



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, November 19, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday November 19, 2024, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

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

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

Join the meeting using the link below via Zoom:

<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09&omn=82649274040>
Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

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

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

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

AGENDA

5:00 P.M.

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Public Comment**

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

- 5. Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
- 6. Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting October 15, 2024.

NEW BUSINESS

- 7. For Information: Receive** and file Financial Statements, September 2024
- 8. For Information and Possible Action:** Approve list of Claims, October 2024
- 9. For Information and Possible Action:** Approve correction for Appendix C, bargaining unit contract and proposed adjustments to exempt salary schedule
- 10. For Information and Possible Action:** Approve 2025 Calendar of Board Meetings and District Holidays
- 11. For information and Possible Action:** Discuss support for interagency use of the road sweepers and vactor within the Tahoe Basin
- 12. For Information and Possible Action:** Receive report on Rates and Charges Sewer, Ordinance Number 2
- 13. For Information and Possible Action: Receive** report on Rates and Charges Water, Ordinance Number 1
- 14. For Information and Possible Action: Receive** report and discuss succession planning for district personnel

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

1. Board Member Reports
2. Management Report
3. Attorney Report
4. Correspondence
- 5. Announcements and Final Public Comment**
- 6. For Possible Action;** Adjournment

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY OCTOBER 15, 2024**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada at 5:00 p.m. by Cindy Trigg.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Trigg, Parks, Schorr, Nelson and Yanish. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer and Utility Operations Superintendent Joe Esenarro. Public included Charles Hancock and Greg Felton.

PUBLIC COMMENT – Charles Hancock stated his concerns regarding increasing sewer rates from the Tahoe Douglas Sewer Authority. He noted the same pricing for residential and commercial, including the casinos. He noted prior investigations by the District Attorney for complaints regarding rate increases.

Hancock commented that the engineering costs seem high and requested an update regarding hiring an in-house engineer. It was explained that recruitments haven't yielded any engineering candidates for the district, but efforts are ongoing. Sewer Authority rates and allocations based on flow were briefly discussed.

APPROVAL OF AGENDA –

M-10/15/2024-1 - Motion by Parks, seconded by Nelson and unanimously passed to approve the Agenda.

APPROVAL OF MINUTES –

M-10/15/2024-2 - Motion by Nelson, seconded by Parks, and unanimously passed to approve the Regular Meeting Minutes dated September 17, 2024.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

FINANCIAL STATEMENTS – JULY & AUGUST 2024

Financials were provided for review. Tax revenue and Water Fund expenses were noted. No action was taken.

LIST OF CLAIMS – Parks questioned bills paid to Dowl Engineering for Ponderosa to ensure these are to be reimbursed by the grant. She stated that the attorney expenses regarding the fire hydrant solution are unfortunate to pass this on to the constituents. Schorr noted that the expenses were previously approved.

Greg Felton opposed the legal fees spent on the snow removal fire hydrant resolution and repeated his intention not to pay. Nelson noted her support of KGID retaining counsel. Parks noted her meetings with Felton and the Fire Department where she voiced her opposition.

M-10/15/2024-3 - Motion by Nelson, seconded by Schorr, and passed to approve the List of Claims in the amount of \$653,409.83 as represented by check numbers 64449 through 64533. Parks opposed.

Approve letter advocating support of H.R. 7944 Water Systems perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS) Substance Liability Protection Act.

A written report was provided, and additional background was provided. PFOA and PFOS contaminants and a history of ground water contaminants within the basin were discussed. Nelson offered to review the information with the Sewer Authority.

Yanish questioned the purpose of the legislation and it explained that advocacy is needed to provide water agencies with a safe harbor. It was explained that the manufacturer of the product would be held responsible for the many substances now regulated within this category.

M-10/15/2024-4 - Motion by Schorr, seconded by Parks, and unanimously passed to approve letter advocating support of H.R. 7944 Water Systems perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS) Substance Liability Protection Act and authorize the General Manager to sign and being engaged in this effort.

Review proposed modifications to the Sewer Enterprise Fund Rates and approve Public Hearing date.

A written report was provided including a proposal and recommendation. The sewer collection system service area was reviewed along with the lift station locations, project costs for Market Street lift station and a revised sewer flow plan. Capital planning regarding inflow and infiltration was noted as resulting from poor construction, root intrusion, aggressive gasses and age.

Nelson discussed financial review regarding the increases and questioned payment source for improvements which may come from debt service and grant funding. New rates may be needed in two years upon finalization of a capital plan. Utilizing reclaimed water for snowmaking was discussed.

Nelson noted there is \$4M in the fund. It was explained that annual increases are consistent and the fund is not operationally solvent. Expenses will deplete reserves with a deficit of \$600K annually. It was noted that a 6% increase is only \$108K in additional revenue annually. Upcoming projects with potential grant funding and the impact of increased energy costs were noted.

Yanish questioned if the Tahoe Douglas Sewer Authority has capacity off the hill. Nelson explained that there isn't a concern regarding taking affluent to the valley. She confirmed that grant funding is possible for the reconfiguration.

M-10/15/2024-5 - Motion by Nelson, seconded by Parks, and unanimously passed to approve Public Hearing date of December 17, 2024 to review and modify sewer enterprise fund rates.

There was a 5-minute break at 6:18.

Review proposed modifications to the Water Enterprise Fund Rates and approve Public Hearing date.

A written report and summary were provided. The water service area was reviewed. Finishing the current capital plan and continued operators is the focus. Grant funds are needed for some projects such as SCADA or to create an intertie with Round Hill. Debt service was reviewed with the next series to be retired in 2027.

Funds transfers within funds such as the General Fund were discussed. The water system and stations were reviewed along with energy costs and usage charges. It was offered to provide options for rates based on location. Ordinance language will be revised for multiple units on one parcel to provide clarity and encourage separation of the units when renovations occur. A water master plan will be proposed in the next budget cycle.

Nelson noted a surplus of \$1.6M in net income against \$1.3M in debt service, leaving only \$300K cash available for projects. Dion noted that capital projects are approximately \$3.5M annually.

Yanish recalled that previous trustees were not in support of charging specific rates for different areas and noted the effort required to analyze the data, including engineering assistance. She supported amendments to the ordinances for consistency and equity among the homeowners. The proposed increase was supported by the board noting that the previous water rate increase was in 2019 and they suspended the approved increase in 2020.

M-10/15/2024-6 - Motion by Nelson, seconded by Parks, and unanimously passed to approve Public Hearing date of December 17, 2024, to review proposed modifications to the water enterprise fund rates.

Board Reports

Nelson stated the Sewer Authority created a new ordinance regarding a connection fee increase that was determined by averages in the area. The rate increase was questioned if it is not based on actual impact to the Sewer Authority district.

Parks noted the National League of Cities and Municipalities meeting was a success.

Management Reports

General Manager's Report

KGID Board Meeting Minutes 10/15/2024

An update regarding the building project was provided. The claims for damage resulting from the snowplow striking the fire hydrant flooding were discussed. The sprung structure will be ordered soon, and the site will be made available for installation starting in April. A weather and drought update were provided.

Nelson suggested reviewing salary ranges and parameters to attract qualified candidates for the accounting and engineering positions.

Administrative and Human Resources Report

Brewer noted that Boulder and Tramway properties listed have not responded to the tax roll process and foreclosure may be necessary.

Utility Operations Superintendent Report

Street sweeping and crack sealing has been performed recently. All employees will be attending the upcoming AWWA conference. There were no recent breaks but a small leak in service was repaired. Thursday the district will be hosting the utilities from the City of Fernley.

CORRESPONDENCE – None.

FINAL PUBLIC COMMENT – Yanish thanked Trigg for running the meeting.

ADJOURNMENT

M-10/15/2024-7 - Motion by Parks seconded by Nelson, and unanimously passed to adjourn the meeting at 7:35 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	52%
CASH POSITION						WATER	25%
SEPTEMBER 2024						SEWER	20%
						SNOW	3%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 8,477,893.86	\$ (130,477.85)	\$ (34.98)	\$ 437,151.40	\$ (25,357.03)	\$ 8,759,175.40	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 274,519.54	\$ 12,977.85	\$ -	\$ -	\$ -	\$ 287,497.39	
GENERAL INVESTMENT	\$ 664,573.50	\$ 117,500.00	\$ -	\$ 87.82	\$ -	\$ 782,161.32	
GF TOTAL						\$ 9,828,834.11	
WATER FUND	\$ 3,266,744.15	\$ (281,560.56)	\$ 66.93	\$ 444,750.33	\$ (514,114.98)	\$ 2,915,885.87	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 449,647.82	\$ 25,055.83	\$ -	\$ -	\$ -	\$ 474,703.65	
WATER INVESTMENT	\$ 736,191.61	\$ 75,000.00	\$ -	\$ 56.06	\$ -	\$ 811,247.67	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 141,795.40	\$ 72,079.27	\$ -	\$ -	\$ -	\$ 213,874.67	
TREAT DEBT RESERVE	\$ 215,082.92	\$ 109,425.46	\$ -	\$ -	\$ -	\$ 324,508.38	
CAP IMPROV. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WF TOTAL						\$ 4,785,650.24	
SEWER FUND	\$ 3,783,147.28	\$ (53,179.24)	\$ (2.73)	\$ 164,911.65	\$ (377,420.12)	\$ 3,517,456.84	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 9,678.68	\$ 679.24	\$ -	\$ -	\$ -	\$ 10,357.92	
SEWER INVESTMENT	\$ 377,149.67	\$ 52,500.00	\$ -	\$ 39.24	\$ -	\$ 429,688.91	
SF TOTAL						\$ 3,957,503.67	
SNOW REV. FUND	\$ 83,487.70	\$ (12,963.69)	\$ (29.22)	\$ 63,506.48	\$ (42,494.71)	\$ 91,506.56	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 125,996.02	\$ 7,963.69	\$ -	\$ -	\$ -	\$ 133,959.71	
SNOW INVESTMENT	\$ 17,986.53	\$ 5,000.00	\$ -	\$ 3.73	\$ -	\$ 22,990.26	
SNOW TOTAL						\$ 248,456.53	
298 KINGSBURY GRADE RENTAL	\$ 250,841.80	\$ -	\$ -	\$ -	\$ (2,321.47)	\$ 248,520.33	
80 RENTAL TOTAL						\$ 248,520.33	
GRAND TOTALS	\$ 18,920,166.48	\$ 0.00	\$ -	\$ 1,110,506.71	\$ (961,708.31)	\$ 19,068,964.88	
CHECKING							
US BANK	\$ 677,255.13	\$ (250,000.00)		\$ 1,035,563.54	\$ (961,708.31)	\$ 501,110.36	
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 45,789.06			\$ 186.85	\$ -	\$ 45,975.91	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -				\$ 250,000.00	
4.80% BLUE RIDGE BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.00% NORTHEAST BANK CD		\$ 250,000.00				\$ 250,000.00	
LOCAL GOVT POOLED	\$ 16,447,010.04	\$ -		\$ 74,756.32	\$ -	\$ 16,521,766.36	
GRAND TOTALS	\$ 18,920,166.48	\$ -	\$ -	\$ 1,110,506.71	\$ (961,708.31)	\$ 19,068,964.88	

SEPTEMBER 2024

**STATEMENT OF REVENUE
AND EXPENDITURES**

COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2024 Through 9/30/2024

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	17,916.47	37,556.00	(19,639.53)	250,496.19	275,412.00	(24,915.81)	709,165.00	(458,668.81)	(64.68)%
PERSONAL PROPERTY TAX	2.80	0.00	2.80	42.65	0.00	42.65	4,104.00	(4,061.35)	(98.96)%
ADVALOREM MAKE-UP	15,662.71	32,841.00	(17,178.29)	218,985.53	240,833.00	(21,847.47)	561,529.00	(342,543.47)	(61.00)%
STATE TAX DISTRIBUTION	66,400.67	66,400.00	0.67	199,202.01	199,200.00	2.01	790,070.00	(590,867.99)	(74.79)%
Total TAXES	99,982.65	136,797.00	(36,814.35)	668,726.38	715,445.00	(46,718.62)	2,064,868.00	(1,396,141.62)	(67.61)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	20,816.25	1,000,000.00	(979,183.75)	803,657.99	1,775,000.00	(971,342.01)	0.00	803,657.99	0.00%
INTEREST ON INVESTMENTS	78,323.78	70,163.00	8,160.78	244,531.02	210,490.00	34,041.02	416,386.00	(171,854.98)	(41.27)%
PLAN REVIEW FEE	250.00	400.00	(150.00)	250.00	1,200.00	(950.00)	2,500.00	(2,250.00)	(90.00)%
RENTAL INCOME	8,204.36	8,930.00	(725.64)	24,622.75	26,790.00	(2,167.25)	103,353.00	(78,730.25)	(76.18)%
OTHER REVENUE	50.00	2,240.00	(2,190.00)	8,131.38	6,721.00	1,410.38	26,976.00	(18,844.62)	(69.86)%
Total MISCELLANEOUS	107,644.39	1,081,733.00	(974,088.61)	1,081,193.14	2,020,201.00	(939,007.86)	549,215.00	531,978.14	96.86%
USER FEES									
USER FEES - RESIDENTIAL	508,915.09	502,178.00	6,737.09	1,520,302.90	1,506,532.00	13,770.90	5,906,715.00	(4,386,412.10)	(74.26)%
RESIDENTIAL TIER 1 CONSUMPTION	34,360.52	30,930.00	3,430.52	115,783.38	121,892.00	(6,108.62)	361,400.00	(245,616.62)	(67.96)%
RESIDENTIAL TIER 2 CONSUMPTION	10,358.93	10,200.00	158.93	34,346.49	35,360.00	(1,013.51)	66,000.00	(33,653.51)	(49.49)%
RESIDENTIAL TIER 3 CONSUMPTION	12,385.95	12,240.00	145.95	39,296.68	43,920.00	(4,623.32)	69,900.00	(30,603.32)	(43.78)%
RESIDENTIAL FIRE PROTECTION	8,719.53	7,362.00	1,357.53	25,289.63	22,086.00	3,203.63	83,277.00	(57,987.37)	(69.63)%
USER FEES - COMMERCIAL	39,132.73	39,314.00	(181.27)	117,398.19	117,942.00	(543.81)	464,981.00	(347,582.81)	(74.75)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	23,534.34	23,533.00	1.34	94,137.00	(70,602.66)	(75.00)%
COMMERCIAL CONSUMPTION	18,049.80	12,281.00	5,768.80	46,641.84	42,185.00	4,456.84	123,007.00	(76,365.16)	(62.08)%
PENALTIES ON USER FEES	7,717.74	2,863.00	4,854.74	21,752.93	8,586.00	13,166.93	74,976.00	(53,223.07)	(70.99)%
SERVICE CHARGES	900.00	1,200.00	(300.00)	2,250.00	3,600.00	(1,350.00)	14,400.00	(12,150.00)	(84.38)%
RETURN CHECK FEES	20.00	40.00	(20.00)	80.00	120.00	(40.00)	480.00	(400.00)	(83.33)%
CONNECTION FEES	0.00	26,220.00	(26,220.00)	0.00	53,160.00	(53,160.00)	31,000.00	(31,000.00)	(100.00)%
TRANSFER FEE REVENUE	975.00	599.00	376.00	3,300.00	1,799.00	1,501.00	5,400.00	(2,100.00)	(38.89)%
SERVLINE ADMIN REVENUE	156.62	155.00	1.62	467.55	465.00	2.55	1,838.00	(1,370.45)	(74.56)%
SERVLINE LOSS INSURANCE	1,239.73	1,226.00	13.73	3,710.85	3,676.00	34.85	15,801.00	(12,090.15)	(76.52)%
SERVLINE LINE INSURANCE	241.58	238.00	3.58	709.69	714.00	(4.31)	2,851.00	(2,141.31)	(75.11)%
Total USER FEES	651,018.00	654,890.00	(3,872.00)	1,954,864.47	1,985,570.00	(30,705.53)	7,318,163.00	(5,363,298.53)	(73.29)%
Total REVENUES	858,645.04	1,873,420.00	(1,014,774.96)	3,704,783.99	4,721,216.00	(1,016,432.01)	9,932,246.00	(6,227,462.01)	(62.70)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2024 Through 9/30/2024

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	27,861.50	49,602.00	21,740.50	79,639.75	148,801.00	69,161.25	514,813.00	435,173.25	84.53%
PAYROLL - MAINTENANCE	35,142.42	53,752.00	18,609.58	113,466.65	161,255.00	47,788.35	555,512.00	442,045.35	79.57%
PAYROLL - OFFICE	13,748.80	15,382.00	1,633.20	41,095.36	46,146.00	5,050.64	175,655.00	134,559.64	76.60%
EMPLOYEE BENEFITS - FICA/MEDIC	1,211.02	1,874.00	662.98	4,382.77	5,622.00	1,239.23	19,278.00	14,895.23	77.27%
EMPLOYEE BENEFITS - MED. INS	26,989.92	33,039.00	6,049.08	81,514.80	113,298.00	31,783.20	406,983.00	325,468.20	79.97%
EMPLOYEE BENEFITS - PERS	18,838.45	27,365.00	8,526.55	54,647.86	82,095.00	27,447.14	301,066.00	246,418.14	81.85%
EMPLOYEE BENEFITS - SIS	176.53	584.00	407.47	721.72	1,869.00	1,147.28	13,238.00	12,516.28	94.55%
UNEMPLOYMENT BENEFITS	0.00	1,665.00	1,665.00	0.00	4,991.00	4,991.00	0.00	0.00	0.00%
UNIFORMS	2,945.98	0.00	(2,945.98)	3,455.98	4,679.00	1,223.02	9,360.00	5,904.02	63.08%
OPEB EXPENSE	3,847.92	6,715.00	2,867.08	11,543.76	20,145.00	8,601.24	189,874.00	178,330.24	93.92%
ACCRUED LEAVE EXPENSE	1,782.70	1,873.00	90.30	13,622.69	5,623.00	(7,999.69)	22,500.00	8,877.31	39.45%
OTHER PAYROLL EXPENSES	87.22	557.00	469.78	474.21	1,671.00	1,196.79	4,250.00	3,775.79	88.84%
CAR ALLOWANCE EXPENSE	0.00	(443.00)	(443.00)	0.00	(1,328.00)	(1,328.00)	(5,300.00)	(5,300.00)	100.00%
Total PAYROLL RELATED EXPENSES	132,632.46	191,965.00	59,332.54	404,565.55	594,867.00	190,301.45	2,207,229.00	1,802,663.45	81.67%
OPERATING EXPENSES									
ACCOUNTING	0.00	35,670.00	35,670.00	1,925.00	74,753.00	72,828.00	45,000.00	43,075.00	95.72%
LEGAL	6,723.90	4,834.00	(1,889.90)	21,552.15	14,502.00	(7,050.15)	58,000.00	36,447.85	62.84%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	12,400.00	12,400.00	0.00	0.00	0.00%
ENGINEERING & SURVEYING	0.00	5,667.00	5,667.00	5,625.00	17,500.00	11,875.00	68,500.00	62,875.00	91.79%
EROSION AND DRAINAGE	0.00	3,500.00	3,500.00	0.00	16,500.00	16,500.00	25,000.00	25,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	0.00	8,000.00	8,000.00	125.68	30,500.00	30,374.32	30,000.00	29,874.32	99.58%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	775,000.00	775,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	205,922.75	205,923.00	0.25	725,653.00	519,730.25	71.62%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	122,008.50	122,508.00	499.50	486,029.00	364,020.50	74.90%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,258.26	8,289.00	30.74	24,521.73	24,866.00	344.27	92,898.00	68,376.27	73.60%
BUILDING REPAIRS AND MAINT.	8,659.98	7,224.00	(1,435.98)	11,175.88	21,671.00	10,495.12	83,599.00	72,423.12	86.63%
COMPUTER EXPENSE	2,097.34	6,562.00	4,464.66	31,105.57	35,029.00	3,923.43	135,639.00	104,533.43	77.07%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2024 Through 9/30/2024

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
DUES & SUBSCRIPTIONS	0.00	55.00	55.00	666.49	12,951.00	12,284.51	14,743.00	14,076.51	95.48%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,219.72	18,538.00	10,318.28	30,551.39	62,038.00	31,486.61	232,698.00	202,146.61	86.87%
EQUIPMENT RENTAL	2,216.47	2,113.00	(103.47)	4,188.87	4,458.00	269.13	14,340.00	10,151.13	70.79%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	19,050.00	19,050.00	0.00	28,150.00	28,150.00	30,630.00	30,630.00	100.00%
SECURITY EXPENSE	1,066.37	1,215.00	148.63	4,574.93	4,745.00	170.07	18,171.00	13,596.07	74.82%
INSURANCE AND BONDS	1,481.31	2,969.00	1,487.69	126,344.78	130,592.00	4,247.22	141,406.00	15,061.22	10.65%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	625.00	625.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	2,077.88	8,000.00	5,922.12	15,500.00	13,422.12	86.59%
METER REPAIR & MAINT	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%
LIEN FEES	84.00	0.00	(84.00)	6.00	260.00	254.00	250.00	244.00	97.60%
MISCELLANEOUS EXPENDITURES	604.91	2,856.00	2,251.09	7,866.69	8,572.00	705.31	34,288.00	26,421.31	77.06%
OFFICE JANITORIAL	2,800.00	1,861.00	(939.00)	8,900.00	5,584.00	(3,316.00)	22,347.00	13,447.00	60.17%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	43,328.00	43,328.00	100.00%
OFFICE SUPPLIES	3,566.49	1,832.00	(1,734.49)	9,245.78	5,596.00	(3,649.78)	54,591.00	45,345.22	83.06%
PERMITS AND FEES	592.39	660.00	67.61	2,739.17	3,260.00	520.83	9,911.00	7,171.83	72.36%
POSTAGE	0.00	0.00	0.00	2,000.00	3,750.00	1,750.00	15,000.00	13,000.00	86.67%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	2,148.00	2,148.00	7,300.00	7,300.00	100.00%
SHOP SUPPLIES/SMALL TOOLS	173.34	584.00	410.66	238.84	1,750.00	1,511.16	7,000.00	6,761.16	96.59%
TELEPHONE	1,440.04	1,394.00	(46.04)	4,430.19	4,182.00	(248.19)	16,740.00	12,309.81	73.54%
TRAINING AND SEMINARS	461.75	2,968.00	2,506.25	461.75	8,903.00	8,441.25	35,620.00	35,158.25	98.70%
TRAVEL	0.00	1,757.00	1,757.00	0.00	5,271.00	5,271.00	21,100.00	21,100.00	100.00%
BUSINESS MEALS	0.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
TRUSTEE FEES	3,750.00	3,750.00	0.00	11,250.00	11,250.00	0.00	45,000.00	33,750.00	75.00%
UTILITIES - GAS & ELECTRIC	23,732.60	25,614.00	1,881.40	80,986.87	88,432.00	7,445.13	305,299.00	224,312.13	73.47%
VEHICLE EXP FUEL/OIL/SUPP	4,378.75	11,426.00	7,047.25	24,568.92	34,279.00	9,710.08	128,358.00	103,789.08	80.86%
VEH EXP R&M	1,027.36	6,273.00	5,245.64	1,851.36	18,817.00	16,965.64	55,959.00	54,107.64	96.69%
WATER MONITORING/SAMPLING	1,561.00	1,466.00	(95.00)	4,413.70	4,398.00	(15.70)	17,359.00	12,945.30	74.57%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%
WATER DIST SYSTEM EXPENSE	348.94	5,225.00	4,876.06	2,904.21	15,675.00	12,770.79	66,520.00	63,615.79	95.63%
WATER TREATMENT SYSTEM EXP	-	6,871.00	(171.33)	21,644.01	20,613.00	(1,031.01)	72,910.00	51,265.99	70.31%
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	2,311.47	2,310.00	(1.47)	10,434.00	8,122.53	77.85%
DEPRECIATION EXPENSE	0.00	118,316.00	118,316.00	0.00	354,950.00	354,950.00	1,391,057.00	1,391,057.00	100.00%
Total OPERATING EXPENSES	91,057.74	332,409.00	241,351.26	793,806.56	1,461,461.00	667,654.44	5,531,173.00	4,737,366.44	85.65%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2024 Through 9/30/2024

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	22,003.73	22,717.00	713.27	66,011.19	68,152.00	2,140.81	306,497.00	240,485.81	78.46%
CAPITAL OUTLAY	110,626.53	3,676,930.00	3,566,303.47	1,217,922.14	8,755,504.00	7,537,581.86	11,058,000.00	9,840,077.86	88.99%
Total OTHER EXPENSES	132,630.26	3,699,647.00	3,567,016.74	1,283,933.33	8,823,656.00	7,539,722.67	11,364,497.00	10,080,563.67	88.70%
Total EXPENDITURES	356,320.46	4,224,021.00	3,867,700.54	2,482,305.44	10,879,984.00	8,397,678.56	19,102,899.00	16,620,593.56	87.01%
EXCESS REVENUE OVER EXPENDITURES	502,324.58	(2,350,601.00)	2,852,925.58	1,222,478.55	(6,158,768.00)	7,381,246.55	(9,170,653.00)	10,393,131.55	(113.33)%

SEPTEMBER 2024

**STATEMENT OF REVENUE
AND EXPENDITURES**

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2024 Through 9/30/2024

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	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	17,916.47	37,556.00	(19,639.53)	250,496.19	275,412.00	(24,915.81)	709,165.00	(458,668.81)	(64.68)%	
PERSONAL PROPERTY TAX	2.80	0.00	2.80	42.65	0.00	42.65	4,104.00	(4,061.35)	(98.96)%	
ADVALOREM MAKE-UP	15,662.71	32,841.00	(17,178.29)	218,985.53	240,833.00	(21,847.47)	561,529.00	(342,543.47)	(61.00)%	
STATE TAX DISTRIBUTION	66,400.67	66,400.00	0.67	199,202.01	199,200.00	2.01	790,070.00	(590,867.99)	(74.79)%	
Total TAXES	99,982.55	136,797.00	(36,814.35)	668,726.38	715,445.00	(46,718.62)	2,064,868.00	(1,396,141.62)	(67.61)%	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	36,812.16	25,960.00	10,852.16	114,929.53	77,880.00	37,049.53	116,588.00	(1,658.47)	(1.42)%	
OTHER REVENUE	0.00	83.00	(83.00)	0.00	250.00	(250.00)	1,000.00	(1,000.00)	(100.00)%	
Total MISCELLANEOUS	36,812.16	26,043.00	10,769.16	114,929.53	78,130.00	36,799.53	117,588.00	(2,658.47)	(2.26)%	
Total REVENUES	136,794.81	162,840.00	(26,045.19)	783,655.91	793,575.00	(9,919.09)	2,182,456.00	(1,398,800.09)	(64.09)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	4,179.22	7,440.00	3,260.78	11,945.95	22,320.00	10,374.05	77,222.00	65,276.05	84.53%	
PAYROLL - MAINTENANCE	4,231.33	9,657.00	5,425.67	24,754.45	28,971.00	4,216.55	57,158.00	32,403.55	56.69%	
PAYROLL - OFFICE	2,062.32	2,307.00	244.68	6,164.31	6,921.00	756.69	26,349.00	20,184.69	76.61%	
EMPLOYEE BENEFITS - FICA/MEDIC	156.42	314.00	157.58	1,327.75	942.00	(385.75)	2,392.00	1,064.25	44.49%	
EMPLOYEE BENEFITS - MED. INS	4,968.09	5,268.00	299.91	13,045.77	16,842.00	3,796.23	62,528.00	49,482.23	79.14%	
EMPLOYEE BENEFITS - PERS	2,402.52	3,743.00	1,340.48	7,109.87	11,228.00	4,118.13	38,641.00	31,531.13	81.60%	
EMPLOYEE BENEFITS - SIIS	34.98	138.00	103.02	374.76	442.00	67.24	1,975.00	1,600.24	81.02%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	748.00	748.00	0.00	0.00	0.00%	
UNIFORMS	401.88	0.00	(401.88)	491.14	702.00	210.86	1,404.00	912.86	65.02%	
OPEB EXPENSE	288.59	920.00	631.41	865.77	2,760.00	1,894.23	15,190.00	14,324.23	94.30%	
ACCRUED LEAVE EXPENSE	672.27	291.00	(381.27)	3,849.42	873.00	(2,976.42)	3,500.00	(349.42)	(9.98)%	
OTHER PAYROLL EXPENSES	45.80	166.00	120.20	45.78	498.00	452.22	550.00	504.22	91.68%	
CAR ALLOWANCE EXPENSE	0.00	(67.00)	(67.00)	0.00	(201.00)	(201.00)	(800.00)	(800.00)	100.00%	
Total PAYROLL RELATED EXPENSES	19,443.42	30,427.00	10,983.58	69,974.97	93,046.00	23,071.03	286,109.00	216,134.03	75.54%	
OPERATING EXPENSES										
ACCOUNTING	0.00	518.00	518.00	96.25	1,210.00	1,113.75	2,250.00	2,153.75	95.72%	
LEGAL	46.35	242.00	195.65	100.76	726.00	625.24	2,900.00	2,799.24	96.53%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,612.00	1,612.00	0.00	0.00	0.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2024 Through 9/30/2024

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 - Total Budget Variance	Percent Total Budget Remaining	NOTES
ENGINEERING & SURVEYING	0.00	2,917.00	2,917.00	1,231.38	8,750.00	7,518.62	35,000.00	33,768.62	96.48%	
EROSION AND DRAINAGE	0.00	3,500.00	3,500.00	0.00	16,500.00	16,500.00	25,000.00	25,000.00	100.00%	
ROAD MAINTENANCE & SUPPLIES	0.00	8,000.00	8,000.00	125.68	30,500.00	30,374.32	30,000.00	29,874.32	99.58%	
BUILDING REPAIRS AND MAINT.	265.00	417.00	152.00	317.39	1,250.00	932.61	1,904.00	1,586.61	83.33%	
COMPUTER EXPENSE	85.50	613.00	527.50	730.22	2,058.00	1,327.78	5,551.00	4,820.78	86.85%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	8.27	556.00	547.73	674.00	665.73	98.77%	
EQUIP. SUPPLIES/MAINT./REPAIRS	39.85	375.00	335.15	39.85	1,125.00	1,085.15	4,500.00	4,460.15	99.11%	
EQUIPMENT RENTAL	20.80	26.00	5.20	62.42	79.00	16.58	314.00	251.58	80.12%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	9,050.00	9,050.00	0.00	18,150.00	18,150.00	20,630.00	20,630.00	100.00%	
SECURITY EXPENSE	6.82	0.00	(6.82)	23.96	42.00	18.04	42.00	18.04	42.95%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,783.00	352.18	8,151.00	3,720.18	45.64%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	0.00	592.00	592.00	5,147.97	1,776.00	(3,371.97)	7,057.00	1,909.03	27.05%	
OFFICE JANITORIAL	100.00	64.00	(36.00)	325.00	193.00	(132.00)	773.00	448.00	57.96%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	177.51	127.00	(50.51)	425.70	381.00	(44.70)	3,135.00	2,709.30	86.42%	
PERMITS AND FEES	0.00	0.00	0.00	48.10	67.00	18.90	67.00	18.90	28.21%	
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	150.00	150.00	265.00	265.00	100.00%	
TELEPHONE	32.21	13.00	(19.21)	58.11	39.00	(19.11)	162.00	103.89	64.13%	
TRAINING AND SEMINARS	23.09	394.00	370.91	23.09	1,181.00	1,157.91	4,726.00	4,702.91	99.51%	
TRAVEL	0.00	187.00	187.00	0.00	561.00	561.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	188.00	0.50	562.50	563.00	0.50	2,250.00	1,687.50	75.00%	
UTILITIES - GAS & ELECTRIC	19.90	38.00	18.10	57.04	84.00	26.96	1,014.00	956.96	94.37%	
VEHICLE EXP FUEL/OIL/SUPP	442.33	1,192.00	749.67	7,436.78	3,578.00	(3,858.78)	13,436.00	5,999.22	44.65%	
VEH EXP R&M	242.77	1,005.00	762.23	422.14	3,014.00	2,591.86	10,121.00	9,698.86	95.83%	
Total OPERATING EXPENSES	1,689.63	29,458.00	27,768.37	21,673.43	99,428.00	77,754.57	184,838.00	163,164.57	88.27%	
OTHER EXPENSES										
CAPITAL OUTLAY	17,652.99	590,000.00	572,347.01	23,556.21	1,843,240.00	1,819,683.79	1,984,760.00	1,961,203.79	98.81%	
Total OTHER EXPENSES	17,652.99	590,000.00	572,347.01	23,556.21	1,843,240.00	1,819,683.79	1,984,760.00	1,961,203.79	98.81%	
Total EXPENDITURES	38,786.04	649,885.00	611,098.96	115,204.61	2,035,714.00	1,920,509.39	2,455,707.00	2,340,502.39	95.31%	
EXCESS REVENUE OVER EXPENDITURES	98,008.77	(487,045.00)	585,053.77	668,451.30	(1,242,139.00)	1,910,590.30	(273,251.00)	941,702.30	(344.63)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2024 Through 9/30/2024

DRAFT

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	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	20,816.25	1,000,000.00	(979,183.75)	803,657.99	1,775,000.00	(971,342.01)	0.00	803,657.99	0.00%	
INTEREST ON INVESTMENTS	23,497.16	28,767.00	(5,269.84)	73,359.31	86,301.00	(12,941.69)	183,210.00	(109,850.69)	(59.96)%	
PLAN REVIEW FEE	250.00	250.00	0.00	250.00	750.00	(500.00)	1,250.00	(1,000.00)	(80.00)%	
OTHER REVENUE	0.00	2,112.00	(2,112.00)	8,081.38	6,336.00	1,745.38	25,800.00	(17,718.62)	(68.68)%	
Total MISCELLANEOUS	44,563.41	1,031,129.00	(986,565.59)	885,348.68	1,868,387.00	(983,038.32)	210,260.00	675,088.68	321.07%	
USER FEES										
USER FEES - RESIDENTIAL	305,314.59	298,714.00	6,600.59	909,352.63	896,142.00	13,210.63	3,523,523.00	(2,614,170.37)	(74.19)%	
RESIDENTIAL TIER 1 CONSUMPTION	32,651.10	29,610.00	3,041.10	107,725.92	111,860.00	(4,134.08)	329,000.00	(221,274.08)	(67.26)%	
RESIDENTIAL TIER 2 CONSUMPTION	10,358.93	10,200.00	158.93	34,346.49	35,360.00	(1,013.51)	68,000.00	(33,653.51)	(49.49)%	
RESIDENTIAL TIER 3 CONSUMPTION	12,385.95	12,240.00	145.95	39,296.68	43,920.00	(4,623.32)	69,900.00	(30,603.32)	(43.78)%	
RESIDENTIAL FIRE PROTECTION	8,719.53	7,362.00	1,357.53	25,289.63	22,086.00	3,203.63	83,277.00	(57,987.37)	(69.63)%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	91,012.59	91,014.00	(1.41)	364,584.00	(273,571.41)	(75.04)%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	23,534.34	23,533.00	1.34	94,137.00	(70,602.66)	(75.00)%	
COMMERCIAL CONSUMPTION	15,636.02	9,900.00	5,736.02	38,940.67	33,000.00	5,940.67	88,987.00	(50,046.33)	(56.24)%	
PENALTIES ON USER FEES	4,686.61	1,489.00	3,197.61	13,719.01	4,466.00	9,253.01	47,256.00	(33,536.99)	(70.97)%	
SERVICE CHARGES	900.00	1,200.00	(300.00)	2,250.00	3,600.00	(1,350.00)	14,400.00	(12,150.00)	(84.38)%	
RETURN CHECK FEES	20.00	40.00	(20.00)	80.00	120.00	(40.00)	480.00	(400.00)	(83.33)%	
CONNECTION FEES	0.00	25,500.00	(25,500.00)	0.00	51,000.00	(51,000.00)	25,000.00	(25,000.00)	(100.00)%	
TRANSFER FEE REVENUE	687.00	348.00	339.00	2,472.00	1,044.00	1,428.00	3,285.00	(813.00)	(24.75)%	
SERVLINE ADMIN REVENUE	156.62	155.00	1.62	467.55	465.00	2.55	1,838.00	(1,370.45)	(74.56)%	
SERVLINE LOSS INSURANCE	1,239.73	1,226.00	13.73	3,710.85	3,676.00	34.85	15,801.00	(12,090.15)	(76.52)%	
SERVLINE LINE INSURANCE	241.58	238.00	3.58	709.69	714.00	(4.31)	2,851.00	(2,141.31)	(75.11)%	
Total USER FEES	431,179.97	436,404.00	(5,224.03)	1,292,908.05	1,322,000.00	(29,091.95)	4,732,319.00	(3,439,410.95)	(72.68)%	
Total REVENUES	475,743.38	1,467,533.00	(991,789.62)	2,178,256.73	3,190,387.00	(1,012,130.27)	4,942,579.00	(2,764,322.27)	(55.93)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	13,673.62	22,959.00	9,285.38	38,178.46	68,872.00	30,693.54	243,268.00	205,089.54	84.31%	
PAYROLL - MAINTENANCE	27,888.71	39,780.00	11,891.29	79,009.02	119,341.00	40,331.98	457,526.00	378,516.98	82.73%	
PAYROLL - OFFICE	5,499.52	6,153.00	653.48	16,438.16	18,459.00	2,020.84	70,262.00	53,823.84	76.60%	
EMPLOYEE BENEFITS - FICA/MEDIC	741.51	1,064.00	322.49	2,114.96	3,192.00	1,077.04	11,907.00	9,792.04	82.24%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2024 Through 9/30/2024

