



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
PUBLIC HEARING & MEETING NOTICE
AGENDA
TUESDAY, May 21, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday May 21, 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 **906347**. 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 also 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>
Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

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

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify 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 comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.
5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on April 9, 2024 (Tentative Budget Meeting) and April 16, 2024.

NEW BUSINESS

7. **For Information and Possible Action:** Approval of list of Claims, April 2024
8. **For Information:** Receive and review Financial Statements, February & March 2024
9. **For Information and Possible Action:** Approve revisions for Personnel Policy Manual relating to Use of District provided Employee Lockers Section 2.4.
10. **For Information and Possible Action:** Approve revisions to the Personnel Policy Manual relating to Temporary Personnel Section 3.1.1
11. **For information and Possible Action:** Approve On-call services agreement with Jacobs Engineering for Technical Services
12. **For Information and Possible Action: PUBLIC HEARING** on Fiscal Year 2024/2025 Final Budget including discussion and approval of FY 2024/2025 Budget

Time Certain – 6:45 pm Closed session – Update for labor negotiation

13. **For Information and Possible Action:** Approve July 1, 2024 to June 30, 2026 Collective Bargaining Agreement between Kingsbury GID and International Union of Operating Engineers Stationary Local 39, AFL-CIO

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

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

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY APRIL 16, 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 5:01 p.m. by Natalie Yanish.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Yanish, Nelson, Trigg and Schorr. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft. Public present included Charles Hancock, Greg Felton, and Colin West of Clean Up the Lake. Trustee Parks was not in attendance.

PUBLIC COMMENT – Charles Hancock suggested reviewing snow removal techniques.

APPROVAL OF AGENDA –

M-4/16/2024-1 -

Motion by Trigg, seconded by Yanish to approve the Agenda as presented. This motion was retracted.

The closed session is no longer time certain and will occur at the end of the meeting. Trustee Nelson suggested deleting item #9 as the financials were not provided.

M-4/16/2024-2 -

Motion by Trigg, seconded by Yanish, and passed to approve the Agenda as amended to remove Item #9 and the time certain for the closed session which will occur at the end of the meeting.

APPROVAL OF MINUTES – Nelson noted her absence at the meeting on March 19, 2024, and therefore should not be referenced in the Motion 3/19/2024-1. Zumpft noted the motion was irrelevant as it was retracted. Trigg stated that she believed she made the motion.

M-4/16/2024-3 - Motion by Schorr, seconded by Trigg, and passed to approve the Regular Meeting Minutes dated February 20, 2024 and March 19, 2024, as amended. Nelson abstained due to her absence on March 19, 2024.

Greg Felton stated his appreciation for the consideration having minutes corrected and concurred with the adjustment in the minutes dated February 20, 2024.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

Clean Up the Lake

Colin West of Clean Up the Lake detailed beach and water cleanup in Lake Tahoe. Upcoming projects include youth outreach, dive classes, clean-up with dive propulsion vehicles, and additional dives in 35-55 feet depths along with various collaborations and research tasks.

Greg Felton suggested location specific dives at the water intake locations. Trigg requested contact information for private donation referrals. Yanish verified they are a 501(c)3 non-profit organization and funding was briefly discussed.

NEW BUSINESS

FOR POSSIBLE ACTION:

LIST OF CLAIMS – Nelson questioned check #63928 lien release for \$2,050. It was explained; due to overdue payment liens were filed on one of the multi-unit projects and subsequently were removed as the accounts were brought current. Nelson commented that there are more credit card payments and suggested referencing purchaser, if possible. Nelson also noted loader repair to Zack Good for \$4,204 as equipment repairs.

M-4/16/2024-4 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of \$1,079,008.40 as represented by check numbers 63825 through 63928.

Authorization General Manager to award window and door replacement for building 160 Pine Ridge Drive to Group West Construction.

A written report was provided. The corrected amount of \$72,508.93 was noted. The report concluded that it was beneficial to the district for Group West to purchase the windows and do the installation as a single procurement verse the original intent seeking best price on the windows and installed by another contractor.

Nelson commented that the project supervision and installation fees seem high for the work even considering the complication of 2nd story work.

M-4/16/2024-5 - Motion by Schorr, seconded by Trigg, and passed to approve the combined window and door replacement not to exceed the revised sum of \$72,508.93 and authorize the General Manager to execute appropriate contracts. Nelson opposed.

Policy Update – Temporary Laborer

A written policy was provided for review.

Schorr commented regarding the source of temporary laborers such as an agency or local advertisement. It was explained that local ads were the preferred method, however agencies had been used in the past for difficult to fill positions.

Nelson indicated her support for the policy and the use of temporary labor. She expressed a request for updates regarding the use of temporary employees with the monthly reports as part of the policy. The board discussed options and determined an amendment would be added to the policy. The allowable hours of a temporary employee were discussed.

Yanish questioned verbiage regarding untrained labor and questioned specifics to project work which were included as examples. She stated her concern regarding reference to wages comparable to the local economy and it was agreed to delete this section.

The revised policy will be amended and presented at the next meeting.

Approve modification to the General Manager contract regarding vacation time.

A written report was provided. Due to the absence of various key positions at the district, using vacation time is proving to be challenging and changes to the contract are requested to be consistent with the provisions provided for all other employees.

After clarification regarding 3 years or paid out at retirement, Nelson supported the item. Schorr clarified that the item is for 3 years of vacation accrual, and it was explained that payout is undesirable. The intention will be to utilize the time regularly, if possible. Zumpft suggested an amendment to include "At no time should employee accrue more than 9 weeks of vacation time." Effects on the budget were deemed negligible.

Yanish questioned the effects of PERS and Worker's Compensation. Nelson noted there are benefits to the district for vacation time to be used and avoid the large pay out. The board supported the amendment with the additional verbiage suggested by Zumpft.

M-4/16/2024-6 - Motion by Nelson, seconded by Trigg, and passed to modify (Employee benefits paragraph F.) to the following: "Employee shall accrue three (3) week of vacation time each fiscal year (July JS1 through June 30th). The employee may continue to accrue this time to be used in accordance policy or opt to be paid for this time annually or consistent with the personnel manual for separation or use at the time of retirement. In no event shall the employee accrue more than 9 weeks of vacation time." Schorr opposed.

Greg Felton opposed the recommendation stating the General Manager should use the vacation time because it is less expensive than a payout. Charles Hancock supported the amendment to the contract indicating that there are times as an executive when vacation cannot be used.

Board Reports

Nelson stated that the public attending the Sewer Authority meeting expressed dissatisfaction with the removal of the beaver dam near the lift station.

Schorr stated that he will not seek re-election. Commending other board members, he felt his time working with the other board members and the district was fulfilling.

Yanish stated that the Nevada League of Cities and Municipalities luncheon was focused on the metropolitan areas. They amended the Bylaws to include a dues structure change which will benefit KGID. They will begin working on Bill Draft Requests and she offered to take requests from the board.

Management Report

General Manager's Report

A presentation on district matters was presented. Nelson commented regarding the sewer flow rate the resolution of the matter. Nelson sought an update regarding the customer's claims related to the fire hydrant damage caused by the Snow removal contractor. It was explained that determination is pending from the contractor's insurance and customer calls are fielded with empathy.

Administrative and Human Resources Report

Directions were requested from the board regarding the final invoice for the Market Street building. Nelson questioned expenses. Yanish questioned if the item should be included in the agenda. It was suggested to have legal counsel review the lease.

Schorr opposed having legal counsel review this item. Nelson supported having legal counsel review the lease to reconcile the charges. Trigg supported having this item reviewed.

Yanish suggested having the contract reviewed by counsel and adding the item to the agenda if warranted. She disagreed with paying any further expenses.

Attorney's Report

There was nothing to report.

Engineer's Report

There were no questions.

CORRESPONDENCE – There were no comments.

FINAL PUBLIC COMMENT – There were no public present.

UNFINISHED BUSINESS

CLOSED SESSION

M-4/16/2024-7 – Motion by Nelson seconded by Trigg unanimously passed to enter closed session for purposes of labor negotiations update at 7:30 p.m.

Board of Trustees exited closed session at 8:10 p.m. no action was taken.

ANNOUNCEMENTS AND FINAL PUBLIC COMMENT – None, no public present.

ADJOURNMENT

M-4/16/2024-8 - Motion by Nelson seconded by Trigg and unanimously passed to adjourn the meeting at 8:14 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary

**MINUTES OF THE SPECIAL MEETING & BUDGET WORKSHOP OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY APRIL 9, 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 5:02 p.m. by Natalie Yanish.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Yanish, Nelson and Schorr. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer, and Travis Marshall of Dowl Engineering. Public present via zoom included Travis Cardenas. Trustees Parks and Trigg were not in attendance.

PUBLIC COMMENT – None.

APPROVAL OF AGENDA –

M-4/9/2024-1 - Motion by Nelson, seconded by Schorr, and unanimously passed to approve the Agenda.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

Award FY24 Waterline & Road Repairs and Restoration Project Construction Services Contract.

A written report and presentation were provided. Characterized as two projects in a single construction service contract; the normal annual project (Tramway & Tina) and the Ponderosa Mobile Home Park distribution system replacement. The bid results were low enough that the district costs related to the Ponderosa project will be recovered for the funding of the State Revolving Fund grant.

The trustees recalled the prior experience with the vendor was not favorable. The grant and NDEP contract details were reviewed. Trustee Schorr requested clarification regarding indemnification. Trustee Nelson verified the budget information. The project bid results reflected the initiatives taken by the district, such as prepurchase of material, making the contract larger, and providing two construction seasons for completion provide the contractor less risk and more flexibility highlights for better results.

M-4/9/2024-2 - Motion by Nelson, seconded by Schorr, and unanimously passed to approve awarding the 2024 Waterline and Road Repairs and Restoration & Ponderosa Mobile Home Park Distribution System Replacement Construction Services Contract to Aspen Developers Corp. for the amount not to exceed \$4,195,665.00 and authorize the General Manager to approve the contract documents as necessary provided that the Ponderosa Mobile Home Park accept responsibility and indemnify the district from damage or fines resulting from snow or other obstructions to fire hydrants.

Travis Marshall exited the meeting.

FOR DISCUSSION ONLY:

Budget Workshop - Review tentative budget and provide direction for the FY 25 Budget.

A written report and presentation were provided for discussion purposes only.

Sewer maintenance costs have increased, and labor negotiations are in process with increases anticipated. Vacant district positions were noted, and increases were recommended for specific positions. Discussion regarding the use of Temporary personnel. It was noted that training is needed and especially for street maintenance workers to build up the knowledge base of the Public Works activities of the district.

Discussion continued the Capital program and need for Road projects and equipment shelter. Activities were discussed including potential community outreach and the service line determination project. Revenues include the Ponderosa grant while interest income reflects the higher yielding accounts. Payroll estimate included the 3/2 provision in current contract. Estimated payroll increases were included.

Discussion regarding Accounting expenses as audit fees. Nelson advised adding a potential fee increase of approximately \$20K for a single audit per grant requirements. She suggested increasing the budget by \$450K for the Sewer Authority increased costs.

Nelson noted that administrative costs allocated to the Snow Fund were high and suggested reviewing the allocation. The snow removal budget was discussed. Yanish reviewed sanding expenses and commented relating to the potential to use General fund to augment Snow efforts.

Engineering costs were reviewed. Surveying costs are included for the upcoming road maintenance project.

ANNOUNCEMENTS – There were no comments.

FINAL PUBLIC COMMENT – There were no comments.

UNFINISHED BUSINESS

ADJOURNMENT

M-4/9/2024-3 - Motion by Nelson seconded by Schorr, and unanimously passed to adjourn the meeting at 7:17 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary

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

TITLE: APPROVAL OF LIST OF CLAIMS (APRIL 13 – MAY 16)

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

MEETING DATE: 21 May 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 December from check number 63929 to 64019

BACKGROUND INFORMATION:

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

INCLUDED:

- List of Claims for April/May 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 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63929	4/16/2024	JODIE NELSON	Employee: NELSON; Pay Date: 4/16/2024	692.62
63930	4/16/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 4/16/2024	689.12
63931	4/16/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 4/16/2024	739.12
63932	4/16/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 4/16/2024	739.12
63933	4/16/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 4/16/2024	739.12
63934	4/16/2024	AIRGAS USA, LLC	NITROGEN LIQ FG 265LTRS 350 PSI	490.85
63934	4/16/2024	AIRGAS USA, LLC	RENT LIQUID IND LG 190-300 LT NITRO	768.16
63935	4/16/2024	ALLISON MACKENZIE, LTD	LEGAL LABOR NEGOTIATIONS 2/20 - 2/22/24	1,050.00
63936	4/16/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	562.79
63937	4/16/2024	BURGARELLO ALARM	160 PINERIDGE DR FIRE MONITORING 4/1 - 5/31/24	70.00
63938	4/16/2024	AMY C. CARAMAZZA	BOARD MEETING AND MINUTES 3/19/24 10.75HRS	290.25
63939	4/16/2024	HENRY JAMES COMMAGER	REFUND ACCT. 1943 OVERPAID/CLOSED ESCROW 4/5/24	347.46
63940	4/16/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROV PROJECT 3/30/24	7,002.50
63940	4/16/2024	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER PROJECT	487.50
63940	4/16/2024	DOWL, LLC	ENGINEERING SERVICES FY24 GENERAL SERVICES & FY23 ANDRIA WAT	7,600.00
63940	4/16/2024	DOWL, LLC	ENGINEERING SERVICES PAVER UPDATE PROJECT 3/30/24	1,930.00
63940	4/16/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATERLINE REPLACEMENT	5,205.00
63940	4/16/2024	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERVICES 3/30/24	2,972.50
63941	4/16/2024	MICHAEL EDWARDS JR.	REIMBURSE RECEIPT KENETREK FOR BOOT PUCHASED FULL AMOUNT	70.00
63942	4/16/2024	FLYERS ENERGY LLC	FUEL REGULAR 106 GAL DIESEL 100.2 GAL	938.79
63942	4/16/2024	FLYERS ENERGY LLC	FUEL REGULAR 107.1 GAL	541.94
63942	4/16/2024	FLYERS ENERGY LLC	FUEL REGULAR 80 GAL	385.02
63942	4/16/2024	FLYERS ENERGY LLC	FUEL REGULAR 87.1 GAL	392.34

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.76
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	172.62
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 PINERIDGE	173.23
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.52
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	100.09
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	97.27
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	325.10
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.68
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.11
63943	4/16/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.14
63944	4/16/2024	ZACHRY GOOD	TRUCK #0609 (VACTOR) REPAIR RADIATOR, RESEAL WATER PUMP, REP	7,609.50
63944	4/16/2024	ZACHRY GOOD	TRUCK #0610 DUMP TRUCK REPAIR/REPLACE GLOW PLUGS & CONTROLER	2,451.20
63945	4/16/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1020 LUBE, OIL & FILTER	91.23
63946	4/16/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 4/30/24	370.00
63947	4/16/2024	LINDE GAS & EQUIPMENT INC.	INDUSTRIAL ACETYLENE IND HIGH PRESSURE	170.08
63948	4/16/2024	MINDEN LAWYERS, LLC	LEGAL FEES HYDRANT CLEARING, 206 ORION, BOARD MEETING 3/24	2,501.50
63949	4/16/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS	800.00
63950	4/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORM-QT	162.00
63950	4/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
63950	4/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	27.00
63950	4/16/2024	SGS SILVER STATE LABORATORIES	HAA5, HALOACETIC ACIDS & TTHM, TOTAL TRIHALOMETHANES	1,030.00
63951	4/16/2024	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR	74.20
63951	4/16/2024	SOUTH TAHOE REFUSE	ACCT. 12276400 801 KINGSBURY GRADE	74.20
63951	4/16/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN	445.20

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	152.35
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	224.86
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	275.71
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	241.91
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	789.18
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	664.53
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000799716 295 KINGSBURY CIR	180.31
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	35.59
63952	4/16/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	486.24
63953	4/16/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, HAVARD, MOSS	4,104.61
63953	4/16/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,496.32
63954	4/16/2024	SUMMIT PLUMBING LLC	DUG OUT ALL STATIONS FROM BLIZZARD	1,035.00
63955	4/16/2024	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 3/31/24	30.00
63955	4/16/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	65.00
63956	4/16/2024	THUNDERBIRD COMMUNICATIONS INC	REMOTE PROGRAMMING STATION 4 RTU IMPROVEMENT TO GIVE MORE RE	296.00
63957	4/16/2024	VERIZON WIRELESS	MONTHLY GPS & MEI SNOW EQUIPMENT 3/31/24	227.40
63958	4/16/2024	WESTERN NEVADA SUPPLY CO	IN FRONT OF 448 QUAKING ASPEN 27X18 FRAME PIT 18 NON LOCK LI	474.12
63958	4/16/2024	WESTERN NEVADA SUPPLY CO	KIMBERLY BROOK FIRE HYDRANT EXTENSION MUEL A320-016	1,043.62
63959	4/19/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 4/19/2024	1,185.14
63960	4/19/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 4/19/2024	1,641.90
63961	4/19/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 4/19/2024	1,975.29
63962	4/19/2024	MITCHELL S. DION	Employee: DION; Pay Date: 4/19/2024	2,975.10

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63963	4/19/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 4/19/2024	1,072.65
63964	4/19/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 4/19/2024	2,269.94
63965	4/19/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 4/19/2024	3,388.72
63966	4/19/2024	DON HAVARD	Employee: HAVARD; Pay Date: 4/19/2024	1,107.01
63967	4/19/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 4/19/2024	1,842.34
63968	4/19/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 4/19/2024	3,518.80
63969	4/19/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 4/19/2024	1,626.05
63970	4/19/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 4/19/2024	1,072.65
63971	4/19/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 4/19/2024	1,338.78
63972	4/19/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 4/19/2024	1,445.39
63973	4/19/2024	DON HAVARD	Employee: HAVARD; Pay Date: 4/19/2024	758.34
63974	4/30/2024	AFLAC	ACCT. FA935 LIFE INSURANCE EDWARDS, JOHNS, MOSS, LEIGH	419.49
63975	4/30/2024	CASHMAN EQUIPMENT	ANNUAL GENERATOR SERVICE AGREEMENT 2/1/24 TO 7/31/24	6,557.50
63975	4/30/2024	CASHMAN EQUIPMENT	ANNUAL GENERATOR SERVICE AGREEMENT 8/1/23 TO 1/31/24	6,557.50
63976	4/30/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DR	154.98
63976	4/30/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	164.98
63976	4/30/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140191184 160 PINE RIDGE DR	134.97
63977	4/30/2024	FLYERS ENERGY LLC	FUEL DIESEL 35 GAL REGULAR 65 GAL	491.10
63977	4/30/2024	FLYERS ENERGY LLC	FUEL DIESEL 51 GAL REGULAR 117 GAL	700.70
63977	4/30/2024	FLYERS ENERGY LLC	FUEL REGULAR 55 GAL	287.76
63978	4/30/2024	HOMESERVE USA	LOSS & LINE INSURANCE 2/29/24	1,458.00
63978	4/30/2024	HOMESERVE USA	LOSS & LINE INSURANCE 3/31/24	1,458.00
63979	4/30/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 6/1/24	17,360.00
63980	4/30/2024	BETH LUCE	REFUND ACCT. 1014 OVERPAID/CLOSED ESCROW 4/12/24	175.44

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63981	4/30/2024	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 3/24 TO 3/31/24	38,827.16
63982	4/30/2024	SHANE MORTENSEN	TRAVEL 4/18 & 4/16/24 BACKFLOW RECERTIFICATION CARSON CITY	105.86
63983	4/30/2024	NAPA AUTO PARTS	STATION #2 FURNACE V-BELT	15.49
63984	VOID	NV Energy		
63985	4/30/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	600.57
63985	4/30/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	114.35
63985	4/30/2024	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.23
63985	4/30/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	77.10
63985	4/30/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	171.86
63985	4/30/2024	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	78.79
63985	4/30/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	102.41
63985	4/30/2024	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63985	4/30/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.59
63985	4/30/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	43.25
63985	4/30/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	3,172.29
63985	4/30/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BARDBU	1,139.44
63985	4/30/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,707.65
63985	4/30/2024	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,004.06
63985	4/30/2024	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	330.02
63985	4/30/2024	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	37.02
63985	4/30/2024	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	6,000.38

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63985	4/30/2024	NV ENERGY	1000044086808604306 160 PINERIDGE DR	245.92
63985	4/30/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
63985	4/30/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,374.19
63986	4/30/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 4/24	23,564.80
63987	4/30/2024	KATHYRN RICHARDSON	REFUND ACCOUNT 1377 OVERPAID/CLOSED ESCROW 4/19/24	64.22
63988	4/30/2024	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 3/18 TO 4/18/24	192.25
63989	4/30/2024	SHRED-IT	OFFICE SHRED	37.00
63990	5/3/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 5/3/2024	1,297.63
63991	5/3/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 5/3/2024	1,641.90
63992	5/3/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 5/3/2024	1,975.29
63993	5/3/2024	MITCHELL S. DION	Employee: DION; Pay Date: 5/3/2024	2,975.10
63994	5/3/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 5/3/2024	1,217.28
63995	5/3/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 5/3/2024	2,772.90
63996	5/3/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 5/3/2024	3,815.05
63997	5/3/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 5/3/2024	1,842.34
63998	5/3/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 5/3/2024	2,412.57
63999	5/3/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 5/3/2024	1,626.05
64000	5/3/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 5/3/2024	1,217.28
64001	5/3/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 5/3/2024	1,338.78
64002	5/3/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 5/3/2024	1,724.36
64003	5/10/2024	AMY C. CARAMAZZA	MEETING & MINTES 4/9 & 4/16/24 12.5 HRS	337.50
64004	5/10/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE BLDG IMPROVEMENT PAY APP 10 4/30/24	89,668.50
64005	5/10/2024	BEATRIZ HERNANDEZ	160 PINERIDGE 4 CLEANING 1 DEEP CLEANING	2,000.00
64006	5/10/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 5/2024	556.39
64007	5/10/2024	KINGSBURY HARDWARE	SINGLE KEY CUT & CLEAR TAPE	8.76

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64008	5/10/2024	SHANE MORTENSEN	REIMBURSE B&L BACKFLOW RECEIPT BACKFLOW RECERTIFICATION	285.00
64009	5/10/2024	PAMELA JOANNE NANCE	289 KINGSBURY GRADE JANITORIAL	800.00
64010	5/10/2024	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES 5/25/24	208.52
64011	5/10/2024	NV ENERGY	1000044086803221187 180 LAKE PKWY UNIT PUMP	880.54
64011	5/10/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	42.59
64011	5/10/2024	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.38
64012	5/10/2024	PACIFIC STATES COMMUNICATIONS	160 PRINERIDGE SPECTRUM INTERNET MOVE	1,567.50
64012	5/10/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 4/2024	1,222.50
64012	5/10/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORKING MONITORING SERVCIES 5/2024	1,222.50
64013	5/10/2024	SAFEGUARD BUSINESS SYSTEMS	US BANK DEPOSIT TICKETS	151.83
64014	5/10/2024	SGS SILVER STATE LABORATORIES	BROMATE	175.00
64014	5/10/2024	SGS SILVER STATE LABORATORIES	COLIFORM-QT	27.00
64014	5/10/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	270.00
64014	5/10/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	270.00
64015	5/10/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES APRIL 2024	1,562.00
64016	5/10/2024	TAHOE SUPPLY COMPANY, LLC	298 KINGSBURY GRADE ROLL TOWELS & TOILET TISSUEW	161.69
64017-64018 VOID		us Bank Visa Rewards		
64019	5/10/2024	US BANK VISA REWARDS	160 PINERIDGE 1/2INX3/8INX1/4IN , 1/2INX3/8IN COMP DUAL, STA	87.17
64019	5/10/2024	US BANK VISA REWARDS	160 PINERIDGE BATTERIES FOR BOARDROOM DIVICE	90.97
64019	5/10/2024	US BANK VISA REWARDS	160 PINERIDGE BLDG CONTAINER RENTAL 4/9 - 5/6/24	135.33
64019	5/10/2024	US BANK VISA REWARDS	160 PINERIDGE CHARTER INVOICE 0191184021624 INSTALL & MONTHL	223.98
64019	5/10/2024	US BANK VISA REWARDS	160 PINERIDGE CHARTER INVOICE 0191184031624	138.93

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/13/2024 Through 5/16/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64019	5/10/2024	US BANK VISA REWARDS	160 PINERIDGE MANUAL PAPER TOWEL DISPENSER, PAPER ROLL TOWES	816.71
64019	5/10/2024	US BANK VISA REWARDS	160 PINERIDGE WHRL DISHWASHER	483.12
64019	5/10/2024	US BANK VISA REWARDS	AWWA ANNUAL DUES 7/1/24 TO 6/30/25	501.00
64019	5/10/2024	US BANK VISA REWARDS	BOARD MEETING NAPKINS, DIXIE CUPS, SANDWICHES	61.85
64019	5/10/2024	US BANK VISA REWARDS	BOARD MEETING SANDWICHES & STATION 1 RUBBING ALCOHOL	59.40
64019	5/10/2024	US BANK VISA REWARDS	CONTAINER RENTAL CLEAN OUT 160 PINERIDGE BAY	574.00
64019	5/10/2024	US BANK VISA REWARDS	EMPLOYEE LUNCH SODA & COOKIES	20.97
64019	5/10/2024	US BANK VISA REWARDS	ESPSO 502 MULTI COLOR INK BOTTLES	41.72
64019	5/10/2024	US BANK VISA REWARDS	EXXON EMERALD BAY CHARGE DISPUTE 3/5/24	(9.98)
64019	5/10/2024	US BANK VISA REWARDS	JB BOARD MEETING SANDWICHES	66.00
64019	5/10/2024	US BANK VISA REWARDS	MD 160 PINERIDGE MIRROR, PIPE FITTINGS, MICROWAVE, ICE CONNE	299.15
64019	5/10/2024	US BANK VISA REWARDS	MD 160 PINERIDGE THERMOS FOR BAY HEATERS	54.24
64019	5/10/2024	US BANK VISA REWARDS	MD 160 PINERIDGE TOILET SEAT COVERS, BL TRASH BAGS, LIQUID S	282.97
64019	5/10/2024	US BANK VISA REWARDS	MD COFFEE BREWER/HOTWATER DISPENSOR	793.46
64019	5/10/2024	US BANK VISA REWARDS	MD COFFEE POTS	33.55
64019	5/10/2024	US BANK VISA REWARDS	MD GSR DEPOSIT ON ROOM POOL PACT BOARD MEETING 4/17/24	89.94
64019	5/10/2024	US BANK VISA REWARDS	MD LOCKERS & BENCH MENS & WOMENS DRESSING ROOM ULINE	8,627.84
64019	5/10/2024	US BANK VISA REWARDS	MD RETURNED DISHWASHER NON ADA	(483.12)
64019	5/10/2024	US BANK VISA REWARDS	PAPER TOWELS & DISINFECTANT CLEANER STATION 2	53.53
64019	5/10/2024	US BANK VISA REWARDS	STATION 1 MORTON SALT 40 LBS. QTY 63	476.71

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 4/13/2024 Through 5/16/2024

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
64019	5/10/2024	US BANK VISA REWARDS	TOILET PLUNGER/BRUSH COMBO, TOILETWAND STORAGE CADDY	69.52
64019	5/10/2024	US BANK VISA REWARDS	TRANSENE STATION 1 ACETATE BUFFER SOLUTION, PH4.00	663.67
64019	5/10/2024	US BANK VISA REWARDS	TRUCK #1827 CREDIT BATTERY CORE DEPOSIT	(18.00)
64019	5/10/2024	US BANK VISA REWARDS	TRUCK 1827 BATTERY LAPA LEGEND	195.40
Report Total				348,643.74

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
04/30/24	63984	NV ENERGY	VOIDED
05/10/24	64017	US BANK VISA REWARDS	VOIDED
05/10/24	64018	US BANK VISA REWARDS	VOIDED

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 08**

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS FEBRUARY/MARCH 2024

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 21 May 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and file financial statements of February/March 2024 (not an action item)

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

INCLUDED:

- Financial Statements February/March 2024

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 |

FEBRUARY 2024
CASH POSITION
AND BALANCE SHEET

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	45%
CASH POSITION						WATER	32%
February-24						SEWER	20%
						SNOW	3%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 7,841,200.77	\$ (9,971.56)	\$ (409.96)	\$ 280,960.96	\$ (64,270.64)	\$ 8,047,509.57	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 204,420.30	\$ 9,971.56	\$ -	\$ -	\$ -	\$ 214,391.86	
GENERAL INVESTMENT	\$ 467,425.40	\$ -	\$ -	\$ 19.91	\$ -	\$ 467,445.31	
GF TOTAL						\$ 8,729,346.74	
WATER FUND	\$ 5,749,062.23	\$ (206,570.47)	\$ 479.38	\$ 505,744.92	\$ (344,386.37)	\$ 5,704,329.69	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 339,939.60	\$ 11,919.31	\$ -	\$ -	\$ -	\$ 351,858.91	
WATER INVESTMENT	\$ 517,935.17	\$ -	\$ -	\$ 22.06	\$ -	\$ 517,957.23	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 69,363.99	\$ 69,676.76	\$ -	\$ -	\$ -	\$ 139,040.75	
TREAT DEBT RESERVE	\$ 105,304.14	\$ 105,778.98	\$ -	\$ -	\$ -	\$ 211,083.12	
CAP IMPROV. RESERVE	\$ (542,523.19)	\$ 19,195.42	\$ -	\$ -	\$ -	\$ (523,327.77)	
WF TOTAL						\$ 6,446,371.93	
SEWER FUND	\$ 3,863,950.78	\$ (301.68)	\$ 84.98	\$ 178,588.71	\$ (108,133.01)	\$ 3,934,189.78	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 6,811.80	\$ 301.68	\$ -	\$ -	\$ -	\$ 7,113.48	
SEWER INVESTMENT	\$ 265,307.48	\$ -	\$ -	\$ 11.30	\$ -	\$ 265,318.78	
SF TOTAL						\$ 4,206,622.04	
SNOW REV. FUND	\$ 87,461.17	\$ (4,500.85)	\$ (154.40)	\$ 67,045.59	\$ (31,210.20)	\$ 118,641.31	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 104,707.26	\$ 4,500.85	\$ -	\$ -	\$ -	\$ 109,208.11	
SNOW INVESTMENT	\$ 12,651.44	\$ -	\$ -	\$ 0.53	\$ -	\$ 12,651.97	
SNOW TOTAL						\$ 240,501.39	
298 KINGSBURY GRADE RENTAL	\$ 217,121.72	\$ -	\$ -	\$ 15,953.32	\$ (2,623.57)	\$ 230,451.47	
80 RENTAL TOTAL						\$ 230,451.47	
GRAND TOTALS	\$ 19,355,570.06	\$ (0.00)	\$ -	\$ 1,048,347.30	\$ (550,623.79)	\$ 19,853,293.57	
CHECKING							
US BANK	\$ 45,436.68	\$ -	\$ -	\$ 955,979.85	\$ (550,248.79)	\$ 451,167.74	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
						\$ -	
MORTON CAPITAL MMA	\$ 13,207.24			\$ 53.80	\$ -	\$ 13,261.04	
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	
LOCAL GOVT POOLED	\$ 18,046,813.89	\$ -		\$ 91,938.65	\$ -	\$ 18,138,752.54	
GRAND TOTALS	\$ 19,355,570.06	\$ -	\$ -	\$ 1,047,972.30	\$ (550,248.79)	\$ 19,853,293.57	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ASSETS						
CURRENT ASSETS						
CASH						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	8,047,509.57	5,704,329.69	3,934,189.78	118,641.31	230,451.47	18,035,121.82
DISTRIBUTION DEBT SERVICE	0.00	139,040.75	0.00	0.00	0.00	139,040.75
TREATMENT DEBT SERVICE	0.00	211,083.12	0.00	0.00	0.00	211,083.12
CAPITAL IMPROVEMENT RESERVE	0.00	(523,327.77)	0.00	0.00	0.00	(523,327.77)
CASH HELD BY DOUGLAS COUNTY	106,434.54	0.00	0.00	0.00	0.00	106,434.54
Total CASH	8,154,444.11	5,531,125.79	3,934,189.78	118,641.31	230,451.47	17,968,852.46
INVESTMENTS						
INVESTMENTS	681,837.17	915,246.14	272,432.26	121,860.08	0.00	1,991,375.65
Total INVESTMENTS	681,837.17	915,246.14	272,432.26	121,860.08	0.00	1,991,375.65
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	0.00	313,489.64	113,013.92	40,504.99	0.00	467,008.55
RENT RECEIVABLE	0.00	0.00	0.00	0.00	4,777.18	4,777.18
DUE FROM OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00
GRANT RECEIVABLE	0.00	148,747.12	0.00	0.00	0.00	148,747.12
STATE TAX DIST. RECEIVABLE	124,415.41	0.00	0.00	0.00	0.00	124,415.41
A/R-EDGEWOOD WTR CO.	0.00	734.96	0.00	0.00	0.00	734.96
INTEREST RECEIVABLE - INVEST.	39,522.70	32,369.85	18,581.41	1,695.96	0.00	92,169.92
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	172,460.04	498,000.53	132,924.81	42,422.53	4,777.18	850,585.09
MATERIAL INVENTORY						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
Total MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
PREPAID EXPENSES						
PREPAID EXPENSES	152.37	6,472.50	2,200.03	603.00	0.00	9,427.90
Total PREPAID EXPENSES	152.37	6,472.50	2,200.03	603.00	0.00	9,427.90

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSUE COSTS (NET)						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(298,399.64)	0.00	0.00	0.00	(298,399.64)
Total DEFERRED CHARGES BOND ISSUE COSTS (NET)	0.00	51,299.90	0.00	0.00	0.00	51,299.90
Total CURRENT ASSETS	9,008,893.69	7,146,496.44	4,342,623.41	283,526.92	235,228.65	21,016,769.11
FIXED ASSETS						
PROPERTY PLANT & EQUIPMENT (NET)						
OFFICE EQUIPMENT	0.00	81,893.89	40,084.59	0.00	0.00	121,978.48
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	0.00	(69,199.90)	(32,690.84)	0.00	0.00	(101,890.74)
ACCUM. DEPR. EQUIPMENT	0.00	4,622,327.61	287,681.77	0.00	0.00	4,910,009.38
UTILITY PLANT IN SERVICE	0.00	(2,913,504.05)	(142,972.01)	0.00	0.00	(3,056,476.06)
ACCUM. DEPR. UTILITY PLANT INFRASTRUCTURE	0.00	(4,025,548.23)	(5,371,918.45)	0.00	0.00	(9,397,466.68)
ACCUM. DEPR. INFRASTRUCTURE	0.00	29,701,542.21	786,324.36	0.00	0.00	30,487,866.57
OTHER ASSETS	0.00	(10,615,776.26)	(283,126.95)	0.00	0.00	(10,898,903.21)
ACCUM DEPR. OZONE FACILITY	0.00	805,127.26	0.00	0.00	0.00	805,127.26
VEHICLES & EQUIPMENT	0.00	(328,650.28)	0.00	0.00	0.00	(328,650.28)
ACCUM. DEPR. VEHICLES & EQUIP	0.00	568,347.51	8,113.28	0.00	0.00	576,460.79
CONSTRUCTION IN PROGRESS	0.00	(532,417.90)	(8,113.28)	0.00	0.00	(540,531.18)
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	1,258,883.24	271,429.50	0.00	0.00	1,530,312.74
Total FIXED ASSETS	0.00	40,020,487.45	1,711,460.34	0.00	0.00	41,731,947.79
Total ASSETS	\$ 9,008,893.69	\$47,166,983.89	\$ 6,054,083.75	\$ 283,526.92	\$ 235,228.65	\$ 62,748,716.90

DRAFT

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	42,539.61	375,339.06	102,988.66	126,255.94	2,122.07	649,245.34
ACCOUNTS PAYABLE - SUSPENSE	(219.63)	(5,939.52)	1,632.22	(219.63)	0.00	(4,746.56)
LOSS PROTECTION PAYABLE	0.00	(245.38)	0.00	0.00	0.00	(245.38)
LINE PAYABLE	0.00	23.56	0.00	0.00	0.00	23.56
Total ACCOUNTS PAYABLE	42,319.98	369,177.72	104,620.88	126,036.31	2,122.07	644,276.96
PAYROLL RELATED PAYABLES						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	7,676.23	70,949.78	13,857.48	7,462.66	0.00	99,946.15
ACCRUED TAXES VAC/SICK	2,992.90	22,960.79	4,668.10	2,095.43	0.00	32,717.22
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	50,559.05	495,478.47	87,635.63	40,447.21	0.00	674,120.36
SIIS PAYABLE	0.00	(4,672.39)	0.00	0.00	0.00	(4,672.39)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	61,228.18	584,716.65	106,161.21	50,005.30	0.00	802,111.34
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	145,576.50	66,596.50	0.00	7,176.00	219,349.00
PREPAID USER FEES	0.00	52,494.48	21,569.83	7,224.97	0.00	81,289.28
Total REFUNDABLE DEPOSITS	0.00	198,070.98	88,166.33	7,224.97	7,176.00	300,638.28
Total CURRENT LIABILITIES	103,548.16	1,151,965.35	298,948.42	183,266.58	9,298.07	1,747,026.58
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable #2	0.00	780,591.68	0.00	0.00	0.00	780,591.68
SRF Loan Interest Payable	0.00	3,850.92	0.00	0.00	0.00	3,850.92
SRF Loan Payable #3	0.00	1,210,710.37	0.00	0.00	0.00	1,210,710.37
SRF Loan Interest Payable #3	0.00	5,750.88	0.00	0.00	0.00	5,750.88
SRF Loan Payable #4	0.00	5,755,783.43	0.00	0.00	0.00	5,755,783.43
SRF Loan Interest Payable #4	0.00	22,927.20	0.00	0.00	0.00	22,927.20
SRF LOAN #5 PAYABLE	0.00	3,771,899.56	0.00	0.00	0.00	3,771,899.56
SRF LOAN #5 INTEREST PAYABLE	0.00	14,333.22	0.00	0.00	0.00	14,333.22
Total BONDS PAYABLE	0.00	11,565,847.26	0.00	0.00	0.00	11,565,847.26
Total LONG TERM LIABILITIES	0.00	11,565,847.26	0.00	0.00	0.00	11,565,847.26
Total LIABILITIES	\$ 103,548.16	\$12,717,812.61	\$ 298,948.42	\$ 183,266.58	\$ 9,298.07	\$ 13,312,873.84
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
RETAINED EARNINGS						
RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
Total RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	544,311.15	0.00	0.00	0.00	0.00	544,311.15
PERSONAL PROPERTY TAX	4,851.36	0.00	0.00	0.00	0.00	4,851.36
ADVALOREM MAKE-UP	430,982.06	0.00	0.00	0.00	0.00	430,982.06
STATE TAX DISTRIBUTION	526,713.36	0.00	0.00	0.00	0.00	526,713.36
319 NON POINT SOURCE EPA GRANT	0.00	150,447.12	0.00	0.00	0.00	150,447.12

