00	185.25	22.27%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,710.00	10,000.00	4,290.00	10,000.00	4,290.00	42.90%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	3,721.00	87.67	3,721.00	87.67	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	75.00	75.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	10.80	466.00	455.20	560.56	4,202.00	3,641.44	5,600.00	5,039.44	89.99%
OFFICE JANITORIAL	37.30	61.00	23.70	529.70	549.00	19.30	732.00	202.30	27.64%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	2,437.38	2,849.00	411.62	3,800.00	1,362.62	35.86%
OFFICE SUPPLIES	37.08	111.00	73.92	1,362.51	1,006.00	(356.51)	1,339.00	(23.51)	(1.76)%
PERMITS AND FEES	0.00	0.00	0.00	563.16	668.00	104.84	668.00	104.84	15.69%
POSTAGE	(0.07)	188.00	188.07	1,265.63	937.00	(328.63)	1,125.00	(140.63)	(12.50)%
PUBLICATION CHARGES	6.45	0.00	(6.45)	1,134.21	100.00	(1,034.21)	2,265.00	1,130.79	49.92%
TELEPHONE	12.99	12.00	(0.99)	116.13	108.00	(8.13)	144.00	27.87	19.35%
TRAINING AND SEMINARS	0.00	71.00	71.00	77.24	639.00	561.76	852.00	774.76	90.93%
TRAVEL	0.00	166.00	166.00	469.20	1,487.00	1,017.80	1,984.00	1,514.80	76.35%
TRUSTEE FEES	187.50	188.00	0.50	1,505.00	1,538.00	33.00	2,100.00	595.00	28.33%
UTILITIES - GAS & ELECTRIC	64.03	97.00	32.97	503.74	515.00	11.26	971.00	467.26	48.12%
VEHICLE EXP FUEL/OIL/SUPP	679.41	1,037.00	357.59	3,752.30	9,325.00	5,572.70	12,436.00	8,683.70	69.83%
VEH EXP R&M	0.00	655.00	655.00	1,631.27	5,887.00	4,255.73	7,852.00	6,220.73	79.22%
Total OPERATING EXPENSES	323,603.96	117,663.00	(205,940.96)	1,295,666.18	756,537.00	(539,129.18)	841,975.00	(453,691.18)	(53.88)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Statement of Revenues and Expenditures
 From 3/1/2023 Through 3/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL SPECIAL REVENUE (60)									
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	100.00%
CAPITAL OUTLAY	2,699.22	0.00	(2,699.22)	244,927.87	287,500.00	42,572.13	460,106.00	215,178.13	46.77%
Total OTHER EXPENSES	<u>2,699.22</u>	<u>0.00</u>	<u>(2,699.22)</u>	<u>244,927.87</u>	<u>287,510.00</u>	<u>42,582.13</u>	<u>460,116.00</u>	<u>215,188.13</u>	<u>46.77%</u>
Total EXPENDITURES	<u>338,852.18</u>	<u>135,153.00</u>	<u>(203,699.18)</u>	<u>1,643,906.83</u>	<u>1,204,736.00</u>	<u>(439,170.83)</u>	<u>1,515,207.00</u>	<u>(128,699.83)</u>	<u>(8.49)%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>(282,910.34)</u>	<u>(96,056.00)</u>	<u>(186,854.34)</u>	<u>(1,124,327.93)</u>	<u>(732,869.00)</u>	<u>(391,458.93)</u>	<u>(926,049.00)</u>	<u>(198,278.93)</u>	<u>21.41%</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Statement of Revenues and Expenditures
 From 3/1/2023 Through 3/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
160 PINERIDGE RENTAL (70)									
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	0.00	0.00	0.00	11,833.28	0.00	11,833.28	0.00	11,833.28	0.00%
Total MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,833.28</u>	<u>0.00</u>	<u>11,833.28</u>	<u>0.00</u>	<u>11,833.28</u>	<u>0.00%</u>
Total REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,833.28</u>	<u>0.00</u>	<u>11,833.28</u>	<u>0.00</u>	<u>11,833.28</u>	<u>0.00%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	0.00	0.00	0.00	865.91	0.00	(865.91)	0.00	(865.91)	0.00%
EQUIPMENT RENTAL	0.00	0.00	0.00	25.21	0.00	(25.21)	0.00	(25.21)	0.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	0.00	(3,083.40)	0.00	(3,083.40)	0.00%
MISCELLANEOUS EXPENDITURES	0.00	0.00	0.00	882.92	0.00	(882.92)	0.00	(882.92)	0.00%
OFFICE JANITORIAL	0.00	0.00	0.00	883.75	0.00	(883.75)	0.00	(883.75)	0.00%
OFFICE SUPPLIES	0.00	0.00	0.00	106.09	0.00	(106.09)	0.00	(106.09)	0.00%
UTILITIES - GAS & ELECTRIC	0.00	0.00	0.00	1,957.05	0.00	(1,957.05)	0.00	(1,957.05)	0.00%
Total OPERATING EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,804.33</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00%</u>
Total EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,804.33</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,028.95</u>	<u>0.00</u>	<u>4,028.95</u>	<u>0.00</u>	<u>4,028.95</u>	<u>0.00%</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Statement of Revenues and Expenditures
 From 3/1/2023 Through 3/31/2023

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 Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,643.96	5,519.00	3,124.96	75,869.49	49,671.00	26,198.49	66,230.00	9,639.49	14.56%
OTHER REVENUE	0.00	0.00	0.00	285.00	0.00	285.00	0.00	285.00	0.00%
Total MISCELLANEOUS	8,643.96	5,519.00	3,124.96	76,154.49	49,671.00	26,483.49	66,230.00	9,924.49	14.98%
Total REVENUES	8,643.96	5,519.00	3,124.96	76,154.49	49,671.00	26,483.49	66,230.00	9,924.49	14.98%
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	738.14	830.00	91.86	6,462.02	7,470.00	1,007.98	9,962.00	3,499.98	35.13%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	110.00	0.00	(110.00)	0.00	(110.00)	0.00%
EQUIPMENT RENTAL	16.25	13.00	(3.25)	146.25	112.00	(34.25)	151.00	4.75	3.15%
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	3,158.00	74.60	3,158.00	74.60	2.36%
MISCELLANEOUS EXPENDITURES	515.97	543.00	27.03	4,919.45	4,881.00	(38.45)	6,510.00	1,590.55	24.43%
OFFICE JANITORIAL	800.00	402.00	(398.00)	5,175.00	3,613.00	(1,562.00)	4,819.00	(356.00)	(7.39)%
OFFICE SUPPLIES	0.00	0.00	0.00	270.59	204.00	(66.59)	272.00	1.41	0.52%
UTILITES - GAS & ELECTRIC	1,456.76	1,027.00	(429.76)	11,264.39	5,547.00	(5,717.39)	10,270.00	(994.39)	(9.68)%
Total OPERATING EXPENSES	3,527.12	2,815.00	(712.12)	31,431.10	24,985.00	(6,446.10)	35,142.00	3,710.90	10.56%
OTHER EXPENSES									
CAPITAL OUTLAY	0.00	0.00	0.00	7,095.00	0.00	(7,095.00)	0.00	(7,095.00)	0.00%
Total OTHER EXPENSES	0.00	0.00	0.00	7,095.00	0.00	(7,095.00)	0.00	(7,095.00)	0.00%
Total EXPENDITURES	3,527.12	2,815.00	(712.12)	38,526.10	24,985.00	(13,541.10)	35,142.00	(3,384.10)	(9.63)%
EXCESS REVENUE OVER EXPENDITURES	5,116.84	2,704.00	2,412.84	37,628.39	24,686.00	12,942.39	31,088.00	6,540.39	21.04%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 9**

TITLE: Public Hearing on Fiscal Year 2023/2024 Budget including discussion and approval of Final Budget

For Discussion and Possible Action: Conduct public hearing and adopt the Budget for FY 2023/2024

MEETING DATE: May 16th, 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approval of Budget for fiscal year 2023/2024

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, 2023.

The tentative FY 2023/2024 budget was submitted as required to the Department of Taxation and approval was received on April 26th, 2023. The notice of public hearing was published in the newspaper on May 3rd.

A brief presentation on the proposed budget is available. Which provides for the summary of the proposed 2023/2023 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 2023/2024 Budget | Mgmt |
| 3. Open Public Hearing regarding the proposed FY 2023/24 Budget | Board Chair |
| 4. Close Public Hearing regarding the proposed FY 2023/24 Budget | Board Chair |
| 5. Board discussion/action on adoption of FY 2023/2024 budget | Board Chair |

Updates to the budget based upon the April 4th meeting and subsequent review include:

- Re-evaluated projected NV Energy resulted in an increase (approximately 2%)
- Adjusted sewer treatment agency slightly higher based upon more recent flow data.
- Increase expenditure from General Fund to CIP for erosion control walls added to the FY 24 Waterline and Road repair and replacement project of \$75k.

INCLUDED:

- Draft FY 2023/24 Final Budget
- Budget memo from 4/4/23
- Copy of published notice and affidavit of publication
- Tentative Budget Approval by Department of Taxation

Fund impacted by above action:

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



FY 2023/24
Final Budget
&
Supporting Documents
May 16, 2023



MISSION STATEMENT

Our skilled employees, management staff, and Board of Trustees, working as a team, are committed to provide water and sewer service, and maintain roads and drainage systems in an efficient, courteous, and accountable manner, for the long-term benefit of our customers, in accordance with standards set for public health, safety and the environment.

Kingsbury GID Statistics at a Glance

Established September 8th 1964

Governed by 5 Elected Community Members as the Board of Trustees

Services provided: Water, Sewage collection, Road maintenance, Snow Removal, Erosion control and Drainage

13 employees

38 miles of water line

27 miles of sewer line

22 miles of roadway

286 fire hydrants

693 manholes

33 pressure zones (water)

8 water reservoirs (5.8 million gallons)

3157 water service connections

1824 wastewater service connections

1 Surface water treatment plant

700 foot underwater intake line

4 Sewage lift-stations

6 Water pump stations

1,751.22 acre feet/year water right

Water production capacity of 6.5 million gallons per day

86 million gallons of sewer flow annually

Typical residential monthly water bill \$190.00

Typical residential monthly sewer bill \$ 60.40

Typical residential snow removal bill \$ 20.25

Property tax assessment \$ 0.5513/\$1,000 (\$321,763,580.00 total assessed value)

\$9,912,000 annual revenues

Budget Message

Fiscal year 2023/2024 budget was prepared with the spirit to launch a dynamic year of change, with the intent of managing costs while addressing the impacts of inflation, modernizing our administration and service delivery tools.

While the district has been unable to fill several of the field positions for most of the past year. The costs of securing technical assistance have increased significantly during the past couple of years, which makes the feasibility of restoring aspects of financial management, contract oversight and engineering a possibility from within the organization.

The district also has resolved to correct the time keeping protocols to ensure compliance with labor law and better conform to the State of Nevada PERS protocols. Additionally, significant for the financial management, the district has implemented/updated policies for Reserves, Investments, and Capital Asset Management. These elements are significant as changes in the interest rates available to the district have moved to provide safe but significant returns as part of sound fiscal management.

The district continues to implement the Capital Improvement Program in an integrated fashion for Roads and Waterline repairs and replacement. Using prepurchase of materials the district continues to receive favorable proposals. The upcoming year will bring the district's first significant repairs in the sewer system and additional sewer system work under design to follow in sequential years. In addition, the district is developing a programmatic approach to evaluate and repair the tanks and pumpstations.

Equipment repair costs have continued to escalate, and the district's equipment continues to age. FY 23/24 is the second year of the vehicle replacement reserve. The intent of the program is to level the fiscal impact of replacing equipment and ensuring the fleet does not age beyond reasonable life. In the current budget, the lack of a reliable backhoe has been identified as a vulnerability because the district lacked the use of the tractor truck for nearly two months (due to repairs). Leaving the district without a satisfactory backup. During the past year, a new sweeper was procured and deployed into service. It is likely that the following year will require updating some of the lighter vehicles.

It is anticipated that the district office and field operations will be consolidated during FY23/24 in building 160 PineRidge. In addition to the capital expense of the renovation of that building, the district will incur moving expenses and disruptions which are included in this budget process. This will leave building 298 Kingsbury as the sole rental facility and the intent is to improve reporting and transparency of that activity. However, due to the heavy winter, building 298 also requires a number of repairs which are also included in the budget.

The district has not experienced regulatory or litigation concerns amounting to any notable level, we did experience a higher number of small issues related to the harsh winter but working through these with the customers. We experienced no injuries or

worker compensation issues. The measurable and intangible indicators of the workforce attitudes remain high.

Our employees must be noted in this message, the winter of 2022/23 proved challenging and the quality and caliber of each person in the team was on display. Being shorthanded and without some important tools the Kingsbury personnel came together and met the challenges and kept service levels high. When responsiveness was a problem, extra communication helped keep customers in the loop. In the face of frequent uncertainty, the district distinguished itself in superior customer service and commitment to “getting the job done”.

As this fiscal year ends, it is evident the snow fund is deficient, and the automatic rate adjustment will be triggered for January 2024. Considering the early results of the Sewer masterplan, we have presented the capital needs and the new maintenance service contract is likely to drive a larger than comfortable rate increase (with or without a debt). For the water enterprise fund, a more moderate increase is needed to address energy and cost increases being experienced in the capital program. The timing of ratemaking should be established at the conclusion of the budget process.

Customer expectations for drainage improvements and retaining walls have become detractors upon the General Fund. And during the upcoming year, sustainable alternatives to funding the OPED liability will be presented.

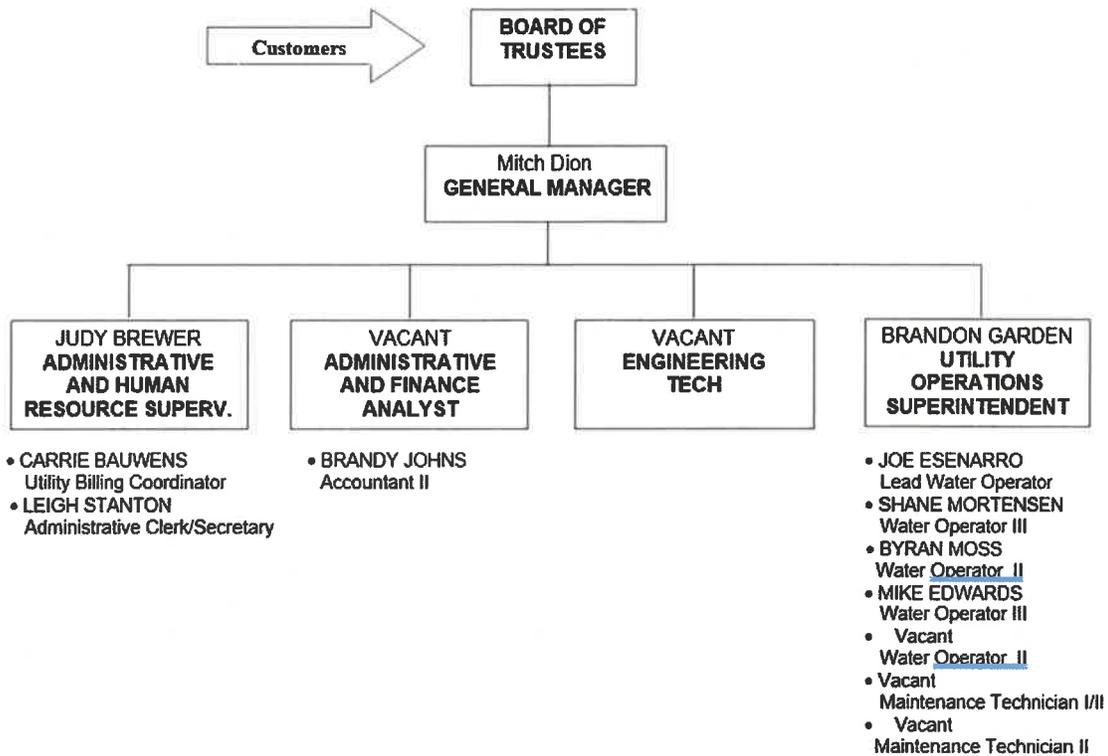
In summary, the district remains fiscally solvent with challenges and opportunity on the horizon. The new location and housekeeping (physical and policy) is an exciting time to validate our best practices and chart new directions for those areas needing improvement. The district has embraced training and development of our workforce and improved the partnering opportunity with our vendors and neighboring agencies.

Respectfully Submitted,

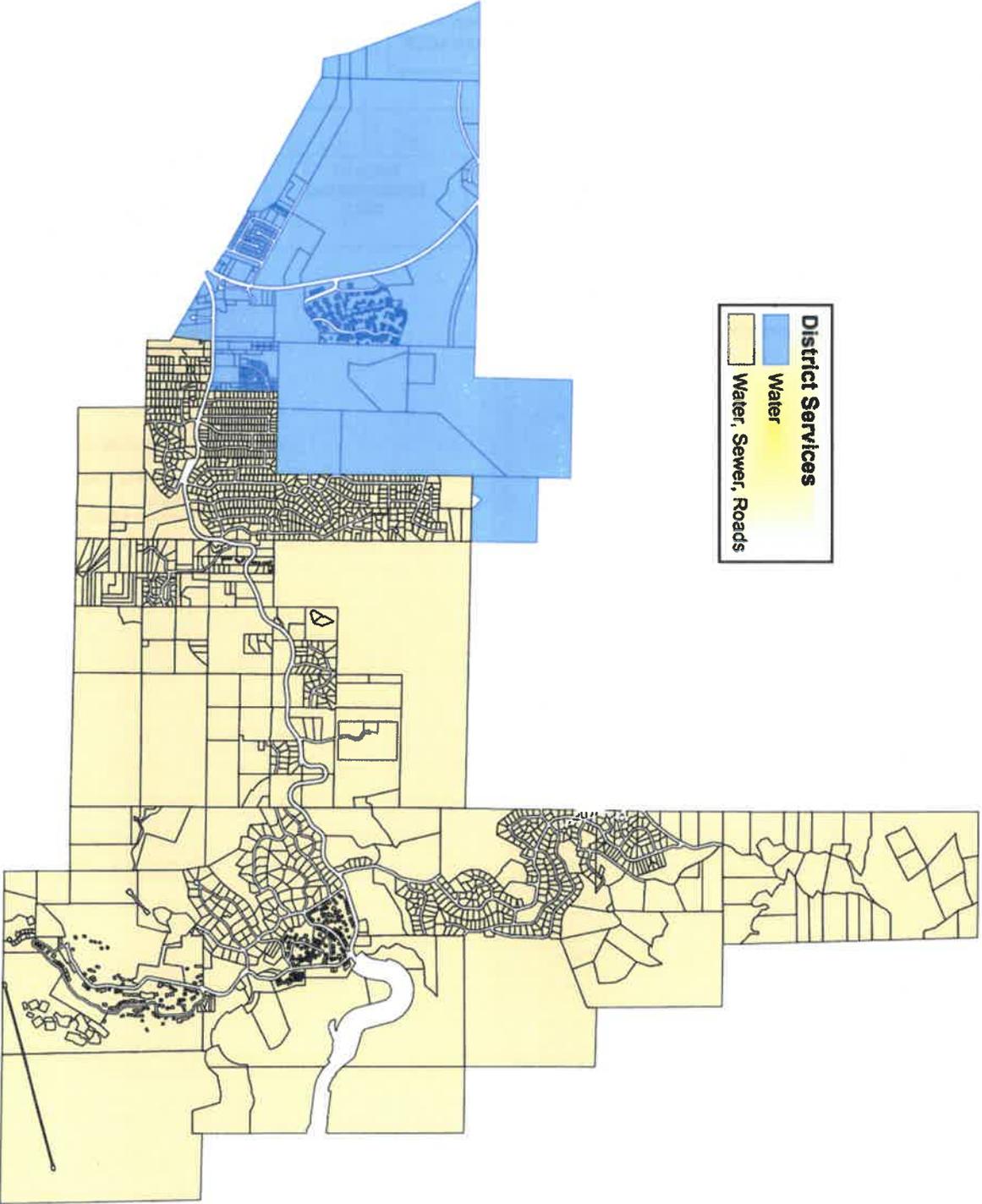
Mitchell S. Dion
General Manager

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15 FTE
 FY 2024 Requested Authorized Positions
Outsourced
 Snow Removal
 Sewer Maintenance Services
 Engineering