DRAFT

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 - Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - MED. INS	15,118.81	19,349.00	4,230.19	46,260.95	67,337.00	21,076.05	238,732.00	192,471.05	80.62%	
EMPLOYEE BENEFITS - PERS	11,567.08	16,453.00	4,885.92	33,030.81	49,360.00	16,329.19	186,649.00	153,618.19	82.30%	
EMPLOYEE BENEFITS - SIIS	113.60	347.00	233.40	207.10	1,111.00	903.90	8,812.00	8,604.90	97.65%	
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	0.00	1,998.00	1,998.00	0.00	0.00	0.00%	
UNIFORMS	2,258.46	0.00	(2,258.46)	2,615.46	3,481.00	865.54	6,962.00	4,346.54	62.43%	
OPEB EXPENSE	2,828.22	3,389.00	560.78	8,484.66	10,167.00	1,682.34	138,608.00	130,123.34	93.88%	
ACCRUED LEAVE EXPENSE	(49.58)	1,083.00	1,132.58	(1,139.14)	3,253.00	4,392.14	13,000.00	14,139.14	108.76%	
OTHER PAYROLL EXPENSES	8.72	266.00	257.28	395.74	798.00	402.26	3,200.00	2,804.26	87.63%	
CAR ALLOWANCE EXPENSE	0.00	(334.00)	(334.00)	0.00	(1,001.00)	(1,001.00)	(4,000.00)	(4,000.00)	100.00%	
Total PAYROLL RELATED EXPENSES	79,648.67	111,175.00	31,526.33	225,596.18	346,368.00	120,771.82	1,374,926.00	1,149,329.82	83.59%	
OPERATING EXPENSES										
ACCOUNTING	0.00	31,556.00	31,556.00	1,155.00	65,155.00	64,000.00	27,000.00	25,845.00	95.72%	
LEGAL	6,353.11	2,900.00	(3,453.11)	20,746.06	8,700.00	(12,046.06)	34,800.00	14,053.94	40.38%	*Fire hydrant clearing.
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	7,440.00	7,440.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	0.00	1,896.00	1,896.00	2,383.00	5,688.00	3,305.00	22,750.00	20,367.00	89.53%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	33,383.00	33,383.00	100.00%	
BANK CHARGES	4,294.30	4,403.00	108.70	12,751.30	13,209.00	457.70	49,318.00	36,566.70	74.14%	
BUILDING REPAIRS AND MAINT.	3,254.14	2,500.00	(754.14)	3,957.05	7,500.00	3,542.95	30,000.00	26,042.95	86.81%	
COMPUTER EXPENSE	1,332.60	4,989.00	3,656.40	22,711.43	26,261.00	3,549.57	88,179.00	65,467.57	74.24%	
DUES & SUBSCRIPTIONS	0.00	55.00	55.00	600.29	7,709.00	7,108.71	9,038.00	8,437.71	93.36%	
EQUIP. SUPPLIES/MAINT./REPAIRS	129.82	284.00	154.18	1,021.14	7,476.00	6,454.86	14,750.00	13,728.86	93.08%	
EQUIPMENT RENTAL	1,263.82	1,235.00	(28.82)	2,509.44	2,665.00	155.56	9,146.00	6,636.56	72.56%	
SECURITY EXPENSE	570.25	625.00	54.75	2,533.00	2,550.00	17.00	9,531.00	6,998.00	73.42%	
INSURANCE AND BONDS	1,481.31	2,969.00	1,487.69	87,291.10	88,438.00	1,146.90	99,908.00	12,616.90	12.63%	
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	100.00	100.00	500.00	500.00	100.00%	
INVENTORY PARTS	0.00	0.00	0.00	2,077.88	8,000.00	5,922.12	15,000.00	12,922.12	86.15%	
METER REPAIR & MAINT	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%	
LIEN FEES	84.00	0.00	(84.00)	6.00	260.00	254.00	250.00	244.00	97.60%	
MISCELLANEOUS EXPENDITURES	0.00	833.00	833.00	617.69	2,503.00	1,885.31	10,000.00	9,382.31	93.82%	
OFFICE JANITORIAL	1,200.00	773.00	(427.00)	3,900.00	2,317.00	(1,583.00)	9,274.00	5,374.00	57.95%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	25,998.00	25,998.00	100.00%	
OFFICE SUPPLIES	2,124.77	1,047.00	(1,077.77)	5,466.91	3,141.00	(2,325.91)	31,890.00	26,423.09	82.86%	*Doorstops, bookcase shelves, floor squeegee, flagpole
PERMITS AND FEES	592.39	660.00	67.61	2,354.37	2,720.00	365.63	8,771.00	6,416.63	73.16%	

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	NOTES
POSTAGE	0.00	0.00	0.00	1,040.00	1,950.00	910.00	7,950.00	6,910.00	86.92%	
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	1,180.00	1,180.00	3,180.00	3,180.00	100.00%	
SHOP SUPPLIES/SMALL TOOLS	173.34	584.00	410.66	238.84	1,750.00	1,511.16	7,000.00	6,761.16	96.59%	
TELEPHONE	1,251.13	1,232.00	(19.13)	3,929.26	3,696.00	(233.26)	14,784.00	10,854.74	73.42%	
TRAINING AND SEMINARS	277.05	1,914.00	1,636.95	277.05	5,742.00	5,464.95	22,968.00	22,690.95	98.79%	
TRAVEL	0.00	1,117.00	1,117.00	0.00	3,351.00	3,351.00	13,404.00	13,404.00	100.00%	
BUSINESS MEALS	0.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	6,750.00	6,750.00	0.00	27,000.00	20,250.00	75.00%	
UTILITIES - GAS & ELECTRIC	21,514.11	22,281.00	766.89	73,522.96	77,979.00	4,456.04	255,702.00	182,179.04	71.25%	
VEHICLE EXP FUEL/OIL/SUPP	3,499.66	8,875.00	5,375.34	15,656.98	26,624.00	10,967.02	99,486.00	83,829.02	84.26%	
VEH EXP R&M	75.08	4,326.00	4,250.92	661.55	12,978.00	12,316.45	36,467.00	35,805.45	98.19%	
WATER MONITORING/SAMPLING	1,561.00	1,466.00	(95.00)	4,413.70	4,398.00	(15.70)	17,359.00	12,945.30	74.57%	
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%	
WATER DIST SYSTEM EXPENSE	348.94	5,225.00	4,876.06	2,904.21	15,675.00	12,770.79	66,520.00	63,615.79	95.63%	
WATER TREATMENT SYSTEM EXP	7,042.33	6,871.00	(171.33)	21,644.01	20,613.00	(1,031.01)	72,910.00	51,265.99	70.31%	
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	2,311.47	2,310.00	(1.47)	10,434.00	8,122.53	77.85%	
DEPRECIATION EXPENSE	0.00	113,135.00	113,135.00	0.00	339,405.00	339,405.00	1,335,034.00	1,335,034.00	100.00%	*Until Audit is completed can not enter journal entries for fixed asset depreciation.
Total OPERATING EXPENSES	61,443.64	241,871.00	180,427.36	321,052.69	819,983.00	498,930.31	2,585,184.00	2,244,131.31	87.48%	
OTHER EXPENSES										
INTEREST EXPENSE	22,003.73	22,717.00	713.27	66,011.19	68,152.00	2,140.81	306,497.00	240,485.81	78.46%	
CAPITAL OUTLAY	84,613.86	2,950,000.00	2,865,386.14	1,172,263.66	6,700,000.00	5,527,736.34	7,985,340.00	6,813,076.34	85.32%	*Still have outstanding pay application for Ponderosa MHP & FY24 Tramway Waterline Project
Total OTHER EXPENSES	106,617.59	2,972,717.00	2,866,099.41	1,238,274.85	6,768,152.00	5,529,877.15	8,291,837.00	7,053,562.15	85.07%	
Total EXPENDITURES	247,709.90	3,325,763.00	3,078,053.10	1,784,923.72	7,934,503.00	6,149,579.28	12,231,947.00	10,447,023.28	85.41%	
EXCESS REVENUE OVER EXPENDITURES	228,033.48	(1,858,230.00)	2,086,263.48	393,333.01	(4,744,116.00)	5,137,449.01	(7,285,368.00)	7,682,701.01	(105.40)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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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	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	16,447.99	14,734.00	1,713.99	51,351.49	44,203.00	7,148.49	87,441.00	(36,089.51)	(41.27)%	
PLAN REVIEW FEE	0.00	150.00	(150.00)	0.00	450.00	(450.00)	1,250.00	(1,250.00)	(100.00)%	
OTHER REVENUE	50.00	41.00	9.00	50.00	123.00	(73.00)	150.00	(100.00)	(66.67)%	
Total MISCELLANEOUS	16,497.99	14,925.00	1,572.99	51,401.49	44,776.00	6,625.49	88,841.00	(37,439.51)	(42.14)%	
USER FEES										
USER FEES - RESIDENTIAL	146,104.97	145,987.00	117.97	438,451.95	437,959.00	492.95	1,753,291.00	(1,314,839.05)	(74.99)%	
RESIDENTIAL TIER 1 CONSUMPTION	1,709.42	1,320.00	389.42	8,057.46	10,032.00	(1,974.54)	32,400.00	(24,342.54)	(75.13)%	
USER FEES - COMMERCIAL	3,503.20	3,684.00	(180.80)	10,509.60	11,052.00	(542.40)	42,401.00	(31,891.40)	(75.21)%	
COMMERCIAL CONSUMPTION	2,413.78	2,381.00	32.78	7,701.17	9,185.00	(1,483.83)	34,020.00	(26,318.83)	(77.36)%	
PENALTIES ON USER FEES	2,236.02	973.00	1,263.02	5,909.63	2,919.00	2,990.63	20,160.00	(14,250.37)	(70.69)%	
CONNECTION FEES	0.00	720.00	(720.00)	0.00	2,160.00	(2,160.00)	6,000.00	(6,000.00)	(100.00)%	
TRANSFER FEE REVENUE	204.00	178.00	26.00	586.50	534.00	52.50	1,575.00	(988.50)	(62.76)%	
Total USER FEES	156,171.39	155,243.00	928.39	471,216.31	473,841.00	(2,624.69)	1,889,847.00	(1,418,630.69)	(75.07)%	
Total REVENUES	172,669.38	170,168.00	2,501.38	522,617.80	518,617.00	4,000.80	1,978,688.00	(1,456,070.20)	(73.59)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	6,913.30	13,099.00	6,185.70	20,279.05	39,297.00	19,017.95	133,104.00	112,824.95	84.76%	
PAYROLL - OFFICE	4,124.64	4,615.00	490.36	12,328.61	13,845.00	1,516.39	52,695.00	40,366.39	76.60%	
EMPLOYEE BENEFITS - FICA/MEDIC	189.87	287.00	97.13	562.25	861.00	298.75	3,056.00	2,493.75	81.60%	
EMPLOYEE BENEFITS - MED. INS	3,557.18	4,472.00	914.82	11,900.56	16,112.00	4,211.44	57,210.00	45,309.44	79.20%	
EMPLOYEE BENEFITS - PERS	3,040.98	4,273.00	1,232.02	8,968.47	12,819.00	3,850.53	46,179.00	37,210.53	80.58%	
EMPLOYEE BENEFITS - SIIIS	2.73	43.00	40.27	13.43	138.00	124.57	1,049.00	1,035.57	98.72%	
UNEMPLOYMENT BENEFITS	0.00	499.00	499.00	0.00	1,497.00	1,497.00	0.00	0.00	0.00%	
UNIFORMS	19.90	0.00	(19.90)	19.90	58.00	38.10	117.00	97.10	82.99%	
OPEB EXPENSE	500.23	1,457.00	956.77	1,500.69	4,371.00	2,870.31	24,684.00	23,183.31	93.92%	
ACCRUED LEAVE EXPENSE	594.85	333.00	(261.85)	7,142.48	999.00	(6,143.48)	4,000.00	(3,142.48)	(78.56)%	
OTHER PAYROLL EXPENSES	(0.02)	41.00	41.02	(0.03)	123.00	123.03	200.00	200.03	100.02%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	0.00	(126.00)	(126.00)	(500.00)	(500.00)	100.00%	
Total PAYROLL RELATED EXPENSES	18,943.66	29,077.00	10,133.34	62,715.41	89,994.00	27,278.59	321,794.00	259,078.59	80.51%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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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 - Total Budget Variance	Percent Total Budget Remaining	NOTES
OPERATING EXPENSES										
ACCOUNTING	0.00	3,078.00	3,078.00	577.50	7,178.00	6,600.50	13,500.00	12,922.50	95.72%	
LEGAL	278.09	1,450.00	1,171.91	604.57	4,350.00	3,745.43	17,400.00	16,795.43	96.53%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	2,108.00	2,108.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	0.00	854.00	854.00	1,472.49	2,562.00	1,089.51	10,250.00	8,777.51	85.63%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	205,922.75	205,923.00	0.25	725,653.00	519,730.25	71.62%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	122,008.50	122,508.00	499.50	486,029.00	364,020.50	74.90%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	13,202.00	13,202.00	100.00%	
BANK CHARGES	2,807.81	2,894.00	86.19	8,337.39	8,681.00	343.61	32,453.00	24,115.61	74.31%	
BUILDING REPAIRS AND MAINT.	1,589.95	2,618.00	1,028.05	1,904.31	7,854.00	5,949.69	31,419.00	29,514.69	93.94%	
COMPUTER EXPENSE	484.34	560.00	75.66	6,154.87	5,060.00	(1,094.87)	34,269.00	28,114.13	82.04%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	49.66	4,116.00	4,066.34	4,346.00	4,296.34	98.86%	
EQUIP. SUPPLIES/MAINT./REPAIRS	8,039.23	17,729.00	9,689.77	29,479.58	53,187.00	23,707.42	212,748.00	183,268.42	86.14%	
EQUIPMENT RENTAL	670.39	671.00	0.61	1,176.05	1,351.00	174.95	3,847.00	2,670.95	69.43%	
SECURITY EXPENSE	482.48	590.00	107.52	1,994.01	2,135.00	140.99	8,580.00	6,585.99	76.76%	
INSURANCE AND BONDS	0.00	0.00	0.00	26,584.91	28,694.00	2,109.09	25,676.00	(908.91)	(3.54)%	
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	0.00	383.00	383.00	287.88	1,149.00	861.12	4,600.00	4,312.12	93.74%	
OFFICE JANITORIAL	600.00	386.00	(214.00)	1,950.00	1,158.00	(792.00)	4,637.00	2,687.00	57.95%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	12,998.00	12,998.00	100.00%	
OFFICE SUPPLIES	1,071.35	549.00	(522.35)	2,798.00	1,647.00	(1,151.00)	16,242.00	13,444.00	82.77%	*Doorstops, bookcase shelves, floor squeegee, flagpole
PERMITS AND FEES	0.00	0.00	0.00	288.60	405.00	116.40	405.00	116.40	28.74%	
POSTAGE	0.00	0.00	0.00	680.00	1,275.00	595.00	5,250.00	4,570.00	87.05%	
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	590.00	590.00	1,590.00	1,590.00	100.00%	
TELEPHONE	131.71	136.00	4.29	391.93	408.00	16.07	1,632.00	1,240.07	75.98%	
TRAINING AND SEMINARS	138.52	489.00	350.48	138.52	1,467.00	1,328.48	5,874.00	5,735.48	97.64%	
TRAVEL	0.00	288.00	288.00	0.00	864.00	864.00	3,462.00	3,462.00	100.00%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	3,375.00	3,375.00	0.00	13,500.00	10,125.00	75.00%	
UTILITIES - GAS & ELECTRIC	1,246.24	2,400.00	1,153.76	4,591.39	8,400.00	3,808.61	32,271.00	27,679.61	85.77%	
DEPRECIATION EXPENSE	0.00	5,181.00	5,181.00	0.00	15,545.00	15,545.00	56,023.00	56,023.00	100.00%	
Total OPERATING EXPENSES	18,665.11	41,381.00	22,715.89	420,767.91	491,990.00	71,222.09	1,778,356.00	1,357,588.09	76.34%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 9/1/2024 Through 9/30/2024

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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 - Total Budget Variance	Percent Total Budget Remaining	NOTES
OTHER EXPENSES										
CAPITAL OUTLAY	7,165.44	121,180.00	114,014.56	19,642.31	171,514.00	151,871.69	967,150.00	947,507.69	97.97%	
Total OTHER EXPENSES	7,165.44	121,180.00	114,014.56	19,642.31	171,514.00	151,871.69	967,150.00	947,507.69	97.97%	
Total EXPENDITURES	44,774.21	191,638.00	146,863.79	503,125.63	753,498.00	250,372.37	3,067,300.00	2,564,174.37	83.60%	
EXCESS REVENUE OVER EXPENDITURES	127,895.17	(21,470.00)	149,365.17	19,492.17	(234,881.00)	254,373.17	(1,088,612.00)	1,108,104.17	(101.79)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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REVENUES	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL SPECIAL REVENUE (60)										
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	1,566.47	702.00	864.47	4,890.69	2,106.00	2,784.69	29,147.00	(24,256.31)	(83.22)%	
OTHER REVENUE	0.00	4.00	(4.00)	0.00	12.00	(12.00)	26.00	(26.00)	(100.00)%	
Total MISCELLANEOUS	1,566.47	706.00	860.47	4,890.69	2,118.00	2,772.69	29,173.00	(24,282.31)	(83.24)%	
USER FEES										
USER FEES - RESIDENTIAL	57,495.53	57,477.00	18.53	172,498.32	172,431.00	67.32	629,901.00	(457,402.68)	(72.62)%	
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	15,876.00	15,876.00	0.00	57,996.00	(42,120.00)	(72.63)%	
PENALTIES ON USER FEES	795.11	401.00	394.11	2,124.29	1,201.00	923.29	7,560.00	(5,435.71)	(71.90)%	
TRANSFER FEE REVENUE	84.00	73.00	11.00	241.50	221.00	20.50	540.00	(298.50)	(55.28)%	
Total USER FEES	63,666.64	63,243.00	423.64	190,740.11	189,729.00	1,011.11	695,997.00	(505,256.89)	(72.59)%	
Total REVENUES	65,233.11	63,949.00	1,284.11	195,630.80	191,847.00	3,783.80	725,170.00	(529,539.20)	(73.02)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,095.36	6,104.00	3,008.64	9,236.29	18,312.00	9,075.71	61,219.00	51,982.71	84.91%	
PAYROLL - MAINTENANCE	3,022.38	4,315.00	1,292.62	9,703.18	12,943.00	3,239.82	40,828.00	31,124.82	76.23%	
PAYROLL - OFFICE	2,062.32	2,307.00	244.68	6,164.28	6,921.00	756.72	26,349.00	20,184.72	76.61%	
EMPLOYEE BENEFITS - FICA/MEDIC	123.22	209.00	85.78	377.81	627.00	249.19	1,923.00	1,545.19	80.35%	
EMPLOYEE BENEFITS - MED. INS	3,345.84	3,950.00	604.16	10,307.52	13,007.00	2,699.48	48,513.00	38,205.48	78.75%	
EMPLOYEE BENEFITS - PERS	1,827.87	2,896.00	1,068.13	5,538.71	8,688.00	3,149.29	29,597.00	24,058.29	81.29%	
EMPLOYEE BENEFITS - SIIS	25.22	56.00	30.78	126.43	178.00	51.57	1,402.00	1,275.57	90.98%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	748.00	748.00	0.00	0.00	0.00%	
UNIFORMS	265.74	0.00	(265.74)	329.48	438.00	108.52	877.00	547.52	62.43%	
OPEB EXPENSE	230.88	949.00	718.12	692.64	2,847.00	2,154.36	11,392.00	10,699.36	93.92%	
ACCRUED LEAVE EXPENSE	565.16	166.00	(399.16)	3,769.93	498.00	(3,271.93)	2,000.00	(1,769.93)	(88.50)%	
OTHER PAYROLL EXPENSES	32.72	84.00	51.28	32.72	252.00	219.28	300.00	267.28	89.09%	
Total PAYROLL RELATED EXPENSES	14,596.71	21,286.00	6,689.29	46,278.99	65,459.00	19,180.01	224,400.00	178,121.01	79.38%	
OPERATING EXPENSES										
ACCOUNTING	0.00	518.00	518.00	96.25	1,210.00	1,113.75	2,250.00	2,153.75	95.72%	
LEGAL	46.35	242.00	195.65	100.76	726.00	625.24	2,900.00	2,799.24	96.53%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,240.00	1,240.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	0.00	0.00	0.00	538.13	500.00	(38.13)	500.00	(38.13)	(7.63)%	
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	775,000.00	775,000.00	100.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2024 Through 9/30/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%	
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	3,211.00	3,211.00	100.00%	
BANK CHARGES	1,156.15	992.00	(164.15)	3,433.04	2,976.00	(457.04)	11,127.00	7,693.96	69.15%	
BUILDING REPAIRS AND MAINT.	265.00	439.00	174.00	317.39	1,317.00	999.61	5,276.00	4,958.61	93.98%	
COMPUTER EXPENSE	194.90	400.00	205.10	1,509.05	1,650.00	140.95	7,640.00	6,130.95	80.25%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	8.27	570.00	561.73	685.00	676.73	98.79%	
EQUIP. SUPPLIES/MAINT./REPAIRS	10.82	150.00	139.18	10.82	250.00	239.18	700.00	689.18	98.45%	
EQUIPMENT RENTAL	245.46	165.00	(80.46)	392.46	315.00	(77.46)	832.00	439.54	52.83%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	6.82	0.00	(6.82)	23.96	18.00	(5.96)	18.00	(5.96)	(33.11)%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,782.00	351.18	4,279.00	(151.82)	(3.55)%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	25.00	25.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	0.00	467.00	467.00	47.97	1,401.00	1,353.03	5,600.00	5,552.03	99.14%	
OFFICE JANITORIAL	100.00	64.00	(36.00)	325.00	194.00	(131.00)	773.00	448.00	57.96%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	192.86	109.00	(83.86)	538.95	327.00	(211.95)	2,924.00	2,385.05	81.57%	
PERMITS AND FEES	0.00	0.00	0.00	48.10	68.00	19.90	668.00	619.90	92.80%	
POSTAGE	0.00	0.00	0.00	280.00	525.00	245.00	1,800.00	1,520.00	84.44%	
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	228.00	228.00	2,265.00	2,265.00	100.00%	
TELEPHONE	24.99	13.00	(11.99)	50.89	39.00	(11.89)	162.00	111.11	68.59%	
TRAINING AND SEMINARS	23.09	171.00	147.91	23.09	513.00	489.91	2,052.00	2,028.91	98.87%	
TRAVEL	0.00	165.00	165.00	0.00	495.00	495.00	1,984.00	1,984.00	100.00%	
TRUSTEE FEES	187.50	187.00	(0.50)	562.50	562.00	(0.50)	2,250.00	1,687.50	75.00%	
UTILITIES - GAS & ELECTRIC	19.90	84.00	64.10	57.04	184.00	126.96	1,012.00	954.96	94.36%	
VEHICLE EXP FUEL/OIL/SUPP	436.76	1,359.00	922.24	1,475.16	4,077.00	2,601.84	15,436.00	13,960.84	90.44%	
VEH EXP R&M	709.51	942.00	232.49	767.67	2,825.00	2,057.33	9,371.00	8,603.33	91.81%	
Total OPERATING EXPENSES	3,620.11	16,467.00	12,846.89	15,037.32	37,017.00	21,979.68	954,581.00	939,543.68	98.42%	
OTHER EXPENSES										
CAPITAL OUTLAY	1,194.24	15,750.00	14,555.76	2,459.96	40,750.00	38,290.04	120,750.00	118,290.04	97.96%	
Total OTHER EXPENSES	1,194.24	15,750.00	14,555.76	2,459.96	40,750.00	38,290.04	120,750.00	118,290.04	97.96%	
Total EXPENDITURES	19,411.06	53,503.00	34,091.94	63,776.27	143,226.00	79,449.73	1,299,731.00	1,235,954.73	95.09%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2024 Through 9/30/2024

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	NOTES
298 KINGSBURY GRADE RENTAL (80)										
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	8,204.36	8,930.00	(725.64)	24,622.75	26,790.00	(2,167.25)	103,353.00	(78,730.25)	(76.18)%	
Total MISCELLANEOUS	8,204.36	8,930.00	(725.64)	24,622.75	26,790.00	(2,167.25)	103,353.00	(78,730.25)	(76.18)%	
Total REVENUES	8,204.36	8,930.00	(725.64)	24,622.75	26,790.00	(2,167.25)	103,353.00	(78,730.25)	(76.18)%	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	3,285.89	1,250.00	(2,035.89)	4,679.74	3,750.00	(929.74)	15,000.00	10,320.26	68.80%	
EQUIPMENT RENTAL	16.00	16.00	0.00	48.50	48.00	(0.50)	201.00	152.50	75.87%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,607.13	3,895.00	287.87	3,392.00	(215.13)	(6.34)%	
MISCELLANEOUS EXPENDITURES	604.91	581.00	(23.91)	1,765.18	1,743.00	(22.18)	7,031.00	5,265.82	74.89%	
OFFICE JANITORIAL	800.00	574.00	(226.00)	2,400.00	1,722.00	(678.00)	6,890.00	4,490.00	65.17%	
OFFICE SUPPLIES	0.00	0.00	0.00	16.22	100.00	83.78	400.00	383.78	95.94%	
UTILITIES - GAS & ELECTRIC	932.45	811.00	(121.45)	2,758.44	1,785.00	(973.44)	15,300.00	12,541.56	81.97%	
Total OPERATING EXPENSES	5,639.25	3,232.00	(2,407.25)	15,275.21	13,043.00	(2,232.21)	48,214.00	32,938.79	68.32%	
Total EXPENDITURES	5,639.25	3,232.00	(2,407.25)	15,275.21	13,043.00	(2,232.21)	48,214.00	32,938.79	68.32%	
EXCESS REVENUE OVER EXPENDITURES	2,565.11	5,698.00	(3,132.89)	9,347.54	13,747.00	(4,399.46)	55,139.00	(45,791.46)	(83.05)%	

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

TITLE: APPROVAL OF LIST OF CLAIMS

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the district in October 2024

MEETING DATE: 19 November 2024

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 September from check number 64534 to 64664

BACKGROUND INFORMATION:

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

INCLUDED:

- List of Claims for October 2024

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 10/11/2024 Through 11/15/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64534	10/15/2024	JODIE NELSON	Employee: NELSON; Pay Date: 10/15/2024	0.00
64535	10/15/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 10/15/2024	0.00
64536	10/15/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 10/15/2024	0.00
64537	10/15/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 10/15/2024	0.00
64538	10/15/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 10/15/2024	0.00
64539	10/15/2024	JODIE NELSON	Employee: NELSON; Pay Date: 10/15/2024	692.62
64540	10/15/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 10/15/2024	689.12
64541	10/15/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 10/15/2024	739.12
64542	10/15/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 10/15/2024	739.12
64543	10/15/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 10/15/2024	739.12
64544	10/15/2024	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	1,002.42
64545	10/15/2024	LELAND CHURCHYARD II	REIMBURSE AMAZON RECEIPT INSULATED BIB OVERALLS	119.61
64546	10/15/2024	CONSTRUCTION SEALANTS & SUPPLY	CRAFCO ROADSAVER LAOW TACK QTY 2,250	1,822.50
64546	10/15/2024	CONSTRUCTION SEALANTS & SUPPLY	CRAFCO ROADSAVER LOW TACK TYPE I PLEXIMELT QTY 2,100	1,701.00
64547	10/15/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT PROJECT	24,667.50
64547	10/15/2024	DOWL, LLC	ENGINEERING SERVICES 25-26 WATER REPLACEMENT PROJECT	19,595.00
64547	10/15/2024	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA/BARRET WATER LINE PROJECT	705.00
64547	10/15/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATER REPLACEMENT	20,816.25
64547	10/15/2024	DOWL, LLC	ENGINERRING SERVICES FY25 ROAD REHAB & REPLACEMENT PROJECT	16,458.75
64548	10/15/2024	EASTERN SIERRA ENGINEERING	GEOTECHNICAL SERVICES 2025-26 WATER & ROAD IMPROVE	43,349.39
64549	10/15/2024	FLYERS ENERGY LLC	FUEL DIESEL 92.7 GAL REGULAR 134.2 GAL	970.69
64549	10/15/2024	FLYERS ENERGY LLC	FUEL REGULAR 177.2 GAL DIESEL 80 GAL	1,140.53
64549	10/15/2024	FLYERS ENERGY LLC	FUEL REGULAR 82.1 GAL DIESEL 80 GAL	720.41

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 10/11/2024 Through 11/15/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.76
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 BEACH CLUB	173.82
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 160 PINERIDGE	136.83
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.46
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	97.71
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	98.47
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	328.57
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.54
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.05
64550	10/15/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.08
64551	10/15/2024	HIGH DESERT ELECTRIC INC.	STATION 1 OZONE GEN INSTALL ELECTRI WATER HEATER 160 PINERID	5,650.00
64552	10/15/2024	HOMESERVE USA	LOSS & LINE INSURANCE 8/31/24	1,466.80
64552	10/15/2024	HOMESERVE USA	LOSS & LINE INSURANCE 9/30/24	1,476.60
64553	10/15/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK 1020 LUBE, OIL & FILTER	93.86
64554	10/15/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 10/31/24	370.00
64555	10/15/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE IND HIGH PRESSURE	179.80
64556	10/15/2024	SOUTH LAKE TAHOE ACE HARDWARE	TARPS TO COVER EQUIPMENT AT 160 PINERIDGE	99.97
64557	10/15/2024	MINDEN LAWYERS, LLC	LEGAL HYDRANT CLEARING & TAGGERT 9/30/24	2,520.75
64558	10/15/2024	SHANE MORTENSEN	REIMBURSE RECEIPT T-3 RENEWAL DIVISION OF ENVIRONMENTAL PROT	50.00
64559	10/15/2024	NAPA AUTO PARTS	TRUCK 1323 LAMP	9.99
64560	10/15/2024	OSHINSKI & FOSBERG, LTD.	LEGAL SERVICES FIRE HYDRANT ISSUES 5.25 HRS.	4,203.15
64561	10/15/2024	PERCISION DOCUMENT IMAGING	DOCUMENT SCAN, PREP, INDEXING, PICKUP & DELIVERY QTY 4,191	2,102.08
64561	10/15/2024	PERCISION DOCUMENT IMAGING	DOCUMENT SCAN, PREP, INDEXING, PICKUP & DILVERY QTY 135,588	22,942.79

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 10/11/2024 Through 11/15/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64562	10/15/2024	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT 8/30 TO 9/30/24	1,426.63
64563	10/15/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	324.00
64563	10/15/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	135.00
64563	10/15/2024	SGS SILVER STATE LABORATORIES	SUB DRINKING WATER TO WETLAB & WHEATRIDGE, VOC, BY EPA 524	846.00
64564	10/15/2024	SHRED-IT	SHRED 9/11/24	37.00
64565	10/15/2024	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR COML BIN 9/12/24	74.20
64565	10/15/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY GRADE COML BIN	445.20
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	37.30
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	1.18
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	37.30
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	38.51
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	37.30
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE DR 1	73.45
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	51.78
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	33.70
64566	10/15/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	78.27
64567	10/15/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, ESENARRO, MOSS	4,343.14
64567	10/15/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, RUNTZEL, SCHRAUBEN, VOSEBU	1,411.78
64568	10/15/2024	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 09/2024	30.00
64568	10/15/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.00
<i>64569-64571 VOID US Bank Visa Rewards</i>				
64572	10/15/2024	US BANK VISA REWARDS	BM LONG SLEEVE COVERALLS	58.89
64572	10/15/2024	US BANK VISA REWARDS	CB LIEN FILING & RELEASE OF LIEN	82.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 10/11/2024 Through 11/15/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64572	10/15/2024	US BANK VISA REWARDS	CB OPEN HOUSE CERAMIC MUGS, POWER CLIP, KEY HOLDER	1,201.48
64572	10/15/2024	US BANK VISA REWARDS	CB PERFORATED PAPER FOR BILLING QTY 8	129.92
64572	10/15/2024	US BANK VISA REWARDS	CB REFUND SALES TAX CHARGED ON INV CB COST 1/18/24	(8.74)
64572	10/15/2024	US BANK VISA REWARDS	CB REFUND SALES TAX CHARGED ON INV CB COST 10/11/23	(3.86)
64572	10/15/2024	US BANK VISA REWARDS	CB REFUND SALES TAX CHARGED ON INV CB COST 4/5/22	(0.62)
64572	10/15/2024	US BANK VISA REWARDS	CP OPEN HOUSE DYE TABLET PACKETS	140.31
64572	10/15/2024	US BANK VISA REWARDS	JB BOARD MEETING SANDWICHES	66.00
64572	10/15/2024	US BANK VISA REWARDS	JB CLASSIC BLUE, COFFEE, CUPS, BAGS	85.23
64572	10/15/2024	US BANK VISA REWARDS	JB COPY PAPER YELLOW	71.96
64572	10/15/2024	US BANK VISA REWARDS	JB COSCO 11/9/22 ORDER CREDIT SALES TAX OFFICE 13 GAL BAGS	(3.23)
64572	10/15/2024	US BANK VISA REWARDS	JB COSCTO 11/9/22 ORDER CREDIT SALES TAX SHOP GLASS CLEANER	(1.13)
64572	10/15/2024	US BANK VISA REWARDS	JB COSTCO 11/9/22 ORDER CREDIT SALES TAX OFFICE 16OZ CUPS	(1.39)
64572	10/15/2024	US BANK VISA REWARDS	JB COSTCO 11/9/22 ORDER CREDIT SALES TAX SHOP PINE CLEANER	(1.88)
64572	10/15/2024	US BANK VISA REWARDS	JB COSTCO 11/9/22 ORDER CREDIT SALES TAX SHOP TRASH BAGS	(2.10)
64572	10/15/2024	US BANK VISA REWARDS	JB COSTCO ORDER 11/9/22 CREDIT SALES TAX SHOP PAPER TOWELS	(1.63)
64572	10/15/2024	US BANK VISA REWARDS	JB OFFICE TEA AND CIDER	21.00
64572	10/15/2024	US BANK VISA REWARDS	JB REFUND SALE TAX CHARGED ON INV JB COST 4/30/24	(2.28)
64572	10/15/2024	US BANK VISA REWARDS	JB REFUND SALES TAX CHARGED INV CB COST 10/1/23	(2.56)
64572	10/15/2024	US BANK VISA REWARDS	JB REFUND SALES TAX CHARGED INV JB COST 4/30/24	(4.06)
64572	10/15/2024	US BANK VISA REWARDS	JB REFUND SALES TAX CHARGED ON INV JB COST 4/9/24	(3.55)
64572	10/15/2024	US BANK VISA REWARDS	JB REFUND SALES TAX ON INV JB COST 4/30/24	(3.26)

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64572	10/15/2024	US BANK VISA REWARDS	JB SHARP GEL PENS	59.97
64572	10/15/2024	US BANK VISA REWARDS	JB STRATIS #9 ENVELOPES QTY 1	697.08
64572	10/15/2024	US BANK VISA REWARDS	JB SWISS MISS, FAMOUS AMOS, MADE GOOD MINI	44.63
64572	10/15/2024	US BANK VISA REWARDS	JW 298 KINGSBURY IRRIGATION PARTS	53.18
64572	10/15/2024	US BANK VISA REWARDS	JW RECEIPT CAL RANCH STORES WORK BOOTS	122.63
64572	10/15/2024	US BANK VISA REWARDS	MD 160 PINERIDGE AIR BLOWER - OPS YARD TARP COVER EQUIP	145.43
64572	10/15/2024	US BANK VISA REWARDS	MD 160 PINERIDGE FLAGPOLE	965.00
64572	10/15/2024	US BANK VISA REWARDS	MD 21IN FULL EST UNDERMOUNT, STAINLESS STEEL COMB, 6'X10MM L	152.68
64572	10/15/2024	US BANK VISA REWARDS	MD ADMIN OFFICE DOOR EXTRA KEY	4.30
64572	10/15/2024	US BANK VISA REWARDS	MD INDUSTRIAL DOORSTOP, BOOKCASE SHELVES, FLOOR SQUEEGEE, BU	1,990.79
64572	10/15/2024	US BANK VISA REWARDS	MD LEAGUE OF CITIES CONFERENCE BASKET	46.20
64572	10/15/2024	US BANK VISA REWARDS	MD PLAN HANGER & TOWEL RACKS FOR BATHROOMS	138.12
64572	10/15/2024	US BANK VISA REWARDS	MD STATION 3&5 KEMTEK CHLORINE, 160 PINERIDGE/298 KINGSUBURY	75.95
64572	10/15/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY. 3	43.57
64572	10/15/2024	US BANK VISA REWARDS	SM LAKE STATION 40LB PURE SALT QTY 63	476.71
64572	10/15/2024	US BANK VISA REWARDS	SM LOCATING BLUE FLAGS 100/PK QTY 2	37.17
64572	10/15/2024	US BANK VISA REWARDS	TRUCK #1930 SWEEPER SERVICE REPAIR WATER PUMP & CAB FILTER	933.50
64573	10/15/2024	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 09/2024	227.40
64574	10/18/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 10/18/2024	1,694.97
64575	10/18/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 10/18/2024	2,051.28
64576	10/18/2024	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 10/18/2024	1,910.55
64577	10/18/2024	MITCHELL S. DION	Employee: DION; Pay Date: 10/18/2024	3,229.19
64578	10/18/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 10/18/2024	3,001.75

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64579	10/18/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 10/18/2024	3,398.58
64580	10/18/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 10/18/2024	1,909.44
64581	10/18/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 10/18/2024	2,833.30
64582	10/18/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 10/18/2024	1,766.86
64583	10/18/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 10/18/2024	980.70
64584	10/18/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 10/18/2024	1,441.87
64585	10/18/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 10/18/2024	1,748.21
64586	10/24/2024	AFLAC	ACCT. FA935 LIFE INS CHURCHYARD, EDWARDS, JOHNS, MOSS, STANT	552.61
64587	10/24/2024	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	470.61
64588	10/24/2024	ASPEN DEVELOPERS CORP	PAY APPLICATION 4 #30113 FY24 WATER LINE REPLACEMENT 8/31/24	195,700.00
64588	10/24/2024	ASPEN DEVELOPERS CORP	PAY APPLITATION 4 #30274 PONDEROSA MHP 8/31/24	374,922.81
64589	10/24/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	596.87
64590	10/24/2024	CHARTER COMMUNICATIONS	ACCT 8411100140031448 169 TERRACE VIEW DR	149.98
64590	10/24/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	159.98
64591	10/24/2024	LELAND CHURCHYARD II	REIBURSE RECEIPT SPORTSMAN'S WORK BOOTS REMAINDER OF ALLOWEN	164.39
64592	10/24/2024	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 05 11/1/24	852.30
64593	10/24/2024	HYDRAULIC INDUSTRIAL SERVICES	TRUCK #0611 #12 FF O-RING	1.30
64594	10/24/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	79.50
64594	10/24/2024	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	332.91
64594	10/24/2024	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	34.33
64594	10/24/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.43
64594	10/24/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	42.99