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
USER FEES - RESIDENTIAL	0.00	2,351,805.02	1,160,750.19	399,426.96	0.00	3,911,982.17
RESIDENTIAL TIER 1 CONSUMPTION	0.00	211,522.82	18,468.70	0.00	0.00	229,991.52
RESIDENTIAL TIER 2 CONSUMPTION	0.00	39,203.05	0.00	0.00	0.00	39,203.05
RESIDENTIAL TIER 3 CONSUMPTION	0.00	39,913.96	0.00	0.00	0.00	39,913.96
RESIDENTIAL FIRE PROTECTION	0.00	56,657.82	0.00	0.00	0.00	56,657.82
USER FEES - COMMERCIAL	0.00	247,539.31	28,025.60	36,828.00	0.00	312,392.91
COMMERCIAL FIRE PROTECTION	0.00	62,758.24	0.00	0.00	0.00	62,758.24
COMMERCIAL CONSUMPTION	0.00	97,983.53	21,995.33	0.00	0.00	119,978.86
PENALTIES ON USER FEES	0.00	37,881.81	18,998.58	6,358.14	0.00	63,238.53
SERVICE CHARGES	0.00	7,824.72	0.00	0.00	0.00	7,824.72
RETURN CHECK FEES	0.00	250.05	0.00	0.00	0.00	250.05
CONNECTION FEES	0.00	101,400.00	5,400.00	0.00	0.00	106,800.00
INTEREST ON INVESTMENTS	277,814.26	259,704.18	143,819.69	11,126.73	0.00	692,464.86
TRANSFER FEE REVENUE	0.00	4,568.16	1,335.75	463.50	0.00	6,367.41
PLAN REVIEW FEE	0.00	4,750.00	250.00	0.00	0.00	5,000.00
SERVLINE ADMIN REVENUE	0.00	1,222.88	0.00	0.00	0.00	1,222.88
SERVLINE LOSS INSURANCE	0.00	9,731.18	0.00	0.00	0.00	9,731.18
SERVLINE LINE INSURANCE	0.00	1,921.40	0.00	0.00	0.00	1,921.40
RENTAL INCOME	0.00	0.00	0.00	0.00	66,933.79	66,933.79
OTHER REVENUE	1,053.32	25,562.87	2,274.61	1,044.40	15.91	29,951.11
PAYROLL - MANAGER	(38,050.19)	(128,271.94)	(60,782.83)	(26,562.09)	0.00	(253,667.05)
PAYROLL - MAINTENANCE	(28,385.31)	(227,655.94)	0.00	(13,718.08)	0.00	(269,759.33)
PAYROLL - OFFICE	(16,867.47)	(44,979.92)	(33,734.94)	(16,867.43)	0.00	(112,449.76)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,849.97)	(6,374.19)	(1,662.38)	(897.09)	0.00	(10,783.63)
EMPLOYEE BENEFITS - MED. INS	(24,726.91)	(124,618.28)	(30,242.28)	(19,713.90)	0.00	(199,301.37)
EMPLOYEE BENEFITS - PERS	(17,521.04)	(102,698.66)	(25,962.94)	(13,606.46)	0.00	(159,789.10)
EMPLOYEE BENEFITS - SIIS	(1,399.63)	(1,530.31)	(371.23)	(599.31)	0.00	(3,900.48)
UNIFORMS	(616.44)	(2,567.94)	(98.17)	(286.28)	0.00	(3,568.83)
OPEB EXPENSE	(2,766.72)	(27,113.68)	(4,795.60)	(2,213.36)	0.00	(36,889.36)
ACCRUED LEAVE EXPENSE	466.25	8,122.25	(660.98)	(1,636.54)	0.00	6,290.98
OTHER PAYROLL EXPENSES	(755.09)	(838.96)	(276.58)	(579.03)	0.00	(2,449.66)
CAR ALLOWANCE EXPENSE	426.68	2,133.43	284.40	0.00	0.00	2,844.51
ACCOUNTING	(2,636.41)	(31,636.97)	(15,818.49)	(2,636.41)	0.00	(52,728.28)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
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As of 2/29/2024**

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LEGAL	(1,691.13)	(16,887.95)	(4,165.82)	(1,496.49)	0.00	(24,241.39)
LEGAL - LABOR NEGOTIATIONS	(136.50)	(630.00)	(178.50)	(105.00)	0.00	(1,050.00)
ENGINEERING & SURVEYING	(116,184.53)	(3,688.00)	(1,238.96)	(332.02)	0.00	(121,443.51)
EROSION AND DRAINAGE	(1,528.60)	0.00	0.00	0.00	0.00	(1,528.60)
ROAD MAINTENANCE & SUPPLIES	(553,808.00)	0.00	0.00	0.00	0.00	(553,808.00)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(191,173.13)	0.00	(191,173.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,931.01)	0.00	(31,931.01)
DCLTSA PRO-RATA M & O	0.00	0.00	(544,239.75)	0.00	0.00	(544,239.75)
DCLTSA ASSESSMENTS	0.00	0.00	(365,021.75)	0.00	0.00	(365,021.75)
BANK CHARGES	0.00	(32,236.69)	(21,233.85)	(7,656.29)	0.00	(61,126.83)
BUILDING REPAIRS AND MAINT.	(327.22)	(4,486.64)	(1,963.32)	(327.22)	(2,498.43)	(9,602.83)
COMPUTER EXPENSE	(1,198.85)	(31,845.94)	(11,604.37)	(3,617.44)	0.00	(48,266.60)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,666.66)	0.00	0.00	(1,666.66)
DUES & SUBSCRIPTIONS	(596.29)	(7,257.39)	(3,245.59)	(596.29)	0.00	(11,695.56)
EQUIP. SUPPLIES/MAINT./REPAIRS	(544.11)	(13,693.84)	(68,355.61)	(2.25)	(125.00)	(82,720.81)
EQUIPMENT RENTAL	(139.63)	(5,438.27)	(2,456.81)	(653.17)	(130.00)	(8,817.88)
FIELD SUPPLIES, TOOLS & SIGNS	(1,133.77)	0.00	0.00	(5,225.66)	0.00	(6,359.43)
SECURITY EXPENSE	0.00	(5,213.53)	(5,081.87)	0.00	0.00	(10,295.40)
INSURANCE AND BONDS	(4,422.30)	(94,310.85)	(26,520.58)	(4,422.30)	(3,597.51)	(133,273.54)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(17,380.92)	0.00	0.00	0.00	(17,380.92)
METER REPAIR & MAINT	0.00	(5,400.00)	0.00	0.00	0.00	(5,400.00)
LIEN FEES	0.00	1,902.00	0.00	0.00	0.00	1,902.00
MISCELLANEOUS EXPENDITURES	(223.44)	(1,997.84)	(841.32)	(1,833.16)	(4,511.09)	(9,406.85)
OFFICE JANITORIAL	(287.55)	(3,450.60)	(1,725.30)	(287.55)	(7,000.00)	(12,751.00)
OFFICE AND FACILITIES RENT	(2,166.56)	(25,998.72)	(12,999.36)	(2,166.56)	0.00	(43,331.20)
OFFICE SUPPLIES	(216.98)	(2,945.07)	(1,529.44)	(300.51)	(244.94)	(5,236.94)
PERMITS AND FEES	(135.86)	(5,451.41)	(383.14)	(63.86)	0.00	(6,034.27)
POSTAGE	0.00	(4,250.74)	(2,800.08)	(1,008.37)	0.00	(8,059.19)
PUBLICATION CHARGES	(199.58)	(661.76)	(475.18)	(224.10)	(82.50)	(1,643.12)
SHOP SUPPLIES/SMALL TOOLS	0.00	(2,082.20)	0.00	0.00	0.00	(2,082.20)
TELEPHONE	(104.43)	(9,113.92)	(942.78)	(104.43)	0.00	(10,265.56)
TRAINING AND SEMINARS	(197.55)	(725.15)	(392.85)	(216.45)	0.00	(1,532.00)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
TRAVEL	(81.79)	(1,183.74)	(700.78)	(216.88)	0.00	(2,183.19)
TRUSTEE FEES	(1,500.00)	(18,000.00)	(9,000.00)	(1,500.00)	0.00	(30,000.00)
UTILITIES - GAS & ELECTRIC	(318.06)	(179,280.80)	(15,632.58)	(318.06)	(10,654.59)	(206,204.09)
VEHICLE EXP FUEL/OIL/SUPP	(4,884.92)	(26,225.72)	0.00	(3,526.75)	0.00	(34,637.39)
VEH EXP R&M	(7,907.61)	(15,989.41)	0.00	(3,023.39)	0.00	(26,920.41)
WATER MONITORING/SAMPLING	0.00	(10,433.00)	0.00	0.00	0.00	(10,433.00)
WATER/SEWER SHED MANAGMENT	0.00	(16,876.67)	0.00	0.00	0.00	(16,876.67)
WATER DIST SYSTEM EXPENSE	0.00	(11,280.68)	0.00	0.00	0.00	(11,280.68)
WATER TREATMENT SYSTEM EXP	0.00	(28,572.78)	0.00	0.00	0.00	(28,572.78)
INTEREST EXPENSE	0.00	(195,905.59)	0.00	0.00	0.00	(195,905.59)
CAPITAL OUTLAY	(178,401.01)	(3,109,007.89)	(843,761.68)	(116,279.79)	0.00	(4,247,450.37)
AMORTIZATION OF BONDS	0.00	(6,955.92)	0.00	0.00	0.00	(6,955.92)
DEPRECIATION EXPENSE	0.00	(901,431.98)	(40,608.49)	0.00	0.00	(942,040.47)
Total EXCESS REVENUE OVER EXPENDITURES	772,706.99	(1,790,008.46)	(761,569.99)	(22,676.38)	38,105.64	(1,763,442.20)
Total FUND EQUITY	\$ 8,905,345.53	\$34,449,171.28	\$ 5,755,135.33	\$ 100,260.34	\$ 225,930.58	\$ 49,435,843.06

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

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**Capital assets and right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds on Balance Sheet Statement.*

ASSET ACCOUNTS	Beginning Balance 1/31/2024	Additions	Less Disposals	Reclassifications	Ending Balance 2/29/2024
GENERAL FUND					
CONSTRUCTION IN PROGRESS	\$ 307,159.93	\$ 21,651.55	-	-	\$ 328,811.48
EQUIPMENT	\$ 23,187.18	-	-	-	\$ 23,187.18
INFRASTRUCTURE	\$ 11,309,754.30	-	-	-	\$ 11,309,754.30
LAND	\$ 32,558.06	-	-	-	\$ 32,558.06
OFFICE EQUIPMENT	\$ 21,633.45	-	-	-	\$ 21,633.45
298 KINGSBURY BLDG	\$ 1,223,360.28	-	-	-	\$ 1,223,360.28
UTILITY PLANT	\$ 80,804.81	-	-	-	\$ 80,804.81
VEHICLES & EQUIPMENT	\$ 902,517.61	-	-	-	\$ 902,517.61
SUBTOTAL	\$ 13,900,975.62	\$ 21,651.55	\$ -	\$ -	\$ 13,922,627.17
SNOW FUND					
CONSTRUCTION IN PROGRESS	\$ 185,326.31	\$ 11,814.05	-	-	\$ 197,140.36
EQUIPMENT	\$ 44,582.78	-	-	-	\$ 44,582.78
INFRASTRUCTURE	\$ 49,820.84	-	-	-	\$ 49,820.84
LAND	\$ 93,924.19	-	-	-	\$ 93,924.19
OFFICE EQUIPMENT	\$ 9,423.67	-	-	-	\$ 9,423.67
UTILITY PLANT	\$ 75,480.32	-	-	-	\$ 75,480.32
VEHICLES & EQUIPMENT	\$ 626,774.39	-	-	-	\$ 626,774.39
SUBTOTAL	\$ 1,085,332.50	\$ 11,814.05	\$ -	\$ -	\$ 1,097,146.55
TAHOE BOND ACT					
INFRASTRUCTURE	\$ 1,136,785.00	-	-	-	\$ 1,136,785.00
SUBTOTAL	\$ 1,136,785.00	\$ -	\$ -	\$ -	\$ 1,136,785.00
GOVERNMENTAL					
CONSTRUCTION IN PROGRESS	\$ 492,486.24	\$ 33,465.60	-	-	\$ 525,951.84
EQUIPMENT	\$ 67,769.96	-	-	-	\$ 67,769.96
INFRASTRUCTURE	\$ 12,496,360.14	-	-	-	\$ 12,496,360.14
LAND	\$ 126,482.25	-	-	-	\$ 126,482.25
OFFICE EQUIPMENT	\$ 31,057.12	-	-	-	\$ 31,057.12
VEHICLES & EQUIPMENT	\$ 1,529,292.00	-	-	-	\$ 1,529,292.00
SUBTOTAL	\$ 33,465.60	\$ -	\$ -	\$ -	\$ 14,776,913.31
TOTAL GOVERNMENTAL FUNDS	\$ 16,123,093.12	\$ 33,465.60	\$ -	\$ -	\$ 16,156,558.72

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
As of 2/29/2024**

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ACCUM DEPR. ACCOUNTS	Beginning Balance 1/31/2024	Additions	Less Disposals	Reclassifications	Ending Balance 2/29/2024
GENERAL FUND					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	19,022.48	31.42	-	-	19,053.90
INFRASTRUCTURE	7,938,819.26	21,936.73	-	-	7,960,755.99
OFFICE EQUIPMENT	19,245.86	56.79	-	-	19,302.65
298 KINGSBURY BLDG	119,632.24	2,497.25	-	-	122,129.49
UTILITY PLANT	7,953.31	165.66	-	-	8,118.97
VEHICLES & EQUIPMENT	773,007.22	2,595.24	-	-	775,602.46
SUBTOTAL	8,877,680.37	27,283.09	-	-	8,904,963.46
SNOW FUND					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	41,751.78	22.31	-	-	41,774.09
INFRASTRUCTURE	39,698.59	131.58	-	-	39,830.17
LAND	-	-	-	-	-
OFFICE EQUIPMENT	7,087.22	60.81	-	-	7,148.03
UTILITY PLANT	7,398.20	154.03	-	-	7,552.23
VEHICLES & EQUIPMENT	388,300.39	4,176.01	-	-	392,476.40
SUBTOTAL	484,236.18	4,544.74	-	-	488,780.92
TAHOE BOND ACT					
INFRASTRUCTURE	644,178.11	-	-	-	644,178.11
SUBTOTAL	644,178.11	-	-	-	644,178.11
GOVERNMENTAL					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	60,774.26	53.73	-	-	60,827.99
INFRASTRUCTURE	8,622,695.96	22,068.31	-	-	8,644,764.27
LAND	19,245.86	56.79	-	-	19,302.65
OFFICE EQUIPMENT	126,719.46	2,558.06	-	-	129,277.52
298 KINGSBURY BLDG.	119,632.24	2,497.25	-	-	15,671.20
UTILITY PLANT	15,351.51	319.69	-	-	1,168,078.86
VEHICLES & EQUIPMENT	1,161,307.61	6,771.25	-	-	1,168,078.86
SUBTOTAL	34,325.08	-	-	-	11,206,001.35
TOTAL GOVERNMENTAL FUNDS	10,006,094.66	31,827.83	-	-	10,037,922.49

FEBRUARY 2024

**STATEMENT OF REVENUE AND
EXPENDITURES**

ALL FUND COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2024 Through 2/29/2024

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	59,393.09	28,367.00	31,026.09	544,311.15	595,699.00	(51,387.85)	709,165.00	(164,853.85)	(23.25)%
PERSONAL PROPERTY TAX	14.38	1,000.00	(985.62)	4,851.36	4,104.00	747.36	4,104.00	747.36	18.21%
ADVALOREM MAKE-UP	47,027.07	22,461.00	24,566.07	430,982.06	471,684.00	(40,701.94)	561,529.00	(130,546.94)	(23.25)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	526,713.36	526,713.00	0.36	790,070.00	(263,356.64)	(33.33)%
Total TAXES	172,273.71	117,667.00	54,606.71	1,506,857.93	1,598,200.00	(91,342.07)	2,064,868.00	(558,010.07)	(27.02)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	41,960.75	0.00	41,960.75	150,447.12	0.00	150,447.12	0.00	150,447.12	0.00%
INTEREST ON INVESTMENTS	82,506.58	34,700.00	47,806.58	692,464.86	277,589.00	414,875.86	416,386.00	276,078.86	66.30%
PLAN REVIEW FEE	1,000.00	125.00	875.00	5,000.00	1,500.00	3,500.00	2,500.00	2,500.00	100.00%
RENTAL INCOME	8,774.66	8,613.00	161.66	66,933.79	68,901.00	(1,967.21)	103,353.00	(36,419.21)	(35.24)%
OTHER REVENUE	7,111.65	2,247.00	4,864.65	29,951.11	17,983.00	11,968.11	26,976.00	2,975.11	11.03%
Total MISCELLANEOUS	141,353.64	45,685.00	95,668.64	944,796.88	365,973.00	578,823.88	549,215.00	395,581.88	72.03%
USER FEES									
USER FEES - RESIDENTIAL	498,271.85	497,212.00	1,059.85	3,911,982.17	3,917,867.00	(5,884.83)	5,906,715.00	(1,994,732.83)	(33.77)%
RESIDENTIAL TIER 1 CONSUMPTION	21,336.57	24,974.00	(3,637.43)	229,991.52	253,628.00	(23,636.48)	361,400.00	(131,408.48)	(36.36)%
RESIDENTIAL TIER 2 CONSUMPTION	856.41	2,040.00	(1,183.59)	39,203.05	48,280.00	(9,076.95)	68,000.00	(28,796.95)	(42.35)%
RESIDENTIAL TIER 3 CONSUMPTION	31.91	2,097.00	(2,065.09)	39,913.96	53,124.00	(13,210.04)	69,900.00	(29,986.04)	(42.90)%
RESIDENTIAL FIRE PROTECTION	7,298.86	6,940.00	358.86	56,657.82	55,517.00	1,140.82	83,277.00	(26,619.18)	(31.96)%
USER FEES - COMMERCIAL	39,132.73	39,208.00	(75.27)	312,392.91	308,149.00	4,243.91	464,981.00	(152,588.09)	(32.82)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	62,758.24	62,757.00	1.24	94,137.00	(31,378.76)	(33.33)%
COMMERCIAL CONSUMPTION	12,399.79	6,752.00	5,647.79	119,978.86	98,065.00	21,913.86	123,007.00	(3,028.14)	(2.46)%
PENALTIES ON USER FEES	7,749.97	6,248.00	1,501.97	63,238.53	49,984.00	13,254.53	74,976.00	(11,737.47)	(15.65)%
SERVICE CHARGES	150.00	1,200.00	(1,050.00)	7,824.72	9,600.00	(1,775.28)	14,400.00	(6,575.28)	(45.66)%
RETURN CHECK FEES	40.00	40.00	0.00	250.05	320.00	(69.95)	480.00	(229.95)	(47.91)%
CONNECTION FEES	53,200.00	600.00	52,600.00	106,800.00	24,600.00	82,200.00	31,000.00	75,800.00	244.52%
TRANSFER FEE REVENUE	600.00	450.00	150.00	6,367.41	3,599.00	2,768.41	5,400.00	967.41	17.91%
SERVLINE ADMIN REVENUE	154.01	153.00	1.01	1,222.88	1,226.00	(3.12)	1,838.00	(615.12)	(33.47)%
SERVLINE LOSS INSURANCE	1,221.24	1,317.00	(95.76)	9,731.18	10,533.00	(801.82)	15,801.00	(6,069.82)	(38.41)%
SERVLINE LINE INSURANCE	235.16	238.00	(2.84)	1,921.40	1,899.00	22.40	2,851.00	(929.60)	(32.61)%
Total USER FEES	650,523.28	597,314.00	53,209.28	4,970,234.70	4,899,148.00	71,086.70	7,318,163.00	(2,347,928.30)	(32.08)%
Total REVENUES	964,150.63	760,666.00	203,484.63	7,421,889.51	6,863,321.00	558,568.51	9,932,246.00	(2,510,356.49)	(25.27)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2024 Through 2/29/2024

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	24,754.60	42,901.00	18,146.40	253,667.05	343,208.00	89,540.95	514,813.00	261,145.95	50.73%
PAYROLL - MAINTENANCE	43,376.15	46,292.00	2,915.85	269,759.33	370,339.00	100,579.67	555,512.00	285,752.67	51.44%
PAYROLL - OFFICE	14,430.39	14,638.00	207.61	112,449.76	117,101.00	4,651.24	175,655.00	63,205.24	35.98%
EMPLOYEE BENEFITS - FICA/MEDIC	1,868.59	1,607.00	(261.59)	10,783.63	12,850.00	2,066.37	19,278.00	8,494.37	44.06%
EMPLOYEE BENEFITS - MED. INS	25,440.93	31,526.00	6,085.07	199,301.37	280,879.00	81,577.63	406,983.00	207,681.63	51.03%
EMPLOYEE BENEFITS - PERS	17,353.85	25,089.00	7,735.15	159,799.10	200,706.00	40,916.90	301,066.00	141,276.90	46.93%
EMPLOYEE BENEFITS - SIIS	1,683.11	1,589.00	(94.11)	3,900.48	8,870.00	4,969.52	13,238.00	9,337.52	70.54%
UNIFORMS	0.00	0.00	0.00	3,568.83	9,360.00	5,791.17	9,360.00	5,791.17	61.87%
OPEB EXPENSE	4,611.17	15,823.00	11,211.83	36,889.36	126,578.00	89,688.64	189,874.00	152,984.64	80.57%
ACCRUED LEAVE EXPENSE	(1,754.79)	1,874.00	3,628.79	(6,290.98)	14,998.00	21,288.98	22,500.00	28,790.98	127.96%
OTHER PAYROLL EXPENSES	40.20	88.00	47.80	2,449.66	3,898.00	1,448.34	4,250.00	1,800.34	42.36%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,844.51)	(3,537.00)	(692.49)	(5,300.00)	(2,455.49)	46.33%
Total PAYROLL RELATED EXPENSES	131,804.20	180,986.00	49,181.80	1,043,423.08	1,485,250.00	441,826.92	2,207,229.00	1,163,805.92	52.73%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	52,728.28	45,000.00	(7,728.28)	45,000.00	(7,728.28)	(17.17)%
LEGAL	6,384.64	4,833.00	(1,551.64)	24,241.39	38,664.00	14,422.61	58,000.00	33,756.61	58.20%
LEGAL - LABOR NEGOTIATIONS	1,050.00	0.00	(1,050.00)	1,050.00	0.00	(1,050.00)	0.00	(1,050.00)	0.00%
ENGINEERING & SURVEYING	5,180.00	5,667.00	487.00	121,443.51	45,832.00	(75,611.51)	68,500.00	(52,943.51)	(77.29)%
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
SNOW REMOVAL - FLOWING	103,283.75	165,000.00	61,716.25	191,173.13	595,000.00	403,826.87	775,000.00	583,826.87	75.33%
SNOW REMOVAL - SANDING	14,003.26	15,000.00	996.74	31,931.01	51,500.00	19,568.99	75,000.00	43,068.99	57.43%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	544,239.75	544,240.00	0.25	725,653.00	181,413.25	25.00%
DCLTSA ASSESSMENTS	2,000.00	0.00	(2,000.00)	365,021.75	364,522.00	(499.75)	486,029.00	121,007.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,463.79	7,742.00	(721.79)	61,126.83	61,927.00	800.17	92,898.00	31,771.17	34.20%
BUILDING REPAIRS AND MAINT.	808.00	6,966.00	6,158.00	9,602.83	55,729.00	46,126.17	83,599.00	73,996.17	88.51%
COMPUTER EXPENSE	4,892.01	10,721.00	5,828.99	48,266.60	93,253.00	44,986.40	135,639.00	87,372.40	64.42%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2024 Through 2/29/2024

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	238.00	0.00	(238.00)	11,695.56	13,321.00	1,625.44	14,743.00	3,047.44	20.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	15,447.27	18,654.00	3,206.73	82,720.81	157,782.00	75,061.19	232,698.00	149,977.19	64.45%
EQUIPMENT RENTAL	612.30	606.00	(6.30)	8,817.88	8,995.00	177.12	14,340.00	5,522.12	38.51%
FIELD SUPPLIES, TOOLS & SIGNS	1,107.00	50.00	(1,057.00)	6,359.43	30,400.00	24,040.57	30,630.00	24,270.57	79.24%
SECURITY EXPENSE	528.36	720.00	191.64	10,295.40	12,730.00	2,434.60	18,171.00	7,875.60	43.34%
INSURANCE AND BONDS	1,478.40	1,355.00	(123.40)	133,273.54	135,986.00	2,712.46	141,406.00	8,132.46	5.75%
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	875.00	639.14	1,100.00	864.14	78.56%
INVENTORY PARTS	5,991.10	0.00	(5,991.10)	17,380.92	15,500.00	(1,880.92)	15,500.00	(1,880.92)	(12.13)%
METER REPAIR & MAINT	0.00	0.00	0.00	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	0.00	0.00	0.00	(1,902.00)	250.00	2,152.00	250.00	2,152.00	860.80%
MISCELLANEOUS EXPENDITURES	1,105.10	2,857.00	1,751.90	9,406.85	22,860.00	13,453.15	34,288.00	24,881.15	72.57%
OFFICE JANITORIAL	1,360.00	1,863.00	503.00	12,751.00	14,896.00	2,145.00	22,347.00	9,596.00	42.94%
OFFICE AND FACILITIES RENT	5,416.40	5,416.00	(0.40)	43,331.20	43,328.00	(3.20)	43,328.00	(3.20)	(0.01)%
OFFICE SUPPLIES	757.09	4,611.00	3,853.91	5,236.94	36,426.00	31,189.06	54,591.00	49,354.06	90.41%
PERMITS AND FEES	585.64	700.00	114.36	6,034.27	7,340.00	1,305.73	9,911.00	3,876.73	39.12%
POSTAGE	2,063.60	3,751.00	1,687.40	8,059.19	11,249.00	3,189.81	15,000.00	6,940.81	46.27%
PUBLICATION CHARGES	175.12	0.00	(175.12)	1,643.12	2,070.00	426.88	7,300.00	5,656.88	77.49%
SHOP SUPPLIES/SMALL TOOLS	107.85	583.00	475.15	2,082.20	4,666.00	2,583.80	7,000.00	4,917.80	70.25%
TELEPHONE	1,289.24	1,395.00	105.76	10,265.56	11,159.00	893.44	16,740.00	6,474.44	38.68%
TRAINING AND SEMINARS	82.00	2,969.00	2,887.00	1,532.00	23,745.00	22,213.00	35,620.00	34,088.00	95.70%
TRAVEL	34.84	1,759.00	1,724.16	2,183.19	14,064.00	11,880.81	21,100.00	18,916.81	89.65%
TRUSTEE FEES	3,750.00	3,750.00	0.00	30,000.00	30,000.00	0.00	45,000.00	15,000.00	33.33%
UTILITIES - GAS & ELECTRIC	22,604.10	21,544.00	(1,060.10)	206,204.09	197,676.00	(8,528.09)	305,299.00	99,094.91	32.46%
VEHICLE EXP FUEL/OIL/SUPP	3,733.43	10,697.00	6,963.57	34,637.39	85,570.00	50,932.61	128,358.00	93,720.61	73.02%
VEH EXP R&M	0.00	4,664.00	4,664.00	26,920.41	37,306.00	10,385.59	55,959.00	29,038.59	51.89%
WATER MONITORING/SAMPLING	634.00	1,446.00	812.00	10,433.00	11,572.00	1,139.00	17,359.00	6,826.00	39.90%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.88)%
WATER DIST SYSTEM EXPENSE	969.50	5,543.00	4,573.50	11,280.68	44,346.00	33,065.32	66,520.00	55,239.32	83.04%
WATER TREATMENT SYSTEM EXP	1,822.17	6,076.00	4,253.83	28,572.78	48,606.00	20,033.22	72,910.00	44,337.22	60.81%
AMORTIZATION OF BONDS	869.49	869.00	(0.49)	6,955.92	6,956.00	0.08	10,434.00	3,478.08	33.33%
DEPRECIATION EXPENSE	113,734.30	115,922.00	2,187.70	942,040.47	927,369.00	(14,671.47)	1,391,057.00	449,016.53	32.28%
Total OPERATING EXPENSES	332,561.75	433,729.00	101,167.25	3,698,552.67	3,971,906.00	273,353.33	5,531,173.00	1,832,620.33	33.13%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2024 Through 2/29/2024

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	23,431.11	25,541.00	2,109.89	195,905.59	204,331.00	8,425.41	306,497.00	110,591.41	36.08%
CAPITAL OUTLAY	311,424.67	115,206.00	(196,218.67)	4,247,450.37	9,201,251.00	4,953,800.63	11,058,000.00	6,810,549.63	61.59%
Total OTHER EXPENSES	<u>334,855.78</u>	<u>140,747.00</u>	<u>(194,108.78)</u>	<u>4,443,355.96</u>	<u>9,405,582.00</u>	<u>4,962,226.04</u>	<u>11,364,497.00</u>	<u>6,921,141.04</u>	<u>60.90%</u>
Total EXPENDITURES	<u>799,221.73</u>	<u>755,462.00</u>	<u>(43,759.73)</u>	<u>9,185,331.71</u>	<u>14,862,738.00</u>	<u>5,677,406.29</u>	<u>19,102,899.00</u>	<u>9,917,567.29</u>	<u>51.92%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>164,928.90</u>	<u>5,204.00</u>	<u>159,724.90</u>	<u>(1,763,442.20)</u>	<u>(7,999,417.00)</u>	<u>6,235,974.80</u>	<u>(9,170,653.00)</u>	<u>7,407,210.80</u>	<u>(80.77)%</u>

FEBRUARY 2024

**STATEMENT OF REVENUE AND
EXPENDITURES**

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2024 Through 2/29/2024

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
REVENUES									
TAXES									
ADVALOREM TAXES	59,393.09	28,367.00	31,026.09	544,311.15	595,699.00	(51,387.85)	709,165.00	(164,853.85)	(23.25)%
PERSONAL PROPERTY TAX	14.38	1,000.00	(985.62)	4,851.36	4,104.00	747.36	4,104.00	747.36	18.21%
ADVALOREM MAKE-UP	47,027.07	22,461.00	24,566.07	430,982.06	471,684.00	(40,701.94)	561,529.00	(130,546.94)	(23.25)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	526,713.36	526,713.00	0.36	790,070.00	(263,356.64)	(33.33)%
Total TAXES	172,273.71	117,667.00	54,606.71	1,506,857.93	1,598,200.00	(91,342.07)	2,064,868.00	(558,010.07)	(27.02)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	35,947.37	9,716.00	26,231.37	277,814.26	77,724.00	200,090.26	116,588.00	161,226.26	138.29%
OTHER REVENUE	0.00	83.00	(83.00)	1,053.32	667.00	386.32	1,000.00	53.32	5.33%
Total MISCELLANEOUS	35,947.37	9,799.00	26,148.37	278,867.58	78,391.00	200,476.58	117,588.00	161,279.58	137.16%
Total REVENUES	208,221.08	127,466.00	80,755.08	1,785,725.51	1,676,591.00	109,134.51	2,182,455.00	(396,730.49)	(18.18)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	3,713.20	6,435.00	2,721.80	38,050.19	51,481.00	13,430.81	77,222.00	39,171.81	50.73%
PAYROLL - MAINTENANCE	12,237.07	4,763.00	(7,474.07)	28,385.31	38,105.00	9,719.69	57,158.00	28,772.69	50.34%
PAYROLL - OFFICE	2,164.56	2,196.00	31.44	16,867.47	17,566.00	698.53	26,349.00	9,481.53	35.98%
EMPLOYEE BENEFITS - FICA/MEDIC	782.42	200.00	(582.42)	1,849.97	1,595.00	(254.97)	2,392.00	542.03	22.66%
EMPLOYEE BENEFITS - MED. INS	4,376.23	4,880.00	503.77	24,726.91	43,008.00	18,281.09	62,528.00	37,801.09	60.45%
EMPLOYEE BENEFITS - PERS	2,047.04	3,220.00	1,172.96	17,521.04	25,760.00	8,238.96	38,641.00	21,119.96	54.66%
EMPLOYEE BENEFITS - SIIS	409.96	237.00	(172.96)	1,399.63	1,322.00	(77.63)	1,975.00	575.37	29.13%
UNIFORMS	0.00	0.00	0.00	616.44	1,404.00	787.56	1,404.00	787.56	56.09%
OPEB EXPENSE	345.84	1,266.00	920.16	2,766.72	10,126.00	7,359.28	15,190.00	12,423.28	81.79%
ACCRUED LEAVE EXPENSE	(32.81)	292.00	324.81	(466.25)	2,333.00	2,799.25	3,500.00	3,966.25	113.32%
OTHER PAYROLL EXPENSES	6.01	46.00	39.99	755.09	366.00	(389.09)	550.00	(205.09)	(37.29)%
CAR ALLOWANCE EXPENSE	0.00	(66.00)	(66.00)	(426.68)	(533.00)	(106.32)	(800.00)	(373.32)	46.66%
Total PAYROLL RELATED EXPENSES	26,049.52	23,469.00	(2,580.52)	132,045.84	192,533.00	60,487.16	286,109.00	154,063.16	53.85%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	58.82	242.00	183.18	1,691.13	1,932.00	240.87	2,900.00	1,208.87	41.69%
LEGAL - LABOR NEGOTIATIONS	136.50	0.00	(136.50)	136.50	0.00	(136.50)	0.00	(136.50)	0.00%
ENGINEERING & SURVEYING	4,436.63	2,917.00	(1,519.63)	116,184.53	23,334.00	(92,850.53)	35,000.00	(81,184.53)	(231.96)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 2/1/2024 Through 2/29/2024

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
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
BUILDING REPAIRS AND MAINT.	33.39	158.00	124.61	327.22	1,269.00	941.78	1,904.00	1,576.78	82.81%
COMPUTER EXPENSE	191.34	446.00	254.66	1,198.85	3,765.00	2,566.15	5,551.00	4,352.15	78.40%
DUES & SUBSCRIPTIONS	35.70	0.00	(35.70)	596.29	587.00	(9.29)	674.00	77.71	11.53%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	544.11	3,000.00	2,455.89	4,500.00	3,955.89	87.91%
EQUIPMENT RENTAL	20.81	26.00	5.19	139.63	209.00	69.37	314.00	174.37	55.53%
FIELD SUPPLIES, TOOLS & SIGNS	1,107.00	50.00	(1,057.00)	1,133.77	20,400.00	19,266.23	20,630.00	19,496.23	94.50%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	42.00	42.00	42.00	42.00	100.00%
INSURANCE AND BONDS	3.30	0.00	(3.30)	4,422.30	8,151.00	3,728.70	8,151.00	3,728.70	45.75%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	29.39	588.00	558.61	223.44	4,705.00	4,481.56	7,057.00	6,833.56	96.83%
OFFICE JANITORIAL	28.00	65.00	37.00	287.55	516.00	228.45	773.00	485.45	62.80%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	23.15	261.00	237.85	216.98	2,090.00	1,873.02	3,135.00	2,918.02	93.08%
PERMITS AND FEES	0.00	0.00	0.00	135.86	67.00	(68.86)	67.00	(68.86)	(102.78)%
PUBLICATION CHARGES	0.00	0.00	0.00	199.58	100.00	(99.58)	265.00	65.42	24.69%
TELEPHONE	13.09	13.00	(0.09)	104.43	107.00	2.57	162.00	57.57	35.54%
TRAINING AND SEMINARS	12.30	394.00	381.70	197.55	3,151.00	2,953.45	4,726.00	4,528.45	95.82%
TRAVEL	0.00	188.00	188.00	81.79	1,501.00	1,419.21	2,250.00	2,168.21	96.36%
TRUSTEE FEES	187.50	187.00	(0.50)	1,500.00	1,500.00	0.00	2,250.00	750.00	33.33%
UTILITIES - GAS & ELECTRIC	73.37	81.00	7.63	318.06	446.00	127.94	1,014.00	695.94	68.63%
VEHICLE EXP FUEL/OIL/SUPP	373.35	1,120.00	746.65	4,884.92	8,958.00	4,073.08	13,436.00	8,551.08	63.64%
VEH EXP R&M	0.00	844.00	844.00	7,907.61	6,748.00	(1,159.61)	10,121.00	2,213.39	21.87%
Total OPERATING EXPENSES	7,034.46	8,226.00	1,191.54	702,571.67	131,994.00	(570,577.67)	184,838.00	(517,733.67)	(280.10)%
OTHER EXPENSES									
CAPITAL OUTLAY	21,362.02	5,034.00	(16,328.02)	178,401.01	1,715,170.00	1,536,768.99	1,984,760.00	1,806,358.99	91.01%
Total OTHER EXPENSES	21,362.02	5,034.00	(16,328.02)	178,401.01	1,715,170.00	1,536,768.99	1,984,760.00	1,806,358.99	91.01%
Total EXPENDITURES	54,446.00	36,729.00	(17,717.00)	1,013,018.52	2,039,697.00	1,026,678.48	2,455,707.00	1,442,688.48	58.75%
EXCESS REVENUE OVER EXPENDITURES	153,775.08	90,737.00	63,038.08	772,706.99	(363,106.00)	1,135,812.99	(273,251.00)	1,045,957.99	(382.78)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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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
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	41,960.75	0.00	41,960.75	150,447.12	0.00	150,447.12	0.00	150,447.12	0.00%
INTEREST ON INVESTMENTS	28,407.79	15,268.00	13,139.79	259,704.18	122,141.00	137,563.18	183,210.00	76,494.18	41.75%
PLAN REVIEW FEE	1,000.00	0.00	1,000.00	4,750.00	750.00	4,000.00	1,250.00	3,500.00	280.00%
OTHER REVENUE	7,105.96	2,150.00	4,955.96	25,562.87	17,200.00	8,362.87	25,800.00	(237.13)	(0.92)%
Total MISCELLANEOUS	78,474.50	17,418.00	61,056.50	440,464.17	140,091.00	300,373.17	210,260.00	230,204.17	109.49%
USER FEES									
USER FEES - RESIDENTIAL	295,870.28	293,627.00	2,243.28	2,351,805.02	2,349,015.00	2,790.02	3,523,523.00	(1,171,717.98)	(33.25)%
RESIDENTIAL TIER 1 CONSUMPTION	21,058.59	23,030.00	(1,971.41)	211,522.82	230,300.00	(18,777.18)	329,000.00	(117,477.18)	(35.71)%
RESIDENTIAL TIER 2 CONSUMPTION	856.41	2,040.00	(1,183.59)	39,203.05	48,280.00	(9,076.95)	68,000.00	(28,796.95)	(42.35)%
RESIDENTIAL TIER 3 CONSUMPTION	31.91	2,097.00	(2,065.09)	39,913.96	53,124.00	(13,210.04)	69,900.00	(29,986.04)	(42.90)%
RESIDENTIAL FIRE PROTECTION	7,298.86	6,940.00	358.86	56,657.82	55,517.00	1,140.82	83,277.00	(26,619.18)	(31.96)%
USER FEES - COMMERCIAL	30,337.53	30,382.00	(44.47)	247,539.31	243,056.00	4,483.31	364,584.00	(117,044.69)	(32.10)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	62,758.24	62,757.00	1.24	94,137.00	(31,378.76)	(33.33)%
COMMERCIAL CONSUMPTION	9,286.85	2,670.00	6,616.85	97,983.53	71,190.00	26,793.53	88,987.00	8,996.53	10.11%
PENALTIES ON USER FEES	4,561.03	3,938.00	623.03	37,881.81	31,504.00	6,377.81	47,256.00	(9,374.19)	(19.84)%
SERVICE CHARGES	150.00	1,200.00	(1,050.00)	7,824.72	9,600.00	(1,775.28)	14,400.00	(6,575.28)	(45.66)%
RETURN CHECK FEES	40.00	40.00	0.00	250.05	320.00	(69.95)	480.00	(229.95)	(47.91)%
CONNECTION FEES	53,200.00	0.00	53,200.00	101,400.00	21,000.00	80,400.00	25,000.00	76,400.00	305.60%
TRANSFER FEE REVENUE	456.00	274.00	182.00	4,568.16	2,189.00	2,379.16	3,285.00	1,283.16	39.06%
SERVLINE ADMIN REVENUE	154.01	153.00	1.01	1,222.88	1,226.00	(3.12)	1,838.00	(615.12)	(33.47)%
SERVLINE LOSS INSURANCE	1,221.24	1,317.00	(95.76)	9,731.18	10,533.00	(801.82)	15,801.00	(6,069.82)	(38.41)%
SERVLINE LINE INSURANCE	235.16	238.00	(2.84)	1,921.40	1,899.00	22.40	2,851.00	(929.60)	(32.61)%
Total USER FEES	432,602.65	375,791.00	56,811.65	3,272,183.95	3,191,510.00	80,673.95	4,732,319.00	(1,460,135.05)	(30.85)%
Total REVENUES	511,077.15	393,209.00	117,868.15	3,712,648.12	3,331,601.00	381,047.12	4,942,579.00	(1,229,930.88)	(24.88)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	9,901.84	20,272.00	10,370.16	128,271.94	162,180.00	33,908.06	243,268.00	114,996.06	47.27%
PAYROLL - MAINTENANCE	28,212.60	38,127.00	9,914.40	227,655.94	305,018.00	77,362.06	457,526.00	229,870.06	50.24%
PAYROLL - OFFICE	5,772.16	5,855.00	82.84	44,979.92	46,842.00	1,862.08	70,262.00	25,282.08	35.98%
EMPLOYEE BENEFITS - FICA/MEDIC	722.81	992.00	269.19	6,374.19	7,939.00	1,564.81	11,907.00	5,532.81	46.47%