KGID COMBINED BUDGET 23-24

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,523,523	\$ 1,753,291	\$ 629,901	\$ 5,906,715
TIER 1 CONSUMPTION REVENUE		\$ 329,000	\$ 32,400		\$ 361,400
TIER 2 CONSUMPTION REVENUE		\$ 68,000			\$ 68,000
TIER 3 CONSUMPTION REVENUE		\$ 69,900			\$ 69,900
FIRE PROTECTION		\$ 83,277			\$ 83,277
COMMERCIAL BASE FEES		\$ 364,584	\$ 42,401	\$ 57,996	\$ 464,981
CONSUMPTION		\$ 88,987	\$ 34,020		\$ 123,007
FIRE PROTECTION		\$ 94,137			\$ 94,137
PENALTIES ON USER FEES		\$ 47,256	\$ 20,160	\$ 7,560	\$ 74,976
SERVICE CHARGES		\$ 14,400			\$ 14,400
RETURN CHECK FEES		\$ 480			\$ 480
CONNECTION FEES		\$ 25,000	\$ 6,000		\$ 31,000
INTEREST ON INVESTMENTS	\$ 116,588	\$ 183,210	\$ 87,441	\$ 29,147	\$ 416,386
TRANSFER FM OTHER FUNDS		\$ -			\$ -
GRANT REVENUE	\$ -	\$ -		\$ -	\$ -
OTHER, INCL. RENTAL	\$ 104,353	\$ 25,800	\$ 150	\$ 26	\$ 130,329
TRANSFER FEES		\$ 3,285	\$ 1,575	\$ 540	\$ 5,400
PLAN REVIEW FEES		\$ 1,250	\$ 1,250		\$ 2,500
SERVLIN LOSS REVENUE		\$ 15,801			
SERVLIN LINE REVENUE		\$ 2,851			
SERVLIN ADMIN REVENUE		\$ 1,838			
PERSONAL PROPERTY TAX	\$ 4,104				\$ 4,104
AD VALOREM TAXES	\$ 709,165				\$ 709,165
AD VALOREM MAKE-UP	\$ 561,529				\$ 561,529
STATE TAX DISTRIBUTION	\$ 790,070				\$ 790,070
TOTAL REVENUES	\$ 2,285,809	\$ 4,942,579	\$ 1,978,688	\$ 725,170	\$ 9,911,755
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 77,222	\$ 243,268	\$ 133,104	\$ 61,219	\$ 514,814
MAINTENANCE	\$ 57,158	\$ 457,526	\$ -	\$ 40,828	\$ 555,513
OFFICE	\$ 26,349	\$ 70,262	\$ 52,695	\$ 26,349	\$ 175,655
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 164,229	\$ 784,056	\$ 189,799	\$ 130,396	\$ 1,268,482
FICA/MEDICARE	\$ 2,392	\$ 11,907	\$ 3,056	\$ 1,923	\$ 19,278
MEDICAL INS.	\$ 62,528	\$ 238,732	\$ 57,210	\$ 48,513	\$ 406,983
EMPLOYER PERS	\$ 38,641	\$ 186,649	\$ 46,179	\$ 29,597	\$ 301,067
WORKMANS COMP	\$ 1,975	\$ 8,812	\$ 1,049	\$ 1,402	\$ 13,238
SEP/IRA	\$ -	\$ -	\$ -	\$ -	\$ -
UNEMPLOYMENT EXP	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB EXPENSE	\$ 15,190	\$ 138,608	\$ 24,684	\$ 11,392	\$ 189,874
OTHER P/R EXP	\$ 550	\$ 3,200	\$ 200	\$ 300	\$ 4,250
VEHICLE EXP INCL IN WAGES	\$ (800)	\$ (4,000)	\$ (500)	\$ -	\$ (5,300)
BENEFIT SUBTOTAL	\$ 120,476	\$ 583,908	\$ 131,878	\$ 93,127	\$ 934,690
TOTAL P/R & RELATED COSTS	\$ 284,704	\$ 1,367,964	\$ 321,677	\$ 223,523	\$ 2,203,172
ACCOUNTING	\$ 2,250	\$ 27,000	\$ 13,500	\$ 2,250	\$ 45,000
BANK CHARGES		\$ 49,318	\$ 32,453	\$ 11,127	\$ 92,898
BAD DEBT		\$ 33,383	\$ 13,202	\$ 3,211	\$ 49,797
BUILDING REPAIR & MAINT.	\$ 16,904	\$ 30,000	\$ 31,419	\$ 5,276	\$ 83,599
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 5,551	\$ 88,179	\$ 34,269	\$ 7,640	\$ 135,638
DCSID M & O			\$ 725,653		\$ 725,653
DCSID ASSESSMENTS			\$ 486,029		\$ 486,029
DUES AND SUBSCRIPTIONS	\$ 674	\$ 9,038	\$ 4,346	\$ 685	\$ 14,743
ENGINEERING & SURVEYING	\$ 35,000	\$ 22,750	\$ 10,250	\$ 500	\$ 68,500
EQUIP. SUPPLIES & R&M	\$ 4,500	\$ 14,750	\$ 212,748	\$ 700	\$ 232,698
EQUIPMENT RENTAL	\$ 515	\$ 9,146	\$ 3,847	\$ 832	\$ 14,340
EROSION & DRAINAGE	\$ 25,000				\$ 25,000
FACILITIES RENT	\$ 2,166	\$ 25,998	\$ 12,998	\$ 2,166	\$ 43,329
FIELD SUPPLIES/TOOLS/SIGNS	\$ 20,630			\$ 10,000	\$ 30,630
INSURANCE AND BONDS	\$ 11,543	\$ 99,908	\$ 25,676	\$ 4,279	\$ 141,406
INVENTORY PARTS		\$ 15,000	\$ 500		\$ 15,500

KGID COMBINED BUDGET 23-24

LEGAL	\$ 2,900	\$ 34,800	\$ 17,400	\$ 2,900	\$ 58,000
LEGAL LABOR NEGOTIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
LIEN FEES		\$ 250			\$ 250
METER REPAIR & MAINT		\$ 30,000			\$ 30,000
MISCELLANEOUS	\$ 14,088	\$ 10,000	\$ 4,600	\$ 5,600	\$ 34,288
OFFICE JANITORIAL	\$ 7,663	\$ 9,274	\$ 4,637	\$ 773	\$ 22,347
OFFICE SUPPLIES	\$ 3,535	\$ 31,890	\$ 16,242	\$ 2,924	\$ 54,590
PERMITS AND FEES	\$ 67	\$ 8,771	\$ 405	\$ 668	\$ 9,911
POSTAGE		\$ 7,950	\$ 5,250	\$ 1,800	\$ 15,000
PUBLICATION CHARGES	\$ 265	\$ 3,180	\$ 1,590	\$ 2,265	\$ 7,300
ROAD MAINT. & SUPPLIES	\$ 30,000		\$ -		\$ 30,000
SAFETY EQUIPMENT	\$ 500	\$ 500		\$ 100	\$ 1,100
SECURITY EXPENSE	\$ 42	\$ 9,531	\$ 8,580	\$ 18	\$ 18,171
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				\$ 6,600	\$ 6,600
TELEPHONE	\$ 162	\$ 14,784	\$ 1,632	\$ 162	\$ 16,740
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	\$ 1,404	\$ 6,962	\$ 117	\$ 877	\$ 9,360
UTILITIES - GAS/ELECTRIC	\$ 16,314	\$ 255,702	\$ 32,271	\$ 1,012	\$ 305,298
VEHICLE EXPENSE FUEL/OIL	\$ 13,436	\$ 99,486		\$ 15,436	\$ 128,358
VEHICLE EXPENSE R&M	\$ 10,121	\$ 36,467		\$ 9,371	\$ 55,959
WATER MONITORING/SAMPLE		\$ 17,359			\$ 17,359
WTR CONSERV. & WTR SHED		\$ 15,500			\$ 15,500
WATER DISTRIBUTION EXP		\$ 66,520			\$ 66,520
WATER TREATMENT EXP		\$ 72,910			\$ 72,910
TOTAL OPERATING EXP.	\$ 519,160	\$ 2,594,643	\$ 2,044,127	\$ 1,178,980	\$ 6,342,213
INTEREST EXPENSE	\$ -	\$ 306,497	\$ -	\$ -	\$ 306,497
DEPRECIATION EXPENSE		\$ 1,335,034	\$ 56,023		
AMORTIZATION EXPENSE		\$ 10,434			
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS		\$ -			\$ -
TOTAL EXPENDITURES	\$ 519,160	\$ 4,246,607	\$ 2,100,150	\$ 1,178,980	\$ 8,044,897
NET INCOME	\$ 1,766,649	\$ 695,971	\$ (121,462)	\$ (453,810)	\$ 1,887,349
CAPITAL OUTLAY	\$ (1,984,760)	\$ (7,985,340)	\$ (967,150)	\$ (120,750)	\$ (11,058,000)
CONTINGENCY	\$ (75,118)			\$ (38,992)	\$ (114,110)
DEBT PRINCIPAL REPAYMENT		\$ (1,335,304)			\$ (1,335,304)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
PROCEEDS FROM SALE OF EQUIP		\$ -			\$ -
ACCTS RECEIVABLE-GRANT		\$ -			\$ -
ACCTS PAYABLE-PROJECT		\$ -			\$ -
DEVELOPER CAPITAL CONTRIBUTIONS		\$ 3,750,000			
ADD BACK DEPRECIATION/AMORT		\$ 1,345,468	\$ 56,023		
ADJUST TO CASH FLOW		\$ -		\$ -	\$ -
TOTAL CASH FLOW ADJUSTMENTS	\$ (2,059,878)	\$ (4,225,176)	\$ (911,127)	\$ (159,742)	\$ (7,355,923)
NET CASH INCR./DECR.	\$ (293,229)	\$ (3,529,205)	\$ (1,032,589)	\$ (613,552)	\$ (5,468,574)
AVAIL. CASH - BEGINNING		\$ 9,075,402	\$ 4,584,233		\$ 13,659,635
AVAILABLE CASH - END		\$ 5,546,198	\$ 3,551,644		\$ 9,097,841
OPENING FUND BALANCE	\$ 7,948,743			\$ 225,024	\$ 8,173,768
ENDING FUND BALANCE	\$ 7,655,514			\$ (388,529)	\$ 7,266,985
DEPREC. ACCT. RESERVED		\$ 301,954			\$ 301,954
RESERVE ADDITIONS	\$ 113,944	\$ 143,032	\$ 3,620	\$ 36,867	\$ 297,464
LESS RESERVE USE	\$ (14,000)	\$ (112,000)	\$ -	\$ (14,000)	\$ (140,000)
NET RESERVE BALANCE	\$ 99,944	\$ 332,986	\$ 3,620	\$ 22,867	\$ 459,418
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ (763,739)			\$ (763,739)
TOTAL RESTRICTED CASH	\$ 99,944	\$ 390,118	\$ 3,620	\$ 22,867	\$ 516,550

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2022/2023							5/11/2023	
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
REVENUES								
AD VALOREM TAXES	552,338	554,671	382,420	172,251	172,251	554,671	(0)	709,165
AD VALOREM MAKE-UP	416,676	453,822	326,253	127,569	127,569	453,822	(0)	561,529
STATE TAX DISTRIBUTION	675,386	692,940	346,470	346,470	346,470	692,940	-	790,070
INTEREST ON INVESTMENTS	20,127	7,821	85,525	(77,704)	70,171	155,696	(147,875)	116,588
PERSONAL PROPERTY TAX	4,104	9,664	873	8,791	6,458	7,331	2,333	4,104
GRANT REVENUE	-	40,000	40,000	-	-	40,000	-	-
RENTAL INCOME	126,870	88,430	58,920	29,510	52,892	111,812	(23,382)	103,353
OTHER, INCL. LAND SALE	490	1,000	657	343	1,593	2,250	(1,250)	1,000
TOTAL REVENUES	1,795,991	1,848,348	1,241,118	607,230	777,404	2,018,522	(170,174)	2,285,809
EXPENDITURES								
PAYROLL - MANAGEMENT	51,275	51,728	26,433	25,295	26,417	52,850	(1,122)	77,222
MAINTENANCE	41,602	64,771	9,001	55,770	20,699	29,700	35,071	57,158
OFFICE	23,478	24,497	11,116	13,381	12,286	23,402	1,095	26,349
ACCRUED LEAVE	(1,469)	4,500	1,164	3,336	3,336	4,500	0	3,500
PAYROLL SUBTOTAL	114,886	145,496	47,714	97,782	62,738	110,452	35,044	164,229
FICA/MEDICARE	1,680	2,099	702	1,397	892	1,594	505	2,392
MEDICAL INS.	47,804	55,590	20,472	35,118	27,544	48,016	7,574	62,528
EMPLOYER PERS	28,917	36,646	11,834	24,812	13,764	25,597	11,049	38,641
WORKERS COMP	2,161	1,698	244	1,454	1,161	1,405	293	1,975
SEP/IRA	118	97	43	54	41	84	13	0
UNEMPL BENEFIT	-	-	-	-	-	-	-	0
OPEB EXPENSE	(9,730)	43,609	7,595	36,014	7,595	15,190	28,419	15,190
OTHER P/R EXP.	474	450	77	373	373	450	0	550
VEHICLE ALLOW INCL PR	(628)	(700)	(371)	(329)	(362)	(733)	33	(800)
BENEFIT SUBTOTAL	70,797	139,489	40,596	98,893	51,369	92,336	47,853	120,476
TOTAL P/R & RELATED COSTS	185,683	284,985	88,310	196,675	114,107	202,788	82,897	284,705
ACCOUNTING	1,340	2,100	1,911	189	189	2,100	(0)	2,250
LEGAL	10,229	2,750	700	2,050	1,200	1,900	850	2,900
LEGAL LABOR NEGOTIATIONS	380	32	145	(113)	-	145	(113)	-
ENGINEERING & SURVEYING	30,209	44,000	15,167	28,833	17,400	32,567	11,433	35,000
EROSION & DRAINAGE	5,148	5,000	-	5,000	5,000	5,000	-	25,000
ROAD MAINT. & SUPPLIES	25,459	315,599	318,236	(2,637)	25,599	343,835	(28,236)	30,000
BAD DEBTS	1,975	-	-	-	-	-	-	-
BANK CHARGES	-	-	-	-	-	-	-	-
BUILDING REPAIRS/MAINT	11,528	16,904	5,624	11,280	11,280	16,904	0	16,904
COMPUTER EXPENSE	1,517	3,993	2,407	1,586	1,639	4,046	(53)	5,551
DUES & SUBSCRIPTIONS	243	674	573	101	70	643	31	674
EQUIPMENT SUPPLIES/R&M	377	4,500	914	3,586	3,586	4,500	0	4,500
EQUIPMENT RENTAL	401	515	194	321	321	515	(0)	515
FIELD SUPPL./TOOLS/SIGNS	221	20,630	1,222	19,408	20,098	21,320	(690)	20,630
SECURITY EXPENSE	4	18	-	18	18	18	-	42
INSURANCE AND BONDS	6,497	10,037	9,800	237	200	10,000	37	11,543
MISCELLANEOUS EXP.	10,548	14,088	6,543	7,545	7,545	14,088	0	14,088
OFFICE JANITORIAL	8,577	6,816	4,283	2,533	4,400	8,683	(1,867)	7,663
OFFICE/FACILITIES RENT	3,736	3,800	1,625	2,175	1,625	3,250	550	2,166
OFFICE SUPPLIES	1,617	2,076	482	1,594	1,586	2,068	8	3,535
PERMITS & FEES	80	67	63	4	4	67	(0)	67
POSTAGE	-	-	-	-	-	-	-	-
PUBLICATION CHARGES	994	265	-	265	260	260	5	265
SAFETY EQUIPMENT	78	500	-	500	500	500	-	500
TELEPHONE	173	144	77	67	78	155	(11)	162
TRAINING & SEMINARS	806	4,726	30	4,696	4,696	4,726	0	4,726
TRAVEL	478	2,250	185	2,065	2,065	2,250	(0)	2,250
TRUSTEE COMPENSATION	1,950	2,100	943	1,158	1,125	2,068	33	2,250
UNIFORM EXPENSE	834	1,164	118	1,046	1,046	1,164	(0)	1,404
UTILITIES	16,349	13,690	8,206	5,484	8,782	16,988	(3,298)	16,314
VEHICLE EXPENSE FUEL/OIL	8,669	12,436	2,695	9,741	9,741	12,436	0	13,436
VEHICLE EXPENSE R&M	3,602	8,601	9,779	(1,178)	2,105	11,883	(3,282)	10,121
INTEREST EXPENSE	5	5	-	5	-	-	5	-
SUBTOTAL EXPENSES	339,705	784,465	480,230	304,235	246,264	726,867	58,300	519,161
CAPITAL OUTLAY	20,471	2,278,866	834,348	1,444,518	242,829	1,077,177	1,201,689	1,984,760
CONTINGENCY	-	91,900	-	91,900	14,673	14,673	77,227	75,118
SUBTOTAL	360,176	3,155,231	1,314,579	1,840,652	503,766	1,818,717	1,337,215	2,579,038
TRANSF. TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	360,176	3,155,231	1,314,579	1,840,652	503,766	1,818,717	1,337,215	2,579,038
NET GAIN OR LOSS	1,426,655	(1,306,883)	(73,460)	(1,233,423)	273,638	199,805	(1,507,390)	(293,229)
OPENING FUND BALANCE	6,322,283	7,367,178	7,748,938			7,748,938		7,948,743
CLOSING FUND BALANCE	7,748,938	6,060,295	7,675,477			7,948,743		7,655,514

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2022/2023							5/11/2023	
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
DEPREC. ACCT. RESERVED	0	-	0	-	72,685	-		145,370
VEHICLE RESERVE ADDITIONS	0	134,619	72,685	61,934	72,685	145,370		113,944
LESS RESERVE USE	0	-	-	-	0	0		(14,000)
NET RESERVE BALANCE	0	134,619	72,685	61,934	145,370	145,370		245,314
TOTAL RESTRICTED CASH	0	134,619	72,685	61,934	72,685	145,370	-	245,314