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64594	10/24/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	4,158.81
64594	10/24/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,621.58
64594	10/24/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,034.57
64594	10/24/2024	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,571.53
64594	10/24/2024	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	59.24
64594	10/24/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	34.33
64594	10/24/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	966.99
64595	10/24/2024	NEVADA STATE TREASURER	ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEE 10/18/	2.00
64595	10/24/2024	NEVADA STATE TREASURER	ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEE 9/20/2	2.00
64595	10/24/2024	NEVADA STATE TREASURER	ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEE 9/6/24	2.00
64595	10/24/2024	NEVADA STATE TREASURER	ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEES	2.00
64595	10/24/2024	NEVADA STATE TREASURER	ID #3200008846 JERRON PIERSON WITHHOLDING FEES 8/23/24	2.00
64596	10/24/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 10/24	26,572.91
64597	10/24/2024	NEVADA STATE COLLECTION	ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT	685.84
64598	11/1/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 11/1/2024	1,733.11
64599	11/1/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 11/1/2024	2,051.28
64600	11/1/2024	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 11/1/2024	2,003.59
64601	11/1/2024	MITCHELL S. DION	Employee: DION; Pay Date: 11/1/2024	2,326.17
64602	11/1/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 11/1/2024	3,625.30
64603	11/1/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 11/1/2024	3,398.58
64604	11/1/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 11/1/2024	1,990.69

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64605	11/1/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 11/1/2024	2,465.48
64606	11/1/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 11/1/2024	2,351.33
64607	11/1/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 11/1/2024	962.88
64608	11/1/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 11/1/2024	1,502.05
64609	11/1/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 11/1/2024	1,711.98
64610	11/1/2024	BADGER METER, INC	BADGER METER 1INCH QTY 2 FOR 699 TINA CT	557.08
64610	11/1/2024	BADGER METER, INC	BADGER METER REGISTERS QTY 100 REPLACEMENTS	8,053.21
64611	11/1/2024	JUDITH BREWER	MEALS PER DIEM POOL PAC CONFERENCE 10-29 TO 10/31/24	81.00
64612	11/1/2024	BURDICK EXCAVATION	TEMP METER REFUNDABLE DEPOSIT LES CONSUMPTION 57,300 GAL	593.17
64613	11/1/2024	BYRAN MOSS	REIMBURSE MILEAGE AWWA CONFER & FLAGGING CLASS RENO/SPARKS	97.82
64614	11/1/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140191184 160 PINERIDGE DR	129.98
64615	11/1/2024	LELAND CHURCHYARD II	REIMBURSE MILEAGE AWWA CONFERENCE RENO 10/22/24	73.30
64615	11/1/2024	LELAND CHURCHYARD II	REIMBURSE UNION DUES WITHHELD 8/23/24 TO BEGIN 9/1/24	45.73
64616	11/1/2024	FERGUSON EXCAVATING, INC.	TEMP METER REFUNDABLE DEPOSIT LESS COMSUMPTION 9,800 GAL	930.42
64617	11/1/2024	BEATRIZ HERNANDEZ	160 PINERIDGE DR 4 CLEANINGS OCTOBER 2024	2,000.00
64618	11/1/2024	IRWIN LIVING TRUST 2016	REFUND ACCT. 298 OVERPAID/CLOSED ESCROW 10/28/24	5.13
64619	11/1/2024	SHANE MORTENSEN	MEALS PER DIEM AWWA CONFERENCE 10/23 TO 10/24/24	105.00
64619	11/1/2024	SHANE MORTENSEN	REIMBURSE MILEAGE AWWA CONFERENCE & FLAGGING CLASS RENO/SPAR	96.68
64620	11/1/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	932.93
64620	11/1/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	37.37

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64620	11/1/2024	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	12.59
64620	11/1/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	101.05
64620	11/1/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	184.67
64620	11/1/2024	NV ENERGY	10000440868032974778 298 KINGSBURY GRADE APT CDOWN	49.63
64620	11/1/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	73.00
64620	11/1/2024	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	18.92
64620	11/1/2024	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	234.06
64620	11/1/2024	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	9,280.07
64620	11/1/2024	NV ENERGY	1000044086808604306 160 PINERIDGE DR	175.73
64621	11/1/2024	JERRON PIERSON	REIMBURSE MILEAGE FLAGGING CLASS SPARKS NV 10/24/24	0.00
64622	11/1/2024	SPRUNG INSTANT STRUCTURES, INC	ENGINEERED STAMPE DRAWINGS 60'X120' SPRUNG STRUCTURE OPS YAR	3,500.00
64623	11/1/2024	SUMMIT PLUMBING LLC	STATION 1 INSTALLED NEW WATER HEATER HUBBELL EMV 120-GALLON	9,949.83
64624	11/1/2024	TAHOENOW VENTURES LLC	REFUND PERMIT 2022-05 150 SIERRA COLINE DR COMPLETED ALL INS	2,724.00
64624	11/1/2024	TAHOENOW VENTURES LLC	REFUND PERMIT 2022-06 152 SIERRA COLINA COMPLETED ALL INSPEC	2,724.00
64624	11/1/2024	TAHOENOW VENTURES LLC	REFUND PERMIT 2022-09 148 SIERRA COLINA DR COMPLETED ALL INS	2,724.00
64624	11/1/2024	TAHOENOW VENTURES LLC	REFUND PERMIT 2023-05 141 SIERRA COLINA COMPLETED ALL INSPEC	2,208.00
64624	11/1/2024	TAHOENOW VENTURES LLC	REFUND PERMIT 2023-06 143 SIERRA COLINA COMPLETED ALL INSPEC	2,208.00
64625	11/1/2024	VM WEST, LP	REFUNDE TEMP METER DEPOSIT LESS CONSUMPTION 10,600 GAL	924.74

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64626	11/1/2024	WESTERN NEVADA SUPPLY CO	REPLACEMENT LIDS 15 NON LOCK QTY 3 & 18 NON LOCK QTY 3	474.21
64627	11/1/2024	NEVADA STATE COLLECTION	ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT	685.84
64628	11/8/2024	BARTON HEALTHCARE SYSTEM	ACCT 800002207 VISIT 10/15/24 ESENARRO DRUG SCREEN	65.00
64629	11/8/2024	AMY C. CARAMAZZA	10/15/24 BOARD MEETING AND MINUTES 3.25 HRS	168.75
64630	11/8/2024	LELAND CHURCHYARD II	REIMBURSE CWEA RECEIPT WASTE WATER CERTIFICATION	345.00
64631	11/8/2024	EASTERN SIERRA ENGINEERING	GEOTECHNICAL SERVICES 2025-2026 WATER & ROAD IMPROVEMENTS 10	13,238.50
64632	11/8/2024	EIDE BAILLY LLP	PROGRESS BILLING RELATED TO AUDIT FINANCIAL FY 2024	32,035.05
64633	11/8/2024	FLYERS ENERGY LLC	FUEL REGULAR 130 GAL DIESEL 52.5 GAL	798.04
64633	11/8/2024	FLYERS ENERGY LLC	FUEL REGULAR 52 GAL DIESEL 44 GAL	415.93
64634	11/8/2024	HOMESERVE USA	LOSS & LINE INSURANCE 10/31/2024	1,472.20
64635	11/8/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 12/2024	19,840.00
64636	11/8/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 11/2024	640.24
64637	11/8/2024	KINGSBURY AUTOMOTIVE & SUPPLY	STATION 2 TIRE REPAIR KIT	21.99
64637	11/8/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK 1726 LUBE, OIL & FILTER, AUTOMATIC TRANS FLUID, SYNTH	307.31
64638	11/8/2024	NEXTIVA, INC.	ACCT 3680856 DISTRICT OFFICE PHONE LINES 11/2024	259.32
64639	11/8/2024	PACIFIC STATES COMMUNICATIONS	AUDITORS WALKTHROUGH IT NETWORK 10/16/24	123.75
64639	11/8/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 11/2024	1,222.50
64640	11/8/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 10/2024	1,655.00
64641	11/8/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 11/2024	7,694.77
64642	11/15/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 11/15/2024	1,694.97
64643	11/15/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 11/15/2024	2,051.28
64644	11/15/2024	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 11/15/2024	1,910.55

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64645	11/15/2024	MITCHELL S. DION	Employee: DION; Pay Date: 11/15/2024	3,229.19
64646	11/15/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 11/15/2024	2,447.64
64647	11/15/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 11/15/2024	3,398.58
64648	11/15/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 11/15/2024	1,909.44
64649	11/15/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 11/15/2024	2,922.66
64650	11/15/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 11/15/2024	2,296.69
64651	11/15/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 11/15/2024	927.88
64652	11/15/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 11/15/2024	1,441.87
64653	11/15/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 11/15/2024	1,555.74
64654	11/15/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 11/15/2024	3,398.58
64655	11/15/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 11/15/2024	2,328.08
64656	11/15/2024	JAMES CHO & SOPHIA KIM	REFUND PERMIT 2016-6 1634 NEEDLE PEAK COMBIN W/PERMIT 2017-5	5,000.00
64657	11/15/2024	ISLAND VISIONS INC	298 KINGSBURY GRADE SCREEN REBUILD & RESCREEN	820.00
64658	11/15/2024	MITCHELL S. DION	REIMBURSE LOWES RECEIPT STATIONS 3&5 KEMTEK LIQUID CHLORINE	58.10
64659	11/15/2024	PAMELA JOANNE NANCE	298 KINGSBURY 4 CLEANINGS 10/2024	800.00
64660	11/15/2024	JERRON PIERSON	REIMBURSE MILEAGE FLAGGING CLASS SPARKS NV 10/24/24	91.12
64661	11/15/2024	NEVADA STATE COLLECTION	ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT	685.84
64662	11/15/2024	US BANK VISA REWARDS	BM AWWA CONFERENCE 10-23 SPARKS	370.00
64664	11/15/2024	US BANK VISA REWARDS	BM RECEIPT THE PUBLIC SAFETY RUBBER HIP BOOTS	190.00
64664	11/15/2024	US BANK VISA REWARDS	BM STATIONS 3&5 KEMTEK LIQUID CHORINE, STATION 2 HVY DTY NTR	530.04
64664	11/15/2024	US BANK VISA REWARDS	BM TRUCK #1323 TOW TO LES SCHWAB THEY WILL REIMBURSE	450.00
64664	11/15/2024	US BANK VISA REWARDS	CB #10 WINDOW ENVELOPES QTY 10,000	1,260.57

64662 - 64663 VOID US Bank Visa rewards

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64664	11/15/2024	US BANK VISA REWARDS	CB RECEIPT BALLY'S PARKING 10/10/24 LEAGUE OF CITIES	25.00
64664	11/15/2024	US BANK VISA REWARDS	CB RECEIPT BALLY'S PARKING LEAGUE OF CITIES 10/11/24	25.00
64664	11/15/2024	US BANK VISA REWARDS	CB STATION 1 PINE-SOL, INK CARTRIDGES, OFFICE POST ITS & 3'	113.44
64664	11/15/2024	US BANK VISA REWARDS	CB STATION 2 PAPER TOWELS & BATH TISSUE, OFFICE PAPER CUPS,	212.39
64664	11/15/2024	US BANK VISA REWARDS	JB 160 PINERIDGE SERVICE AGREEMENT W/SUMMIT INTRE PEST MANAG	240.00
64664	11/15/2024	US BANK VISA REWARDS	JB 20YRD DUMPSTER FOR OPS YARD CLEAN UP	393.00
64664	11/15/2024	US BANK VISA REWARDS	JB CELL PHONE CHARGERS FOR WATER/ROAD CREW	112.35
64664	11/15/2024	US BANK VISA REWARDS	JB RECEIPT PORT OF SUBS SANDWICHES 10/15/24 BOARD MEETING	69.00
64664	11/15/2024	US BANK VISA REWARDS	JB RECEIPT SAFEWAY TEA, OCEAN SPRAY, HERBAL TEA, CHAMILE	20.27
64664	11/15/2024	US BANK VISA REWARDS	JB RECEIPT TAHOE BAGEL FOR ALL HANDS MEETING 10/17/24	49.90
64664	11/15/2024	US BANK VISA REWARDS	JE AWWA CONFERENCE 10/21 TO 10/24/24 SPARKS	605.00
64664	11/15/2024	US BANK VISA REWARDS	JE NDOT FLAGGER CERTIFICATION JERRON, BYRAN, SHANE, LELAN, M	510.00
64664	11/15/2024	US BANK VISA REWARDS	JW RECEIPT RED WING WORK BOOTS 10/19/24	279.75
64664	11/15/2024	US BANK VISA REWARDS	LS LIEN FILING FEES	82.00
64664	11/15/2024	US BANK VISA REWARDS	LS VISTA PRINT BUSINESS CARDS MITCH, JUDY, JOE 9/24/24	56.71
64664	11/15/2024	US BANK VISA REWARDS	MD 160 PINERIDGE INSTALL GUTTER LEFT SIDE OF BLDG	1,537.96
64664	11/15/2024	US BANK VISA REWARDS	MD 160 PINERIDGE MATERIAL COMPLETE COMPRESSOR COVER	1,184.00
64664	11/15/2024	US BANK VISA REWARDS	MD 160 PINERIDGE PAPER TOWELS, SHELF BOOKCASE, ALLUM HANDLE	768.79
64664	11/15/2024	US BANK VISA REWARDS	MD 160 PINERIDGE/298 KING PAINT, BRUSHES, STATION 3&5 KEMTEK	334.16

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 10/11/2024 Through 11/15/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64664	11/15/2024	US BANK VISA REWARDS	MD 298 KINGSBURY GRADE GUTTER INSTALLATION VARIOUS	2,985.00
64664	11/15/2024	US BANK VISA REWARDS	MD BAILLYS RECEIPT PARKING LEAGUE OF CITIES 10/10/24	20.00
64664	11/15/2024	US BANK VISA REWARDS	MD BALLY'S RECEIPT PARKING LEGUE OF CITIES 10/9/24	20.00
64664	11/15/2024	US BANK VISA REWARDS	MD BALLYS RECEIPT PARKING LEAGUE OF CITIES 10/10/24	25.00
64664	11/15/2024	US BANK VISA REWARDS	MD LEAGUE OF CITIES REGISTRTION SANDY PARKS	513.00
64664	11/15/2024	US BANK VISA REWARDS	MD NEVADA LEAGUE OF CITIES CONFERENCE 10/10-10/12/2024	461.75
64664	11/15/2024	US BANK VISA REWARDS	MD RETURN STAINLESS STEAL COMB 298 KINGSBURY GRADE	(19.54)
64664	11/15/2024	US BANK VISA REWARDS	MD STATION 1 BLOWER MOTOR & BLOWER WHEEL FOR VENTILATION	1,554.00
64664	11/15/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK PONDEROSA MHP 8IN FROSTFREE SILLC, 6I	266.74
64664	11/15/2024	US BANK VISA REWARDS	ME AWWA ANNUAL CONFERENCE RENO 10/21 TO 10/24/24	370.00
64664	11/15/2024	US BANK VISA REWARDS	ME AWWA CONFERENCE CHURCHYARD 10/24/24	370.00
64664	11/15/2024	US BANK VISA REWARDS	SM AWWA REGISTRATION 10/23/24 CONFERENCE	370.00
64664	11/15/2024	US BANK VISA REWARDS	SM STATION 1 DISTILLED WATER QTY 3	13.47
64664	11/15/2024	US BANK VISA REWARDS	SM WORK WORLD RECEIPT DICKIES COVERALL	64.25
64664	11/15/2024	US BANK VISA REWARDS	WATER & ROAD CREW SHIRTS, HOODIES, BEANIES AND CAPS	1,923.00
Report Total				1,051,012.21

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

TITLE: APPROVE CORRECTION FOR APPENDIX C, BARGAINING UNIT CONTRACT AND PROPOSED ADJUSTMENTS TO EXEMPT SALARY SCHEDULE

For Discussion and Possible Action. Discussion and Possible Action to approve correction of Appendix C, Bargaining unit contract and Proposed adjustments to Exempt Salary Schedule

MEETING DATE: 19 November 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve correction for Appendix C, bargaining unit contract and proposed adjustments to exempt salary schedule and authorize General Manager to execute appropriate documents.

BACKGROUND INFORMATION:

The district completed bargaining in May 2024 and the Board of Trustees approved the Appendix C which lists the salaries of the represented employees. The list included an error in Maintenance Technician 1 wages. Correcting that error influenced the career ladder progression for the two higher level positions which the district established a 10% separation recognizing higher skills and potential certifications.

Therefore, it becomes necessary to enter into a side letter agreement with Local 39 to reflect the corrections to the Appendix C, rates of pay. Currently, there are no employees in the two higher level positions and the correction reflects what the incumbents are currently receiving. Therefore, there is not an immediate impact upon budgeted expenditure.

Additionally, the district has discussed adopting a range for salaries versus the singular assigned wage for exempt employees. It is hoped that having a range may assist in recruitment to fill these technical and professional positions. Attachment C is a proposed salary schedule for exempt employees. Douglas County wages were the only comparison provided, which is in the same recruitment pool. In addition, incumbents are listed in the mid-point. It is recommended that 2 years of service or educational advancement by an accredit program is requisite to make the next step, and the Personnel Manual will be adjusted to reflect this condition.

INCLUDED:

- (A) Wage correction side agreement letter Local 39
- (B) Appendix C, Kingsbury GID Rates of Pay
- (C) Proposed exempt salary schedule

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 |

SIDE LETTER AGREEMENT
BETWEEN
KINGSBURY GENERAL IMPROVEMENT DISTRICT
AND

INTERNATIONAL UNION OF OPERATING ENGINEERS, STATIONARY LOCAL 39, AFL-CIO

Kingsbury General Improvement District (KGID) and International Union of Operating Engineers Stationary Local No. 39 ("Local 39") agree to amend Appendix C (Rates of Pay) to reflect correct current pay for the three maintenance positions that were increased in September 2023.

The current pay for Street Maintenance specialist from \$29.44 to \$30.49, the Maintenance Technician I from \$24.43 to \$25.20, and the Maintenance Technician II from \$25.74 to \$27.72. This increase is also corrected for the increased for the fiscal years 2025 and 2026.

Also, the rates include a one dollar (\$1.00) per hour pay increase for the Administrative Clerk/Secretary position and the Maintenance Technician I position effective July 1, 2024 and for the remainder of the term of the agreement between the parties dated July 1, 2024 to June 30, 2026.

DATED this _____ day of November 2024.

Timothy Eggen, Business Manager
I.U.O.E. Local 39 AFL-CIO

Mitchell S. Dion, General Manager
Kingsbury GID

Brandy Johnson, Director of Public Employees
I.U.O.E. Local 39 AFL-CIO

Scott Lupo, Business Representative
I.U.O.E. Local 39 AFL-CIO

APPENDIX C
Rates of Pay

	<u>CURRENT</u>	1 July 2024 <u>2025</u> 3.5%	1 July 2025 <u>2026</u> 3.5%
Accountant II	\$32.61	\$33.75	\$34.93
Utility Billing Coordinator	\$29.24	\$30.26	\$31.32
Administrative Clerk/Secretary	\$24.44	\$25.30	\$26.19
Water Treatment/Distribution Operator	\$32.49	\$33.63	\$34.81
Water Treatment/Distribution Operator III	\$36.57	\$37.85	\$39.17
Street Maintenance Specialist	\$29.44 30.49	\$30.47 31.56	\$31.54 32.66
Operator in Training	\$22.67	\$23.46	\$24.28
Maintenance Technician I	\$24.43 25.20	\$25.59 27.12	\$26.49 28.07
Maintenance Technician II	\$25.74 27.72	\$26.65 28.69	\$27.58 29.69
Water Treatment/Distribution Lead Op.	\$39.44	\$40.82	\$42.25

During the first six (6) months of employment probationary employees shall be paid eighty percent (80%) of the appropriate rate. The next six (6) months of employment probationary employees shall be paid ninety percent (90%) of the appropriate rate. After one (1) year one hundred percent (100%) of the appropriate rate.

Exempt Positions Rates of Pay 2024-2025

Kingsbury General Improvement District

Douglas County

	Min.	Mid.	Max
Civil Engineer	48.00	60.00	67.20
Administrative & Financial Analyst	45.00	54.00	63.00
Utility Operations Superintendent	36.13	45.16	50.58
Administrative & H.R. Supervisor	29.88	37.35	41.83

	Min.	Mid.	Max
Civil Engineer- Douglas County	42.34	50.82	59.28
Senior Civil Engineer- Douglas County	45.73	54.88	64.02
System Analyst- Douglas County	36.30	43.56	50.83
Operations Manager- Douglas County	45.73	54.88	64.02
Superintendent Public Works- Douglas County	49.39	59.27	69.14
Administrative Service Manager- Douglas County	36.30	43.56	50.83
H.R. Analyst - Douglas County	42.34	50.82	59.28

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

TITLE: APPROVE 2025 CALENDAR OF BOARD MEETINGS AND DISTRICT HOLIDAYS

For discussion: Review and Approve 2025 Board of Trustees and District Holiday Calendar

MEETING DATE: 19 November 2024

PREPARED BY: Judy Brewer, Administration & H.R. Supervisor

RECOMMENDED ACTION: Approve 2025 Board of Trustee Meeting and District Holiday Calendar as recommended.

BACKGROUND INFORMATION: The district Board of Trustees meets monthly for regular business meetings. In addition, special meetings are conducted as required to address specific issues and engage in activities such as planning or budget development. The regular meetings of the Board of Trustee are conducted on the 3rd Tuesday of each month. Each year, the budget workshop is scheduled for early April to comply with NRS deadlines for the submission of a draft budget.

Often holidays or other obligations interfere with the strict adherence to the 3rd Tuesday and the meeting schedule has been altered, which causes confusion. In 2025, conflicts were considered, but determined that keeping to the 3rd Tuesday best suits the needs of the district.

In addition, the district is open for business Monday through Friday except for approved holidays. In recent years, the district has found it to be beneficial to also close the office on certain days near holidays to provide district personnel to use vacation time as an option. These are not holidays, but workdays which leave can be granted to all but essential personnel. In 2025, there are two days proposed in this category.

INCLUDED:

- Attachment A - 2025 Board of Trustee Calendar
- Attachment B - 2025 Calendar of District Holidays

Fund impacted by above action:

- | | |
|---|---|
| <input type="checkbox"/> All Funds | <input checked="" 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

2025 BOARD MEETING SCHEDULE

January 21, 2025 (Tuesday)

February 18, 2025 (Tuesday)

March 18, 2025 (Tuesday)

April 1, 2025 (Tuesday)
Special budget workshop meeting

April 15, 2025 (Tuesday)

May 20, 2025 (Tuesday)
Budget Public Hearing

June 17, 2025 (Tuesday)

July 15, 2025 (Tuesday)

August 19, 2025 (Tuesday)

September 16, 2025 (Tuesday)

October 21, 2025 (Tuesday)

November 18, 2025 (Tuesday)

December 16, 2025 (Tuesday)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
2025 HOLIDAY SCHEDULE

January 1, 2025 (New Year's Day-Wed.)

January 20, 2025 (Martin Luther King Day-Mon.)

February 17, 2025 (President's Day-Mon.)

May 26, 2025 (Memorial Day-Mon.)

June 19, 2025 (Juneteenth-Thur.)

June 20, 2025 (Office Closed-Work Day-Fri.)

July 4, 2025 (Independence Day-Fri.)

September 1, 2025 (Labor Day-Mon.)

October 24, 2025 (NV Day-Fri.)

November 11, 2025 (Veteran's Day-Tue.)

November 27, 2025 (Thanksgiving-Thur.)

November 28, 2025 (Day after Thanksgiving-Fri.)

December 25, 2025 (Christmas Day Thur.)

December 26, 2025 (Office Closed-Work Day-Fri.)

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

TITLE: DISCUSSION OF INTERAGENCY USE OF THE ROAD SWEEPERS AND VACTOR WITHIN THE TAHOE BASIN

For Discussion and Possible Action. Discuss support for interagency for the use of road sweepers and vactor within the Tahoe Basin

MEETING DATE: 19 November 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Discuss interagency support for the use of the road sweepers and vactor within the Tahoe Basin and provide direction to General Manager as appropriate.

BACKGROUND INFORMATION:

Kingsbury GID is one of the most robust GIDs within the basin. The district has expensive equipment to perform its duties. Frequently, the district receives inquiries from other agencies about providing services with this equipment (sweepers and vactor). In general, the district has struggled to keep the equipment operable and maintain enough qualified operators. During the past year, the district has resolved those issues. Moreover, the equipment stands ready but is not used most of the year. This is not a new topic, but reoccurs as agencies struggle to find better, faster, cheaper methods to provide services. This level of service is not part of the interagency mutual support agreement which is intended for emergencies.

One thought is that the district could recover some of the costs for this equipment and personnel if a revenue stream were developed.

It is believed that water quality in the basin could improve if more consistent sweeping and catch basin cleaning were done by all the agencies.

There is a sensitivity to the district taking on functions currently performed by private industry. Displacing private companies that are performing these functions is disruptive to the economy.

The situation regarding equipment readiness and personnel could revert.

Logan Creek, Elks Points, Oliver Park, and Round Hill may all seek some services which are current performed by their personnel or the County.

At the direction of the Board of Trustees, the General Manager could convene a meeting of the interested parties to explore the concept.

INCLUDED:

Fund impacted by the above action:

- | | |
|---|---|
| <input checked="" type="checkbox"/> All Funds | <input checked="" 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
AGENDA ITEM #12**

**TITLE: REVIEW PROPOSED MODIFICATIONS TO THE SEWER ENTERPRISE
FUND RATES, ORDINANCE NO. 2**

For Discussion and Possible Action. Review proposed modifications to the Sewer Enterprise Fund Rates

MEETING DATE: 19 November 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: It is recommended that a 6.0% increase be applied in each of the next 3 years across all categories in the sewer rates and charges, with 8% per year for the consumptive rate subject to the public hearing and final action on December 17, 2024 to be effective April 1, 2025.

BACKGROUND INFORMATION: Annually, the district budgets for the Sewer enterprise fund. The budget reflects revenues and expenses. Expenses have four major elements, Personnel, Operations, Debt and Capital outlay. There are also adjustments to cash flow which include principal payments to debt, depreciation, and accounting adjustments.

The largest expenditures within the Sewer Fund for FY 24/25 are:

DCTSA #1 pro rata	\$823,691
DCTSA# 1 cap assess	\$490,034
District P/R	\$354,691
Maint/Supplies	\$212,748
Capital outlay	\$520,000

The district's rates and charges are inadequate to fund the Utility, and it will likely reach a negative balance in 2026 without corrective action. A cost-of-service study cannot be complete until the masterplan is final, but the draft capital plan is adequate for three or four years of financial planning. The current monthly base rate is \$60.40. In 2020 proposed rate increases were suspended which would have increased rates (6%) each year, \$64.02, \$67.86, \$71.93 respectively. In addition, the consumptive element was to have a similar increase.

Anticipated revenues for FY 25/26: \$2.18 M for FY 27/28: \$2.454 M
Anticipated total operating expense in FY25/26: \$2.2 M (w/o depreciation)
Anticipated debt service in FY 25/26: \$ 0.0 M
Anticipated total capital expense in FY 25/26: \$ 0.1 M

The maintenance contract was renewed with an increase, DCTSA costs continue to escalate with both internal and external drivers. Eliminating I & I (inflow and infiltration) is one of the few tools available to the district to reduce costs, but that is a capital expense and short-term ROI is not often favorable. Long-term cost reductions can be achieved by using gravity and eliminating the out-of-basin import of sewage. Those endeavors will need significant capital only, likely funded with grant

or loan assistance. Small capital repairs are anticipated as smoke testing and cameras identify specific repairs.

It is recommended that the district conduct a public hearing on December 17, 2024 to review Ordinance Number 2 and restore the previous rate increases (6%) for each of the next 3 years for the base rate. In addition, it is recommended that the consumptive rate be increased at higher level (8%/year) to reflect the increasing DCLTSA costs pro rata across applicable customer classes (\$18.64, \$20.13, \$21.74) annually. These increases will stabilize the sewer fund while the district develops and pursues funding programs for the capital program or considers reallocation of district expenses during the budget process.

INCLUDED:

- (A) Agenda report Sewer Rates and attachments 15 Oct 2024
- (B) Rates and charges schedule

Fund impacted by the above action:

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

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

TITLE: REVIEW PROPOSED MODIFICATIONS TO THE SEWER ENTERPRISE FUND RATES AND APPROVE PUBLIC HEARING DATE

For Discussion and Possible Action. Review proposed modifications to the Sewer Enterprise Fund Rates and approve Public Hearing date

MEETING DATE: 15 October 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review proposed modifications to the Sewer Enterprise Fund Rates and approve Public Hearing date of December 17, 2024.

BACKGROUND INFORMATION:

The district's rates and fees are intended to comply with NRS 354.517 providing funding for current and future maintenance costs, debt service, depreciation and capital improvements. The district has approximately 1,900 sewer connections.

The district's collection system is comprised of four lift stations, 631 manholes, and approximately 27.2 miles of gravity main and 1.3 miles of force main. The collection system conveys sewer through a network of gravity sewer mains and pump stations to a terminal collection point at the Market Street lift station. Then Market Street lift station pumps all wastewater vis force main to the Wastewater Reclamation facility (WWRF) owned and operated by the Douglas County Lake Tahoe Sewer Authority (DCLTSA).

The lift stations are Galaxy, Easy, Palisades, and Market Street. The Galaxy and Palisades force mains discharge to manholes within the collection system, where wastewater goes on to flow by gravity to the Market Street lift station. The Easy Street lift station discharges into the Palisades lift station all leading to the Market Street lift station which discharges into the WWRF.

The collection system is not an efficient or effective alignment. The treatment plant is located near the perimeter of the collection system and below nearly the entire Kingsbury system. Approximately 2/3 of the collection system's flow could by-pass the market street which would significantly reduce the energy demand (in perpetuity) and correct the most significant deficiency and liability for the Market Street lift station which is the lack of storage. Moreover, the gravity option would allow for sewage to arrive "fresher" at the treatment facility and not in surges which assists in reducing treatment expenses. This proposal has been considered but not yet in the capital plan.

NV Energy rates are approved for an additional 4% on October 1st and will continue to escalate into the future as the price of energy production increases combined with the additional liabilities and regulatory changes. The direct charges for utilities for the Sewer fund are relatively modest but increases also impact on the operational costs of the sewer authority more significantly than the district collection system. Both aspects of this expense are paid from sewer rates.

Summit Plumbing increases.

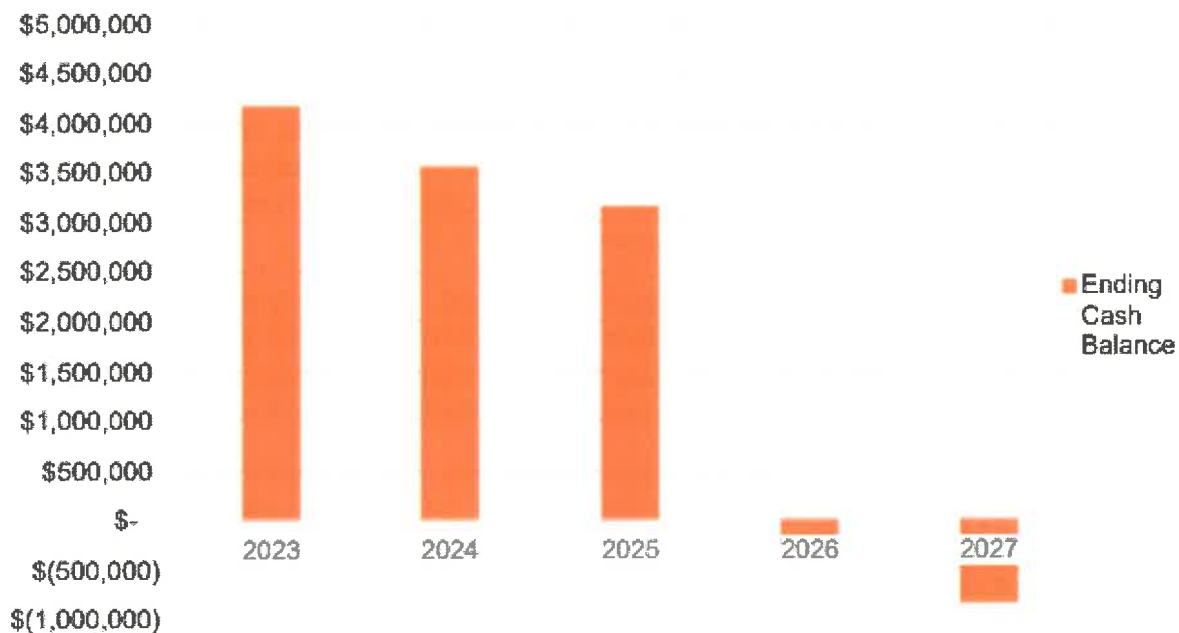
NV Energy customers will see a 4% increase in their energy rates following the Public Utilities Commission of Nevada's approval of changes as part of a general rate review. The new rates, which include a slight rise in the monthly basic service charge for single-family residential customers, took effect on October 1 and will be reflected in the next billing cycle.

The total budget within the Sewer Fund is \$2.67 M. The primary source of revenue (\$2.05M) is rates which are generated nearly in total from residential connections. Recent years increases due to inflation, DCLTSA and adjustments within district expenses have steadily reduced the ending cash balance (reserves) needed for capital work.

Based upon the current year budget, the district operations and capital program will result in a reduction of available funds by approximately \$621,000 (with \$520k for capital outlay {vehicle reserves and contributions to other programs such as facilities}). With increases in costs for energy and maintenance approximately \$650,000 (\$342.10/connection/year or \$28.51/month).

Capital

The sewer fund is on a trajectory to reach a negative balance in FY 26.



Sewer Fund 5 Year Balance (reserves)

The largest expenditures within the Sewer Fund are:

DCTSA #1 pro rata	\$823,691
DCTSA# 1 cap assess	\$490,034
District P/R	\$354,691
Maint/Supplies	\$212,748
Capital outlay	\$520,000

Table 2: 2023 Monthly Flows by District (MG)

Month	Beach	Elks Pt. ¹	Doria Ct. ¹	DCLTSA Total	RHGID ²	KGID	TDD	Total Summation	Plant Influent Meter
January	17,999	0.101	0.019	18,119	3,158	8,583	7,433		37,293
February	16,013	0.129	0.018	16,160	3,216	8,000	6,419		33,795
March	18,218	0.110	0.024	18,352	3,904	8,434	8,113		38,803
April	17,746	0.201	0.024	17,972	5,167	9,257	8,441		40,837
May	17,154	0.184	0.024	17,362	4,365	7,923	8,509		38,159
June	18,187	0.184	0.024	18,396	4,389	8,080	8,341		39,206
July	21,299	0.184	0.024	21,507	4,379	9,424	10,142		45,453
August	20,778	0.184	0.024	20,986	3,348	8,295	9,463		42,093
September	18,552	0.184	0.024	18,760	3,752	6,168	7,088		35,768
October	17,996	0.184	0.024	18,204	2,996	5,512	6,234		32,946
November	16,144	0.218	0.022	16,384	2,257	6,336	6,164		31,142
December	16,687	0.210	0.019	16,915	3,029	7,518	6,838		34,300
Contribution (MG)	216,772	2.075	0.271	219,118	43,960	93,530	93,186	449,794	449,794
Calculated Contribution (%)²	48.19%	0.46%	0.06%	48.72%	9.77%	20.79%	20.72%	100.00%	

Legend:

¹ estimates is summarized in the "Annual Sewage Flow Estimation for Unmetered Areas" section of this report.

² District contribution divided by plant influent meter.

³ Plant Influent Meter minus all other districts

The district sewage flows have been significantly reduced in recent years and efforts to reduce flows even more will yield results from reducing inflow and infiltration (I & I) and implications of tighter building standards providing water use reductions. These efforts do reduce these energy costs for the district but do not have much impact on other fixed costs. It does reflect in the proportional costs for the operation of DCLTSA.

The current monthly base rate is \$60.40. In 2020 proposed rate increases were suspended which would have increased rates (6%) each year, \$64.02, \$67.86, \$71.93 respectively. In addition, the consumptive element was to have a similar increase. By far, the residential rate provides the bulk of the revenue (\$1,752), while consumption (\$17.26/1000) and commercial provide (\$60k and \$44k respectively).

The district must consider changes to Ordinance #2 which requires a public hearing which is proposed for December 17, 2024.

It is recommended that the district restore the previous rate increases (6%) for each of the next 3 years for the base rate. In addition, it is recommended that the consumptive rate be increased at higher level (8%/year) to reflect the increasing DCLTSA costs pro rata across applicable customer classes (\$18.64, \$20.13, \$21.74) annually. These increases will stabilize the sewer fund while the district develops and pursues funding programs for the capital program.