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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
EMPLOYEE BENEFITS - MED. INS	13,888.04	18,432.00	4,543.96	124,618.28	165,004.00	40,385.72	238,732.00	114,113.72	47.80%
EMPLOYEE BENEFITS - PERS	10,488.85	15,554.00	5,065.15	102,698.66	124,433.00	21,734.34	186,649.00	83,950.34	44.98%
EMPLOYEE BENEFITS - SIS	975.31	1,057.00	81.69	1,530.31	5,904.00	4,373.69	8,812.00	7,281.69	82.63%
UNIFORMS	0.00	0.00	0.00	2,587.94	6,962.00	4,394.06	6,962.00	4,394.06	63.11%
OPFB EXPENSE	3,389.21	11,551.00	8,161.79	27,113.68	92,404.00	65,290.32	138,608.00	111,494.32	80.44%
ACCRUED LEAVE EXPENSE	(1,288.34)	1,083.00	2,371.34	(8,122.25)	8,668.00	16,790.25	13,000.00	21,122.25	162.48%
OTHER PAYROLL EXPENSES	16.08	0.00	(16.08)	838.96	3,200.00	2,361.04	3,200.00	2,361.04	73.78%
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(2,133.43)	(2,668.00)	(534.57)	(4,000.00)	(1,866.57)	46.66%
Total PAYROLL RELATED EXPENSES	72,078.56	112,590.00	40,511.44	656,394.14	925,886.00	269,491.86	1,374,926.00	718,531.86	52.26%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	31,636.97	27,000.00	(4,636.97)	27,000.00	(4,636.97)	(17.17)%
LEGAL	5,914.06	2,900.00	(3,014.06)	16,887.95	23,200.00	6,312.05	34,800.00	17,912.05	51.47%
LEGAL - LABOR NEGOTIATIONS	630.00	0.00	(630.00)	630.00	0.00	(630.00)	0.00	(630.00)	0.00%
ENGINEERING & SURVEYING	469.50	1,896.00	1,426.50	3,688.00	15,166.00	11,478.00	22,750.00	19,062.00	83.79%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,401.17	4,110.00	(291.17)	32,236.69	32,878.00	641.31	49,318.00	17,081.31	34.64%
BUILDING REPAIRS AND MAINT.	474.88	2,500.00	2,025.12	4,486.64	20,000.00	15,513.36	30,000.00	25,513.36	85.04%
COMPUTER EXPENSE	2,941.63	7,500.00	4,558.37	31,845.94	58,179.00	26,333.06	88,179.00	56,333.06	63.88%
DUES & SUBSCRIPTIONS	95.20	0.00	(95.20)	7,257.39	8,084.00	826.61	9,038.00	1,780.61	19.70%
EQUIP. SUPPLIES/MAINT./REPAIRS	6,041.42	550.00	(5,491.42)	13,693.84	12,550.00	(1,143.84)	14,750.00	1,056.16	7.16%
EQUIPMENT RENTAL	429.55	463.00	33.45	5,438.27	5,750.00	311.73	9,146.00	3,707.73	40.54%
SECURITY EXPENSE	86.93	130.00	43.07	5,213.53	6,855.00	1,641.47	9,531.00	4,317.47	45.30%
INSURANCE AND BONDS	1,465.20	1,355.00	(110.20)	94,310.85	94,488.00	177.15	99,908.00	5,597.15	5.60%
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	300.00	64.14	500.00	264.14	52.83%
INVENTORY PARTS	5,991.10	0.00	(5,991.10)	17,380.92	15,000.00	(2,380.92)	15,000.00	(2,380.92)	(15.87)%
METER REPAIR & MAINT	0.00	0.00	0.00	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	0.00	0.00	0.00	(1,902.00)	250.00	2,152.00	250.00	2,152.00	860.80%
MISCELLANEOUS EXPENDITURES	352.68	833.00	480.32	1,997.84	6,668.00	4,670.16	10,000.00	8,002.16	80.02%
OFFICE JANITORIAL	336.00	773.00	437.00	3,450.60	6,182.00	2,731.40	9,274.00	5,823.40	62.79%
OFFICE AND FACILITIES RENT	3,249.84	3,250.00	0.16	25,998.72	25,998.00	(0.72)	25,998.00	(0.72)	(0.00)%
OFFICE SUPPLIES	381.72	2,658.00	2,276.28	2,945.07	21,258.00	18,312.93	31,890.00	28,944.93	90.76%
PERMITS AND FEES	585.64	700.00	114.36	5,451.41	6,200.00	748.59	8,771.00	3,319.59	37.85%
POSTAGE	1,073.07	1,988.00	914.93	4,250.74	5,962.00	1,711.26	7,950.00	3,699.26	46.53%

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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
PUBLICATION CHARGES	91.06	0.00	(91.06)	661.76	1,180.00	518.24	3,180.00	2,518.24	79.19%
SHOP SUPPLIES/SMALL TOOLS	107.85	583.00	475.15	2,082.20	4,666.00	2,583.80	7,000.00	4,917.80	70.25%
TELEPHONE	1,131.63	1,232.00	100.37	9,113.92	9,856.00	742.08	14,784.00	5,670.08	38.35%
TRAINING AND SEMINARS	32.80	1,914.00	1,881.20	725.15	15,312.00	14,586.85	22,968.00	22,242.85	96.84%
TRAVEL	34.84	1,117.00	1,082.16	1,183.74	8,936.00	7,752.26	13,404.00	12,220.26	91.17%
TRUSTEE FEES	2,250.00	2,250.00	0.00	18,000.00	18,000.00	0.00	27,000.00	9,000.00	33.33%
UTILITIES - GAS & ELECTRIC	18,523.85	17,899.00	(624.85)	179,280.80	168,764.00	(10,516.80)	255,702.00	76,421.20	29.89%
VEHICLE EXP FUEL/OIL/SUPP	2,986.73	8,291.00	5,304.27	26,225.72	66,324.00	40,098.28	99,486.00	73,260.28	73.64%
VEH EXP R&M	0.00	3,039.00	3,039.00	15,989.41	24,311.00	8,321.59	36,467.00	20,477.59	56.15%
WATER MONITORING/SAMPLING	634.00	1,446.00	812.00	10,433.00	11,572.00	1,139.00	17,359.00	6,926.00	39.90%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.88)%
WATER DIST SYSTEM EXPENSE	969.50	5,543.00	4,573.50	11,280.68	44,346.00	33,065.32	66,520.00	55,239.32	83.04%
WATER TREATMENT SYSTEM EXP	1,822.17	6,076.00	4,253.83	28,572.78	48,606.00	20,033.22	72,910.00	44,337.22	60.81%
AMORTIZATION OF BONDS	869.49	869.00	(0.49)	6,955.92	6,956.00	0.08	10,434.00	3,478.08	33.33%
DEPRECIATION EXPENSE	108,592.45	111,253.00	2,660.55	901,431.98	890,022.00	(11,409.98)	1,335,034.00	433,602.02	32.48%
Total OPERATING EXPENSES	172,965.96	193,118.00	20,152.04	1,541,348.96	1,774,702.00	233,353.04	2,565,184.00	1,023,835.04	39.91%
OTHER EXPENSES									
INTEREST EXPENSE	23,431.11	25,541.00	2,109.89	195,905.59	204,331.00	8,425.41	306,497.00	110,591.41	36.08%
CAPITAL OUTLAY	207,119.31	100,022.00	(107,097.31)	3,109,007.89	6,568,181.00	3,449,173.11	7,985,340.00	4,876,332.11	61.07%
Total OTHER EXPENSES	230,550.42	125,563.00	(104,987.42)	3,304,913.48	6,762,512.00	3,457,598.52	8,291,837.00	4,986,923.52	60.14%
Total EXPENDITURES	475,594.94	431,271.00	(44,323.94)	5,502,656.58	9,463,100.00	3,960,443.42	12,231,947.00	6,729,290.42	55.01%
EXCESS REVENUE OVER EXPENDITURES	35,482.21	(38,062.00)	73,544.21	(1,790,008.46)	(6,131,499.00)	4,341,490.54	(7,289,368.00)	5,499,359.54	(75.44)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2024 Through 2/29/2024

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	16,552.10	7,287.00	9,265.10	143,819.69	58,293.00	85,526.69	87,441.00	56,378.69	64.48%
PLAN REVIEW FEE	0.00	125.00	(125.00)	250.00	750.00	(500.00)	1,250.00	(1,000.00)	(80.00)%
OTHER REVENUE	4.24	12.00	(7.76)	2,274.61	100.00	2,174.61	150.00	2,124.61	1,416.41%
Total MISCELLANEOUS	16,556.34	7,424.00	9,132.34	146,344.30	59,143.00	87,201.30	88,841.00	57,503.30	64.73%
USER FEES									
USER FEES - RESIDENTIAL	144,995.58	146,108.00	(1,112.42)	1,160,750.19	1,168,859.00	(8,108.81)	1,753,291.00	(592,540.81)	(33.80)%
RESIDENTIAL TIER 1 CONSUMPTION	277.98	1,944.00	(1,666.02)	18,468.70	23,328.00	(4,859.30)	32,400.00	(13,931.30)	(43.00)%
USER FEES - COMMERCIAL	3,503.20	3,534.00	(30.80)	28,025.60	28,265.00	(239.40)	42,401.00	(14,375.40)	(33.90)%
COMMERCIAL CONSUMPTION	3,112.94	4,082.00	(969.06)	21,995.33	26,875.00	(4,879.67)	34,020.00	(12,024.67)	(35.35)%
PENALTIES ON USER FEES	2,357.19	1,680.00	677.19	18,998.58	13,440.00	5,558.58	20,160.00	(1,161.42)	(5.76)%
CONNECTION FEES	0.00	600.00	(600.00)	5,400.00	3,600.00	1,800.00	6,000.00	(600.00)	(10.00)%
TRANSFER FEE REVENUE	102.00	131.00	(29.00)	1,335.75	1,050.00	285.75	1,575.00	(239.25)	(15.19)%
Total USER FEES	154,348.89	156,079.00	(3,730.11)	1,254,974.15	1,265,417.00	(10,442.85)	1,889,847.00	(634,872.85)	(33.59)%
Total REVENUES	170,905.23	165,503.00	5,402.23	1,401,318.45	1,324,560.00	76,758.45	1,978,688.00	(577,369.55)	(29.18)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	7,426.38	11,092.00	3,665.62	60,782.83	88,736.00	27,953.17	133,104.00	72,321.17	54.33%
PAYROLL - OFFICE	4,329.12	4,391.00	61.88	33,734.94	35,128.00	1,393.06	52,695.00	18,960.06	35.98%
EMPLOYEE BENEFITS - FICAMEDIC	220.66	255.00	34.34	1,662.38	2,036.00	373.62	3,056.00	1,393.62	45.60%
EMPLOYEE BENEFITS - MED. INS	3,544.43	4,350.00	805.57	30,242.28	39,810.00	9,567.72	57,210.00	26,967.72	47.14%
EMPLOYEE BENEFITS - PERS	2,961.48	3,848.00	886.52	25,962.94	30,784.00	4,821.06	46,179.00	20,216.06	43.78%
EMPLOYEE BENEFITS - SIIS	145.24	127.00	(18.24)	371.23	704.00	332.77	1,049.00	677.77	64.61%
UNIFORMS	0.00	0.00	0.00	98.17	117.00	18.83	117.00	18.83	16.09%
OPRB EXPENSE	599.45	2,057.00	1,457.55	4,795.60	16,456.00	11,660.40	24,684.00	19,888.40	80.57%
ACCRUED LEAVE EXPENSE	(358.92)	333.00	691.92	660.98	2,664.00	2,003.02	4,000.00	3,339.02	83.48%
OTHER PAYROLL EXPENSES	12.05	17.00	4.95	276.58	132.00	(144.58)	200.00	(76.58)	(38.29)%
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	(284.40)	(336.00)	(51.60)	(500.00)	(215.60)	43.12%
Total PAYROLL RELATED EXPENSES	18,879.89	26,428.00	7,548.11	158,303.53	216,231.00	57,927.47	321,794.00	163,490.47	50.81%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 2/1/2024 Through 2/29/2024

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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 Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	15,818.49	13,500.00	(2,318.49)	13,500.00	(2,318.49)	(17.17)%
LEGAL	352.94	1,450.00	1,097.06	4,165.82	11,600.00	7,434.18	17,400.00	13,234.18	76.06%
LEGAL - LABOR NEGOTIATIONS	178.50	0.00	(178.50)	178.50	0.00	(178.50)	0.00	(178.50)	0.00%
ENGINEERING & SURVEYING	234.74	854.00	619.26	1,238.96	6,832.00	5,593.04	10,250.00	9,011.04	87.91%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	544,239.75	544,240.00	0.25	725,653.00	181,413.25	25.00%
DCLTSA ASSESSMENTS	2,000.00	0.00	(2,000.00)	365,021.75	364,522.00	(499.75)	486,029.00	121,007.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,877.69	2,705.00	(172.69)	21,233.85	21,633.00	399.15	32,453.00	11,219.15	34.57%
BUILDING REPAIRS AND MAINT.	200.34	2,618.00	2,417.66	1,963.32	20,944.00	18,980.68	31,419.00	29,455.68	93.75%
COMPUTER EXPENSE	1,458.30	2,350.00	891.70	11,604.37	24,869.00	13,264.63	34,269.00	22,664.63	66.14%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%
DUES & SUBSCRIPTIONS	71.40	0.00	(71.40)	3,245.59	4,046.00	800.41	4,346.00	1,100.41	25.32%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,280.85	17,729.00	8,448.15	68,355.61	141,832.00	73,476.39	212,748.00	144,392.39	67.87%
EQUIPMENT RENTAL	124.88	80.00	(44.88)	2,456.81	2,343.00	(113.81)	3,847.00	1,390.19	36.14%
SECURITY EXPENSE	441.43	590.00	148.57	5,081.87	5,815.00	733.13	8,580.00	3,498.13	40.77%
INSURANCE AND BONDS	6.60	0.00	(6.60)	26,520.58	25,676.00	(844.58)	25,676.00	(844.58)	(3.29)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	176.34	383.00	206.66	841.32	3,064.00	2,222.68	4,600.00	3,758.68	81.71%
OFFICE JANITORIAL	168.00	387.00	219.00	1,725.30	3,089.00	1,363.70	4,637.00	2,911.70	62.79%
OFFICE AND FACILITIES RENT	1,624.92	1,624.00	(0.92)	12,999.36	12,998.00	(1.36)	12,998.00	(1.36)	(0.01)%
OFFICE SUPPLIES	206.87	1,348.00	1,141.13	1,529.44	10,826.00	9,296.56	16,242.00	14,712.56	90.58%
PERMITS AND FEES	0.00	0.00	0.00	383.14	405.00	21.86	405.00	21.86	5.40%
POSTAGE	701.62	1,313.00	611.38	2,800.08	3,937.00	1,136.92	5,250.00	2,449.92	46.67%
PUBLICATION CHARGES	59.54	0.00	(59.54)	475.18	590.00	114.82	1,590.00	1,114.82	70.11%
TELEPHONE	131.43	136.00	4.57	942.78	1,088.00	145.22	1,632.00	689.22	42.23%
TRAINING AND SEMINARS	24.60	490.00	465.40	392.85	3,914.00	3,521.15	5,874.00	5,481.15	93.31%
TRAVEL	0.00	289.00	289.00	700.78	2,306.00	1,605.22	3,462.00	2,761.22	79.76%
TRUSTEE FEES	1,125.00	1,125.00	0.00	9,000.00	9,000.00	0.00	13,500.00	4,500.00	33.33%
UTILITIES - GAS & ELECTRIC	2,263.78	2,259.00	(4.78)	15,632.58	21,299.00	5,666.42	32,271.00	16,638.42	51.56%
DEPRECIATION EXPENSE	5,141.85	4,669.00	(472.85)	40,608.49	37,347.00	(3,261.49)	56,023.00	15,414.51	27.51%
Total Operating Expenses	28,851.62	42,399.00	13,547.38	1,160,823.23	1,311,417.00	150,593.77	1,778,356.00	617,532.77	34.72%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SEWER FUND (30)									
OTHER EXPENSES									
CAPITAL OUTLAY	71,129.29	7,150.00	(63,979.29)	843,761.68	817,150.00	(26,611.68)	967,150.00	123,388.32	12.76%
Total OTHER EXPENSES	<u>71,129.29</u>	<u>7,150.00</u>	<u>(63,979.29)</u>	<u>843,761.68</u>	<u>817,150.00</u>	<u>(26,611.68)</u>	<u>967,150.00</u>	<u>123,388.32</u>	<u>12.76%</u>
Total EXPENDITURES	118,860.80	75,977.00	(42,883.80)	2,162,888.44	2,344,798.00	181,909.56	3,067,300.00	904,411.56	29.49%
EXCESS REVENUE OVER EXPENDITURES	52,044.43	89,526.00	(37,481.57)	(761,569.99)	(1,020,238.00)	258,668.01	(1,088,612.00)	327,042.01	(30.04)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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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 Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	1,599.32	2,429.00	(829.68)	11,126.73	19,431.00	(8,304.27)	29,147.00	(18,020.27)	(61.83)%
OTHER REVENUE	<u>1.45</u>	<u>2.00</u>	(0.55)	<u>1,044.40</u>	<u>16.00</u>	<u>1,028.40</u>	<u>26.00</u>	<u>1,018.40</u>	3,916.92%
Total MISCELLANEOUS	1,600.77	2,431.00	(830.23)	12,171.13	19,447.00	(7,275.87)	29,173.00	(17,001.87)	(58.28)%
USER FEES									
USER FEES - RESIDENTIAL	57,405.99	57,477.00	(71.01)	399,426.96	399,993.00	(566.04)	629,901.00	(230,474.04)	(36.59)%
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	36,828.00	36,828.00	0.00	57,996.00	(21,168.00)	(36.50)%
PENALTIES ON USER FEES	831.75	630.00	201.75	6,358.14	5,040.00	1,318.14	7,560.00	(1,201.86)	(15.90)%
TRANSFER FEE REVENUE	<u>42.00</u>	<u>45.00</u>	(3.00)	<u>463.50</u>	<u>360.00</u>	<u>103.50</u>	<u>540.00</u>	(76.50)	(14.17)%
Total USER FEES	63,571.74	63,444.00	127.74	443,076.60	442,221.00	855.60	695,997.00	(252,920.40)	(36.34)%
Total REVENUES	65,172.51	65,875.00	(702.49)	455,247.73	461,668.00	(6,420.27)	725,170.00	(269,922.27)	(37.22)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	3,713.18	5,102.00	1,388.82	26,562.09	40,811.00	14,248.91	61,219.00	34,656.91	56.61%
PAYROLL - MAINTENANCE	2,926.48	3,402.00	475.52	13,718.08	27,216.00	13,497.92	40,828.00	27,109.92	66.40%
PAYROLL - OFFICE	2,164.55	2,196.00	31.45	16,867.43	17,565.00	697.57	26,349.00	9,481.57	35.98%
EMPLOYEE BENEFITS - FICA/MEDIC	142.70	160.00	17.30	897.09	1,280.00	382.91	1,923.00	1,025.91	53.35%
EMPLOYEE BENEFITS - MED. INS	3,632.23	3,864.00	231.77	19,713.90	33,057.00	13,343.10	48,513.00	28,799.10	59.36%
EMPLOYEE BENEFITS - PERS	1,856.48	2,467.00	610.52	13,606.46	19,729.00	6,122.54	29,597.00	15,990.54	54.03%
EMPLOYEE BENEFITS - SIIS	152.60	168.00	15.40	599.31	940.00	340.69	1,402.00	802.69	57.25%
UNIFORMS	0.00	0.00	0.00	286.28	877.00	590.72	877.00	590.72	67.36%
OPEB EXPENSE	276.67	949.00	672.33	2,213.36	7,592.00	5,378.64	11,392.00	9,178.64	80.57%
ACCRUED LEAVE EXPENSE	(74.72)	166.00	240.72	1,636.54	1,333.00	(303.54)	2,000.00	363.46	18.17%
OTHER PAYROLL EXPENSES	<u>6.06</u>	<u>25.00</u>	(18.94)	<u>579.03</u>	<u>200.00</u>	(379.03)	<u>300.00</u>	(279.03)	(93.01)%
Total PAYROLL RELATED EXPENSES	14,796.23	18,499.00	3,702.77	96,679.57	150,600.00	53,920.43	224,400.00	127,720.43	56.92%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	58.82	241.00	182.18	1,496.49	1,932.00	435.51	2,900.00	1,403.51	48.40%
LEGAL - LABOR NEGOTIATIONS	105.00	0.00	(105.00)	105.00	0.00	(105.00)	0.00	(105.00)	0.00%
ENGINEERING & SURVEYING	39.13	0.00	(39.13)	332.02	500.00	167.98	500.00	167.98	33.60%
SNOW REMOVAL - PLOWING	103,283.75	165,000.00	61,716.25	191,173.13	595,000.00	403,826.87	775,000.00	583,826.87	75.33%

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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 Variance	Percent Total Budget Remaining
SNOW REMOVAL - SANDING	14,003.26	15,000.00	996.74	31,931.01	51,500.00	19,568.99	75,000.00	43,068.99	57.43%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	1,184.93	927.00	(257.93)	7,656.29	7,416.00	(240.29)	11,127.00	3,470.71	31.19%
BUILDING REPAIRS AND MAINT.	33.39	440.00	406.61	327.22	3,516.00	3,188.78	5,276.00	4,948.78	93.80%
COMPUTER EXPENSE	300.74	425.00	124.26	3,617.44	6,440.00	2,822.56	7,640.00	4,022.56	52.65%
DUES & SUBSCRIPTIONS	35.70	0.00	(35.70)	596.29	604.00	7.71	685.00	88.71	12.95%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	2.25	400.00	397.75	700.00	697.75	99.68%
EQUIPMENT RENTAL	20.81	20.00	(0.81)	653.17	560.00	(93.17)	832.00	178.83	21.49%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	3.30	0.00	(3.30)	4,422.30	4,279.00	(143.30)	4,279.00	(143.30)	(3.35)%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	75.00	75.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	29.39	467.00	437.61	1,833.16	3,736.00	1,902.84	5,600.00	3,766.84	67.27%
OFFICE JANITORIAL	28.00	64.00	36.00	287.55	517.00	229.45	773.00	485.45	62.80%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	51.15	244.00	192.85	300.51	1,952.00	1,651.49	2,924.00	2,623.49	89.72%
PERMITS AND FEES	0.00	0.00	0.00	63.86	668.00	604.14	668.00	604.14	90.44%
POSTAGE	288.91	450.00	161.09	1,008.37	1,350.00	341.63	1,800.00	791.63	43.98%
PUBLICATION CHARGES	24.52	0.00	(24.52)	224.10	200.00	(24.10)	2,265.00	2,040.90	90.11%
TELEPHONE	13.09	14.00	0.91	104.43	108.00	3.57	162.00	57.57	35.54%
TRAINING AND SEMINARS	12.30	171.00	158.70	216.45	1,368.00	1,151.55	2,052.00	1,835.55	89.45%
TRAVEL	0.00	165.00	165.00	216.88	1,321.00	1,104.12	1,984.00	1,767.12	89.07%
TRUSTEE FEES	187.50	188.00	0.50	1,500.00	1,500.00	0.00	2,250.00	750.00	33.33%
UTILITIES - GAS & ELECTRIC	73.37	81.00	7.63	318.06	435.00	116.94	1,012.00	693.94	68.57%
VEHICLE EXP FUEL/OIL/SUPP	373.35	1,286.00	912.65	3,526.75	10,288.00	6,761.25	15,436.00	11,909.25	77.15%
VEH EXP R&M	0.00	781.00	781.00	3,023.39	6,247.00	3,223.61	9,371.00	6,347.61	67.74%
Total OPERATING EXPENSES	120,421.23	186,235.00	65,813.77	264,964.75	723,957.00	458,992.25	954,581.00	689,616.25	72.24%
OTHER EXPENSES									
CAPITAL OUTLAY	11,814.05	3,000.00	(8,814.05)	116,279.79	110,750.00	(5,529.79)	120,750.00	4,470.21	3.70%
Total OTHER EXPENSES	11,814.05	3,000.00	(8,814.05)	116,279.79	110,750.00	(5,529.79)	120,750.00	4,470.21	3.70%
Total EXPENDITURES	147,031.51	207,734.00	60,702.49	477,924.11	985,307.00	507,382.89	1,299,731.00	821,806.89	63.23%
EXCESS REVENUE OVER EXPENDITURES	(81,859.00)	(141,859.00)	60,000.00	(22,676.38)	(523,639.00)	500,962.62	(574,561.00)	551,884.62	(96.05)%

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298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,774.66	8,613.00	161.66	66,933.79	68,901.00	(1,967.21)	103,353.00	(36,419.21)	(35.24)%
OTHER REVENUE	0.00	0.00	0.00	15.91	0.00	15.91	0.00	15.91	0.00%
Total MISCELLANEOUS	<u>8,774.66</u>	<u>8,613.00</u>	<u>161.66</u>	<u>66,949.70</u>	<u>68,901.00</u>	<u>(1,951.30)</u>	<u>103,353.00</u>	<u>(36,403.30)</u>	<u>(35.22)%</u>
Total REVENUES	<u>8,774.66</u>	<u>8,613.00</u>	<u>161.66</u>	<u>66,949.70</u>	<u>68,901.00</u>	<u>(1,951.30)</u>	<u>103,353.00</u>	<u>(36,403.30)</u>	<u>(35.22)%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	66.00	1,250.00	1,184.00	2,498.43	10,000.00	7,501.57	15,000.00	12,501.57	83.34%
EQUIP. SUPPLIES/MAINT./REPAIRS	125.00	0.00	(125.00)	125.00	0.00	(125.00)	0.00	(125.00)	0.00%
EQUIPMENT RENTAL	16.25	17.00	0.75	130.00	133.00	3.00	201.00	71.00	35.32%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%
MISCELLANEOUS EXPENDITURES	517.30	586.00	68.70	4,511.09	4,687.00	175.91	7,031.00	2,519.91	35.84%
OFFICE JANITORIAL	800.00	574.00	(226.00)	7,000.00	4,592.00	(2,408.00)	6,890.00	(110.00)	(1.60)%
OFFICE SUPPLIES	94.20	100.00	5.80	244.94	300.00	55.06	400.00	155.06	38.77%
PUBLICATION CHARGES	0.00	0.00	0.00	82.50	0.00	(82.50)	0.00	(82.50)	0.00%
UTILITIES - GAS & ELECTRIC	1,669.73	1,224.00	(445.73)	10,654.59	6,732.00	(3,922.59)	15,300.00	4,645.41	30.36%
Total OPERATING EXPENSES	<u>3,288.48</u>	<u>3,751.00</u>	<u>462.52</u>	<u>28,844.06</u>	<u>29,836.00</u>	<u>991.94</u>	<u>48,214.00</u>	<u>19,369.94</u>	<u>40.17%</u>
Total EXPENDITURES	<u>3,288.48</u>	<u>3,751.00</u>	<u>462.52</u>	<u>28,844.06</u>	<u>29,836.00</u>	<u>991.94</u>	<u>48,214.00</u>	<u>19,369.94</u>	<u>40.17%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>5,486.18</u>	<u>4,862.00</u>	<u>624.18</u>	<u>38,105.64</u>	<u>39,065.00</u>	<u>(959.36)</u>	<u>55,139.00</u>	<u>(17,033.36)</u>	<u>(30.89)%</u>

MARCH 2024
CASH POSITION
AND BALANCE SHEET

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	46%
CASH POSITION						WATER	33%
March-24						SEWER	19%
						SNOW	2%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 8,047,509.57	\$ (9,971.56)	\$ (285.71)	\$ 193,029.72	\$ (45,209.26)	\$ 8,185,072.76	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 214,391.86	\$ 9,971.56	\$ -	\$ -	\$ -	\$ 224,363.42	
GENERAL INVESTMENT	\$ 467,445.31	\$ -	\$ -	\$ 19.28	\$ -	\$ 467,464.59	
GF TOTAL						\$ 8,876,900.77	
WATER FUND	\$ 5,704,329.69	\$ (220,156.14)	\$ 538.56	\$ 414,654.67	\$ (324,427.86)	\$ 5,574,938.92	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 351,858.91	\$ 11,919.31	\$ -	\$ -	\$ -	\$ 363,778.22	
WATER INVESTMENT	\$ 517,957.23	\$ -	\$ -	\$ 21.36	\$ -	\$ 517,978.59	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 139,040.75	\$ 70,373.79	\$ -	\$ -	\$ -	\$ 209,414.54	
TREAT DEBT RESERVE	\$ 211,083.12	\$ 106,837.16	\$ -	\$ -	\$ -	\$ 317,920.28	
CAP IMPROV. RESERVE	\$ (523,327.77)	\$ 31,025.88	\$ -	\$ -	\$ -	\$ (492,301.89)	
WF TOTAL						\$ 6,537,158.66	
SEWER FUND	\$ 3,934,189.78	\$ (301.68)	\$ (112.56)	\$ 176,637.48	\$ (408,525.25)	\$ 3,701,887.77	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 7,113.48	\$ 301.68	\$ -	\$ -	\$ -	\$ 7,415.16	
SEWER INVESTMENT	\$ 265,318.78	\$ -	\$ -	\$ 10.94	\$ -	\$ 265,329.72	
SF TOTAL						\$ 3,974,632.65	
SNOW REV. FUND	\$ 118,641.31	\$ (4,500.85)	\$ (140.29)	\$ 66,335.59	\$ (118,578.81)	\$ 61,756.95	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 109,208.11	\$ 4,500.85	\$ -	\$ -	\$ -	\$ 113,708.96	
SNOW INVESTMENT	\$ 12,651.97	\$ -	\$ -	\$ 0.52	\$ -	\$ 12,652.49	
SNOW TOTAL						\$ 188,118.40	
298 KINGSBURY GRADE RENTAL	\$ 230,451.47	\$ -	\$ -	\$ 7,539.68	\$ (2,105.82)	\$ 235,885.33	
80 RENTAL TOTAL						\$ 235,885.33	
GRAND TOTALS	\$ 19,853,293.57	\$ (0.00)	\$ -	\$ 858,249.24	\$ (898,847.00)	\$ 19,812,695.81	
CHECKING							
US BANK	\$ 451,167.74	\$ -	\$ -	\$ 780,602.40	\$ (898,678.36)	\$ 333,091.78	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
						\$ -	
MORTON CAPITAL MMA	\$ 13,261.04	\$ -	\$ -	\$ 52.10	\$ -	\$ 13,313.14	
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	
LOCAL GOVT POOLED	\$ 18,138,752.54	\$ -	\$ -	\$ 77,426.10	\$ -	\$ 18,216,178.64	
GRAND TOTALS	\$ 19,853,293.57	\$ -	\$ -	\$ 858,080.60	\$ (898,678.36)	\$ 19,812,695.81	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ASSETS						
CURRENT ASSETS						
CASH						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	8,185,072.76	5,574,938.92	3,701,887.77	61,756.95	235,885.33	17,759,541.73
DISTRIBUTION DEBT SERVICE	0.00	209,414.54	0.00	0.00	0.00	209,414.54
TREATMENT DEBT SERVICE	0.00	317,920.28	0.00	0.00	0.00	317,920.28
CAPITAL IMPROVEMENT RESERVE	0.00	(492,301.89)	0.00	0.00	0.00	(492,301.89)
CASH HELD BY DOUGLAS COUNTY	92,049.40	0.00	0.00	0.00	0.00	92,049.40
Total CASH	8,277,622.16	5,609,971.85	3,701,887.77	61,756.95	235,885.33	17,887,124.06
INVESTMENTS						
INVESTMENTS	691,828.01	927,186.81	272,744.88	126,361.45	0.00	2,018,121.15
Total INVESTMENTS	691,828.01	927,186.81	272,744.88	126,361.45	0.00	2,018,121.15
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	0.00	313,045.22	113,264.75	40,551.87	0.00	466,861.84
RENT RECEIVABLE	0.00	0.00	0.00	0.00	5,073.64	5,073.64
DUE FROM OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00
GRANT RECEIVABLE	0.00	153,952.12	0.00	0.00	0.00	153,952.12
STATE TAX DIST. RECEIVABLE	137,728.22	0.00	0.00	0.00	0.00	137,728.22
A/R-EDGEWOOD WTR CO.	0.00	1,081.43	0.00	0.00	0.00	1,081.43
INTEREST RECEIVABLE - INVEST.	43,987.38	36,486.42	20,835.47	1,862.27	0.00	103,171.54
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	190,237.53	507,224.15	135,429.70	42,635.72	5,073.64	880,600.74
MATERIAL INVENTORY						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
Total MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
PREPAID EXPENSES						
PREPAID EXPENSES	152.37	5,886.86	2,200.03	603.00	0.00	8,842.26
Total PREPAID EXPENSES	152.37	5,886.86	2,200.03	603.00	0.00	8,842.26

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSUE COSTS (NET)						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	<u>(299,269.13)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(299,269.13)</u>
Total DEFERRED CHARGES BOND ISSUE COSTS (NET)	0.00	50,430.41	0.00	0.00	0.00	50,430.41
Total CURRENT ASSETS	9,159,840.07	7,245,051.66	4,113,138.91	231,357.12	240,958.97	20,990,346.73
FIXED ASSETS						
PROPERTY PLANT & EQUIPMENT (NET)						
OFFICE EQUIPMENT	0.00	81,893.89	40,084.59	0.00	0.00	121,978.48
ACCUM. DEPR. OFFICE EQUIP.	0.00	<u>(69,661.99)</u>	<u>(32,936.71)</u>	0.00	0.00	<u>(102,598.70)</u>
EQUIPMENT	0.00	4,622,327.61	287,681.77	0.00	0.00	4,910,009.38
ACCUM. DEPR. EQUIPMENT	0.00	<u>(2,931,830.14)</u>	<u>(143,787.05)</u>	0.00	0.00	<u>(3,075,617.19)</u>
UTILITY PLANT IN SERVICE	0.00	21,467,462.35	6,156,648.37	0.00	0.00	27,624,110.72
ACCUM. DEPR. UTILITY PLANT	0.00	<u>(4,062,761.90)</u>	<u>(5,374,994.50)</u>	0.00	0.00	<u>(9,437,756.40)</u>
INFRASTRUCTURE	0.00	29,701,542.21	786,324.36	0.00	0.00	30,487,866.57
ACCUM. DEPR. INFRASTRUCTURE	0.00	<u>(10,670,490.22)</u>	<u>(284,486.42)</u>	0.00	0.00	<u>(10,954,976.64)</u>
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	<u>(332,059.98)</u>	0.00	0.00	0.00	<u>(332,059.98)</u>
VEHICLES & EQUIPMENT	0.00	568,347.51	8,113.28	0.00	0.00	576,460.79
ACCUM. DEPR. VEHICLES & EQUIP	0.00	<u>(534,393.89)</u>	<u>(8,113.28)</u>	0.00	0.00	<u>(542,507.17)</u>
CONSTRUCTION IN PROGRESS	0.00	<u>1,258,883.24</u>	<u>271,429.50</u>	<u>0.00</u>	<u>0.00</u>	<u>1,530,312.74</u>
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	39,904,385.95	1,705,963.91	0.00	0.00	41,610,349.86
Total FIXED ASSETS	0.00	39,904,385.95	1,705,963.91	0.00	0.00	41,610,349.86
Total ASSETS	\$ 9,159,840.07	\$ 47,149,437.61	\$ 5,819,102.82	\$ 231,357.12	\$ 240,958.97	\$ 62,600,696.59

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	29,697.84	260,912.92	(242,191.60)	198,035.61	2,187.40	248,642.17
ACCOUNTS PAYABLE - SUSPENSE	(219.63)	(5,939.52)	1,632.22	(219.63)	0.00	(4,746.56)
LOSS PROTECTION PAYABLE	0.00	(246.30)	0.00	0.00	0.00	(246.30)
LINE PAYABLE	0.00	23.56	0.00	0.00	0.00	23.56
Total ACCOUNTS PAYABLE	29,478.21	254,750.66	(240,559.38)	197,815.98	2,187.40	243,672.87
PAYROLL RELATED PAYABLES						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	8,392.03	71,058.62	14,817.03	8,111.03	0.00	102,378.71
ACCRUED TAXES VAC/SICK	2,992.90	22,960.79	4,668.10	2,095.43	0.00	32,717.22
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	50,904.89	498,867.68	88,235.08	40,723.88	0.00	678,731.53
SIIS PAYABLE	0.00	(4,400.26)	0.00	0.00	0.00	(4,400.26)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	62,289.82	588,486.83	107,720.21	50,930.34	0.00	809,427.20
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	146,879.00	67,899.00	0.00	7,176.00	221,954.00
PREPAID USER FEES	0.00	54,925.36	24,041.60	8,300.84	0.00	87,267.80
Total REFUNDABLE DEPOSITS	0.00	201,804.36	91,940.60	8,300.84	7,176.00	309,221.80
Total CURRENT LIABILITIES	91,768.03	1,045,041.85	(40,898.57)	257,047.16	9,363.40	1,362,321.87
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SRF Loan Payable #2	0.00	780,591.68	0.00	0.00	0.00	780,591.68
SRF Loan Interest Payable	0.00	5,776.38	0.00	0.00	0.00	5,776.38
SRF Loan Payable #3	0.00	1,210,710.37	0.00	0.00	0.00	1,210,710.37
SRF Loan Interest Payable #3	0.00	8,626.32	0.00	0.00	0.00	8,626.32
SRF Loan Payable #4	0.00	5,755,783.43	0.00	0.00	0.00	5,755,783.43
SRF Loan Interest Payable #4	0.00	34,390.80	0.00	0.00	0.00	34,390.80
SRF LOAN #5 PAYABLE	0.00	3,771,899.56	0.00	0.00	0.00	3,771,899.56
SRF LOAN #5 INTEREST PAYABLE	0.00	21,499.83	0.00	0.00	0.00	21,499.83
Total BONDS PAYABLE	0.00	11,589,278.37	0.00	0.00	0.00	11,589,278.37
Total LONG TERM LIABILITIES	0.00	11,589,278.37	0.00	0.00	0.00	11,589,278.37
Total LIABILITIES	\$ 91,768.03	\$ 12,634,320.22	\$ (40,898.57)	\$ 257,047.16	\$ 9,363.40	\$ 12,951,600.24
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
RETAINED EARNINGS						
RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
Total RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	595,683.92	0.00	0.00	0.00	0.00	595,683.92
PERSONAL PROPERTY TAX	4,851.36	0.00	0.00	0.00	0.00	4,851.36
ADVALOREM MAKE-UP	471,658.69	0.00	0.00	0.00	0.00	471,658.69
STATE TAX DISTRIBUTION	592,552.53	0.00	0.00	0.00	0.00	592,552.53
319 NON POINT SOURCE EPA GRANT	0.00	155,652.12	0.00	0.00	0.00	155,652.12
USER FEES - RESIDENTIAL	0.00	2,649,414.21	1,306,799.52	456,845.26	0.00	4,413,058.99