WATER

KGID WATER FUND BUDGET WORKSHEET 2022/23								5/11/2023
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	21/22	22/23	ACTUAL	UNDER	2ND 6 MOS.	22/23 TOTAL	UNDER	BUDGET 23/24
REVENUES								
RESIDENTIAL BASE FEES	3,479,071	3,504,333	1,742,114	1,762,219	1,744,428	3,486,542	17,791	3,523,523
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	329,518	350,000	175,730	174,270	172,987	348,717	1,283	329,000
TIER 2 CONSUMPTION	69,632	80,000	44,809	35,191	28,000	72,809	7,191	68,000
TIER 3 CONSUMPTION	74,153	72,000	45,402	26,598	25,000	70,402	1,598	69,900
FIRE PROTECTION	79,516	80,900	40,428	40,472	41,640	82,068	(1,168)	83,277
COMMERCIAL BASE FEES	362,901	364,584	182,088	182,496	182,232	364,320	264	364,584
CONSUMPTION	88,217	88,987	76,814	12,173	35,000	111,814	(22,827)	88,987
FIRE PROTECTION	94,137	94,137	46,769	47,368	47,069	93,838	299	94,137
PENALTIES ON USER FEES	49,982	49,200	23,618	25,582	23,628	47,246	1,954	47,256
SERVICE CHARGES	17,141	16,200	6,078	10,123	9,000	15,078	1,123	14,400
RETURN CHECK FEES	380	480	260	220	240	500	(20)	480
CONNECTION FEES	130,600	10,200	15,800	(5,600)	9,807	25,607	(15,407)	25,000
INTEREST ON INVESTMENTS	26,630	10,509	100,868	(90,359)	61,869	162,736	(152,227)	183,210
GRANT REVENUE	-	-	0	-	-	-	-	-
TRANSFER FEE REVENUE	7,971	5,760	2,864	2,897	1,193	4,056	1,704	3,285
PLAN REVIEW FEES	4,500	1,250	500	750	750	1,250	-	1,250
SERVLINE LOSS REVENUE	32,274	31,293	11,504	19,789	7,247	18,750	12,543	15,801
SERVLINE LINE REVENUE	2,387	2,270	1,359	911	1,421	2,780	(510)	2,851
SERVLINE ADMIN REVENUE	1,800	1,798	911	887	917	1,828	(30)	1,838
OTHER, INCL. LAND SALE	22,833	25,800	15,854	9,946	19,786	35,640	(9,840)	25,800
TOTAL REVENUES	4,873,646	4,789,701	2,533,768	2,255,933	2,412,212	4,945,981	(156,279)	4,942,579
EXPENDITURES								
PAYROLL - MANAGEMENT	172,140	173,189	88,803	84,386	89,335	178,138	(4,949)	243,268
MAINTENANCE	373,855	411,382	184,477	226,905	193,546	378,022	33,360	457,526
OFFICE	62,609	65,321	29,643	35,678	32,763	62,405	2,916	70,262
ACCRUED LEAVE EXP	4,268	13,000	2,030	10,970	10,970	13,000	0	13,000
PAYROLL SUBTOTAL	612,871	662,892	304,953	357,939	326,614	631,565	31,327	784,056
FICA/MEDICARE	9,422	10,079	4,473	5,606	4,940	9,413	666	11,907
MEDICAL INS.	203,609	219,521	102,285	117,236	101,200	203,485	16,036	238,732
EMPLOYER PERS	142,692	156,320	67,740	88,580	70,673	138,412	17,908	186,649
WORKERS COMP	8,950	7,917	423	7,494	8,442	8,865	(948)	8,812
SEP/IRA	948	962	431	531	377	809	153	0
UNEMPLOYMENT EXP	0	0	0	-	-	-	-	0
OPEB EXPENSE	(88,783)	199,356	69,304	130,052	69,304	138,608	60,748	138,608
OTHER P/R EXP	1,525	3,200	1,308	1,892	892	2,200	1,000	3,200
VEHICLE ALLOW INCL WAGES	(3,131)	(4,000)	(1,854)	(2,146)	(2,146)	(4,000)	-	(4,000)
BENEFIT SUBTOTAL	275,231	593,355	244,111	11,933	253,682	501,792	95,563	583,908
TOTAL P/R & RELATED COSTS	888,102	1,256,247	549,063	707,184	580,296	1,133,357	126,889	1,367,964
ACCOUNTING	16,082	25,200	22,933	2,267	2,267	25,200	(0)	27,000
LEGAL	24,586	33,000	18,421	14,579	18,420	36,841	(3,841)	34,800
LEGAL LABOR NEGOTIATIONS	2,487	756	950	(194)	-	950	(194)	-
ENGINEERING & SURVEYING	15,069	12,750	1,139	11,611	6,350	7,489	5,261	22,750
BAD DEBTS	0	33,383	0	33,383	33,383	33,383	-	33,383
BANK CHARGES	43,237	45,696	21,924	23,772	23,691	45,615	81	49,318
BUILDING REPAIR & MAINT.	3,248	30,000	2,097	27,903	2,942	5,039	24,961	30,000
BUSINESS MEALS	0	0	0	-	0	-	-	0
COMPUTER EXPENSE	48,915	68,942	27,052	41,890	41,537	68,589	353	88,179
DUES AND SUBSCRIPTIONS	3,574	9,038	7,930	1,108	1,108	9,038	0	9,038
EQUIP. SUPPLIES & R&M	11,105	14,750	10,752	3,998	3,998	14,750	0	14,750
EQUIPMENT RENTAL	6,810	8,028	4,119	3,909	4,592	8,711	(683)	9,146
SECURITY EXPENSE	7,165	9,531	3,442	6,089	5,069	8,511	1,020	9,531
INSURANCE AND BONDS	100,176	104,231	81,851	22,380	8,655	90,506	13,725	99,908
SAFETY EQUIPMENT	440	500	0	500	500	500	-	500
INVENTORY PARTS	14,108	15,000	7,906	7,094	7,094	15,000	(0)	15,000
LIEN FEES	0	410	47	363	150	197	213	250
METER REPAIR & MAINT	283	50,000	0	50,000	25,000	25,000	25,000	30,000
MISCELLANEOUS	7,240	7,200	6,285	915	3,326	9,611	(2,411)	10,000
OFFICE JANITORIAL	7,300	8,784	4,536	4,248	3,704	8,240	544	9,274
FACILITIES RENT	44,830	45,598	19,499	26,099	19,499	38,998	6,600	25,998
OFFICE SUPPLIES	10,445	13,632	3,822	9,810	9,810	13,632	(0)	31,890
PERMITS AND FEES	7,743	8,771	4,206	4,565	4,565	8,771	0	8,771
POSTAGE	5,426	6,750	3,248	3,502	3,576	6,824	(74)	7,950
PUBLICATION CHARGES	789	3,180	0	3,180	1,965	1,965	1,215	3,180
SHOP SUPPLIES/SM. TOOLS	2,665	7,000	708	6,292	5,311	6,019	981	7,000
TELEPHONE	15,823	15,768	7,208	8,560	8,155	15,363	405	14,784
TRAINING & SEMINARS	4,408	22,968	3,183	19,785	19,785	22,968	0	22,968
TRAVEL	3,765	13,404	1,627	11,777	11,777	13,404	(0)	13,404
TRUSTEE COMPENSATION	23,400	25,200	11,310	13,890	13,500	24,810	390	27,000
UNIFORM EXPENSE	4,382	5,772	1,388	4,384	4,384	5,772	0	6,962
UTILITIES - GAS/ELECTRIC	185,276	196,779	118,154	78,625	125,243	243,397	(46,618)	255,702
VEHICLE EXPENSE FUEL/OIL	40,555	99,486	18,142	81,344	81,344	99,486	(0)	99,486

WATER

KGID WATER FUND BUDGET WORKSHEET 2022/23							5/11/2023	
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
VEHICLE EXPENSE R&M	7,710	24,307	16,872	7,435	7,435	24,307	0	36,467
WATER MONITORING/SAMPLE	16,011	17,785	10,110	7,675	7,675	17,785	-	17,359
WTR SHED MANAGEMENT	11,580	15,000	15,231	(231)	0	15,231	(231)	15,500
WTR DISTRIBUTION EXP	54,200	66,520	39,267	27,253	27,253	66,520	0	66,520
WTR TREATMENT EXP	42,379	72,910	17,018	55,892	55,892	72,910	0	72,910
TOTAL OPERATING EXP.	1,681,311	2,394,276	1,061,441	1,332,835	1,179,250	2,244,689	153,586	2,594,643
INTEREST EXPENSE	367,921	346,890	168,122	178,768	168,157	336,279	10,611	306,497
DEPRECIATION EXPENSE	1,293,658	1,293,387	677,448	615,939	657,585	1,335,034	(41,647)	1,335,034
AMORTIZATION EXPENSE	12,972	11,701	5,851	5,850	5,850	11,701	0	10,434
(GAIN) LOSS ON DISPOSAL OF EC	0	-	0	-	2,250	2,250	(2,250)	-
TOTAL EXPENDITURES	3,355,862	4,046,254	1,912,862	2,133,392	2,013,093	3,929,953	120,301	4,246,607
NET INCOME	1,517,784	743,447	620,906	122,541	399,120	1,016,028	(276,579)	695,971
CAPITAL OUTLAY	(943,855)	(8,040,385)	(1,088,858)	6,951,527	(634,580)	(1,723,438)	(6,316,947)	(7,985,340)
DEBT PRINCIPAL REPAYMENT	(1,569,381)	(1,611,163)	(800,289)	810,874	(810,874)	(1,611,163)	0	(1,335,304)
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	-
PROCEEDS FROM SALE OF EQUIP	-	-	0	-	2,250	2,250	(2,250)	-
ACCTS RECEIVABLE-GRANT	33,178	-	0	-	0	-	-	-
FUND OPEB LIABILITY ACCT	4,806	-	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	1,306,630	1,305,088	683,299	621,789	663,435	1,346,735	(41,647)	1,345,468
ADJUST TO CASH FLOW	447,596	100,000	(512,227)	(612,227)	612,227	100,000	-	-
TOTAL CASH FLOW ADJUSTMENTS	(721,026)	(4,496,460)	(1,718,074)	4,021,963	(167,542)	(1,885,616)	(2,610,844)	(4,225,176)
NET CASH INCR./DECR.	796,758	(3,753,013)	(1,097,168)	2,655,845	231,577	(869,588)	(2,883,425)	(3,529,205)
AVAIL. CASH - BEGINNING	9,148,232	9,306,164	9,944,990	-	-	9,944,990	-	9,075,402
AVAILABLE CASH - END	9,944,990	5,553,151	8,847,822	-	-	9,075,402	-	5,546,198
DEPREC. ACCT. RESERVED	618,907	803,169	45,450	757,719	216,702	45,450	-	301,954
RESERVE ADDITIONS (VEHICLE)	184,282	256,504	171,252	85,252	85,252	256,504	-	143,032
LESS RESERVE USE	(757,739)	(573,457)	-	(573,457)	0	(573,457)	-	(112,000)
NET RESERVE BALANCE	45,450	486,216	216,702	269,514	301,954	(271,503)	-	332,986
DISTRIB DEBT SERVICE	386,817	386,817	411,143	(24,326)	386,817	386,817	-	228,692
TREATMENT DEBT SERVICE	592,179	592,179	624,269	(32,090)	592,179	592,179	-	592,179
CAPITAL IMPROV RESERVE	1,890,745	605,218	1,135,901	(530,683)	1,020,648	1,020,648	-	(763,739)
TOTAL RESTRICTED CASH	2,915,192	2,070,430	2,388,015	(317,585)	2,301,598	1,728,141	-	390,118
Minus any captital projects to be completed								
				2023 Waterline Replacement	1,991,840.00			
				2024 Waterline Replacement	335,150.00			
				Total:	2,326,990.00			

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2022/23								5/11/2023
	ACTUAL 21/22	BUDGET 22/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
'REVENUES								
USER FEES - RESIDENTIAL	1,749,852	1,751,117	875,031	876,086	876,646	1,751,677	(560)	1,753,291
USER FEES - COMMERCIAL	30,525	42,401	21,164	21,237	21,019	42,183	218	42,401
CONSUMPTION RESIDENTIAL	41,110	30,600	13,225	13,275	15,264	32,589	(1,989)	32,400
CONSUMPTION COMMERCIAL	35,611	31,560	17,160	14,400	17,496	34,656	(3,096)	34,020
PENALTIES ON USER FEES	18,554	20,400	14,120	6,280	6,736	20,856	(456)	20,160
CONNECTION FEES	10,200	6,000	7,800	(1,800)	-	7,800	(1,800)	6,000
INTEREST ON INVESTMENTS	12,666	4,888	48,129	(43,241)	52,628	100,757	(95,869)	87,441
TRANSFER FEES	2,979	3,996	1,109	2,887	788	1,896	2,100	1,575
PLAN REVIEW FEES	2,000	1,500	500	1,000	1,000	1,500	-	1,250
OTHER REVENUE	.98	150	-	150	150	150	-	150
TOTAL REVENUES	1,903,594	1,892,612	1,002,337	890,275	991,726	1,994,064	(101,451)	1,978,688
'EXPENDITURES								
PAYROLL - MANAGEMENT	82,351	83,314	42,405	40,909	42,386	84,792	(1,478)	133,104
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	46,956	48,991	22,232	26,759	25,181	47,412	1,579	52,695
ACCRUED LEAVE	(2,629)	4,000	2,416	1,584	1,584	4,000	(0)	4,000
PAYROLL SUBTOTAL	126,679	136,305	67,053	69,252	69,151	136,204	101	189,799
FICA/MEDICARE	2,082	2,249	1,099	1,150	1,181	2,280	(31)	3,056
MEDICAL INS.	40,457	43,147	20,022	23,125	24,127	44,150	(1,003)	57,210
EMPLOYER PERS	30,033	33,854	16,308	17,546	15,717	32,026	1,828	46,179
WORKERS COMP	1,662	614	28	586	609	637	(23)	1,049
SEP/IRA	135	128	54	74	44	98	30	0
UNEMPLOYMENT	-	-	-	-	-	-	-	0
OPEB EXPENSE	(15,811)	37,380	12,342	25,038	12,342	24,684	12,696	24,684
OTHER P/R EXP.	94	200	138	62	62	200	(0)	200
VEHICLE EXP INCL WAGES	(423)	(400)	(247)	(153)	(153)	(400)	0	(500)
BENEFIT SUBTOTAL	58,230	117,172	49,745	67,427	53,930	103,675	13,497	131,878
TOTAL P/R & RELATED COSTS	184,908	253,477	116,798	136,679	123,081	239,879	13,598	321,677
ACCOUNTING	8,041	12,600	11,467	1,133	1,133	12,600	0	13,500
LEGAL	10,097	16,500	4,198	12,302	12,302	16,500	(0)	17,400
LEGAL LABOR NEGOTIATIONS	276	84	106	(22)	-	106	(22)	-
ENGINEERING & SURVEYING	1,864	6,250	636	5,614	3,350	3,986	2,264	10,250
DCLTSA #1 PRO-RATA M & O	751,545	732,924	379,025	353,899	183,605	562,631	170,294	725,653
DCLTSA CAP PLAN (ASSESS)	456,072	496,649	370,987	125,662	125,662	496,650	(1)	486,029
BAD DEBTS	-	13,202	-	13,202	13,202	13,202	-	13,202
BANK CHARGES	29,626	31,191	15,022	16,169	15,645	30,667	524	32,453
BUILDING REPAIR & MAINT.	1,244	31,419	910	30,509	1,549	2,459	28,960	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	14,782	26,484	8,736	17,748	17,790	26,526	(42)	34,269
DUES & SUBSCRIPTIONS	1,279	4,346	3,438	909	386	3,824	523	4,346
EQUIP. SUPPLIES & R&M	131,668	173,787	51,040	122,747	102,183	153,223	20,564	212,748
EQUIPMENT RENTAL	3,317	3,847	2,051	1,796	1,768	3,819	28	3,847
SECURITY EXPENSE	6,532	7,120	3,573	3,547	3,958	7,531	(411)	8,580
INSURANCE AND BONDS	21,452	22,327	21,800	527	-	21,800	527	25,676
SAFETY EQUIPMENT	128	-	0	-	-	-	-	-
INVENTORY PARTS	326	500	-	500	500	500	-	500
MISCELLANEOUS EXP.	6,891	4,600	3,079	1,521	1,725	4,804	(204)	4,600
OFFICE JANITORIAL	3,649	4,392	2,268	2,124	1,864	4,132	260	4,637
FACILITIES RENT	22,415	22,799	9,750	13,049	9,834	19,584	3,215	12,998
OFFICE SUPPLIES	5,251	7,266	2,207	5,059	5,059	7,266	(0)	16,242
PERMITS & FEES	381	405	379	26	26	405	0	405
POSTAGE	3,718	4,625	2,220	2,405	2,405	4,625	0	5,250
PUBLICATION CHARGES	260	1,590	-	1,590	440	440	1,150	1,590
INTEREST	30	35	-	35	-	-	35	-
SWR FLOW MANAGEMENT	-	-	-	-	-	-	-	-
TELEPHONE	1,725	1,524	774	750	827	1,601	(77)	1,632
TRAINING & SEMINARS	1,857	5,874	179	5,695	5,695	5,874	(0)	5,874
TRAVEL	1,465	3,462	290	3,172	3,172	3,462	(0)	3,462
TRUSTEE COMPENSATION	11,700	12,600	5,655	6,945	5,850	11,505	1,095	13,500
UNIFORM EXPENSE	113	97	51	46	46	97	0	117
UTILITIES - GAS/ELECTRIC	20,144	23,518	11,388	12,130	12,185	23,573	(55)	32,271
SUBTOTAL EXPENSES	1,702,756	1,925,493	1,028,025	897,468	655,242	1,683,271	242,226	2,044,127
CAPITAL OUTLAY	100,819	211,634	28,068	183,566	247,578	275,646	(64,012)	967,150
LOSS/GAIN ON DISPOSALS	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE	61,434	70,164	28,800	41,364	27,223	56,023	14,141	56,023
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	-	-	-	-	-	-	-	-
ADD BACK DEPR	(61,434)	(70,164)	(28,800)	(41,364)	(27,223)	(56,023)	(14,141)	(56,023)
ADJUST TO CASH FLOW	(10,959)	-	28,800	(28,800)	(54,891)	(26,091)	26,091	-
TOTAL EXPENDITURES	1,792,616	2,137,127	1,084,894	1,052,233	847,929	1,932,826	204,304	3,011,277

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2022/23							5/11/2023	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	21/22	22/22	ACTUAL	UNDER	2ND 6 MOS.	22/23 TOTAL	UNDER	BUDGET 23/24
NET CASH INCR./(DECR.)	110,979	(244,515)	(82,557)		143,797	61,238	(305,755)	(1,032,589)
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,412,016	4,246,338	4,522,995		-	4,522,995		4,584,233
AVAILABLE CASH - END	4,522,995	4,001,823	4,440,437			4,584,233		3,551,644
DEPREC. ACCT. RESERVED	0	-	0	-	2,350	-		4,700
RESERVE ADDITIONS	0	4,700	2,350	2,350	2,350	4,700		3,620
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	0	4,700	2,350	2,350	4,700	4,700		8,320
TOTAL RESTRICTED CASH	0	4,700	2,350	2,350	4,700	4,700	-	8,320

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2022/22								5/11/2023
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 23/24
REVENUES								
USER FEES	421,556	421,560	210,922	210,638	285,039	495,961	(74,401)	629,901
COMMERCIAL USER FEES	38,970	38,970	19,476	19,494	26,244	45,720	(6,750)	57,996
PENALTIES ON USER FEES	5,784	6,408	4,612	1,796	3,918	8,530	(2,122)	7,560
INTEREST ON INVESTMENTS	3,328	1,222	10,732	(9,510)	17,543	28,275	(27,053)	29,147
TRANSFER FEE	695	972	249	723	270	519	453	540
GRANT REVENUE	-	120,000	120,000	-	0	120,000	-	-
OTHER	16	26	(0)	26	26	26	0	26
GAIN ON DISPOSAL OF ASSET	-	-	0	-	500	500	(500)	-
TOTAL REVENUES	470,349	589,158	365,991	223,167	333,540	699,531	(110,373)	725,170
EXPENDITURES								
PAYROLL - MANAGEMENT	36,126	36,621	18,584	18,037	18,581	37,165	(544)	61,219
MAINTENANCE	29,716	46,266	6,429	39,837	14,198	20,627	25,639	40,828
OFFICE	23,478	24,497	11,116	13,381	12,590	23,706	791	26,349
ACCRUED LEAVE	(1,800)	2,000	1,094	906	906	2,000	(0)	2,000
PAYROLL SUBTOTAL	87,519	109,384	37,223	72,161	46,275	83,498	25,886	130,396
FICA/MEDICARE	1,284	1,612	551	1,061	688	1,239	373	1,923
MEDICAL INS.	35,816	41,703	15,782	25,921	24,122	39,904	1,799	48,513
EMPLOYER PERS	21,070	27,091	8,830	18,261	9,554	18,384	8,707	29,597
WORKERS COMP	1,570	1,151	177	974	742	919	232	1,402
SEP/IRA	63	48	19	29	14	33	15	0
UNEMPLOYMENT	0	0	0	-	-	-	-	0
OPEB EXPENSE	(7,297)	31,150	5,696	25,454	5,696	11,392	19,758	11,392
OTHER P/R EXP	323	300	69	231	150	219	81	300
CAR ALLOW INCL WAGES	(3)	(50)	0	(50)	0	-	(50)	0
BENEFITS SUBTOTAL	52,826	103,005	31,124	71,881	40,966	72,090	30,965	93,127
TOTAL P/R & RELATED COSTS	140,345	212,389	68,348	144,042	87,241	155,588	56,851	223,523
ACCOUNTING	1,340	2,100	1,911	189	189	2,100	(0)	2,250
LEGAL	2,622	2,750	700	2,050	2,050	2,750	0	2,900
LEGAL LABOR NEGOTIATIONS	311	95	119	(24)	-	119	(24)	-
ENGINEERING & SURVEYING	311	500	84	416	416	500	0	500
SNOW REMOVAL PLOWING	294,576	675,000	240,787	434,213	800,000	1,040,787	(365,787)	775,000
SNOW REMOVAL SANDING	24,281	75,000	20,840	54,160	54,160	75,000	0	75,000
SNOW REMOVAL ANTI/DE ICING	0	6,600	0	6,600	2,500	2,500	4,100	6,600
BAD DEBTS	0	3,211	0	3,211	3,211	3,211	-	3,211
BANK CHARGES	7,236	7,587	3,654	3,933	5,364	9,018	(1,431)	11,127
BUILDING REPAIRS/MAINT	207	5,276	152	5,124	418	570	4,706	5,276
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	3,969	5,932	3,922	2,010	2,010	5,932	0	7,640
DUES AND SUBSCRIPTIONS	252	685	573	112	102	675	10	685
EQUIPMENT SUPPLIES & MAINT	9	700	0	700	700	700	-	700
EQUIPMENT RENTAL	735	832	463	369	375	838	(6)	832
FIELD SUPPLIES/TOOLS/SIGN	0	10,000	5,710	4,290	8,997	14,707	(4,707)	10,000
SECURITY	4	18	0	18	18	18	-	18
INSURANCE AND BONDS	3,575	3,721	3,633	88	50	3,683	38	4,279
MISCELLANEOUS	1,989	5,600	517	5,084	3,688	-	5,600	5,600
OFFICE JANITORIAL	608	732	378	354	281	659	73	773
FACILITIES RENT	3,736	3,800	1,625	2,175	1,626	3,251	549	2,166
OFFICE SUPPLIES	1,046	1,339	1,148	191	958	2,106	(767)	2,924
PERMITS AND FEES	564	668	563	105	105	668	(0)	668
POSTAGE	904	1,125	1,080	45	756	1,836	(711)	1,800
PUBLICATION CHARGES	724	2,265	1,128	1,137	435	1,563	702	2,265
SAFETY EQUIPMENT	62	100	0	100	0	-	100	100
TELEPHONE	173	144	77	67	78	155	(11)	162
TRAINING & SEMINARS	826	852	30	822	822	852	0	2,052
TRAVEL	353	1,984	459	1,525	1,525	1,984	0	1,984
TRUSTEE COMPENSATION	1,950	2,100	943	1,158	1,157	2,100	1	2,250
UNIFORM EXPENSE	543	727	54	673	673	727	(0)	877
UTILITIES	629	971	287	684	304	591	380	1,012
VEHICLE EXPENSE FUEL/OIL	7,276	12,436	2,398	10,038	10,038	12,436	(0)	15,436
VEHICLE EXPENSE R&M	1,360	7,852	1,608	6,244	23	1,631	6,221	9,371
INTEREST EXPENSE	5	10	0	10	6	-	10	-
TOTAL OPERATING EXP.	502,518	1,055,101	363,188	691,912	990,275	1,349,255	(294,102)	1,178,980
CAPITAL OUTLAY	1,314	460,106	237,897	222,209	22,725	260,622	199,484	120,750
CONTINGENCY	-	45,456	-	45,456	30,390	30,390	15,066	38,992
ADJUST TO CASH FLOW	6,899	-	-	-	-	-	-	-
TOTAL EXPENDITURES	510,733	1,560,663	601,085	959,578	1,043,390	1,640,267	(79,552)	1,338,722
NET GAIN OR LOSS	(40,383)	(971,505)	(235,093)	(736,411)	(709,850)	(940,736)	(30,821)	(613,552)
OPENING FUND BALANCE	1,206,143	1,055,244	1,165,760			1,165,760		225,024
ENDING FUND BALANCE	1,165,760	83,740	930,666			225,024		(388,529)