INCLUDED:

- (A) Budget Excerpt
- (B) Ten-year capital plan spreadsheet
- (C) Sewer rate presentation by Farr West Jan 2023

Fund impacted by above action:

- | | |
|---|---|
| <input type="checkbox"/> All Funds | <input checked="" 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 |

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2023/24							5/15/2024	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVERY	PROJECT	PROJECT	(OVERY	PROPOSED
	22/23	23/24	ACTUAL	UNDER	2ND 6 MOS	23/24 TOTAL	UNDER	BUDGET 24/25
REVENUES								
USER FEES - RESIDENTIAL	1,750,999	1,753,291	870,950	882,341	870,122	1,741,072	12,219	1,751,842
USER FEES - COMMERCIAL	42,233	42,401	21,019	21,382	22,108	43,125	(724)	44,212
CONSUMPTION RESIDENTIAL	29,829	32,400	16,583	15,837	10,200	26,763	5,637	26,400
CONSUMPTION COMMERCIAL	37,961	34,020	15,412	18,608	18,200	31,812	2,408	34,020
PENALTIES ON USER FEES	25,348	20,160	14,057	6,103	12,471	26,528	(8,368)	11,882
CONNECTION FEES	10,200	6,000	5,400	600	600	6,000	-	7,200
INTEREST ON INVESTMENTS	136,635	87,441	109,769	(22,328)	93,316	203,085	(115,644)	176,809
TRANSFER FEES	1,937	1,575	1,106	469	1,071	2,177	(602)	2,142
PLAN REVIEW FEES	1,250	1,250	250	1,000	1,000	1,250	-	1,500
OTHER REVENUE	591	150	2,270	(2,120)	150	2,420	(2,270)	500
TOTAL REVENUES	2,036,782	1,978,688	1,056,798	921,892	1,027,236	2,084,032	(105,344)	2,056,307
EXPENDITURES								
PAYROLL - MANAGEMENT	84,798	133,104	45,202	87,902	42,994	88,196	44,908	157,190
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	46,543	52,695	25,396	27,299	35,322	60,718	(8,023)	55,380
ACCRUED LEAVE	5,189	4,000	2,295	1,705	675	2,970	1,030	4,000
PAYROLL SUBTOTAL	136,530	189,799	72,892	116,907	78,991	151,884	37,914	216,570
FICA/MEDICARE	2,287	3,056	1,238	1,820	1,875	3,110	(54)	3,444
MEDICAL INS.	41,150	57,210	21,284	35,926	20,814	42,097	15,113	59,056
EMPLOYER PERS	33,349	46,179	20,133	26,047	19,392	39,525	6,654	51,276
WORKERS COMP	635	1,049	(13)	1,062	901	888	161	859
SEPIRA	98	-	-	-	-	-	-	0
UNEMPLOYMENT	-	-	-	-	-	-	-	5,996
OPEB EXPENSE	595	24,884	3,597	21,087	3,597	7,194	17,490	17,490
OTHER P/R EXP.	337	200	124	76	186	310	(110)	500
VEHICLE EXP INCL WAGES	(509)	(500)	(267)	(233)	(18)	(285)	(215)	(500)
BENEFIT SUBTOTAL	77,941	131,878	46,093	85,785	46,746	92,639	39,255	138,121
TOTAL P/R & RELATED COSTS	214,471	321,677	118,986	202,691	125,737	244,723	77,169	354,691
ACCOUNTING	11,467	13,500	15,818	(2,318)	-	15,818	(2,318)	17,678
LEGAL	11,038	17,400	3,527	13,873	2,280	5,807	11,593	17,400
LEGAL LABOR NEGOTIATIONS	106	-	-	-	1,054	1,054	(1,054)	2,108
ENGINEERING & SURVEYING	2,629	10,250	1,004	9,246	3,350	4,354	5,896	10,250
DCLTSA #1 PRO-RATA M & O	652,903	725,853	362,827	362,827	362,827	725,654	(1)	823,691
DCLTSA CAP PLAN (ASSESS)	496,649	486,029	242,015	244,015	244,015	486,029	-	490,034
BAD DEBTS	-	13,202	-	13,202	10,923	10,923	2,279	20,958
BANK CHARGES	31,519	32,453	15,776	16,677	16,018	31,794	659	34,727
BUILDING REPAIR & MAINT.	2,284	31,419	1,554	29,865	1,549	3,103	28,316	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	12,474	34,269	9,663	24,606	24,606	34,269	(0)	17,861
DUES & SUBSCRIPTIONS	3,486	4,346	3,174	1,172	366	3,560	786	4,346
EQUIP. SUPPLIES & R&M	107,227	212,748	49,592	163,156	102,183	151,775	60,973	212,748
EQUIPMENT RENTAL	3,212	3,847	2,207	1,640	1,768	3,975	(128)	3,847
SECURITY EXPENSE	7,439	8,580	3,613	4,967	3,958	7,571	1,009	8,580
INSURANCE AND BONDS	21,800	25,676	26,514	(838)	-	26,514	(838)	28,894
SAFETY EQUIPMENT	0	-	0	-	-	-	-	-
INVENTORY PARTS	(69)	500	-	500	500	500	-	500
MISCELLANEOUS EXP.	11,026	4,600	(880)	5,480	1,725	845	3,755	4,600
OFFICE JANITORIAL	3,876	4,637	1,419	3,218	3,478	4,897	(260)	4,637
FACILITIES RENT	19,499	12,998	9,750	3,248	3,250	13,000	(2)	0
OFFICE SUPPLIES	4,327	16,242	1,016	15,226	15,226	16,242	(0)	6,582
PERMITS & FEES	379	405	383	22	22	405	(0)	405
POSTAGE	4,416	5,250	2,098	3,152	2,020	4,118	1,132	5,100
PUBLICATION CHARGES	227	1,590	391	1,199	590	981	609	1,590
INTEREST	-	-	-	-	-	-	-	-
SWR FLOW MANAGEMENT	-	-	1,667	(1,667)	-	1,667	(1,667)	-
TELEPHONE	1,553	1,832	730	902	845	1,575	57	1,632
TRAINING & SEMINARS	388	5,874	368	5,506	3,200	3,568	2,306	5,874
TRAVEL	680	3,462	701	2,761	1,500	2,201	1,261	3,462
TRUSTEE COMPENSATION	12,405	13,500	6,750	6,750	6,750	13,500	-	13,500
UNIFORM EXPENSE	59	117	98	19	19	117	(0)	117
UTILITIES - GAS/ELECTRIC	25,698	32,271	11,550	20,721	11,781	23,331	8,940	30,000
SUBTOTAL EXPENSES	1,863,170	2,044,127	892,310	1,151,817	951,560	1,843,870	200,472	2,157,031
CAPITAL OUTLAY	168,293	967,150	701,058	266,092	122,714	823,772	143,378	520,000
LOSS/GAIN ON DISPOSALS	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE	57,450	56,023	29,970	26,053	32,205	62,175	(6,152)	62,176
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	-	-	-	-	-	-	-	-
ADD BACK DEPR	(57,450)	(56,023)	(29,970)	(26,053)	(32,205)	(62,175)	6,152	(62,176)
ADJUST TO CASH FLOW	(51,594)	-	(52,518)	52,518	52,518	-	-	-
TOTAL EXPENDITURES	1,779,868	3,011,277	1,540,850	1,470,427	1,126,792	2,667,642	343,852	2,677,031
NET CASH INCR./(DECR.)	256,913	(1,032,589)	(484,054)	(548,535)	(99,556)	(583,610)	(449,195)	(620,724)

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2023/24							5/15/2024	
	ACTUAL 22/23	BUDGET 23/24	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 23/24 TOTAL	(OVER/ UNDER	PROPOSED BUDGET 24/25
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,522,995	4,584,233	4,779,908		-	4,779,908		4,196,298
AVAILABLE CASH - END	4,779,908	3,551,644	4,295,854			4,196,298		3,575,574
DEPREC. ACCT. RESERVED	0	4,700	4,700	-	6,510	4,700		8,320
RESERVE ADDITIONS	4,700	3,620	1,810	1,810	1,810	3,620		8,151
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	4,700	8,320	6,510	1,810	8,320	8,320		16,471
TOTAL RESTRICTED CASH	4,700	8,320	1,810	6,510	8,320	3,620	-	16,471

Summit Plumbing Adjustment

Description	5-year Quantity	Unit Price	Total Price 5 years	Average Per Yr	2024-2027		2027-2029		Total of 5 year
					Totals at 4% 3 years	Average/Year	Totals at 3% 2 years	Average/Year	
ump Station and Force Main Operation and aintenance including Emergency Response & Repair	1 LS	\$ 493,256.96	\$ 493,257	\$ 98,651	\$ 307,792	\$ 102,597	\$ 211,351	\$ 105,675	\$ 519,143
ewer Cleaning - General	148,000 lf	\$ 0.61	\$ 90,280	\$ 18,056	\$ 56,335	\$ 18,778	\$ 38,683	\$ 19,342	\$ 95,018
ewer Cleaning - with NDOT Permit	2,000 LF	\$ 2.17	\$ 4,340	\$ 868	\$ 2,708	\$ 903	\$ 1,860	\$ 930	\$ 4,568
ipeline Inspection - General	105,333 LF	\$ 0.67	\$ 70,573	\$ 14,115	\$ 44,038	\$ 14,679	\$ 30,239	\$ 15,120	\$ 74,277
ipeline Inspection w/NDOT permit	2,000 LF	\$ 2.23	\$ 4,460	\$ 892	\$ 2,783	\$ 928	\$ 1,911	\$ 956	\$ 4,694
ipeline Inspection and Marking	10,000 LF	\$ 1.42	\$ 14,200	\$ 2,840	\$ 8,861	\$ 2,954	\$ 6,084	\$ 3,042	\$ 14,945
anhole Inspections	400 EA	\$ 125.00	\$ 50,000	\$ 10,000	\$ 31,200	\$ 10,400	\$ 21,424	\$ 10,712	\$ 52,624
			\$ 727,110	\$ 145,422	\$ 453,717	\$ 151,239	\$ 311,552	\$ 155,776	\$ 765,269
			\$ 727,110.07						\$ 765,268.81

Table ES-5: 10-year Sewer Fund CIP

FY	Projects	Project Cost
2024	Palisades LS Improvements	\$233,000
2026	Market LS Improvements	\$6,000,000
2028	Sewer Condition Assessment	\$351,000
2029	Sewer Flow Study & Calibration	\$150,000
2030	Easy LS Improvements	\$286,000
2031	Galaxy LS Improvements	\$250,000
2032	South Benjamin Drive Rehab.	\$76,000
2033	Quaking Aspen Lane Rehab.	\$322,000
	Total	\$7,668,000

KINGSBURY GID

Preliminary Financial Analysis

1/17/23



ALTERNATIVE 1-1

NO EXTERNAL FUNDING FOR MARKET LIFT STATION

Pro	Con
<ul style="list-style-type: none">• No debt service needed• Projecting positive net cash flow starting in FY 28	<ul style="list-style-type: none">• Market LS project delayed in order to build up more cash to fund the project• \$3M decrease in cash reserves in FY 27 to cash fund Market LS project• Largest proposed revenue increase compared to other alternatives at 15% each year from FY 23 to FY26

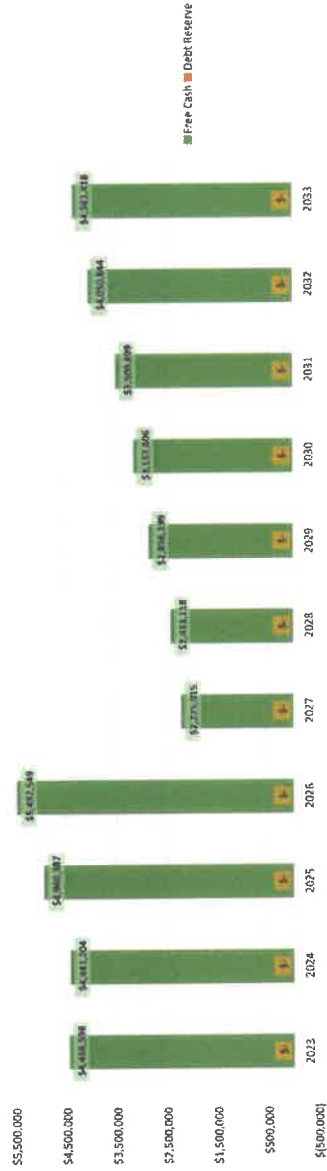


FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue Sources											
Revenue	\$ 1,855,678	\$ 1,902,070	\$ 1,949,622	\$ 1,998,362	\$ 2,048,321	\$ 2,099,529	\$ 2,152,018	\$ 2,205,818	\$ 2,260,963	\$ 2,317,488	\$ 2,375,425
Additional Revenue After Prior Year Adjustment	\$ -	\$ 237,759	\$ 517,868	\$ 846,962	\$ 868,136	\$ 889,840	\$ 912,086	\$ 934,888	\$ 958,260	\$ 982,216	\$ 1,006,772
Miscellaneous Revenues	\$ 36,934	\$ 31,707	\$ 32,500	\$ 33,313	\$ 34,145	\$ 34,999	\$ 35,874	\$ 36,771	\$ 37,690	\$ 38,632	\$ 39,598
Reserves (Not Used)											
Total Revenue Sources	\$ 1,892,612	\$ 2,171,536	\$ 2,499,990	\$ 2,878,637	\$ 2,950,603	\$ 3,024,368	\$ 3,099,977	\$ 3,177,477	\$ 3,256,913	\$ 3,338,336	\$ 3,421,795
Expenses											
Operation & Maintenance	\$ 2,178,935	\$ 2,233,408	\$ 2,289,244	\$ 2,346,475	\$ 2,405,137	\$ 2,465,265	\$ 2,526,897	\$ 2,590,059	\$ 2,654,821	\$ 2,721,191	\$ 2,789,221
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Directly Funded by Revenues	\$ -	\$ 233,000	\$ -	\$ -	\$ 3,813,000	\$ 351,000	\$ 150,000	\$ 286,000	\$ 250,000	\$ 76,000	\$ 322,000
Existing Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirement	\$ 2,178,935	\$ 2,466,408	\$ 2,289,244	\$ 2,346,475	\$ 6,218,137	\$ 2,816,265	\$ 2,676,897	\$ 2,876,069	\$ 2,904,821	\$ 2,797,191	\$ 3,111,221
Net Cash Flow (Deficiency)	\$ (286,323)	\$ (294,872)	\$ (210,746)	\$ (532,162)	\$ (3,267,534)	\$ 208,103	\$ 423,081	\$ 301,408	\$ 352,093	\$ 541,145	\$ 310,574
Revenue Adjustments											
Revenues with Prior Year Adjustment	\$ 1,855,678	\$ 2,139,829	\$ 2,467,490	\$ 2,845,324	\$ 2,916,457	\$ 2,989,369	\$ 3,064,103	\$ 3,140,706	\$ 3,219,223	\$ 3,299,704	\$ 3,382,197
Annual Revenue Adjustment Required	15.43%	13.78%	-8.54%	-18.70%	112.04%	-6.96%	-13.81%	-9.60%	-10.94%	-16.40%	-9.18%
Number of Months Revenue Adjustment will be in Effect	12	12	12	12	12	12	12	12	12	12	12
Proposed Revenue Adjustment	12.50%	12.50%	12.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CPI Adjustment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Total Annual Adjustment	15.00%	15.00%	15.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Estimated Ending Cash Balance											
Projected Revenue Revenue	\$ 2,087,638	\$ 2,407,307	\$ 2,775,926	\$ 2,845,324	\$ 2,916,457	\$ 2,989,369	\$ 3,064,103	\$ 3,140,706	\$ 3,219,223	\$ 3,299,704	\$ 3,382,197
Net Cash Flow	\$ (54,863)	\$ (27,394)	\$ 519,183	\$ 532,162	\$ (3,267,534)	\$ 208,103	\$ 423,081	\$ 301,408	\$ 352,093	\$ 541,145	\$ 310,574
Ending Cash Balance	\$ 4,468,998	\$ 4,441,204	\$ 4,960,387	\$ 4,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,699	\$ 4,050,844	\$ 4,361,418



KGID
Sewer
Operating Reserve Funds
Alternative 1-1

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Notes
Internal Reserves												
Beginning Cash Balance	\$ 4,571,961	\$ 4,481,998	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 2,135,015	\$ 2,435,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,699	\$ 4,050,844	
Reserve Funded	\$ -	\$ -	\$ 519,183	\$ 532,162	\$ -	\$ 208,103	\$ 422,081	\$ 301,468	\$ -	\$ 541,145	\$ 310,374	
Reserve Used as Revenue Source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserve Used to Fund Shortfalls/Capital Projects	\$ (54,363)	\$ (27,394)	\$ -	\$ -	\$ (3,267,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Short Term Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Free Cash	\$ 4,468,598	\$ 4,454,204	\$ 4,960,387	\$ 5,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,699	\$ 4,050,844	\$ 4,361,418	
Ending Cash Balance	\$ 4,468,598	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 7,225,015	\$ 7,433,118	\$ 7,856,199	\$ 8,157,606	\$ 8,509,699	\$ 8,950,844	\$ 9,361,418	
Debt Coverage Ratio												
Operating Revenue	\$ 1,855,678.00	\$ 1,802,069.97	\$ 1,949,632.70	\$ 1,996,362.24	\$ 2,048,321.30	\$ 2,099,529.33	\$ 2,152,017.36	\$ 2,205,816.00	\$ 2,260,983.45	\$ 2,317,487.54	\$ 2,375,424.73	
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Coverage Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Debt	\$ 1,438,542.40	\$ 1,521,653.56	\$ 1,589,697.36	\$ 1,636,682.79	\$ 1,678,837.04	\$ 1,719,623.46	\$ 1,761,424.05	\$ 1,804,654.49	\$ 1,849,270.70	\$ 1,895,309.03	\$ 1,942,832.79	



ALTERNATIVE 1-2

EXTERNAL FUNDING FOR MARKET LIFT STATION

Pro	Con
<ul style="list-style-type: none">• Least increases proposed compared to other alternatives at 13% each year from FY 23 to FY26• Market LS project to be constructed sooner compared to other alternatives• Cash reserves are stable throughout the study period• Debt coverage ratio above 1.25	<ul style="list-style-type: none">• Debt service and debt reserve required• Projecting negative net cash flow sporadically throughout the study period due to annual debt service payments on top of annual O&M expenses and CIP projects



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Revenue Requirement
Alternative 1-2

FYE 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Revenue Sources	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue	\$ 1,855,678	\$ 1,902,070	\$ 1,949,622	\$ 1,998,362	\$ 2,048,321	\$ 2,099,529	\$ 2,152,018	\$ 2,205,818	\$ 2,260,963	\$ 2,317,488	\$ 2,375,425
Additional Revenue After Prior Year Adjustment	\$ -	\$ 199,717	\$ 430,915	\$ 697,893	\$ 715,341	\$ 733,224	\$ 751,555	\$ 770,344	\$ 789,602	\$ 809,342	\$ 829,576
Miscellaneous Revenues	\$ 36,934	\$ 31,707	\$ 32,500	\$ 33,313	\$ 34,145	\$ 34,999	\$ 35,874	\$ 36,771	\$ 37,690	\$ 38,632	\$ 39,598
Reserves											
[Not Used]											
Total Revenue Sources	\$ 1,892,612	\$ 2,133,495	\$ 2,413,037	\$ 2,725,568	\$ 2,797,807	\$ 2,867,752	\$ 2,938,446	\$ 3,012,932	\$ 3,088,256	\$ 3,165,462	\$ 3,244,599

Expenses	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operation & Maintenance	\$ 2,178,935	\$ 2,233,408	\$ 2,289,244	\$ 2,346,475	\$ 2,405,137	\$ 2,465,265	\$ 2,526,897	\$ 2,590,069	\$ 2,654,821	\$ 2,721,151	\$ 2,789,221
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Directly Funded by Revenues	\$ -	\$ 233,000	\$ -	\$ -	\$ 351,000	\$ 150,000	\$ 150,000	\$ 286,000	\$ 250,000	\$ 76,000	\$ 322,000
Existing Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Debt Service	\$ -	\$ -	\$ 127,458	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915
Total Revenue Requirement	\$ 2,178,935	\$ 2,466,408	\$ 2,416,701	\$ 2,601,390	\$ 2,660,052	\$ 3,071,180	\$ 2,931,812	\$ 3,130,984	\$ 3,199,736	\$ 3,052,106	\$ 3,366,136

Net Cash Flow (Deficiency) **\$ (286,323)** **\$ (332,914)** **\$ (3,664)** **\$ 128,178** **\$ 137,756** **\$ (203,428)** **\$ 7,635** **\$ (118,052)** **\$ (71,480)** **\$ 113,356** **\$ (121,537)**

Revenue Adjustments	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenues with Prior Year Adjustment	\$ 1,855,678	\$ 2,101,787	\$ 2,380,537	\$ 2,696,256	\$ 2,763,662	\$ 2,832,753	\$ 2,903,572	\$ 2,976,162	\$ 3,050,566	\$ 3,126,830	\$ 3,205,001
Annual Revenue Adjustment Required	15.43%	15.94%	0.15%	-4.75%	-4.98%	7.18%	-0.26%	3.97%	2.34%	-3.63%	3.79%

Number of Months Revenue Adjustment will be in Effect	12	12	12	12	12	12	12	12	12	12	12
Proposed Revenue Adjustment	10.50%	10.50%	10.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CPI Adjustment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Total Annual Adjustment	13.00%	13.00%	13.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Estimated Ending Cash Balance	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Projected Revenue Revenue	\$ 2,050,524	\$ 2,322,475	\$ 2,630,493	\$ 2,696,256	\$ 2,763,662	\$ 2,832,753	\$ 2,903,572	\$ 2,976,162	\$ 3,050,566	\$ 3,126,830	\$ 3,205,001
Net Cash Flow	\$ (91,477)	\$ (112,226)	\$ 246,232	\$ 128,178	\$ 137,756	\$ (203,428)	\$ 7,635	\$ (118,052)	\$ (71,480)	\$ 113,356	\$ (121,537)
Ending Cash Balance	\$ 4,431,484	\$ 4,319,258	\$ 4,565,550	\$ 4,693,729	\$ 4,831,484	\$ 4,628,057	\$ 4,635,691	\$ 4,517,640	\$ 4,448,160	\$ 4,559,516	\$ 4,437,978



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Operating Reserve Funds
Alternative 1-2

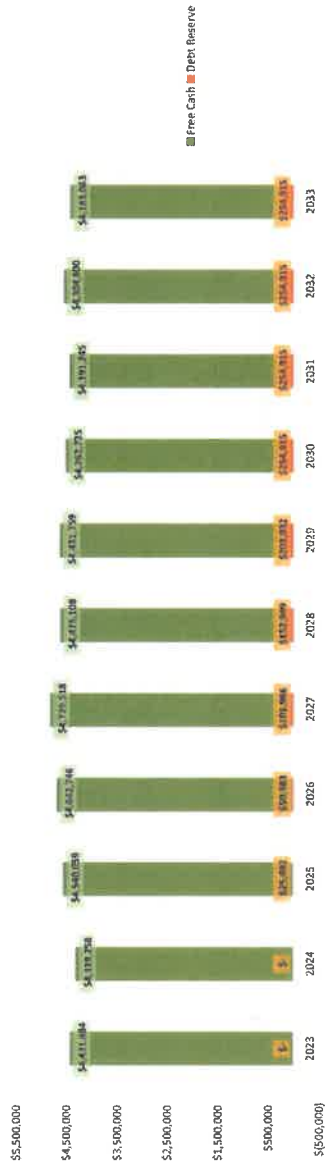
FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Notes
Beginning Cash Balance	\$ 4,332,961	\$ 4,431,484	\$ 4,565,550	\$ 4,693,729	\$ 4,831,484	\$ 4,978,949	\$ 5,136,932	\$ 5,305,725	\$ 5,485,316	\$ 5,675,215	\$ 5,875,915	
Revenue Funded	\$ -	\$ -	\$ 246,292	\$ 138,178	\$ 137,958	\$ -	\$ 7,635	\$ -	\$ -	\$ -	\$ 113,356	\$ 4,558,516
Revenue Used as Revenue Source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Used to Fund Shortfall/Capital Projects	\$ (91,477)	\$ (311,258)	\$ -	\$ -	\$ -	\$ (20,428)	\$ -	\$ (118,052)	\$ (71,480)	\$ -	\$ -	\$ (121,537)
Short-Term Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Free Cash	\$ 4,331,484	\$ 4,310,258	\$ 4,565,550	\$ 4,693,729	\$ 4,831,484	\$ 4,978,949	\$ 5,136,932	\$ 5,305,725	\$ 5,485,316	\$ 5,675,215	\$ 5,875,915	
Ending Cash Balance	\$ 4,331,484	\$ 4,310,258	\$ 4,565,550	\$ 4,693,729	\$ 4,831,484	\$ 4,978,949	\$ 5,136,932	\$ 5,305,725	\$ 5,485,316	\$ 5,675,215	\$ 5,875,915	

Internal Reserves

Debt Reserve	\$ -	\$ -	\$ 25,482	\$ 50,963	\$ 101,926	\$ 152,889	\$ 203,852	\$ 254,815	\$ 305,778	\$ 356,741	\$ 407,704	
Total Reserves Funded	\$ -	\$ -	\$ 25,482	\$ 50,963	\$ 101,926	\$ 152,889	\$ 203,852	\$ 254,815	\$ 305,778	\$ 356,741	\$ 407,704	
Total Reserves Available	\$ -	\$ -	\$ 25,482	\$ 50,963	\$ 101,926	\$ 152,889	\$ 203,852	\$ 254,815	\$ 305,778	\$ 356,741	\$ 407,704	

Debt Coverage Ratio

Operating Revenue	\$ 1,855,678.00	\$ 1,910,069.95	\$ 1,949,621.70	\$ 1,998,362.24	\$ 2,048,321.30	\$ 2,099,529.33	\$ 2,152,017.56	\$ 2,205,816.00	\$ 2,260,983.45	\$ 2,317,487.54	\$ 2,375,482.73	
New Debt Service	\$ -	\$ -	\$ 137,457.24	\$ 254,915.08	\$ 384,915.08	\$ 517,415.08	\$ 654,915.08	\$ 797,415.08	\$ 944,915.08	\$ 1,097,415.08	\$ 1,254,915.08	
Debt Coverage Ratio	0.0	0.0	1.33	1.23	1.25	1.25	1.25	1.25	1.25	1.25	1.25	



ALTERNATIVE 1-3

50/50 EXTERNAL FUNDING FOR MARKET LIFT STATION

Pro	Con
<ul style="list-style-type: none">• Less proposed debt than Alternative 1-2• A moderate alternative where proposed revenue increases are less than Alternative 1-1 and slightly higher than Alternative 1-2 at 14% each year from FY 23 to FY26• Cash reserves more stable than Alternative 1-1• Market LS project to be constructed sooner compared to Alternative 1-1• Debt coverage ratio above 1.25• Projecting positive net cash flow starting in FY 26	<ul style="list-style-type: none">• Cash reserves less stable than Alternative 1-2• Market LS project to be constructed later than Alternative 1-2

KGID
Sewer
Revenue Requirement
Alternative 1-3



FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue Sources											
Revenue	\$ 1,855,678	\$ 1,902,070	\$ 1,949,622	\$ 1,998,362	\$ 2,048,321	\$ 2,099,529	\$ 2,152,018	\$ 2,205,818	\$ 2,260,963	\$ 2,317,488	\$ 2,375,425
Additional Revenue After Prior Year Adjustment	\$ -	\$ 218,738	\$ 474,197	\$ 771,759	\$ 791,053	\$ 810,830	\$ 831,100	\$ 851,878	\$ 873,175	\$ 895,004	\$ 917,379
Miscellaneous Revenues	\$ 36,934	\$ 31,707	\$ 32,500	\$ 33,313	\$ 34,145	\$ 34,999	\$ 35,874	\$ 36,771	\$ 37,690	\$ 38,632	\$ 39,598
Reserves (Not Used)											
Total Revenue Sources	\$ 1,892,612	\$ 2,152,515	\$ 2,456,318	\$ 2,803,434	\$ 2,873,520	\$ 2,945,358	\$ 3,018,892	\$ 3,094,467	\$ 3,171,828	\$ 3,251,124	\$ 3,332,402
Expenses											
Operation & Maintenance	\$ 2,178,935	\$ 2,233,408	\$ 2,289,244	\$ 2,346,475	\$ 2,405,137	\$ 2,465,265	\$ 2,526,897	\$ 2,590,069	\$ 2,654,821	\$ 2,721,191	\$ 2,789,221
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Directly Funded by Revenues	\$ -	\$ 233,000	\$ 1,906,500	\$ -	\$ -	\$ 351,000	\$ 150,000	\$ 286,000	\$ 250,000	\$ 76,000	\$ 322,000
Existing Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Debt Service	\$ -	\$ -	\$ -	\$ 63,729	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458
Total Revenue Requirement	\$ 2,178,935	\$ 2,466,408	\$ 4,195,744	\$ 2,410,203	\$ 2,532,594	\$ 2,943,722	\$ 2,804,354	\$ 3,003,527	\$ 3,032,278	\$ 2,924,649	\$ 3,238,679
Net Cash Flow (Deficiency)	\$ (286,323)	\$ (313,893)	\$ (1,739,425)	\$ 393,231	\$ 340,926	\$ 1,635	\$ 214,638	\$ 90,940	\$ 139,550	\$ 326,475	\$ 93,724
Revenue Adjustments											
Revenues with Prior Year Adjustment	\$ 1,855,678	\$ 2,120,808	\$ 2,423,818	\$ 2,770,121	\$ 2,839,375	\$ 2,910,359	\$ 2,983,118	\$ 3,057,696	\$ 3,134,138	\$ 3,212,492	\$ 3,292,804
Annual Revenue Adjustment Required	15.43%	14.80%	71.76%	-14.20%	-12.01%	-0.06%	-7.20%	-2.97%	-4.45%	-10.16%	-2.85%
Number of Months Revenue Adjustment will be in Effect	12	17	12	12	12	12	12	12	12	12	12
Proposed Revenue Adjustment	11.50%	11.50%	11.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CPI Adjustment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Total Annual Adjustment	14.00%	14.00%	14.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Estimated Ending Cash Balance											
Projected Revenue Revenue	\$ 2,069,081	\$ 2,364,701	\$ 2,702,558	\$ 2,770,121	\$ 2,839,375	\$ 2,910,359	\$ 2,983,118	\$ 3,057,696	\$ 3,134,138	\$ 3,212,492	\$ 3,292,804
Net Cash Flow	\$ (72,920)	\$ (70,000)	\$ (1,460,686)	\$ 393,231	\$ 340,926	\$ 1,635	\$ 214,638	\$ 90,940	\$ 139,550	\$ 326,475	\$ 93,724
Ending Cash Balance	\$ 4,450,041	\$ 4,380,041	\$ 2,919,355	\$ 3,312,586	\$ 3,653,511	\$ 3,865,147	\$ 3,869,785	\$ 3,960,725	\$ 4,100,275	\$ 4,426,750	\$ 4,520,473

**KGID
Sewer
Operating Reserve Funds
Alternative 1-3**



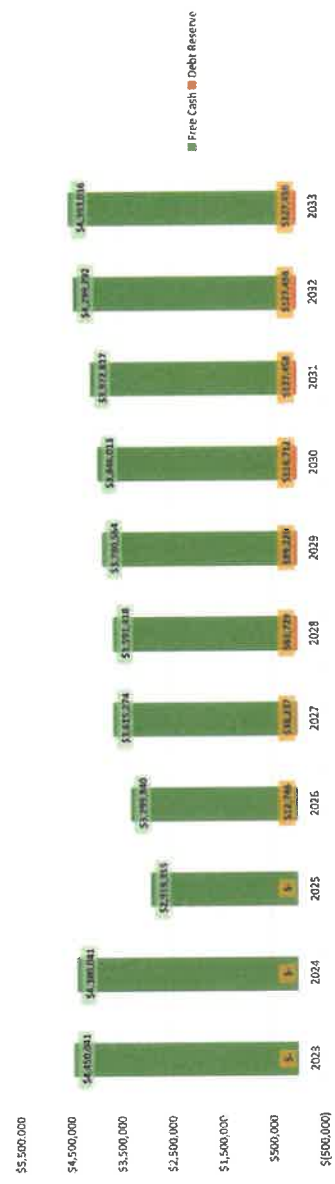
FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 Notes
Beginning Cash Balance	\$ 4,527,897	\$ 4,450,041	\$ 4,380,041	\$ 2,919,345	\$ 3,312,586	\$ 3,653,511	\$ 3,655,147	\$ 3,869,785	\$ 3,960,725	\$ 4,100,275	\$ 4,432,750
Revenue Funded	-	-	-	393,233	340,826	1,635	214,638	50,940	139,350	336,675	89,724
Revenue Used as Revenue Source	-	-	-	-	-	-	-	-	-	-	-
Revenue Used to Fund Shortfalls/Capital Projects	(177,920)	(170,000)	(1,450,886)	-	-	-	-	-	-	-	-
Short-Lived Assets	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	11,346	11,346	11,346	11,346	11,346	11,346	11,346	11,346
Free Cash	\$ 4,350,041	\$ 4,280,041	\$ 3,930,155	\$ 3,279,840	\$ 3,653,912	\$ 3,664,857	\$ 3,770,544	\$ 3,946,013	\$ 3,972,817	\$ 4,290,242	\$ 4,393,016
Ending Cash Balance	\$ 4,450,041	\$ 4,380,041	\$ 4,310,355	\$ 3,311,586	\$ 2,919,345	\$ 3,653,511	\$ 3,655,147	\$ 3,869,785	\$ 3,960,725	\$ 4,100,275	\$ 4,432,750

Internal Reserves

Debt Reserve	\$ -	\$ -	\$ -	\$ 13,746	\$ 38,327	\$ 63,719	\$ 69,220	\$ 114,712	\$ 127,458	\$ 127,458	\$ 127,458
Total Reserves Funded	\$ -	\$ -	\$ -	\$ 13,746	\$ 38,327	\$ 63,719	\$ 69,220	\$ 114,712	\$ 127,458	\$ 127,458	\$ 127,458
Net Reserve Requirement	\$ -	\$ -	\$ -	\$ 13,746	\$ 38,327	\$ 63,719	\$ 69,220	\$ 114,712	\$ 127,458	\$ 127,458	\$ 127,458

Debt Coverage Ratio

Operating Revenue	\$ 1,855,678.00	\$ 1,900,069.95	\$ 1,949,621.70	\$ 1,998,382.24	\$ 2,048,321.30	\$ 2,099,249.33	\$ 2,152,017.56	\$ 2,206,818.00	\$ 2,260,964.45	\$ 2,317,487.54	\$ 2,375,424.73
New Debt Service	\$ -	\$ -	\$ -	\$ 63,718.77	\$ 127,457.54	\$ 127,457.54	\$ 127,457.54	\$ 127,457.54	\$ 127,457.54	\$ 127,457.54	\$ 127,457.54
Debt Coverage Ratio	0.0	0.0	0.0	31.4	34.1	35.3	35.9	37.3	37.7	38.3	38.8
After Debt Service Cash	\$ 1,855,678.00	\$ 1,900,069.95	\$ 1,949,621.70	\$ 1,934,663.47	\$ 1,920,863.80	\$ 1,935,791.79	\$ 1,984,560.02	\$ 2,079,360.46	\$ 2,133,506.91	\$ 2,190,030.00	\$ 2,247,967.19





THANK YOU...

Any questions or comments?



Sewer Rates

Residential and Commercial Rates, including Consumptive Rates, as follows: (Based on water consumption)

Customer Class Current	6% Increase			6% Increase			Allowed Water Consumption Tier 1 Range (included in Base Rate)	Consumptive Rate (Per 1,000 gal.)	8% Increase			
	Base Rate Effective 7/1/2019	Effective 4/1/2025	Effective 4/1/2026	Effective 4/1/2027	Effective 4/1/2025	Effective 4/1/2026			Effective 4/1/2027	Effective 4/1/2025	Effective 4/1/2026	Effective 4/1/2027
Residential – Per Equivalent Dwelling Unit	Current \$60.40	\$64.02	\$67.86	\$71.93	NA	Current NA	NA	NA	4/1/2025 NA	4/1/2026 NA	4/1/2027 NA	Water Consumptive Tier 2 Range
Timeshare – Per Equivalent Dwelling Unit	\$60.40	\$64.02	\$67.86	\$71.93	1 – 4,000 Gallons	\$17.26	\$18.64	\$20.13	\$21.74	4,000 Gallons per month per Unit		
Commercial – Per Equivalent Dwelling Unit	\$60.40	\$64.02	\$67.86	\$71.93	1 – 4,000 Gallons	\$17.26	\$18.64	\$20.13	\$21.74	4,000 Gallons per month per Unit		
Commercial w/Irrigation – Per Equivalent Dwelling Unit – based on average winter water use.	\$60.40	\$64.02	\$67.86	\$71.93	1 – 4,000 Gallons	\$17.26	\$18.64	\$20.13	\$21.74	4,000 Gallons per month per Unit		

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #13**

**TITLE: REVIEW PROPOSED MODIFICATIONS TO THE WATER ENTERPRISE
FUND RATES CHARGES WATER, ORDNANCE NUMBER 1**

For Discussion and Possible Action. Review proposed modifications to the Water Enterprise Fund Rates.

MEETING DATE: 19 November 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: It is recommended that a 3.5% increase be applied in each of the next 3 years across all categories in the water rates and charges subject to the public hearing and final action on December 17, 2024 to be effective April 1, 2025 with the proposed changes to Ordinance Number 1.

BACKGROUND INFORMATION:

Annually, the district budgets for the Water enterprise fund. The budget reflects revenues and expenses. Expenses have four major elements, Personnel, Operations, Debt and Capital outlay. There are also adjustments to cash flow which include principal payments to debt, depreciation, and accounting adjustments.

The district suspended the approved rate increase of 2020 and has been operating in a fiscal deficit drawing down reserve and carry-over funds. Personnel and Operational expenses have experienced impacts on normal inflation, while capital outlay has experienced hyperinflation due to the flood of federal stimulus money directed towards infrastructure.