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
RESIDENTIAL TIER 1 CONSUMPTION	0.00	230,997.92	18,769.39	0.00	0.00	249,767.31
RESIDENTIAL TIER 2 CONSUMPTION	0.00	40,598.37	0.00	0.00	0.00	40,598.37
RESIDENTIAL TIER 3 CONSUMPTION	0.00	41,252.54	0.00	0.00	0.00	41,252.54
RESIDENTIAL FIRE PROTECTION	0.00	63,987.87	0.00	0.00	0.00	63,987.87
USER FEES - COMMERCIAL	0.00	277,877.19	31,528.80	42,120.00	0.00	351,525.99
COMMERCIAL FIRE PROTECTION	0.00	70,603.02	0.00	0.00	0.00	70,603.02
COMMERCIAL CONSUMPTION	0.00	100,771.30	25,324.43	0.00	0.00	126,095.73
PENALTIES ON USER FEES	0.00	42,725.53	21,466.38	7,228.74	0.00	71,420.65
SERVICE CHARGES	0.00	8,535.97	0.00	0.00	0.00	8,535.97
RETURN CHECK FEES	0.00	310.05	0.00	0.00	0.00	310.05
CONNECTION FEES	0.00	101,900.00	6,600.00	0.00	0.00	108,500.00
INTEREST ON INVESTMENTS	316,366.60	290,167.68	161,570.32	12,842.13	0.00	780,946.73
TRANSFER FEE REVENUE	0.00	5,440.96	1,565.25	558.00	0.00	7,564.21
PLAN REVIEW FEE	0.00	4,875.00	375.00	0.00	0.00	5,250.00
SERVLINER ADMIN REVENUE	0.00	1,376.93	0.00	0.00	0.00	1,376.93
SERVLINER LOSS INSURANCE	0.00	10,952.66	0.00	0.00	0.00	10,952.66
SERVLINER LINE INSURANCE	0.00	2,159.00	0.00	0.00	0.00	2,159.00
RENTAL INCOME	0.00	0.00	0.00	0.00	75,649.75	75,649.75
OTHER REVENUE	1,053.32	32,085.14	2,274.61	1,044.40	15.91	36,473.38
PAYROLL - MANAGER	(41,847.39)	(138,397.78)	(68,377.21)	(30,359.27)	0.00	(278,981.65)
PAYROLL - MAINTENANCE	(36,716.77)	(255,695.89)	0.00	(16,790.56)	0.00	(309,203.22)
PAYROLL - OFFICE	(19,302.00)	(51,472.00)	(38,604.00)	(19,301.96)	0.00	(128,679.96)
EMPLOYEE BENEFITS - FICA/MEDIC	(2,344.79)	(7,158.14)	(1,930.81)	(1,065.78)	0.00	(12,499.52)
EMPLOYEE BENEFITS - MED. INS	(29,103.14)	(138,506.32)	(33,786.71)	(23,346.13)	0.00	(224,742.30)
EMPLOYEE BENEFITS - PERS	(19,618.26)	(113,277.21)	(28,953.82)	(15,502.99)	0.00	(177,352.28)
EMPLOYEE BENEFITS - SITIS	(1,685.34)	(2,457.28)	(483.79)	(739.60)	0.00	(5,366.01)
UNIFORMS	(616.44)	(2,567.94)	(98.17)	(286.28)	0.00	(3,568.83)
OPEB EXPENSE	(3,112.56)	(30,502.89)	(5,395.05)	(2,490.03)	0.00	(41,500.53)
ACCRUED LEAVE EXPENSE	(249.55)	8,013.41	(1,620.53)	(2,284.91)	0.00	3,858.42
OTHER PAYROLL EXPENSES	(755.05)	(838.93)	(276.56)	(579.07)	0.00	(2,449.61)
CAR ALLOWANCE EXPENSE	426.68	2,133.43	284.40	0.00	0.00	2,844.51
ACCOUNTING	(2,636.41)	(31,636.97)	(15,818.49)	(2,636.41)	0.00	(52,728.28)
LEGAL	(1,751.69)	(18,683.21)	(4,750.94)	(1,557.05)	0.00	(26,742.89)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LEGAL - LABOR NEGOTIATIONS	(136.50)	(630.00)	(178.50)	(105.00)	0.00	(1,050.00)
ENGINEERING & SURVEYING	(118,114.53)	(7,040.50)	(1,238.96)	(332.02)	0.00	(126,726.01)
EROSION AND DRAINAGE	(1,528.60)	0.00	0.00	0.00	0.00	(1,528.60)
ROAD MAINTENANCE & SUPPLIES	(553,808.00)	0.00	0.00	0.00	0.00	(553,808.00)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(348,396.88)	0.00	(348,396.88)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(43,347.68)	0.00	(43,347.68)
DCLTSA PRO-RATA M & O	0.00	0.00	(544,239.75)	0.00	0.00	(544,239.75)
DCLTSA ASSESSMENTS	0.00	0.00	(365,021.75)	0.00	0.00	(365,021.75)
BANK CHARGES	0.00	(36,689.42)	(24,145.25)	(8,855.10)	0.00	(69,689.77)
BUILDING REPAIRS AND MAINT.	(342.06)	(4,738.92)	(2,052.36)	(342.06)	(2,721.03)	(10,196.43)
COMPUTER EXPENSE	(1,280.67)	(39,290.41)	(12,066.65)	(3,808.66)	0.00	(56,446.39)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,666.66)	0.00	0.00	(1,666.66)
DUES & SUBSCRIPTIONS	(596.29)	(7,257.39)	(3,245.59)	(596.29)	0.00	(11,695.56)
EQUIP. SUPPLIES/MAINT./REPAIRS	(561.37)	(13,906.04)	(77,468.51)	(19.51)	(125.00)	(92,080.43)
EQUIPMENT RENTAL	(160.44)	(6,692.52)	(3,127.28)	(898.64)	(146.25)	(11,025.13)
FIELD SUPPLIES, TOOLS & SIGNS	(1,133.77)	0.00	0.00	(5,225.66)	0.00	(6,359.43)
SECURITY EXPENSE	(4.93)	(5,761.66)	(5,554.71)	(4.93)	0.00	(11,326.23)
INSURANCE AND BONDS	(4,424.80)	(95,799.93)	(26,535.58)	(4,424.80)	(3,597.51)	(134,782.62)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(18,640.50)	0.00	0.00	0.00	(18,640.50)
METER REPAIR & MAINT	0.00	(5,400.00)	0.00	0.00	0.00	(5,400.00)
LIEN FEES	0.00	(148.00)	0.00	0.00	0.00	(148.00)
MISCELLANEOUS EXPENDITURES	(233.44)	(2,117.84)	(901.32)	(1,843.16)	(5,026.51)	(10,122.27)
OFFICE JANITORIAL	(287.55)	(3,450.60)	(1,725.30)	(287.55)	(7,800.00)	(13,551.00)
OFFICE AND FACILITIES RENT	(2,166.56)	(25,998.72)	(12,999.36)	(2,166.56)	0.00	(43,331.20)
OFFICE SUPPLIES	(368.89)	(4,767.12)	(2,441.32)	(452.42)	(244.94)	(8,274.69)
PERMITS AND FEES	(135.86)	(6,357.13)	(383.14)	(63.86)	0.00	(6,939.99)
POSTAGE	0.00	(4,250.74)	(2,800.08)	(1,008.37)	0.00	(8,059.19)
PUBLICATION CHARGES	(199.58)	(661.76)	(475.18)	(224.10)	(82.50)	(1,643.12)
SHOP SUPPLIES/SMALL TOOLS	0.00	(2,186.06)	0.00	0.00	0.00	(2,186.06)
TELEPHONE	(117.52)	(10,283.19)	(1,074.21)	(117.52)	0.00	(11,592.44)
TRAINING AND SEMINARS	(197.55)	(725.15)	(392.85)	(216.45)	0.00	(1,532.00)
TRAVEL	(81.79)	(1,183.74)	(700.78)	(216.88)	0.00	(2,183.19)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
TRUSTEE FEES	(1,687.50)	(20,250.00)	(10,125.00)	(1,687.50)	0.00	(33,750.00)
UTILITIES - GAS & ELECTRIC	(371.26)	(196,954.63)	(17,520.03)	(371.26)	(12,151.29)	(227,368.47)
VEHICLE EXP FUEL/OIL/SUPP	(5,164.16)	(28,459.69)	0.00	(3,805.99)	0.00	(37,429.84)
VEH EXP R&M	(11,712.36)	(19,794.16)	0.00	(3,023.39)	0.00	(34,529.91)
WATER MONITORING/SAMPLING	0.00	(11,148.00)	0.00	0.00	0.00	(11,148.00)
WATER/SEWER SHED MANAGEMENT	0.00	(16,876.67)	0.00	0.00	0.00	(16,876.67)
WATER DIST SYSTEM EXPENSE	0.00	(12,485.30)	0.00	0.00	0.00	(12,485.30)
WATER TREATMENT SYSTEM EXP	0.00	(40,459.44)	0.00	0.00	0.00	(40,459.44)
INTEREST EXPENSE	0.00	(219,336.70)	0.00	0.00	0.00	(219,336.70)
CAPITAL OUTLAY	(182,604.23)	(3,179,361.41)	(868,980.91)	(120,483.01)	0.00	(4,351,429.56)
AMORTIZATION OF BONDS	0.00	(7,825.41)	0.00	0.00	0.00	(7,825.41)
DEPRECIATION EXPENSE	0.00	(1,017,533.48)	(46,104.92)	0.00	0.00	(1,063,638.40)
Total EXCESS REVENUE OVER EXPENDITURES	935,433.50	(1,724,062.35)	(656,703.93)	(148,626.76)	43,770.63	(1,550,188.91)
Total FUND EQUITY	\$ 9,068,072.04	\$ 34,515,117.39	\$ 5,860,001.39	\$ (25,690.04)	\$ 231,595.57	\$ 49,649,096.35

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

**Capital assets and right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds on Balance Sheet Statement.*

ASSET ACCOUNTS	Beginning Balance 2/29/2024	Additions	Less Disposals	Reclassifications	Ending Balance 3/31/2024
GENERAL FUND					
CONSTRUCTION IN PROGRESS	\$ 328,811.48	\$ 4,203.22	-	-	\$ 333,014.70
EQUIPMENT	\$ 23,187.18	-	-	-	\$ 23,187.18
INFRASTRUCTURE	\$ 11,309,754.30	-	-	-	\$ 11,309,754.30
LAND	\$ 32,558.06	-	-	-	\$ 32,558.06
OFFICE EQUIPMENT	\$ 21,633.45	-	-	-	\$ 21,633.45
298 KINGSBURY BLDG	\$ 1,223,360.28	-	-	-	\$ 1,223,360.28
UTILITY PLANT	\$ 80,804.81	-	-	-	\$ 80,804.81
VEHICLES & EQUIPMENT	\$ 902,517.61	\$ 48.48	-	-	\$ 902,566.09
SUBTOTAL	\$ 13,922,627.17	\$ 4,251.70	-	-	\$ 13,926,878.87
SNOW FUND					
CONSTRUCTION IN PROGRESS	\$ 197,140.36	\$ 4,525.72	-	-	\$ 201,666.08
EQUIPMENT	\$ 44,582.78	-	-	-	\$ 44,582.78
INFRASTRUCTURE	\$ 49,820.84	-	-	-	\$ 49,820.84
LAND	\$ 93,924.19	-	-	-	\$ 93,924.19
OFFICE EQUIPMENT	\$ 9,423.67	-	-	-	\$ 9,423.67
UTILITY PLANT	\$ 75,480.32	-	-	-	\$ 75,480.32
VEHICLES & EQUIPMENT	\$ 626,774.39	-	-	-	\$ 626,774.39
SUBTOTAL	\$ 1,097,146.55	\$ 4,525.72	-	-	\$ 1,101,672.27
TAHOE BOND ACT					
INFRASTRUCTURE	\$ 1,136,785.00	-	-	-	\$ 1,136,785.00
SUBTOTAL	\$ 1,136,785.00	-	-	-	\$ 1,136,785.00
GOVERNMENTAL					
CONSTRUCTION IN PROGRESS	\$ 525,951.84	\$ 8,728.94	-	-	\$ 534,680.78
EQUIPMENT	\$ 67,769.96	-	-	-	\$ 67,769.96
INFRASTRUCTURE	\$ 12,496,360.14	-	-	-	\$ 12,496,360.14
LAND	\$ 126,482.25	-	-	-	\$ 126,482.25
OFFICE EQUIPMENT	\$ 31,057.12	-	-	-	\$ 31,057.12
VEHICLES & EQUIPMENT	\$ 1,529,292.00	\$ 48.48	-	-	\$ 1,529,340.48
SUBTOTAL	\$ 8,777.42	-	-	-	\$ 14,785,690.73
TOTAL GOVERNMENTAL FUNDS	\$ 16,156,558.72	\$ 8,777.42	-	-	\$ 16,165,336.14

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
BALANCE SHEET
AS OF 3/31/2024**

DRAFT

ACCUM DEPR. ACCOUNTS	Beginning Balance 2/29/2024	Additions	Less Disposals	Reclassifications	Ending Balance 3/31/2024
GENERAL FUND					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	19,053.90	33.61	-	-	19,087.51
INFRASTRUCTURE	7,960,755.99	23,449.61	-	-	7,984,205.60
OFFICE EQUIPMENT	19,302.65	60.72	-	-	19,363.37
298 KINGSBURY BLDG	122,129.49	2,669.46	-	-	124,798.95
UTILITY PLANT	8,118.97	176.88	-	-	8,295.85
VEHICLES & EQUIPMENT	775,602.46	2,773.18	-	-	778,375.64
SUBTOTAL	8,904,963.46	29,163.46	-	-	8,934,126.92
SNOW FUND					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	41,774.09	23.86	-	-	41,797.95
INFRASTRUCTURE	39,830.17	140.67	-	-	39,970.84
LAND	-	-	-	-	-
OFFICE EQUIPMENT	7,148.03	65.02	-	-	7,213.05
UTILITY PLANT	7,552.23	164.65	-	-	7,716.88
VEHICLES & EQUIPMENT	392,476.40	4,464.03	-	-	396,940.43
SUBTOTAL	488,780.92	4,858.23	-	-	493,639.15
TAHOE BOND ACT					
INFRASTRUCTURE	644,178.11	-	-	-	644,178.11
SUBTOTAL	644,178.11	-	-	-	644,178.11
GOVERNMENTAL					
CONSTRUCTION IN PROGRESS	-	-	-	-	-
EQUIPMENT	60,827.99	57.47	-	-	60,885.46
INFRASTRUCTURE	8,644,764.27	23,590.28	-	-	8,668,354.55
LAND	19,302.65	60.72	-	-	19,363.37
OFFICE EQUIPMENT	129,277.52	2,734.48	-	-	132,012.00
298 KINGSBURY BLDG.	122,129.49	2,669.46	-	-	16,012.73
UTILITY PLANT	15,671.20	341.53	-	-	1,175,316.07
VEHICLES & EQUIPMENT	1,168,078.86	7,237.21	-	-	1,175,316.07
SUBTOTAL	36,691.15	-	-	-	11,247,260.25
TOTAL GOVERNMENTAL FUNDS	10,037,922.49	34,021.69	-	-	10,071,944.18

MARCH 2024

**STATEMENT OF REVENUE AND
EXPENDITURES**

ALL FUND COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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	51,372.77	92,191.00	(40,818.23)	595,683.92	687,890.00	(92,206.08)	709,165.00	(113,481.08)	(16.00)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	4,851.36	4,104.00	747.36	4,104.00	747.36	18.21%
ADVALOREM MAKE-UP	40,676.63	72,999.00	(32,322.37)	471,658.69	544,683.00	(73,024.31)	561,529.00	(89,870.31)	(16.00)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	592,552.53	592,552.00	0.53	790,070.00	(197,517.47)	(25.00)%
Total TAXES	157,888.57	231,029.00	(73,140.43)	1,664,746.50	1,829,229.00	(164,482.50)	2,064,868.00	(400,121.50)	(19.38)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	5,205.00	0.00	5,205.00	155,652.12	0.00	155,652.12	0.00	155,652.12	0.00%
INTEREST ON INVESTMENTS	88,481.87	34,700.00	53,781.87	780,946.73	312,289.00	468,657.73	416,386.00	364,560.73	87.55%
PLAN REVIEW FEE	250.00	125.00	125.00	5,250.00	1,625.00	3,625.00	2,500.00	2,750.00	110.00%
RENTAL INCOME	8,715.96	8,613.00	102.96	75,649.75	77,514.00	(1,864.25)	103,353.00	(27,703.25)	(26.80)%
OTHER REVENUE	6,522.27	2,248.00	4,274.27	36,473.38	20,231.00	16,242.38	26,976.00	9,497.38	35.21%
Total MISCELLANEOUS	109,175.10	45,686.00	63,489.10	1,053,971.98	411,659.00	642,312.98	549,215.00	504,756.98	91.91%
USER FEES									
USER FEES - RESIDENTIAL	501,076.82	497,212.00	3,864.82	4,413,058.99	4,415,079.00	(2,020.01)	5,906,715.00	(1,493,656.01)	(25.29)%
RESIDENTIAL TIER 1 CONSUMPTION	19,775.79	24,650.00	(4,874.21)	249,767.31	278,278.00	(28,510.69)	361,400.00	(111,632.69)	(30.89)%
RESIDENTIAL TIER 2 CONSUMPTION	1,395.32	2,040.00	(644.68)	40,598.37	50,320.00	(9,721.63)	68,000.00	(27,401.63)	(40.30)%
RESIDENTIAL TIER 3 CONSUMPTION	1,338.58	699.00	639.58	41,252.54	53,823.00	(12,570.46)	69,900.00	(28,647.46)	(40.99)%
RESIDENTIAL FIRE PROTECTION	7,330.05	6,940.00	390.05	63,987.87	62,457.00	1,530.87	83,277.00	(19,289.13)	(23.16)%
USER FEES - COMMERCIAL	39,133.08	39,208.00	(74.92)	351,525.99	347,357.00	4,168.99	464,981.00	(113,455.01)	(24.40)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	70,603.02	70,602.00	1.02	94,137.00	(23,533.98)	(25.00)%
COMMERCIAL CONSUMPTION	6,116.87	5,051.00	1,065.87	126,095.73	103,116.00	22,979.73	123,007.00	3,088.73	2.51%
PENALTIES ON USER FEES	8,182.12	6,248.00	1,934.12	71,420.65	56,232.00	15,188.65	74,976.00	(3,555.35)	(4.74)%
SERVICE CHARGES	711.25	1,200.00	(488.75)	8,535.97	10,800.00	(2,264.03)	14,400.00	(5,864.03)	(40.72)%
RETURN CHECK FEES	60.00	40.00	20.00	310.05	360.00	(49.95)	480.00	(169.95)	(35.41)%
CONNECTION FEES	1,700.00	600.00	1,100.00	108,500.00	25,200.00	83,300.00	31,000.00	77,500.00	250.00%
TRANSFER FEE REVENUE	1,196.80	450.00	746.80	7,564.21	4,049.00	3,515.21	5,400.00	2,164.21	40.08%
SERVLINE ADMIN REVENUE	154.05	153.00	1.05	1,376.93	1,379.00	(2.07)	1,838.00	(461.07)	(25.09)%
SERVLINE LOSS INSURANCE	1,221.48	1,317.00	(95.52)	10,952.66	11,850.00	(897.34)	15,801.00	(4,848.34)	(30.68)%
SERVLINE LINE INSURANCE	237.60	238.00	(0.40)	2,159.00	2,137.00	22.00	2,851.00	(692.00)	(24.27)%
Total USER FEES	597,474.59	593,891.00	3,583.59	5,567,709.29	5,493,039.00	74,670.29	7,318,163.00	(1,750,453.71)	(23.92)%
Total REVENUES	864,538.26	870,606.00	(6,067.74)	8,286,427.77	7,733,927.00	552,500.77	9,932,246.00	(1,645,818.23)	(16.57)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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	25,314.60	42,901.00	17,586.40	278,981.65	386,109.00	107,127.35	514,813.00	235,831.35	45.81%
PAYROLL - MAINTENANCE	39,443.89	46,293.00	6,849.11	309,203.22	416,632.00	107,428.78	555,512.00	246,308.78	44.34%
PAYROLL - OFFICE	16,230.20	14,638.00	(1,592.20)	128,679.96	131,739.00	3,059.04	175,655.00	46,975.04	26.74%
EMPLOYEE BENEFITS - FICA/MEDIC	1,715.89	1,606.00	(109.89)	12,499.52	14,456.00	1,956.48	19,278.00	6,778.48	35.16%
EMPLOYEE BENEFITS - MED. INS	25,440.93	31,526.00	6,085.07	224,742.30	312,405.00	87,662.70	406,983.00	182,240.70	44.78%
EMPLOYEE BENEFITS - PERS	17,563.18	25,089.00	7,525.82	177,352.28	225,795.00	48,442.72	301,066.00	123,713.72	41.09%
EMPLOYEE BENEFITS - SIIS	1,465.53	1,191.00	(274.53)	5,366.01	10,061.00	4,694.99	13,238.00	7,871.99	59.47%
UNIFORMS	0.00	0.00	0.00	3,568.83	9,360.00	5,791.17	9,360.00	5,791.17	61.87%
OPEB EXPENSE	4,611.17	15,823.00	11,211.83	41,500.53	142,401.00	100,900.47	189,874.00	148,373.47	78.14%
ACCRUED LEAVE EXPENSE	2,432.56	1,876.00	(556.56)	(3,858.42)	16,874.00	20,732.42	22,500.00	26,358.42	117.15%
OTHER PAYROLL EXPENSES	(0.05)	88.00	88.05	2,449.61	3,986.00	1,536.39	4,250.00	1,800.39	42.36%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,844.51)	(3,976.00)	(1,133.49)	(5,300.00)	(2,455.49)	46.33%
Total PAYROLL RELATED EXPENSES	134,217.90	180,590.00	46,372.10	1,177,640.98	1,665,840.00	488,199.02	2,207,229.00	1,029,588.02	46.65%
OPERATING EXPENSES									
ACCOUNTING	- 0.00	0.00	0.00	52,728.28	45,000.00	(7,728.28)	45,000.00	(7,728.28)	(17.17)%
LEGAL	2,501.50	4,834.00	2,332.50	26,742.89	43,498.00	16,755.11	58,000.00	31,257.11	53.89%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	1,050.00	0.00	(1,050.00)	0.00	(1,050.00)	0.00%
ENGINEERING & SURVEYING	5,282.50	5,666.00	383.50	126,726.01	51,498.00	(75,228.01)	68,500.00	(58,226.01)	(85.00)%
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
SNOW REMOVAL - PLOWING	157,223.75	125,000.00	(32,223.75)	348,396.88	720,000.00	371,603.12	775,000.00	426,603.12	55.05%
SNOW REMOVAL - SANDING	11,416.67	10,000.00	(1,416.67)	43,347.68	61,500.00	18,152.32	75,000.00	31,652.32	42.20%
SNOW REMOVAL ANTI/IDE ICING	0.00	2,200.00	2,200.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	544,239.75	544,240.00	0.25	725,653.00	181,413.25	25.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	365,021.75	364,522.00	(499.75)	486,029.00	121,007.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,562.94	7,742.00	(820.94)	69,689.77	69,669.00	(20.77)	92,898.00	23,208.23	24.98%
BUILDING REPAIRS AND MAINT.	593.60	6,967.00	6,373.40	10,196.43	62,696.00	52,499.57	83,599.00	73,402.57	87.80%
COMPUTER EXPENSE	8,179.79	10,747.00	2,567.21	56,446.39	104,000.00	47,553.61	135,639.00	79,192.61	58.36%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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	590.00	590.00	11,695.56	13,911.00	2,215.44	14,743.00	3,047.44	20.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,359.62	18,804.00	9,444.38	92,080.43	176,586.00	84,505.57	232,698.00	140,617.57	60.43%
EQUIPMENT RENTAL	2,207.25	2,115.00	(92.25)	11,025.13	11,110.00	84.87	14,340.00	3,314.87	23.12%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	6,359.43	30,450.00	24,090.57	30,630.00	24,270.57	79.24%
SECURITY EXPENSE	1,030.83	726.00	(304.83)	11,326.23	13,456.00	2,129.77	18,171.00	6,844.77	37.67%
INSURANCE AND BONDS	1,509.08	1,355.00	(154.08)	134,782.62	137,341.00	2,558.38	141,406.00	6,623.38	4.68%
SAFETY EQUIPMENT	0.00	100.00	100.00	235.86	975.00	739.14	1,100.00	864.14	78.56%
INVENTORY PARTS	1,259.58	0.00	(1,259.58)	18,640.50	15,500.00	(3,140.50)	15,500.00	(3,140.50)	(20.26)%
METER REPAIR & MAINT	0.00	0.00	0.00	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	2,050.00	0.00	(2,050.00)	148.00	250.00	102.00	250.00	102.00	40.80%
MISCELLANEOUS EXPENDITURES	715.42	2,857.00	2,141.58	10,122.27	25,717.00	15,594.73	34,288.00	24,165.73	70.48%
OFFICE JANITORIAL	800.00	1,862.00	1,062.00	13,551.00	16,758.00	3,207.00	22,347.00	8,796.00	39.36%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	43,331.20	43,328.00	(3.20)	43,328.00	(3.20)	(0.01)%
OFFICE SUPPLIES	3,037.75	4,516.00	1,478.25	8,274.69	40,942.00	32,667.31	54,591.00	46,316.31	84.84%
PERMITS AND FEES	905.72	850.00	(55.72)	6,939.99	8,190.00	1,250.01	9,911.00	2,971.01	29.98%
POSTAGE	0.00	0.00	0.00	8,059.19	11,249.00	3,189.81	15,000.00	6,940.81	46.27%
PUBLICATION CHARGES	0.00	0.00	0.00	1,643.12	2,070.00	426.88	7,300.00	5,656.88	77.49%
SHOP SUPPLIES/SMALL TOOLS	103.86	584.00	480.14	2,186.06	5,250.00	3,063.94	7,000.00	4,813.94	68.77%
TELEPHONE	1,326.88	1,396.00	69.12	11,592.44	12,555.00	962.56	16,740.00	5,147.56	30.75%
TRAINING AND SEMINARS	0.00	2,969.00	2,969.00	1,532.00	26,714.00	25,182.00	35,620.00	34,088.00	95.70%
TRAVEL	0.00	1,760.00	1,760.00	2,183.19	15,824.00	13,640.81	21,100.00	18,916.81	89.65%
TRUSTEE FEES	3,750.00	3,750.00	0.00	33,750.00	33,750.00	0.00	45,000.00	11,250.00	25.00%
UTILITIES - GAS & ELECTRIC	21,164.38	21,890.00	725.62	227,368.47	219,566.00	(7,802.47)	305,299.00	77,930.53	25.53%
VEHICLE EXP FUEL/OIL/SUPP	2,792.45	10,696.00	7,903.55	37,429.84	96,266.00	58,836.16	128,358.00	90,928.16	70.84%
VEH EXP R&M	7,609.50	4,663.00	(2,946.50)	34,529.91	41,969.00	7,439.09	55,959.00	21,429.09	38.29%
WATER MONITORING/SAMPLING	715.00	1,447.00	732.00	11,148.00	13,019.00	1,871.00	17,359.00	6,211.00	35.78%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.86)%
WATER DIST SYSTEM EXPENSE	1,204.62	5,543.00	4,338.38	12,485.30	49,889.00	37,403.70	66,520.00	54,034.70	81.23%
WATER TREATMENT SYSTEM EXP	11,886.66	6,076.00	(5,810.66)	40,459.44	54,682.00	14,222.56	72,910.00	32,450.56	44.51%
AMORTIZATION OF BONDS	869.49	870.00	0.51	7,825.41	7,825.00	(0.59)	10,434.00	2,608.59	25.00%
DEPRECIATION EXPENSE	121,597.93	115,922.00	(5,675.93)	1,063,638.40	1,043,291.00	(20,347.40)	1,391,057.00	327,418.60	23.54%
Total OPERATING EXPENSES	389,656.77	384,547.00	(5,109.77)	4,088,209.44	4,356,453.00	268,243.56	5,531,173.00	1,442,963.56	26.09%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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	23,431.11	25,541.00	2,109.89	219,336.70	229,872.00	10,535.30	306,497.00	87,160.30	28.44%
CAPITAL OUTLAY	103,979.19	249,590.00	145,610.81	4,351,429.56	9,450,841.00	5,099,411.44	11,058,000.00	6,706,570.44	60.65%
Total OTHER EXPENSES	<u>127,410.30</u>	<u>275,131.00</u>	<u>147,720.70</u>	<u>4,570,766.26</u>	<u>9,680,713.00</u>	<u>5,109,946.74</u>	<u>11,364,497.00</u>	<u>6,793,730.74</u>	<u>59.78%</u>
Total EXPENDITURES	651,284.97	840,268.00	188,983.03	9,836,616.68	15,703,006.00	5,866,389.32	19,102,899.00	9,266,282.32	48.51%
EXCESS REVENUE OVER EXPENDITURES	213,253.29	30,338.00	182,915.29	(1,550,188.91)	(7,969,079.00)	6,418,890.09	(9,170,653.00)	7,620,464.09	(83.10)%

MARCH 2024

**STATEMENT OF REVENUE AND
EXPENDITURES**

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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
REVENUES									
TAXES									
ADVALOREM TAXES	51,372.77	92,191.00	(40,818.23)	595,683.92	687,890.00	(92,206.08)	709,165.00	(113,481.08)	(16.00)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	4,851.36	4,104.00	747.36	4,104.00	747.36	18.21%
ADVALOREM MAKE-UP	40,676.63	72,999.00	(32,322.37)	471,658.69	544,683.00	(73,024.31)	561,529.00	(89,870.31)	(16.00)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	592,552.53	592,552.00	0.53	790,070.00	(197,517.47)	(25.00)%
Total TAXES	157,888.57	231,029.00	(73,140.43)	1,664,746.50	1,829,229.00	(164,482.50)	2,064,868.00	(400,121.50)	(19.38)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	38,552.34	9,716.00	28,836.34	316,366.60	87,440.00	228,926.60	116,588.00	199,778.60	171.35%
OTHER REVENUE	0.00	83.00	(83.00)	1,053.32	750.00	303.32	1,000.00	53.32	5.33%
Total MISCELLANEOUS	38,552.34	9,799.00	28,753.34	317,419.92	88,190.00	229,229.92	117,588.00	199,831.92	169.94%
Total REVENUES	196,440.91	240,828.00	(44,387.09)	1,982,166.42	1,917,419.00	64,747.42	2,182,456.00	(200,289.58)	(9.18)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	3,797.20	6,435.00	2,637.80	41,847.39	57,916.00	16,068.61	77,222.00	35,374.61	45.81%
PAYROLL - MAINTENANCE	8,331.46	4,763.00	(3,568.46)	36,716.77	42,868.00	6,151.23	57,158.00	20,441.23	35.76%
PAYROLL - OFFICE	2,434.53	2,196.00	(238.53)	19,302.00	19,762.00	460.00	26,349.00	7,047.00	26.74%
EMPLOYEE BENEFITS - FICA/MEDIC	494.82	199.00	(295.82)	2,344.79	1,794.00	(550.79)	2,392.00	47.21	1.97%
EMPLOYEE BENEFITS - MED. INS	4,376.23	4,890.00	503.77	29,103.14	47,888.00	18,784.86	62,528.00	33,424.86	53.46%
EMPLOYEE BENEFITS - PERS	2,097.22	3,220.00	1,122.78	19,618.26	28,980.00	9,361.74	38,641.00	19,022.74	49.23%
EMPLOYEE BENEFITS - SIIS	285.71	178.00	(107.71)	1,685.34	1,500.00	(185.34)	1,975.00	289.66	14.67%
UNIFORMS	0.00	0.00	0.00	616.44	1,404.00	787.56	1,404.00	787.56	56.09%
OPEB EXPENSE	345.84	1,266.00	920.16	3,112.56	11,392.00	8,279.44	15,190.00	12,077.44	79.51%
ACCRUED LEAVE EXPENSE	715.80	292.00	(423.80)	249.55	2,625.00	2,375.45	3,500.00	3,250.45	92.87%
OTHER PAYROLL EXPENSES	(0.04)	46.00	46.04	755.05	412.00	(343.05)	550.00	(205.05)	(37.28)%
CAR ALLOWANCE EXPENSE	0.00	(67.00)	(67.00)	(426.68)	(600.00)	(173.32)	(800.00)	(373.32)	46.66%
Total PAYROLL RELATED EXPENSES	22,878.77	23,498.00	529.23	154,924.61	215,941.00	61,016.39	286,109.00	131,184.39	45.85%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	60.56	242.00	181.44	1,751.69	2,174.00	422.31	2,900.00	1,148.31	39.60%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	136.50	0.00	(136.50)	0.00	(136.50)	0.00%
ENGINEERING & SURVEYING	1,930.00	2,916.00	986.00	118,114.53	26,250.00	(91,864.53)	35,000.00	(83,114.53)	(237.47)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
BUILDING REPAIRS AND MAINT.	14.84	159.00	144.16	342.06	1,428.00	1,085.94	1,904.00	1,561.94	82.03%
COMPUTER EXPENSE	81.82	447.00	365.18	1,280.67	4,212.00	2,931.33	5,551.00	4,270.33	76.93%
DUES & SUBSCRIPTIONS	0.00	87.00	87.00	596.29	674.00	77.71	674.00	77.71	11.53%
EQUIP. SUPPLIES/MAINT./REPAIRS	17.26	375.00	357.74	561.37	3,375.00	2,813.63	4,500.00	3,988.63	87.53%
EQUIPMENT RENTAL	20.81	26.00	5.19	160.44	235.00	74.56	314.00	163.56	48.90%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,133.77	20,450.00	19,316.23	20,630.00	19,496.23	94.50%
SECURITY EXPENSE	4.93	0.00	(4.93)	4.93	42.00	37.07	42.00	37.07	88.26%
INSURANCE AND BONDS	2.50	0.00	(2.50)	4,424.80	8,151.00	3,726.20	8,151.00	3,726.20	45.71%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	10.00	588.00	578.00	233.44	5,293.00	5,059.56	7,057.00	6,823.56	96.69%
OFFICE JANITORIAL	0.00	64.00	64.00	287.55	580.00	292.45	773.00	485.45	62.80%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	151.91	261.00	109.09	368.89	2,351.00	1,982.11	3,135.00	2,766.11	88.23%
PERMITS AND FEES	0.00	0.00	0.00	135.86	67.00	(68.86)	67.00	(68.86)	(102.78)%
PUBLICATION CHARGES	0.00	0.00	0.00	199.58	100.00	(99.58)	265.00	65.42	24.69%
TELEPHONE	13.09	14.00	0.91	117.52	121.00	3.48	162.00	44.48	27.46%
TRAINING AND SEMINARS	0.00	394.00	394.00	197.55	3,545.00	3,347.45	4,726.00	4,528.45	95.82%
TRAVEL	0.00	188.00	188.00	81.79	1,689.00	1,607.21	2,250.00	2,168.21	96.36%
TRUSTEE FEES	187.50	188.00	0.50	1,687.50	1,688.00	0.50	2,250.00	562.50	25.00%
UTILITIES - GAS & ELECTRIC	53.20	101.00	47.80	371.26	547.00	175.74	1,014.00	642.74	63.39%
VEHICLE EXP FUEL/OIL/SUPP	279.24	1,119.00	839.76	5,164.16	10,077.00	4,912.84	13,436.00	8,271.84	61.56%
VEH EXP R&M	3,804.75	843.00	(2,961.75)	11,712.36	7,591.00	(4,121.36)	10,121.00	(1,591.36)	(15.72)%
Total OPERATING EXPENSES	6,632.41	8,062.00	1,429.59	709,204.08	140,056.00	(569,148.08)	184,838.00	(524,366.08)	(283.69)%
OTHER EXPENSES									
CAPITAL OUTLAY	4,203.22	14,590.00	10,386.78	182,604.23	1,729,760.00	1,547,155.77	1,984,760.00	1,802,155.77	90.80%
Total OTHER EXPENSES	4,203.22	14,590.00	10,386.78	182,604.23	1,729,760.00	1,547,155.77	1,984,760.00	1,802,155.77	90.80%
Total EXPENDITURES	33,714.40	46,060.00	12,345.60	1,046,732.92	2,085,757.00	1,039,024.08	2,455,707.00	1,408,974.08	57.38%
EXCESS REVENUE OVER EXPENDITURES	162,726.51	194,768.00	(32,041.49)	935,433.50	(168,338.00)	1,103,771.50	(273,251.00)	1,208,684.50	(442.33)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	5,205.00	0.00	5,205.00	155,652.12	0.00	155,652.12	0.00	155,652.12	0.00%
INTEREST ON INVESTMENTS	30,463.50	15,268.00	15,195.50	290,167.68	137,409.00	152,758.68	183,210.00	106,957.68	58.38%
PLAN REVIEW FEE	125.00	0.00	125.00	4,875.00	750.00	4,125.00	1,250.00	3,625.00	290.00%
OTHER REVENUE	6,522.27	2,150.00	4,372.27	32,085.14	19,350.00	12,735.14	25,800.00	6,285.14	24.36%
Total MISCELLANEOUS	42,315.77	17,418.00	24,897.77	482,779.94	157,509.00	325,270.94	210,260.00	272,519.94	129.61%
USER FEES									
USER FEES - RESIDENTIAL	297,609.19	293,627.00	3,982.19	2,649,414.21	2,642,642.00	6,772.21	3,523,523.00	(874,108.79)	(24.81)%
RESIDENTIAL TIER 1 CONSUMPTION	19,475.10	23,030.00	(3,554.90)	230,997.92	253,330.00	(22,332.08)	329,000.00	(98,002.08)	(29.79)%
RESIDENTIAL TIER 2 CONSUMPTION	1,395.32	2,040.00	(644.68)	40,598.37	50,320.00	(9,721.63)	68,000.00	(27,401.63)	(40.30)%
RESIDENTIAL TIER 3 CONSUMPTION	1,338.58	699.00	639.58	41,252.54	53,823.00	(12,570.46)	69,900.00	(28,647.46)	(40.99)%
RESIDENTIAL FIRE PROTECTION	7,330.05	6,940.00	390.05	63,987.87	62,457.00	1,530.87	83,277.00	(19,289.13)	(23.16)%
USER FEES - COMMERCIAL	30,337.88	30,382.00	(44.12)	277,877.19	273,438.00	4,439.19	364,584.00	(86,706.81)	(23.78)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	70,603.02	70,602.00	1.02	94,137.00	(23,533.98)	(25.00)%
COMMERCIAL CONSUMPTION	2,787.77	2,670.00	117.77	100,771.30	73,860.00	26,911.30	88,987.00	11,784.30	13.24%
PENALTIES ON USER FEES	4,843.72	3,938.00	905.72	42,725.53	35,442.00	7,283.53	47,256.00	(4,530.47)	(9.59)%
SERVICE CHARGES	711.25	1,200.00	(488.75)	8,535.97	10,800.00	(2,264.03)	14,400.00	(5,864.03)	(40.72)%
RETURN CHECK FEES	60.00	40.00	20.00	310.05	360.00	(49.95)	480.00	(169.95)	(35.41)%
CONNECTION FEES	500.00	0.00	500.00	101,900.00	21,000.00	80,900.00	25,000.00	76,900.00	307.60%
TRANSFER FEE REVENUE	872.80	274.00	598.80	5,440.96	2,463.00	2,977.96	3,285.00	2,155.96	65.63%
SERVLINE ADMIN REVENUE	154.05	153.00	1.05	1,376.93	1,379.00	(2.07)	1,838.00	(461.07)	(25.09)%
SERVLINE LOSS INSURANCE	1,221.48	1,317.00	(95.52)	10,952.66	11,850.00	(897.34)	15,801.00	(4,848.34)	(30.68)%
SERVLINE LINE INSURANCE	237.60	238.00	(0.40)	2,159.00	2,137.00	22.00	2,851.00	(692.00)	(24.27)%
Total USER FEES	376,719.57	374,393.00	2,326.57	3,648,903.52	3,565,903.00	83,000.52	4,732,319.00	(1,083,415.48)	(22.89)%
Total REVENUES	419,035.34	391,811.00	27,224.34	4,131,683.46	3,723,412.00	408,271.46	4,942,579.00	(810,895.54)	(16.41)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	10,125.84	20,272.00	10,146.16	138,397.78	182,452.00	44,054.22	243,268.00	104,870.22	43.11%
PAYROLL - MAINTENANCE	28,039.95	38,127.00	10,087.05	255,695.89	343,145.00	87,449.11	457,526.00	201,830.11	44.11%
PAYROLL - OFFICE	6,492.08	5,855.00	(637.08)	51,472.00	52,697.00	1,225.00	70,262.00	18,790.00	26.74%
EMPLOYEE BENEFITS - FICA/MEDIC	783.95	992.00	208.05	7,158.14	8,931.00	1,772.86	11,907.00	4,748.86	39.88%