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2022/22								5/11/2023
	ACTUAL 21/22	BUDGET 22/23	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER/ UNDER	PROPOSED BUDGET 23/24
DEPREC. ACCT. RESERVED	0	-	0	-	41,976	-		73,201
RESERVE ADDITIONS	0	73,201	41,976	31,225	31,225	73,201		36,867
LESS RESERVE USE	0	-	-	-	0	0		(14,000)
NET RESERVE BALANCE	0	73,201	41,976	31,225	73,201	73,201		96,068
TOTAL RESTRICTED CASH	0	73,201	41,976	31,225	73,201	73,201	-	96,068

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2023/2024				5/11/2023	
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
Computer Maintenance Management Sys	25,000	1,250	15,000	7,500	1,250
Abila/MIP Maintenance Fee	3,549	177	2,129	1,065	177
Springbrook Software (ulitivity billing) maint fee	12,976		6,877	4,542	1,557
Network & Server Monitoring	46,200	2,310	27,720	13,860	2,310
Springbrook Web Payments	1,500		810	555	135
Misc. software upgrades	3,000	150	1,800	900	150
Consulting fees and support (Thunderbird)	6,000		6,000		
Micropaver Support/Maintenance	650	650			
Fixed Asset Software (Annual maint)	300	15	180	90	15
Charter (office, shop & lake station)					
Office 5:60:30:5	2,180	109	1,308	654	109
Shop & Lake Station	5,500		5,500		
Farr West GIS Hosting	4,463		2,232	2,232	
SCADA Wonderware Support/Maint ST 2	4,776		4,776		
SCADA Wonderware Support/Maint Lake	6,335		6,335		
WIN 911 Support	720		720		
Verizon Networkfleet GPS	2,303	438	1,370	161	334
Verizon Networkfleet GPS - Snow (7)	1,151				1,151
Website Hosting	552	28	331	166	28
New Monitors	5,000	250	3,000	1,500	250
Miscellaneous hardware	3,000	150	1,800	900	150
Antivirus Updates	484	24	290	145	24
		-	-	-	-
		-	-	-	-
				-	-
TOTAL COMPUTER EXPENSE	135,639	5,551	88,179	34,269	7,640

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2022/2023					5/11/2023	
	PROJECTED 2022/23	PROPOSED 2022/2023	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	125,990	122,754	11,543	81,256	25,676	4,279
Servline Water Loss/line Ins		18,652		18,652		
Total Insurance Expense		141,406	11,543	99,908	25,676	4,279
Legal	57,991	58,000	2,900	34,800	17,400	2,900
Accounting/Audit 5:60:30:5	42,000	45,000	2,250	27,000	13,500	2,250
Single Act Audit		0		0		
		45,000	2,250	27,000	13,500	2,250
Bank Charges 0:54:37:09	85,301	92,724	0	49,144	32,453	11,127
Bank Charges wire/usbank		174		174		
Totals		92,898	0	49,318	32,453	11,127
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	50,690	3,135	30,035	15,017	2,504
Totals	25,072	54,590	3,535	31,890	16,242	2,924
Postage (general) 0:54:37:09	13,284	15,000	-	7,950	5,250	1,800
Telephone 5:60:30:5 Office		3,240	162	1,944	972	162
Telephone 0:100:0:0 Shop		12,840		12,840		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	17,273	16,740	162	14,784	1,632	162
Vehicle Exp FUEL/OIL. 10:0:80:10	124,358	116,358	11,636	93,086	0	11,636
Sweeper Brooms pallet		4,000	1,000			3,000
Backhoe Tires		0	0	0		0
Water Veh. Tires		4,000	400	3,200		400
Road Crew Veh Tires		4,000	400	3,200		400
Total Vehicle Exp/Fuel/Tires		128,358	13,436	99,486	0	15,436
Vehicle Exp. R&M 10:0:80:10	37,821	39,959	3,996	31,967	0	3,996
Sweeper R&M 50:0:0:50		6,500	1,625			4,875
Sterling Dump Truck 0025 R&M		1,500	500	500		500
Vactor R&M 50:50:0:0		8,000	4,000	4,000		
Total Vehicle R&M		55,959	10,121	36,467	0	9,371
Facilities Rent 5:60:30:5	65,082	43,328	2,166	25,998	12,998	2,166
Trustee Compensation 5:60:30:5	40,482	45,000	2,250	27,000	13,500	2,250
Janitorial 5:60:30:5	21,713	22,347	7,663	9,274	4,637	773
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	34,420	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	105,092	135,638	5,551	88,179	34,269	7,640
Utilities						
298 Kingsbury Grade		15,300	15,300			
Office 5:60:30:5		20,252	1,013	12,151	6,076	1,012
Water 0:100:0:0		243,552		243,552		
Sewer 0:0:100:0		26,196			26,196	
Total Utilities	284,550	305,300	16,314	255,702	32,271	1,012
TOTAL		1,216,284	84,866	844,128	219,165	68,125

PAYROLL

KGID PAYROLL CALCULATIONS 2022/23 - WITH 5% CPI INCREASE							
2023/24 - WITH 3% CPI & 2% MERIT INCREASE	2022/2023	INCREASE OF	2023/2024	GENERAL	WATER	5/11/2023	SNOW
	BASE	5.00%	TOTAL	FUND	FUND	SEWER	FUND
Water Department							
Water Operator 100% PERS Paid							
Lead Operator - Base Rate-\$33.15/hr	68,952	2,069	71,021		71,021		
Lead Operator - Standby Rate 1664hrs 12.5% base \$4.14/hr	6,889	207	7,096		7,096		
Lead Operator - In Charge Pay 10% premium of regular pay - 4wks	1,116	33	1,149		1,149		
Lead Operator - Overtime- 52hrs = 4/wk	2,586	78	2,664		2,664		
Lead Operator - Call Back - Field - 78 = 6/wk	3,879	116	3,995		3,995		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,293	39	1,332		1,332		
Subtotal	84,715	2,542	87,257		87,257		
Operator III - Base Rate-\$30.73/hr	63,918	1,918	65,836		65,836		
Operator III - Special Skills (2.5%) \$0.70 Reg Rate \$30.73/hr	1,588	48	1,646		1,646		
Operator III - Standby Rate 1664hrs 12.5% base \$3.84/hr	6,389	192	6,581		6,581		
Operator III - In Charge Pay 10% premium of regular pay -	-	-	-		-		
Operator III - Overtime- 52hrs = 4/wk	2,131	64	2,195		2,195		
Operator III - Call Back - Field - 78 = 6/wk	3,197	96	3,293		3,293		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,066	32	1,098		1,098		
Subtotal	78,299	2,350	80,649		80,649		
Water Operator 50%/50% PERS							
Operator II - Base Rate-\$31.54/hr	65,603	1,968	67,571		67,571		
Operator II - Special Skills (2.5%) 0.79 Reg Rate\$32.33/hr	1,643	49	1,692		1,692		
Operator II - Standby Rate 1664hrs 12.5% base \$3.94/hr	6,556	197	6,753		6,753		
Operator II - Overtime- 52hrs = 4/wk	2,522	76	2,598		2,598		
Operator II - Call Back - Field - 78 = 6/wk	3,783	113	3,896		3,896		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,261	38	1,299		1,299		
Subtotal	81,369	2,441	83,809		83,809		
Operator II - Base Rate-\$31.54/hr	69,585	2,088	71,673		71,673		
Operator II - Special Skills (6%) 1.89 Reg Rate \$33.43/hr	4,175	125	4,300		4,300		
Operator II - Standby Rate 1664hrs 12.5% base \$3.94/hr	6,556	197	6,753		6,753		
Operator II - In Charge Pay 10% premium of regular pay -	-	-	-		-		
Operator II - Overtime- 52hrs = 4/wk	2,608	78	2,686		2,686		
Operator II - Call Back - Field - 78 = 6/wk	3,912	117	4,029		4,029		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,304	39	1,343		1,343		
Subtotal	88,140	2,644	90,784		90,784		
Operator III - Base Rate-\$35.50/hr	73,840	3,692	77,532		77,532		
Operator III - Special Skills (7.5%) 2.66 Reg Rate \$38.16/hr	5,533	277	5,810		5,810		
Operator III - Standby Rate 1664hrs 12.5% base \$4.44/hr	7,388	369	7,757		7,757		
Operator III - In Charge Pay 10% premium of regular pay -	-	-	-		-		
Operator III - Overtime- 52hrs = 4/wk	2,977	149	3,126		3,126		
Operator III - Call Back - Field - 78 = 6/wk	4,465	223	4,688		4,688		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,488	74	1,562		1,562		
Subtotal	95,691	4,784	100,475		100,475		
Award Budget 1% Total Base Wages	3,548	117	3,665		3,665		
Subtotal	3,548	117	3,665		3,665		
TOTAL WATER OPERATORS							
Base Rate-\$33.81/hr	341,898	11,735	353,633	-	353,633	-	-
Special Skills	12,949	499	13,448		13,448		
Standby Rate 6656HRS AT 12.5%	33,778	1,162	34,940		34,940		
In Charge Pay 10% premium of regular pay	1,116	33	1,149		1,149		
Overtime- 208hrs regular pay	12,824	445	13,269		13,269		
Award Budget 1%	3,548	117	3,665		3,665		
Call Back - Field - 312hrs on regular pay	19,236	665	19,901		19,901		
Call Back - Laptop - 104hrs on base pay	6,412	222	6,634		6,634		
Total Water Dept	431,761	14,878	446,639	-	446,639	-	-
Road/Snow Department							
Street Maintenance Technician II 52.5%GF;10%WF;37.5%Snow							
Base Pay at \$22.75/hr	47,320	2,366	49,686	26,085	4,969		18,632
Special Skills	-	0	0	0	0		0
Overtime - 100 hours at \$34.13 per hour	3,413	171	3,584	1,881	358		1,345
Standby time 128 hrs/wk for 12 wks @ \$2.84/hr.	4,362	218	4,580	2,405	458		1,717
Total Street Maintenance Technician II 50/50 PERS	55,095	2,755	57,850	30,371	5,785	-	21,694
Maintenance Technician II - Base Pay at \$19.70/hr 100% Pers	40,976	2,049	43,025	22,588	4,302		16,135
Standby time 128 hrs/wk for 12 wks @ \$2.46/hr.	3,779	189	3,968	2,083	397		1,488
Overtime - 100 hours at \$29.55 per hour	2,955	148	3,103	1,629	310		1,164
Total Street Maintenance Technician II @100% PERS	47,710	2,386	50,096	26,300	5,009	-	18,787
Award Budget 1% Total Base Wages	883	44	927	487	93		347
Award Subtotal	883	44	927	487	93		347
Total Road/Snow Department	103,688	5,185	108,873	57,158	10,887	-	40,828
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund							
Accountant II at \$27.41/hr 100% PERS	57,013	2,851	59,864	8,980	23,945	17,959	8,980
Overtime 60 hrs at \$41.12	2,468	123	2,591	389	1,036	777	389
Utility Billing Coordinator at \$28.38/hr	59,030	2,952	61,982	9,297	24,793	18,595	9,297
Overtime 30 hrs at \$42.57	1,277	64	1,341	201	537	402	201
Administrative Clerk/Secretary \$20.48/hr 6 mths \$22.76 6 mths	44,970	2,248	47,218	7,083	18,887	14,165	7,083
Overtime 30 hrs at \$30.72	922	46	968	145	388	290	145
Award Budget 1% Total Base Wages	1,610	81	1,691	254	676	507	254
Total Office	167,290	8,365	175,655	26,349	70,262	52,695	26,349
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
General Manager \$172,509.55 annual w/100% PERS	149,350	7,468	156,818	23,523	62,727	47,045	23,523
General Manager \$27,620 annual In Lieu Health Beni No PERS	27,621	829	28,450	4,267	11,381	8,535	4,267
Operations Super - \$115,109.82 annual w/100% PERS	99,656	4,983	104,639	15,696	78,479	10,464	0

PAYROLL

KGID PAYROLL CALCULATIONS 2022/23 - WITH 5% CPI INCREASE				5/11/2023						
2023/24 - WITH 3% CPI & 2% MERIT INCREASE				2022/2023	INCREASE OF	2023/2024	GENERAL	WATER	SEWER	SNOW
				BASE	5.00%	TOTAL	FUND	FUND	FUND	FUND
Operations Super Award Budget 1% Base Salary	997	1,046	2,043	307				1,533	203	0
Admin. & Human Resources Super - \$68,751 annual	70,814	3,541	74,355	11,153				29,743	22,306	11,153
Admin. & Human Resources Super Award Budget 1% Base Sal	708	744	1,452	218				581	435	218
Engineering Technician - \$72,800 annual	-	72,800	72,800	10,920				29,120	21,840	10,920
Engineering Technician Award Budget 1% Base Sal	-	728	728	109				292	218	109
Admin. & Financial Anylist - \$72,800 annual	-	72,800	72,800	10,920				29,120	21,840	10,920
Admin. & Financial Anylist Award Budget 1% Base Sal	-	728	728	109				292	218	109
Total Management	349,146	165,667	514,813	77,222				243,268	133,104	61,219
TOTAL ALL WAGES & SALARIES	1,051,885	194,095	1,245,980	160,729				771,056	185,799	128,396
Medical Insurance - State Plan & Union 3.25% increase		3%								
4 Water Union Employees includ. depend. at \$2409/mo each	112,032	3,641	115,673					115,673		
1 Management Non Union Employee \$2302/mo (Brandon)	34,320	(5,867)	35,603	5,340				26,702	3,561	
2 Road/Snow Union Employee includ. depend. at \$2409/mo	56,016	1,821	57,837	30,364				5,784		21,689
3 Office Employees includ. depend. at \$2409/mo	84,024	2,731	86,755	13,013				34,703	26,026	13,013
3 Management Non Union Employees \$1336.50/mo	30,038	(13,519)	77,195	11,579				30,878	23,159	11,579
1 Water State/Union Employee \$974.54/mo (Byran)	14,744	(2,699)	15,295	0				15,295	0	0
Retired Employees State Mandated Contribution \$312/mo	3,744	-	3,744					3,744		
Retired Employees State Mandated Contribution \$1240.08/mo	14,881	-	14,881	2,232				5,953	4,464	2,232
Total Medical Insurance	349,799	(13,892)	406,983	62,528				238,732	57,210	48,513
Retirement PERS at 17.5%/33.5% of Base, Special Skills & Stan	17.50%									
Water Dept. 0:100:0:0 (3)	261,463		45,756					45,756		
Water Dept. 0:100:0:0 100% Employer paid (2)	157,507		52,765					52,765		
Road Dept. 52.5:10:0:37.5 50/50 PERS	54,266		9,497	4,986				950		3,561
Road Dept. 52.5:10:0:37.5 100% PERS	46,993		15,743	8,265				1,574		5,904
GM 100% Employer paid	156,818		52,534	7,880				21,014	15,760	7,880
Admin & Human, Engineering Tech, Admin & Finanacial Anylist 50/50 PERS	219,955		38,492	5,774				15,397	11,547	5,774
Ops Super 100% Employer paid	104,639		35,054	5,258				26,291	3,505	0
Office 15:40:30:15 Accountant II 100% Employer Paid	59,864		20,055	3,008				8,023	6,016	3,008
Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.	109,200		19,110	2,867				7,643	5,733	2,867
Trustees (4) 100% Employer Paid	36,000		12,060	603				7,236	3,618	603
Total PERS	1,206,705	0	301,066	38,641				186,649	46,179	29,597
Sep/Ira at .0% for ER only,	0.00%									
Water Dept on 0:100:0:0	0		0					0		
Water Dept. 100% PERS on 0:100:0:0	204,428		0					0		
Road Dept. 52.5:10:0:37.5 Employer paid	0		0	0				0		0
Road Dept. 52.5:10:0:37.5	0		0	0				0		0
Management 15:40:30:15	0		0	0				0	0	0
Management 15:75:10:00	104,639		0	0				0	0	0
Office 15:40:30:15 Accountant II, Admin/Secretary	107,083		0	0				0	0	0
Office 15:40:30:15 Utility Billing Coordinator	0		0	0				0	0	0
Total Sep/Ira	416,148		0	0				0	0	0
Fica at 6.2% of all non-PERS Wages & Salaries	6.20%									
1 Trustee - \$9,000 at 6.2% 5:60:30:5	9,000		558	28				335	167	28
Total Fica	9,000		558	28				335	167	28
Total Retirement			301,624	38,669				186,984	46,346	29,625
Medicare	1.45%									
5 Water Employees at 1.45%	446,639		6,476					6,476		
Trustees - \$45,000 at 1.45%	45,000		653	33				392	195	33
3 Office Employees + Management at 1.45%	583,784		8,465	1,270				3,386	2,539	1,270
Operations Supervisor at 1.45%	106,682		1,547	232				1,160	155	0
2 Road/Snow Employee at 1.45%	108,873		1,579	829				158		592
Total Medicare	1,290,978		18,720	2,364				11,572	2,889	1,895
Worker's Comp. Limit \$36,000 per employee	Rate	Amount								
Water Dept. 0:100:0:0	0.0353	180,000	6,354					6,354		
Street Maintenance Techs II 52.5:10:0:37.5	0.0353	72,000	2,542	1,335				254		953
Management & Engineering Tech 15:40:30:15	0.0353	72,000	2,542	381				1,018	762	381
Office, Human Resource & Financial Anylist 15:40:30:15	0.00235	180,000	423	63				170	127	63
Operations Supervisor 15:75:10:00	0.0353	36,000	1,271	191				953	127	0
Trustees at \$9,000/yr x 5 = \$45,000	0.00235	45,000	106	5				63	33	5
Total Worker's Comp.			13,238	1,975				8,812	1,049	1,402
Uniforms and safety gear (separate line item on worksheets)										
Boot/Safety glasses allowance \$400 per field employee	3200		3,200	480				2,380	40	300
Uniforms \$170 per field empl.	1360		1,360	204				1,012	17	127
Miscellaneous Shirts, Jackets and Coveralls \$600 (8)	4800		4,800	720				3,570	60	450
Total uniforms and safety gear			9,360	1,404				6,962	117	877
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS										
Wages & Salaries			1,245,980	160,729				771,056	185,799	128,396
Medical Insurance			406,983	62,528				238,732	57,210	48,513
Pers			301,066	38,641				186,649	46,179	29,597
Sep/Ira			0	0				0	0	0
Fica			558	28				335	167	28
Medicare			18,720	2,364				11,572	2,889	1,895
Workers Comp			13,238	1,975				8,812	1,049	1,402
GRAND TOTALS			1,986,545	266,265				1,217,156	293,293	209,831

KGID 'ENGINEERING 2022/2023 - 2ND 6 MONTHS				5/11/2023	
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	15,000	15,000			
Water Audit Project	3,000		3000		
'TOTALS	27,516	17,400	6,350	3,350	416

KGID 'ENGINEERING 2023/2024				5/11/2023	
PROJECT	TOTAL	GENERAL	'WATER	SEWER	SNOW
Miscellaneous	15,000	4,500	5,000	5,000	500
General Services	9,000	9,000	6,500		
Standard Details	3,000	500	1,250	1,250	
Micro Paver Updates	15,000	15,000			
GIS Updates	20,000	6,000	10,000	4,000	
'TOTALS	62,000	35,000	22,750	10,250	500

298 KINGSBURY GRADE RENTAL

(To be pulled from General Fund)