The overall trend for cash balances in the water utility has been decreasing. In the fiscal year 24/25 the district budgeted to expend approximately \$990,000 more than revenues. It is anticipated that FY 25/26 will have a similar deficit. However, capital outlay has been the largest factor and is anticipated that waterline replacement program will slow significantly, and the water treatment plant upgrade will not be required until approximately 2029. During this time a new capital plan will be developed with the 10-year projection used to balance reserves and cashflow as anticipated in the district reserve policy.

In 2027 the final payment will occur on one bond issuance making available \$236,000 for budgeting beyond that time while the proposed rate and fee increase are anticipated to generate approximately \$275,000 annually. In addition, the current cash position for the water utility is awaiting \$2.5 million reimbursement from NDEP. (recommended that this replenish the water utility capital reserve fund).

It was recommended that a 3.5% increase be applied in each of the next 3 years across all categories in the water rates and charges as an adjustment for inflation and correct deficit spending as the final phases of the current capital plan are completed. Upon completion of the next master plan, a

financing plan will be completed which will provide the district options for funding both operational and capital expenses.

Anticipated revenues for FY 25/26: \$7.85 M (plus \$ 480K USEPA Grant)

Anticipated total operating expense in FY25/26: \$3.02 M (w/o depreciation)

Anticipated debt service in FY 25/26: \$ 1.64 M

Anticipated total capital expense in FY 25/26: \$4.0 M

In addition, an adjustment is proposed for Ordinance Number 1 to provide clarification for the charges assigned based upon the per parcel benefit of a water utility connection which is consistent with the AWWA M1 Manual for Rates and Charges, as well as the district practices.

INCLUDED:

- (A) Agenda report Water Rates and attachments 15 Oct 2024
- (B) Rates and charges schedule
- (C) Proposed adjustments to Ordinance #1

Fund impacted by the above action:

- | | |
|---|---|
| <input type="checkbox"/> All Funds | <input checked="" 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
AGENDA ITEM #11**

**TITLE: REVIEW PROPOSED MODIFICATIONS TO THE WATER ENTERPRISE
FUND RATES AND APPROVE PUBLIC HEARING DATE**

For Discussion and Possible Action. Review proposed modifications to the Water Enterprise Fund Rates and approve Public Hearing date

MEETING DATE: 15 October 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review proposed modifications to the Water Enterprise Fund Rates and approve Public Hearing date of December 17, 2024.

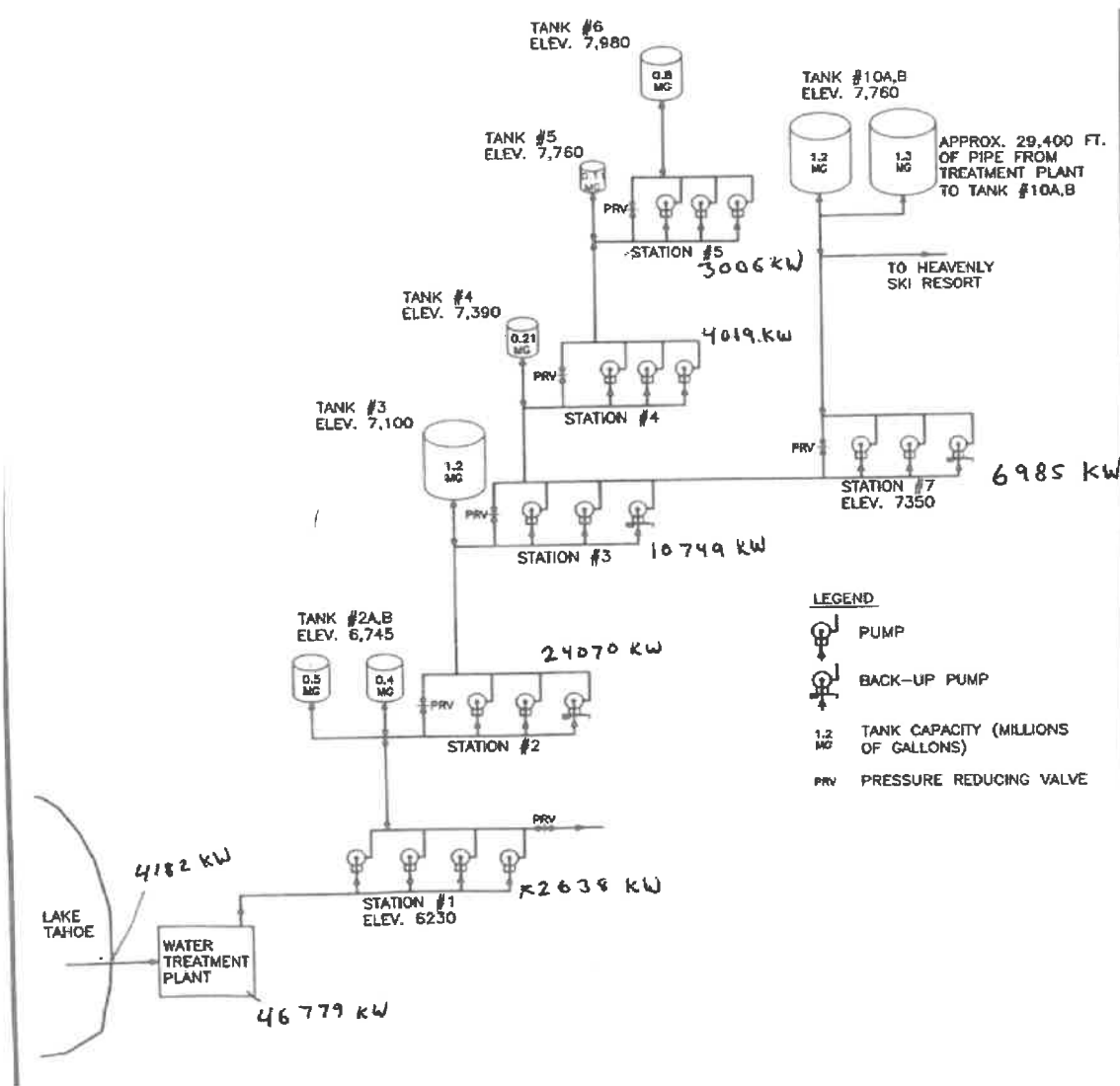
BACKGROUND INFORMATION:

The district's water utility operates a treatment plant and approximately 40 miles of water line to serve approximately 3,000 connections in six major pressure zones. There are approximately 300 fire hydrants, 470 water control valves, 22 air vacuum releases, 8 system storage tanks, 18 distribution system pumps and 21 pressure reducing stations.

The district developed a system master plan several years ago and has steady been working towards completion of the projects. The effort is periodically reviewed, and a seven-year capital program is developed, validated and implemented. The current seven-year plan will complete that effort and sequence warranting a new plan be developed in just a few years. That plan will include significant costs associated with updating the treatment plant to comply with emerging regulations, and renovations of the pump station/reservoirs, in addition to likely intertie with the neighboring agency for enhanced reliability and resiliency.

The district has reduced the number of leaks and implemented other controls to limit expenses and labor. Unfortunately, capital expenses such as water line replacements and SCADA replacements are driven by absolute need, not a return on investment. These expenses are simple integral to water utility operations.

The district water revenues fluctuate with the weather, while the operations and most expenses are fixed. The capital program spending has been driven by the long-term plan, regulatory changes and response to incidents which occurred. The district is mostly built out so operations and the repair/replacement program is the mode of fiscal choice. Some fees which were to recover direct costs have just gone out of date due to inflation.



The district has also used debt to fund some of the water program’s capital and the obligations are presented below.

**OUTSTANDING GENERAL OBLIGATION/REVENUE SUPPORTED
WATER BONDS
JUNE 30, 2024**

<u>General Obligation/Revenue Bonds</u>	<u>Original Issue Date</u>	<u>Original Amount</u>	<u>Outstanding</u>
2007 SRF Loan	11/30/07	3,000,000	780,592
2010 SRF Loan	06/09/10	3,306,650	1,210,710
2012 SRF Loan	03/02/12	11,000,000	5,755,783
2015 SRF Loan	01/14/15	6,000,000	3,771,900
TOTAL			\$11,518,985

The overall trend for cash balances in the water utility has been decreasing. In the fiscal year 24/25 the district budgeted to expend approximately \$990,000 more than revenues. It is anticipated that FY 25/26 will have a similar deficit. In 2027 the final payment will occur on one bond issuance.

Currently, the district rate structure serves well. Consideration of alternatives such as premium charges for peak users or to reflect energy embedded in the water service and infrastructure to match each lift could be incorporated. Some language within Ordinance #1 should be revised to provide clarity and consistency for parcels and benefit of charges related to multiple units on a single point of metering. However, it is not recommended that significant changes to the structure be adopted.

It is recommended that December 17, 2024, be set as the public hearing date to address the rates and charges within Ordinance #1 of the district.

It is also recommended that a 3.5% increase be applied in each of the next 3 years across all categories in the water rates and fees as an adjustment for inflation and correct deficit spending as the final phases of the current capital plan are completed. Upon completion of the next master plan, a financing plan will be completed which will provide the district options for funding both operational and capital expenses.

INCLUDED:

- (A) Budget Excerpt
- (B) Seven-year capital plan spreadsheet
- (C) Debt schedule
- (D) Rates and fees approved in 2018

Fund impacted by the above action:

- | | |
|---|---|
| <input type="checkbox"/> All Funds | <input checked="" 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 |

	ACTUAL 22/23	BUDGET 23/24	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 23/24 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 24/25
REVENUES								
RESIDENTIAL BASE FEES	3,498,601	3,523,523	1,750,958	1,772,565	1,785,264	3,536,222	(12,699)	3,584,576
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	325,557	329,000	170,183	158,817	159,000	329,183	(183)	329,000
TIER 2 CONSUMPTION	64,436	68,000	40,169	27,831	24,000	64,169	3,831	68,000
TIER 3 CONSUMPTION	73,154	69,900	38,996	30,904	29,000	67,996	1,904	72,000
FIRE PROTECTION	81,754	83,277	42,092	41,185	52,422	94,514	(11,237)	88,344
COMMERCIAL BASE FEES	364,187	364,584	186,634	177,950	182,025	368,659	(4,075)	364,056
CONSUMPTION	106,365	88,987	65,150	23,837	45,000	110,150	(21,163)	110,000
FIRE PROTECTION	93,838	94,137	47,069	47,068	47,068	94,137	0	94,137
PENALTIES ON USER FEES	47,459	47,256	28,214	19,042	26,405	54,619	(7,363)	17,867
SERVICE CHARGES	15,121	14,400	6,763	7,637	7,637	14,400	(0)	14,400
RETURN CHECK FEES	543	480	190	290	240	430	50	480
CONNECTION FEES	15,800	25,000	48,200	(23,200)	14,711	62,911	(37,911)	96,550
INTEREST ON INVESTMENTS	268,283	183,210	201,290	(18,080)	182,188	383,478	(200,268)	345,198
GRANT REVENUE	-	-	68,026	(68,026)	83,674	151,700	(151,700)	2,350,000
TRANSFER FEE REVENUE	5,231	3,285	3,467	(182)	1,638	5,105	(1,820)	4,176
PLAN REVIEW FEES	1,500	1,250	3,000	(1,750)	750	3,750	(2,500)	1,250
SERVLIN LOSS REVENUE	18,778	15,801	7,289	8,512	8,512	15,801	0	14,710
SERVLIN LINE REVENUE	2,708	2,851	1,449	1,402	1,402	2,851	(0)	2,856
SERVLIN ADMIN REVENUE	1,828	1,838	915	923	923	1,838	0	1,860
OTHER, INCL. LAND SALE	31,787	25,800	18,457	7,343	25,100	43,557	(17,757)	25,350
TOTAL REVENUES	5,016,930	4,942,579	2,728,511	2,214,068	2,676,959	5,405,470	(462,891)	7,584,810
EXPENDITURES								
PAYROLL - MANAGEMENT	177,657	243,268	93,684	149,584	58,788	152,471	90,797	275,503
MAINTENANCE	361,412	457,526	172,443	285,083	217,306	389,749	67,777	477,361
OFFICE	62,057	70,262	33,861	36,401	47,096	80,958	(10,696)	73,842
ACCRUED LEAVE EXP	7,930	13,000	4,144	8,856	(12,157)	(8,013)	21,013	13,000
PAYROLL SUBTOTAL	609,056	784,056	304,132	479,924	311,033	615,165	168,891	839,706
FICA/MEDICARE	9,238	11,907	4,765	7,142	5,793	10,558	1,349	12,777
MEDICAL INS.	195,535	238,732	91,393	147,339	100,562	191,955	46,777	250,767
EMPLOYER PERS	137,995	186,649	80,679	105,970	78,335	159,014	27,635	197,437
WORKERS COMP	5,962	8,812	(1,176)	9,988	6,723	5,547	3,265	6,946
SEP/IRA	810	0	0	-	-	-	-	0
UNEMPLOYMENT EXP	0	0	0	-	-	-	-	7,995
OPEB EXPENSE	34,186	138,608	20,335	118,273	20,335	40,670	97,938	40,670
OTHER P/R EXP	1,740	3,200	513	2,687	2,687	3,200	0	3,200
VEHICLE ALLOW INCL WAGES	(3,816)	(4,000)	(2,000)	(2,000)	(134)	(2,134)	(1,866)	(4,000)
BENEFIT SUBTOTAL	381,650	583,908	194,509	13,907	214,301	410,944	176,963	515,792
TOTAL P/R & RELATED COSTS	990,706	1,367,964	498,641	869,324	525,335	1,026,109	345,854	1,355,498
ACCOUNTING	22,933	27,000	31,637	(4,637)	-	31,637	(4,637)	75,355
LEGAL	33,134	34,800	8,849	25,951	28,420	37,269	(2,469)	34,800
LEGAL LABOR NEGOTIATIONS	950	-	-	-	3,720	3,720	(3,720)	7,440
ENGINEERING & SURVEYING	8,637	22,750	3,519	19,232	6,350	9,869	12,882	22,750
BAD DEBTS	0	33,383	0	33,383	4,795	4,795	28,588	32,053
BANK CHARGES	46,723	49,318	23,889	25,429	24,499	48,388	930	52,837
BUILDING REPAIR & MAINT.	5,189	30,000	3,519	26,481	3,098	6,617	23,383	30,000
BUSINESS MEALS	0	0	0	-	0	-	-	500
COMPUTER EXPENSE	44,036	88,179	28,165	60,014	40,133	68,298	19,881	60,261
DUES AND SUBSCRIPTIONS	7,909	9,038	7,162	1,876	1,108	8,270	768	9,038
EQUIP. SUPPLIES & R&M	11,154	14,750	2,141	12,609	12,609	14,750	(0)	14,750
EQUIPMENT RENTAL	7,029	9,146	4,579	4,567	4,390	8,969	177	9,146
SECURITY EXPENSE	6,818	9,531	3,723	5,808	5,808	9,531	(0)	9,531
INSURANCE AND BONDS	90,474	99,908	91,388	8,520	8,787	100,175	(267)	115,165
SAFETY EQUIPMENT	0	500	236	264	500	736	(236)	500
INVENTORY PARTS	6,538	15,000	11,192	3,808	3,808	15,000	0	15,000
LIEN FEES	357	250	(1,902)	2,152	2152	250	-	1250
METER REPAIR & MAINT	4,823	30,000	0	30,000	15,000	15,000	15,000	30,000
MISCELLANEOUS	19,653	10,000	1,350	8,650	8,650	10,000	0	10,000
OFFICE JANITORIAL	7,753	9,274	2,839	6,435	6,955	9,794	(520)	9,274
FACILITIES RENT	38,998	25,998	19,499	6,499	6,500	25,999	(1)	0
OFFICE SUPPLIES	7,698	31,890	1,962	29,928	29,928	31,890	(0)	12,570
PERMITS AND FEES	7,864	8,771	4,280	4,491	5,048	9,328	(557)	9,056
POSTAGE	6,502	7,950	3,178	4,772	3,420	6,598	1,352	7,800
PUBLICATION CHARGES	594	3,180	521	2,659	2,364	2,885	295	3,180
SHOP SUPPLIES/SM. TOOLS	1,236	7,000	1,857	5,143	5,143	7,000	0	7,000
TELEPHONE	13,837	14,784	6,892	7,892	7,525	14,417	367	14,784
TRAINING & SEMINARS	4,460	22,968	692	22,276	9,500	10,192	12,776	22,968
TRAVEL	2,835	13,404	1,149	12,255	3,000	4,149	9,255	13,404
TRUSTEE COMPENSATION	24,810	27,000	13,500	13,500	13,500	27,000	-	27,000
UNIFORM EXPENSE	3,133	6,962	1,261	5,701	5,701	6,962	0	6,962
UTILITIES - GAS/ELECTRIC	264,197	255,702	138,946	116,756	141,725	280,671	(24,969)	278,507
VEHICLE EXPENSE FUEL/OIL	30,319	99,486	16,081	83,405	83,405	99,486	0	106,491
VEHICLE EXPENSE R&M	22,059	36,467	12,831	23,636	23,636	36,467	(0)	51,920
WATER MONITORING/SAMPLE	16,672	17,359	8,197	9,162	9,162	17,359	-	17,583
WTR SHED MANAGEMENT	15,231	15,500	16,877	(1,377)	0	16,877	(1,377)	18,500
WTR DISTRIBUTION EXP	44,173	66,520	10,009	56,511	56,511	66,520	(0)	62,700

CAPITAL OUTLAY	(1,993,134)	(7,985,340)	(2,696,598)	5,288,742	(2,031,098)	(4,727,696)	(3,257,644)
DEBT PRINCIPAL REPAYMENT	(1,611,162)	(1,335,304)	(663,477)	671,827	(671,827)	(1,335,304)	0
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-
PROCEEDS FROM SALE OF EQL	0	-	0	-	-	-	-
ACCTS RECEIVABLE-GRANT	0	-	(66,894)	(66,894)	(83,106)	(150,000)	150,000
FUND OPEB LIABILITY ACCT	(38,983)	-	0	-	0	-	-
ACCTS PAYABLE-PROJECT	0	-	0	-	-	-	-
DEVELOPER CAPITAL CONTRIB	0	3,750,000	66,894	(3,683,106)	83,106	150,000	3,600,000
ADD BACK DEPRECIATION/AMOF	1,332,746	1,345,468	825,879	663,415	686,006	1,368,059	(22,591)
ADJUST TO CASH FLOW	(167,182)	-	(269,295)	(269,295)	269,295	0	(0)
TOTAL CASH FLOW ADJUSTMENTS	(2,477,715)	(4,225,176)	(2,803,490)	2,604,690	(1,747,624)	(4,694,941)	469,765
NET CASH INCR./DECR.	(991,898)	(3,529,204)	(1,918,717)	1,610,487	(1,060,723)	(3,125,401)	(403,803)
AVAIL. CASH - BEGINNING	9,944,990	9,075,402	8,953,092	-	-	8,953,092	-
AVAILABLE CASH - END	8,953,092	5,546,198	7,034,374	-	-	5,827,691	-
DEPREC. ACCT. RESERVED	618,907	301,954	301,954	0	373,469	301,954	-
RESERVE ADDITIONS	184,282	-	0	-	0	-	-
RESERVE ADDITIONS (VEHICLE)	256,504	143,032	71,516	71,516	71,516	143,032	-
LESS RESERVE USE	(757,739)	(112,000)	-	-	0	0	-
NET RESERVE BALANCE	301,954	332,986	373,469	(40,483)	444,985	444,985	-
DISTRIB DEBT SERVICE	228,692	228,692	228,692	0	228,692	228,692	-
TREATMENT DEBT SERVICE	592,179	592,179	592,179	-	592,179	592,179	-
CAPITAL IMPROV RESERVE	661,385	(763,739)	(585,052)	(178,687)	(514,878)	(514,878)	-
TOTAL RESTRICTED CASH	1,784,209	390,118	609,288	(219,170)	750,978	750,978	-

Kingsbury General Improvement District
Water Capital Improvement Plan (Updated 2/23/2024)

Water Utility Projects	LF	2022	2023	FY24	2025	2026	2027	2028	2029	2030
Griffin and Sunflower Main Replacement	3630	\$2,647,173								
Donna, Scott, and Kimberley Brooke Main Replacement										
Tina Court (West) Main Replacement	3560		\$2,963,059							
Andria and Barret Main Replacement	2843			\$751,418						
Ponderosa MHP Main Replacement (d)				\$322,069						
				\$315,131						
				\$2,614,218						
				\$451,617						
Procurement+Engineering+Construction (Outside MHP)				\$1,660,910	\$2,654,229					
Tramway and Tina Court (East) Main Replacement (e)(h)	3700			\$372,860						
				\$403,307						
				\$884,743	\$2,654,229					
					\$4,694,000	\$4,001,000				
Maryanne, Barrett, and Drew Main Replacement (h)	7500				\$155,000	\$362,000				
					\$900,000	--				
					\$3,639,000	\$3,639,000	\$5,115,215			
Engineering / CM (Split)										
Procurement										
Construction (50% Split)										
Panorama, Vista, Granite Springs, Delissa, & Desni (f)	3850									
Water Treatment Plant Filtration & Optimization (g)										
Summit and Terrace View Main Replacement and Looping	2200							\$2,950,818		
Orion Main Replacement and Looping	300								\$426,527	
Squaw, Spooner, and Snowbird Main Replacement	850								\$1,208,494	
PRV Adjustments									\$10,000	
Survey and Pressure Monitoring at Orion and Needle Peak									\$15,000	
Total Annual Cost		\$2,647,173	\$2,963,059	\$2,412,328	\$7,348,229	\$4,001,000	\$5,115,215	\$2,950,818	\$1,660,021	\$0

Notes

- a) Year indicates summer of construction
- b) Costs include engineering, procurement, and construction
- c) Costs for multi-year projects will be spread according to activity performed
- d) Ponderosa MHP Main Replacement total difference beyond SRF (\$2.5M) and project area outside MHP (KGID responsibility)
- e) Tramway/Tina increased cost/LF due to NDDOT, arterial road, and multiple PRVs
- f) Granite Springs cost/LF increased additional 5% due to NDOT component
- g) WTP Filtration and Optimization does not have cost associated until scope of project can be determined.
- h) Costs may fluctuate +/- 50% with final costs. FY24 Procurement Costs are recent bid, Construction costs will be inputted after Mar 24 bids. FY25 - FY30 based on cost data from FY24.
- i) Future planning level costs include a 6% annual cost increase in an attempt to capture an average annual inflation.
- j) All planning level costs are strongly recommended to be updated annually, due to cost fluctuations, utilizing current bidding climate prior to utilizing planning costs for final fiscal planning.

Annual Cost Increase						6%	6%	6%	6%	6%
Total Project / LF with % annual increases		\$729.25	\$832.32	\$1,303.70	\$1,126.17	\$1,193.74	\$1,265.36	\$1,341.28	\$1,421.76	\$1,507.06

**SCHEDULE OF DEBT REPAYMENTS
AS OF JUNE 30, 2024**

Kingsbury General Improvement District State Revolving fund (SRF) Loan secured by General Obligation (Limited Tax) Water Bond (Additionally Secured by Pledged Revenues) Series November 2007.

Note: Principal payments commenced January 1, 2011.

Term of Loan: 20 years
Interest Rate: 2.96%
Total Amount Authorized: \$3,000,000.
Effective Date: November 30, 2007
Recourse for Payment: Water revenues and the taxing authority of the District

DATE:	PRINCIPAL	INTEREST	TOTAL	ANNUAL
07/01/24	106,658.88	11,552.75	118,211.63	
01/01/25	108,237.43	9,974.20	118,211.63	236,423.26
07/01/25	109,839.35	8,372.29	118,211.64	
01/01/26	111,464.97	6,746.67	118,211.64	236,423.28
07/01/26	113,114.65	5,096.99	118,211.64	
01/01/27	114,788.75	3,422.89	118,211.64	236,423.28
07/01/27	116,487.65	1,724.02	118,211.67	118,211.67
TOTALS:	780,591.68	46,889.81	827,481.49	

Kingsbury General Improvement District State Revolving fund (SRF) Loan secured by General Obligation (Limited Tax) Water Bond (Additionally Secured by Pledged Revenues) Series June 2010.

Note: Principal payments commenced July 1, 2013.

Term of Loan: 20 years
Interest Rate: 2.85%
Total Amount Authorized: \$3,306,650
Effective Date: June 9, 2010
Recourse for Payment: Water revenues and the taxing authority of the District

DATE:	PRINCIPAL	INTEREST	TOTAL	ANNUAL
07/01/24	93,227.38	17,252.62	110,480.00	
01/01/25	94,555.87	15,924.13	110,480.00	220,960.00
07/01/25	95,903.29	14,576.71	110,480.00	
01/01/26	97,269.92	13,210.09	110,480.01	220,960.01
07/01/26	98,656.01	11,823.99	110,480.00	
01/01/27	100,061.86	10,418.14	110,480.00	220,960.00
07/01/27	101,487.74	8,992.26	110,480.00	
01/01/28	102,933.94	7,546.06	110,480.00	220,960.00
07/01/28	104,400.75	6,079.25	110,480.00	
01/01/29	105,888.46	4,591.54	110,480.00	220,960.00
07/01/29	107,397.37	3,082.63	110,480.00	
01/01/30	108,927.78	1,552.22	110,480.00	220,960.00
TOTALS:	1,210,710.37	115,049.64	1,325,760.01	

SCHEDULE OF DEBT REPAYMENTS
AS OF JUNE 30, 2024

Kingsbury General Improvement District State Revolving fund (SRF) Loan secured by General Obligation (Limited Tax) Water Bond (Additionally Secured by Pledged Revenues) Series March 2012, original issue for \$5,000,000 and amended to \$11,000,000 on 10/29/14.

Note: Principal payments commenced January 1, 2016.

Term of Loan: 20 years
Interest Rate: 2.39%
Total Amount Authorized: Original \$5,000,000, Amended 10/29/14 to \$11,000,000
Effective Date: March 2, 2012
Recourse for Payment: Water revenues and the taxing authority of the District

DATE:	PRINCIPAL	INTEREST	TOTAL	ANNUAL
07/01/24	328,579.60	68,781.60	397,361.20	
01/01/25	332,506.12	64,855.07	397,361.19	794,722.39
07/01/25	336,479.57	60,881.62	397,361.19	
01/01/26	340,500.50	56,860.69	397,361.19	794,722.38
07/01/26	344,569.48	52,791.71	397,361.19	
01/01/27	348,687.09	48,674.10	397,361.19	794,722.38
07/01/27	352,853.90	44,507.29	397,361.19	
01/01/28	357,070.50	40,290.69	397,361.19	794,722.38
07/01/28	361,337.50	36,023.70	397,361.20	
01/01/29	365,655.48	31,705.72	397,361.20	794,722.40
07/01/29	370,025.06	27,336.14	397,361.20	
01/01/30	374,446.86	22,914.34	397,361.20	794,722.40
07/01/30	378,921.50	18,439.70	397,361.20	
01/01/31	383,449.61	13,911.59	397,361.20	794,722.40
07/01/31	388,031.84	9,329.37	397,361.21	
01/01/32	392,668.82	4,692.39	397,361.21	794,722.42
TOTALS:	5,755,783.43	601,995.72	6,357,779.15	

**SCHEDULE OF DEBT REPAYMENTS
AS OF JUNE 30, 2024**

Kingsbury General Improvement District State Revolving fund (SRF) Loan secured by General Obligation (Limited Tax) Water Bond (Additionally Secured by Pledged Revenues) Series January 2015.

Note: Principal payments commenced July 1, 2016.

Term of Loan: 20 years
 Interest Rate: 2.39%
 Total Amount Authorized: \$6,000,000
 Effective Date: January 14, 2015
 Recourse for Payment: Water revenues and the taxing authority of the District

DATE:	PRINCIPAL	INTEREST	TOTAL	ANNUAL
07/01/24	151,818.26	42,999.66	194,817.92	
01/01/25	153,548.98	41,268.93	194,817.91	389,635.83
07/01/25	155,299.44	39,518.47	194,817.91	
01/01/26	157,069.86	37,748.06	194,817.92	389,635.83
07/01/26	158,860.45	35,957.46	194,817.91	
01/01/27	160,671.46	34,146.45	194,817.91	389,635.82
07/01/27	162,503.12	32,314.80	194,817.92	
01/01/28	164,355.65	30,462.26	194,817.91	389,635.83
07/01/28	166,229.31	28,588.61	194,817.92	
01/01/29	168,124.32	26,693.60	194,817.92	389,635.84
07/01/29	170,040.94	24,776.98	194,817.92	
01/01/30	171,979.40	22,838.51	194,817.91	389,635.83
07/01/30	173,939.97	20,877.94	194,817.91	
01/01/31	175,922.88	18,895.02	194,817.90	389,635.81
07/01/31	177,928.41	16,889.50	194,817.91	
01/01/32	179,956.79	14,861.12	194,817.91	389,635.82
07/01/32	182,008.30	12,809.61	194,817.91	
01/01/33	184,083.19	10,734.72	194,817.91	389,635.82
07/01/33	186,181.74	8,636.17	194,817.91	
01/01/34	188,304.21	6,513.70	194,817.91	389,635.82
07/01/34	190,450.88	4,367.03	194,817.91	
01/01/35	192,622.00	2,195.89	194,817.89	389,635.80
TOTALS:	3,771,899.56	514,094.49	4,285,994.05	

**EXHIBIT A
TO
KINGSBURY GENERAL IMPROVEMENT DISTRICT
ORDINANCE NO. I**

**FEE SCHEDULE
EFFECTIVE OCTOBER 1, 2017**

BASE MONTHLY CHARGES

1. Metered Service Monthly Base Rate - Schedule per Meter Size

Residential, Commercial, Irrigation & Industrial Water Base Rates		7.5% Increase	7.5% Increase	3% Increase
		Effective 7/1/16	Effective 7/1/17	Effective 7/1/18
Meter Size	Equivalent Meter Ratio	Base Rate	Base Rate	Base Rate
¾" / EDU	1	\$81.16	\$87.25	\$89.87
1"	1.67	\$135.55	\$145.72	\$150.09
1 1/2"	3.33	\$270.28	\$290.55	\$299.27
2"	5.33	\$432.60	\$465.05	\$479.00
3"	10.67	\$866.01	\$930.96	\$958.89
4"	16.67	\$1,352.98	\$1,454.45	\$1,498.08
6"	33.33	\$2,705.15	\$2,908.04	\$2,995.28
8"	53.33	\$4,328.40	\$4,653.03	\$4,792.62

2. Residential Leak Coverage Insurance \$1.62 per month

3. Fire Protection Monthly Rate – Schedule per Meter Size

Residential, Commercial & Industrial Fire Base Rates	7.5% Increase	7.5% Increase	3% Increase
	Effective 7/1/16	Effective 7/1/17	Effective 7/1/18
Meter Size	Base Rate	Base Rate	Base Rate
¾" / EDU	\$8.12	\$8.73	\$8.99
1"	\$13.56	\$14.58	\$15.02
1 1/2"	\$27.03	\$29.06	\$29.93
2"	\$43.26	\$46.50	\$47.90
3"	\$86.60	\$93.10	\$95.89
4"	\$135.30	\$145.45	\$149.81
6"	\$270.51	\$290.80	\$299.52
8"	\$432.84	\$465.30	\$479.26

4. **Flat Rate Charge** - Any service found without a meter will pay double the base rate for the corresponding meter size per month until a meter is installed unless the district determines no water is used through this service.

CONSUMPTIVE RATES AND TIERED RANGES

5. RESIDENTIAL Water Consumptive Rates and Ranges effective October 1, 2015:

Meter Size	Tier 1 Rate (Per 1,000 gal.)	Tier 1 Range	Tier 2 Rate (Per 1,000 gal.)	Tier 2 Range	Tier 3 Rate (Per 1,000 gal.)	Tier 3 Range All Use Over
3/4" / EDU	\$2.55	1 - 12,000	\$3.05	12,001- 25,000	\$3.55	➤ 25,000
1"	\$2.55	1 - 20,040	\$3.05	20,041 - 41,750	\$3.55	➤ 41,750
1 1/2"	\$2.55	1 - 39,960	\$3.05	39,961 - 83,250	\$3.55	➤ 83,250
2"	\$2.55	1 - 63,960	\$3.05	63,961 - 133,250	\$3.55	➤ 133,250
3"	\$2.55	1 - 128,040	\$3.05	128,041 - 266,750	\$3.55	➤ 266,750
4"	\$2.55	1 - 200,040	\$3.05	200,041 - 416,750	\$3.55	➤ 416,750
6"	\$2.55	1 - 399,960	\$3.05	399,961 - 833,250	\$3.55	➤ 833,251
8"	\$2.55	1 - 639,960	\$3.05	639,961 - 1,333,250	\$3.55	➤ 1,333,251

6. COMMERCIAL Water Consumptive Rates and Ranges effective January 1, 2016:

Meter Size	Tier 1 Rate (Per 1,000 gal.)	Tier 1 Range	Tier 2 Rate (Per 1,000 gal.)	Tier 2 Range All Use Over
3/4" / EDU	\$2.55	1 - 12,000	\$3.05	➤ 12,000
1"	\$2.55	1 - 20,040	\$3.05	➤ 20,040
1.5"	\$2.55	1 - 39,960	\$3.05	➤ 39,960
2"	\$2.55	1 - 63,960	\$3.05	➤ 63,960
3"	\$2.55	1 - 128,040	\$3.05	➤ 128,040
4"	\$2.55	1 - 200,040	\$3.05	➤ 200,040
6"	\$2.55	1 - 399,960	\$3.05	➤ 399,960
8"	\$2.55	1 - 639,960	\$3.05	➤ 639,960

OTHER CHARGES

- 7. Temporary (fire hydrant) Water per 1,000 gallons (Twice the third tier metered rate) \$ 7.10
- 8. Temporary Water Service - Administrative Fee \$ 85.00
- 9. Temporary Water Service – Refundable Deposit for water use (Unused balance will be returned) \$ 1,000.00
- 10. Damaged or non-returned hydrant meter (Deducted from any refundable deposit) Actual cost to repair or replace

11. Flat Rate Charge: Any service found without a meter will pay double the base rate for the corresponding meter size per month until a meter is installed.

CONNECTION FEES

The water connection fee per meter shall be based on the meter size serving the property, using the Connection Schedule below less any size required for fire protection. A separate connection charge shall be paid for each metered service line to the property. Permits are not required for reroofing or deck installation.

1. **RESIDENTIAL**

Residential Service – Class 1 This service classification shall include single family residences with individual service lines, master-metered residential units in multi-family dwellings, including but not limited to timeshare and vacation club units, condominiums, townhouses, and multiple residential units with dedicated service lines for each unit.

Master Metered Service – Class 2 This service classification shall include mobile home parks and rental apartment residential units not included in Class 1.

2. **COMMERCIAL**

Commercial Metered Service - This service classification shall include water service for Commercial, Industrial and unclassified services.

3. **IRRIGATION**

Irrigation Metered Service – This service classification shall include water service for Irrigation

3. **ALL CLASSIFICATIONS EXCEPT FIRE PROTECTION**

Connection fees shall be in accordance with the schedule below based on service line size or meter size, whichever applies.

Connection Schedule

<u>Meter Size</u>	<u>Connection Charge</u>
3/4" or less (minimum charge per residential unit)	\$ 7,700
1"	\$ 12,800
1 1/2"	\$ 25,600
2"	\$ 40,900
3"	\$ 81,800
4"	\$ 127,800
6"	\$ 255,600
8"	\$ 409,000

4. **FIRE PROTECTION**

Private fire protection hydrant, standpipe or sprinkler system

<u>Line Size</u>	<u>Connection Charge</u>
Under 2"	\$ 250.00
2" up to 4"	\$ 500.00
6" and over	\$ 1,000.00

This charge will be due unless a connection fee is paid for a single service line which provides both domestic and fire protection service.

5. **FINE FOR WATER CONNECTION WITHOUT DISTRICT APPROVAL**

Double the amount of the connection fee per the Connection Schedule

OTHER CHARGES

1. SERVICE CALLS

- A. Each visit to the property, including water turn on or off, during normal business hours, not including 1 meter profile per calendar year \$ 50.00
- B. Each visit to the property, including water turn on or off, outside normal business hours \$100.00
- C. Dig-out of water valve or water meter to operate valve or read meter when covered by dirt or snow. (plus associated equipment costs) \$65.00/hr/person
- D. Backflow prevention device test witness by District personnel \$ 50.00
- E. Administration cost to follow-up delinquent backflow prevention device test reports more than 30 days delinquent. \$ 50.00

2. INSUFFICIENT FUNDS CHECK/EFT/CREDIT CARD CHARGE \$ 20.00

3. LIEN FEES Actual cost incurred from Douglas County Recorder

4. METER TAMPERING FINE \$200.00

5. FINE FOR USE OF WATER FROM A FIRE HYDRANT WITHOUT A PERMIT

- First Offense \$100.00
- Second and additional Offenses (each) \$500.00

6. PLAN REVIEW FEES (New construction, remodels, service line replacements)

- Major Project (over ten hours of staff time) \$750.00*
- Moderate Project (up to ten hours of staff time) \$500.00*
- Minor Project (up to 5 hours of staff time) \$250.00*

*Plus any engineering costs incurred by KGID
Additional plan reviews will be charged for plan revisions after the first review.
Review of water and sewer improvements together will require only a single fee per review.

7. ACCOUNT TRANSFER FEE \$75.00

8. WATER WASTE PENALTY

- First and Second Offenses Written Warning
- Third Offense All water used above 5,000 will be charged at the third tier rate for the month(s) of the offense plus a service charge.
- Fourth Offense All water used will be charged at the third tier rate for the month(s) of the offense plus a service charge.

9. INSPECTION DEPOSIT – New Const., Remodel \$1 per square foot of total structure (Max. \$5K)
- Service Line Replacement \$1,000

10. PENALTIES ON DELINQUENT ACCOUNTS

Charges become delinquent the day after the due date specified on the bill.