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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - MED. INS	13,888.04	18,432.00	4,543.96	138,506.32	183,436.00	44,929.68	238,732.00	100,225.68	41.98%
EMPLOYEE BENEFITS - PERS	10,578.55	15,554.00	4,975.45	113,277.21	139,987.00	26,709.79	186,649.00	73,371.79	39.31%
EMPLOYEE BENEFITS - SIS	926.97	793.00	(133.97)	2,457.28	6,697.00	4,239.72	8,812.00	6,354.72	72.11%
UNIFORMS	0.00	0.00	0.00	2,567.94	6,962.00	4,394.06	6,962.00	4,394.06	63.11%
OPEB EXPENSE	3,389.21	11,551.00	8,161.79	30,502.89	103,955.00	73,452.11	138,608.00	108,105.11	77.99%
ACCRUED LEAVE EXPENSE	108.84	1,083.00	974.16	(8,013.41)	9,751.00	17,764.41	13,000.00	21,013.41	161.64%
OTHER PAYROLL EXPENSES	(0.03)	0.00	0.03	838.93	3,200.00	2,361.07	3,200.00	2,361.07	73.78%
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(2,133.43)	(3,001.00)	(867.57)	(4,000.00)	(1,866.57)	46.66%
Total PAYROLL RELATED EXPENSES	74,333.40	112,326.00	37,992.60	730,727.54	1,038,212.00	307,484.46	1,374,926.00	644,198.46	46.85%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	31,636.97	27,000.00	(4,636.97)	27,000.00	(4,636.97)	(17.17)%
LEGAL	1,795.26	2,900.00	1,104.74	18,683.21	26,100.00	7,416.79	34,800.00	16,116.79	46.31%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	630.00	0.00	(630.00)	0.00	(630.00)	0.00%
ENGINEERING & SURVEYING	3,352.50	1,896.00	(1,456.50)	7,040.50	17,062.00	10,021.50	22,750.00	15,709.50	69.05%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,452.73	4,110.00	(342.73)	36,689.42	36,988.00	298.58	49,318.00	12,628.58	25.61%
BUILDING REPAIRS AND MAINT.	252.28	2,500.00	2,247.72	4,738.92	22,500.00	17,761.08	30,000.00	25,261.08	84.20%
COMPUTER EXPENSE	7,444.47	7,500.00	55.53	39,290.41	65,679.00	26,388.59	88,179.00	48,888.59	55.44%
DUES & SUBSCRIPTIONS	0.00	272.00	272.00	7,257.39	8,356.00	1,098.61	9,038.00	1,780.61	19.70%
EQUIP. SUPPLIES/MAINT./REPAIRS	212.20	550.00	337.80	13,906.04	13,100.00	(806.04)	14,750.00	843.96	5.72%
EQUIPMENT RENTAL	1,254.25	1,235.00	(19.25)	6,692.52	6,985.00	292.48	9,146.00	2,453.48	26.83%
SECURITY EXPENSE	548.13	126.00	(422.13)	5,761.66	6,981.00	1,219.34	9,531.00	3,769.34	39.55%
INSURANCE AND BONDS	1,489.08	1,355.00	(134.08)	95,799.93	95,843.00	43.07	99,908.00	4,108.07	4.11%
SAFETY EQUIPMENT	0.00	100.00	100.00	235.86	400.00	164.14	500.00	264.14	52.83%
INVENTORY PARTS	1,259.58	0.00	(1,259.58)	18,640.50	15,000.00	(3,640.50)	15,000.00	(3,640.50)	(24.27)%
METER REPAIR & MAINT	0.00	0.00	0.00	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	2,050.00	0.00	(2,050.00)	148.00	250.00	102.00	250.00	102.00	40.80%
MISCELLANEOUS EXPENDITURES	120.00	833.00	713.00	2,117.84	7,501.00	5,383.16	10,000.00	7,882.16	78.82%
OFFICE JANITORIAL	0.00	773.00	773.00	3,450.60	6,955.00	3,504.40	9,274.00	5,823.40	62.79%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	25,998.72	25,998.00	(0.72)	25,998.00	(0.72)	(0.00)%
OFFICE SUPPLIES	1,822.05	2,658.00	835.95	4,767.12	23,916.00	19,148.88	31,890.00	27,122.88	85.05%
PERMITS AND FEES	905.72	850.00	(55.72)	6,357.13	7,050.00	692.87	8,771.00	2,413.87	27.52%
POSTAGE	0.00	0.00	0.00	4,250.74	5,962.00	1,711.26	7,950.00	3,699.26	46.53%

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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
PUBLICATION CHARGES	0.00	0.00	0.00	661.76	1,180.00	518.24	3,180.00	2,518.24	79.19%
SHOP SUPPLIES/SMALL TOOLS	103.86	584.00	480.14	2,186.06	5,250.00	3,063.94	7,000.00	4,813.94	68.77%
TELEPHONE	1,169.27	1,232.00	62.73	10,283.19	11,088.00	804.81	14,784.00	4,500.81	30.44%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	725.15	17,226.00	16,500.85	22,968.00	22,242.85	96.84%
TRAVEL	0.00	1,117.00	1,117.00	1,183.74	10,053.00	8,869.26	13,404.00	12,220.26	91.17%
TRUSTEE FEES	2,250.00	2,250.00	0.00	20,250.00	20,250.00	0.00	27,000.00	6,750.00	25.00%
UTILITIES - GAS & ELECTRIC	17,673.83	17,899.00	225.17	195,954.63	186,663.00	(10,291.63)	255,702.00	58,747.37	22.97%
VEHICLE EXP FUEL/OIL/SUPP	2,233.97	8,290.00	6,056.03	28,459.89	74,614.00	46,154.31	99,486.00	71,026.31	71.39%
VEH EXP R&M	3,804.75	3,039.00	(765.75)	19,794.16	27,350.00	7,555.84	36,467.00	16,672.84	45.72%
WATER MONITORING/SAMPLING	715.00	1,447.00	732.00	11,148.00	13,019.00	1,871.00	17,359.00	6,211.00	35.78%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.88)%
WATER DIST SYSTEM EXPENSE	1,204.62	5,543.00	4,338.38	12,485.30	49,889.00	37,403.70	66,520.00	54,034.70	81.23%
WATER TREATMENT SYSTEM EXP	11,886.66	6,076.00	(5,810.66)	40,459.44	54,682.00	14,222.56	72,910.00	32,450.56	44.51%
AMORTIZATION OF BONDS	869.49	870.00	0.51	7,825.41	7,826.00	0.59	10,434.00	2,608.59	25.00%
DEPRECIATION EXPENSE	116,101.50	111,253.00	(4,848.50)	1,017,533.48	1,001,275.00	(16,258.48)	1,335,034.00	317,500.52	23.78%
Total OPERATING EXPENSES	184,971.20	189,172.00	4,200.80	1,726,320.16	1,963,874.00	237,553.84	2,565,184.00	838,863.84	32.70%
OTHER EXPENSES									
INTEREST EXPENSE	23,431.11	25,541.00	2,109.89	219,336.70	229,872.00	10,535.30	306,497.00	87,160.30	28.44%
CAPITAL OUTLAY	70,353.52	235,000.00	164,646.48	3,179,361.41	6,793,181.00	3,613,819.59	7,985,340.00	4,805,978.59	60.19%
Total OTHER EXPENSES	93,784.63	260,541.00	166,756.37	3,398,698.11	7,023,053.00	3,624,354.89	8,291,837.00	4,893,138.89	59.01%
Total EXPENDITURES	353,089.23	562,039.00	208,949.77	5,855,745.81	10,025,139.00	4,169,393.19	12,231,947.00	6,376,201.19	52.13%
EXCESS REVENUE OVER EXPENDITURES	65,946.11	(170,228.00)	236,174.11	(1,724,062.35)	(6,301,727.00)	4,577,664.65	(7,289,368.00)	5,565,305.65	(76.35)%

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
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	17,750.63	7,287.00	10,463.63	161,570.32	65,580.00	95,990.32	87,441.00	74,129.32	84.78%
PLAN REVIEW FEE	125.00	125.00	0.00	375.00	875.00	(500.00)	1,250.00	(875.00)	(70.00)%
OTHER REVENUE	0.00	13.00	(13.00)	2,274.61	113.00	2,161.61	150.00	2,124.61	1,416.41%
Total MISCELLANEOUS	17,875.63	7,425.00	10,450.63	164,219.93	66,568.00	97,651.93	88,841.00	75,378.93	84.85%
USER FEES									
USER FEES - RESIDENTIAL	146,049.33	146,108.00	(58.67)	1,306,799.52	1,314,967.00	(8,167.48)	1,753,291.00	(446,491.48)	(25.47)%
RESIDENTIAL TIER 1 CONSUMPTION	300.89	1,620.00	(1,319.11)	18,769.39	24,948.00	(6,178.61)	32,400.00	(13,630.61)	(42.07)%
USER FEES - COMMERCIAL	3,503.20	3,534.00	(30.80)	31,528.80	31,799.00	(270.20)	42,401.00	(10,872.20)	(25.64)%
COMMERCIAL CONSUMPTION	3,329.10	2,381.00	948.10	25,324.43	29,256.00	(3,931.57)	34,020.00	(8,695.57)	(25.56)%
PENALTIES ON USER FEES	2,467.80	1,680.00	787.80	21,466.38	15,120.00	6,346.38	20,160.00	1,306.38	6.48%
CONNECTION FEES	1,200.00	600.00	600.00	6,600.00	4,200.00	2,400.00	6,000.00	600.00	10.00%
TRANSFER FEE REVENUE	229.50	131.00	98.50	1,565.25	1,181.00	384.25	1,575.00	(9.75)	(0.62)%
Total USER FEES	157,079.62	156,054.00	1,025.62	1,412,053.77	1,421,471.00	(9,417.23)	1,889,847.00	(477,793.23)	(25.28)%
Total REVENUES	174,955.25	163,479.00	11,476.25	1,576,273.70	1,488,039.00	88,234.70	1,978,688.00	(402,414.30)	(20.34)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	7,594.38	11,092.00	3,497.62	68,377.21	99,828.00	31,450.79	133,104.00	64,726.79	48.63%
PAYROLL - OFFICE	4,869.06	4,391.00	(478.06)	38,604.00	39,519.00	915.00	52,695.00	14,091.00	26.74%
EMPLOYEE BENEFITS - FICA/MEDIC	268.43	255.00	(13.43)	1,930.81	2,291.00	360.19	3,056.00	1,125.19	36.82%
EMPLOYEE BENEFITS - MED. INS	3,544.43	4,350.00	805.57	33,786.71	44,160.00	10,373.29	57,210.00	23,423.29	40.94%
EMPLOYEE BENEFITS - PERS	2,990.88	3,848.00	857.12	28,953.82	34,632.00	5,678.18	46,179.00	17,225.18	37.30%
EMPLOYEE BENEFITS - SII	112.56	94.00	(18.56)	483.79	798.00	314.21	1,049.00	565.21	53.88%
UNIFORMS	0.00	0.00	0.00	98.17	117.00	18.83	117.00	18.83	16.09%
OPEB EXPENSE	599.45	2,057.00	1,457.55	5,395.05	18,513.00	13,117.95	24,684.00	19,288.95	78.14%
ACCRUED LEAVE EXPENSE	959.55	334.00	(625.55)	1,620.53	2,998.00	1,377.47	4,000.00	2,379.47	59.49%
OTHER PAYROLL EXPENSES	(0.02)	17.00	17.02	276.56	149.00	(127.56)	200.00	(76.56)	(38.28)%
CAR ALLOWANCE EXPENSE	0.00	(41.00)	(41.00)	(284.40)	(377.00)	(92.60)	(500.00)	(215.60)	43.12%
Total PAYROLL RELATED EXPENSES	20,938.72	26,397.00	5,458.28	179,242.25	242,628.00	63,385.75	321,794.00	142,551.75	44.30%

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	15,818.49	13,500.00	(2,318.49)	13,500.00	(2,318.49)	(17.17)%
LEGAL	585.12	1,450.00	864.88	4,750.94	13,050.00	8,299.06	17,400.00	12,649.06	72.70%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	178.50	0.00	(178.50)	0.00	(178.50)	0.00%
ENGINEERING & SURVEYING	0.00	854.00	854.00	1,238.96	7,686.00	6,447.04	10,250.00	9,011.04	87.91%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	544,239.75	544,240.00	0.25	725,653.00	181,413.25	25.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	365,021.75	364,522.00	(499.75)	486,029.00	121,007.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,911.40	2,705.00	(206.40)	24,145.25	24,338.00	192.75	32,453.00	8,307.75	25.60%
BUILDING REPAIRS AND MAINT.	89.04	2,618.00	2,528.96	2,052.36	23,562.00	21,509.64	31,419.00	29,366.64	93.47%
COMPUTER EXPENSE	462.28	2,350.00	1,887.72	12,066.65	27,219.00	15,152.35	34,269.00	22,202.35	64.79%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	3,245.59	4,196.00	950.41	4,346.00	1,100.41	25.32%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,112.90	17,729.00	8,616.10	77,468.51	159,561.00	82,092.49	212,748.00	135,279.49	63.59%
EQUIPMENT RENTAL	670.47	672.00	1.53	3,127.28	3,015.00	(112.28)	3,847.00	719.72	18.71%
SECURITY EXPENSE	472.84	600.00	127.16	5,554.71	6,415.00	860.29	8,580.00	3,025.29	35.26%
INSURANCE AND BONDS	15.00	0.00	(15.00)	26,535.58	25,676.00	(859.58)	25,676.00	(859.58)	(3.35)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	60.00	384.00	324.00	901.32	3,448.00	2,546.68	4,600.00	3,698.68	80.41%
OFFICE JANITORIAL	0.00	387.00	387.00	1,725.30	3,476.00	1,750.70	4,637.00	2,911.70	62.79%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	12,999.36	12,998.00	(1.36)	12,998.00	(1.36)	(0.01)%
OFFICE SUPPLIES	911.88	1,354.00	442.12	2,441.32	12,180.00	9,738.68	16,242.00	13,800.68	84.97%
PERMITS AND FEES	0.00	0.00	0.00	383.14	405.00	21.86	405.00	21.86	5.40%
POSTAGE	0.00	0.00	0.00	2,800.08	3,937.00	1,136.92	5,250.00	2,449.92	46.67%
PUBLICATION CHARGES	0.00	0.00	0.00	475.18	590.00	114.82	1,590.00	1,114.82	70.11%
TELEPHONE	131.43	136.00	4.57	1,074.21	1,224.00	149.79	1,632.00	557.79	34.18%
TRAINING AND SEMINARS	0.00	490.00	490.00	392.85	4,404.00	4,011.15	5,874.00	5,481.15	93.31%
TRAVEL	0.00	289.00	289.00	700.78	2,595.00	1,894.22	3,462.00	2,761.22	79.76%
TRUSTEE FEES	1,125.00	1,125.00	0.00	10,125.00	10,125.00	0.00	13,500.00	3,375.00	25.00%
UTILITIES - GAS & ELECTRIC	1,887.45	2,259.00	371.55	17,520.03	23,558.00	6,037.97	32,271.00	14,750.97	45.71%
DEPRECIATION EXPENSE	5,496.43	4,669.00	(827.43)	46,104.92	42,016.00	(4,088.92)	56,023.00	9,918.08	17.70%
Total OPERATING EXPENSES	23,931.24	40,221.00	16,289.76	1,184,754.47	1,351,638.00	166,883.53	1,778,356.00	593,601.53	33.38%

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
CAPITAL OUTLAY	25,219.23	0.00	(25,219.23)	868,980.91	817,150.00	(51,830.91)	967,150.00	98,169.09	10.15%
Total OTHER EXPENSES	<u>25,219.23</u>	<u>0.00</u>	<u>(25,219.23)</u>	<u>868,980.91</u>	<u>817,150.00</u>	<u>(51,830.91)</u>	<u>967,150.00</u>	<u>98,169.09</u>	<u>10.15%</u>
Total EXPENDITURES	70,089.19	66,618.00	(3,471.19)	2,232,977.63	2,411,416.00	178,438.37	3,067,300.00	834,322.37	27.20%
EXCESS REVENUE OVER EXPENDITURES	104,866.06	96,861.00	8,005.06	(656,703.93)	(923,377.00)	266,673.07	(1,088,612.00)	431,908.07	(39.68)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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 Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	1,715.40	2,429.00	(713.60)	12,842.13	21,860.00	(9,017.87)	29,147.00	(16,304.87)	(55.94)%
OTHER REVENUE	0.00	2.00	(2.00)	1,044.40	18.00	1,026.40	26.00	1,018.40	3,916.92%
Total MISCELLANEOUS	1,715.40	2,431.00	(715.60)	13,886.53	21,878.00	(7,991.47)	29,173.00	(15,286.47)	(52.40)%
USER FEES									
USER FEES - RESIDENTIAL	57,418.30	57,477.00	(58.70)	456,845.26	457,470.00	(624.74)	629,901.00	(173,055.74)	(27.47)%
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	42,120.00	42,120.00	0.00	57,996.00	(15,876.00)	(27.37)%
PENALTIES ON USER FEES	870.60	630.00	240.60	7,228.74	5,670.00	1,558.74	7,560.00	(331.26)	(4.38)%
TRANSFER FEE REVENUE	94.50	45.00	49.50	558.00	405.00	153.00	540.00	18.00	3.33%
Total USER FEES	63,675.40	63,444.00	231.40	506,752.00	505,665.00	1,087.00	695,997.00	(189,245.00)	(27.19)%
Total REVENUES	65,390.80	65,875.00	(484.20)	520,638.53	527,543.00	(6,904.47)	725,170.00	(204,531.47)	(28.20)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	3,797.18	5,102.00	1,304.82	30,359.27	45,913.00	15,553.73	61,219.00	30,859.73	50.41%
PAYROLL - MAINTENANCE	3,072.48	3,403.00	330.52	16,790.56	30,619.00	13,828.44	40,828.00	24,037.44	58.87%
PAYROLL - OFFICE	2,434.53	2,196.00	(238.53)	19,301.96	19,761.00	459.04	26,349.00	7,047.04	26.74%
EMPLOYEE BENEFITS - FICAMEDIC	168.69	160.00	(8.69)	1,065.78	1,440.00	374.22	1,923.00	857.22	44.58%
EMPLOYEE BENEFITS - MED. INS	3,632.23	3,864.00	231.77	23,346.13	36,921.00	13,574.87	48,513.00	25,166.87	51.88%
EMPLOYEE BENEFITS - PERS	1,896.53	2,467.00	570.47	15,502.99	22,196.00	6,693.01	29,597.00	14,094.01	47.62%
EMPLOYEE BENEFITS - SIIS	140.29	126.00	(14.29)	739.60	1,066.00	326.40	1,402.00	662.40	47.25%
UNIFORMS	0.00	0.00	0.00	286.28	877.00	590.72	877.00	590.72	67.36%
OPEB EXPENSE	276.67	949.00	672.33	2,490.03	8,541.00	6,050.97	11,392.00	8,901.97	78.14%
ACCRUED LEAVE EXPENSE	648.37	167.00	(481.37)	2,284.91	1,500.00	(784.91)	2,000.00	(284.91)	(14.25)%
OTHER PAYROLL EXPENSES	0.04	25.00	24.96	579.07	225.00	(354.07)	300.00	(279.07)	(93.02)%
Total PAYROLL RELATED EXPENSES	16,067.01	18,459.00	2,391.99	112,746.58	169,059.00	56,312.42	224,400.00	111,653.42	49.76%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	60.56	242.00	181.44	1,557.05	2,174.00	616.95	2,900.00	1,342.95	46.31%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	105.00	0.00	(105.00)	0.00	(105.00)	0.00%
ENGINEERING & SURVEYING	0.00	0.00	0.00	332.02	500.00	167.98	500.00	167.98	33.60%
SNOW REMOVAL - PLOWING	157,223.75	125,000.00	(32,223.75)	348,396.88	720,000.00	371,603.12	775,000.00	426,603.12	55.05%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

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 Variance	Percent Total Budget Remaining
SNOW REMOVAL - SANDING	11,416.67	10,000.00	(1,416.67)	43,347.68	61,500.00	18,152.32	75,000.00	31,652.32	42.20%
SNOW REMOVAL ANTI/ICE ICING	0.00	2,200.00	2,200.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
BAD DEBITS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	1,198.81	927.00	(271.81)	8,855.10	8,343.00	(512.10)	11,127.00	2,271.90	20.42%
BUILDING REPAIRS AND MAINT.	14.84	440.00	425.16	342.06	3,956.00	3,613.94	5,276.00	4,933.94	93.52%
COMPUTER EXPENSE	191.22	450.00	258.78	3,808.66	6,890.00	3,081.34	7,640.00	3,831.34	50.15%
DUES & SUBSCRIPTIONS	0.00	81.00	81.00	596.29	685.00	88.71	685.00	88.71	12.95%
EQUIP. SUPPLIES/MAINT./REPAIRS	17.26	150.00	132.74	19.51	550.00	530.49	700.00	680.49	97.21%
EQUIPMENT RENTAL	245.47	165.00	(80.47)	898.64	725.00	(173.64)	832.00	(66.64)	(8.01)%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%
SECURITY EXPENSE	4.93	0.00	(4.93)	4.93	18.00	13.07	18.00	13.07	72.61%
INSURANCE AND BONDS	2.50	0.00	(2.50)	4,424.80	4,279.00	(145.80)	4,279.00	(145.80)	(3.41)%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	75.00	75.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	10.00	466.00	456.00	1,843.16	4,202.00	2,358.84	5,600.00	3,756.84	67.09%
OFFICE JANITORIAL	0.00	64.00	64.00	287.55	581.00	293.45	773.00	485.45	62.80%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	151.91	243.00	91.09	452.42	2,195.00	1,742.58	2,924.00	2,471.58	84.53%
PERMITS AND FEES	0.00	0.00	0.00	63.86	668.00	604.14	668.00	604.14	90.44%
POSTAGE	0.00	0.00	0.00	1,008.37	1,350.00	341.63	1,800.00	791.63	43.98%
PUBLICATION CHARGES	0.00	0.00	0.00	224.10	200.00	(24.10)	2,265.00	2,040.90	90.11%
TELEPHONE	13.09	14.00	0.91	117.52	122.00	4.48	162.00	44.48	27.46%
TRAINING AND SEMINARS	0.00	171.00	171.00	216.45	1,539.00	1,322.55	2,052.00	1,835.55	89.45%
TRAVEL	0.00	166.00	166.00	216.88	1,487.00	1,270.12	1,984.00	1,767.12	89.07%
TRUSTEE FEES	187.50	187.00	(0.50)	1,687.50	1,687.00	(0.50)	2,250.00	562.50	25.00%
UTILITIES - GAS & ELECTRIC	53.20	101.00	47.80	371.26	536.00	164.74	1,012.00	640.74	63.31%
VEHICLE EXP FUEL/OIL/SUPP	279.24	1,287.00	1,007.76	3,805.99	11,575.00	7,769.01	15,436.00	11,630.01	75.34%
VEH EXP R&M	0.00	781.00	781.00	3,023.39	7,028.00	4,004.61	9,371.00	6,347.61	67.74%
Total OPERATING EXPENSES	171,070.95	143,135.00	(27,935.95)	436,035.70	867,092.00	431,056.30	954,581.00	518,545.30	54.32%
OTHER EXPENSES									
CAPITAL OUTLAY	4,203.22	0.00	(4,203.22)	120,483.01	110,750.00	(9,733.01)	120,750.00	266.99	0.22%
Total OTHER EXPENSES	4,203.22	0.00	(4,203.22)	120,483.01	110,750.00	(9,733.01)	120,750.00	266.99	0.22%
Total EXPENDITURES	191,341.18	161,594.00	(29,747.18)	669,265.29	1,146,901.00	477,635.71	1,299,731.00	630,465.71	48.51%
EXCESS REVENUE OVER EXPENDITURES	(125,950.38)	(95,719.00)	(30,231.38)	(148,626.76)	(619,358.00)	470,731.24	(574,561.00)	425,934.24	(74.13)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,715.96	8,613.00	102.96	75,649.75	77,514.00	(1,864.25)	103,353.00	(27,703.25)	(26.80)%
OTHER REVENUE	0.00	0.00	0.00	15.91	0.00	15.91	0.00	15.91	0.00%
Total MISCELLANEOUS	<u>8,715.96</u>	<u>8,613.00</u>	<u>102.96</u>	<u>75,665.66</u>	<u>77,514.00</u>	<u>(1,848.34)</u>	<u>103,353.00</u>	<u>(27,687.34)</u>	<u>(26.79)%</u>
Total REVENUES	<u>8,715.96</u>	<u>8,613.00</u>	<u>102.96</u>	<u>75,665.66</u>	<u>77,514.00</u>	<u>(1,848.34)</u>	<u>103,353.00</u>	<u>(27,687.34)</u>	<u>(26.79)%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	222.60	1,250.00	1,027.40	2,721.03	11,250.00	8,528.97	15,000.00	12,278.97	81.86%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	125.00	0.00	(125.00)	0.00	(125.00)	0.00%
EQUIPMENT RENTAL	16.25	17.00	0.75	146.25	150.00	3.75	201.00	54.75	27.24%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%
MISCELLANEOUS EXPENDITURES	515.42	586.00	70.58	5,026.51	5,273.00	246.49	7,031.00	2,004.49	28.51%
OFFICE JANITORIAL	800.00	574.00	(226.00)	7,800.00	5,166.00	(2,634.00)	6,890.00	(910.00)	(13.21)%
OFFICE SUPPLIES	0.00	0.00	0.00	244.94	300.00	55.06	400.00	155.06	38.77%
PUBLICATION CHARGES	0.00	0.00	0.00	82.50	0.00	(82.50)	0.00	(82.50)	0.00%
UTILITIES - GAS & ELECTRIC	1,496.70	1,530.00	33.30	12,151.29	8,262.00	(3,889.29)	15,300.00	3,148.71	20.58%
Total OPERATING EXPENSES	<u>3,050.97</u>	<u>3,957.00</u>	<u>906.03</u>	<u>31,895.03</u>	<u>33,793.00</u>	<u>1,897.97</u>	<u>48,214.00</u>	<u>16,318.97</u>	<u>33.85%</u>
Total EXPENDITURES	<u>3,050.97</u>	<u>3,957.00</u>	<u>906.03</u>	<u>31,895.03</u>	<u>33,793.00</u>	<u>1,897.97</u>	<u>48,214.00</u>	<u>16,318.97</u>	<u>33.85%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>5,664.99</u>	<u>4,656.00</u>	<u>1,008.99</u>	<u>43,770.63</u>	<u>43,721.00</u>	<u>49.63</u>	<u>55,139.00</u>	<u>(11,368.37)</u>	<u>(20.62)%</u>

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

TITLE: PERSONNEL POLICY MANUAL UPDATE – EMPLOYEE LOCKER POLICY

For Discussion and Possible Action: For discussion and possible action to add Employee Locker Policy to the Personnel Policy Manual

MEETING DATE: 21 May 2024

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

RECOMMENDED ACTION:

It is recommended that the Board of Trustees review and approve the Employee Locker Policy 2.4 of the Personnel Manual.

BACKGROUND INFORMATION:

The purpose of the Employee Locker Policy is to provide guidance for the use and responsibility of employee lockers. It aims to promote a sense of responsibility and respect for shared resources and to ensure accountability and fairness for the use of lockers. Moreover, clarifies the district's intention of opening and inspecting lockers as may be necessary. The use of lockers is intended to improve the quality of work life, yet it is important to establish that there should be no expectation of personal privacy for items stored in a district locker.

With the renovations to building 160, lockers will be available for more employees and the district did not have a policy relating to personal effects within a district locker. Therefore, it is appropriate to include guidance relating to the use of employee lockers in the district policy.

It is recommended that the Board of Trustees approve the locker policy paragraph 2.4 as attached to the Personnel Policy Manual.

INCLUDED:

- (A) Personnel Policy Amendment paragraph 2.4

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 |

Attachment A

EMPLOYEE LOCKER POLICY

ADMINISTRATION

2.4 EMPLOYEE LOCKER POLICY

2.4.1 Purpose

The purpose of the Kingsbury General Improvement District's Employee Locker Policy is to provide guidance for the use and responsibility of employee lockers. It aims to promote a sense of responsibility and respect for shared resources and to ensure accountability and fairness for the use of lockers.

2.4.2 Locker Assignments

Lockers are available in limited quantity with priority of assignment for field personnel. Each locker will be assigned by district for an individual's use and label it appropriately. Employees are not allowed to switch lockers without coordination from the district. In case of conflict over locker assignments, the district will resolve the issue.

2.4.3 Locker Maintenance

Employees are responsible for maintaining the cleanliness and good condition of their lockers. Lockers should be cleaned regularly and kept free of food, or any hazardous materials, substances, or other prohibited items. The district may conduct inspections of lockers at any time to ensure they are being used and maintained. In accordance with this policy employees shall refrain from putting stickers or markings on the locker.

2.4.4 Locker Security

Each locker may be secured by the employee assigned. The district is not responsible for items stored in lockers. They are installed for the convenience of employees and valuable items should not be stored in locker. There should be no expectation or entitlement to privacy of items contained in the district locker.

2.4.5 Locker Inspections

The district may conduct random inspections of lockers to ensure they are being used appropriately and in compliance with the policy. Inspections may be conducted without prior notice to employees and locks may be cut and not replaced if determined to be necessary.

2.4.6 Consequences for non-compliance

Employees who violate this policy could be subject to administrative or disciplinary actions.

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

TITLE: PERSONNEL POLICY MANUAL UPDATE – TEMPORARY LABORER

For Discussion and Possible Action. For discussion and possible action to amend the Personnel Policy Manual regarding the use of Temporary Laborers

MEETING DATE: 21 May 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION:

It is recommended that the board approve and adopt the draft amendment 3.1.1 to the Personnel Manual.

BACKGROUND INFORMATION:

The district adopted the Personnel Manual in March 2022. While the manual references seasonal or casual laborer in appropriate places, there is no guidance regarding the recruitment or retention of temporary help.

The district has used temporary laborers in past years to assist with seasonal needs such as drainage, road work or specific projects. Increasingly, with vacancies and challenges recruiting and retaining high quality personnel, the district is more dependent upon temporary laborers. Therefore, it is appropriate to include guidance relating to the use of temporary laborers in the district policy.

The board reviewed this policy and provided suggestions which have been incorporated.

It is recommended that the board adopt the amendment to the policy manual paragraph 3.1.1 as enclosed.

INCLUDED:

(A) Personnel Policy Amendment paragraph 3.11

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 |

3. EMPLOYMENT

THIS SECTION COVERS HIRING FOR REGULAR FULL AND PART-TIME POSITIONS, AND FOR CASUAL/TEMPORARY/SEASONAL POSITIONS.

3.1 Source of Applicant

Regular positions may be filled by applicants from within the organization or from the outside. The best qualified individual will be selected without regard to present employment. The position vacancy announcement may be posted internally and externally.

Promotional recruitments limit consideration of applicants to qualified employees currently working for KGID in a regular or introductory status with at least 6 months of service.

3.1.1 Temporary Labor

The district may opt to use temporary labor to assist with necessary work when additional people will assist to make the work safer and more efficient, or to fill a temporary gap of permanent personnel due to the permanent employee's approved absence or vacancy. Temporary employment is well suited to meet a temporary or seasonal surge such as completing drainage clearing before and after each winter season, or road crew work during the summer. Temporary workers may be a source for applicants for permanent positions if they meet the requirements as established in the recruitment/job description.

To ensure compliance with the State personnel regulations, a temporary worker may not work more than 980 hours in a 12-month period for Kingsbury GID. There are no benefits assigned to temporary workers. There are no expectations that a temporary worker may become permanent in the temporary roles. This stipulation will be included in all job offers for temporary workers.

District management may determine when and how many temporary laborers are necessary and establish the wage to be consistent with the tasks. Temporary labor may be funded by using funds available in the personnel budget either due to vacancies or specifically authorized in the budget for projects which temporary labor was anticipated. Management will routinely update the board of trustees on the status of temporary workers.

Temporary labor may be recruited in open recruitment or using a placement agency when necessary.

3.2 Job Announcements

Prior to initiating recruitment, KGID may verify the essential job functions; identify knowledge, skills, and abilities needed, and determine what education, experience, and credentials will provide the desired knowledge, skills, and abilities.

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

TITLE: APPROVE ON-CALL SERVICES AGREEMENT WITH JACOBS ENGINEERING FOR TECHNICAL SERVICES

For Discussion and Possible Action. Review and approve the on-call services agreement with Jacobs Engineering and authorize the General Manager to execute it as appropriate.

MEETING DATE: 21 May 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION:

It is recommended that the Board of Trustees approve the on-call services agreement with Jacobs Engineering and authorize the General Manager to execute it as appropriate.

BACKGROUND INFORMATION:

In 2015, the district entered into an agreement with Jacobs Engineering (predecessor) to provide technical services for water treatment and controls. After the treatment plant was constructed, the district retained these engineering services. The district has from time to time called upon Jacobs to provide technical support. The current SCADA systems are out of date, not supported by the developer, and do not comply with the Cyber Security criteria established by US EPA for water systems.

Recently, it was noted that the existing agreement was out of date and a new agreement would be appropriate to retain their expertise. In addition, the district seeks to replace and consolidate the SCADA systems. As the developer of the SCADA system for the treatment plant, Jacobs is uniquely positioned to provide the district technical support and assistance to complete the grant application which is being sought by the district. It is anticipated that a follow-on agreement will be needed for the provisions to replace the SCADA to comply with current requirements.

The attachment is to the Agreement, between Jacobs Engineering Group Inc. (Consultant), and Kingsbury General Improvement District (District), for engineering and consulting services on an on-call basis for SCADA network and drinking water treatment and distribution process assistance. It is anticipated that the support sought will not exceed \$10,000 each year or \$25,000 for the expected duration of the agreement.

INCLUDED:

- A. On call Services Agreement – Jacobs Engineering

Fund(s) impacted by above action:

- | | |
|--|--|
| <input type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input checked="" 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 |

EXHIBIT A

Scope of Work for 2024 KGID On-Call Services

Prepared for
Kingsbury General Improvement District

May 2024

Jacobs
50 West Liberty, Suite 205
Reno, NV 89501

Exhibit A: Scope of Work for 2024 On-call Services

This exhibit is to the Agreement, between Jacobs Engineering Group Inc. (Consultant), and Kingsbury General Improvement District (District), for engineering and consulting services on an on-call basis for SCADA network and drinking water treatment and distribution process assistance. The official name for the project will be the 2024 KGID On-call Services, hereinafter referred to as the "Project."

Consultant's Scope of Work

The Consultant proposes the following three Tasks to manage and address any engineering, consulting, or SCADA support services for the District:

Task 1 – Project Management

Consultant will initiate and manage project activities, schedule, and plan work to complete activities in a properly integrated and timely manner. Project management activities will include Progress Monitoring, Team Coordination, Consultant Team Health and Safety stewardship, and Project Administration.

Task 1 Deliverables:

- Monthly project billings showing labor hours by staff member and by task and brief description of services performed.

Task 2 – On-call SCADA Consulting Assistance

Consultant will coordinate with the District to provide short-term assistance on any SCADA network or HMI issues at any of the District facilities as they arise. Assistance can include, but not be limited to consulting services, remote programming changes and edits, changes to Human-Machine Interface (HMI) devices and Programmable Logic Controllers (PLCs), network system infrastructure, and other control related devices and hardware.

Task 3 – On-call Kingsbury Water Treatment Plant Process Assistance

Consultant will coordinate with the District to provide short-term assistance with treatment and distribution process start-up, on-going operations, and process optimization at the Kingsbury WTP. This assistance can be provided for any of the water processes. This assistance may include, but not limited to, diagnostics, calculations or modeling, analysis of data, or on-site investigation of issues.

Schedule

The terms of this Contract shall remain in effect for the duration of the service period. If additional tasks are desired beyond this length of time, Consultant reserves the right to request a scope and fee modification for additional administrative and support time and updated billing rates.

Compensation

Consultant shall provide a written scope of services and estimated cost to perform services as requested by the District prior to initiating work. No work shall be performed on Task 2 or Task 3 unless authorized in writing by the District.

Compensation for services described herein will be on a time and materials basis for a total not-to-exceed budget of \$25,000. Compensation is based on hourly bill rates included in the table below. Approximately 120 hours of engineering assistance and/or SCADA programming can be provided. This total fee will not be exceeded without prior authorization from District. District is not obligated to compensate the Consultant for work beyond the authorized budget nor is the Consultant obligated to incur costs that exceed the authorized budget.

2024 Hourly Labor Billing Rate Schedule

<u>Classification</u>	<u>2024 Rate</u>
Principal Technologist*/Principal Project Manager	\$265
Sr. Technologist*/Sr. Project Manager	\$250
Senior Project Engineer*/Project Manager	\$225
Project Engineer*	\$210
Associate Engineer*	\$185
Staff Engineer 2*	\$165
Staff Engineer 1*	\$145
Engineering Tech 5	\$175
Engineering Tech 4	\$160
Engineering Tech 3	\$140
Engineering Tech 2	\$120

* includes engineering, consulting, planner, and scientist disciplines

Notes:

1. Direct Expenses are those necessary costs and charges incurred for the PROJECT including, but not limited to: (1) the direct costs of transportation, meals and lodging, mail, subcontracts, and outside services; special client-approved PROJECT-specific insurance, letters of credit, bonds, and equipment and supplies; (2) Consultant's charges for direct use of Consultant's vehicles, computing systems, laboratory test and analysis, word processing, printing and reproduction services, and certain field equipment; and (3) Consultant's project charges for special health and safety requirements of Occupational Safety and Health Administration (OSHA) services.
2. Consultant's rates for the following direct expenses shall be: Computer charges of \$6.00 will be applied to all labor hours for all staff. These rates are subject to change for work performed beyond the work period noted below.
3. A markup of 10% will be applied to all other Direct Costs and Expenses.
4. An additional premium of 25% will be added to the above rates for Expert Witness and Testimonial Services.
5. Rates are applicable for work performed through December 31, 2024. Rate increases will go into effect on January 1, 2025.