Ordinary Income/Expense Income	AUDITED 2021/2022	BUDGET 2022/2023	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 22/23 TOTAL	(OVER/ UNDER	PROPOSED 2023/2024
Rental Income & Reimbursed Expenses	\$101,263.07	\$66,230.00	\$47,457.60	\$18,772.40	\$46,692.00	\$94,149.60	-\$27,919.60	\$97,704.00
Other Revenue	\$0.00	\$0.00	\$285.00	-\$285.00	\$0.00	\$285.00	-\$285.00	\$0.00
Total Income	\$101,263.07	\$66,230.00	\$50,404.91	\$15,825.09	\$49,356.00	\$99,760.91	-\$33,530.91	\$103,350.00
Expense								
Property Insurance	\$2,746.42	\$3,157.98	\$3,083.40	\$74.58	\$0.00	\$3,083.40	\$74.58	\$3,391.74
Leasing								
Mgmt-Advtg-Mktg (Misc. Expend)	\$6,826.67	\$6,509.60	\$3,356.97	\$3,152.63	\$3,153.00	\$6,509.97	-\$0.37	\$7,031.47
Equipment Rental Bear Box	\$195.00	\$151.00	\$97.50	\$53.50	\$97.50	\$195.00	-\$44.00	\$200.85
UTILITIES Electric/Gas	\$13,078.73	\$10,270.00	\$6,673.78	\$3,596.22	\$6,700.00	\$13,373.78	-\$3,103.78	\$15,300.00
Total Leasing	\$20,100.40	\$16,930.60	\$10,128.25	\$6,802.35	\$9,950.50	\$20,078.75	-\$3,148.15	\$22,532.32
Property Maintenance								
Janitorial	\$6,375.00	\$4,819.00	\$3,250.00	\$1,569.00	\$3,250.00	\$6,500.00	-\$1,681.00	\$6,890.00
Supplies	\$328.76	\$271.90	\$195.22	\$76.68	\$200.00	\$395.22	-\$123.32	\$400.00
Bldg Repairs & Maintenance	\$10,173.46	\$9,962.48	\$4,692.28	\$5,270.20	\$5,270.20	\$9,962.48	\$0.00	\$15,000.00
Total Property Maintenance	\$16,877.22	\$15,053.38	\$8,137.50	\$6,915.88	\$8,720.20	\$16,857.70	-\$1,804.32	\$22,290.00
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	\$39,724.04	\$35,141.96	\$21,349.15	\$13,792.81	\$18,670.70	\$40,019.85	-\$4,877.89	\$48,214.06
Other Expenses								
Capital Outlay	\$0.00	\$0.00	\$7,095.00	-\$7,095.00	\$0.00	\$7,095.00	-\$7,095.00	\$0.00
Total Other Expenses	\$0.00	\$0.00	\$7,095.00	-\$7,095.00	\$0.00	\$7,095.00	-\$7,095.00	\$0.00
Total Expenditures	\$39,724.04	\$35,141.96	\$28,444.15	\$6,697.81	\$18,670.70	\$47,114.85	-\$11,972.89	\$48,214.06
NET INCOME	\$61,539.03	\$31,088.04	\$21,960.76	\$9,127.28	\$30,685.30	\$52,646.06	-\$21,558.02	\$55,135.94

**160 PINERIDGE DR
RENTAL**

(Included in General Fund)

Ordinary Income/Expense	AUDITED	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
Income	2021/2022	2022/2023	ACTUAL	UNDER	2ND 6 MOS.	22/23 TOTAL	UNDER	2023/2024
Rental Income	\$25,606.83	\$22,200.00	\$8,800.00	\$13,400.00	\$3,100.00	\$11,900.00	\$10,300.00	\$0.00
Reimbursed Expenses	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Income	\$25,606.83	\$22,200.00	\$8,800.00	\$13,400.00	\$3,100.00	\$11,900.00	\$10,300.00	\$0.00
Expense								
Insurance								
Property Insurance	\$175.77	\$789.50	\$3,083.40	-\$2,293.90	\$0.00	\$3,083.40	-\$2,293.90	\$0.00
Bad Debt	\$1,974.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Leasing								
Mgmt-Advtg-Mktg	\$1,728.98	\$1,977.60	\$665.42	-\$613.92	\$222.00	\$887.42	\$1,090.18	\$0.00
Equipment Rental Bear Box	\$48.72	\$51.50	\$18.54	\$32.96	\$7.00	\$25.54	\$25.96	\$0.00
UTILITIES Electric/Gas	\$2,641.34	\$2,448.00	\$1,243.50	\$1,204.50	\$500.00	\$1,743.50	\$704.50	\$0.00
Total Leasing	\$4,419.04	\$4,477.10	\$1,927.46	\$623.54	\$729.00	\$2,656.46	\$1,820.64	\$0.00
Property Maintenance								
Janitorial	\$1,593.75	\$1,606.50	\$655.00	\$951.50	\$318.00	\$973.00	\$633.50	\$0.00
Supplies	\$189.18	\$360.00	\$89.51	\$270.49	\$30.00	\$119.51	\$240.49	\$0.00
Bldg Repairs & Maintenance	\$1,365.91	\$1,704.00	\$779.80	\$924.20	\$260.00	\$1,039.80	\$664.20	\$0.00
Total Property Maintenance	\$3,148.84	\$3,670.50	\$1,524.31	\$2,146.19	\$608.00	\$2,132.31	\$1,538.19	\$0.00
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 Expense	\$9,718.38	\$8,937.10	\$6,535.17	\$475.83	\$1,337.00	\$7,872.17	\$1,064.93	\$0.00
NET INCOME	\$15,888.45	\$13,262.90	\$2,264.83	\$12,924.17	\$1,763.00	\$4,027.83	\$9,235.07	\$0.00

**DEBT MANAGEMENT STATEMENT OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT
AS OF JUNE 30, 2022**

Ability of the District to afford existing and future general obligation debt: The following table sets forth the District's existing outstanding general obligation/revenue supported water bond issues:

**OUTSTANDING GENERAL OBLIGATION/REVENUE SUPPORTED
WATER BONDS
JUNE 30, 2022**

<u>General Obligation/Revenue Bonds</u>	<u>Original Issue Date</u>	<u>Original Amount</u>	<u>Outstanding</u>
2003 SRF Loan	04/24/03	4,000,000	308,843
2007 SRF Loan	11/30/07	3,000,000	1,191,897
2010 SRF Loan	06/09/10	3,306,650	1,570,704
2012 SRF Loan	03/02/12	11,000,000	7,031,756
2015 SRF Loan	01/14/15	6,000,000	4,647,541
TOTAL			\$14,465,451

**OUTSTANDING MEDIUM-TERM FINANCING
GENERAL OBLIGATION NOTE
JUNE 30, 2022**

Medium Term –	0
TOTAL OUTSTANDING GENERAL OBLIGATION DEBT	\$14,465,451

The following illustrates the District's Net Pledged Revenues and annual debt service:

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
WATER FUND NET PLEDGED REVENUES**

<u>Fiscal Year Ending 6/30/xx</u>	<u>2021 Audited</u>	<u>2022 Estimated</u>	<u>2023 Projected</u>	<u>2023 Projected</u>
Operating Revenues	5,030,219	4,840,083	4,760,881	4,779,192
Non-Operating Revenues/(Expense)*	29,863	10,795	10,509	10,509
Total Revenues	5,060,082	4,850,878	4,771,390	4,789,701
Less Operating and Maintenance Expenses**	1,736,545	2,168,619	2,378,758	2,167,293
Net Pledged Revenues	3,323,537	2,682,259	2,392,632	2,394,256
Annual Debt Service	1,958,017	1,947,761	1,958,053	1,958,053
Coverage	1.9139x	1.3771x	1.2219x	1.2228x

*Excludes bond interest, grant proceeds for capital projects and gain on disposal of assets, includes Connection Fee revenue

**Excludes depreciation.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATUTORY DEBT CAPACITY
JUNE 30, 2022

Ability of KGID to incur future general obligation debt without exceeding the applicable debt limit.

Statutory Limit	\$122,443,053
Outstanding Bonds	\$ 14,465,451
Additional Statutory Debt Capacity	\$107,977,602

General obligation debt per capita as compared with the average of such debt of local governments in Nevada. This comparison would not be valid because we estimate more than half of KGID's residential properties are owned by non-residents.

General obligation bond debt as a percentage of the assessed valuation of all taxable property within the boundaries of Kingsbury General Improvement District: Bond debt of \$14,465,451 represents 4.9% of the total assessed valuation of \$294,444,662 within KGID.

Policy statement regarding the manner in which KGID expects to sell future debt: The District would sell future debt through the State Bond Bank.

Sources of money projected to be available to pay existing and future general obligation debt: The District will continue to set water rates at a level necessary to pay principal and interest due on its general obligation/revenue supported water bonds as well as expenses for water operation and maintenance.

Operating costs and revenue sources associated with each project. Current capital projects include the design and replacement of waterlines, wet well and road rehabilitation. These projects will be funded by the General Fund, Water Fund, and Sewer Fund. Funding from the Water fund would come from cash reserves.

Kingsbury GID
DISTRICT VEHICLE LISTING RESERVES
as of 12/31/2022

Asset #s	Make/Model	Year Purchased	Purchase Cost	Depreciated	Unrecovered Bases	Fund 30	Fund 20	Fund 30	Fund 60	Replacement Cost (Estimated)	Replacement Year (Estimated)	Annual Allocation Reserves	Total Current in Reserves	Change in Allocation 2024
1134, 1135, 1136	Sterling Dump/EPOKE	12/1/2015	52,845.51	52,844.51	1.00	17,626.60	17,626.60	0.00	17,592.31	150,000.00	2027	75,000.00	75,000.00	18,750.00
602 & 613	Ford F350 One Ton PU	1990	16,390.00	16,390.00	0.00	16,390.00	0.00	0.00	0.00	40,000.00	0	40,000.00	40,000.00	-40,000.00
976	Toyota Tacoma Dbl cab	3/29/2010	26,439.25	26,439.25	0.00	26,439.25	26,439.25	0.00	0.00	36,000.00	2025	12,000.00	12,000.00	12,000.00
392	Case 580 K Backhoe	8/1/1989	19,435.00	19,435.00	0.00	0.00	19,435.00	0.00	0.00	175,000.00	2023	175,000.00	175,000.00	0.00
869	Ford F350 Flatbed Truck	12/28/2007	36,888.25	36,888.25	0.00	36,888.25	0.00	0.00	0.00	75,000.00	2025	18,750.00	18,750.00	28,125.00
981, 982, 983, 984	GMC Acadia SL	5/19/2020	27,044.25	27,044.25	0.00	1,352.21	16,226.55	8,113.28	1,352.51	40,000.00	2028	6,667.00	6,667.00	6,667.00
1074, 1075, 1076	GMC Sierra 3500HD	7/9/2013	53,191.52	53,191.52	0.00	27,925.55	5,319.15	0.00	19,946.82	75,000.00	2029	10,714.29	10,714.29	10,714.29
809 & 815	Ford F550 Dump Truck	2/2/2006	47,925.26	47,925.26	0.00	23,962.63	23,962.63	0.00	0.00	85,000.00	2030	10,625.00	10,625.00	10,625.00
833 & 834	Sterling Vactor Model 2110	12/1/2006	298,027.00	298,027.00	0.00	149,013.50	149,013.50	0.00	0.00	550,000.00	2026	137,500.00	137,500.00	137,500.00
827	Toyota Tacoma	9/2/006	26,793.25	26,793.25	0.00	26,793.25	0.00	0.00	0.00	36,000.00	2026	9,000.00	9,000.00	5,400.00
1177	Ford F350 Utility Truck	6/9/2017	44,140.25	35,087.61	9,052.64	0.00	44,140.25	0.00	0.00	75,000.00	2032	7,500.00	7,500.00	7,500.00
1229	GMC Sierra 1500	10/24/2017	30,008.45	22,245.01	7,763.44	0.00	30,008.45	0.00	0.00	50,000.00	2032	5,000.00	5,000.00	5,000.00
1313 & 1314	Tymco Sweeper	11/15/2019	271,855.00	121,549.96	150,305.04	135,927.50	0.00	0.00	135,927.50	320,000.00	2034	35,556.00	35,556.00	25,858.55
1240	GMC Sierra 2500	5/17/2018	30,992.68	20,487.94	10,504.74	0.00	30,992.68	0.00	0.00	50,000.00	2033	4,546.00	4,546.00	4,546.00
814 & 819	Case 521 DXT Loader	5/11/2006	112,250.00	112,250.00	0.00	56,125.00	56,125.00	0.00	0.00	250,000.00	2028	16,667.00	16,667.00	46,666.60
1089, 1090, 1091	Cushman 262C2 Skid Steer	11/13/2013	45,600.00	45,600.00	0.00	4,560.00	20,520.00	0.00	20,520.00	125,000.00	2032	7,000.00	7,000.00	13,111.11
1274	GMC Sierra 2500	3/26/2019	40,758.16	21,950.36	18,807.80	0.00	40,758.16	0.00	0.00	60,000.00	2034	5,000.00	5,000.00	5,000.00
1466 & 1479	Tymco Sweeper	8/16/2022	310,635.00	16,779.78	293,855.22	77,658.75	0.00	0.00	232,976.25	320,000.00	2037	22,857.14	0.00	22,857.14
748 & 749	Ford F450 Utility Truck	12/26/2002	46,609.00	46,609.00	0.00	11,652.25	34,956.75	0.00	0.00		2022	0.00		0.00
1005 & 1006	Schwartz Street Sweeper	1/5/2011	176,568.00	176,568.00	0.00	88,284.00	0.00	0.00	88,284.00		2022	0.00		0.00
Totals:														
			\$ 1,136,209.79	\$ 645,920.91	\$ 490,288.88	\$ 674,169.49	\$ 515,543.97	\$ 8,143.28	\$ 516,659.39	\$ 1,286,000.00		\$ 599,982.43	576,525.29	320,320.69

RESERVES PER FUND		ALLOCATION	GENERAL	WATER	SEWER	SNOW
Sterling Dump/EPOKE	33/33/34	18,750.00	6,187.50	6,187.50		6,375.00
Ford F350 One Ton PU	10/80/10	-40,000.00	-4,000.00	-32,000.00		-4,000.00
Toyota Tacoma Dbl cab	10/80/10	12,000.00	1,200.00	9,600.00		1,200.00
Case 580 K Backhoe	10/80/10	0.00	0.00	0.00		0.00
Ford F350 Flatbed Truck	10/80/10	28,125.00	2,812.50	22,500.00		2,812.50
GMC Acadia SL	5/60/30/5	6,667.00	333.35	4,000.20	2,000.10	333.35
GMC Sierra 3500HD	10/80/10	10,714.29	1,071.43	8,571.43		1,071.43
Ford F550 Dump Truck	50/50	10,625.00	5,312.50	5,312.50		
Sterling Vector Model 2110	50/50	137,500.00	68,750.00	68,750.00		
Toyota Tacoma	5/60/30/5	5,400.00	270.00	3,240.00	1,620.00	270.00
Ford F350 Utility Truck	10/80/10	7,500.00	750.00	6,000.00		750.00
GMC Sierra 1500	10/80/10	5,000.00	500.00	4,000.00		500.00
Tymco Sweeper 11/15/2019	25/75	25,858.55	6,464.64			19,393.91
GMC Sierra 2500	10/80/10	4,546.00	454.60	3,636.80		454.60
Case 521 DXT Loader	50/50	46,666.60	23,333.30	23,333.30		
Cashman 262C2 Skid Steer	10/45/45	13,111.11	4.64	5,900.00		7,206.47
GMC Sierra 2500	10/80/10	5,000.00	500.00	4,000.00		500.00
Tymco Sweeper 8/16/2022	25/75	22,857.14	5,714.29			17,142.86
Annual Allocations Reserves Per Fund			Fund 10	Fund 20	Fund 30	Fund 60
		12,067.00	603.35	7,240.20	3,620.10	603.35
		308,253.69	119,055.39	135,791.53	0.00	53,406.77
	Totals	\$320,320.69	\$119,658.74	\$143,031.73	\$3,620.10	\$54,010.12

Office Vehicles
All Other Vehicles

Monthly AJE #
7/1 to 12/31/23
1/1 to 6/30/24
7/1 to 1/31/24
2/1/24 to 6/30/24
7/1 to 4/30/24
5/1 to 6/30/24

Fund 10 Fund 20 Fund 30 Fund 60
12,854.87 391.67
12,854.86 391.68
28,542.04
28,542.03
9,218.20
9,218.19

Kingsbury GID
DISTRICT VEHICLE LISTING RESERVES
as of 12/31/2022

Asset #'s	Make/Model	Year Purchased	Purchase Cost	Depreciated	Unrecovered Bases	Fund 10	Fund 20	Fund 30	Fund 60	Replacement Cost (Estimated)	Re
1134, 1135, 1136	Sterling Dump/EPOKE	12/1/2015	52,845.51	52,844.51	1.00	17,626.60	17,626.60	0.00	17,592.31	150,000.00	(E
602 & 613	Ford F350 One Ton PU	1990	16,390.00	16,390.00	0.00	16,390.00	0.00	0.00	0.00	40,000.00	
976	Toyota Tacoma Dbl cab	3/29/2010	26,439.25	26,439.25	0.00	0.00	26,439.25	0.00	0.00	36,000.00	
392	Case 580 K Backhoe	8/1/1989	19,435.00	19,435.00	0.00	0.00	19,435.00	0.00	0.00	175,000.00	
869	Ford F350 Flatbed Truck	12/28/2007	36,888.25	36,888.25	0.00	36,888.25	0.00	0.00	0.00	75,000.00	
981, 982, 983, 984	GMC Acadia SL	5/19/2020	27,044.25	27,044.25	0.00	1,352.21	16,226.55	8,113.28	1,352.51	40,000.00	
1074, 1075, 1076	GMC Sierra 3500HD	7/9/2013	53,191.52	53,191.52	0.00	27,925.55	5,319.15	0.00	19,946.82	75,000.00	
809 & 815	Ford F550 Dump Truck	2/2/2006	47,925.26	47,925.26	0.00	23,962.63	23,962.63	0.00	0.00	85,000.00	
833 & 834	Sterling Vactor Model 2110	12/1/2006	298,027.00	298,027.00	0.00	149,013.50	149,013.50	0.00	0.00	550,000.00	
827	Toyota Tacoma	9/2/006	26,793.25	26,793.25	0.00	26,793.25	0.00	0.00	0.00	36,000.00	
1177	Ford F350 Utility Truck	6/9/2017	44,140.25	35,087.61	9,052.64	0.00	44,140.25	0.00	0.00	75,000.00	
1229	GMC Sierra 1500	10/24/2017	30,008.45	22,245.01	7,763.44	0.00	30,008.45	0.00	0.00	50,000.00	
1313 & 1314	Tymco Sweeper	11/15/2019	271,855.00	121,549.96	150,305.04	135,927.50	0.00	0.00	135,927.50	320,000.00	
1240	GMC Sierra 2500	5/17/2018	30,992.68	20,487.94	10,504.74	0.00	30,992.68	0.00	0.00	50,000.00	
814 & 819	Case 521 DXT Loader	5/11/2006	112,250.00	112,250.00	0.00	56,125.00	56,125.00	0.00	0.00	250,000.00	
1089, 1090, 1091	Cushman 262C2 Skid Steer	11/13/2013	45,600.00	45,600.00	0.00	4,560.00	20,520.00	0.00	20,520.00	125,000.00	
1274	GMC Sierra 2500	3/26/2019	40,758.16	21,950.36	18,807.80	0.00	40,758.16	0.00	0.00	60,000.00	
1466 & 1479	Tymco Sweeper	8/16/2022	310,635.00	16,779.78	293,855.22	77,658.75	0.00	0.00	232,976.25	320,000.00	
748 & 749	Ford F450 Utility Truck	12/26/2002	46,609.00	46,609.00	0.00	11,652.25	34,956.75	0.00	0.00	0.00	
1005 & 1006	Schwartz Street Sweeper	1/5/2011	176,568.00	176,568.00	0.00	88,284.00	0.00	0.00	88,284.00	1,286,000.00	
Totals:			\$ 1,136,209.79	\$ 645,920.91	\$ 490,288.88	\$ 674,169.49	\$ 515,543.97	\$ 8,143.28	\$ 516,659.39	\$ 1,286,000.00	

To: Kingsbury General Improvement District Trustees
From: Brandy Johns
Date: April 04, 2023
Subject: Fiscal Year 2023/2024 Tentative Budget

BACKGROUND:

The purpose of this meeting in workshop format is to facilitate open discussion and provide the board of trustees and members of the public information and data relevant to refine the budget proposal which is anticipated for adoption on May 16th, 2023.

Below is the summary of the Tentative Budget proposal for fiscal year 2023/2024. The following table summarizes the projections for FY23/24 including capital expenditures for each fund. Subsequently, a summary of each fund and highlights are presented.