First month delinquent
Thereafter

10% Penalty of current month charges
1.5% Penalty on outstanding balance

**EXHIBIT A
TO KINGSBURY GENERAL IMPROVEMENT DISTRICT ORDINANCE NO. 1**

FEE SCHEDULE EFFECTIVE APRIL 1, 2025

BASE MONTHLY CHARGES

1. Metered Service Monthly Base Rate - Schedule per Meter Size

Residential, Commercial, Irrigation & Industrial Water Base Rates	Equivalent Meter Ratio	Effective 7/1/2016	3.5% Increase Effective 4/1/2025	3.5% Increase Effective 4/1/2026	5% Increase Effective 4/1/2027
		Base Rate	Base Rate	Base Rate	Base Rate
3/4" / EDU	1	\$89.87	\$93.02	\$96.28	\$99.65
1"	1.67	\$150.09	\$155.34	\$160.78	\$166.41
1 1/2"	3.33	\$299.27	\$309.74	\$320.58	\$331.80
2"	5.33	\$479.00	\$495.77	\$513.12	\$531.08
3"	10.67	\$958.89	\$992.45	\$1,027.19	\$1,063.14
4"	16.67	\$1,498.08	\$1,550.51	\$1,604.78	\$1,660.95
6"	33.33	\$2,995.28	\$3,100.11	\$3,208.61	\$3,320.91
8"	53.33	\$4,792.62	\$4,960.36	\$5,133.97	\$5,313.66

2. Residential Leak Coverage Insurance

\$0.67 per month.

3. Fire Protection Monthly Rate - Schedule per Meter Size

Residential, Commercial & Industrial Fire Base Rates	Effective 7/1/2018	3.5% Increase Effective 4/1/2025	3.5% Increase Effective 4/1/2026	3.5% Increase Effective 4/1/2027
		Base Rate	Base Rate	Base Rate
3/4" / EDU	\$8.99	\$9.30	\$9.63	\$9.97
1"	\$15.02	\$15.55	\$16.09	\$16.65
1 1/2"	\$29.93	\$30.98	\$32.06	\$33.18
2"	\$47.90	\$49.58	\$51.32	\$53.12
3"	\$95.89	\$99.25	\$102.72	\$106.32
4"	\$149.81	\$155.05	\$160.48	\$166.10
6"	\$299.52	\$310.00	\$320.85	\$332.08
8"	\$479.26	\$496.03	\$513.39	\$531.36

4. Flat Rate Charge - Any service found without a meter will pay double the base rate for the corresponding meter size per month until a meter is installed unless the district determines no water is used through this service.

CONSUMPTIVE RATES AND TIERED RANGES

5. RESIDENTIAL Water Consumptive Rates and Ranges effective January 1, 2025:

RESIDENTIAL CONSUMPTION CURRENT (Per 1,000 gal.)	3.5% Inc.		3.5% Inc.		3.5% Inc.		3.5% Inc.		3.5% Inc.		3.5% Inc.			
	Tier 1 Rate	Tier 1 Rate	Tier 1 Rate	Tier 1 Rate	Tier 2 Rate	Tier 2 Rate	Tier 2 Rate	Tier 2 Rate	Tier 3 Rate	Tier 3 Rate	Tier 3 Rate	Tier 3 Rate		
	Current	4/1/2025	4/1/2026	4/1/2027	Range	Current	4/1/2025	4/1/2026	4/1/2027	Range	Current	4/1/2025	4/1/2026	4/1/2027
Meter Size	7/1/2018	4/1/2025	4/1/2026	4/1/2027		7/1/2018	4/1/2025	4/1/2026	4/1/2027		7/1/2018	4/1/2025	4/1/2026	4/1/2027
3/4" / EDU	\$2.55	\$2.64	\$2.73	\$2.83	1 - 12,000	\$3.05	\$3.16	\$3.27	\$3.38	12,001 - 25,000	\$3.55	\$3.67	\$3.80	\$3.93
1"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 20,040	\$3.05	\$3.16	\$3.27	\$3.38	20,041 - 41,750	\$3.55	\$3.67	\$3.80	\$3.93
1 1/2"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 39,960	\$3.05	\$3.16	\$3.27	\$3.38	39,961 - 83,250	\$3.55	\$3.67	\$3.80	\$3.93
2"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 63,960	\$3.05	\$3.16	\$3.27	\$3.38	63,961 - 133,250	\$3.55	\$3.67	\$3.80	\$3.93
3"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 128,040	\$3.05	\$3.16	\$3.27	\$3.38	128,041 - 266,750	\$3.55	\$3.67	\$3.80	\$3.93
4"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 200,040	\$3.05	\$3.16	\$3.27	\$3.38	200,041 - 416,750	\$3.55	\$3.67	\$3.80	\$3.93
6"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 399,960	\$3.05	\$3.16	\$3.27	\$3.38	399,961 - 833,250	\$3.55	\$3.67	\$3.80	\$3.93
8"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 639,960	\$3.05	\$3.16	\$3.27	\$3.38	639,961 - 1,333,250	\$3.55	\$3.67	\$3.80	\$3.93

6. COMMERCIAL Water Consumptive Rates and Ranges effective January 1, 2025

COMMERCIAL CONSUMPTION CURRENT (Per 1,000 gal.)	3.5% Inc.		3.5% Inc.		3.5% Inc.		3.5% Inc.		3.5% Inc.	
	Tier 1 Rate	Tier 1 Rate	Tier 1 Rate	Tier 1 Rate	Tier 2 Rate	Tier 2 Rate	Tier 2 Rate	Tier 2 Rate	Tier 3 Rate	Tier 3 Rate
	Current	4/1/2025	4/1/2026	4/1/2027	Range	Current	4/1/2025	4/1/2026	4/1/2027	Range
Meter Size	7/1/2018	4/1/2025	4/1/2026	4/1/2027		7/1/2018	4/1/2025	4/1/2026	4/1/2027	
3/4" / EDU	\$2.55	\$2.64	\$2.73	\$2.83	1 - 12,000	\$3.05	\$3.16	\$3.27	\$3.38	All Use Over
1"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 20,040	\$3.05	\$3.16	\$3.27	\$3.38	> 12,000
1.5"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 39,960	\$3.05	\$3.16	\$3.27	\$3.38	> 20,040
2"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 63,960	\$3.05	\$3.16	\$3.27	\$3.38	> 39,960
3"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 128,040	\$3.05	\$3.16	\$3.27	\$3.38	> 63,960
4"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 200,040	\$3.05	\$3.16	\$3.27	\$3.38	> 128,040
6"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 399,960	\$3.05	\$3.16	\$3.27	\$3.38	> 200,040
8"	\$2.55	\$2.64	\$2.73	\$2.83	1 - 639,960	\$3.05	\$3.16	\$3.27	\$3.38	> 399,960

OTHER CHARGES

	Current	3.5% Inc.		3.5% Inc.	
		4/1/2025	4/1/2026	4/1/2027	4/1/2027
7. Temporary (fire hydrant) Water per 1,000 gallons (Twice the third tier metered rate)	\$7.10	\$7.34	\$7.60	\$7.87	
8. Temporary Water Service - Administrative Fee	\$85.00	\$87.98	\$91.06	\$94.25	
9. Temporary Water Service – Refundable Deposit for water use	\$1,000.00	\$1,035.00	\$1,071.23	\$1,108.72	

10. Damaged or non-returned hydrant meter (Deducted from any refundable deposit)	Actual cost to repair or replace
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11. Flat Rate Charge	Any service found without a meter will pay double the base rate for the corresponding meter size per month until a meter is installed.
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CONNECTION FEES

The water connection fee per meter shall be based on the meter size serving the property, using the Connection Schedule below less any size required for fire protection. A separate connection charge shall be paid for each metered service line to the property. Permits are not required for reroofing or deck installation.

1. RESIDENTIAL

Residential Service – Class 1 This service classification shall include single family residences with individual service lines, master-metered residential units in multi-family dwellings, including but not limited to timeshare and vacation club units, condominiums, townhouses, and multiple residential units with dedicated service lines for each unit.

Master Metered Service – Class 2 This service classification shall include mobile home parks and rental apartment residential units not included in Class 1.

2. COMMERCIAL

Commercial Metered Service - This service classification shall include water service for Commercial, Industrial and unclassified services.

3. IRRIGATION

Irrigation Metered Service – This service classification shall include water service for irrigation

4. ALL CLASSIFICATIONS EXCEPT FIRE PROTECTION

Connection fees shall be in accordance with the schedule below based on service line size or meter size, whichever applies.

	Current	3.5% Inc.		3.5% Inc.	
		Effective 4/1/2025	Effective 4/1/2026	Effective 4/1/2027	Effective 4/1/2027
3/4" or less (minimum charge per residential unit)	\$7,700	\$7,969.50	\$8,248.43	\$8,537.13	\$8,537.13
1"	\$12,800	\$13,248.00	\$13,711.68	\$14,191.59	\$14,191.59
1 1/2"	\$25,600	\$26,496.00	\$27,423.36	\$28,393.18	\$28,393.18
2"	\$40,900	\$42,331.50	\$43,813.10	\$45,346.56	\$45,346.56
3"	\$81,800	\$84,663.00	\$87,626.21	\$90,693.13	\$90,693.13
4"	\$127,800	\$132,273.00	\$136,902.56	\$141,694.15	\$141,694.15
6"	\$255,600	\$264,546.00	\$273,805.11	\$283,388.29	\$283,388.29
8"	\$409,000	\$423,315.00	\$438,131.03	\$453,465.62	\$453,465.62

5. FIRE PROTECTION

Private fire protection hydrant, standpipe or sprinkler system

Line Size	Connection Charge	3.5% Inc.		3.5% Inc.	
		Effective 4/1/2025	Effective 4/1/2026	Effective 4/1/2027	Effective 4/1/2027
Under 2"	\$250.00	\$258.75	\$267.81	\$277.18	\$277.18
2" up to 4"	\$500.00	\$517.50	\$535.61	\$554.36	\$554.36
6" and over	\$1,000.00	\$1,035.00	\$1,071.23	\$1,108.72	\$1,108.72

This charge will be due unless a connection fee is paid for a single service line which provides both domestic and fire protection service.

6. FINE FOR WATER CONNECTION WITHOUT DISTRICT APPROVAL

Double the amount of the connection fee per the Connection Schedule

OTHER CHARGES

1. SERVICE CALLS

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
A. Each visit to the property, including water turn on or off, during normal business hours, not including 1 meter profile per calendar year	\$50.00	\$51.75	\$53.56	\$55.43
B. Each visit to the property, including water turn on or off, outside normal business hours	\$100.00	\$103.50	\$107.12	\$110.87
C. Dig-out of water valve or water meter to operate valve or read meter when covered by dirt or snow. (plus associated equipment costs) /hr./person	\$65.00	\$67.28	\$69.63	\$72.07
D. Backflow prevention device test witness by District personnel	\$50.00	\$51.75	\$53.56	\$55.43
E. Administration cost to follow-up delinquent backflow prevention device test reports more than 30 days delinquent.	\$50.00	\$51.75	\$53.56	\$55.43

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
2. INSUFFICIENT FUNDS CHECK/EFT/CREDIT CARD CHARGE	\$20.00	\$20.70	\$21.42	\$22.17

3. LIEN FEES

	Actual cost incurred from Douglas County Recorder			
	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
4. METER TAMPERING FINE	\$200.00	\$207.00	\$214.25	\$221.75

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
5. FINE FOR USE OF WATER FROM A FIRE HYDRANT WITHOUT A PERMIT	\$100.00	\$103.50	\$107.12	\$110.87
First Offense	\$500.00	\$517.50	\$535.61	\$554.36
Second and additional Offenses (each)				

6. PLAN REVIEW FEES (New construction, remodels, service line replacements)

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
Major Project (over ten hours of staff time)*	\$750.00	\$776.25	\$803.42	\$831.54
Moderate Project (up to ten hours of staff time)*	\$500.00	\$517.50	\$535.61	\$554.36
Minor Project (up to 5 hours of staff time)*	\$250.00	\$258.75	\$267.81	\$277.18

*Plus any engineering costs incurred by KGID
 Additional plan reviews will be charged for plan revisions after the first review.
 Review of water and sewer improvements together will require only a single fee per review.

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
7. ACCOUNT TRANSFER FEE	\$75.00	\$77.63	\$80.35	\$83.16

8. WATER WASTE PENALTY

First and Second Offenses	Written Warning
Third Offense	All water used above 5,000 will be charged at the third tier rate for the month(s) of the offense plus a service charge.
Fourth Offense	All water used will be charged at the third tier rate for the month(s) of the offense plus a service charge.

9. INSPECTION DEPOSIT

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
- New Const., Remodel	\$1 per square foot of total structure (Max. \$5K)	\$1.04 per square foot of total structure (Max. \$5,175K)	\$1.08 per square foot of total structure (Max. \$5,356K)	\$1.12 per square foot of total structure (Max. \$5,545K)
- Service Line Replacement	\$1,000.00	\$1,035.00	\$1,071.23	\$1,108.72

10. PENALTIES ON DELINQUENT ACCOUNTS

Charges become delinquent the day after the due date specified on the bill.	
First month delinquent	10% Penalty of current month charges
Thereafter	1.5% Penalty on outstanding balance

1.55 BASE RATE:

The monthly amount charged to each Customer, based on their respective water meter size or equivalent (for example mastermetered parcels), but irrespective of water use, representing the Customer's proportionate share of the District's fixed operational costs and debt service.

1.6 BACKFLOW:

The reversal of the normal flow of water caused by either backpressure or backsiphonage.

1.7 BACKFLOW PREVENTION ASSEMBLY:

An assembly or means designed to prevent backflow.

1.8 Reserved

1.9 BOARD:

The District's Board of Trustees.

1.10 BUILDING:

Any structure used for human habitation, place of business, recreation or other purpose containing water facilities or requiring water or sewer service.

1.11 CAPACITY RATIO:

The relative flow of each water service line size as compared to that of a ¾" service.

Water Service Line Size	Capacity Ratio
¾"	1.00
1"	1.67
1.5"	3.33
2"	5.33
3"	10.67
4"	16.67
6"	33.33
8"	53.33

1.115 CONSUMPTIONCHARGES:

The monthly amount charged to each Customer, as determined by their respective water meter size and volume of water use, representing the Customer's proportionate share of the District's variable operational costs.

1.12 CONTAMINATION:

An impairment of the quality of potable water by sewage, industrial fluids or waste liquids, compounds or other materials to a degree which creates an actual or potential hazard to public health through poisoning or through the spread of disease

8.5 METER TESTS - DEPOSITS:

All meters will be tested or certified as to accuracy prior to installation and no meter will be installed registering more than 2% fast or slow. A Customer who believes his or her meter is inaccurate may request that the meter be tested by submitting a written request, together with a deposit equal to the estimated cost of the meter test. During the period the meter is being tested, water use will be estimated from prior years flow records if a temporary meter is not installed. Should the meter register more than 2% high, the District shall refund the deposit and adjust the overage to as long as six months of over registering. If the meter registers more than 2% slow the meter shall be replaced or repaired and the Customer shall pay for the water not recorded on the meter, up to a period of six months. The Customer shall owe the full meter test cost if the meter records within 2% of the true meter reading, fast or slow.

8.6 NON-REGISTERING METERS:

If a meter is found to be not registering, the charges for service shall be the monthly base rate plus the estimated consumption. Such estimates shall be based upon previous consumption for a comparable period, or by such other method as determined by the District, which decision shall be final.

8.7 DISTRICT ACCESS TO METERS:

Customers must provide District ready access to Customer's meter at all times. If access is blocked by locked doors to which keys are not readily available, or if meter vaults are blocked by vehicles, snow storage or other means, the District may require that the meter be relocated to a more accessible site by the Customer, at Customer's expense. When the District does not have a key to access meters in crawl spaces, District personnel shall cut the lock and replace it with a District lock in order to turn water off for non-payment, water leak or other District reason. District personnel will notify owners and provide lock combination. The inability to access a meter may result in the discontinuance of water service until access is provided as deemed necessary by the District.

8.8 REDEVELOPMENT:

Any property being redeveloped must install a new water main in compliance with AWWA standards and be inspected by the District at the Customer's expense. A Customer that redevelops any existing property will remove existing meters and install, at Customer's expense, new meters meeting District specifications at each service line. A credit for the size of the existing meters will be granted.

Where a master meter serviced the existing property, the master meter will be removed, and new meters meeting District specifications will be installed on each new service connection. A credit for the size of the existing master meter will be granted and used toward the installation of individual service connections. All removed meters and appurtenances must be returned to the District.

When remodeling efforts of a single parcel/unit within a master meter serviced community involve significant plumbing modifications or total value of the remodel exceeds (10% of assessed value) isolation of the parcel/unit from the master meter and a new service line (at customer expense) with individual meter will be required. So long as account payments are current, the property owner will receive a waiver of connection fee for the minimum sized meter and minimum size meter will be provided by district.

8.9 CHANGES IN METER SIZE:

A Customer may request a reduction in meter size. All reductions must be approved by the District and sized in accordance with the UPC. The Customer shall be responsible for the cost and installation of all meters, piping, connectors, water boxes and necessary valves and connections for the meters, as well as trenching, backfill and resurfacing and all other necessary work and materials. Except as provided elsewhere herein, the District shall assume maintenance responsibility of a

metering device following proper installation. The expense of relocating services or meters shall be the responsibility of the Customer unless made for the District's operating convenience.

As Amended Effective 9/01/2018

Ordinance No. 1

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #14**

TITLE: RECEIVE REPORT AND DISCUSS SUCCESSION PLANNING FOR DISTRICT PERSONNEL

For Discussion and Possible Action. Discuss current district vacancies and succession planning efforts

MEETING DATE: 19 November 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Discuss vacancies and provide direction to General Manager regarding these positions as appropriate.

BACKGROUND INFORMATION:

The district has operated with several long term vacancies for professional personnel during the past couple of years. Gaps have been filled with outside consultants or just experienced the lack of performance on less than essential functions. Finance and Engineering functions by the district are in need of improvements. The proposed salary schedule for exempt positions may assist in filling the gaps.

In addition, the replacement of key positions such as the General Manager does not have a likely career ladder from trades to executive function. The board should consider replacement strategies which could include short-term consulting contracts, recruitment firms, County personnel on loan or other provisions to fill this position with an impending retirement.

It is recommended that the board of trustees provide directions for the General Manager (or subcommittee of board members) to pursue preparation or implement actions as appropriate.

INCLUDED:

Fund impacted by above action:

- | | |
|---|---|
| <input type="checkbox"/> All Funds | <input checked="" 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 |

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting November 19, 2024

General:

Ponderosa mobile home park is in billing and draw for SRF reimbursement is pending.

Treatment plant and SCADA repairs continue to progress, working on communications and bringing the distribution communications (server) to building 160. We are still working on the FCC Communications bumps but these are now administrative.

Recruitments continue, still seeking qualified candidates for professional positions (engineering and admin/finance) as well as temporary labor.

Building 160 Pine Ridge project is done. The elevator is functional. Some punch list items, and warranty work remains. Flagpole is now up and we can run the US Flag when the weather is cooperating.

SCADA replacement project was submitted for US EPA grant. We passed the first level of screening, so our grant team did their job. If awarded, RCI will assume the role as project manager with Jacobs Engineering to lead the technical integration of the treatment plant.

The petition for judicial consideration of fire hydrant access has been filed, we were able to provide a response to the interested party's answer, it reads very strong. My own deposition was also filed. Now awaiting hearing on Dec 19th.

Customers:

Water damage from the Fire Hydrant on 2 March is going nowhere for the customers, but it is going back and forth with the legal representatives. This may make us consider self-insurance type of programs in the future. We can be more responsive at least in initial response.

Associations and outside meetings:

Continue to attend CISA (internet security) updates. It is striking to see the number of vulnerabilities and the number of attempted attacks on public agencies. I used to believe we were too small for anyone to bother with, but the attacks are being generated so rapidly, everyone is being hit.

Water Resources:

Currently, the lake is at 6,226.77 – the legal limit is 6229.1. The water year just began, and Lake Tahoe is carrying forward a good supply.

Future Work/In Progress/Concerns/Heads up

- SCADA software replacement
- Rates and Rate workshops
- Calendar year 2025 schedule and objectives

Kingsbury General Improvement District
Water Quality Data Summary 2023-2024

During the 2023-2024 reporting year, Kingsbury General Improvement District (KGID) remained within Federal and State water quality requirements. During the same period, the Environmental Protection Agency (EPA) noted no violation of the monitoring and reporting requirements of the Safe Drinking Water Act (Table 5.7). Additional regulatory information for KGID is provided in the Consumer Confidence Report found in Appendix B.

Turbidity

Between July 1, 2023, and June 30, 2024, KGID met Federal and State guidelines for turbidity by remaining within regulatory limits. The yearly maximum was 0.46 NTU, taken during a weather event on April 6, 2023. Winds were from the northeast at 0.4-11.0 mph, with 0.01 inches of rain recorded (Tables 5.1, 11.0). The annual mean turbidity result was 0.21 NTU, and 90% of the samples were below 0.31 NTU (Table 11.0). The largest monthly mean turbidity, 0.28 NTU, occurred in July and August 2023 (Table 11.0, Figure 7.0).

Table 11.0: KGID source water turbidity data results from July 1, 2023, through June 30, 2024. Turbidity analyses completed on samples collected daily from raw water at the KGID intake.

	Monthly max (NTU)	Date monthly max	Monthly mean (NTU)	Monthly median (NTU)	90 th percentile
Jul-23	0.44	25	0.28	0.28	0.34
Aug-23	0.32	8	0.27	0.27	0.30
Sep-23	0.46	21	0.28	0.27	0.32
Oct-23	0.36	19	0.26	0.25	0.33
Nov-23	0.29	7	0.21	0.20	0.26
Dec-23	0.27	7	0.19	0.18	0.23
Jan-24	0.45	15	0.20	0.17	0.27
Feb-24	0.29	27	0.14	0.14	0.18
Mar-24	0.21	28	0.12	0.11	0.15
Apr-24	0.37	26, 27, 30	0.21	0.17	0.37
May-24	0.39	4	0.21	0.16	0.38
Jun-24	0.26	30	0.21	0.22	0.24

Historically (1997-2003), KGID maintained annual mean source water turbidities less than 1.0 NTU. Maximum annual turbidity ranged from 2.59 NTU to 3.0 NTU between 2004 and 2006, returned to below 1.0 NTU in 2007, increased above 1.0 NTU again in 2008-2010, and dropped below 1.0 NTU in 2011 through 2015. Annual maximum turbidity reached 4 NTU during the 2016-2017 reporting year, during the large runoff season of spring 2017. From 2017- 2023, the annual maximum turbidity ranged from 0.65 NTU to 1.85 NTU. The annual maximum returned below 1.0 NTU during the 2022 reporting year, with the maximum result of 0.79 NTU (Figure 7.1). The annual maximum for the 2023-2024 reporting year of 0.46 NTU continues the trend of maximum value below 1 NTU. Linear trendline data for the 10-year reporting period of July 1, 2014, to June 30, 2024, shows a decreasing linear trend in annual maximum (Figure 7.1).

The annual mean turbidity, 0.21 NTU, for the 2023-2024 reporting year is greater than the previous year. Annual mean turbidity values remain below 0.25 NTU for the 10-year reporting period, and linear trendline analysis shows a stable trend (Figure 7.1).

Coliform

KGID met Federal and State guidelines for total coliform and fecal coliform for the 2023-2024 reporting year. The maximum total coliform reading was 271 CFU/100 mL, the annual mean was 10.03 CFU/100 mL, and 90% of the samples were below 23 CFU/100 mL. The maximum fecal coliform reading was 2 CFU/100 mL, the annual mean was 0.05 CFU/100 mL, and 90% of the samples were below 0.0 CFU/100 mL.

Table 11.1: KGID annual source water total and E. coli coliform data results from July 1, 2023, through June 30, 2024. Coliform analyses completed on samples collected daily from raw water at the KGID intake.

	Total coliform (# colonies/100 mL)	E. coli coliform (# colonies/100 mL)
Mean	10.03	0.05
Median	1.00	0.00
Max	271.00	2.00
90th Percentile	23.00	0.00
Colony Forming Samples	98.00	6.00
Total Number of Samples	156.00	156.00

The 2023-2024 maximum total coliform result of 271 CFU/100 mL was recorded on July 17, 2023. This result exceeds the 100 CFU/100 mL criteria for filtration avoidance. The 271 CFU/100 mL result was one of three results above the criteria during the reporting year at KGID. Filtration avoidance criteria require that 90% of the measurements from the previous 6-month period must satisfy the ≤ 100 CFU/100 mL criteria for total coliform. KGID took 78 measurements for total coliform from January 17, 2023, to July 17, 2023; one result was greater than 100 CFU/100 mL, equaling 1.28% of the measurements taken in the previous 6-month period, less than the 10% requirement for filtration avoidance. The result was likely caused by wind-wave action produced by a west wind event that produced sustained winds of 0.2-7.0 mph. The temperature was likely influential, as the daily maximum temperature was 87.3°F, 15.8 degrees above the weekly average temperature of 71.5°F. A full description of weather paired with maximum total coliform readings is available (Table 5.4).

KGID reported three results greater than 100 MPN/100 mL from July 1, 2023, to June 30, 2024, reporting year. All results are within the ≤ 100 MPN/100 mL filtration avoidance criteria in at least 90% of measurements from the previous six months. The dates, results, and presential are provided in the table below.

Table 11.2: Filtration Avoidance Criteria exceedances for total coliform with the date of exceedance, the number of total results within the previous 6-month period, and the percentage of existences within a date range.

Criteria	Result in exceedance	Date greater than the criteria	Total number of results in 6 months previous	The number of results greater than the criteria	The percentage of dates was greater than the criteria for the previous 6 months.
Total Coliform	271 CFU/100 ML	7/17/2023	78	1	1.28%
Total Coliform	222 CFU/100 ML	7/25/2023	78	2	2.56%
Total Coliform	109 CFU/100 ML	8/23/2023	77	3	3.90%

KGID had a second total coliform result above 100 CFU/100 mL on July 25, 2023. Filtration exemption criteria require 90% of measurements from the previous six months to be below 100 CFU/100 mL. KGID analyzed 78 samples for total coliform between January 25, 2023, and July 25, 2023; of these samples, two results were above the total coliform criteria, equaling 2.74% of measurements from the previous six-month period, less than the 10% requirement for filtration avoidance. The third result above 100 CFU/100 mL was reported on August 28, 2023. KGID analyzed 77 samples for total coliform between February 23, 2023, and August 28, 2023; of these samples, three results were above the total coliform criteria, equaling 3.90%, less than the 10% requirement for filtration avoidance.

Additionally, two days prior to the final result for KGID over 100 CFU/100 ML for total coliform, Hurricane Hilary made landfall on the west coast, becoming a tropical storm before crossing into southern California on August 20-21, 2023. Hilary was the first tropical storm to pass over California since Nora in 1997¹. The storm's effects entered the Lake Tahoe Basin on August 20, 2023, with the Tahoe City Area NOAA station recording 0.58 inches of rainfall and 0.38 inches of rain the following day. The USGS creek gage on Ward Creek shows an increased discharge between August 21 and August 22, as the precipitation moved through Stream Environment Zones (SEZ) that terminate in Lake Tahoe (Figure 1.6). The UC Davis monitoring stations recorded surface water temperatures above 65°F² (Figure 1.7). The combination of warm surface water temperatures and stream environment zone flushing likely impacted the maximum total coliform at KGID on August 24, 2023.

Table 11.3: KGID monthly source water total and E. coli coliform data results from July 1, 2023, through June 30, 2024. Analyses completed on samples collected daily from raw water at the KGID intake.

Month	Monthly maximum total coliform (# colonies/100 mL)	Monthly mean total coliform (# colonies/100 mL)	Monthly maximum E.coli coliform (# colonies/100 mL)	Monthly mean E.coli coliform (# colonies/100 mL)
Jul-23	271.00	47.65	1.00	0.08
Aug-23	109.10	29.09	0.00	0.00
Sep-23	45.30	17.04	2.00	0.17
Oct-23	22.20	11.12	0.00	0.00
Nov-23	16.00	3.45	0.00	0.00
Dec-23	40.60	5.08	0.00	0.00
Jan-24	2.00	0.52	1.80	0.25
Feb-24	10.00	1.00	0.00	0.00
Mar-24	3.10	0.26	0.00	0.00
Apr-24	3.10	0.29	1.00	0.07
May-24	6.30	1.50	0.00	0.00
Jun-24	5.20	2.13	0.00	0.00

The annual mean total coliform count for KGID between July 1, 2023, and June 30, 2024, was 10.03 CFU/100 mL greater than the previous years' 8.59 CFU/100 mL. The monthly mean total coliform results ranged between 0.26 CFU/100 mL and 47.65 CFU/100 mL (Table 11.2). The highest monthly mean total coliform result occurred in July 2023. Linear trend line data analysis

¹ National Oceanic and Atmospheric Administration, NOWData, for Tahoe City Area, daily data for a month, August 2023, <https://www.ncei.noaa.gov/access/monitoring/monthly-report/national/202308>.

² UC Davis Tahoe Environmental Research Center, State of the Lake 2024, Water Temperature Profile, https://tahoe.ucdavis.edu/sites/g/files/dgvnsk4286/files/inline-files/2024SOTL_Final_reduced_2.pdf, page 8.3

shows a decreasing trend in annual maximum and an increasing trend in annual mean over the 10-year reporting period of July 1, 2014, to June 30, 2024 (Figure 7.3).

KGID also completed tests for E. coli coliform on 156 source water samples. During the 2022-2023 reporting year, 10 samples had detected E. coli coliform with a maximum reading of 5.20 CFU/100 mL present, giving KGID an E. coli coliform detection rate of 6.41%. Consequently, the yearly mean for E. coli coliform was 0.12 CFU/100 mL. The annual median and 90% of E. coli coliform readings were both 0.00 CFU/100 mL (Table 11.1).

Figure 7.0: Monthly Mean and Max Turbidity Results for Kingsbury General Improvement District between July 1, 2023 and June 30, 2024.

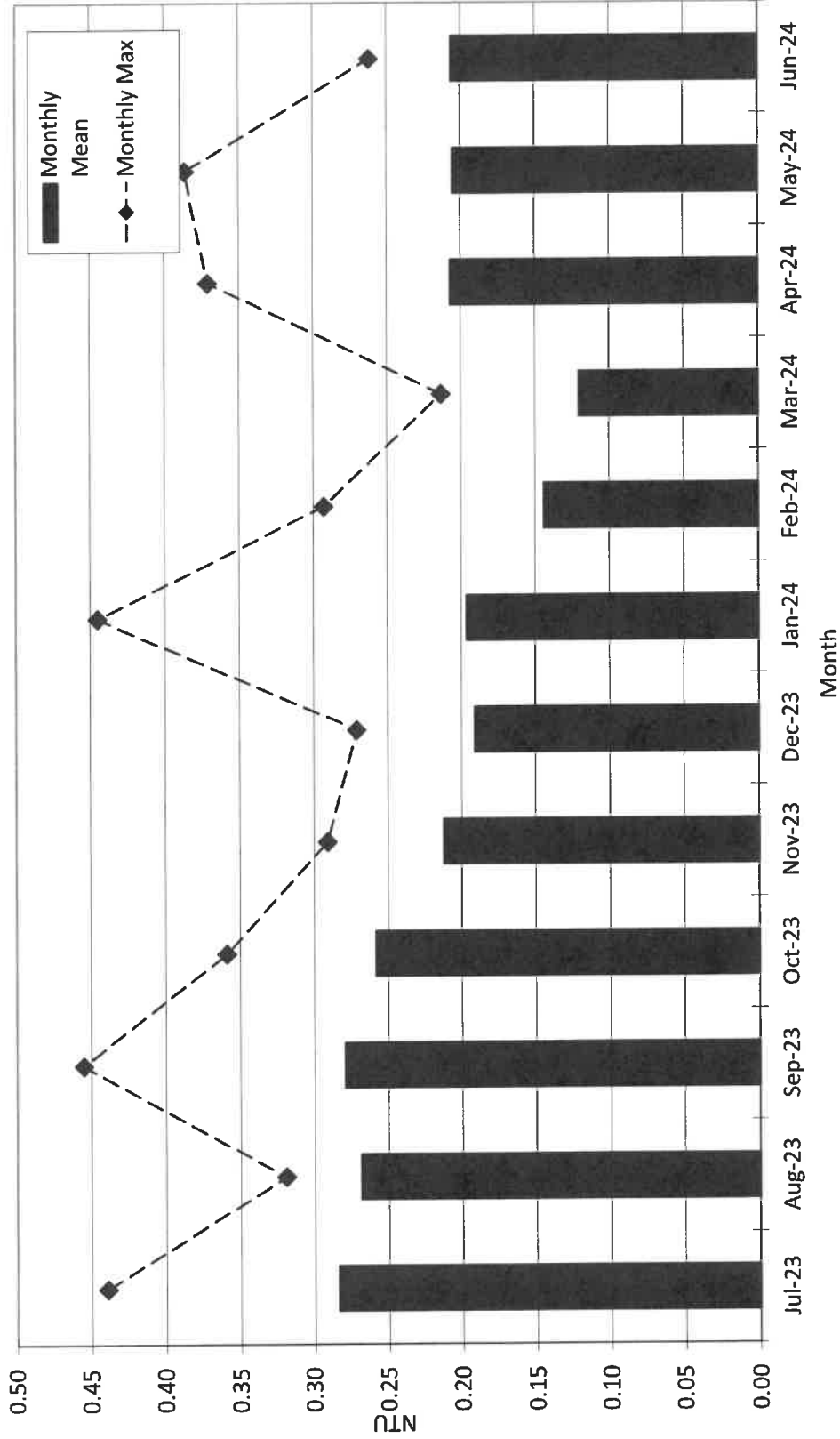


Figure 7.1: Yearly Mean and Max Turbidity Results for Kingsbury General Improvement District between July 1, 2014 and June 30, 2024.

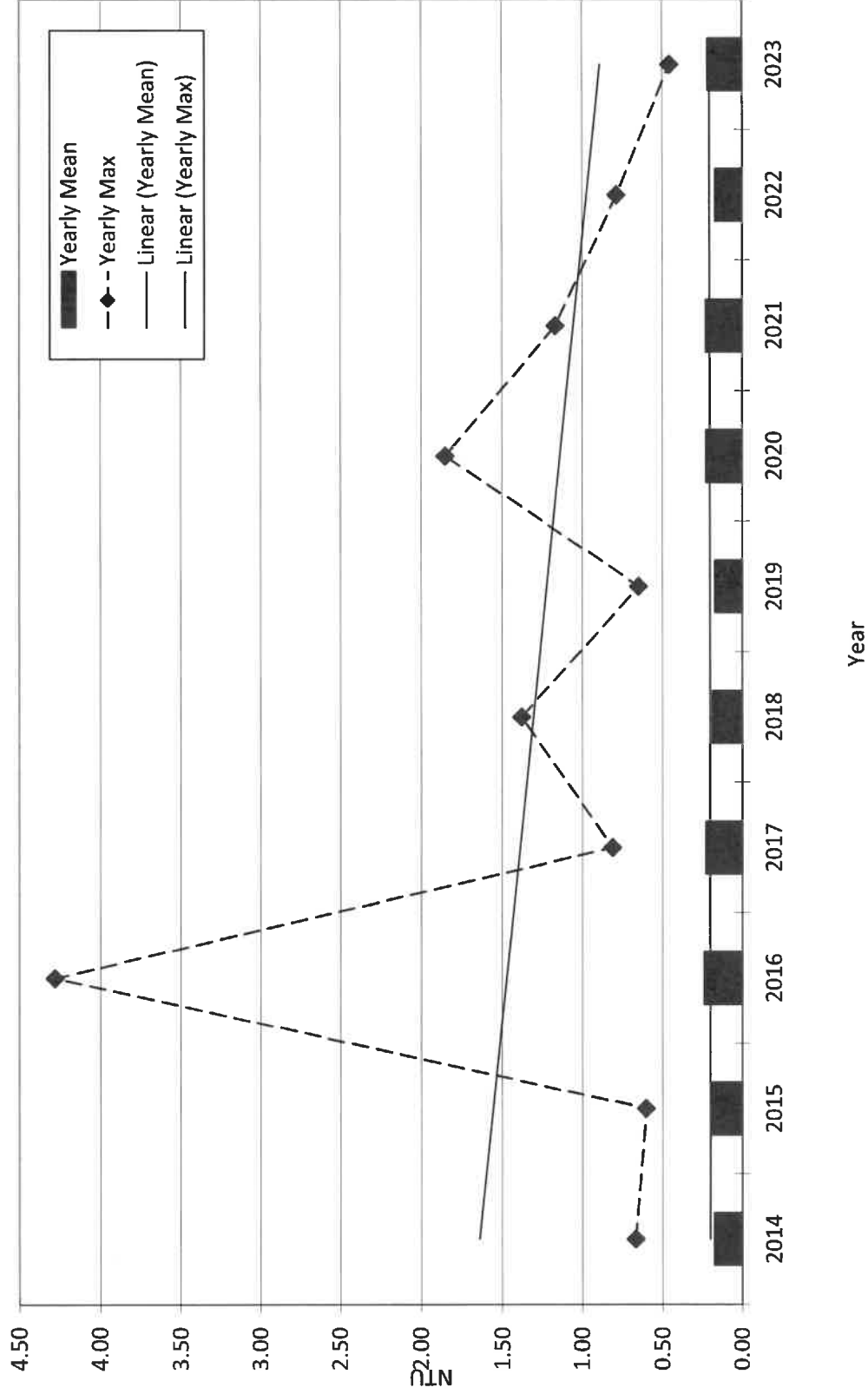


Figure 7.2: Monthly Mean and Max Coliform Results for Kingsbury General Improvement District between July 1, 2023 and June 30, 2024.