A rate increase, which will not exceed 5%, is anticipated in 2025. A new Hourly Billing Rate Schedule will be provided to the District at that time. The 2025 rates will not change the contract amount.

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

**TITLE: PUBLIC HEARING ON FISCAL YEAR 2024/2025 BUDGET INCLUDING
DISCUSSION AND APPROVAL OF FINAL BUDGET**

For Discussion and Possible Action: Conduct public hearing and adopt the Budget for
FY 2024/2025

MEETING DATE: 21 May 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approval of Budget for fiscal year 2024/2025

BACKGROUND INFORMATION: Each year the Board of Trustees conducts a budget workshop to review and discuss the tentative budget which is followed by the adoption of a final budget in May. Once approved, the budget must be signed by all Trustees and submitted to the Department of Taxation no later than June 1st, 2024.

The tentative FY 2024/2025 budget was submitted as required to the Department of Taxation and corrective comments were received on 9 May 2024. Ironically, budgeting conservatively is at the core of the discrepancies. The tentative budget was not in compliance due to the Snow Removal Fund with a negative balance due to anticipating higher expense year while the Water Utility Enterprise Fund was budgeted with negative cash equivalents due possibility of more rapid spending on capital projects. These have been adjusted. The Snow Fund budget included a transfer from the General Fund. The Water Utility Enterprise Fund was corrected with an adjustment to the anticipated rate of spending. The notice of public hearing was published in the newspaper.

A brief presentation on the proposed budget is available. Which provides for the summary of the proposed 2024/2025 budget. The presentation and budget worksheets will be available for discussion during the hearing.

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

- | | |
|---|-------------|
| 1. Opening/Welcome (specific to the public hearing) | Board Chair |
| 2. Presentation on proposed FY 2024/2025 Budget | Management |
| 3. Open Public Hearing (motion/vote) regarding the Budget
proposed FY 2024/25 | Board Chair |
| 4. Public Comment | |
| 5. Close Public Hearing (motion/vote) of FY 2024/25 Budget | Board Chair |
| 6. Board discussion/action on adoption of FY 2024/2025 Budget | Board Chair |

Updates to the budget based upon the April 9th meeting and subsequent review include:

- Adjusted sewage treatment cost up based upon recent information
- Adjust lowest 3 hourly wage positions
- Adjustment to Water Capital spending reflecting lower rate in spring 2025
- Adjustment of Snow Rate revenues reflecting new rate of \$26.50 starting in Jan
- Transfer of \$550k from General Fund to cover budgeted deficiency compliance with NRS 354.596

INCLUDED:

- A. Draft FY 2024/25 Final Budget
- B. Copy of published notice
- C. Tentative Budget Review by Department of Taxation

Fund impacted by above action:

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



FY 2024/25
Final Budget
&

Supporting Documents

May 21, 2024



MISSION STATEMENT

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

Kingsbury GID Statistics at a Glance

Established September 8th 1964

Governed by 5 Elected Community Members as the Board of Trustees

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

15 positions

38 miles of water line

27 miles of sewer line

22 miles of roadway

286 fire hydrants

693 manholes

33 pressure zones (water)

8 water reservoirs (5.8 million gallons)

3157 water service connections

1824 wastewater service connections

1 Surface water treatment plant

700 foot underwater intake line

4 Sewage lift-stations

6 Water pump stations

1,751.22 acre feet/year water right

Water production capacity of 6.5 million gallons per day

86 million gallons of sewer flow annually

Typical residential monthly water bill \$190.00

Typical residential monthly sewer bill \$ 60.40

Typical residential snow removal bill \$ 22.50

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

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

Budget Message

Fiscal year 2024/2025 budget was prepared with a pragmatic outlook building upon the success while focusing on capturing efficiencies within the institutional ethos. An organizational fermata, an indeterminant pause to gain footing. We have new systems, new facilities, and gaps in key positions; we continue to manage costs to a degree of addressing the impacts of inflation and uncertainty as we seek improvements in service delivery while gaining management and information tools.

For this budget we projected:

Revenues will increase slightly due to property tax and rate increases in place for the snow removal fund. Water use will increase incrementally higher – more units online, stable economic outlook for first half of FY, 25 and the snowpack melting a little earlier than last year. Water and sewer rate increases are not assumed (the district should also update the fee schedule as we engage rates). However, the influence of \$2.5 million on a project grant makes revenue appear large.

Expenses will have moderation as inflation has slowed over the previous 3 years; wages will increase by 5%; services purchased by the district have some increases; fuel and energy should remain flat during the first half of the year. The sewer maintenance contract expires in October with the renewal to be negotiated (likely reflecting several years without an adjustment). The district expenses paid to the sewer authority continue to be higher. Snow removal expenses are expected to be consistent with ten-year leveling model used in the rate setting yet have to be budgeted more conservatively.

As presented, the budget reflects each of the funds' balances decrease from the anticipated FY24 year end. Putting the funds to work has been achieved. Adjusted for specific reserves, debt coverage and unfunded liabilities, the district is in the unenviable position requiring rate increases for multiple funds. The district has not experienced regulatory concerns amounting to any notable level, but treatment plant upgrades are forecasted. Insurance costs continue to increase, fortunately we have experienced no injuries or worker compensation issues for the past three years.

People are the core of this institution; the district continues to struggle with filling the gaps in our ranks. Competition with other agencies, cost-of-living and the general dearth of qualified applicants are obstacles to finding and retaining desirable people. Yet to that end, a couple recent hires demonstrated themselves to be of the right stuff and folded into the team well while others were also high caliber and able to have a quick tenure at the district taking a small piece forward assuming duties which better fulfill their career goals. The district pursued new tools such as temporary labor and small vendor services in order to complete the mission.

Operational/compliance projects such as the Lead/Copper Service Line (NDEP) inventory and System Resiliency Certification (US EPA), and CyberSecurity Compliance (USEPA) are major elements in the work plan. Capital projects and general support of the community redevelopment projects such as Barton Hospital, completion of Tahoe Beach

Club and Tahoe/Peak Condominium Complex takes full engagement of our engineering capacity. Grants for projects such as the SCADA replacement, pump station/reservoir renovations, and landfill recovery are on the horizon. We have been informed that the bandwidth of the consulting firms is also stretched.

The district has pressed the vehicle and equipment replacement cycles in order to establish the replacement reserve fund. Operational expenses are rising but not for the equipment most likely to be replaced. The traditional valuation equation of repairs verse replacement is not applicable to short-term decisions, until the replacement reserve matures.

Customer expectations for drainage improvements, retaining walls and better tailored snow service have become detractors. As the district regroups around the core missions this year during the next year, the future vision may become driven towards these elements stretching revenues to new points. Service delivery suited for the changing demographics of the district are likely to provide challenges in funding. The district has embraced training and development of our workforce and improved the partnering opportunity with our vendors and neighboring agencies.

Enterprise fund rate increases are needed. The Sewer fund poses a unique concern with completion of the masterplan, renewal maintenance service contract, higher than industry flows and increasing expenditures to the treatment agency. The Water fund requires a moderate increase addressing inflation and capital needs.

An election year and the legislative year commencing in the spring, active engagement, both independently and in the cohort of the League of Cities and Municipalities is anticipated. Articulated positions for Northern Nevada will have unique weight for the current Administration. Kingsbury is positioned as a leader for the GID's within the State and in the recent past led the League. The annual conference for the League this year is at Stateline, making Kingsbury the de facto host, providing a unique opportunity to bring attention to the agency; our challenges and achievements.

September of this year marks the 60th year of our district's service to the community. Taking stock of the accomplishments and preparing for the next 60 is like a crescendo followed by the caesura. With the majority turnover in the membership of the board of trustees anticipated at mid-year, capturing current plans and vamping them for the future will be a weighty task to provide continuity and preserve the momentum. Protecting the health of our customers, being stewards of the public trust, maintaining the assets entrusted to us places the district at the core of the Kingsbury community.

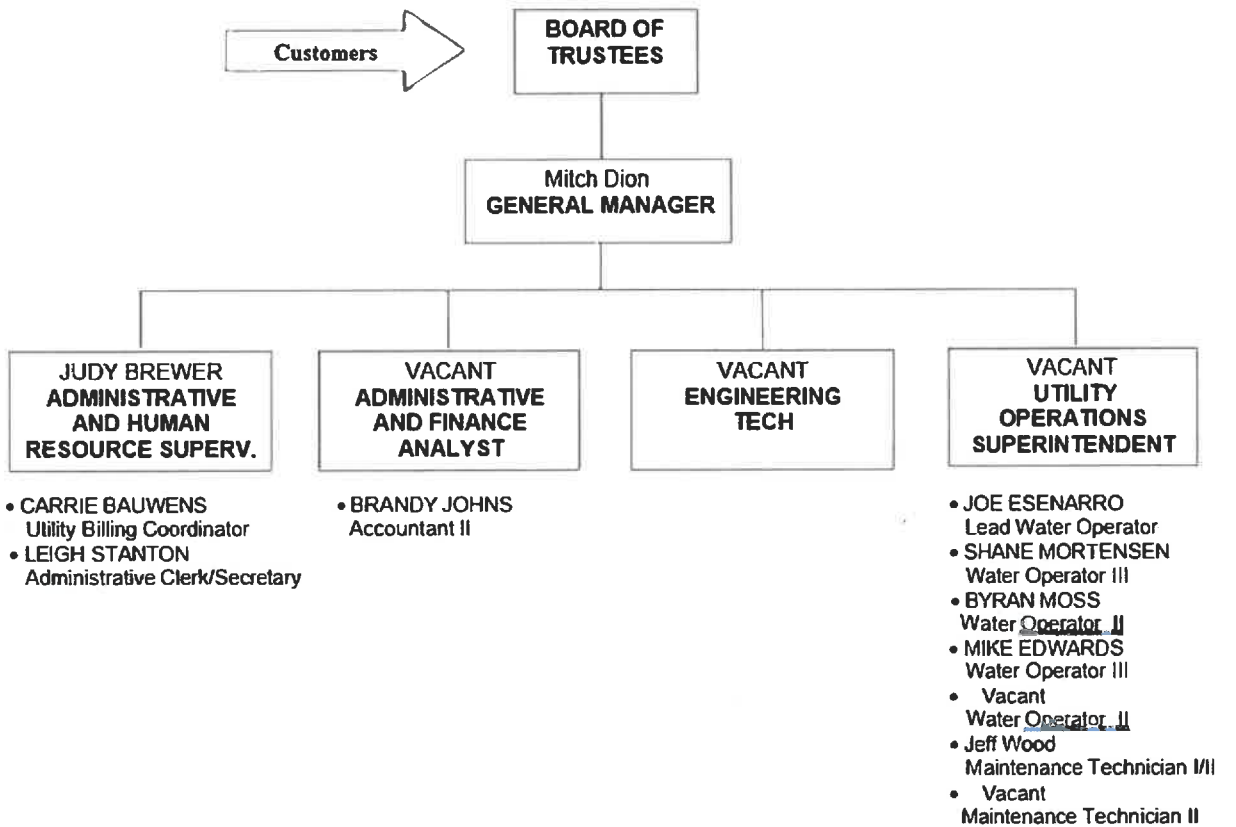
Respectfully Submitted,

Mitchell S. Dion
General Manager

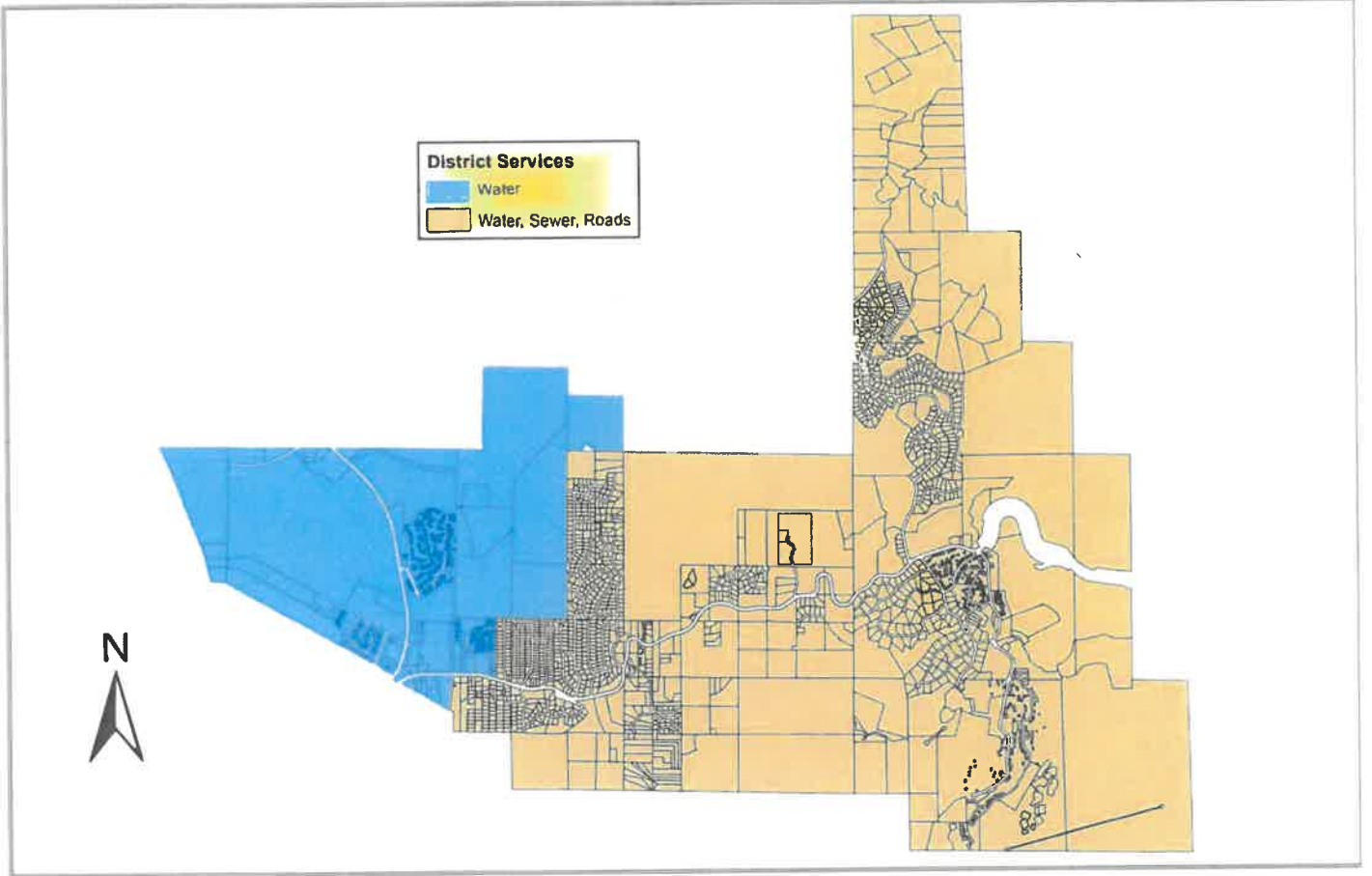


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15 FTE
 FY 2024 Requested Authorized Positions
Outsourced
 Snow Removal
 Sewer Maintenance Services
 Engineering



KGID COMBINED BUDGET 24-25

LEGAL	\$ 2,900	\$ 34,800	\$ 17,400	\$ 2,900	\$ 58,000
LEGAL LABOR NEGOTIATIONS	\$ 1,612	\$ 7,440	\$ 2,108	\$ 1,240	\$ 12,400
LIEN FEES		\$ 1,250			\$ 1,250
METER REPAIR & MAINT		\$ 30,000			\$ 30,000
MISCELLANEOUS	\$ 14,088	\$ 10,000	\$ 4,600	\$ 5,600	\$ 34,288
OFFICE JANITORIAL	\$ 7,663	\$ 9,274	\$ 4,637	\$ 773	\$ 22,347
OFFICE SUPPLIES	\$ 1,925	\$ 12,570	\$ 6,582	\$ 1,314	\$ 22,391
PERMITS AND FEES	\$ 167	\$ 9,056	\$ 405	\$ 668	\$ 10,296
POSTAGE		\$ 7,800	\$ 5,100	\$ 2,100	\$ 15,000
PUBLICATION CHARGES	\$ 295	\$ 3,180	\$ 1,590	\$ 1,515	\$ 6,580
ROAD MAINT. & SUPPLIES	\$ 45,000				\$ 45,000
SAFETY EQUIPMENT	\$ 500	\$ 500		\$ 100	\$ 1,100
SECURITY EXPENSE	\$ 42	\$ 9,531	\$ 8,580	\$ 18	\$ 18,171
SEWER FLOW MANAGEMENT			\$ -		\$ -
SHOP SUPPLIES/SM. TOOLS		\$ 7,000			\$ 7,000
SNOW REMOVAL - PLOWING				\$ 775,000	\$ 775,000
SNOW REMOVAL - SANDING				\$ 75,000	\$ 75,000
SNOW REMOVAL- ANTI/DE ICING				\$ -	\$ -
TELEPHONE	\$ 162	\$ 14,784	\$ 1,632	\$ 162	\$ 16,740
TRAINING & SEMINARS	\$ 4,726	\$ 22,968	\$ 5,874	\$ 2,052	\$ 35,620
TRAVEL	\$ 2,250	\$ 13,404	\$ 3,462	\$ 1,984	\$ 21,100
TRUSTEE COMPENSATION	\$ 2,250	\$ 27,000	\$ 13,500	\$ 2,250	\$ 45,000
UNIFORM EXPENSE	\$ 1,404	\$ 6,962	\$ 117	\$ 877	\$ 9,360
UTILITIES - GAS/ELECTRIC	\$ 16,972	\$ 278,507	\$ 30,000	\$ 1,670	\$ 327,149
VEHICLE EXPENSE FUEL/OIL	\$ 14,311	\$ 106,491		\$ 16,311	\$ 137,113
VEHICLE EXPENSE R&M	\$ 12,053	\$ 51,920		\$ 11,303	\$ 75,276
WATER MONITORING/SAMPLE		\$ 17,583			\$ 17,583
WTR CONSERV. & WTR SHED		\$ 18,500			\$ 18,500
WATER DISTRIBUTION EXP		\$ 62,700			\$ 62,700
WATER TREATMENT EXP		\$ 82,456			\$ 82,456
TOTAL OPERATING EXP.	\$ 622,186	\$ 2,638,029	\$ 2,157,031	\$ 1,212,445	\$ 6,628,291
INTEREST EXPENSE	\$ -	\$ 272,609	\$ -	\$ -	\$ 272,609
DEPRECIATION EXPENSE		\$ 1,357,625	\$ 62,176		\$ 1,419,801
AMORTIZATION EXPENSE		\$ 9,246			\$ 9,246
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS	\$ 550,000	\$ -		\$ (550,000)	\$ -
TOTAL EXPENDITURES	\$ 1,172,186	\$ 4,277,509	\$ 2,219,207	\$ 662,445	\$ 8,331,347
NET INCOME	\$ 1,225,390	\$ 3,307,301	\$ (162,900)	\$ 135,693	\$ 4,505,484
CAPITAL OUTLAY	\$ (2,138,000)	\$ (11,611,589)	\$ (520,000)	\$ (129,000)	\$ (14,398,589)
CONTINGENCY	\$ (82,806)			\$ (40,243)	\$ (123,049)
DEBT PRINCIPAL REPAYMENT		\$ (1,369,133)			\$ (1,369,133)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
PROCEEDS FROM SALE OF EQUIP		\$ -			\$ -
ACCTS RECEIVABLE-GRANT		\$ -			\$ -
ACCTS PAYABLE-PROJECT		\$ -			\$ -
DEVELOPER CAPITAL CONTRIBUTIONS		\$ 3,750,000			\$ 3,750,000
ADD BACK DEPRECIATION/AMORT		\$ 1,366,871	\$ 62,176		\$ 1,429,047
ADJUST TO CASH FLOW		\$ -		\$ -	\$ -
TOTAL CASH FLOW ADJUSTMENTS	\$ (2,220,806)	\$ (7,863,851)	\$ (457,824)	\$ (169,243)	\$ (10,711,724)
NET CASH INCR./DECR.	\$ (995,416)	\$ (4,556,550)	\$ (620,724)	\$ (33,550)	\$ (6,206,240)
AVAIL. CASH - BEGINNING		\$ 5,827,691	\$ 4,196,298		\$ 10,023,989
AVAILABLE CASH - END		\$ 1,271,141	\$ 3,575,574		\$ 4,846,715
OPENING FUND BALANCE	\$ 9,571,460			\$ 42,907	\$ 9,614,367
ENDING FUND BALANCE	\$ 8,576,044			\$ 9,357	\$ 8,585,401
DEPREC. ACCT. RESERVED	\$ 105,659	\$ 444,985	\$ 8,320	\$ 127,211	\$ 686,175
RESERVE ADDITIONS	\$ 155,734	\$ 300,670	\$ 8,151	\$ 95,564	\$ 560,119
LESS RESERVE USE	\$ -	\$ -	\$ -	\$ -	\$ -
NET RESERVE BALANCE	\$ 261,393	\$ 745,655	\$ 16,471	\$ 222,775	\$ 1,246,294
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ (763,739)			\$ (763,739)
TOTAL RESTRICTED CASH	\$ 261,393	\$ 802,787	\$ 16,471	\$ 222,775	\$ 1,303,426

KGID COMBINED BUDGET 24-25

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
REVENUES					
RESIDENTIAL BASE FEES		\$ 3,584,576	\$ 1,751,842	\$ 717,876	\$ 6,054,294
TIER 1 CONSUMPTION REVENUE		\$ 329,000	\$ 26,400		\$ 355,400
TIER 2 CONSUMPTION REVENUE		\$ 68,000			\$ 68,000
TIER 3 CONSUMPTION REVENUE		\$ 72,000			\$ 72,000
FIRE PROTECTION		\$ 88,344			\$ 88,344
COMMERCIAL BASE FEES		\$ 364,056	\$ 44,212	\$ 66,096	\$ 474,364
CONSUMPTION		\$ 110,000	\$ 34,020		\$ 144,020
FIRE PROTECTION		\$ 94,137			\$ 94,137
PENALTIES ON USER FEES		\$ 17,867	\$ 11,682	\$ 4,810	\$ 34,359
SERVICE CHARGES		\$ 14,400			\$ 14,400
RETURN CHECK FEES		\$ 480			\$ 480
CONNECTION FEES		\$ 96,550	\$ 7,200		\$ 103,750
INTEREST ON INVESTMENTS	\$ 311,520	\$ 345,198	\$ 176,809	\$ 8,419	\$ 841,946
TRANSFER FM OTHER FUNDS		\$ -			\$ -
GRANT REVENUE	\$ -	\$ 2,350,000		\$ -	\$ 2,350,000
OTHER, INCL. RENTAL	\$ 108,167	\$ 25,350	\$ 500	\$ 55	\$ 134,072
TRANSFER FEES		\$ 4,176	\$ 2,142	\$ 882	\$ 7,200
PLAN REVIEW FEES		\$ 1,250	\$ 1,500		\$ 2,750
SERVLIN LOSS REVENUE		\$ 14,710			\$ 14,710
SERVLIN LINE REVENUE		\$ 2,856			\$ 2,856
SERVLIN ADMIN REVENUE		\$ 1,860			\$ 1,860
PERSONAL PROPERTY TAX	\$ 7,800				\$ 7,800
AD VALOREM TAXES	\$ 625,935				\$ 625,935
AD VALOREM MAKE-UP	\$ 547,346				\$ 547,346
STATE TAX DISTRIBUTION	\$ 796,808				\$ 796,808
TOTAL REVENUES	\$ 2,397,576	\$ 7,584,810	\$ 2,056,307	\$ 798,138	\$ 12,836,831
EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 89,284	\$ 275,503	\$ 157,190	\$ 73,253	\$ 595,230
MAINTENANCE	\$ 115,889	\$ 477,361		\$ 51,778	\$ 645,028
OFFICE	\$ 27,692	\$ 73,842	\$ 55,380	\$ 27,692	\$ 184,606
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
PAYROLL SUBTOTAL	\$ 236,365	\$ 839,706	\$ 216,570	\$ 154,723	\$ 1,447,364
FICA/MEDICARE	\$ 3,769	\$ 12,777	\$ 3,444	\$ 2,512	\$ 22,502
MEDICAL INS.	\$ 65,293	\$ 250,767	\$ 59,056	\$ 49,715	\$ 424,831
EMPLOYER PERS	\$ 44,915	\$ 197,437	\$ 51,276	\$ 34,759	\$ 328,387
WORKMANS COMP	\$ 2,759	\$ 6,946	\$ 859	\$ 1,113	\$ 11,677
SEP/IRA	\$ -	\$ -	\$ -	\$ -	\$ -
UNEMPLOYMENT EXP	\$ 2,998	\$ 7,995	\$ 5,996	\$ 2,998	\$ 19,987
OPEB EXPENSE	\$ 11,040	\$ 40,670	\$ 17,490	\$ 11,392	\$ 80,592
OTHER P/R EXP	\$ 2,000	\$ 3,200	\$ 500	\$ 1,000	\$ 6,700
VEHICLE EXP INCL IN WAGES	\$ (800)	\$ (4,000)	\$ (500)	\$ -	\$ (5,300)
BENEFIT SUBTOTAL	\$ 131,974	\$ 515,792	\$ 138,121	\$ 103,489	\$ 887,976
TOTAL P/R & RELATED COSTS	\$ 368,339	\$ 1,355,498	\$ 354,691	\$ 258,212	\$ 2,335,340
ACCOUNTING	\$ 2,946	\$ 75,355	\$ 17,678	\$ 2,946	\$ 98,925
BANK CHARGES		\$ 52,837	\$ 34,727	\$ 11,906	\$ 99,470
BAD DEBT		\$ 32,053	\$ 20,958	\$ 8,630	\$ 61,641
BUILDING REPAIR & MAINT.	\$ 20,000	\$ 30,000	\$ 31,419	\$ 5,276	\$ 86,695
BUSINESS MEALS	\$ -	\$ 500	\$ -	\$ -	\$ 500
COMPUTER EXPENSE	\$ 7,584	\$ 60,261	\$ 17,861	\$ 5,139	\$ 90,845
DCSID M & O			\$ 823,691		\$ 823,691
DCSID ASSESSMENTS			\$ 490,034		\$ 490,034
DUES AND SUBSCRIPTIONS	\$ 674	\$ 9,038	\$ 4,346	\$ 685	\$ 14,743
ENGINEERING & SURVEYING	\$ 35,000	\$ 22,750	\$ 10,250	\$ 500	\$ 68,500
EQUIP. SUPPLIES & R&M	\$ 4,500	\$ 14,750	\$ 212,748	\$ 700	\$ 232,698
EQUIPMENT RENTAL	\$ 515	\$ 9,146	\$ 3,847	\$ 832	\$ 14,340
EROSION & DRAINAGE	\$ 25,000				\$ 25,000
FACILITIES RENT	\$ -	\$ -	\$ -	\$ -	\$ -
FIELD SUPPLIES/TOOLS/SIGNS	\$ 20,630			\$ 10,000	\$ 30,630
INSURANCE AND BONDS	\$ 8,678	\$ 115,165	\$ 28,694	\$ 4,782	\$ 157,319
INVENTORY PARTS		\$ 15,000	\$ 500		\$ 15,500

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2023/2024							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
REVENUES								
AD VALOREM TAXES	562,056	709,165	394,136	315,029	315,029	709,165	0	625,935
AD VALOREM MAKE-UP	455,944	561,529	312,074	249,455	249,455	561,529	(0)	547,346
STATE TAX DISTRIBUTION	725,207	790,070	395,035	395,035	395,035	790,070	(0)	796,808
INTEREST ON INVESTMENTS	235,091	116,588	203,819	(87,231)	164,414	368,233	(251,645)	311,520
PERSONAL PROPERTY TAX	7,800	4,104	1,991	2,113	2,113	4,104	(0)	7,800
GRANT REVENUE	40,000	-	-	-	-	-	-	-
RENTAL INCOME	113,327	103,353	49,480	53,873	49,536	99,016	4,337	107,167
OTHER, INCL. LAND SALE	1,894	1,000	1,069	(69)	2,872	3,941	(2,941)	1,000
TOTAL REVENUES	2,141,319	2,285,809	1,357,604	928,205	1,178,454	2,536,058	(250,249)	2,397,576
EXPENDITURES								
PAYROLL - MANAGEMENT	52,874	77,222	28,020	49,202	21,734	49,754	27,468	89,284
MAINTENANCE	14,577	57,158	11,267	45,891	55,369	66,636	(9,478)	115,889
OFFICE	23,271	26,349	12,698	13,651	17,661	30,359	(4,010)	27,692
ACCRUED LEAVE	2,741	3,500	1,669	1,831	1,420	3,089	411	3,500
PAYROLL SUBTOTAL	93,463	164,229	53,654	110,575	96,184	149,838	14,392	236,365
FICA/MEDICARE	1,393	2,392	807	1,585	3,541	4,348	(1,956)	3,769
MEDICAL INS.	40,508	62,528	14,824	47,704	26,247	41,070	21,458	65,293
EMPLOYER PERS	22,779	38,641	13,301	25,340	13,510	26,811	11,830	44,915
WORKERS COMP	866	1,975	624	1,351	2,258	2,882	(907)	2,759
SEP/IRA	81	-	-	-	-	-	-	0
UNEMPL BENEFIT	-	-	-	-	-	-	-	2,998
OPEB EXPENSE	(56,875)	15,190	2,075	13,115	2,075	4,150	11,040	11,040
OTHER P/R EXP.	101	550	562	(12)	935	1,497	(947)	2,000
VEHICLE ALLOW INCL PR	(763)	(800)	(400)	(400)	(26)	(426)	(374)	(800)
BENEFIT SUBTOTAL	8,090	120,476	31,793	88,683	48,565	80,758	40,517	131,974
TOTAL P/R & RELATED COSTS	101,553	284,705	85,447	199,258	144,749	230,596	54,909	368,339
ACCOUNTING	1,911	2,250	2,636	(386)	-	2,636	(386)	2,946
LEGAL	1,543	2,900	1,585	1,315	1,500	3,085	(185)	2,900
LEGAL LABOR NEGOTIATIONS	145	-	-	-	806	806	(806)	1,612
ENGINEERING & SURVEYING	88,694	35,000	100,928	(65,928)	17,400	118,328	(83,328)	35,000
EROSION & DRAINAGE	5,285	25,000	1,529	23,471	5,000	6,529	18,471	25,000
ROAD MAINT. & SUPPLIES	342,681	30,000	553,808	(523,808)	25,599	579,407	(549,407)	45,000
BAD DEBTS	-	-	-	-	-	-	-	-
BANK CHARGES	-	-	-	-	-	-	-	-
BUILDING REPAIRS/MAINT	9,403	16,904	2,469	14,435	11,280	13,749	3,155	20,000
COMPUTER EXPENSE	2,952	5,551	917	4,634	1,639	2,556	2,995	7,584
DUES & SUBSCRIPTIONS	597	674	561	113	113	674	0	674
EQUIPMENT SUPPLIES/R&M	1,029	4,500	82	4,418	4,418	4,500	(0)	4,500
EQUIPMENT RENTAL	378	515	196	319	321	517	(2)	515
FIELD SUPPL./TOOLS/SIGNS	6,704	20,630	27	20,603	6,098	6,125	14,505	20,630
SECURITY EXPENSE	-	42	-	42	42	42	-	42
INSURANCE AND BONDS	9,800	11,543	8,017	3,526	500	8,517	3,026	8,678
MISCELLANEOUS EXP.	10,291	14,088	3,445	10,643	8,092	11,537	2,551	14,088
OFFICE JANITORIAL	9,305	7,663	5,637	2,026	5,980	11,616	(3,953)	7,663
OFFICE/FACILITIES RENT	3,250	2,166	1,625	541	542	2,167	(1)	-
OFFICE SUPPLIES	810	3,535	297	3,238	3,238	3,535	(0)	1,925
PERMITS & FEES	63	67	136	(69)	-	136	(69)	167
POSTAGE	-	-	-	-	-	-	-	-
PUBLICATION CHARGES	331	265	195	70	260	455	(190)	295
SAFETY EQUIPMENT	-	500	-	500	500	500	-	500
TELEPHONE	155	162	78	84	81	159	3	162
TRAINING & SEMINARS	84	4,726	185	4,541	1,600	1,785	2,941	4,726
TRAVEL	332	2,250	82	2,168	750	832	1,418	2,250
TRUSTEE COMPENSATION	2,068	2,250	1,125	1,125	1,125	2,250	-	2,250
UNIFORM EXPENSE	176	1,404	317	1,087	1,087	1,404	(0)	1,404
UTILITIES	17,084	16,314	7,571	8,743	8,743	16,314	(0)	16,972
VEHICLE EXPENSE FUEL/OIL	4,487	13,436	3,538	9,898	9,898	13,436	0	14,311
VEHICLE EXPENSE R&M	13,514	10,121	5,674	4,447	4,447	10,121	0	12,053
INTEREST EXPENSE	-	-	-	-	-	-	-	-
SUBTOTAL EXPENSES	634,625	519,161	788,105	(268,944)	265,808	1,054,314	(534,351)	622,186
CAPITAL OUTLAY	825,097	1,984,760	135,449	1,849,311	141,265	276,714	1,708,046	2,138,000
CONTINGENCY	-	75,118	-	75,118	12,212	12,212	62,906	82,806
SUBTOTAL	1,459,722	2,579,039	923,554	1,655,485	419,285	1,343,240	1,236,600	2,842,992
TRANSF. TO OTHER FUNDS	-	-	-	-	-	-	-	550,000.00
TOTAL EXPENDITURES	1,459,722	2,579,039	923,554	1,655,485	419,285	1,343,240	1,236,600	3,392,992
NET GAIN OR LOSS	629,704	(293,230)	434,051	(727,281)	759,169	1,192,817	(1,486,849)	(995,416)
OPENING FUND BALANCE	7,748,938	7,948,743	8,378,642	-	-	8,378,642	-	9,571,460
CLOSING FUND BALANCE	8,378,642	7,655,513	8,812,692	-	-	9,571,460	-	8,576,044

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2023/2024							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
DEPREC. ACCT. RESERVED VEHICLE & EQUIPEMENT	0	134,619	134,619	-	0	-		105,659
RESERVE ADDITIONS	134,619	113,944	59,829	54,115	59,829	119,659		155,734
LESS RESERVE USE	0	(14,000)	-	(14,000)	0	(14,000)		-
NET RESERVE BALANCE	0	234,563	194,449	40,115	59,829	105,659		261,393
TOTAL RESTRICTED CASH	134,619	234,563	194,449	40,115	59,829	105,659	-	261,393

WATER

KGID WATER 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
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

WATER

KGID WATER 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
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
WTR TREATMENT EXP	53,091	72,910	25,635	47,275	47,275	72,910	(0)	82,456
TOTAL OPERATING EXP.	1,872,525	2,594,642	1,004,292	1,590,350	1,159,460	2,165,887	432,755	2,638,029
INTEREST EXPENSE	325,516	306,497	157,394	149,103	149,043	306,437	60	272,609
DEPRECIATION EXPENSE	1,321,045	1,335,034	676,836	658,198	680,789	1,357,625	(22,591)	1,357,625
AMORTIZATION EXPENSE	11,701	10,434	5,217	5,217	5,217	10,434	0	9,246
(GAIN) LOSS ON DISPOSAL OF E	326	-	0	-	(4,453)	(4,453)	4,453	-
TOTAL EXPENDITURES	3,531,113	4,246,607	1,843,738	2,402,869	1,990,057	3,835,930	414,677	4,277,509
NET INCOME	1,485,817	695,972	884,773	(188,801)	686,902	1,569,540	(877,568)	3,307,301
CAPITAL OUTLAY	(1,993,134)	(7,985,340)	(2,696,598)	5,288,742	(2,031,098)	(4,727,696)	(3,257,644)	(11,611,589)
DEBT PRINCIPAL REPAYMENT	(1,611,162)	(1,335,304)	(663,477)	671,827	(671,827)	(1,335,304)	0	(1,369,133)
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	-
PROCEEDS FROM SALE OF EQUI	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	3,750,000
ADD BACK DEPRECIATION/AMOR	1,332,746	1,345,468	825,879	663,415	686,006	1,368,059	(22,591)	1,366,871
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	(7,863,851)
NET CASH INCR./DECR.	(991,898)	(3,529,204)	(1,918,717)	1,610,487	(1,060,723)	(3,125,401)	(403,803)	(4,556,550)
AVAIL. CASH - BEGINNING	9,944,990	9,075,402	8,953,092	-	-	8,953,092	-	5,827,691
AVAILABLE CASH - END	8,953,092	5,546,198	7,034,374	-	-	5,827,691	-	1,271,141
DEPREC. ACCT. RESERVED	618,907	301,954	301,954	0	373,469	301,954	-	444,985
RESERVE ADDITIONS	184,282	-	0	-	0	-	-	0
RESERVE ADDITIONS (VEHICLE)	256,504	143,032	71,516	71,516	71,516	143,032	-	300,670
LESS RESERVE USE	(757,739)	(112,000)	-	-	0	0	-	-
NET RESERVE BALANCE	301,954	332,986	373,469	(40,483)	444,985	444,985	-	745,655
DISTRIB DEBT SERVICE	228,692	228,692	228,692	0	228,692	228,692	-	228,692
TREATMENT DEBT SERVICE	592,179	592,179	592,179	-	592,179	592,179	-	592,179
CAPITAL IMPROV RESERVE	661,385	(763,739)	(585,052)	(178,687)	(514,878)	(514,878)	-	(763,739)
TOTAL RESTRICTED CASH	1,784,209	390,118	609,288	(219,170)	750,978	750,978	-	802,787

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2023/24							5/15/2024	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	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	22,106	43,125	(724)	44,212
CONSUMPTION RESIDENTIAL	29,629	32,400	16,563	15,837	10,200	26,763	5,637	26,400
CONSUMPTION COMMERCIAL	37,961	34,020	15,412	18,608	16,200	31,612	2,408	34,020
PENALTIES ON USER FEES	25,346	20,160	14,057	6,103	12,471	26,528	(6,368)	11,682
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	1,056,796	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	1,236	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
SEP/IRA	98	-	-	-	-	-	-	0
UNEMPLOYMENT	-	-	-	-	-	-	-	5,996
OPEB EXPENSE	595	24,684	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	92,839	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	725,653	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	386	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)	28,694
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	1,632	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	1,663,170	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	-	-	-	-
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)	(100,556)	(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