	General Fund	Water Fund	Sewer Fund	Snow Fund
Revenues	2,286,143	4,942,578	1,978,688	725,170
Expenditures	518,445	2,589,349	2,004,349	1,178,942
Operating Profit/Loss	1,767,697	2,353,229	(25,661)	(453,772)
Debt Service		(1,641,801)		
Depreciation		(1,345,468)	(56,023)	0
Net Profit/Loss	\$ 1,767,697	\$ (634,040)	\$ (81,685)	\$ (453,772)
Capital Outlay/Projects	(1,909,760)	(7,985,340)	(967,150)	(120,750)
Cash Flow adjustments including Grant & Loan revenues	(72,846)	5,095,468	56,023	(38,991)
Net Cash Increase (Decrease)	(214,909)	(3,523,912)	(992,812)	(613,513)
Opening Fund Balance	7,947,492	9,078,649	4,584,235	224,525
Ending Fund Balance	7,732,583	5,554,738	3,591,424	-388,987
Rate Increase	N/A	None	None	*

* Snow removal includes provision advancing rate to \$24.50/month (01/01/24) if less than \$1,000,000 in opening balance

Salaries and benefits will likely be higher than last year’s budget. The budget includes a 3% cost of living and 2% merit increase for employees. In addition, two positions are included which were approved but not authorized for funding.

General Fund

The General Fund balance is anticipated to decrease \$214,909 during the current year due to capital expenditures of \$1.9M and payroll with related benefit costs will increasing from both budgeted and actual current year.

Operating expenses decreased \$58,300 on 22/23 over the current year due to a Road Maintenance position vacancies (one unfilled, one off payroll for injury) and OPEB adjustment. Other influencing factors include increased road maintenance supplies, office janitorial allocation change, utilities increased 5 to 7%, as well as, unexpected vehicle repairs.

FY 23/24 Capital Outlay includes \$1,214,160 Engineering & Construction 2022/2023 Waterline & Road Rehab Project (Andria & Barret), \$202,600; Engineering & Construction costs 2023/2024 Waterline & Road Rehab Project (Tramway area); \$285,000; Construction & Professional Services for 2023/2024 Andria Storm Water; \$84,000 298 Kingsbury Grade various improvements; \$100,000 160 Pineridge building improvements and \$14,000 backhoe replacement.

Actual Fund Balance at 6/30/23 is projected to increase \$198K compared to a budgeted decline of \$1.3M due to delays in capital spending, vacant positions and increases in revenue. The 23/24 projection to decrease \$214K with fund ending fund balance \$7,732,584.

General Fund	Actual 21/22	Budget 22/23	Projected 22/23	Budget 23/24
Revenues	1,795,991	1,848,348	2,017,272	2,286,143
Salary	114,886	145,496	110,451	164,230
Benefits	70,797	139,489	92,337	120,472
Operating Exp	154,022	499,480	524,078	233,743
Capital Outlay	20,471	2,278,866	1,077,177	1,909,760
Debt Service	0	0	0	0
Cash Flow Adj	(50,102)	(91,900)	(14,673)	(72,846)
Net Inc/(Dec)	1,426,655	(1,306,883)	198,555	(214,909)
Ending Fund Balance	7,748,938	6,060,295	7,947,492	7,732,584

Water Fund

Water revenues are projected using existing rates and total \$4,708,569. The consumption revenues were estimated based on the current year ending with a

slight increase for new residential properties. Connection fees are modest using an estimate of two remodels including element of upsizing of water service line.

Current year Operating Expenses are projected at \$153k under budget. Contributors to this are vacant positions, maintenance payroll, & OPEB, but is offset by Utilities expenses under budget.

Debt Service includes principal and interest payments for State Revolving Fund Loans of \$1,641,801. SRF Loan 1 was paid off during FY 22/23.

The 3.7M cash flow adjustment includes \$3,750,000 TBC Watermain developer contribution. The water fund cash decreased by 2.9M in the current budget year compared to 3.8M projected and will decrease FY 23/24 by \$4.2M primarily related to completion of capital projects (2022/2023 Waterline Rehab, 2023/2024 Waterline Rehab, 2023/2024 Station 3 Pump Renovation, Scada Server Replacement, Equipment Backhoe, and Facility Improvement 160 Pineridge.

Historical Water Revenue & Expenditures:
 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

Water Fund	Actual 21/22	Budget 22/23	Projected 22/23	Budget 23/24
Revenues	4,873,646	4,789,701	4,943,730	4,942,578
Salary	612,871	662,892	631,564	784,056
Benefits	275,231	593,355	501,793	583,863
Operating Exp	792,209	1,138,029	1,111,333	1,221,430
Capital Outlay	943,855	8,040,385	1,723,438	7,985,340
Debt Service	1,937,302	1,958,053	1,947,442	1,641,801
Cash Flow Adj	484,580	3,850,000	105,500	3,750,000
Net Inc/(Dec)	796,758	(3,753,013)	(866,340)	(3,523,912)
Ending Cash Balance	9,944,990	5,553,151	9,078,649	5,554,738

Sewer Fund

Sewer revenues reflect no rate adjustment reflecting the monthly base rate at \$60.40 per residential unit per month. Projected 23/24 revenue is \$ 1.979M compared to current amount budget \$1.994M.

Current year-end projection includes credit from DCLTSA for FY 21/22 of \$172K. Total costs from DCLTSA are projected to decrease to \$57k.

Historical Sewer Revenue & Expenditures:

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

FY 23/24 Capital Outlay include; Facilities 160 Pineridge \$610k, 2022-2023 Palisades & Market Sewer Lift Station Renovation Construction & Engineering costs \$225k and Scada Server \$125k.

Sewer Fund	Actual 21/22	Budget 22/23	Projected 22/23	Budget 23/24
Revenues	1,903,594	1,892,612	1,994,063	1,978,688
Salary	126,679	136,305	136,204	189,799
Benefits	58,230	117,172	103,674	131,856
Operating Exp	1,517,847	1,672,016	1,443,390	1,682,729
Capital Outlay	100,819	211,634	275,646	967,150
Debt Service	0	0	0	0
Cash Flow Adj	10,959	0	26,091	
Net Inc/(Dec)	110,979	(244,515)	61,241	(992,847)
Ending Cash Balance	4,522,995	4,001,823	4,584,235	3,591,389

Snow Fund

Revenues are established on the adopted \$20.25 02/01/23 to 12/31/23 and implementing the next increase to \$24.50 1/1/24 to 6/30/24 rate per dwelling unit and including interest income is \$29,147. 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 as well the new contract established at the beginning of FY 22/23 necessitating rate adjustment.

The fund had positive influence due to increased revenues, position vacancies, delays in capital spending, but based upon the current winter, snow removal costs for FY 22/23 are projected at \$1,115,787. The snow removal budget of \$850,000 is intended to address snow removal and fuel increases (due to fuel and labor) for heavy winter (beyond "heavy winter" used in any projections). The FY2024, budget and capital expenses result in projected ending fund balance of **\$-388,993**.

Historical Snow Removal Revenue & Expenditures:

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

There is \$ 121k budgeted in the upcoming fiscal year towards capital outlay, which includes; \$100k facilities 160 Pineridge and \$14k equipment backhoe.

Snow Fund	Actual 21/22	Budget 22/23	Projected 22/23	Budget 23/24
Revenues	470,349	589,158	699,030	725,170
Salary	87,519	109,384	83,498	130,397
Benefits	52,826	103,005	72,090	93,124
Operating Exp	362,173	842,712	1,193,666	955,426
Capital Outlay	1,314	505,562	291,012	159,741
Debt Service	0	0	0	0
Cash Flow Adj	(6,899)	0	0	0
Net Inc/(Dec)	(40,383)	(971,505)	(941,234)	(613,518)
Ending Fund Balance	1,165,760	83,740	224,525	(388,993)

The Final Budget must be adopted and filed with the Department of Taxation by June 1, 2023. A notice will be placed in the newspaper notifying the public of the May 16, 2023, budget public hearing 7 to 14 days before the meeting. Additionally, a rate public hearing notice will be placed in the paper in accordance with NRS requirements if the board provides directions for any rate increase beyond those previously adopted.

Worksheets included are:

- District Combined Budget Worksheets 2023/2024
- General Fund Budget Worksheet 2023/2024
- Water Fund Budget Worksheet 2023/2024
- Sewer Fund Budget Worksheet 2023/2024
- Snow Fund Budget Worksheet 2023/2024
- Payroll Calculations 2023/2024
- Fund Expense Allocations 2023/2024
- Computer Budget Items 2023/2024

- Capital Outlay 2nd 6 months 2022/2023
- Capital Outlay 2023/2024
- 160 Pineridge Rental
- 298 Kingsbury Grade Rental

Proof and Statement of Publication
AD #: 33166

The Record-Courier

Douglas County's Hometown Newspaper Since 1880

PO Box 648, Carson City, NV 89702
1071 S Carson St, Carson City, NV 89701
(775) 881-1201 FAX: (775) 887-2408

Customer Account #: 4409

Legal Account

KINGSBURY GID (LEGAL ACCOUNT)

PO BOX 2220
STATELINE, NV 89449

Jodi Lynn Dark says:

That she is a legal clerk of the
Record Courier a newspaper published
Wednesday and Saturday
at Gardnerville, in the State of Nevada.

Copy Line

5/3 RC KGID NOPH

PO #:

AD #: 33166

of which a copy is hereto attached, was published
in said newspaper for the full required period of 1
time(s) commencing on 5/3/2023
and ending on, 5/3/2023
all days inclusive.

Signed:

Jodi Lynn Dark

Statement:

Date	Amount	Balance
5/3/23	107.88	107.88

**legals-
douglas co.**

**legals-
douglas co.**

**NOTICE OF PUBLIC HEARING ON
TENTATIVE BUDGET OF KINGSBURY
GENERAL IMPROVEMENT DISTRICT 2023-24**

Notice: Tuesday May 16, 2023, at 5:00 p.m. the Board of Trustees of Kingsbury General Improvement District will hold a public hearing on the tentative budget for fiscal year 2023/2024. The public hearing will be held at the Kingsbury General Improvement District's office located at 255 Kingsbury Grade, Stateline, Nevada.

The tentative budget has been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies of the tentative 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.

Mitchell S. Dion,
General Manager
May 3, 2023

Pub Date: May 3, 2023

Ad # 33166



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

April 26, 2023

Mr. Mitchell S. Dion
General Manager
Kingsbury General Improvement District
P. O. Box 2220
Stateline, NV 89449

Re: Tentative Budget -- Fiscal Year 2023-2024

Dear Mr. Dion:

The Department of Taxation has examined your fiscal year 2023-24 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

Should you have any questions, please do not hesitate to contact me at (775) 684-2092 or by e-mail at tthorpe@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink, appearing to read "A. Thorpe".

Ande Thorpe, Budget Analyst
Local Government Finance
Department of Taxation

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

TITLE: FY24 PAVER PAVEMENT MANAGEMENT SYSTEM UPDATE

For Discussion and Possible Action. Receive presentation, discuss, and approve Task Order #63 for the FY 24 update of the PAVER Pavement Management System

MEETING DATE: 16 May 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: It is recommended that the Board of Trustees approve Task Order 63 with DOWL LLC to oversee and update the PAVER program and provide the five-year capital project list for the amount not to exceed \$29,880 and authorize the General Manager to sign necessary documents.

BACKGROUND INFORMATION:

Kingsbury General Improvement District (KGID) utilizes the PAVER software for its Pavement Management System, which is licensed and maintained by DOWL, LLC. In FY 24, it will perform the sixth iteration of field inspections for maintained roadways. In the process, the physical assessment of the roadways has transitioned from a vendor-based approach to a district-based approach with the vendor doing training and providing quality control, data updates and analytics to generate recommendations for the CIP. Additionally, the vendor oversight of field inspections includes randomly selected field test sites to observe and score roadway conditions by DOWL. In addition, DOWL will assist through completing the PAVER update. Following this iteration, it is the intension of KGID to implement a PAVER update every third year unless specific conditions warrant timelier updates.

INCLUDED:

- DOWL Task Order #63, FY 24 PAVER update

Fund impacted by above action:

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

Task Order

Task Order Number: 63

Date: June 20, 2023

Title: Kingsbury General Improvement District – 2023 PAVER Update Project

Project Description: In 2023, Kingsbury General Improvement District (KGID) will perform the sixth iteration of field inspections for all KGID maintained roadways. These field inspections will include randomly selected field test sites to observe and score roadway conditions. DOWL, LLC (DOWL) has been requested by KGID to assist with completing the current PAVER update. Following this iteration, it is the intension of KGID to implement a PAVER update every third year unless specific conditions warrant timelier updates.

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

PART 1 – SERVICES

Task 1 – Project Management

Objective

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule to provide management information for KGID to make financial planning and resource allocation decisions.

Approach

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

- Project administration includes scheduling maintenance, resource allocation, and routine communications.
- Team coordination, including conference calls and internal meetings.
- Monitoring changes to the scope, budget, or schedule and developing change management strategies with KGID.

Deliverables

The following deliverables will be submitted under this task:

- Monthly invoices.

Assumptions

The following assumptions apply:

- Project duration is estimated at six (6) months.
- Project-related issues will be identified, communicated, and resolved.
- Submittals will be made from DOWL to KGID electronically.

Task 2 – PAVER Update

Objective

Support KGID with field inspections, data collection, and updating KGID’s PAVER program for pavement condition purposes resulting in GIS accessible information and an updating of the CIP.

Approach

This task will include the following activities:

- Collect and incorporate existing road rehabilitation projects completed since the last PAVER update.
- Generation of field inspection forms and direct KGID to perform inspections and collect photographs.
- Identify approximately 113 field inspection locations for KGID to perform.
- Perform quality control review of KGID’s completed field inspection forms.
- Incorporate pertinent information from field inspection forms and recent road rehabilitations into PAVER system for analysis.
- Update PAVER model to meet Army Corps requirements of MicroPAVER.
- Develop updated PAVER CIP.
- Incorporate PAVER information into KGID’s GIS.

Deliverables

The following will be delivered under this task:

- Updated PAVER database.
- Road 5-year CIP (electronically).
- Summary presented for Board of Trustees meeting.

Assumptions

The following assumptions apply:

- KGID to perform all field inspections.
- Reporting or summary documents are not included.
- PAVER results will be utilized by KGID and DOWL to prepare a sealing rehabilitation project that will be performed under a separate task order.

PART 2 – COMPENSATION

KGID shall pay DOWL on a time and materials basis, including travel, not to exceed Twenty-Nine Thousand Eight-Hundred Eighty dollars (\$29,880.00). Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is as follows:

Table 1: Cost Breakdown of Task Budget

Task	Cost
Task 1 – Project Management	\$4,680
Task 2 – PAVER Update	\$25,200
Total Project Budget:	\$29,880

PART 3 – SCHEDULE

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

Award of Task Order:	June 20, 2023 Board Meeting
KGID Field Inspections:	September 2023
PAVER Update:	December 2023

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

Owner: Kingsbury General Improvement District

Engineer: DOWL, LLC

By: _____

By: _____

Print Name: Mitchel S. Dion

Print Name: Matt Van Dyne, PE

Title: General Manager

Title: Senior Project Manager

Date
Signed: _____

Date
Signed: _____

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
2023 MicroPAVER Update Project
Engineering Fee Estimate**

	Senior Manager II	Administrator III	GIS Analyst II	GIS Specialist	Total Labor		Expenses	TOTAL	
	Employee Initials	MVD	DB	MF	TB	Hours			(\$)
TASKS	Rate (\$/hr)	\$245	\$110	\$160	\$120	Hours	(\$)	(\$)	(\$)
1.0 Project Management									
Project Coordination and Management		6	4	4	0	14	\$2,550		\$2,550
Monthly Reports/Progress Billings		6	6	0	0	12	\$2,130		\$2,130
Subtotal		12	10	4	0	26	\$4,680	\$0	\$4,680
2.0 MicroPAVER Update									
Produce and Provide Inspection Forms to District		4	0	13	6	23	\$3,780		\$3,780
Receive, Review, & QC of Inspection Reports		4	0	4	0	8	\$1,620		\$1,620
Incorporate Field Inspection Data & Photos		0	0	24	18	42	\$6,000		\$6,000
Incorporate Recent Rehabilitations		4	0	12	14	30	\$4,580		\$4,580
Update MicroPAVER Road Rehabilitation CIP		4	0	6	32	42	\$5,780		\$5,780
Incorporate Results into GIS		0	0	14	10	24	\$3,440		\$3,440
Subtotal		16	0	73	80	169	\$25,200	\$0	\$25,200
TOTAL		28	10	77	80	195	\$29,880	\$0	\$29,880

- Project duration estimated to be 6 months.
- Task order does not include design of Road Rehabilitation Project. Once PAVER results are determined, the rehabilitation scope will be better understood to develop a separate Task Order.

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

TITLE: RATIFY SETTLEMENT WITH TRAMWAY HOA

For Discussion and Possible Action. Receive report, discuss and consider approval of ratifying the settlement agreement with Tramway HOA regarding waterline repair

MEETING DATE: 16 May 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Ratify the agreement with Tramway HOA as negotiated.

BACKGROUND INFORMATION:

Tramway HOA service line experienced a water service line failure in August 2021. In follow on repairs, they had some difficulties and alleged the district had responsibility for the service line. The Tramway HOA made a claim for damages to the district for \$24,000.

Due to the meter installation project, the point of determination of the point of transition of responsibility became less certain. Moreover, it was determined that the district had not received the dedication nor recorded easements for the meter locations. Therefore, it was recommended that the district attempt negotiation for resolution of all matters relating to the service line and meter installation and the Board of Trustees provided guidance to the General Manager and Counsel.

The General Manager and the Tramway HOA representatives met and came to a resolution of the matter within the parameters provided by the district Board of Trustees. Legal Counsel drafted appropriate documents and the Tramway HOA Board made a resolution consistent with the discussions.

It is in the district and HOA interests to settle the matter and ensure easements for the meter installation project is recorded. The amount exceeds the General Manager authority therefore ratification of the payment is requested.

INCLUDED:

- Settlement Agreement
- Release
- HOA Board Action

Fund impacted by above action:

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

AGREEMENT

This agreement is made and entered into this ___ day of _____, 2023, by and between the Kingsbury General Improvement District, a political subdivision of the State of Nevada, herein referred to as “District”; and Tramway Apartment Condominium, a Nevada non-profit cooperative corporation, herein referred to as “Owner,” based on the following facts and circumstances:

Recitals

Whereas, Owner is the Homeowners Association related to those real properties located at 111 and 115 Tramway, Stateline, Douglas County, Nevada (the “Property”); and

Whereas, Owner owns and controls the common areas at the Property; and

Whereas District provides water services for the Property; and

Whereas, between August and December 2021, water infrastructure located at the Property failed necessitating repairs, which event is referred to herein as the “Incident”; and

Whereas, Owner incurred expenses to repair the failed infrastructure; and

Whereas, ownership of failed water infrastructure is disputed, which dispute is resolved herein; and

Whereas, the parties desire by this agreement to resolve their disputes that have arisen as a result of the Incident.

Now, therefore, the parties do hereby agree as follows:

Witnesseth

1. The foregoing recitals are hereby incorporated by reference.

2. KGID agrees to pay Owner the sum of Twelve Thousand Dollars (\$12,000.00) upon Owner's return of: a) this fully executed agreement; and b) the fully executed Release in the form attached hereto.
3. Owner represents that payment of the foregoing amount is a compromise, but accepts said payment as full compensation for the damages incurred as a result of the Incident.
4. District's plans are to include the Property during District's 2024 Waterline Project (the "Project"), which work may include, among other things relocating delivery infrastructure and meters at the common areas of the Property.
5. The parties agree that upon completion of the Project, District will own and be responsible for all water infrastructure up to and including a planned "control valve" which will be located in a newly place pit within the common area at the Property, and before a planned "pressure control device." Owner will own and control, and be responsible for, all water infrastructure beginning at and including the pressure control device. However, all meters, wherever located, shall remain the property and responsibility of District.
6. Owner agrees to cooperate with District during the Project and agrees to grant District all easements reasonably necessary to allow District to access all District infrastructure, including said meters, for repair, maintenance, reading and replacement.
7. KGID denies any liability for the damages Owner allegedly suffered as a result of the Incident.
8. Owner releases KGID from any and all claims, damages, actions, or causes of action related to the Incident.

9. This agreement shall inure to the benefit of both parties' heirs, assigns and successors in interest.
10. Each party shall bear their own attorney's fees and costs related to this Agreement and the Incident.
11. The parties agree that this agreement address all claims and matters between them which arose as a result of the Incident.
12. The person executing this agreement on the Owner's behalf represents that she is the Board President and has been authorized by the Board to do so.

Tramway Apartment Condominium

Sue Cook, President

KGID

Mitchell S. Dion
General Manager

RELEASE

Release executed on the ____ day of _____, 2023, by Sue Cook, on behalf of and in her capacity of President of Tramway Apartment Condominium, a Nevada nonprofit cooperative corporation, herein referred to as "Releasor," in favor of Kingsbury General Improvement District, a political subdivision of the State of Nevada, with its principal place of business located at Stateline, Douglas County, Nevada, herein referred to as "Releasee."