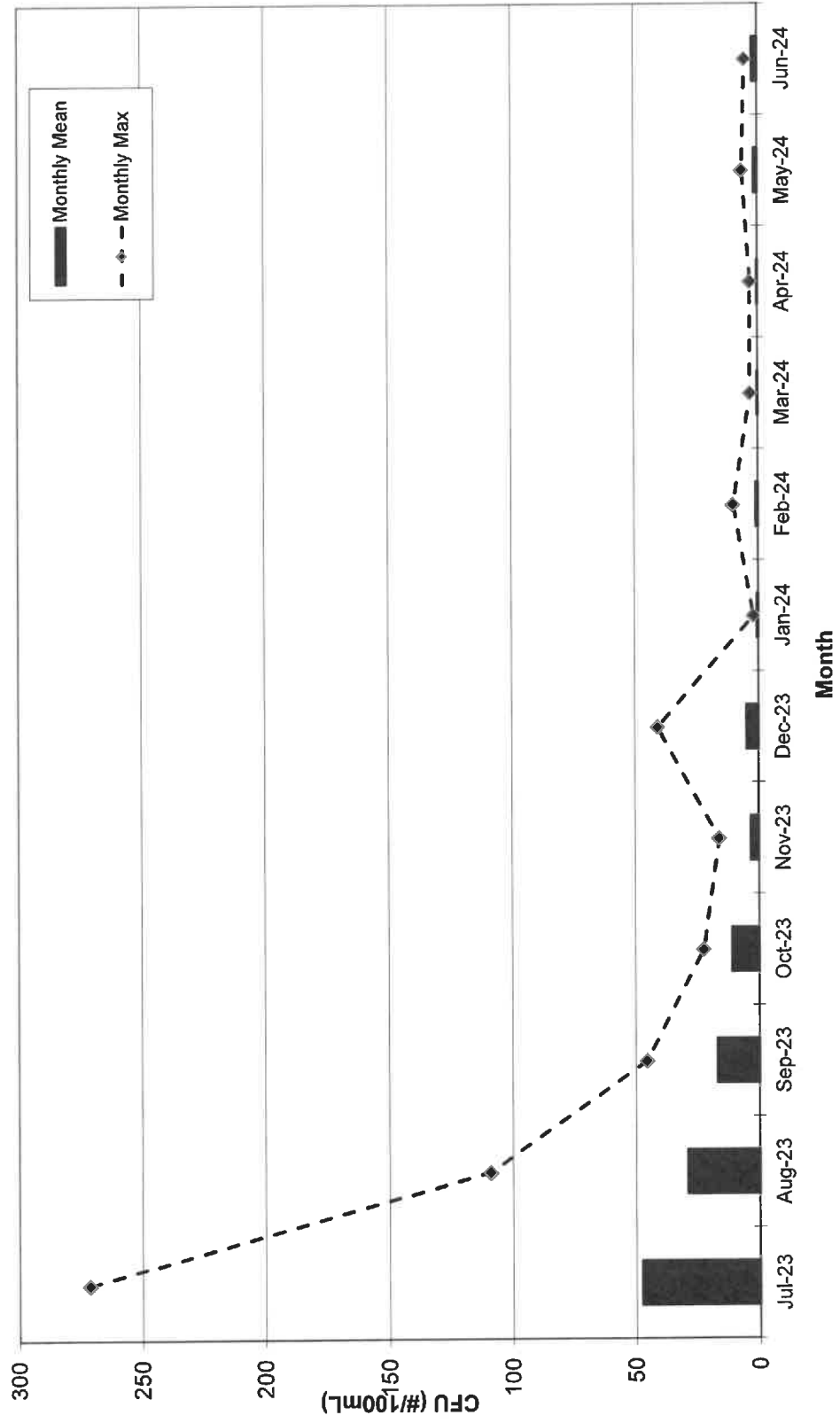
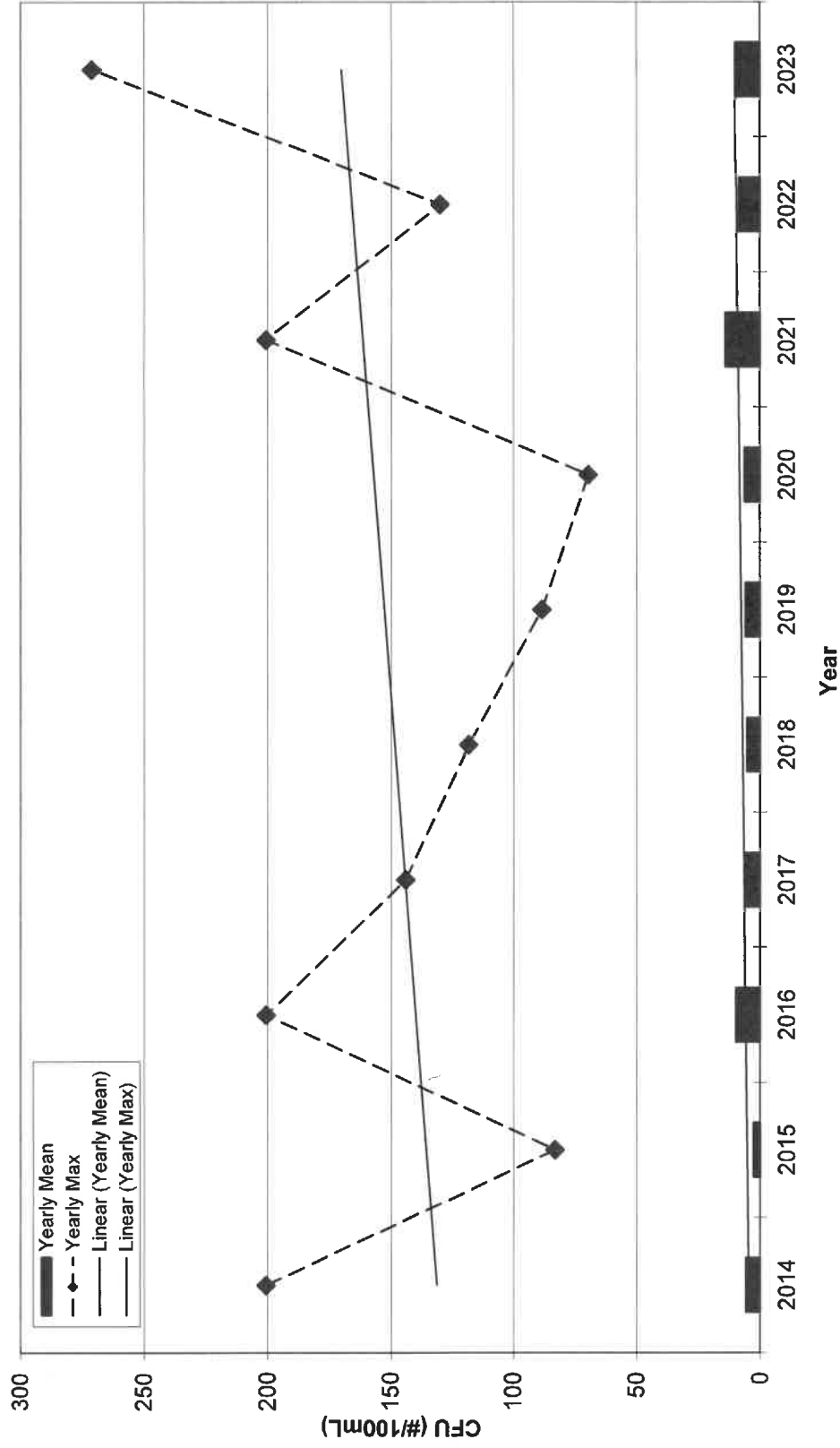


Figure 7.3: Yearly Mean and Max Coliform Results for Kingsbury General Improvement District between July 1, 2014 and June 30, 2024.



REVISED DRAFT MEMO

TO: Alameda County Water District
FROM: Raftelis Financial Consultants
DATE: 02/01/19
RE: Facilities Connection Charges Calculation Methodology

This memorandum (memo) provides a brief overview of the regulatory requirements and objectives of capacity charges, a general overview of the methodologies used to calculate them, and the step-by-step process through which Raftelis calculated capacity charges, or Facilities Connection Charges (FCCs), for the Alameda County Water District (ACWD or District).

1.1 OBJECTIVE AND REGULATORY REQUIREMENTS

The primary objective of establishing a full cost-recovery capacity charge is to provide an equitable means by which new (or increased) system users can pay for the costs of the potable water facilities required to serve them. Capacity charges, referred to as facilities connection charges by ACWD, must be established based on a reasonable relationship to the needs and benefits brought about by the development (or required increase in capacity). The basic statutory standards governing water and wastewater capacity charges are embodied in California Government Code Section 66000 et seq. In particular, Government Code Section 66013 contains requirements specific to determining water and wastewater capacity charges including this direction found in Section 66013 (a):

“Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount the fee or charge in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.”

Section 66013 (c) also includes requirements about how capacity charge revenue must be accounted for, specifically:

“A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected.”

1.2 CALCULATION METHODOLOGIES

The process of calculating capacity charges has two primary steps: determining the cost of capital improvements related to new service connections and allocating those costs equitably to various types of connections.

A combination of two widely-used methods was employed to calculate the components of the District's capacity charges or FCCs. The methodologies are used to determine the best measure of the unit cost of water capacity needed to serve the demand created by new connections to the District's water system.

- » In instances where infrastructure has been built in advance of growth and there is excess capacity available to be utilized by new connections, the **equity buy-in methodology** is used. Under this methodology, growth funds its share of project costs that were previously funded by existing customers or financed through the issuance of debt.
- » The **incremental costs methodology** uses the District's long-term capital improvement plan (CIP) to determine growth's share of planned projects. Projects solely involving routine maintenance or replacement of existing facilities are not included in the charges, except in cases where replacement projects provide capacity needed to serve growth.¹ For instance, projects that improve the District's ability to serve growth were analyzed by the District and the percentage of project costs that are included in the charges for each project are based on the relative benefit the project provides to new connections, as determined by the District.

1.3 EQUITY BUY IN METHODOLOGY

One of the challenges of providing water services is that infrastructure needed must be developed in advance of growth and cannot be easily constructed in discrete increments. This means that current users often must pay upfront for infrastructure requirements that can accommodate current and future development.² In addition, the level of service definition associated with water can be challenging, as water service must meet regulatory requirements associated with drinking water. Determining capacity can be problematic as water use can fluctuate monthly and customers have significantly changed their consumption patterns. To account for these factors, Raftelis has used the equity buy-in approach based on equivalent meter units.

1 Growth in terms of capacity includes new connections from development plus a small percentage of existing development that may need to upsize water capacity and get a larger meter. In these instances, a net FCC will be applied capturing the cost increment between the existing meter size and the upsized meter size. This growth in capacity needs from existing development has also been included in the District's growth projections.

2 Raftelis used replacement cost less depreciation to calculate current asset cost. The assets that are fully depreciated are likely to be those assets that the District capital improvement program is funding in the near term. It is therefore unlikely that the equity buy-in approach will lead to "double dipping" or connectors being charged double for the same asset.

The equity buy-in approach rests on the premise that new customers are entitled to service at the same price as existing customers. However, existing customers have already developed most if not all of the facilities that will serve new customers, including the costs associated with financing those services. Under this approach, new customers pay an amount equal to the net investment already made by existing users. This net equity investment, or value of the system, is then divided by the current demand of the system – number of customers (or equivalent meter units) – to determine the buy-in cost per equivalent meter unit (EMU). The goal of the equity buy-in is to maintain this level of service as growth occurs; the equity per equivalent meter unit of the system does not increase nor decrease as development occurs.

The value of the existing system is calculated by determining the value of the District's in-ground assets and subtracting the District's outstanding debt principal. Raftelis calculated the District's asset value using the replacement cost less depreciation (RCLD) method. This method inflates the District's individual asset values using the Engineering News-Record (ENR) San Francisco Region Cost Construction Index (CCI) so that all assets are valued in current dollars regardless of purchase year. Raftelis also used each asset's useful life and a straight-line depreciation formula to subtract out the depreciated value of each asset. Using this method, Raftelis found that the RCLD value of the current system is \$569,303,492. However, this total asset valuation contains both the service lines connecting mains to meters and the system's meters. Generally, service lines connecting new connectors to backbone infrastructure are constructed by new development and these existing asset values (\$60,205,166) are therefore proposed to be excluded from the calculation. Additionally, the District assesses the cost of meters and meter installation items to connectors separately from the capacity fees, therefore the asset value associated with meters (\$22,785,363) is also proposed to be omitted from the total. The District provided Raftelis with its total outstanding debt principal, which amounts to \$75,520,000, which has also been removed from the total asset value. The resulting total existing System Value calculation is \$410,792,962 as shown below in Table 1.

Table 1: Value of Existing System

Total Assets Value:	\$569,303,492
Less Services	\$60,205,166
Less Meters & Meter Installations	\$22,785,363
Less Total Outstanding Debt Principal	\$75,520,000
Value of Existing System	\$410,792,962

Note that there is rounding in the above calculation and all following calculations; totals may not add exactly.

The District's total number of EMUs was calculated in a three-step process.

First, the District considers each single-family residence (SFR) to be one (1) EMU. Consistent with current District policy for FCC calculations, which is to factor out the fire flow component of single family residences, the count of existing SFR meters includes SFR accounts with 5/8",

$\frac{3}{4}$ ", 1" and 1.5" SFR meters.³ Based on data provided by the District, Raftelis found that at the end of fiscal year (FY) 2018 there were 72,979 SFRs in the District's service area. Since each SFR is one EMU, there are 72,979 EMUs from SFRs in the District's service area.⁴

Second, the District considers each MFR to be 0.84 EMU. MFRs with outdoor irrigation needs have in recent years used 84% as much water as SFRs with outdoor irrigation uses at peak times of use.⁵ The District conservatively estimates that there are 38,800 existing MFR residences in the District's service area. The number of MFR EMUs is calculated by multiplying the number of MFR units by 0.84, this calculation yields the result of 32,592 MFR EMUs in the District's service area.

The third step is to calculate the number of non-residential EMUs in the District's service area. This is done by using meter capacity ratios of different sizes to compare meters of different sizes to a standard reference meter. A capacity ratio is the ratio of a meter's safe operating capacity in comparison to a standard reference meter. The standard reference meter used in this analysis was a 5/8" meter which is assigned a ratio factor of 1. A 5/8" meter has a safe operating capacity of 20 gallons per minute (gpm).⁶ By way of example, a $\frac{3}{4}$ " meter is rated to 30 gpm and thus is allocated 1.5 ratio factor as compared to a 5/8" meter, as 30 divided by 20 is equal to 1.5.

Table 2 shows the number of the District's non-residential EMUs. The number of EMUs for each meter size is calculated by multiplying the capacity ratio by the number of meters of that size. For example: there are eight 8" meters, and an 8" meter has a capacity ratio of 80 EMUs, so $8 \times 80 = 640$ EMUs. Those eight 8" meters correspond to 640 EMUs.

³ The 5/8" meter was the District's standard size residential meter until residential fire sprinkler systems were required for fire suppression and the District assumes residential water use per account based on standard residential use for all residential meter sizes up to 1.5" meter size. Although District practice predates it, the 2010 California Building Standards Codes published July 1, 2010, with an effective date of January 1, 2011 included building code adoption of the addition of residential fire sprinklers in all new one-and two-family dwellings and townhouse construction statewide.

⁴ There are 19 existing 2" residential meters. These meters are treated as non-residential meters for FCC calculations by District policy and are therefore included in the calculations as 2" non-residential meters.

⁵ Based on analysis provided by the Water Resources Planning Division of ACWD received on Nov. 26, 2018. The analysis compared a sample of multi-family housing units including irrigation meters to single family housing units (which include an irrigation component) during peak water use months of July – October for 2016 and 2017 as a proxy for maximum capacity use. Units constructed since 2015 were purposefully chosen to reflect new stricter plumbing codes.

⁶ Safe maximum operating capacities by meter size can be found in the 2017 AWWA M1 Manual in table B2. All values in Table 2 are taken from that table. The District currently does not have adopted FCCs for 10" meters and above. Any requested connection of that size or greater would be subject to a separate analysis of capacity needs conducted by the District.

Table 2: Non-Residential EMUs

Meter Size	Safe Operating Capacity	Capacity Ratio	Number of Meters	Number of EMUs
5/8"	20	1	1,335	1,335
3/4"	30	1.5	1,792	2,688
1"	50	2.5	1,118	2,795
1.5"	100	5	1,251	6,255
2"	160	8	2,030	16,240
3"	350	17.5	154	2,695
4"	600	30	77	2,310
6"	1350	67.5	30	2,025
8"	1600	80	8	640
10"	2400	120	1	120
Total			7,796	37,103

Adding these three numbers gives the District's total number of EMUs. This is shown in Table 3; using this methodology we found that the District has 142,674 EMUs.

Table 3: Total EMUs

SFR EMUs	72,979
MFR EMUs	32,592
Non-Residential EMUs	37,103
Total	142,674

Dividing the calculated total existing system value from Table 1 by the number of EMUs from Table 3 gives the equity buy-in capacity charge for 1 EMU. This calculation is shown in Table 4, rounded to the nearest dollar.

Table 4: Equity Buy-In Charge per EMU

Value of Existing System:	\$410,792,962
Current Demand (EMUs)	142,674
Equity Buy-In Charge (Per EMU)	\$2,879

1.4 INCREMENTAL COST METHODOLOGY

The incremental portion of a capacity charge is meant to recover the capital costs associated with growth. The cost of infrastructure needed to accommodate growth was provided by the District. The total capital cost of growth is spread out to all new connecting meters based on capacity for residential and non-residential use.

The incremental cost of the District's capacity charge is calculated by dividing the cost of all growth-related capital improvement program (District growth-related CIP) costs by the estimated number of projected connecting EMUs. This analysis uses the District's growth-related CIP for years between fiscal year (FY) FY 2019 and FY 2042. The total of the District's uninflated growth-related CIP from FY 2019 to FY 2042 is \$150,182,407. This amount is reduced by the District's current Facilities Improvement Fund (FIF) balance, since FIF funds are earmarked specifically for capital costs tied to growth. The District's FIF balance as of July 30, 2018 was \$55,140,916. Table 5 shows the calculation of the incremental cost, which is arrived at by subtracting the FIF Fund balance from total growth CIP. Note that the growth CIP total includes only projects expected to be funded with FIF funding.

Table 5: Incremental Cost

Total Growth CIP:	\$150,182,407
(LESS) FIF Fund Balance:	<u>\$55,140,916</u>
Incremental Cost	\$95,041,491

Raftelis calculated the per Equivalent Meter Unit (EMU) incremental cost by dividing the total incremental cost by the projected number of connecting EMUs. The District provided Raftelis with data to estimate the number of connecting EMUs between FY 2018 and FY 2042. Raftelis used the District's projected growth in connections for FY 2019. The projections for FY 2019 to FY 2042 were based on Association of Bay Area Governments (ABAG) growth projections and the growth projections of the three planning departments of the three cities within the ACWD service area (Union City, Newark, and Fremont) for years beyond FY 2019.

The District took these growth projections and allocated them evenly across future years for its planning purposes.⁷ As a result of this "smoothing" the total projected number of units doesn't exactly match the ABAG and planning department growth projections. Smoothing was achieved by taking the average number of connections across the 21-year period, then multiplying the (rounded) average by the number of years. Raftelis augmented these projections by adding the District's estimated connections in FY 2019 from its Financial Planning Model.

Applying the approach described above to District estimates Raftelis projected that there would be 4,178 new SFR connections added between FY 2018 and FY 2042. Keeping in mind that that each SFR is 1.0 EMU, we used 4,178 for the number of additional SFR EMUs. Raftelis estimated MFR connections in a similar fashion resulting in the equivalent of 12,631 additional MFR units connecting between FY 2018 and FY 2042. As mentioned above, the District treats each MFR connection as 0.84 EMUs, and 12,631 multiplied by 0.84 is 10,610 MFR EMUs. The District has a third residential category for residential dormitory units, which was maintained at 0.6 EMUs and not updated for this study. Residential dormitory units are not included in the ABAG or city planning department growth projections, so no residential dormitory units were included in the

⁷ These projections were provided to Raftelis in an email on September 20, 2018 titled "RE: ACWD Depreciation Schedule" from Michael Yee, in an Excel spreadsheet titled "FIF Growth Projections."

projections of new residential units. However, the District proposes to retain this FCC category to maintain an equitable charge structure which recognizes these very low impact residential units.

The District estimated that there would be 640 new non-residential connections added between FY 2018 and FY 2042. The District predicted that these connections would be 2" equivalent meters. According to Table 2 each 2" equivalent meter is 8.0 EMUs. We calculated the number of non-residential connecting EMUs by multiplying the 640 additional meters by the 8.0 capacity ratio, resulting in 5,120 non-residential EMUs.

Table 6 shows the total number of additional EMUs for the incremental cost calculations.

Table 6: Projected Growth EMUs

SFR EMUs	4,178
MFR EMUs	10,610
Non-Residential EMUs	5,120
Growth EMUs (2018 – 2042)	19,908

The incremental cost portion of the FCC is calculated by dividing the total incremental cost from Table 5 by the number of additional EMUs in Table 6. This calculation is shown in Table 7, rounded to the nearest dollar.

Table 7: Incremental Cost Charge per EMU

Incremental Cost	\$95,041,491
Growth EMUs (2018 – 2042)	19,908
Incremental Cost Capacity Charge (Per EMU)	\$4,774

1.5 COMPREHENSIVE METHODOLOGY

A comprehensive methodology of calculating capacity charges is used in situations where the Agency is substantially built out yet also has some remaining growth-related CIP needs. The District is in this situation. The comprehensive FCC for each EMU can be calculated by adding the equity buy-in capacity charge from Table 4 to the incremental cost capacity charge from Table 7. This is shown in Table 8.

Table 8: Comprehensive Facilities Connection Charge

Equity Buy-In Capacity Charge (Per EMU)	\$2,879
Incremental Cost Capacity Charge (Per EMU)	\$4,774
Comprehensive Capacity Charge (Per EMU)	\$7,653

1.6 CHARGES BY EQUIVALENT METER UNIT OR METER SIZE

The charges shown in Table 4, Table 7, and Table 8 are for only 1.0 EMU, i.e., an SFR connection. Recall that this charge is calculated based on a 5/8" meter but includes 3/4", 1", and 1.5" residential connections consistent with District policy and planning that typical single family residential water use is consistent among these meter sizes. Charges for MFR connections are calculated by multiplying those charges by 0.84. This is shown in Table 9, rounded to the nearest dollar.

Table 9: Capacity Charges for MFRs

Equity Buy-In Capacity Charge (Per MFR)	\$2,418
Incremental Cost Capacity Charge (Per MFR)	\$4,010
Comprehensive Capacity Charge (Per MFR)	\$6,429

The District currently has a separate charge for Dormitory connections. Although no Dormitory connections are currently projected, the resulting charges if any new Dormitory uses are built are calculated by multiplying the charges in Table 8 by 0.6. This calculation is shown in Table 10, rounded to the nearest dollar.

Table 10: Capacity Charges for Dormitories

Equity Buy-In Capacity Charge (Per Dormitory)	\$1,727
Incremental Cost Capacity Charge (Per Dormitory)	\$2,864
Comprehensive Capacity Charge (Per Dormitory)	\$4,592

Charges for non-residential meters larger than 5/8" are calculated by multiplying the charge by the capacity ratios shown in Table 2. Non-residential capacity charges for all meter sizes are shown in Table 11.

Table 11: Capacity Charges for Non-Residential Meters

Meter Size	Capacity Ratio	Equity Buy-In	Incremental Cost	Comprehensive Capacity Charge
5/8" ⁸	1	\$2,879	\$4,774	\$7,653
3/4"	1.5	\$4,319	\$7,161	\$11,480
1"	2.5	\$7,198	\$11,935	\$19,133
1.5"	5	\$14,395	\$23,870	\$38,265
2"	8	\$23,032	\$38,192	\$61,224
3"	17.5	\$50,383	\$83,545	\$133,928
4"	30	\$86,370	\$143,220	\$229,590

⁸ Smallest size meter currently installed is 3/4".

6"	67.5	\$194,333	\$322,245	\$516,578
8"	80	\$230,320	\$381,920	\$612,240

1.7 PHASE IN AND FUTURE ADJUSTMENT OF FACILITIES CONNECTION CHARGES

Previously, the FCC was calculated using the incremental approach only. At the April 26th, 2018 District Board Workshop the equity buy-in approach component was introduced and preliminary calculations for both the equity buy-in and the incremental components were presented. The equity buy-in component is new to the District capacity charge calculations and represents an increase in total capacity charge. The District requested a multi-year phase-in of the total FCC. This phase-in steps in the charge at 20 percent of the difference between the current charge and the proposed charge per year over five years. Table 12 shows the resulting residential FCC schedule for the next five years assuming a five-year phase-in with 20 percent increments of the total difference in charges being added in each fiscal year, e.g., 20 percent in FY 2019, 40 percent in FY 2020, 60 percent in FY 2021, 80 percent in FY 2022, reaching 100 percent of the charge in FY 2023.

Table 12: Phased in FCC for SFR, MFR and Dormitory Units

FCC	Current	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
SFR	\$6,862	\$7,020	\$7,178	\$7,337	\$7,495	\$7,653
MFR	\$5,490	\$5,677	\$5,865	\$6,053	\$6,241	\$6,429
Dorm	\$4,119	\$4,214	\$4,308	\$4,403	\$4,497	\$4,592

Table 13 shows the phased-in charges by meter size for non-residential connectors.

Table 13: Phased-In Capacity Charges for Non-Residential Connectors

FCC	Current	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
3/4"	\$10,293	\$10,530	\$10,768	\$11,005	\$11,242	\$11,480
1"	\$17,153	\$17,549	\$17,945	\$18,341	\$18,737	\$19,133
1.5"	\$34,308	\$35,099	\$35,891	\$36,682	\$37,474	\$38,265
2"	\$54,892	\$56,158	\$57,425	\$58,691	\$59,958	\$61,224
3"	\$120,076	\$122,846	\$125,617	\$128,387	\$131,157	\$133,928
4"	\$205,845	\$210,594	\$215,343	\$220,092	\$224,841	\$229,590
6"	\$463,151	\$473,836	\$484,522	\$495,207	\$505,892	\$516,578
8"	\$548,919	\$561,583	\$574,247	\$586,912	\$599,576	\$612,240

The charges in tables 12 and 13 are shown in constant (uninflated) dollars. The District plans to adopt a five-year schedule of FCCs by clearly identifying the process for increasing the charge annually, including selection of an appropriate inflation adjustment factor. This approach is discussed on page 10 below Table 14.

Raftelis' approach assumes that the equity-buy in portion of the comprehensive charge will be phased in, while the incremental portion will be adopted all at once. The equity buy-in portion of the charge in each fiscal year can be calculated by subtracting the incremental portion of the charge from that year's phased-in charge amount. For example, the total incremental cost portion of an equity buy-in charge for a 3/4" non-residential meter is \$7,161, so the equity buy-in portion would be the difference between the total charge and the incremental portion. In FY 2019 the total phased-in charge is \$10,530, and \$10,530 less \$7,161 is \$3,369, which is the equity buy-in portion for the 3/4" charge. This calculation is shown for residential and non-residential connections in Table 14.

Table 14: Phased-In Equity Buy-In Portion of Capacity Charges for Residential and Non-Residential Connections

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
SFR	\$2,246	\$2,404	\$2,563	\$2,721	\$2,879
MFR	\$1,667	\$1,855	\$2,043	\$2,231	\$2,419
Dorm	\$1,350	\$1,444	\$1,539	\$1,633	\$1,728
3/4"	\$3,369	\$3,607	\$3,844	\$4,081	\$4,319
1"	\$5,614	\$6,010	\$6,406	\$6,802	\$7,198
1.5"	\$11,229	\$12,021	\$12,812	\$13,604	\$14,395
2"	\$17,966	\$19,233	\$20,499	\$21,766	\$23,032
3"	\$39,301	\$42,072	\$44,842	\$47,612	\$50,383
4"	\$67,374	\$72,123	\$76,872	\$81,621	\$86,370
6"	\$151,591	\$162,277	\$172,962	\$183,647	\$194,333
8"	\$179,663	\$192,327	\$204,992	\$217,656	\$230,320

Table 15 (on the following page) combines results shown in Table 12 through Table 14 to show the Phased-In FCCs in FY 2019 through FY 2023, with each component broken out. The bolded lines show the comprehensive FCC which is calculated by adding that year's incremental portion to that year's equity buy-in portion.

In addition, the total charges in Table 15 will be adjusted by CCI on an annual basis. To calculate the annual FCC increase, the two components of the base FCC, equity buy-in and incremental, will first be adjusted (increased or decreased) each year by applying the ENR CCI for the San Francisco Bay Area (July to July). The following equation shows a hypothetical example of this process, using a 3% inflationary factor to inflate for a SFR FCC in FY 2020. (Calculations are rounded to the nearest whole dollar.)

$$\$7,178 \times 1.03 = \$7,394$$

For FY 2021 and out, the comprehensive FCC would be inflated on a compounded basis using Table 15 values as the base per year. As an example, if FY 2021 inflation was 4%, then assuming the above mentioned 3% inflation in FY 2020, the FY 2021 SFR FCC would be:

$$\$7,337 \times 1.03 \times 1.04 = \$7,859$$

Note the 4% inflation factor would not simply be applied to the previous year's \$7,394 since the equity buy-in component is being phased in per year.

Table 15: Phased-In FCC for Residential and Non-Residential Connections Broken Out by Component

FCC Phase In	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Residential FCCs					
SFR Incremental Portion	\$4,774	\$4,774	\$4,774	\$4,774	\$4,774
SFR Equity Buy-In Portion	\$2,246	\$2,404	\$2,563	\$2,721	\$2,879
SFR Comprehensive FCC	\$7,020	\$7,178	\$7,337	\$7,495	\$7,653
MFR Incremental Portion	\$4,010	\$4,010	\$4,010	\$4,010	\$4,010
MFR Equity Buy-In Portion	\$1,667	\$1,855	\$2,043	\$2,231	\$2,419
MFR Comprehensive FCC	\$5,677	\$5,865	\$6,053	\$6,241	\$6,429
Dorm Incremental Portion	\$2,864	\$2,864	\$2,864	\$2,864	\$2,864
Dorm Equity Buy-In Portion	\$1,350	\$1,444	\$1,539	\$1,633	\$1,728
Dorm Comprehensive FCC	\$4,214	\$4,308	\$4,403	\$4,497	\$4,592
Non-Residential FCCs					
3/4" Incremental Portion	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161
3/4" Equity Buy-In Portion	\$3,369	\$3,607	\$3,844	\$4,081	\$4,319
3/4" Comprehensive FCC	\$10,530	\$10,768	\$11,005	\$11,242	\$11,480
1" Incremental Portion	\$11,935	\$11,935	\$11,935	\$11,935	\$11,935
1" Equity Buy-In Portion	\$5,614	\$6,010	\$6,406	\$6,802	\$7,198
1" Comprehensive FCC	\$17,549	\$17,945	\$18,341	\$18,737	\$19,133
1.5" Incremental Portion	\$23,870	\$23,870	\$23,870	\$23,870	\$23,870
1.5" Equity Buy-In Portion	\$11,229	\$12,021	\$12,812	\$13,604	\$14,395
1.5" Comprehensive FCC	\$35,099	\$35,891	\$36,682	\$37,474	\$38,265
2" Incremental Portion	\$38,192	\$38,192	\$38,192	\$38,192	\$38,192
2" Equity Buy-In Portion	\$17,966	\$19,233	\$20,499	\$21,766	\$23,032
2" Comprehensive FCC	\$56,158	\$57,425	\$58,691	\$59,958	\$61,224
3" Incremental Portion	\$83,545	\$83,545	\$83,545	\$83,545	\$83,545
3" Equity Buy-In Portion	\$39,301	\$42,072	\$44,842	\$47,612	\$50,383
3" Comprehensive FCC	\$122,846	\$125,617	\$128,387	\$131,157	\$133,928
4" Incremental Portion	\$143,220	\$143,220	\$143,220	\$143,220	\$143,220
4" Equity Buy-In Portion	\$67,374	\$72,123	\$76,872	\$81,621	\$86,370
4" Comprehensive FCC	\$210,594	\$215,343	\$220,092	\$224,841	\$229,590
6" Incremental Portion	\$322,245	\$322,245	\$322,245	\$322,245	\$322,245
6" Equity Buy-In Portion	\$151,591	\$162,277	\$172,962	\$183,647	\$194,333
6" Comprehensive FCC	\$473,836	\$484,522	\$495,207	\$505,892	\$516,578
8" Incremental Portion	\$381,920	\$381,920	\$381,920	\$381,920	\$381,920
8" Equity Buy-In Portion	\$179,663	\$192,327	\$204,992	\$217,656	\$230,320

8" Comprehensive FCC	\$561,583	\$574,247	\$586,912	\$599,576	\$612,240
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1.8 REVENUE PROJECTION OF FACILITIES CONNECTION CHARGES

Raftelis projected the amount of revenue generated by the equity buy-in portion of the FCC. This calculation was done by multiplying the phased in portion of the buy-in portion of the FCC, shown in Table 14, by the number of projected connections in each fiscal year. The projected revenue for each class of customer (SFR, MFR, Non-Residential) is shown in uninflated dollars in Table 16. These projections are only estimates. (Totals in Table 16 do not add exactly due to rounding.)

Table 16: Projected Revenue from Equity Buy-In Capacity Charges

Equity Buy-In Revenue	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 & Beyond
SFR	\$233,605	\$466,454	\$497,144	\$527,835	\$558,526	\$558,526
MFR	\$962,136	\$1,064,977	\$1,172,820	\$1,280,663	\$1,388,506	\$1,388,506
Non-Residential	\$179,664	\$576,984	\$614,976	\$652,968	\$690,960	\$690,960
Total	\$1,375,405	\$2,108,414	\$2,284,940	\$2,461,466	\$2,637,992	\$2,637,992

2.1 FACILITIES REIMBURSEMENT CHARGES

The District currently charges a Facilities Reimbursement Charge (FRC). This is a capacity charge designed to provide reimbursement funds for developers who install offsite water mains, oversized water mains, or other capital infrastructure with excess capacity beyond what is needed for their development project and which benefit others⁹. Funds from the FRC are deposited into a separate fund called the Installer's Reimbursement Account (IRA¹⁰). Raftelis agrees with the District staff's decision to propose the elimination of the FRC due to the changing nature of new development (mostly infill) at this time.

⁹ District Resolution 17-010, Section 12 (b)

¹⁰ District Resolution 17-010, Section 15 (b)

Using a Multicomponent, Collaborative Approach for Source Water Protection

Kara Steeland

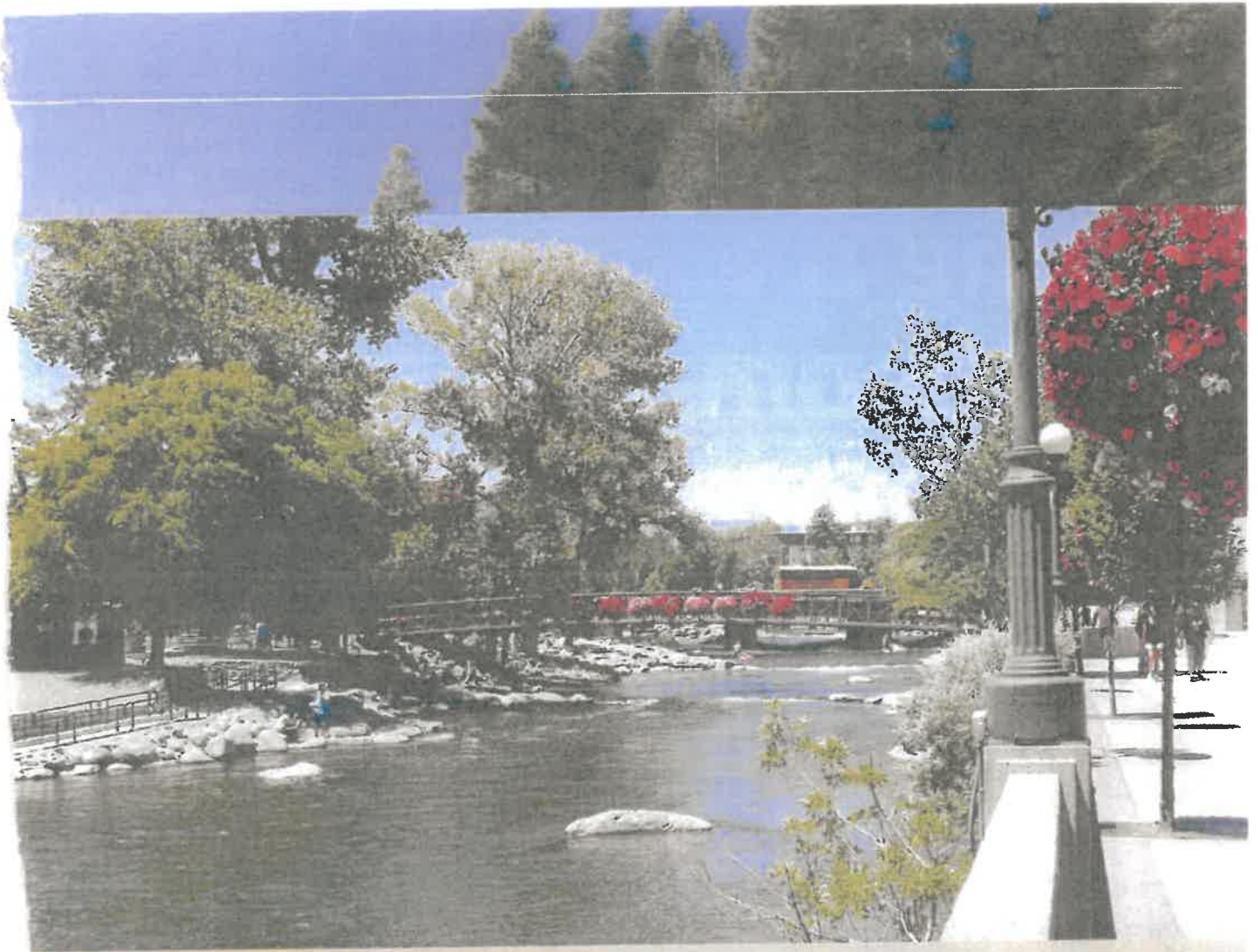
Key Takeaways

Dynamic multicomponent programs have been essential for Truckee Meadows Water Authority (TMWA) to address various source water protection issues in the Truckee River watershed.