SNOW

KGID SNOW 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
REVENUES								
USER FEES	483,329	629,901	284,642	345,259	345,009	629,651	250	717,876
COMMERCIAL USER FEES	44,601	57,996	26,265	31,731	31,752	58,017	(21)	66,096
PENALTIES ON USER FEES	8,247	7,560	4,656	2,904	3,959	8,615	(1,055)	4,810
INTEREST ON INVESTMENTS	24,759	29,147	7,831	21,316	4,444	12,275	16,872	8,419
TRANSFER FEE	504	540	369	171	441	810	(270)	882
GRANT REVENUE	120,000	-	0	-	0	-	-	-
OTHER	196	26	1,043	(1,017)	30	1,073	(1,047)	55
GAIN ON DISPOSAL OF ASSET	-	-	0	-	1,375	1,375	(1,375)	-
TOTAL REVENUES	681,636	725,170	324,806	400,364	387,010	711,816	13,354	798,138
EXPENDITURES								
PAYROLL - MANAGEMENT	37,162	61,219	19,892	41,327	18,581	38,473	22,746	73,253
MAINTENANCE	10,412	40,828	8,048	32,780	18,142	26,190	14,638	51,778
OFFICE	23,271	26,349	12,698	13,651	17,661	30,359	(4,010)	27,692
ACCRUED LEAVE	2,385	2,000	1,366	634	919	2,285	(285)	2,000
PAYROLL SUBTOTAL	73,230	130,396	42,004	88,392	55,303	97,307	33,090	154,723
FICA/MEDICARE	1,100	1,923	638	1,285	1,138	1,776	147	2,512
MEDICAL INS.	31,411	48,513	11,623	36,890	21,459	33,081	15,432	49,715
EMPLOYER PERS	17,061	29,597	10,026	19,571	11,295	21,320	8,277	34,759
WORKERS COMP	552	1,402	232	1,170	1,033	1,265	137	1,113
SEP/IRA	33	0	0	-	-	-	-	0
UNEMPLOYMENT	0	0	0	-	-	-	-	2,998
OPEB EXPENSE	(36,182)	11,392	1,660	9,732	1,660	3,320	8,072	11,392
OTHER P/R EXP	102	300	419	(119)	569	988	(688)	1,000
CAR ALLOW INCL WAGES	0	0	0	-	0	-	-	0
BENEFITS SUBTOTAL	14,077	93,127	24,598	68,529	37,154	61,750	31,376	103,489
TOTAL P/R & RELATED COSTS	87,307	223,523	66,602	156,921	92,456	159,057	64,465	258,212
ACCOUNTING	1,911	2,250	2,540	(290)	-	2,540	(290)	2,946
LEGAL	2,346	2,900	1,390	1,510	1,500	2,890	10	2,900
LEGAL LABOR NEGOTIATIONS	119	-	-	-	620	620	(620)	1,240
ENGINEERING & SURVEYING	345	500	95	405	416	511	(11)	500
SNOW REMOVAL PLOWING	1,225,979	775,000	14,556	760,444	350,000	364,556	410,444	775,000
SNOW REMOVAL SANDING	31,796	75,000	2,676	72,324	54,160	56,836	18,164	75,000
SNOW REMOVAL ANTI/DE ICING	0	6,600	0	6,600	0	-	6,600	-
BAD DEBTS	0	3,211	0	3,211	1,291	1,291	1,920	8,630
BANK CHARGES	8,981	11,127	5,409	5,718	6,595	12,004	(877)	11,906
BUILDING REPAIRS/MAINT	381	5,276	259	5,017	418	677	4,599	5,276
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	4,783	7,640	3,115	4,525	4,525	7,640	(0)	5,139
DUES AND SUBSCRIPTIONS	597	685	561	124	124	685	0	685
EQUIPMENT SUPPLIES & MAINT	134	700	2	698	-	2	698	700
EQUIPMENT RENTAL	718	832	612	220	375	987	(155)	832
FIELD SUPPLIES/TOOLS/SIGN	6,068	10,000	5,226	4,774	4,804	10,030	(30)	10,000
SECURITY	0	18	0	18	18	18	-	18
INSURANCE AND BONDS	3,633	4,279	4,419	(140)	0	4,419	(140)	4,782
MISCELLANEOUS	2,633	5,600	1,793	3,807	3,807	5,600	(0)	5,600
OFFICE JANITORIAL	646	773	237	536	580	816	(43)	773
FACILITIES RENT	3,263	2,166	1,638	528	542	2,180	(14)	-
OFFICE SUPPLIES	1,602	2,924	193	2,731	2,731	2,924	(0)	1,314
PERMITS AND FEES	563	668	64	604	604	668	0	668
POSTAGE	1,685	1,800	719	1,081	890	1,609	191	2,100
PUBLICATION CHARGES	1,281	2,265	195	2,070	435	630	1,635	1,515
SAFETY EQUIPMENT	0	100	0	100	0	-	100	100
TELEPHONE	155	162	78	84	79	157	5	162
TRAINING & SEMINARS	84	2,052	204	1,848	1,000	1,204	848	2,052
TRAVEL	605	1,984	217	1,767	450	667	1,317	1,984
TRUSTEE COMPENSATION	2,068	2,250	1,125	1,125	1,125	2,250	-	2,250
UNIFORM EXPENSE	86	877	223	654	654	877	0	877
UTILITIES	657	1,012	210	802	214	424	588	1,670
VEHICLE EXPENSE FUEL/OIL	4,220	15,436	1,806	13,630	13,630	15,436	0	16,311
VEHICLE EXPENSE R&M	3,072	9,371	2,891	6,480	12,000	14,891	(5,520)	11,303
INTEREST EXPENSE	0	-	0	-	0	-	-	-
TOTAL OPERATING EXP.	1,397,718	1,178,980	119,054	1,059,927	556,043	675,096	503,884	1,212,445
CAPITAL OUTLAY	248,879	120,750	93,036	27,714	18,265	111,301	9,449	129,000
CONTINGENCY	-	38,992	-	38,992	17,229	17,229	21,763	40,243
ADJUST TO CASH FLOW	66,082	-	-	-	-	-	-	-
SUBTOTAL	1,712,679	1,338,722	212,090	1,126,633	591,538	803,626	535,096	1,381,688
TRANSF. FROM OTHER FUNDS	-	-	-	-	-	-	-	-550,000
TOTAL EXPENDITURES	1,712,679	1,338,722	212,090	1,126,633	591,538	803,626	535,096	831,688
NET GAIN OR LOSS	(1,031,043)	(613,552)	112,716	(726,269)	(204,528)	(91,811)	(521,742)	(33,550)
OPENING FUND BALANCE	1,165,760	225,024	134,717	-	-	134,717	-	42,907

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2023/24								5/15/2024
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	22/23	23/24	ACTUAL	UNDER	2ND 6 MOS.	23/24 TOTAL	UNDER	BUDGET 24/25
ENDING FUND BALANCE	134,717	(388,528)	247,434			42,907		9,357
DEPREC. ACCT. RESERVED	0	73,201	73,201	-	100,206	73,201		127,211
RESERVE ADDITIONS	73,201	36,867	27,005	9,862	27,005	54,010		95,564
LESS RESERVE USE	0	(14,000)	-	-	0	0		-
NET RESERVE BALANCE	73,201	96,068	100,206	(4,138)	127,211	127,211		222,775
TOTAL RESTRICTED CASH	73,201	96,068	27,005	69,063	127,211	54,010	-	222,775

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2024/2025		5/15/2024			
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
Brightly CMMS Licensing Fees	5,000	250	3,000	1,500	250
Abila/MIP Maintenance Fee	4,504	225	2,702	1,352	225
Springbrook Software (utility billing) maint fee	13,519		7,030	4,596	1,893
Network & Server Monitoring Pac States	16,200	810	9,720	4,860	810
Springbrook Web Payments	1,500		780	510	210
Misc. software upgrades	3,000	150	1,800	900	150
Consulting fees and support (Thunderbird) (SCADA)	6,000		6,000		
Micropaver Support/Maintenance	650	650			
Fixed Asset Software (Annual maint)	300	15	180	90	15
Charter (office, shop & lake station)					
Office 5:60:30:5	2,020	101	1,212	606	101
Shop & Lake Station	4,060		4,060		
GIS Licensing	5,000	1,000	2,000	2,000	
SCADA Wonderware Support/Maint ST 2	6,379		6,379		
SCADA Wonderware Support/Maint Lake	6,899		6,899		
WIN 911 Support	720		720		
Verizon Networkfleet GPS	1,592	165	1,160	136	131
Verizon Networkfleet GPS - Snow (7)	1,137				1,137
Website Hosting	350	18	210	105	18
New Monitors	750	38	450	225	38
Miscellaneous hardware	3,000	150	1,800	900	150
Adobe Annual Subscription	265	13	159	80	13
Tablet/Cell Phone Replacement	8,000	4,000	4,000	-	-
		-	-	-	-
				-	-
TOTAL COMPUTER EXPENSE	90,845	7,584	60,261	17,861	5,139

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2023/2024				5/15/2024		
	PROJECTED 2023/24	PROPOSED 2022/2023	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	139,624	131,599	8,678	89,445	28,694	4,782
Servline Water Loss/line Ins		25,720		25,720		
Total Insurance Expense		157,319	8,678	115,165	28,694	4,782
Legal	49,051	58,000	2,900	34,800	17,400	2,900
Accounting/Audit 5:60:30:5	52,632	58,925	2,946	35,355	17,678	2,946
Single Act Audit		40,000		40,000		
		98,925	2,946	75,355	17,678	2,946
Bank Charges 0:54:37:09	92,185	99,220	0	52,587	34,727	11,906
Bank Charges wire/usbank		250		250		
Totals		99,470	0	52,837	34,727	11,906
Office Supplies						
298 Kingsbury		400	400			
Billing 0:54:37:09	0	3,500	0	1,855	1,225	420
Other 5:60:30:5	0	18,490	1,525	10,715	5,357	894
Totals	54,592	22,390	1,925	12,570	6,582	1,314
Postage (general) 0:54:37:09	12,326	15,000	-	7,800	5,100	2,100
Telephone 5:60:30:5 Office		3,240	162	1,944	972	162
Telephone 0:100:0:0 Shop		12,840		12,840		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	16,308	16,740	162	14,784	1,632	162
Vehicle Exp FUEL/OIL. 10:0:80:10	128,357	125,114	12,511	100,091	0	12,511
Sweeper Brooms pallet		4,000	1,000			3,000
Backhoe Tires		0	0	0		0
Water Veh. Tires		4,000	400	3,200		400
Road Crew Veh Tires		4,000	400	3,200		400
Total Vehicle Exp/Fuel/Tires		137,114	14,311	106,491	0	16,311
Vehicle Exp. R&M 10:0:80:10	61,479	59,275	5,928	47,420	0	5,928
Sweeper R&M 50:0:0:50		6,500	1,625			4,875
Sterling Dump Truck 0025 R&M		1,500	500	500		500
Vector R&M 50:50:0:0		8,000	4,000	4,000		
Total Vehicle R&M		75,275	12,053	51,920	0	11,303
Facilities Rent 5:60:30:5	43,346	0	0	0	0	0
Trustee Compensation 5:60:30:5	45,000	45,000	2,250	27,000	13,500	2,250
Janitorial 5:60:30:5	27,123	22,347	7,663	9,274	4,637	773
Training and Seminars						
Water 0:0:100:0		13,500		13,500		
Roads 100:0:0:0		4,000	4,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		1,200				1,200
Billing 0:54:37:09		1,400		756	518	126
Other 5:60:30:5		14,520	726	8,712	4,356	726
Totals	16,750	35,620	4,726	22,968	5,874	2,052
Travel						
Water 0:0:100:0		9,000		9,000		
Roads 100:0:0:0		2,000	2,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		1,500				1,500
Billing 0:54:37:09		2,600		1,404	962	234
Other 5:60:30:5		5,000	250	3,000	1,500	250
Totals	7,848	21,100	2,250	13,404	3,462	1,984
Computer Exp. 5:60:30:5	112,763	90,845	7,584	60,261	17,861	5,139
Utilities						
298 Kingsbury Grade		16,218	15,300			
Office 5:60:30:5		33,427	1,671	20,056	10,028	1,670
Water 0:100:0:0		258,452		258,452		
Sewer 0:0:100:0		19,973			19,973	
Total Utilities	320,739	328,070	16,972	278,507	30,000	1,670
TOTAL		1,223,215	84,420	883,136	187,146	67,592

PAYROLL

KGID PAYROLL CALCULATIONS 2023/24 - WITH 3% CPI INCREASE & 2% MERIT INCREASE 2024/25 - WITH 3% CPI & 2% MERIT INCREASE	2023/2024		2024/2025 TOTAL	GENERAL FUND	WATER FUND	5/15/2024	
	BASE	INCREASE OF 5.00%				SEWER FUND	SNOW FUND
Water Department							
Water Operator 100% PERS Paid							
Lead Operator - Base Rate-\$35.20/hr	71,021	2,195	73,216		73,216		
Lead Operator - Standby Rate 1664hrs 12.5% base \$4.40/hr	7,096	226	7,322		7,322		
Lead Operator - In Charge Pay 10% premium of regular pay - 4wks	1,149	2,230	3,379		3,379		
Lead Operator - Overtime- 52hrs = 4/wk	2,664	82	2,746		2,746		
Lead Operator - Call Back - Field - 78 = 6/wk	3,995	123	4,118		4,118		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,332	41	1,373		1,373		
Subtotal	87,257	4,897	92,154		92,154		
Operator III - Base Rate-\$32.64/hr							
Operator III - Special Skills (2.5%) \$0.82 Reg Rate \$32.64/hr	65,836	2,055	67,891		67,891		
Operator III - Standby Rate 1664hrs 12.5% base \$4.08/hr	1,646	60	1,706		1,706		
Operator III - In Charge Pay 10% premium of regular pay -	6,581	208	6,789		6,789		
Operator III - Overtime- 52hrs = 4/wk	-	-	-		-		
Operator III - Call Back/OT - Field - 78 = 6/wk	2,195	415	2,610		2,610		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	3,293	622	3,915		3,915		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,098	207	1,305		1,305		
Subtotal	80,649	3,567	84,216		84,216		
Water Operator 50%/50% PERS							
Operator II - Base Rate-\$33.46/hr	67,571	2,026	69,597		69,597		
Operator II - Special Skills (2.5%) 0.84 Reg Rate\$33.46/hr	1,692	55	1,747		1,747		
Operator II - Standby Rate 1664hrs 12.5% base \$4.18/hr	6,753	203	6,956		6,956		
Operator II - Overtime- 52hrs = 4/wk	2,598	77	2,675		2,675		
Operator II - Call Back - Field - 78 = 6/wk	3,896	117	4,013		4,013		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,299	39	1,338		1,338		
Subtotal	83,809	2,517	86,326		86,326		
Operator II - Base Rate-\$34.13/hr							
Operator II - Special Skills (6%) 2.05 Reg Rate \$34.13/hr	71,673	2,150	73,823		73,823		
Operator II - Standby Rate 1664hrs 12.5% base \$4.27/hr	4,300	(36)	4,264		4,264		
Operator II - In Charge Pay 10% premium of regular pay -	6,753	352	7,105		7,105		
Operator II - Overtime- 52hrs = 4/wk	2,686	136	2,822		2,822		
Operator II - Call Back - Field - 78 = 6/wk	4,029	204	4,233		4,233		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,343	68	1,411		1,411		
Subtotal	90,784	2,874	93,658		93,658		
Operator III - Base Rate-\$38.42/hr							
Operator III - Special Skills (7.5%) 2.88 Reg Rate \$38.42/hr	77,532	2,382	79,914		79,914		
Operator III - Standby Rate 1664hrs 12.5% base \$4.80/hr	5,810	180	5,990		5,990		
Operator III - In Charge Pay 10% premium of regular pay -	7,757	230	7,987		7,987		
Operator III - Overtime- 52hrs = 4/wk	-	-	-		-		
Operator III - Call Back - Field - 78 = 6/wk	3,126	95	3,221		3,221		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	4,688	144	4,832		4,832		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,562	49	1,611		1,611		
Subtotal	100,475	3,080	103,555		103,555		
Award Budget 1% Total Base Wages	3,536	108	3,644		3,644		
Subtotal	3,536	108	3,644		3,644		
TOTAL WATER OPERATORS							
Base Rate-\$33.81/hr	353,632	10,809	364,442	-	364,442	-	-
Special Skills	13,448	259	13,706	-	13,706	-	-
Standby Rate 6656HRS AT 12.5%	34,940	1,219	36,159	-	36,159	-	-
In Charge Pay 10% premium of regular pay	1,149	2,230	3,379	-	3,379	-	-
Overtime- 208hrs regular pay	13,269	806	14,075	-	14,075	-	-
Award Budget 1%	3,536	108	3,644	-	3,644	-	-
Call Back - Field - 312hrs on regular pay	19,901	1,209	21,110	-	21,110	-	-
Call Back - Laptop - 104hrs on base pay	6,634	404	7,039	-	7,039	-	-
Total Water Dept	446,510	17,042	463,555	-	463,555	-	-
Road/Snow Department							
Street Maintenance Technician II 52.5%GF;10%WF;37.5%Snow							
Base Pay at \$28.52/hr	49,686	9,636	59,322	31,144	5,932		22,246
Special Skills		0	0	0	0		0
Overtime - 100 hours at \$42.78 per hour	3,584	694	4,278	2,246	428		1,605
Lead - 510 hours at \$2.85 per hour	1,413	41	1,454	763	145		545
Standby time 128 hrs/wk for 12 wks @ \$3.57/hr.	4,580	904	5,484	2,879	548		2,056
Total Street Maintenance Technician II 50/50 PERS	59,263	11,275	70,538	37,033	7,054		26,452
Maintenance Technician I - Base Pay at \$27.48/hr 100% Pers	43,025	14,134	57,159	30,008	5,716		21,435
Standby time 128 hrs/wk for 12 wks @ \$3.44/hr.	3,968	1,315	5,284	2,774	528		1,982
Overtime - 100 hours at \$41.22 per hour	3,103	1,019	4,122	2,164	412		1,546
Lead - 510 hours at \$2.75 per hour	1,285	118	1,403	737	140		526
Total Street Maintenance Technician I @100% PERS	50,096	16,469	66,565	34,947	6,656		24,963
Seasonal person with CDL at \$20.00/hr for 6 mos.	20,800	-	20,800	-	-		-
Overtime 30 hrs at \$30.00/hr	900	-	900	-	-		-
Total Seasonal wages & OT X 2	43,400	-	43,400	43,400	-		-
Award Budget 1% Total Base Wages	927	44	971	510	97		363
Award Subtotal	927	44	971	510	97		363
Total Road/Snow Department	153,686	27,788	181,474	115,889	13,806	-	51,778
Office Allocated 15%GF;40%WF;30%SF;15%SnowFund							
Accountant II at \$29.10/hr 100% PERS	59,864	663	60,528	9,079	24,210	18,158	9,079
Overtime 60 hrs at \$43.65	2,591	28	2,619	393	1,046	786	393
Utility Billing Coordinator at \$30.71/hr	61,982	1,895	63,877	9,582	25,551	19,163	9,582
Overtime 30 hrs at \$46.07	1,341	41	1,382	207	554	415	207
Administrative Clerk/Secretary \$25.62/hr	47,218	2,361	53,290	7,993	21,316	15,987	7,993

PAYROLL

KGID PAYROLL CALCULATIONS 2023/24 - WITH 3% CPI INCREASE & 2% MERIT INCREASE 2024/25 - WITH 3% CPI & 2% MERIT INCREASE	2023/2024	INCREASE OF	2024/2025	GENERAL	WATER	SEWER	SNOW
	BASE	5.00%	TOTAL	FUND	FUND	FUND	FUND
Overtime 30 hrs at \$38.43	968	185	1,153	173	462	346	173
Award Budget 1% Total Base Wages	1,691	65	1,756	263	702	527	263
Total Office	175,655	5,238	184,605	27,692	73,842	55,380	27,692
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
General Manager \$161,570.76 annual w/100% PERS	156,818	4,753	161,571	24,236	64,628	48,471	24,236
General Manager \$26,674 annual In Lieu Health Beni No PERS	28,450	-2,605	25,845	3,877	10,339	7,754	3,877
Operations Super - \$105,817.66 annual w/100% PERS	104,639	1,179	105,818	15,873	79,363	10,582	0
Operations Super Award Budget 1% Base Salary	2,043	(985)	1,058	159	794	105	0
Admin. & Human Resources Super - \$76,589 annual	74,355	5,202	79,557	11,934	31,824	23,867	11,934
Admin. & Human Resources Super Award Budget 1% Base Sal	1,452	(656)	796	119	318	239	119
Engineering Technician - \$124,800 annual	72,800	52,000	124,800	18,720	49,920	37,440	18,720
Engineering Technician Award Budget 1% Base Sal	728	520	1,248	187	500	374	187
Admin. & Financial Anylst - \$93,600 annual	72,800	20,800	93,600	14,040	37,440	28,080	14,040
Admin. & Financial Anylst Award Budget 1% Base Sal	728	208	936	140	375	281	140
Total Management	514,813	80,416	595,229	89,284	275,503	157,190	73,253
TOTAL ALL WAGES & SALARIES	1,290,664	130,486	1,424,863	232,865	826,705	212,570	152,722
Medical Insurance - State Plan & Union 3.25% Increase		3%					
4 Water Union Employees including depend. at \$2480/mo each	115,673	3,759	119,432		119,432		
1 Management Non Union Employee \$2158.11/mo (Ops Super)	35,603	842	44,145	6,622	33,109	4,416	
2 Road/Snow Union Employee includ. depend. at \$2480/mo	57,837	1,880	59,717	31,351	5,972		22,394
3 Office Employees includ. depend. at \$2480/mo	86,755	2,820	89,575	13,436	35,831	26,872	13,436
3 Management Non Union Employees \$1253.38/mo	77,195	489	77,684	11,653	31,074	23,305	11,653
1 Water State/Union Employee \$914.11/mo (Byran)	15,295	357	15,652	0	15,652	0	0
Retired Employees State Mandated Contribution \$312/mo	3,744		3,744		3,744		
Retired Employees State Mandated Contribution \$1,184.32/mo	14,881		14,881	2,232	5,953	4,464	2,232
Total Medical Insurance	406,983	10,148	424,831	65,293	250,767	59,056	49,715
Retirement PERS at 17.5%/33.5% of Base, Special Skills & Stand	17.50%						
Water Dept. 0:100:0:0 (3)	269,470		47,157		47,157		
Water Dept. 0:100:0:0 100% Employer paid (2)	162,416		54,409		54,409		
Road Dept. 52.5:10:0:37.5 50/50 PERS	64,806		11,341	5,954	1,134		4,253
Road Dept. 52.5:10:0:37.5 100% PERS	62,443		20,918	10,982	2,092		7,844
GM 100% Employer paid	161,571		54,126	8,119	21,651	16,238	8,119
Admin & Human, Engineering Tech, Admin & Finanacial Anylst 50/50 PERS	297,957		52,142	7,821	20,857	15,642	7,821
Ops Super 100% Employer paid	105,818		35,449	5,317	26,587	3,545	0
Office 15:40:30:15 Accountant II 100% Employer Paid	60,528		20,277	3,042	8,112	6,083	3,042
Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.	117,167		20,504	3,076	8,201	6,151	3,076
Trustees (4) 100% Employer Paid	36,000		12,060	603	7,236	3,618	603
Total PERS	1,338,175	0	328,386	44,915	197,437	51,276	34,759
Fica at 6.2% of all non-PERS Wages & Salaries	6.20%						
1 Trustee - \$9,000 at 6.2% 5:60:30:5	9,000		558	28	335	167	28
2 Seasonal Employee at 6.2%	43,400		2,691	2,691	0	0	0
Total Fica	43,400		2,691	2,691	0	0	0
Total Retirement			331,077	47,606	197,437	51,276	34,759
Medicare	1.45%						
5 Water Employees at 1.45%	463,555		6,722		6,722		
Trustees - \$45,000 at 1.45%	45,000		653	33	392	195	33
3 Office Employees + Management at 1.45%	672,958		9,758	1,464	3,903	2,927	1,464
2 Seasonal Employees - at 1.45%	43,400		629	629			
Operations Supervisor at 1.45%	106,876		1,550	232	1,162	155	0
2 Road/Snow Employee at 1.45%	181,474		2,631	1,381	263		987
Total Medicare	1,513,261		21,943	3,741	12,442	3,277	2,484
Worker's Comp. Limit \$36,000 per employee	Rate	Amount					
Water Dept. 0:100:0:0	0.0276	180,000	4,968		4,968		
Street Maintenance Techs II 52.5:10:0:37.5	0.0276	72,000	1,987	1,044	199		745
Road Dept. Seasonal 100:0:0:0	0.0276	43,400	1,198	1,198			
Management & Engineering Tech 15:40:30:15	0.0276	72,000	1,987	298	796	596	298
Office, Human Resource & Financial Anylst 15:40:30:15	0.00241	180,000	434	65	175	130	65
Operations Supervisor 15:75:10:00	0.0276	36,000	994	149	745	99	0
Trustees at \$9,000/vr x 5 = \$45,000	0.00241	45,000	108	5	65	34	5
Total Worker's Comp.			11,677	2,759	6,946	859	1,113
Uniforms and safety gear (separate line item on worksheets)							
Boot/Safety glasses allowance \$400 per field employee	3200		3,200	480	2,380	40	300
Uniforms \$170 per field empl.	1360		1,360	204	1,012	17	127
Miscellaneous Shirts, Jackets and Coveralls \$600 (8)	4800		4,800	720	3,570	60	450
Total uniforms and safety gear			9,360	1,404	6,962	117	877
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS							
Wages & Salaries			1,424,863	232,865	826,705	212,570	152,722
Medical Insurance			424,831	65,293	250,767	59,056	49,715
Pers			328,386	44,915	197,437	51,276	34,759
Fica			2,691	2,691	0	0	0
Medicare			21,943	3,741	12,442	3,277	2,484
Workers Comp			11,677	2,759	6,946	859	1,113
GRAND TOTALS			2,214,391	352,262	1,294,298	327,039	240,791

CAPITAL OUTLAY 24-25

KGID CAPITAL OUTLAY 24/25	TOTAL	GENERAL FUND	WATER FUND	5/15/2024	
				SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
2023/2024 Waterline Project Tramway					
Engineering	72,860		72,860		
Construction	2,654,229		2,654,229		
2024/2025 Waterline Project Maryanne/Barrett/Drew					
Engineering	155,000		155,000		
Construction	1,500,000		1,500,000		
2023/2024 Station 3 Pump Renovation					
Engineering	160,000		160,000		
Construction	-				
2023/2024 Andria Storm Water					
Professional Fees	85,000	85,000			
Construction	200,000	200,000			
2022/2023 Market Sewer Lift Station Renovation					
Engineering	50,000			50,000	
Scada Sever Station 1 & Upgrades	475,000		250,000	225,000	
SCADA Alarming	10,000		10,000		
Cathodic Rectifier @ Station 4	7,500		7,500		
298 Kingsbury Grade Markee Roof Replacement	9,000	9,000			
298 Kingsbury Grade Building Improvements Const.	50,000	50,000			
Backhoe	140,000	14,000	112,000	-	14,000
Tahoe Beach Club Watermain dedication	3,750,000		3,750,000		
Ponderosa MHP Watermain & Metering	2,350,000		2,350,000		
TBC Inspection costs	25,000		25,000		
Palisades Sub Meters	25,000		25,000		
The Ridge Meters	40,000		40,000		
Water Meter Register Replacement	20,000		20,000		
FY 25 Road Maintenance	1,800,000	1,500,000	200,000	100,000	
Andria Project Seal Coat Construction	50,000	25,000	25,000		
Steal Ring/Concrete Collar Repair	75,000	25,000	25,000	25,000	
Operations Yard Equipment Storage Facility	600,000	200,000	200,000	100,000	100,000
ToolCat w/snow blower	75,000	25,000	25,000	15,000	10,000
TOTAL CAPITAL OUTLAY	14,398,589	2,138,000	11,611,589	520,000	129,000

ENG 23-24 2ND 6 MONTH

KGID 'ENGINEERING 2023/2024 - 2ND 6 MONTHS					5/15/2024
PROJECT	TOTAL	GENERAL	WATER	SEWER	SNOW
General Services	6,516	1,900	2,100	2,100	416
Standard Details	3,000	500	1,250	1,250	
Micro Paver	15,000	15,000			
Water Audit Project	3,000		3000		
TOTALS	27,516	17,400	6,350	3,350	416

ENG 24-25

KGID 'ENGINEERING 2024/2025					5/15/2024
PROJECT	TOTAL	GENERAL	WATER	SEWER	SNOW
Miscellaneous	15,000	4,500	5,000	5,000	500
General Services	9,000	9,000	6,500		
Standard Details	3,000	500	1,250	1,250	
Micro Paver Updates	15,000	15,000			
GIS Updates	20,000	6,000	10,000	4,000	
TOTALS	62,000	35,000	22,750	10,250	500

298 KINGSBURY GRADE RENTAL

(Included in General Fund)

Ordinary Income/Expense Income	AUDITED 2022/2023	BUDGET 2023/2024	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 23/24 TOTAL	(OVER)/ UNDER	PROPOSED 2024/2025
Rental Income & Reimbursed Expenses	\$101,493.64	\$97,704.00	\$46,723.74	\$50,980.26	\$46,782.00	\$93,505.74	\$4,198.26	\$100,400.64
Other Revenue	\$285.00	\$0.00	\$15.91	-\$15.91	\$0.00	\$15.91	-\$15.91	\$0.00
Total Income	\$101,778.64	\$103,350.00	\$49,496.01	\$53,853.99	\$49,536.00	\$99,032.01	\$4,317.99	\$107,167.32
Expense								
Property Insurance	\$3,083.40	\$3,391.74	\$3,597.51	-\$205.77	\$0.00	\$3,597.51	-\$205.77	\$3,895.33
Leasing								
Mgmt-Advtg-Mktg (Misc. Expend)	\$6,771.37	\$7,031.47	\$3,295.58	\$3,735.89	\$3,735.89	\$7,031.47	\$0.00	\$6,974.51
Equipment Rental Bear Box	\$195.00	\$200.85	\$97.50	\$103.35	\$103.35	\$200.85	\$0.00	\$200.85
UTILITIES Electric/Gas	\$14,451.87	\$15,300.00	\$7,348.53	\$7,951.47	\$7,951.47	\$15,300.00	\$0.00	\$16,218.00
Total Leasing	\$21,418.24	\$22,532.32	\$10,741.61	\$11,790.71	\$11,790.71	\$22,532.32	\$0.00	\$23,393.36
Property Maintenance								
Janitorial	\$7,775.00	\$6,890.00	\$5,400.00	\$1,490.00	\$5,400.00	\$10,800.00	-\$3,910.00	\$10,800.00
Supplies	\$270.59	\$400.00	\$150.74	\$249.26	\$200.00	\$350.74	\$49.26	\$400.00
Bldg Repairs & Maintenance	\$8,155.87	\$15,000.00	\$2,209.83	\$12,790.17	\$5,270.20	\$7,480.03	\$7,519.97	\$15,000.00
Total Property Maintenance	\$16,201.46	\$22,290.00	\$7,760.57	\$14,529.43	\$10,870.20	\$18,630.77	\$3,659.23	\$26,200.00
Travel								
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expense	\$40,703.10	\$48,214.06	\$22,099.69	\$26,114.37	\$22,660.91	\$44,760.60	\$3,453.46	\$53,488.69
Other Expenses								
Capital Outlay	\$7,095.00	\$84,000.00	\$0.00	\$84,000.00	\$10,000.00	\$10,000.00	\$74,000.00	\$59,000.00
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$84,000.00	\$10,000.00	\$10,000.00	\$74,000.00	\$59,000.00
Total Expenditures	\$40,703.10	\$48,214.06	\$22,099.69	\$110,114.37	\$32,660.91	\$54,760.60	\$77,453.46	\$112,488.69
NET INCOME	\$61,075.54	\$55,135.94	\$27,396.32	-\$56,260.38	\$16,875.09	\$44,271.41	-\$73,135.47	-\$5,321.37

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
 MEDIUM-TERM FINANCING, CAPITAL LEASES AND
 SPECIAL ASSESSMENT BONDS

* - Type
 1 - General Obligation Bonds
 2 - G.O. Revenue Supported Bonds
 3 - G.O. Special Assessment Bonds
 4 - Revenue Bonds
 5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
 7 - Capital Leases
 8 - Special Assessment Bonds
 9 - Mortgages
 10 - Other (Specify Type)
 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2024	(9) + (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(11) (9)+(10) TOTAL
							INTEREST PAYABLE	PRINCIPAL PAYABLE		
WATER FUND							\$	\$	\$	\$
2007 SRF LOAN	2	20	300,000	11/30/2007	7/1/2027	2.95	\$ 780,591.68	\$ 21,526.95	\$ 214,896.31	\$ 236,423.26
2010 SRF LOAN	2	20	3,306,650	6/9/2010	1/1/2030	2.85	\$ 1,210,710.37	\$ 33,176.75	\$ 187,783.25	\$ 220,960.00
2012 SRF LOAN	2	20	11,000,000	3/2/2012	1/1/2032	2.39	\$ 5,755,783.43	\$ 133,636.67	\$ 661,085.72	\$ 794,722.39
2015 SRF LOAN	2	20	6,000,000	1/14/2015	1/1/2035	2.28	\$ 3,771,899.56	\$ 84,268.59	\$ 305,367.24	\$ 389,635.83
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			20,606,650				\$11,518,985.04	\$ 272,608.96	\$ 1,369,132.52	\$ 1,641,741.48

SCHEDULE C-1 - INDEBTEDNESS
 KINGSBURY GENERAL IMPROVEMENT DISTRICT
 (Local Government)

**legals-
douglas co.**

**legals-
douglas co.**

**NOTICE OF PUBLIC HEARING
ON FINAL BUDGET OF
KINGSBURY GENERAL IMPROVEMENT
DISTRICT 2024-25**

Notice: Tuesday, May 21, 2024, at 5:00 p.m. the Board of Trustees of Kingsbury General Improvement District will hold a public hearing on the final budget for fiscal year 2024/2025. The public hearing will be held at the Kingsbury General Improvement District's offices located at 160 Pine Ridge Drive, Stateline, Nevada.

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

Mitchell S. Dion, General Manager
May 14, 2024

Pub Date: May 18, 2024

Ad # 43408



STATE OF NEVADA
DEPARTMENT OF TAXATION

RECEIVED

MAY 09 2024

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

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

JOE LOMBARDO
Governor

GEORGE KELESIS

Chair, Nevada Tax Commission

SHELLIE HUGHES

Executive Director

Initial: _____

CARSON CITY OFFICE
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

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

May 6, 2024

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

Re: Tentative Budget – Fiscal Year 2024-2025

Dear Mr. Dion:

The Department of Taxation has examined your fiscal year 2024-25 tentative budget pursuant to NRS 354.596(5) and finds it to be out of compliance with the law and appropriate regulations.

Pursuant to NRS 354.598(5) *'No governing body may adopt any budget which appropriates for any fund any amount in excess of the budget resources of that fund.'* The Snow Removal Special Revenue Fund was budgeted with a negative ending fund balance and the Water Utility Enterprise Fund was budgeted with negative cash equivalents. These funds will need to be budgeted with a positive ending fund balance and positive cash equivalents in the final budget.

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

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

Sincerely,

Ande Thorpe
Budget Analyst
Local Government Finance
Department of Taxation

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

TITLE: APPROVE JULY 1, 2024 TO JUNE 30, 2026 COLLECTIVE BARGAINING AGREEMENT BETWEEN KINGSBURY GID AND INTERNATIONAL UNION OF OPERATING ENGINEERS STATIONARY LOCAL 39, AFL-CIO

For Discussion and Possible Action. Review, discuss and approve the collective bargaining agreement.

MEETING DATE: 21 May 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION:

Approve July 1, 2024 to June 30, 2026 Collective Bargaining Agreement between Kingsbury GID and International Union of Operating Engineers Stationary Local 39, AFL-CIO.

BACKGROUND INFORMATION:

The district has two employee groups, represented and unrepresented. The district's represented workforce are members of the International Union of Operating Engineers Stationary Local 39, AFL-CIO, except for the management or supervisory positions. The relationship is subject to contract negotiations with the duration of the contracts typically two or three years.

The provisions discussed in the current negotiations were holidays, clothing allowance, overtime rate multiplier, longevity pay, health care and pay. These elements are the primary components for the total compensation which employees receive. Balancing compensation to retain a viable workforce for the benefit of the district is a challenging and essential role. The district continues to experience a vacancy rate in excess of 35% with a high rate of turnover in new employees and management/supervisory recruitments going unanswered.

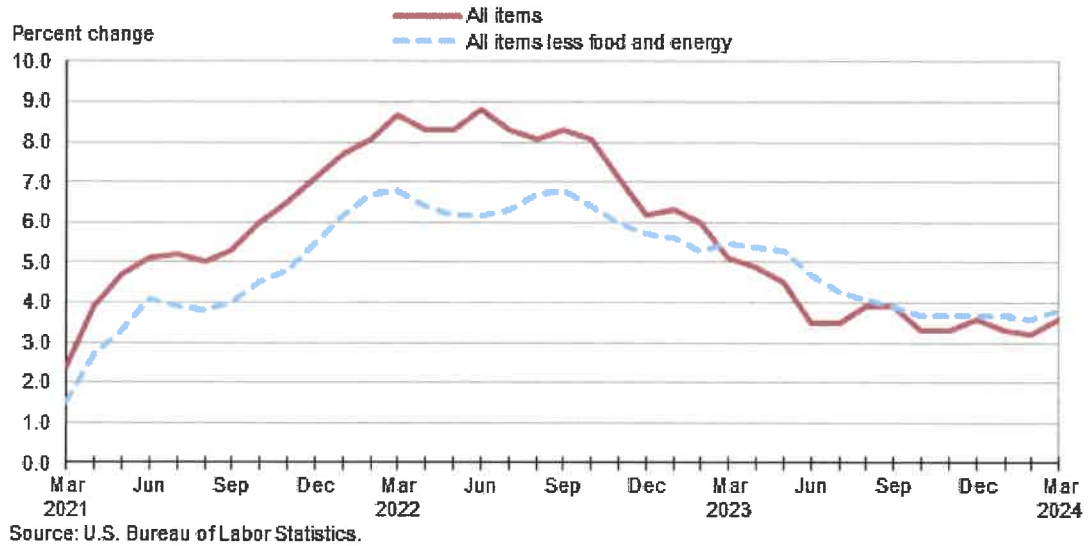
The district uses the CPI All Cities Urban as the basis for contract negotiation. In March, the Consumer Price Index for All Urban Consumers increased 0.4 percent, seasonally adjusted, and rose 3.5 percent over the last 12 months, up 3.8% over the year. The recent decline was anticipated in the last negotiation period in which a 5.0 (1st year) percent and 3.0 (2nd year) percent were negotiated. Agencies in the recruitment area for the district reported their wages are rising between 3 and 11 percent.

Additionally, it was sought to increase the uniform allowance from \$300 to \$500 each year. This covers items such as boots.

The district had proposed a cost savings sharing alternative to healthcare insurance which was not accepted within the context of the contract. However, it was noted that the bargaining unit would not object should the district offer this alternative as an employment benefit available to all employees (including represented employees). This will be addressed by district at a later

date.

Chart 1. Over-the-year percent change in CPI-U, West region, March 2021–March 2024



The expected cost increase of this agreement is approximately \$27,000 if all represented positions are filled.

INCLUDED:

- (A) Collective Bargaining Agreement (redlined pages extract)
- (B) Collective Bargaining Agreement (final)

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 |

COLLECTIVE BARGAINING AGREEMENT

Between

**KINGSBURY GENERAL
IMPROVEMENT DISTRICT**

And

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

July 1, ~~2022~~2024 to June 30, ~~2024~~2026

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has been directed or approved by the Operations Superintendent. The Operator shall use his best judgment whether to make adjustments or corrections, subject to later approval by the Operations Superintendent, which shall not be unreasonably denied.

9.3.7 If necessary and required adjustments and troubleshooting cannot be performed from the Operator's home, and the at-home call assignment results in a call-in or call-back, then the Operator shall be paid pursuant to Section 9.3.9 below, starting from the time of the original at-home call assignment, in lieu of the one (1) hour "at-home call" pay, but not both.

9.3.8 If an Operator obtains approval from the Operations Superintendent to respond directly to the central computer without the use of the laptop computer, then adjustments and troubleshooting which could have been performed with the laptop computer will be paid at the same rate as other necessary and required functions, that is, at the rate of one (1) hour of one and one half (1.5) times hourly regular pay, as calculated in accordance with the Fair Labor Standards Act.