RECITALS

- A. Releasor is the Homeowners Association related to those certain residential properties located at 111 and 115 Tramway, Stateline, Douglas County, Nevada, herein referred to as "the Property."
- B. Releasor is the fee owner of all the common areas of the Property.
- C. Releasee is the purveyor which provides water to the Property through various lines and meters located, in part, at the Property.
- D. Between August and December 2021, Releasor caused or directed repairs to certain water delivery infrastructure located at the Property, which had failed. The parties have heretofore disagreed as to which is responsible for the cost of such repairs.
- E. Releasor confirms that neither it nor any of the owners suffered any damages as a result of the failure or repairs, except for the costs occasioned by the repairs.
- F. Releasor is willing to release Releasee from all past and present claims for such repairs on the terms set forth herein.
- G. Releasee denies any and all responsibility and liability for Releasor's alleged damages.

In consideration of the sum of Twelve Thousand Dollars (\$12,000.00), receipt of which is acknowledged by Releasor, Releasor hereby releases and discharges Releasee from any and all claims, demands and causes of action that Releasor ever had or that Releasor has or may have on the date of this Release, known or unknown, arising from the above-described failure or repairs. It is understood that this release shall inure to the benefit of Releasee and its successors, assigns, attorneys and insurers and that it shall bind Releasor and Releasor's heirs, legal representatives, assigns, successor trustees and successors in interest to the Property.

Releasor agrees to indemnify Releasee against loss and expense with respect to any claims, demands and causes of action of any owner, tenant or occupant of the Property, which claims, demands or causes of action are based on the above-mentioned failures or repairs.

This Release may be recorded by either party.

In witness whereof, Releasor has executed this release at _____, Nevada, on the date and year first above written.

Tramway Apartment Condominium

Sue Cook

State of Nevada)
)ss:
County of Douglas)

On this ____ day of _____ 2023, before me, a notary public, personally appeared Sue Cook, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument, and acknowledged that she executed it.

(Signature of Notary Public)

NOTARY SEAL

**UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS OF
TRAMWAY APARTMENT CONDOMINIUM HOMEOWNERS ASSOCIATION**

The undersigned, constituting all of the voting members of the Board of Directors of Tramway Apartment Condominium Homeowners Association (TACHA), a Nevada non-profit corporation, hereby authorize, consent to and adopt the following resolution(s) pursuant to the Nevada Revised Statutes and the Bylaws of the Association:

Recitals.

1. TACHA is a Nevada corporation duly organized and existing under the laws of the State of Nevada;
2. NRS 116.3103 gives to the executive board the power to act in all instances on behalf of the Association;
3. The Bylaws provide for the Board to act outside of a meeting and the Board has unanimously consented to do so in this matter.
4. No meeting of the Board is scheduled to take place and the Board agrees to appoint Sue Cook, President, to contact KGID and accept a reimbursement in the amount of \$12,000.00 for repairs on the district water line and agree to an easement with KGID to service the meters in the future.

NOW THEREFORE, BE IT RESOLVED: The Board hereby approves accepting a reimbursement from KGID in the amount of \$12,000.00 and agrees to an easement with KGID authorizing access to the meters. Mitch Dion, General Manager of KGID has informed the Association that when the 2024 Waterline Project begins KGID will clean up the existing line by moving their valve closer to the Association's shut-off valve at the property line.

IN WITNESS THEREOF, the undersigned directors have executed this unanimous consent as of April 8, 2023.

Sue Cook

Sue Cook

John Watters

John Watters

Happi Bower

Happi Bower

Doug Clark

Doug Clark

Jason Kingsbury

Jason Kingsbury

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
1155 EAST 58TH STREET, CHICAGO, ILL. 60637

Dear Mr. [Name]:

I have received your letter of [Date] regarding [Subject]. I am sorry that I cannot provide a more definitive answer at this time, but the information is still being processed.

I will contact you again as soon as the information is available.

Very truly yours,
[Name]

[Name]
[Title]
[Address]
[City, State, Zip]

Enclosed for you are [Number] copies of [Document Name].

I am sure you will find this information helpful.

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of May 16, 2023

Programs:

We continue to recruit and try to fill our 3 vacant positions. We have no road maintenance workers and may have a candidate to fill the vacant water operator role.

The waterline and road improvement project first week of June and be completed by September. A flier for the neighborhoods has been prepared and will be distributed next week.

We confirmed with the State Fire Marshal that clearing of snow around fire hydrants by water purveyor is neither State Law nor an opinion of their office.

The 2023 Consumer Confidence Report (Calendar year 2022) was completed and is being printed and distributed. The primary distribution is via the website following publication of the notification notice.

We have selected a small tributary of Edgewood Creek near the post office to do a creek clean-up project on May 17. It evolved into a team building exercise and is a great benefit for the community.

We have scheduled a maintenance and admin stand-down for the week of June 5th. The objective is to ensure that we get caught up on essential training and bring equipment up to par following our challenging winter.

Waterline and Road repair and renovation project will start in early June. We anticipated delivery of the materials for the water line project this week, but due to snow in the yard, we are unable to accept it yet. We have taken action to accelerate the snow melt and purchased gravel to ensure the material does not sink in the mud.

While lake clarity is being celebrated for 2023. The fact is that the disk reading was before the melt. Our turbidity continues to register higher and the concern for lake environmental interests has trumped the necessity for drinking water in the eyes of many. This was again on display in the NV Senate hearings regarding the programs at the lake. Both TRPA and TTD received their funding requests even though there was a respectable element of public expression of dissatisfaction.

Erosion control walls have been included in the design of the 2024 Waterline and Road repair and renovation project (Tramway). Significant portions of these were removed in 2022 due to their failure and hazardous condition. However, as a portion of this roadway is the sole route for hundreds of vehicles to evacuate during an emergency, we are including this work in the design even as we seek funding. Moreover, controlling the runoff/erosion and slope stabilization is an essential element in the roadway design these should be designed and constructed in the same project.

Snow removal contract bill is at \$1.25 million for this year.

Customers:

Continue to get a large number of customer claims for damage and miscellaneous complaints regarding runoff. Clearly, the expectations of customers is not consistent with our role, funding, or capability. We have a bit of tree/branch work ahead in the next few weeks.

New development/redevelopment applications keep coming in. We nine new unit permits at Sierra Colina.

Associations and outside meetings:

Attended the Annual Pool/Pact board meeting it covered both elements of the Insurance (POOL) and the Public Agency Compensation (Pact) {Risk Management and Human Resources}. The program was useful and provided insights into the organization and their layering of financial and insurance resources.

Nevada League of Cities & Municipalities continues to offer weekly legislative updates. These have become Carson City centric. In addition, there has been no information disseminated to clarify their intention to replace the Executive Director or implement the One Nevada Plan.

Water Resources:

Snow and precipitation in recent weeks was an add for the basin total in this water year.

Currently, the lake is at 6,226.15 or about 3.1 feet above the natural rim. This is approximately 0.02 foot higher than a month ago.

Recent court case in Montana has brought the use of aerial drops of fire retardant in the news. Frankly, it is well overdue. Much of the use of aerial force in wildland fire fighting is simply overdone. More importantly, the focus on the clean water act is important. In addition to the immediate impacts to rivers, stream and lakes many of the cocktails made up include “forever chemicals” which in a body of water like Lake Tahoe will be here for a long time and the implications for drinking water in both the short term and long term may become severe. Getting a balanced approach requires that it be discussed, not just shouted down which is what Fire agencies have been doing.

Future Work/In Progress/Concerns/Heads up

- Transition to the district Operations/Admin Center
- SCADA software replacement
- Possible finance and administration software replacement



NORT

NLTFPD Update 

Community Blood Drive May 5, 2023, 9a - 5p, 875 Tanager St. Call

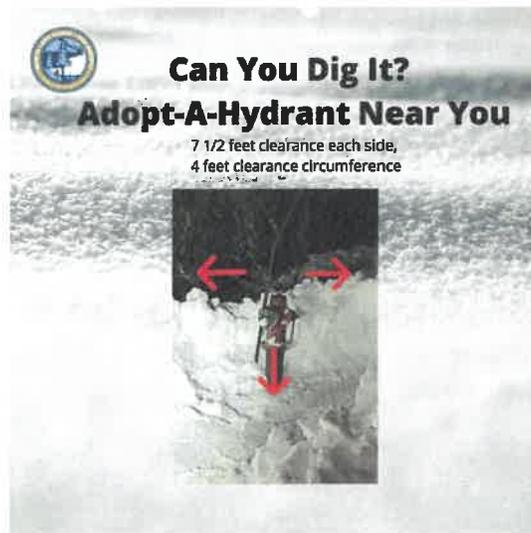
[Home](#) / [News](#) / CAN YOU DIG IT? ADOPT-A-HYDRANT NEAR YOU!



Featured

CAN YOU DIG IT? ADOPT-A-HYDRANT NEAR YOU!

Tuesday, 28 December 2021



The North Lake Tahoe Fire Protection District has over 1000 fire hydrants within our fire jurisdiction. With the recent snowstorms and more on the way, you may see us out and about digging out fire hydrants.

“Can You Dig It” and adopt a hydrant closest to your home or business, keeping it clear of snow and debris? You will be helping to keep our community safe. We appreciate the members of our community who already maintain hydrants in their neighborhood and encourage everyone to participate. Please take a few minutes to fill out the [Adopt_A_Hydrant_Form.pdf](#)

and email your form to TRancourt@nltpd.net. Tag yourself in a photo using #AdoptAHydrant and share with us on our Instagram, Facebook, and Twitter pages.

When maintaining a hydrant please try to ensure that a four-foot clear space is maintained around the circumference of the hydrant and to the edge of the road. In addition, a minimum clear space of seven and one-half feet shall be maintained to both sides of the hydrant. The 2018 International Fire code and NLTFPD Resolution 18-1, section 507.5.5 states that fire hydrants must be free of obstructions and immediately visible. If fire hydrants are located on private property, it is the homeowners or Homeowners Association (HOA) responsibility to keep the fire hydrant(s) clear.

If you notice a fire hydrant that is not marked with a "FH" pole, please let us know by calling our Fire Prevention Bureau at 775-831-0351, ext. 8127.

If you notice a damaged or leaking fire hydrant, please call Incline Village General Improvement Public Works at 775-832-1203.

Also, please keep rooftops clear of excessive snow and watch for forming cornices that can pose a dangerous situation. Ask for professional snow removal services to help with this. We also recommend knowing where your gas meter is located and keeping it clear.

News & Events Menu

[News](#)

[Upcoming Events](#)

[Social Media](#)

Latest News

25 April 2023

Prescribed fire operations continue this week at Lake Tahoe

District News

Contact: USDA Forest Service, Lisa Herron 530-721-3898 or lisa.herron@usda.gov &nb...

[Read More](#)

25 April 2023

CONTINUED OPEN PUBLIC BURNING IS ALLOWED UNTIL FURTHER NOTICE IN INCLINE VILLAGE/CRYSTAL BAY, NV

District News

With the healthy amount of snow and precipitation we received this winter, fire restrictions remain lifted and open pu...

[Read More](#)

19 April 2023

Lake Tahoe prescribed fire operations continue this week

District News

Contact: USDA Forest Service, Lisa Herron 530-721-3898 or lisa.herron@usda.gov &nb...

[Read More](#)

11 April 2023

Prescribed fire operations resume this week at Lake Tahoe

District News

Contact: USDA Forest Service, Lisa Herron 530-721-3898 or lisa.herron@usda.gov &nb...

[Read More](#)

11 April 2023

TRAINING TO STAY SAFE ON THE JOB

District News

As emergency responders, staying safe on the job is our number one priority. With our mission to “Protect Life and Property t...

[Read More](#)

22 March 2023

KNOW BEFORE YOU THROW

District News

The winter that keeps on giving is still alive and well! While we are hoping with the official arrival of Spring yesterday th...

[Read More](#)

08 March 2023

Sand & Sandbags are available in Incline Village, NV

District News

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HighCountryNews

KNOW THE WEST

Fire retardant kills fish. Is it worth the risk?

A lawsuit could change how the Forest Service fights fires.

Kylie Mohr | May 10, 2023

On a hot, dry August day in 2002, air tankers swooped over a small wildfire south of Bend, Oregon. The Forest Service hoped to suppress the flames by dropping over a thousand pounds of fire retardant on and around the fire — but the pilots missed. Instead, the neon-red liquid cascaded into the nearby Fall River, a tributary of the Deschutes. Soon after, at least 22,000 trout died — virtually all the fish living in a six-mile stretch.

Retardant contains ammonium phosphate, which is highly toxic (<https://www.fs.usda.gov/rm/fire/wfcs/documents/2021%20EcoRA-Retardants-Nov2021-final.pdf>) to fish and other aquatic life. In the years following the accident, Forest Service Employees for Environmental Ethics (FSEEE), a Eugene, Oregon-based nonprofit (<https://nationalforestadvocates.org/>) that represents former and current Forest Service employees, has called for policy changes regarding the use of retardant. The group has won two lawsuits against the Forest Service restricting its use and is now suing the agency over employing it in and around streams and creeks. The suit has reignited debates over retardant's firefighting efficacy, and the outcome could change how it is used in the future.

In a suit filed in Montana's Federal District Court last October, FSEEE argued that fire retardant is a pollutant, so the Forest Service needs a Clean Water Act (<https://www.epa.gov/enforcement/clean-water-act-cwa-and-federal-facilities>) permit if it flows into waterways. The agency is now working with the Environmental Protection Agency to get the appropriate federal and state permits, but that process will take at least two years.

In the meantime, FSEEE has asked the judge to issue an injunction barring retardant within 600 feet of water, doubling the distance required by current Forest Service policies. In a legal document filed in February, the agency said that request could prevent pilots from using retardant at all. "The only way to prevent accidental discharges of retardants to waters is to prohibit its use entirely," Jerome Perez, the national director of fire and aviation management, stated (<https://www.documentcloud.org/documents/23807744-fseee-v-forest-service>). A decision is expected before fire season starts in earnest this summer.



Firefighters drop retardant over Aliso Canyon during the Coastal Fire in Laguna Niguel, California, on May 11, 2022.

Jeff Gritchen/Orange County Register via Getty Images

THE FOREST SERVICE considers retardant a critical wildfire-suppression tool. The substance is made up of roughly 85% water — which helps it disperse uniformly — and 10% ammonium phosphate, a salt found in fertilizer. It also contains small amounts of thickeners, which help it stick to trees and bushes, as well as coloring that helps pilots see where they're dropping it. When the heat of a wildfire meets vegetation coated in retardant, the ammonium phosphate encourages organic material to release water, creating moisture that slows down combustion.

But when retardant is dropped in waterways, it suffocates fish. In 2009, scientists found roughly 50 dead fish and elevated ammonium and phosphate concentrations in a California stream following nearby retardant use. After a 2011 [environmental impact statement](https://www.fs.usda.gov/sites/default/files/media_wysiwyg/wfcs_final_feis_0.pdf) (https://www.fs.usda.gov/sites/default/files/media_wysiwyg/wfcs_final_feis_0.pdf), the Forest Service required (https://www.fs.usda.gov/sites/default/files/media_wysiwyg/wfcs_rod_12_15_11_0.pdf) pilots to avoid applying retardant within a 300-foot buffer zone around waterways and to skirt certain habitats and populations altogether.

Even so, [between](https://www.fs.usda.gov/sites/default/files/2022-02/2022-Aerial-Fire-Retardant-DraftSEIS.pdf) (<https://www.fs.usda.gov/sites/default/files/2022-02/2022-Aerial-Fire-Retardant-DraftSEIS.pdf>) 2012 and 2019, the agency dropped 761,282 gallons into water, 95,708 gallons into buffer zones and 248,285 gallons into the habitats of endangered and threatened species. The majority of incidents were accidental, but some were sanctioned [exceptions](https://www.fs.usda.gov/sites/default/files/media_wysiwyg/wfcs_aerial_application_of_fire_retardant.pdf) (https://www.fs.usda.gov/sites/default/files/media_wysiwyg/wfcs_aerial_application_of_fire_retardant.pdf); Forest Service policies consider it acceptable to drop retardant into waterways when life or property is threatened or damage to natural resources outweighs loss of aquatic life, though such applications represent just 0.4% of the [279 million gallons](https://ask.usda.gov/s/article/How-much-fire-retardant-is-used-on-wildfires) (<https://ask.usda.gov/s/article/How-much-fire-retardant-is-used-on-wildfires>) used in those years.

“Everybody knows that it’s done because it looks good on CNN, and because communities who feel threatened by fire want to know where the air tankers are.”

“How do you write a permit for something that’s being applied at 250 miles per hour in an emergency situation, with very little if any time to assess what’s really happening on the ground?”

If passed, the bill would be a rare exemption to the groundbreaking legislation adopted in 1972. Mark Ryan, a retired EPA attorney who specialized in the Clean Water Act, notes that permitting retardant would be tricky. “How do you write a permit for something that’s being applied at 250 miles per hour in an emergency situation, with very little if any time to assess what’s really happening on the ground?” he said. “That’s a nightmare permit to write.”

In a congressional [hearing \(https://naturalresources.house.gov/calendar/eventsingle.aspx?EventID=412935\)](https://naturalresources.house.gov/calendar/eventsingle.aspx?EventID=412935) on the bill, Forest Service leadership painted retardant use as a matter of life and death. “If we lose the ability to use retardant, it would be a critical loss of an essential tool to protect communities,” said Deputy Chief Chris French. “It’d be crippling.” Paradise, California, which was eviscerated by a wildfire in 2018, has also defended the use of retardant. “When you start putting fish above people’s lives and their homes, I’m sorry, that is just not acceptable,” Mayor Greg Bolin [told \(https://krctv.com/news/local/town-of-paradise-butte-co-push-back-against-fire-retardant-lawsuit\)](https://krctv.com/news/local/town-of-paradise-butte-co-push-back-against-fire-retardant-lawsuit) a local TV station.

Even if the Forest Service scales back its use, issues remain. For one, other agencies will likely continue to use it: Cal Fire currently dispatches two air tankers with retardant to every wildfire. Other firefighting tools, like foams and gels, also contain chemicals. And other wildfire-caused hazards also kill fish: Tens of thousands died in the [Klamath River \(https://www.hcn.org/articles/wildfire-kills-klamath-fish-everything-thats-in-there-is-dead\)](https://www.hcn.org/articles/wildfire-kills-klamath-fish-everything-thats-in-there-is-dead) last year after mud and ash from landslides choked the river. For now, French said, the Forest Service will continue to use retardant — until it’s ordered not to.

Kylie Mohr is an editorial fellow for High Country News writing from Montana. Email her at kylie.mohr@hcn.org (mailto:kylie.mohr@hcn.org) or submit a letter to the editor (<https://www.hcn.org/feedback/contact-us>). See our [letters to the editor policy \(https://www.hcn.org/policies/lte\)](https://www.hcn.org/policies/lte).

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Despite retardant's wide use, FSEEE Executive Director Andy Stahl questions its efficacy. "I call it faith-based firefighting, because there's actually no empirical evidence that retardant makes any difference in wildfire outcomes," he said. "Everybody knows that it's done because it looks good on CNN, and because communities who feel threatened by fire want to know where the air tankers are." FSEEE's own analysis of Forest Service data did not find a correlation between retardant use and wildfire's size or spread. "Why would we be permitting pollution that doesn't accomplish anything?" Stahl said.

Retardant efficacy is difficult to measure: In the field, it's combined with other tactics, such as dropping water and building fuel breaks. When a fire is successfully contained or extinguished, it's hard to credit retardant as the sole reason. And it certainly has its limits; it can only be dropped during the day, when there's enough light to fly safely, and it's hard, if not impossible, to apply in high winds. Dense tree canopy can also keep retardant from reaching the forest floor.

Still, Chris Jurasek, an assistant chief of tactical air operations with Cal Fire, said he and other firefighters have seen retardant's efficacy firsthand. "I know fire retardant works, because for 12 years ... I watched it more times than not to be effective in either slowing, controlling or having an advantageous outcome on the incident," he said. (The Forest Service declined to comment on how the agency measures retardant's effectiveness, or to answer questions about how firefighting would change if it wasn't an option.)



After water was dropped from a firefighting helicopter, smoke and steam rise from brush during the Getty Fire in Los Angeles, California, on October 28, 2019.

David McNew/Getty Images

IN RESPONSE TO FSEEE's lawsuit, U.S. representatives introduced a [bill](https://www.congress.gov/bill/118th-congress/house-bill/1586/text) (<https://www.congress.gov/bill/118th-congress/house-bill/1586/text>) in March that would exempt fire retardant from the Clean Water Act, saying that firefighting efforts would be hampered without it. "We're putting a lot of people, a lot of land, a lot of wildlife in peril," said co-sponsor Rep. Doug LaMalfa, R-Calif.