Collaboration of TMWA through well-defined partnerships is critical to protecting and improving water supply sources.

It may be necessary for TMWA to step into unexpected roles to protect water quality, and there is no single approach to source water protection.

Layout Imagery by Daniel L. Flann/Wirestock and Eduardo/stock.adobe.com



Truckee Meadows Water Authority (TMWA) is a not-for-profit, community-owned drinking water utility that serves over 450,000 people in the cities of Reno and Sparks and Washoe County in northern Nevada. The region's water comes from the Truckee River, which accounts for 80%–85% of the water supply, with groundwater providing the remaining portion from TMWA's 90 production wells. The Truckee River flows 121 miles from the outlet of Lake Tahoe in California and ends at Pyramid Lake in Nevada. The Truckee River watershed spans approximately 3,120 square miles, or 1.9 million acres, and covers landscapes ranging from designated wilderness areas to densely populated urban centers.

TMWA can store water in six upstream reservoirs, including the top 6.1 feet of Lake Tahoe (Figure 1). TMWA's production wells are located across its service area in nine distinct hydrographic basins, some of which are highly developed while others are more rural or remote. Like many other utilities, TMWA does not own the land around its sources of drinking water supply, so innovative solutions are needed to ensure that these resources are protected. Recognized in 2022 by AWWA with the Exemplary Source Water Protection Award, TMWA is constantly evaluating and improving its initiatives to protect its drinking water sources.

The goals for TMWA's source water protection program include the following:

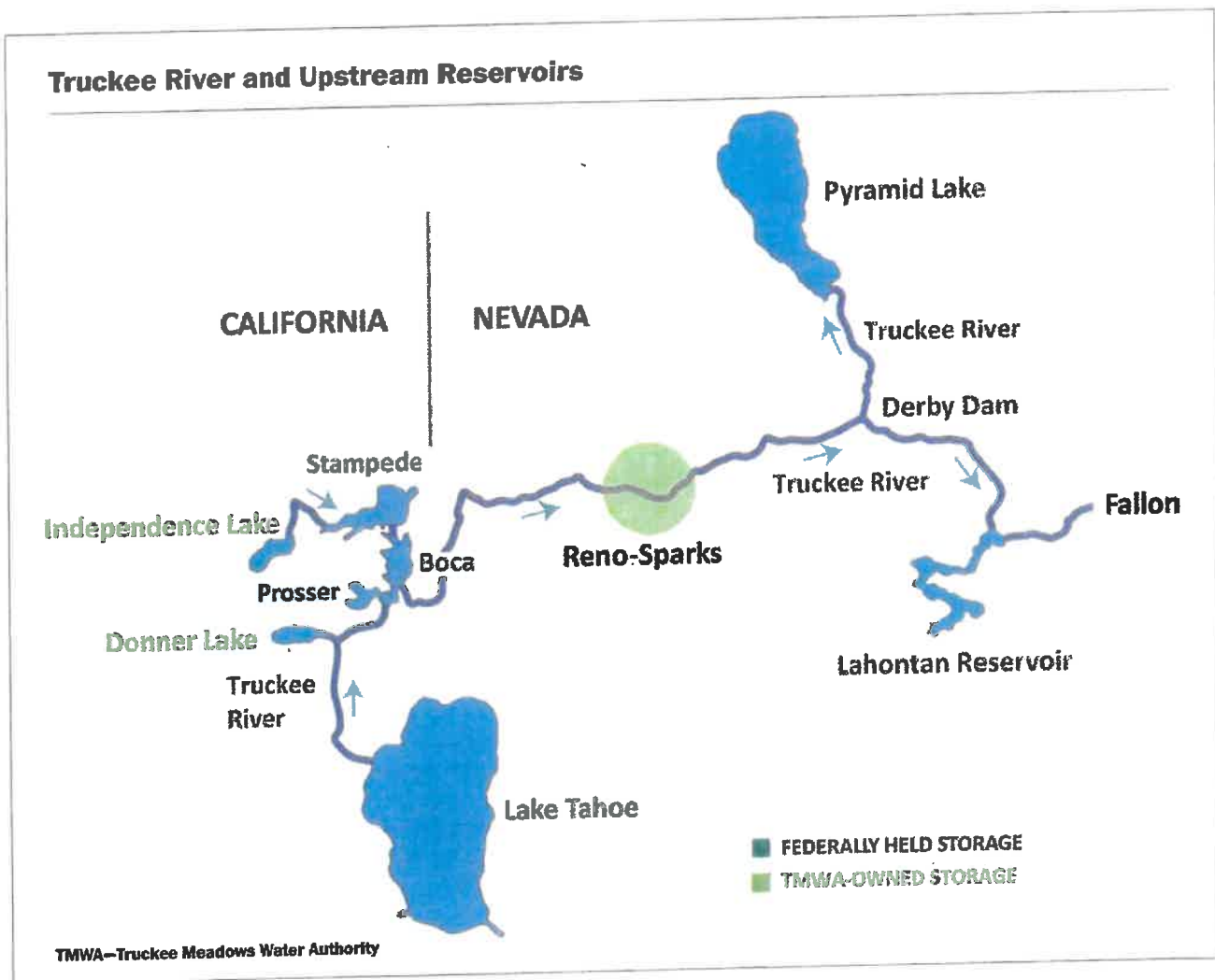


Figure 1

- Protect existing and future sources of surface water and groundwater supplies from any effects from climate change, new development, and other emerging concerns.
- Create strong partnerships to work together locally and regionally to protect the watershed.
- Provide funding to leverage additional local dollars to support projects for source water issues that TMWA cannot address on its own.
- Maintain and improve the water quality in the Truckee River watershed.

Effective source water protection programs help to ensure drinking water supplies are not contaminated. Many water utilities use both groundwater and surface water in complex, multi-jurisdictional watersheds. Collaboration is the common theme for every component of TMWA's source water protection initiatives. Without dedicated partners, TMWA would not be able to protect its sources of drinking water supply. However, by working together, TMWA has been able to vastly increase the positive benefits realized in its watershed.

Program Components

Investing to Leverage Additional Watershed Protection Funding

When TMWA established its watershed investment program in 2004 (the Truckee River Fund), it was one of the first components of TMWA's source water protection efforts. This fund is used to support projects that protect and enhance the water quality or resources of the Truckee River and its watershed.

Over the past two decades, TMWA has funded more than 200 projects and distributed more than \$16 million to qualifying projects through grant awards. Partner organizations have provided more than \$26 million in cash and in-kind services (Figure 2), meaning that more than \$42 million has been jointly invested in the watershed in the past 20 years, or roughly \$2.1 million annually.

Examples of projects funded by the Truckee River Fund include

- stream and meadow restoration work,
- youth education and outreach programs,
- river cleanups,
- invasive species removal initiatives, and
- forest management efforts.

The program also benefits the watershed in areas outside of TMWA's direct jurisdiction. While it is not implementing the projects, TMWA is helping fund projects that might otherwise not happen without Truckee River Fund financing. Additionally, the Truckee River Fund has been the catalyst for several programs that are now self-funded and continue to protect key source water

Truckee River Fund Grant Award Summary

Truckee River Fund
Cash/In-kind match

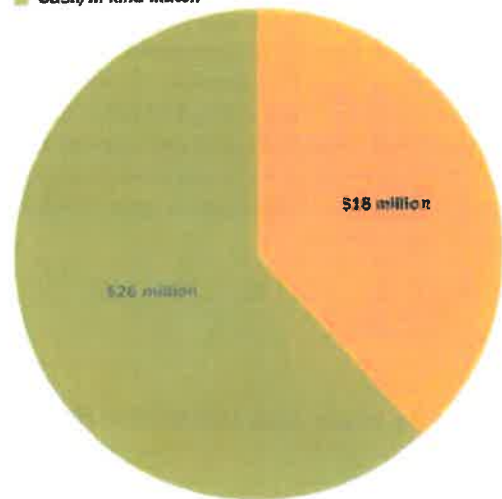


Figure 2

areas. For example, the Lake Tahoe Boat Inspection Program, established in 2008, prevents the introduction of new aquatic invasive species.

Pursuing Collaborative Development of Source Water Protection Areas

Through a multiyear effort coordinated by the Nevada Division of Environmental Protection (NDEP), TMWA and many regional partners developed source water protection areas (SWPAs) for the portion of the watershed in Washoe County. Critical SWPAs are designated around the capture zones (20-, 10-, five-, and two-year) of production wells and within a 300-foot buffer of the Truckee River and tributaries upstream of TMWA's water treatment plants. In addition, a larger SWPA boundary was established to identify groundwater recharge areas and potential groundwater development locations. The SWPAs are available through a publicly available online tool, and TMWA reviews and updates its SWPAs annually so they reflect its most current modeling and analysis.

TMWA receives spill reports from NDEP and determines whether the spills are located in SWPAs or have the potential to affect source water quality. When

TMWA's Source Water Protection Areas and Businesses^a of Potential Concern

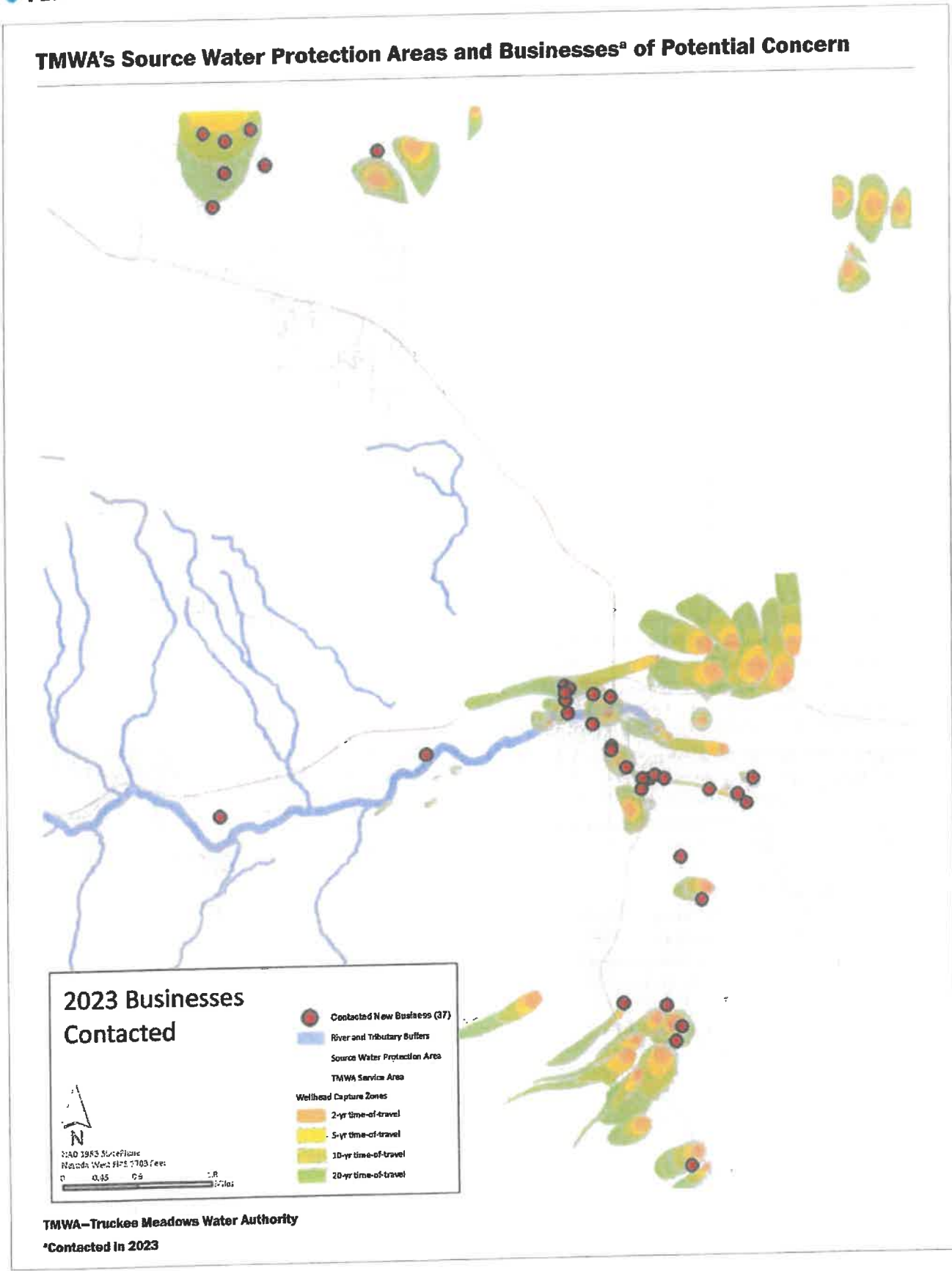


Figure 3

concerns emerge, TMWA follows up to ensure any spills are quickly addressed and potential water quality degradation is mitigated.

Conducting Business Owner Education and Outreach

No current regulations are in place to prevent or restrict development from occurring in the region's SWPAs. To address this, TMWA has collaborated with local jurisdictions to revise development codes to ensure TMWA is notified when certain business types operate near critical surface water and groundwater resources. Through a collaborative process with the City of Reno, TMWA started receiving notifications from new businesses with specific concerns for SWPAs in 2021, including industrial manufacturing and processing, automobile service and repair, commercial cleaners, and gas stations. TMWA received notifications from 150 businesses in 2023, and TMWA contacted approximately 25% of those businesses. Businesses were contacted if they were located within a critical SWPA and/or the business type was of particular concern for water quality (Figure 3).

This process provides TMWA the opportunity to educate those businesses about the presence of drinking water supplies near their operations and inform them of applicable state and local laws about chemical and waste storage, best management practices, and spill notification processes. This process also equips businesses with the information they need to take measures to prevent groundwater and surface water contamination. TMWA is working with other local jurisdictions to expand its notification program so that the entire service area is incorporated into the process.

Taking on Unexpected Projects

As in many cities, there are insufficient public restrooms and a lack of local funding to install and maintain restrooms in the Reno–Sparks area. TMWA's Glendale Water Treatment Plant is located in an urban, industrial area, and its intake can be affected by upstream users along the Truckee River. Human waste had been identified as an issue in the past, so in 2019, TMWA stepped in with funding support from Washoe County to purchase three Portland Loo public restroom facilities (Photo 1). In collaboration with a key nonprofit partner (One Truckee River), TMWA has installed three restrooms at public parks in Reno. The restrooms have decreased human waste by approximately 70% in the parks where they are located.

This project has succeeded because of its strong partnerships and ability to provide a solution to an issue that affects all river users, resulting in multiple benefits.



One of the Portland Loo facilities that Truckee Meadows Water Authority installed at a local park in Reno, Nev.

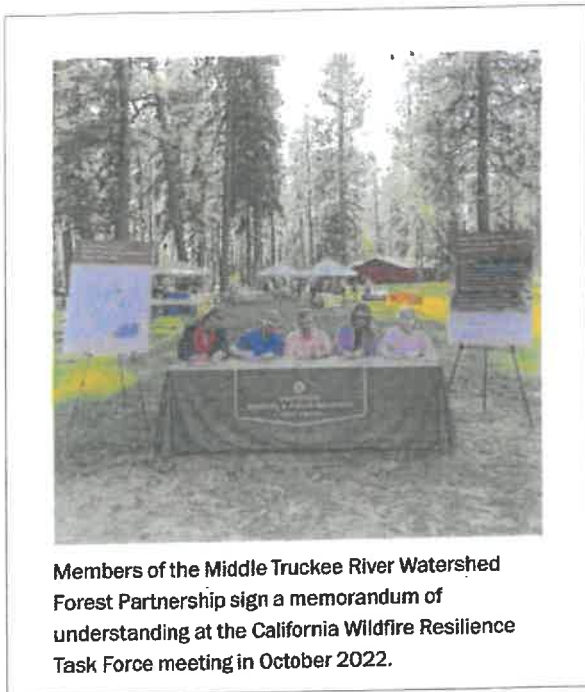
Photo 1

TMWA pays for the maintenance of the restrooms that One Truckee River facilitates. One Truckee River works with another local nonprofit to hire marginalized individuals to clean and maintain the restrooms. This project has multiple community benefits by protecting water quality upstream of TMWA's water treatment plant, providing needed access to sanitation facilities, and employing formerly unsheltered individuals.

Protecting the Forested Headwaters

TMWA increased its protection efforts through upstream forest management in 2021. As the 2021 Dixie Fire burned to the north of the Truckee River watershed and the 2021 Caldor Fire scorched into the Lake Tahoe Basin, it became apparent that large fires could easily occur in other portions of the watershed.

During this time, TMWA began collaborating with several upstream partners in the Middle Truckee River watershed because a catastrophic fire in this area would drastically affect its sources of supply. The Truckee River and most of the region's drought supply reservoirs (excluding Lake Tahoe) are located in this subwatershed, which spans from the outlet of Lake Tahoe to the Nevada border. The area is approximately 330,000 acres with more than 260,000 acres managed by the Tahoe National Forest.



Members of the Middle Truckee River Watershed Forest Partnership sign a memorandum of understanding at the California Wildfire Resilience Task Force meeting in October 2022.

Photo 2

In October 2022, TMWA signed (Photo 2) a memorandum of understanding (MOU) with the Tahoe National Forest, The Nature Conservancy, Truckee River Watershed Council, and National Forest Foundation (NFF) to form the Middle Truckee River Watershed Forest Partnership (MTRWFP). As stated in the MOU, the partnership goals include

- improving and restoring forest health and resilience,
- reducing the risk of high-severity wildfires,
- protecting communities from wildfires,
- protecting and securing water supplies and infrastructure, and
- augmenting resources gaps to increase the pace and scale of implementation.

The partners have also developed a 10-year vegetation plan that identifies priority projects, with a goal of sustainably treating 62,000 acres of US Forest Service lands by 2033.

Promoting Responsible Recreation

In 2021, TMWA completed construction on the Mt. Rose Water Treatment Plant, which is supplied from Whites Creek, a small tributary of the Truckee River. Whites Creek flows through a heavily used area that is close to the Reno–Sparks metropolitan area. The source water concerns in this subwatershed include erosion from



A forest ambassador educates trail users about responsible recreation and watershed protection.
Photo by Paige Land

Photo 3

off-trail use, proliferation of dog waste, and the potential for human-caused wildfires.

Starting in 2022, TMWA piloted a project with NFF and the Humboldt–Toiyabe National Forest to create a Forest Ambassador program. TMWA provided \$50,000 to get the program started, and NFF obtained funding from additional project sponsors. The forest ambassador spends time on the local trails educating recreationists about responsible trail use and the importance of protecting the region's water supply (Photo 3). The forest ambassador interacted with nearly 2,600 people in 2022 and around 4,000 people in 2023. With limited funding for staff on the Humboldt–Toiyabe National Forest, this education program has filled an important gap, and TMWA used it to increase public education and outreach in a critical water supply subwatershed.

Addressing New Challenges

As one of TMWA's primary storage reservoirs, Donner Lake is both a critical water resource and an important recreation area and tourist destination. During 2020, visitation to the Donner Lake area drastically increased, and with growing numbers of visitors came additional issues such as higher boat traffic, increased erosion, and more litter.

To address these issues, multiple stakeholders came together to form the Donner Interagency Partnership for Stewardship (DIPS). The intent of this collaboration is to collect and share data and then create a stewardship plan to address the various issues around the lake. DIPS partners now work together to complete an annual Donner Lake Assessment to monitor water quality and ecological conditions in the lake. Additionally, DIPS has created an important conduit for information between partners among whom communication had previously been more limited.

Program Insights

Dynamic Issues Require Creative Approaches

Like many utilities, the conditions that affect TMWA's water supply sources are constantly changing, and new concerns regularly emerge. The Reno–Sparks urban area has experienced steady economic development, including the establishment of many new industrial and manufacturing facilities that can create new sources of potential contamination. This leads to challenges related to ongoing development and increased visitation. In the headwaters area specifically, more recreation and tourism increase litter, erosion, and the risk for human-caused wildfires. Climate change will exacerbate many of these issues—for example, increasing the likelihood for high-intensity wildfires.

To address these challenges, TMWA continues to evolve its current strategic partnerships and develop new ones. Without regulatory authority to prohibit or limit land use in SWPAs, TMWA must rely on creative, collaborative efforts to protect its water supplies. TMWA has found success by identifying risks or threats and then using those opportunities to garner support for new initiatives.

Consistent Engagement Is Critical

An effective source water protection program needs dedicated staff time, resources, and high-level support at the leadership level. Developing and maintaining strong

Without ownership of the land around its water supplies and without regulatory authority to prohibit or limit land use in source water protection areas, TMWA must rely on creative, collaborative efforts to protect its water supplies.

partnerships has required consistent, dedicated engagement from TMWA.

In 2023, TMWA created a watershed coordinator position to spearhead its source water protection efforts. While TMWA does not implement many of the on-the-ground projects, such as river restoration or forest management work, it provides financial and technical support to ensure projects are successfully completed. With dedicated staff time, TMWA can take an active and consistent role to effectively maintain partnerships and coordinate new source water protection strategies and projects.

Create and Sustain Positive Public Perceptions

A strong education and outreach component helps customers understand where their water comes from and why it is important to protect those resources. TMWA uses multiple strategies to educate its customers, including social media, website updates, bill inserts, emails, press releases, and public presentations. Complex messages such as the link between upstream forest health and downstream water quality often require multiple outreach approaches to ensure the public understands why utility involvement is needed.

Overall, customers and the general public have been excited to hear about TMWA's proactive efforts to protect the region's most critical resources. Moving forward, TMWA is working on additional strategies such as curriculum development to teach high school students about the local watershed and water quality protection efforts.

Build Momentum to Tackle Further Challenges

As more source water protection projects are identified, competition for funding and other resources has increased. For example, momentum has been building throughout the northern Sierra Nevada region to increase the pace and scale of forest restoration work. However, funding opportunities and contractor capacity are limited. In the face of these and other constraints, the MTRWFP has leveraged its partnership to receive large state grants, and the Tahoe National Forest has been pursuing creative federal funding approaches that had not been previously considered regionally.

Another challenge with TMWA's current source water protection program is the ability to adequately quantify all its benefits and evaluate ongoing program performance. Some specific project elements can be quantified, such as number of businesses contacted or quantity of acres restored; however, the direct water quality benefits of these programs are harder to establish.

Over the next several years, a program goal for TMWA is to better quantify the benefits of its various source

water protection initiatives and to track the results more effectively following implementation by potentially partnering with local universities or other research institutions. Developing performance metrics is critical to ensuring continued long-term investment in TMWA's source water protection initiatives.

A Successful Multicomponent Program

The potential source water protection challenges in TMWA's headwaters differ greatly from those in densely populated urban parts of its service area, so TMWA established effective collaborative partnerships to address the various threats to the region's surface water and groundwater supplies. One partnership cannot work for all the unique issues throughout the watershed, but TMWA's multicomponent program has been highly successful. As new threats emerge, TMWA will continue to seek out new and innovative collaborations to address its evolving source water protection concerns. ♣

About the Author



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<https://doi.org/10.1002/awwa.2351>

AWWA Resources

- Leveraging Source Water Protection Programs Through Effective Partnerships. Walker L, Morgan R, Stangel P. 2017. *Journal AWWA*. 109:1:58. <https://doi.org/10.5942/jawwa.2017.109.0004>
- Wildfire Caused Widespread Drinking Water Distribution Network Contamination. Proctor CR, Lee J, Yu D, et al. 2020. *AWWA Water Science*. 2:4:e1183. <https://doi.org/10.1002/aws2.1183>

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MEMO TO: Mitch Dion, General Manager

FROM: Joe Esenarro, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of November 19, 2024

UTILITY OPERATIONS:

Comprehensive Maintenance Management System (CMMS) asset input continues, and configuration for the sequencing for reviews and assignments.

Empire Power Systems did annual maintenance on all generators throughout the district.

Crew cleaned up the operations yard and the dumpster was picked up. Still some scrap material that must be disposed of to make space available for both the Sprung Structure and the Water Line R&R Contractor.

Underground Service Alerts have been very steady committing at least one operator regularly.

Water production for the month was 17,443,000 gallons.

The water crew repaired a Fire Hydrant on Snowdown Lane.

The crews are actively crack sealing and will be finishing up for the year.

Summit Plumbing replaced the water heater at the Lake Station (treatment plant).

Connection permit inspections and reviews continue as the end of dig season rapidly approaches. Routinely, complements for Byran Moss are made. He is closing out old permits and has issued 1 new permit.

Jeff Wood and Jerron Pierson have been actively setting out delineation throughout the district.

The crews repaired pot-holes on Panorama and Kimberly Brook.

VEHICLES and EQUIPMENT:

Getting a quote from Zac Good services to maintenance the loader, backhoe, and skid steer.

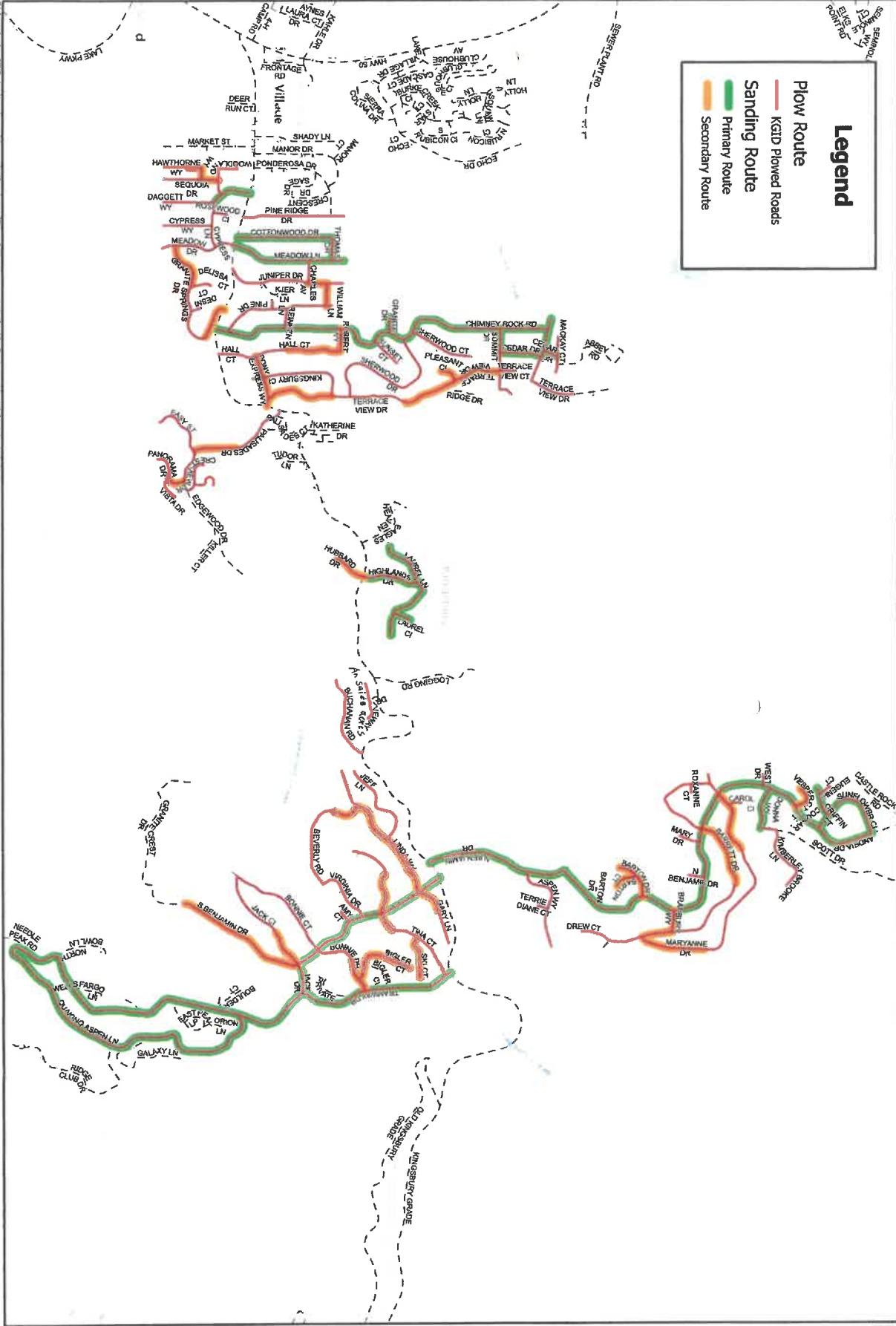
Repaired the furnace at station 2

TRAINING:

All utility personnel attended the monthly safety meeting.

All water crew attended the A.W.W.A. fall conference in Reno.

Byran, Shane, Jerron attended flagger training course and are now certified flaggers.



Legend

- Plow Route
- Sanding Route
- Primary Route
- - - Secondary Route

1" = 1,300'

N

The data contained herein does not represent any warranty, expressed or implied, for the additive services, no liability is assumed by the author or surveyor of this data.

KGID Plow / Sanding Routes

FAIR WEST
 ENGINEERING
 5510 Langley Lane
 Xenia, OH 45391
 Phone: (937) 233-8888
 Fax: (937) 233-8889

C:\Users\jg\Documents\Projects\2022\KGID Plow / Sanding Routes\KGID Plow / Sanding Routes.dwg, Printed: 7/15/2022

MEMO TO: Mitch Dion, General Manager
FROM: Judy Brewer, Administrative & Human Resource Supervisor
SUBJECT: Management Report of November 2024

Rental Property (298 Kingsbury)

- Full occupancy
- One broken window in the front of building to be addressed at V's
- Resolving discrepancies with "receivables" for accounting From Tahoe Property Management

General Information

- Document imaging project continues
- Onsite Shredding for records retention
- Researching outsourcing bill preparation and mailing
- Entered a service agreement with Summit Pest Control for rodent control at 160

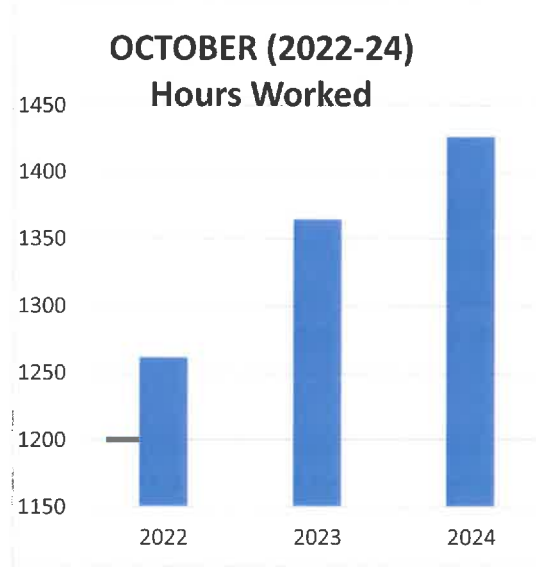
Human Resources

- Employees Thanksgiving potluck will be held on 21st of November
- A Safe and Sober Workplace will be presented by Pool Pact at our all hands meeting on 21st of November
- Active recruitment for Water Operator, Admin. & Financial Systems Analyst, Civil Engineer, and Seasonal positions. Nearly no interest or minimally qualified applicants
- Byran Moss will be acting as the Water Treatment/Distribution Lead Operator starting November 4, 2024
- Attended Pool Pact Leadership Conference in Reno

SERVICE REQUEST (OCTOBER 23 vs OCTOBER 24)

Oct. 2023			Oct. 2024		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	1	50.00	OFF/ON	2	50.00
INSPECTION	37	0.00	INSPECTION	13	0.00
FROZEN	0	0.00	LEAK	0	0.00
PROFILE	3	0.00	REPAIR	0	0.00
OFF	4	200.00	OFF	8	350.00
ESCROW	0	0.00	ESCROW	0	0.00
ON	3	150.00	ON	11	350.00
REMOVE	0	0.00	REMOVE	0	0.00
NEW	5	0.00	NEW	11	0.00
REREAD	2	0.00	REREAD	0	0.00
TAMPER	1	200.00	TAMPER	2	450.00
PLUM	1	50.00	PLUM	0	0.00
SEWER	0	0.00	SEWER	0	0.00
PROFILE	3	0.00	PROFILE	2	0.00
TOTAL	60	650.00	TOTAL	49	1,200.00

**HOURS WORKED COMPARISON
(October 2022-2023-2024)**



LIENS (October 2024)

111 Tramway Dr. A-10 \$ 1,544.92

County Tax roll collection:

759 Boulder Court #Q \$99,087.43

495 Tramway Drive, #12 \$98,093.65

The property at 313 Tramway Drive, #16 with delinquent account balance of \$92,248.06 was sold and district recovered that balance.

Service Turned Off:

165 Irwin A&B \$50,445.45 Turned off in 2016

302 Griffin Court \$12,757.12 Turned off in 2021



MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Travis Marshall, PE, Project Engineer, DOWL
DATE: November 12, 2024
SUBJECT: Engineering Report for the Meeting of November 19, 2024

GENERAL

- Assisted with general service request items and general correspondence.

PROJECTS

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

- On-call construction observation will resume next summer.

Task Order #54: Sewer Master Plan

- Final Sewer Master Plan and Bypass memo submitted to district. Bypass Memo discussions continue for implementation.

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

- FY23: Andria and Barrett (West)
 - Tasks complete for design.
- FY24: Tramway and Tina
 - Tasks complete for design.
- FY25: Maryanne and Barrett
 - Tasks complete for design.

Task Order #61: FY23 Water Main and Road Repair/ Replacement Project

- Final retention release payment to contractor withheld until Contractor provides DOWL lien releases from paving sub-contractor.
- DOWL to coordinate with Contractor and district to receive final documentation and close out project.

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

- Work for the 2024 Construction Season for Tramway and Tina has been paused and will continue May 2025.

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- DOWL continues to coordinate with the district to complete contractual requirements and Federal Funding Requirements.
- Construction Walkthrough was performed, and Contractor has completed all construction elements for the Ponderosa MHP.
- DOWL completing final closeout documentation and pay applications to be submitted to district.
- Project Closeout to be completed December 2025 for Ponderosa MHP.

MEMORANDUM

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

- Subsequent design deliverables and preliminary contract documents to be submitted to the district in November.
- Final Contract Documents to be complete and Bidding to open January 2025.
- Replacement of approximately 8,900 LF of water main with ductile iron for Maryanne, Barrett, and Panorama. Minor streets include Carol Cir, Drew Ct, and Vista Dr.

Task Order #67 – 2025 Road Rehabilitation & Replacement Project

- Field Investigation technical memo completed, data processed, and deliverables submitted to the district.
- DOWL and district to discuss and finalize construction scope and move forward with Contract Documents.
- Project includes full rehabilitation for Andria/N Benjamin, Tramway, Quaking Aspen, S Benjamin, and Terrace View. Other roadwork includes a district-wide crack repair, full section replacements, and Manhole/valve collar reconstruction.



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LAKE TAHOE
ENVIRONMENTAL
IMPROVEMENT
PROGRAM

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WaterSMART Grant Program
U.S. Department of the Interior
Bureau of Reclamation
<https://www.usbr.gov/watersmart/>

10.29.2024

Dear Grant Selection Committee,

I am writing on behalf of the Tahoe Regional Planning Agency (TRPA) to express our strong support for the Kingsbury General Improvement District's (KGID) application for the WaterSMART grant. The proposed implementation of a Supervisory Control and Data Acquisition (SCADA) system and the upgrade of pumping infrastructure are critical for enhancing water management within the Lake Tahoe Basin.

This project will allow KGID to operate more efficiently by monitoring and managing water use in real-time, significantly reducing unnecessary pumping and preserving vital water resources. The anticipated energy savings of 472,750 kWh annually will also contribute to a reduced carbon footprint.

By addressing the current 17.4% water loss and improving operational efficiency, this initiative supports the ecological health of Lake Tahoe and sets a precedent for sustainable water management in the region. The potential for renewable energy generation through the new pumps further underscores its innovative approach.

In summary, the TRPA fully supports KGID's WaterSMART grant application. This project promises significant benefits for water conservation, energy efficiency, and the overall health of the Lake Tahoe ecosystem.

Thank you for considering this important initiative. Please feel free to reach out if you need further information or support.

Sincerely,

Shay Navarro
Watershed & Water Quality Program Manager
Tahoe Regional Planning Agency

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Endocrine-disrupting chemicals are everywhere and could have many health impacts, researchers say

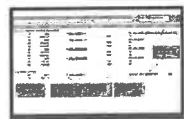
Story by Madeline Holcombe, CNN • 5d • 6 min read



There are databases to help determine which products are lower in endocrine-disrupting chemicals, experts said.

A class of chemicals — likely in products all over many homes in the United States — could be impacting your hormone health.

The question is how worried should people be about these endocrine-disrupting chemicals (EDCs), such as phthalates, BPA or bisphenol A, and brominated flame retardants?



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The scientific literature around EDCs is still growing, but associations have been suggested between exposure and health problems including brain development, fertility and puberty, said Dr. Michael Bloom, professor of global and community health at George Mason University College of Public Health in Fairfax, Virginia.

And while there are still many questions researchers want to explore around EDCs, organizations like the Environmental Working Group, a nonprofit that researches and advocates for safer products, are encouraging individuals to take steps to avoid exposure.

Endocrine-disrupting chemicals affect hormones, which are chemicals that play the important role of carrying messages throughout your body to coordinate different functions in organs, skin, muscles and other tissues, according to the Cleveland Clinic.

Here's what experts have to say about EDCs and what you need to know about them.



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The age in which we are no longer young, according to the experts

Story by David Marín • 2mo • 2 min read



Senior woman with caregiver in the park
© FredFroese (Getty Images)

According to Merriam-Webster, old age is defined as “the time of life when a person is old.” But what does it mean to be old? This question has no single answer since it depends on many subjective elements. While some people who are not over 40 consider themselves old, either because of their physical condition or lifestyle, many older people refuse to accept that label.

Continuing

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