USA TODAY + Follow

New report warns about human health risks from PVC pipes used in drinking water systems

Story by Emily Le Coz, USA TODAY • 3h ago

A report from a coalition of U.S. environmental advocacy groups has warned of the health risks of PVC plastic and urged public officials against using the material in community drinking water pipes.

Daytona Beach News-Journal

Millions of Americans still drink unsafe tap water. Here's why.



PVC is made with [vinyl chloride](#), the same hazardous material released in the fiery train derailment that triggered a public health and environmental crisis in East Palestine, Ohio. It's also a known carcinogen and endocrine disruptor.

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Yet, because of its relatively low cost, PVC – polyvinyl chloride – has become a popular option for communities replacing old drinking water pipes and, in particular, the lead pipes and service lines that carry their own public health risks. In 2021, the Biden administration allocated \$15 billion through the U.S. Environmental Protection Agency's Drinking Water State Revolving Fund for communities coast to coast to replace lead service lines.

Feedback

The report's contributors criticized the EPA for issuing no guidance on which piping materials should be used for such projects.

"In the months and years ahead, this new federal money will be flowing to state and local governments, and it's unfortunate the EPA is not providing any guidance on what is a safe substitute for lead service line pipes," said Judith Enck, a former regional EPA administrator and the president of Beyond Plastics, a nonprofit environmental group based at Bennington College, Vermont.

Beyond Plastics released the [report](#) Tuesday along with two other nonprofit environmental advocacy groups: Environmental Health Sciences and the Plastic Pollution Coalition.

The EPA did not immediately respond to a request for comment.



FILE - A lead water service line from 1927 lays on the ground on a residential street after being removed on June 17, 2021, in Denver. Some 9.2 million lead pipes carry water into homes across the U.S., with more in Florida than any other state, according to an Environmental Protection Agency survey that will dictate how billions of dollars to find and replace those pipes

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or copper even if those materials cost more.



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Feedback

and for decades through health care costs and tax dollars."

The Consumer Product Safety Commission banned the use of vinyl chloride in aerosols in 1974, but the chemical is still used in other products and remains a key component in PVC pipes.

The global PVC pipe market is on the rise, fueled in part by the increasing demand for PVC pipes in water, sewage and irrigation projects, according to several industry trend reports.

PVC was cited as the preferred material for water infrastructure projects in a [2021 survey](#) of more than 200 contractors, engineer and municipal officials by the Accountability Information Management, a marketing research company. Respondents said they anticipate using PVC pipes in nearly 65% of all water projects.

But not all communities are turning to PVC.

For its lead service line replacement project, the city of Troy, New York, opted instead for copper, said Troy's deputy director of public information, Frank Sainato.

"We only use copper, because copper is tried and true," he said. "It may cost more, but public safety is always worth the extra expense."

Sainato said the city expects to break ground this year.

Rochester, New York, just three hours to the west, also avoided PVC for its lead service line replacement program, said public information director Barbara Pierce.

"The City of Rochester does not use PVC or CPVC for water service material, instead it uses copper and cross-linked polyethylene pipe, which does not contain polyvinyl chloride or vinyl chloride," Pierce said in an email to USA TODAY.

"All water service pipe the City uses – along with all other materials used in the water system – is certified for use in potable water systems by the National Sanitation Foundation, AWWA, and approved for use by both USEPA and NYSDOH."

A woman who answered the phone at Uni-Bell PVC Pipe Association – a national nonprofit organization that touts itself as "the authoritative source of information on PVC water, sewer, and reclaimed water pipe" – said nobody there would want to speak to the media.

When told about the report's recommendation that cities and states not use PVC pipes for lead service line replacements, the woman said no one at Uni-Bell PVC Pipe Association would want to comment.

In addition to highlighting the health risks from PVC chemicals leaching into the water supply, the report noted the health and environmental consequences involved in the production of vinyl chloride used to make PVC.



A Feb. 4 drone photo shows portions of a Norfolk Southern Railroad freight train that derailed in East Palestine, Ohio. More than 100,000 gallons of vinyl chloride were released and burned.
© Gene J. Puskar, AP

The East Palestine train derailment is emblematic of that risk, said Mike Schade, a program director of the environmental health research and advocacy organization Toxic-Free Future, during the virtual press conference.

Since the derailment Feb. 3, people living in and around East Palestine have reported numerous health symptoms including headaches, sore throats, eye irritation and coughing.

Schade said people who live near facilities involved in the production of vinyl chloride face those risks and more. These communities, he said, are disproportionately low-income and minority.

“It is deeply troubling that more than 10 billion pounds of vinyl chloride are produced in a year, and low-income communities and communities of color are bearing the brunt of these harmful exposures,” Schade said. “We all know that lead is toxic, but so is PVC pipe, which is known as the poison plastic. If EPA is truly committed to environmental justice, they would ban local and state governments from using PVC pipe to replace lead service lines.”

This article originally appeared on USA TODAY: [New report warns about human health risks from PVC pipes used in drinking water systems](#)

NEWS POLL

Loading survey...

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MEMO TO: Mitch Dion, General Manager
FROM: Judy Brewer, Administrative & Human Resource Supervisor
SUBJECT: Status Report for the meeting of May 16, 2023

Rental Properties

- Minimal exterior landscape work was done in 2022, considerable work is needed this year, including repairs to roof leaks, irrigation work, restoration of landscaped areas and marquee.
- RFQ's for custodial support at 298 and 160 Kingsbury are being drafted.

Miscellaneous

- Advertised RFQ for Palisades Lift Station to be accepted through June 2nd
- GPS units were installed in Manchester's Sanding Trucks
- Creek clean-up day for KGID behind the post office
- Resolved lingering issue and obtained two new titles for vehicles.
- Starting to separate boxes that need to be shredded, Document Destruction Co. will charge \$10 per box (around 120 boxes so far)
- Continue to update routine forms and customer facing documents to reflect service-oriented tone and eliminate repetitive messaging.

Human Resources

- Offered the Water Utility position to an individual who will start on May 30th.
- Attended an Influential Leadership Class in Carson through Pool Pact that was very informative.
- Received a few resumes for the Street Maintenance Position (no experience)
- Participated in a compensation and benefits survey, should have the results by end of May.
- Updating internal procedures and safety manual (many dated 2002)
- Revising labor and productivity measurements and reporting
- Enrolling and removing old/new Employee in Pers/Insurance/Union etc.
- Researching several time keeping and payroll providers.
- Prepared presentation regarding Workers Compensation to present at an All hands meeting so that our Employees have a better understanding.

General Information

- Writing recommended revision to procedures to avoid shut off notices for accounts with nominal balance due
- Developing a refund policy for balances with diminutive amounts. Evaluating cost effective alternatives to checks
- Finalized an audit on all outstanding permits that we currently have, working on internal permit procedures.
- Followed up with Douglas County regarding information needed for VHR's, next step is to note properties in Springbrook.
- Developing a list of all current contracts with expiration dates etc.



Apr-22			Apr-23		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	1	100.00	OFF/ON	2	150.00
INSPECTION	9	0.00	INSPECTION	0	0.00
LEAK	2	0.00	ONCALL	0	0.00
PROFILE	1	50.00	PROFILE	0	0.00
OFF	2	100.00	OFF	9	600.00
ESCROW	13	650.00	ESCROW	5	250.00
ON	4	200.00	ON	3	100.00
FROZEN	0	0.00	FROZEN	0	0.00
REREAD	0	0.00	REREAD	1	0.00
NEW	0	0.00	NEW	0	0.00
TOTAL		1,100.00	TOTAL		1,100.00

MEMO TO: Mitch Dion, General Manager

FROM: Brandon Garden, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of May 16, 2022

Station 1	346 Eugene Dr.
Station 2	169 Terrace View
Station 3	176 Buchanan
Station 4	314 Andria
Station 5	403 Kimberly Brooke
Tank 6	481 Kimberly Brooke
Station 7	698 Kingsbury Grade
Tank 10 A&B	1640 Black Bear Run

Leaks Repaired - 1

Turn On/Offs - 17

Profiles/Leak Detects/Frozen Meters - 1

Escrow Reads/Meter Re-Reads - 21

Inspections - 2

UTILITY OPERATIONS:

Daily operations for crew members have been related to cleanup efforts getting signs, delineation, tree limbs and streets back in order. With the current number of personnel this will take a considerable amount of time to complete fully. Repairs have been made related to damage from ice buildup to the gutter system at Station 1.

Preventative Maintenance at water pump stations has been completed.

Reports of possible leaks have been coming in quite frequently from concerned citizens. General findings when investigating these reports have been found to be areas of high runoff and snow melt. These have the same identifying factors as leaks without the evidence of chlorine present in the water and no district waterlines in the general vicinity.

The Consumer Confidence Report has been finalized and accepted by NDEP for distribution to customers.

Byran Moss and I have been working on connection permit plan reviews. Many have been approved for customers wanting to begin work at the beginning of the dig season. More information has been requested from applicants that did not supply proper information.

Vault lid replacement at 111 Tramway will take place the week of May 15th. F&B will be performing the replacement.

Materials like road base, sand, and gravel are readily becoming harder to get with the closure of Bing Materials and another quarry in Carson City. Material distributors are raising prices substantially and transportation to our facilities poses challenges. Cinderlite in Carson City has been established as a

new vendor for the district. This company has materials readily available and can provide transport in larger quantities.

VEHICLES and EQUIPMENT:

Scheduling for the Safety and Equipment Standdown is in place. Good (Zach Good) Equipment will be performing equipment maintenance and evaluations during this period.

TRAINING:

All utility personnel attended monthly safety meeting. On site training was provided to the utility crew by Cla-Val. The focus of this training was on maintenance and exercising of pump control valves at Station 4 and Station 5.

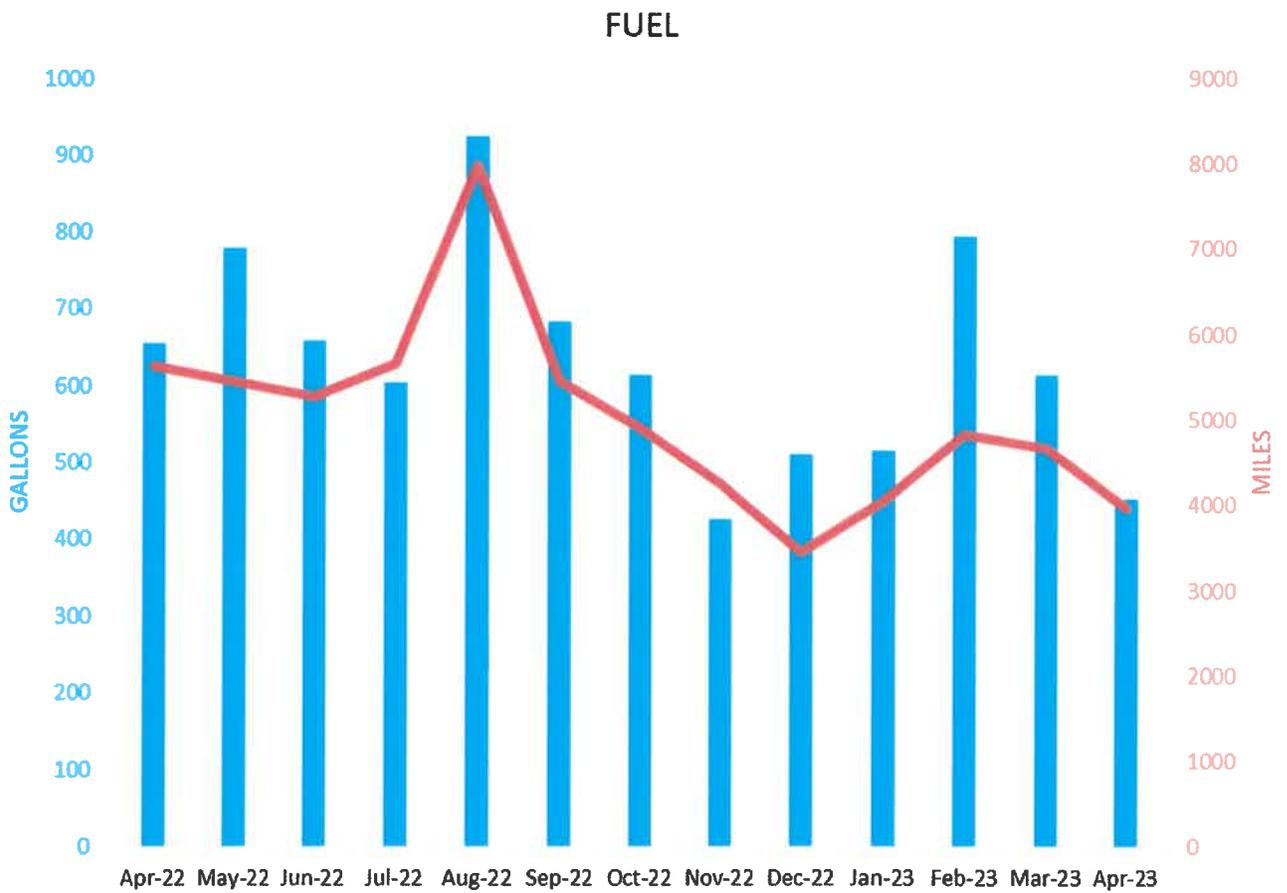
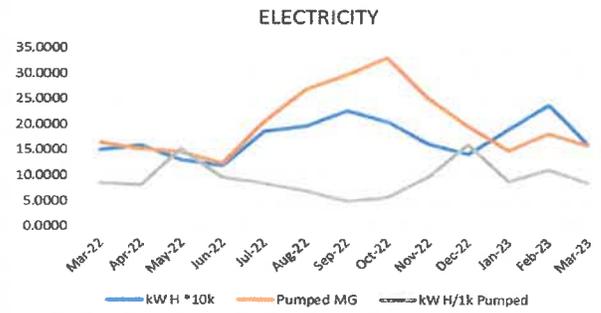
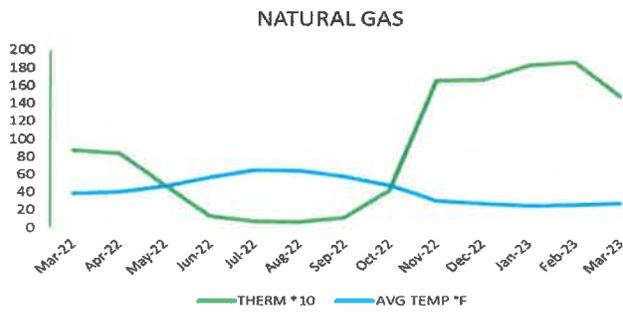
PROJECTS:

Materials for the 2023 Waterline and Road Project are scheduled to be delivered May 12th. Site preparations at the Operations Yard have started to provide adequate space for the contractor and materials.

WATERLOSS:

Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-23	18,172,500	0	18,000	29,826	18,160,674	13,641,521	4,519,153	25%	15,060,000	15,048,174	1,406,653	9%
Feb-23	15,992,800	23,734	29,000	11,948	16,033,586	13,027,960	3,005,626	19%	14,230,000	14,270,786	1,242,826	9%
Mar-23	18,697,300	0	17,000	0	18,714,300	14,953,309	3,760,991	20%	16,480,000	16,497,000	1,543,691	9%
Apr-23	14,582,100	6,558	33,000	0	14,621,658	10,472,394	4,149,264	28%	12,750,000	12,789,558	2,317,164	18%
May-23					0		0	#DIV/0!		0	0	#DIV/0!
Jun-23					0		0	#DIV/0!		0	0	#DIV/0!
Jul-23					0		0	#DIV/0!		0	0	#DIV/0!
Aug-23					0		0	#DIV/0!		0	0	#DIV/0!
Sep-23					0		0	#DIV/0!		0	0	#DIV/0!
Oct-23					0		0	#DIV/0!		0	0	#DIV/0!
Nov-23					0		0	#DIV/0!		0	0	#DIV/0!
Dec-23					0		0	#DIV/0!		0	0	#DIV/0!
TOTAL	67,444,700	30,292	97,000	41,774	67,530,218	52,095,184	15,435,034	23%	58,520,000	58,605,518	6,510,334	11%
Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-22	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%
Feb-22	15,252,000	24,172	46,000	22,366	15,299,806	11,449,959	3,849,847	25%	13,320,000	13,367,806	1,917,847	14%
Mar-22	14,649,000	22,126	23,000	43,712	14,650,414	11,377,500	3,272,914	22%	13,000,000	13,001,414	1,623,914	12%
Apr-22	12,287,800	24,994	39,000	0	12,351,794	9,335,652	3,016,142	24%	10,790,000	10,853,994	1,518,342	14%
May-22	20,528,300	19,078	17,000	26,310	20,538,068	17,492,537	3,045,531	15%	18,030,000	18,039,768	547,231	3%
Jun-22	26,875,600	0	151,000	20,026	27,006,574	24,012,577	2,993,997	11%	24,440,000	24,570,974	558,397	2%
Jul-22	29,844,200	21,582	96,000	0	29,961,782	27,115,330	2,846,452	10%	28,350,000	28,467,582	1,352,252	5%
Aug-22	33,138,200	0	116,000	42,736	33,211,464	28,645,898	4,565,566	14%	29,590,000	29,663,264	1,017,366	3%
Sep-22	25,157,400	0	100,000	0	25,257,400	21,765,104	3,492,296	14%	21,750,000	21,850,000	84,896	0%
Oct-22	19,724,500	0	98,000	0	19,822,500	15,911,811	3,910,689	20%	16,930,000	17,028,000	1,116,189	7%
Nov-22	14,872,700	0	23,000	16,666	14,879,034	11,403,263	3,475,771	23%	13,260,000	13,266,334	1,863,071	14%
Dec-22	24,451,100	179,860	19,000	133,878	24,516,082	20,814,241	3,701,841	15%	22,530,000	22,594,982	1,780,741	8%
TOTAL	253,240,600	311,242	741,000	305,694	229,471,066	212,380,591	41,606,557	18%	226,110,000	226,856,548	14,475,957	6%

ENERGY USAGE:





MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL
DATE: May 9, 2023
SUBJECT: Engineering Report for the Meeting of May 16, 2023

GENERAL

- Assisted with general service request items and general correspondence.
- System water loss calculation.

PROJECTS

Task Order #33: Tahoe Beach Club Management/Observation Services

- TBC submitted re-design plans for Phase 3. DOWL will perform review and provide a comment letter to KGID for correspondence with TBC.

Task Order #54: Sewer Master Plan

- Technical Memos #1, #2, #3, #4, and #5 have been submitted to Kingsbury GID for review and comment. Comments have been received for TMs 2-4 and are being finalized.

Task Order #59: FY23 GIS On-Call

- Engaging with Kingsbury GID for on-call GIS support, as requested.

Task Order #60: Survey Support for FY23 – FY 25 Water Main and Road Improvement Projects

- FY23: Andria and Barrett (West)
 - Tasks complete for design.
- FY 24-25 efforts will commence once site conditions allow (no snow).

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

- DOWL is coordinating with the Contractor to complete contractual requirements and begin material submittals.
- KGID is monitoring the accessibility of the operations yard and may clear snow to allow for the delivery of procured materials.
- Construction scheduling is still being determined by the Contractor and will be communicated once finalized.

Task Order #62: Palisades Sewer Lift Station Rehabilitation Project

- The project was advertised for bidding on April 28th with an opening date of June 2nd. A recommendation for award will be brought to the June Board Meeting.

Task Order #63: Market Street Lift Station Preliminary Alternatives Evaluation and 15% Design

- DOWL continues outlining the alternatives evaluation report and engaging with its sub-consultants.
- DOWL will begin to make contact to stakeholders to understand influence to each alternative as it develops requirements and strategy to each alternative.

Leigh

From: Steve Marinello <stevem5880@gmail.com>
Sent: Wednesday, May 10, 2023 8:35 AM
To: Leigh
Subject: 470 Quaking Aspen Lane Unit A/B

Hello this is Steve Marinello, owner of 470 Quaking Aspen Lane units A/B, I spoke with you last week regarding many issues and you asked for me to put it into a letter:

Here are the factors I'd like to bring to your attention :

1.) the snow removal this season was overwhelming to say the least but your company you hired did not help the situation! Last summer I had the outside of my home painted and they blew snow/ fines from the the gravel/sand trucks over 50+% of the structure from roof to windows and decks! There was no reason to spray the structure with gravel m! They also broke railings and caused up to 14 feet against the back sliding glass doors on 2 of the units!











These pics were taken last week after the snow
Fell 6/7 feet- you ca
N see the sand/ grave in the snow and I have pics of the decks full of dirt also

2.) the hairpin turn going down topl stagecoach needs a flashing sign! The one 15 mph sign is not enough to warn drivers of the sheer discern or the potential danger of ice! Cars Las by my home at 35-50 miles per hour daily!!! Not to mention the numerous accidents this season to people and property!
Sent from my iPhone