9.3.9 **Call Back Assignments:** A minimum of two (2) hours overtime compensation per call shall be paid to an employee who is called in to work, in addition to the standby pay to which such employee is entitled pursuant to paragraph 9.3.1. & 9.3.5 above, unless the call-back merges with the employee's regular shift. Additional call assignments started within the two (2) hour guaranteed minimum do not start an additional two (2) hour guaranteed minimum; however, the time worked beyond the two (2) hour minimum will be paid at the applicable overtime rate plus the standby time rate. All callback time shall be portal-to-portal and shall be paid at the applicable overtime rate.

ARTICLE 10 – COMPENSATION

A. Base Pay

10.1.1 Employees shall be paid the straight time rates of pay applicable to their classification as listed in Appendix C attached hereto.

B. Pay Periods and Pay Rates

10.2.1 All employees shall be paid on the 15th and last day of each month. Compensation will include wages up to and including the 15th and the last day of each month of the pay period being completed.

10.2.2 FY ~~2023-2025~~ (July 1, ~~2022-2024~~ – June 30, ~~2023-2025~~) – For fiscal year 20~~23~~25, the base

hourly rates of pay in effect on June 30, ~~2022~~2024, shall increase by ~~five~~ three and one-half percent (~~53.5~~%) (~~This raise is retroactive to July 1, 2022~~).

10.2.3 FY ~~2024~~2024 (July 1, ~~2023~~2025 – June 30, ~~2024~~2026) – For fiscal year ~~2024~~2026, the base hourly rates of pay in effect on June 30, ~~2023~~2025, shall increase by three and one-half percent (~~33.5~~%).

C. Merit Increases

10.3.1 During the term of this Agreement, each permanent employee will receive a formal performance evaluation completed by the District on or before May 31st.

10.3.2 In FY ~~2024~~2025 and FY ~~2026~~2026 (July 1, ~~2023~~2024 - June 30, ~~2024~~2026) employees who received a standard/average or better evaluation in their May 31st evaluations will receive a two percent (2.0%) merit increase effective the first full pay period of the following fiscal year. Merit increases will be calculated using the employee's base salary as of the first pay period of the fiscal year in which it will be applied. For instance, if an employee receives a standard or better evaluation on his or her May 31, ~~2023~~2024 evaluation, he or she will receive a two percent (2.0%) merit increase which will be applied to his or her pay effective the first full pay period following July 1, ~~2023~~2024, and the increase will be calculated on his or her base rate of pay effective July 1, ~~2023~~2024. An employee who receives a below standard/average evaluation will receive no merit increase in the following fiscal year. An employee's evaluation is not subject to grievance under this Agreement. The merit benefit expires June 30, ~~2024~~2026, unless extended in writing by the parties.

10.3.3 A merit increase received by an employee impacts an employee's hourly rate for the contract year in question, but the increase does not impact that employee's base hourly rate reflected on the District's salary schedule, i.e., merit is not compounding from year to year.

D. Compensation Administration – Probationary Period

10.4.1 The General Manager or his/her Designee shall be responsible for compensation administration in accordance with the provisions of this Article. Employees defined in Appendix B hereto shall have a one (1) year probationary period. 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, employees shall be paid one hundred percent (100%) of the appropriate rate. Employees promoted to a higher classification may be placed upon promotional probation at the sole discretion of the General Manager for a period not to exceed six months. This probationary period may be extended for an additional three months in the sole discretion of the General Manager. In the event other employee fails to meet the requirements of the promotional probation including any extension, the employee shall voluntarily demote to their former position if otherwise remains qualified for the position. If not qualified or does not voluntarily demote the employee will be terminated for failing the promotional probationary period. The employee filling the former position will voluntarily demote to his/her former position

worked in increments of one-half (½) hour when so assigned, with a minimum of one (1) hour “lead” compensation per assignment.

I. Special Skills Pay

10.8.1 Each employee will receive additional compensation, from presentation of proof to the District, for the duration of this contract, as long as the employee maintains the special skill, for the following additional skills:

One percent (1%) additional compensation per skill:

- a. Backflow Tester certification only

Two and one-half percent (2.5%) additional compensation per skill:

- a. Commercial Driver’s License, either Class A or B
- b. Cross Connect/Backflow Tester Certification and Specialist Certification
- c. Passing a course in Telemetry systems satisfactory to the District General Manager
- d. Grade III Water Treatment Certificate. Individual 2.5% incentives for Grade III Water Treatment Certificate and Grade III Water Distribution Certificate ceases when required for the Water Treatment/Distribution Operator III job description.
- e. Grade III Water Distribution Certificate. Individual 2.5% incentives for Grade III Water Treatment Certificate and Grade III Water Distribution Certificate ceases when required for the Water Treatment/Distribution Operator III job description.
- f. Building/construction inspection Certificate
- g. GIS Certificate. Successful completion of GIS 109 & 205 from Western Nevada College or equivalent as determined by the District satisfies special skills requirement.
- h. Promotion to Grade III Operator results in increase of 12.5% of base pay.

Grade III treatment and Grade III distribution certification must be achieved before more than four of the above additional compensation skills will be paid.

One percent (1%) additional compensation per skill for employees currently holding the following additional skills:

- a. Nevada Department of Health Grade II Water Treatment Certificate
- b. Nevada Department of Health Grade II Water Distribution Certificate

ARTICLE 11 – ALLOWANCES AND REIMBURSEMENT

A. Uniform Allowance

11.1.1 Any employee who is required by virtue of the duty of employment, or by request of his/her supervisor, to wear a uniform designated by the District, and which is not furnished by the District, shall be paid a uniform allowance in addition to other compensation. The uniform allowance for such employees in the District shall be at the rate of ~~Three~~ **Five** Hundred Dollars (~~\$300~~**\$500**.00) per year paid semiannually with the final payroll during the month of December and the month of June

employee is laid off. The District will provide the Union with a list of employees to be laid off at least thirty (30) working days prior to the effective date of any layoff.

23.1.2 The District and the Union agree to meet to discuss alternatives to any layoff. Such alternatives include reduced workweek, leave of absence, voluntary layoff, and/or other issues, which may minimize mandatory layoffs.

B. Recall

23.2.1 The District shall maintain a list of all employees affected by layoffs. An employee who has been placed in layoff status shall be given priority based on seniority and ability to perform the job when a vacancy occurs. If the employee refuses an offer of re-employment, the employee shall be removed from the list.

ARTICLE 24 – SAVINGS CLAUSE

24.1.1 In the event that any provision of this Agreement is or shall be rendered invalid by applicable legislation or be declared invalid by any court or regulatory agency of competent jurisdiction, such action shall only invalidate that provision of the Agreement.

24.1.2 It is the express intention of the District and the Union that all other provisions not rendered invalid shall remain in full force and effect, and that the parties shall enter into negotiations to bring the invalid section or sections into compliance.

ARTICLE 25 – SCOPE, EFFECTIVE DATE AND DURATION

A. Scope

25.1.1 This Agreement sets forth the full and entire understanding of the parties regarding rates of pay, hours of work, and other conditions of employment.

B. Effective Date and Duration

25.2.1 This Agreement shall be in full force and effect July 1, ~~2022~~2024, and shall continue in force until June 30, ~~2024~~2026.

IN WITNESS WHEREOF, the District and the Union have caused these presents to be duly executed by their authorized representatives, this _____ day of _____ ~~2022~~2024.

Bart Florence, Business Manager
I.U.O.E. Local 39, AFL-CIO

~~**Sandy Parks**~~**Natalie Yanish, Chairman**
Board of Trustees, Kingsbury GID

Jeff Gladioux, President
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

~~**Jerry Frederick**~~**Scott Lupo, Business Representative**
I.U.O.E. Local 39, AFL-CIO

Joe Esenarro, Steward
Member/Negotiator

It is further directed that the Kingsbury General Improvement District will then remit said monies to the above organization in the manner prescribed.

NAME (PRINT) _____

HOME TELEPHONE _____

STREET ADDRESS _____

CITY _____ **STATE** _____ **ZIP** _____

SOCIAL SECURITY NUMBER _____

WORK PHONE _____

CLASSIFICATION _____

WORKSITE _____

SIGNATURE _____

DATE SIGNED _____

APPENDIX B

APPENDIX C

Rates of Pay

~~Fiscal Year 2023 is effective the first full pay period following July 1, 2022, and Fiscal Year 2024 is effective the first full pay period following July 1, 2023. The base hourly rates of pay for Fiscal Years 2022-2024 shall increase based on the United States All-Cities All-Urban Consumer's Price Index (CPI-U) for the year (12-months) ending in January and released in February of each~~

~~applicable Fiscal Year as identified in Article 10—Compensation, Section 10.2.2-10.2.5 of the Collective Bargaining Agreement effective July 1, 2022 to June 30, 2024.~~

COLLECTIVE BARGAINING AGREEMENT

Between

**KINGSBURY GENERAL
IMPROVEMENT DISTRICT**

And

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

July 1, 2024 to June 30, 2026

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COLLECTIVE BARGAINING AGREEMENT

THIS AGREEMENT is made and entered into by and between the **KINGSBURY GENERAL IMPROVEMENT DISTRICT**, hereinafter referred to as the “District”, and the **INTERNATIONAL UNION OF OPERATING ENGINEERS, STATIONARY LOCAL 39, AFL-CIO**, hereinafter referred to as the “Union”, and has as its purpose the promotion of harmonious labor relations between the District and the Union; the establishment of an equitable and peaceful procedure for the resolution of differences; and the establishment of rates of pay, hours of work, and other conditions of employment.

WHEREAS, the District provides public services essential to the health, safety, and welfare of the residents of the Kingsbury General Improvement District; and

WHEREAS, the employees of the District recognize their responsibility to provide such public services to the community; and

WHEREAS, it is the duty of the District to negotiate in good faith with the employees who have voluntarily chosen to be represented by the Union which is a party to this Agreement, and it is the duty of the Union to negotiate in good faith with the District concerning wages, hours, and other terms and conditions of employment.

ARTICLE 1 - RECOGNITION

1.1.1 The District recognizes the Union as the exclusive bargaining agent for employees in an occupation, which is included in the recognized bargaining unit. Occupations, which are included in the recognized bargaining unit, are listed in Appendix “B” to this Agreement.

1.1.2 The term “employee” or “employees” as used in this Agreement shall refer only to employees employed by the District who perform the functions of an occupation which is included in the recognized bargaining unit.

1.1.3 The term “full time employee” as used in this Agreement shall apply only to employees who are employed to work forty (40) hours or more per week.

1.1.4 The term “regular employee” as used in this Agreement shall apply only to full or part time employees other than seasonal employees. “Seasonal Employees” are employed full time for seasonal work, which is not, or cannot, be performed all year, and which is usually performed during specific seasons.

1.1.5 Nothing in this Article shall preclude any employee from exercising his/her individual rights under State and/or Federal Law.

1.1.6 The parties agree that the title of Supervisor does not currently meet the statutory definition for “supervisory employee” set forth in NRS 288.075, and therefore, it is allowable and appropriate for these employees to be included within the same bargaining agreement as non-supervisory

employees. However, in the event that the duties for any of these positions change, both parties reserve the right to seek a determination from the Employee Management Relations Board concerning whether any, or all, of these positions come within the definition of supervisory employee set forth in NRS 288.075. In the event that the EMRB determines that any of these positions meet the statutory definition of supervisory employee, then the employees in these positions shall no longer be a part of this Agreement, but shall have a new Agreement immediately go into effect which incorporates the provisions of this Agreement, and thereafter, shall negotiate as a separate bargaining unit with a separate bargaining Agreement.

1.1.7 District Personnel Policy

The parties hereby recognize and agree that the District has adopted Personnel Policies and may amend said policies from time to time. The parties further recognize and agree that this Agreement is supplementary to said policies and shall in no way be construed to incorporate the District's adopted Personnel Policies into this Agreement, with the exception of District Policy Performance Management and Disciplinary Actions (as amended).

ARTICLE 2 - EMPLOYEE RIGHTS

2.1.1 Any employee employed in an occupation included in the bargaining unit has the right to the full benefits and protection provided by the expressed written terms of this Agreement, whether or not the employee is a member of the Union; except that an employee dismissed from employment while serving an initial probationary period shall not have the right to appeal such dismissal through the grievance procedure or disciplinary appeals process of this Agreement.

2.1.2 Every employee has the right to join or not to join the Union without intimidation, coercion or fear of reprisal by any party to this Agreement

2.1.3 The District and the Union recognize that employee personnel files should be maintained on a confidential basis. The General Manager or his/her designee shall supervise all access to personnel files. Only duplicate copies of personnel files may be removed from the Office for review. An employee, or an employee who has been terminated, his/her authorized representative, or the employee's supervisor, shall be permitted access to copies of the employee's or terminated employee's personnel files during working hours.

2.1.4 All items added to an employee's personnel file during the life of this Agreement shall be accompanied by the employee's acknowledgment of such entry. The employee's supervisor and the District's General Manager will review all items intended for placement into the employee file, and the supervisor will present the employee a copy of the item, and a form to be signed by the employee, indicating that the employee has knowledge of the entry of the item in the personnel file. The form shall contain a space for any employee comments, and for the employee's signature. The supervisor will forward said materials to the office for filing in the employee's personnel file. In addition, the employee may, within twenty (20) days, prepare a document in rebuttal to, or

explanation of, the original entry, and such rebuttal or explanation shall then be appended to the original entry and made a part of the personnel file.

ARTICLE 3 - MANAGEMENT RIGHTS

3.1.1 All rights, functions and responsibilities of the District not specifically modified or limited by the express written terms of this Agreement, shall remain the vested right of the District. Included in the rights specifically retained by the District and established pursuant to NRS 288.150; including but not limited to: the right to direct the work force and to assign the work to be performed; to select and determine the number of any type or classification of employees required; to hire, promote, and lay off employees for lack of work or lack of funds; and to suspend, discipline and terminate employees for just cause. In exercising these rights the District will comply with all applicable provisions of this Agreement, or of State and Federal Law, and will not transfer or assign employees as a form of discipline.

3.1.2 The District reserves the right to determine the appropriate staffing levels, the work schedules and the content of the work day, the quality and quantity of services to be offered to the public, the means and methods of offering those services, as may be necessary for the safety of the public and the efficiency of its operations.

3.1.3 Notwithstanding the provisions of this Agreement, the District has the right to take whatever actions that may be necessary to carry out its rights and responsibilities in situations of emergency, such as riot, military action, natural disaster, or civil disorder. Nothing contained herein shall affect the rights, which the District may have under law.

3.1.4 The purpose of this Article is to establish the chain of command. The corresponding chain of command is that the Operators and Street Maintenance Specialist shall report to the Operations Superintendent, the Clerical Staff shall report to the Business & Contracts Manager.

ARTICLE 4 - UNION RIGHTS

A. Union Dues

4.1.1 The District agrees to deduct from the wages of each Union member and remit to the Union the authorized deduction for Union Dues, assessments and per capita payments. Such authorized deductions must be individually and voluntarily executed in writing by the employee in a format agreed upon by the District and the Union (see Appendix "A" to this Agreement). Such authorized deductions may be executed at any time during the life of this Agreement to become effective on

the first full pay period following a five (5) day period after receipt of said document by the District.

4.1.2 The total amount to be deducted for Union dues, assessments and per capita will be that amount as designated periodically by the Union. Said deductions shall be withheld in two equal installments from the first two pay periods of each month.

4.1.3 Such authorized deductions shall remain in full force and effect during the life of this Agreement, unless canceled in a certified letter signed by the employee. Such cancellation may only be made during a fifteen (15) day period ending on June 30 of any year.

4.1.4 The employee's earnings must be regularly sufficient after required deductions are made, to cover the amount of said deductions. When the employee's wages are not sufficient to cover the full employee withholding, no Union deductions will be made.

4.1.5 The District will not honor any check-off authorizations executed by any employees covered by this Agreement in favor of any other labor organization or organization representing employees as long as the Union is the recognized bargaining agent for said employees; nor honor any check-off authorization from anyone who is not employed in an occupation which is part of the recognized bargaining unit. The Union will not use check-off authorizations as a substitute for authorization by anyone not covered by the bargaining unit, to be represented by the Union.

4.1.6 The Union agrees to indemnify, defend, and hold the District harmless against any and all claims or suits that may arise out of or by reason of any action taken by the District in reliance upon any dues deduction authorization cards submitted by the Union to the District. The Union agrees to refund to the District any amounts paid to it in error on account of the payroll deduction provision upon presentation of proper evidence of error or mistake.

B. Union Representation

4.2.1 The District recognizes and agrees to deal with the designated Stewards and Representatives of the Union with respect to all grievances regarding the interpretation and/or application of the express written terms of this Agreement.

4.2.2 The Union will furnish the District with the names of any officers, representatives, and the designated Stewards immediately after their designation, election, or appointment. Stewards will not be recognized by the District until such a list is received in writing by the General Manager.

4.2.3 At the request of the Union or the Stewards, the Stewards may be allowed reasonable time off (release time), not to exceed ten (10) straight time hours per Steward per fiscal year, without loss of pay to represent the Union at meetings with the General Manager or his/her designee, or to attend negotiation meetings in the Tahoe Basin. Such release time shall be during normal working hours, when the Stewards are present and available for duty. In addition, the General Manager will

not unreasonably deny release time for up to an additional ten (10) hours per year per Steward, as needed.

4.2.4 At the request of the Union the Stewards will be granted an excused absence from work to participate in Union activities away from the workplace. Such excused absences will be granted by the General Manager when work schedules permit, but will not be unreasonably denied. Such excused absences will be without pay, unless otherwise agreed to between the Union and the District.

ARTICLE 5 - DISCRIMINATION

5.1.1 No longer covered under this agreement.

ARTICLE 6 - STRIKES AND LOCKOUTS

6.1.1 The District agrees that it will not lockout its employees.

6.1.2 The Union agrees that neither it, nor its officers, employees, or members will engage in, encourage, sanction, or support a strike, work stoppage, boycott, slowdown, mass resignation, mass absenteeism, picketing, or any other actions which would involve suspension of, or interference with, the normal work of the District, for any reason whatsoever.

ARTICLE 7 - DISCIPLINE AND DISCHARGE

A. Purpose

7.1.1 The purpose of this Article is to provide for an equitable and expeditious manner for the resolution of disputes arising from the imposition of discipline.

7.1.2 The District agrees that no employee will be disciplined or discharged without just cause.

B. Employee Representation

7.2.1 Any employee who has reason to believe that discipline will result from a discussion with his/her supervisor, or with the General Manager, shall have the right to request and be provided

with Union Representation during the discussion. When requested, the District shall make arrangements for the desired representation.

C. Reprimand Review

7.3.1 Verbal and written reprimands shall only be subject to review through the immediate Supervisor or his/her designee, and shall not be subject to arbitration. The District may, at its option, require the attendance of a witness during any meeting with the subject employee.

If the employee is not satisfied with the response of the immediate Supervisor he/she may request a review with the General Manager. Upon completion of the review, the Supervisor/General Manager may withdraw, affirm, or modify a verbal or written reprimand. Within thirty (30) calendar days of the final disposition by the Supervisor/General Manager or his/her designee, the affected employee may submit a written statement responding to the reprimand and such statement shall be included in the employee's official personnel file(s). Such written response shall remain in the official personnel file for as long as the reprimand remains in the file.

D. Suspension or Discharge Hearing

7.4.1 Any regular employee being suspended without pay or discharged shall not be removed from the payroll until after the completion of a hearing before the General Manager. The purpose of this hearing is for the employee to respond to the specific charges, and to present evidence on his/her behalf. The employee will have the right to be represented at this hearing by a Union Representative.

E. Right of Appeal

7.5.1 An employee who has been suspended without pay or discharged, or the Union Representative, shall have the right within ten (10) days after the suspension without pay, or the discharge, to appeal such discipline starting with Step 2 of the Grievance and Arbitration Procedure of this Agreement.

ARTICLE 8 - GRIEVANCE AND ARBITRATION PROCEDURE

A. Purpose

8.1.1 This Grievance and Arbitration Procedure shall be used to process and resolve grievances arising under this Agreement. The purpose of this procedure is to resolve grievances informally

at the lowest possible level; to provide an orderly procedure for reviewing and resolving grievances promptly.

B. Definitions

8.2.1 A “grievance” is a dispute by one or a group of employees, or a dispute between the Union and the District involving the interpretation, application, or enforcement of the express written terms of this Agreement.

8.2.2 As used in this procedure, the term “party” means an employee, the Union or the District.

8.2.3 As used in the Agreement, the term “day” is defined as a calendar day.

8.2.4 As used in this Agreement, the term “working day” is defined as a regular work day, Monday – Friday, excluding holidays listed in Article 12.

C. Time Limits

8.3.1 Each party involved in a grievance shall act quickly so that the grievance may be resolved promptly. Every effort should be made to complete action within the time limits contained in this grievance procedure, but with the written consent of all parties the time limitation for any step may be extended. If the grievant fails to respond within the specified or extended time limits, the grievance will be dismissed.

D. Representation

8.4.1 A grievant and his/her Steward, at the request of the grievant, may attend any grievance proceeding while on duty, without loss of pay. The grievant may be represented at any step of this grievance procedure by the Union Representative.

E. Response

8.5.1 If the District fails to respond to a grievance within the time limits specified for that step, the grievance shall be deemed denied at said step, and the grievant shall have the right to appeal to the next higher step. At each step of this grievance procedure, a copy of the decision shall be sent to the grievant and the Union Representative.

F. Grievance Steps

Step 1 – Informal Discussion

8.6.1 The grievance of an employee shall initially be discussed with the grievant’s “immediate supervisor.” Within ten (10) workdays, the immediate supervisor shall give his/her decision or response. If the immediate supervisor fails to respond to the informal grievance within ten (10)

workdays, the grievant shall have the right to initiate a formal grievance no later than ten (10) workdays after the event or circumstances occasioning the grievance.

Step 2 – Formal Grievance

8.6.2 (1) If the Union or the grievant is not satisfied with the decision rendered pursuant to Step 1, or if the grievant's immediate supervisor fails to respond to the informal grievance, he/she, or the Union Representative, may appeal in writing within ten (10) workdays to the General Manager. Within ten (10) workdays of receipt of said appeal, the General Manager will examine the relevant evidence and schedule a meeting with the aggrieved employee and the Union Representative for the purpose of resolving the grievance.

8.6.2 (2) The General Manager shall, within ten (10) workdays of the meeting, render his/her decision and reasons therefore in writing to the aggrieved employee and the Union.

Step 3 – District Board of Trustees

8.6.3 If the Union or the grievant is not satisfied with the decision rendered pursuant to Step 2, he/she or the Union Representative may appeal the decision in writing, accompanied by all pertinent documents, within ten (10) workdays to the Board of Trustees of the District. Within ten (10) workdays the Board of Trustees of the District will examine the relevant evidence and schedule a meeting with the aggrieved employee and the Union Representative for the purpose of resolving the grievance. The Board of Trustees of the District shall, within ten (10) workdays of the meeting, render a decision and its reasons therefore in writing to the aggrieved employee and the Union.

Step 4 – Arbitration

8.6.4 If the Board of Trustees of the District fails to respond in writing as provided in Step 3, or if the response is not satisfactory to the grievant, only the Union shall have the right to refer the matter to binding arbitration. Such referral shall be made by written demand submitted to the General Manager within ten (10) workdays of receipt of the decision of the Board of Trustees, or of the Board's failure to make a timely response.

G. Selection of Arbitrator

8.7.1 Within ten (10) workdays after written notice of submission to arbitration, the District and the Union may agree upon a mutually acceptable arbitrator who is experienced, impartial, disinterested and of recognized competence.

8.7.2 If the parties are unable to agree upon an arbitrator, a request for a list/panel of arbitrators shall be made to the Federal Mediation and Conciliation Services (FMCS) by the grievant.

Thereafter, the parties shall meet and confer regarding the list/panel of arbitrators, and shall strike names until an arbitrator is selected. The grieving party shall strike the first name.

8.7.3 Costs and expenses of arbitration shall be borne equally by the parties; however, each party will pay their own expenses in preparation for any arbitration hearing. Any hearing(s) held by the arbitrator shall be in closed session and no news releases shall be made concerning progress of any hearing(s).

H. Arbitrator's Decision Binding

8.8.1 The decision of the arbitrator shall be final and binding.

8.8.2 The arbitrator shall have no authority to add to, delete, or alter any provisions of this Agreement, but shall limit his/her decision to the application and interpretation of its expressed written provisions.

I. Witness Use

8.9.1 Prior to the arbitration hearing, the Union shall furnish the District with a list of witnesses it desires to call who would be otherwise working. The parties will be reasonable in the scheduling of time off to accommodate both the operations of the District and the grievant's fair hearing. The District will assume no overtime liability as a result of a grievant's or witnesses testimony.

J. Expedited Arbitration

8.10.1 The District and the Union will use expedited arbitration when agreed to by both parties.

8.10.2 Expedited arbitration shall include an agreed upon statement of facts and any stipulations between the parties submitted to the arbitrator at least ten (10) workdays prior to the hearing, and a requirement that the arbitrator selected render a decision within fourteen (14) days of the conclusion of the hearing.

8.10.3 Either party to an expedited arbitration hearing shall have the right to have the hearing transcribed by a court reporter. Both parties shall be entitled to copies of the transcript, the cost

of which will be shared equally. In addition the parties may agree to waive the use of post hearing briefs.

ARTICLE 9 – HOURS OF WORK AND OVERTIME

A. Hours of Work

9.1.1 Employees of the District will normally work eight (8) hours per day, five (5) days per week, forty (40) hours per week, fifty-two (52) weeks per year, including authorized absences with pay.

9.1.2 A workday is one twenty-four (24) hour period commencing at midnight inclusive of two (2) rest periods, but exclusive of meal periods. Such rest periods shall not be scheduled within one (1) hour of the employee's starting time, quitting time, or meal breaks, unless otherwise agreed to by the District and the Union. All employees normally shall be allowed a lunch period of one-half (1/2) hour, which shall be generally in the middle of the work shift.

9.1.3 Employees working a five (5) day, forty (40) hour week receive two (2) consecutive days off in the workweek unless otherwise approved by the employee and the District or due to a regular work schedule change. For the purpose of this Section, the employee's workweek shall commence with his first regularly scheduled workday.

9.1.4 When an employee is required by the District to attend training, the time spent in training (classroom training and/or compulsory homework assignments) shall be counted as hours worked. Training which takes place during off-duty hours with attendance voluntary is not considered hours worked.

9.1.5 Employees shall be given at least five (5) workdays written notice prior to a permanent change in their assigned hours of work, unless the change in assigned hours of work results due to an emergency or unless mutually agreed to by the District and the Union. Notwithstanding paragraph 9.1.1 above, employees may be assigned to work a modified workweek, subject to approval by the District and the Union.

9.1.6 Nothing contained herein shall be construed as limiting or preventing the District from establishing other work shifts when mutually agreed to by the District and the Union. That the District and the Union will develop and implement a "9/80" schedule for employees that provides

adequate coverage for the District. The “9/80” reflects a schedule where the employee works 9 days and 80 hours in a two-week period.

B. Overtime and Compensatory Time

9.2.1 The General Manager or his/her Designee may require an employee to work overtime.

9.2.2 Employees shall be compensated for all overtime worked.

9.2.3 Employees required to work in excess of eight (8) hours in a twenty-four (24) hour period or forty (40) hours per week shall be compensated for such overtime with pay at one and one-half (1.5) times the employees regular hourly rate, as calculated in accordance with the Fair Labor Standards Act, for each quarter (.25) hour or major portion thereof or, at the request of the employee and with approval of the department supervisor, by compensatory time off on the basis of one and one-half (1.5) hours off for overtime worked for each quarter (.25) hour or major portion thereof.

9.2.4 Employees working more than 3 hours of overtime in one continuous shift will have a meal purchased for their consumption.

9.2.5 Compensatory time off must be used within six (6) months of when it is earned. Unused compensatory time shall be cashed out on a semiannual basis the first pay period of January and July each year. The District will not be unreasonable in the scheduling of compensatory time off and will consider the employee’s request and the operating demands.

9.2.6 Employees will receive a cash payment for all compensatory time earned but unused at the time of termination.

9.2.7 Absence with pay, including compensatory time off, shall be counted as time worked.

9.2.8 Employees who work overtime shall promptly and accurately report such time to their supervisor.

9.2.9 The District agrees to make a reasonable effort to distribute overtime equally among qualified employees in the same work unit, insofar as circumstances permit and unless the employee is on sick or other approved leave under this Agreement. If practical, the District agrees to make a reasonable effort in assigning overtime work to employees on a voluntary basis.

9.2.10 All overtime work will be assigned at the beginning of the workday whenever reasonable and practical.

9.2.11 Employees required to work on any holiday, except New Year’s Day, Thanksgiving Day, Family Day, and Christmas Day, shall receive, in addition to straight time pay for the holiday,

overtime compensation pay at one and one-half (1.5) times the employee's regular hourly rate for each quarter (.25) hour or major portion thereof.

9.2.12 Employees required to work on New Year's Day, Thanksgiving Day, Family Day, or Christmas Day, shall receive, in addition to straight time pay for the holiday, overtime compensation pay at one and one-half (1.5) times the employee's regular hourly rate for each quarter (.25) hour or major portion thereof for the first eight (8) hours worked and shall receive overtime compensation at two and one-half (2.5) times the employee's regularly hourly rate for each quarter (.25) hour or major portion thereof worked over eight (8) hours.

C. Standby, Snow Removal Standby, and Call Back Assignments

9.3.1. **Snow Removal Standby:** Any employee who is required to remain on snow removal standby to deal with District issues by telephone shall be paid twelve and one-half percent (12.50%) of his/her base pay per hour for each hour assigned to standby. Any employee who is called in to work while on snow removal standby duty shall be compensated for such work performed at the appropriate overtime rate. The District will use personal consideration and professional courtesy when assigning standby.

9.3.2 Any employee on snow removal standby will be provided with a cell phone by the District for use and is to respond to call-ins within thirty (45) forty- five minutes of receipt. There shall be no personal calls on the District provided cell phone.

9.3.3 In the event no bargaining unit employee can be contacted to respond to a snow removal call-out, the District may utilize non-bargaining unit employees to respond without violating the contract. A log of such responses will be kept by the District for inspection by the Union.

9.3.4 **Standby:** Any Water Treatment/Distribution Operator who is required to remain on standby for emergency work shall be paid twelve and one-half percent (12.5%) premium of base pay per hour assigned to standby. Employees on sick or other approved leave under this agreement are not available for standby assignments or pay. Any employee called in to work while on standby duty shall be compensated for such work performed at the overtime rate.

Any Water Treatment /Distribution Operator who may be required to remain on standby for emergency work shall be able to respond to the District for emergencies within a reasonable period of time.

9.3.5 Water Treatment/Distribution Operators on standby will be provided with a laptop computer to be used by the Operator for necessary and required adjustments and for troubleshooting from the Operator's home. For the performance of this duty Operators on standby will be paid one hour's (1) pay at one and one-half (1.5) times regular pay per hour, as calculated in accordance with the Fair Labor Standards Act requirements.

9.3.6 Necessary and required adjustments and troubleshooting consist of responses to calls from the District answering service, or contact by the central computer. Other operational changes, adjustments, or corrections will be deemed necessary and required only if there exists a condition which requires response in order to correct or to avoid system malfunction, or when such action

has been directed or approved by the Operations Superintendent. The Operator shall use his best judgment whether to make adjustments or corrections, subject to later approval by the Operations Superintendent, which shall not be unreasonably denied.

9.3.7 If necessary and required adjustments and troubleshooting cannot be performed from the Operator's home, and the at-home call assignment results in a call-in or call-back, then the Operator shall be paid pursuant to Section 9.3.9 below, starting from the time of the original at-home call assignment, in lieu of the one (1) hour "at-home call" pay, but not both.

9.3.8 If an Operator obtains approval from the Operations Superintendent to respond directly to the central computer without the use of the laptop computer, then adjustments and troubleshooting which could have been performed with the laptop computer will be paid at the same rate as other necessary and required functions, that is, at the rate of one (1) hour of one and one half (1.5) times hourly regular pay, as calculated in accordance with the Fair Labor Standards Act.

9.3.9 **Call Back Assignments:** A minimum of two (2) hours overtime compensation per call shall be paid to an employee who is called in to work, in addition to the standby pay to which such employee is entitled pursuant to paragraph 9.3.1. & 9.3.5 above, unless the call-back merges with the employee's regular shift. Additional call assignments started within the two (2) hour guaranteed minimum do not start an additional two (2) hour guaranteed minimum; however, the time worked beyond the two (2) hour minimum will be paid at the applicable overtime rate plus the standby time rate. All callback time shall be portal-to-portal and shall be paid at the applicable overtime rate.

ARTICLE 10 – COMPENSATION

A. Base Pay

10.1.1 Employees shall be paid the straight time rates of pay applicable to their classification as listed in Appendix C attached hereto.

B. Pay Periods and Pay Rates

10.2.1 All employees shall be paid on the 15th and last day of each month. Compensation will include wages up to and including the 15th and the last day of each month of the pay period being completed.

10.2.2 FY 2025 (July 1, 2024 – June 30, 2025) – For fiscal year 2025, the base hourly rates of pay in effect on June 30, 2024, shall increase by three and one-half percent (3.5%).

10.2.3 FY 2026 (July 1, 2025 – June 30, 2026) – For fiscal year 2026, the base hourly rates of pay in effect on June 30, 2025, shall increase by three and one-half percent (3.5%).

C. Merit Increases

10.3.1 During the term of this Agreement, each permanent employee will receive a formal performance evaluation completed by the District on or before May 31st.

10.3.2 In FY 2025 and FY 2026(July 1, 2024 - June 30, 2026) employees who received a standard/average or better evaluation in their May 31st evaluations will receive a two percent (2.0%) merit increase effective the first full pay period of the following fiscal year. Merit increases will be calculated using the employee's base salary as of the first pay period of the fiscal year in which it will be applied. For instance, if an employee receives a standard or better evaluation on his or her May 31, 2024 evaluation, he or she will receive a two percent (2.0%) merit increase which will be applied to his or her pay effective the first full pay period following July 1, 2024, and the increase will be calculated on his or her base rate of pay effective July 1, 2024. An employee who receives a below standard/average evaluation will receive no merit increase in the following fiscal year. An employee's evaluation is not subject to grievance under this Agreement. The merit benefit expires June 30, 2026, unless extended in writing by the parties.

10.3.3 A merit increase received by an employee impacts an employee's hourly rate for the contract year in question, but the increase does not impact that employee's base hourly rate reflected on the District's salary schedule, i.e., merit is not compounding from year to year.

D. Compensation Administration – Probationary Period

10.4.1 The General Manager or his/her Designee shall be responsible for compensation administration in accordance with the provisions of this Article. Employees defined in Appendix B hereto shall have a one (1) year probationary period. 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, employees shall be paid one hundred percent (100%) of the appropriate rate. Employees promoted to a higher classification may be placed upon promotional probation at the sole discretion of the General Manager for a period not to exceed six months. This probationary period may be extended for an additional three months in the sole discretion of the General Manager. In the event other employee fails to meet the requirements of the promotional probation including any extension, the employee shall voluntarily demote to their former position if otherwise remains qualified for the position. If not qualified or does not voluntarily demote the employee will be terminated for failing the promotional probationary period. The employee filling the former position will voluntarily demote to his/her former position

if otherwise remains qualified for the position or may be terminated if the employee is in his/her initial hire one (1) year probationary period.

E. Base Pay Rate Upon Initial Appointment

10.5.1 Upon initial appointment, the entry rate will be the minimum rate for the class of the position involved. In exceptional cases where an applicant for a position may have qualifications distinctly above and beyond the minimum qualification requirements for the class, or in cases where recruiting efforts have failed to fill a position at the minimum rate, the General Manager or his/her Designee may authorize entrance at a rate above the minimum rate. In cases of inability to recruit at the minimum rate, any current employee in positions of the same class whose rates are below the rate established as entrance rate shall have their pay adjusted to the rate at which the position was finally filled.

F. Compensation for "In Charge" Assignments

10.6.1 A Grade II or higher Water Operator who is assigned in charge of another employee and/or the water system during regular working hours shall be paid a five percent (5%) premium when so assigned in place of the Operations Superintendent starting with the fifth (5th) hour of such assignment unless the Operations Superintendent is on a scheduled leave at which time the premium would begin with the first hour.

A Grade II or higher Water Operator who is assigned in charge of the water system and/or other employees outside of regular work hours shall be paid a ten percent (10%) premium when not on standby and a five percent (5%) premium when on standby. If this employee is in charge over two weeks continuously, this rate will increase to ten percent

(10%). An employee will return to his/her former rate of pay when the "in charge" assignment terminates.

G. Selection for "In Charge" Assignments

10.7.1 The selection of an employee to be in charge in the absence of the Operations Supervisor shall be made as follows:

a. **Step One** – The Operations Superintendent will post a notice for one (1) week seeking applicants who wish to be considered for in-charge duty in the absence of the Operation's Superintendent. The posting shall include the duties which could be covered, such as monitoring,

and directing other employees in the performance of their duties, and making decisions regarding emergency work to be performed.

b. **Step Two** – Any Grade II or above qualified employee wishing to apply will submit their name for consideration.

c. **Step Three** – The District shall select the employee through a selection process and notify the employee within one (1) week.

10.7.2 The in-charge selection process will take place once every six (6) months, with the selected person(s) to serve as needed during the following six (6) month period.

H. “Lead” Assignments

“Lead” assignments for Street Maintenance Specialist are defined as any employee providing direct oversight of one (1) or more co-workers. Any employee assigned as “lead” shall receive ten percent (10%) compensation above base pay. All “lead” assignments shall be paid for all hours

worked in increments of one-half (½) hour when so assigned, with a minimum of one (1) hour “lead” compensation per assignment.

I. Special Skills Pay

10.8.1 Each employee will receive additional compensation, from presentation of proof to the District, for the duration of this contract, as long as the employee maintains the special skill, for the following additional skills:

One percent (1%) additional compensation per skill:

- a. Backflow Tester certification only

Two and one-half percent (2.5%) additional compensation per skill:

- a. Commercial Driver’s License, either Class A or B
- b. Cross Connect/Backflow Tester Certification and Specialist Certification
- c. Passing a course in Telemetry systems satisfactory to the District General Manager
- d. Grade III Water Treatment Certificate. Individual 2.5% incentives for Grade III Water Treatment Certificate and Grade III Water Distribution Certificate ceases when required for the Water Treatment/Distribution Operator III job description.
- e. Grade III Water Distribution Certificate. Individual 2.5% incentives for Grade III Water Treatment Certificate and Grade III Water Distribution Certificate ceases when required for the Water Treatment/Distribution Operator III job description.
- f. Building/construction inspection Certificate
- g. GIS Certificate. Successful completion of GIS 109 & 205 from Western Nevada College or equivalent as determined by the District satisfies special skills requirement.
- h. Promotion to Grade III Operator results in increase of 12.5% of base pay.

Grade III treatment and Grade III distribution certification must be achieved before more than four of the above additional compensation skills will be paid.

One percent (1%) additional compensation per skill for employees currently holding the following additional skills:

- a. Nevada Department of Health Grade II Water Treatment Certificate
- b. Nevada Department of Health Grade II Water Distribution Certificate

ARTICLE 11 – ALLOWANCES AND REIMBURSEMENT

A. Uniform Allowance

11.1.1 Any employee who is required by virtue of the duty of employment, or by request of his/her supervisor, to wear a uniform designated by the District, and which is not furnished by the District, shall be paid a uniform allowance in addition to other compensation. The uniform allowance for such employees in the District shall be at the rate of Five Hundred Dollars (\$500.00) per year paid semiannually with the final payroll during the month of December and the month of June each

fiscal year. This uniform allowance shall cover the full cost of original purchase, replacement, and upkeep of said uniform during the time of employment with the District.

11.1.2 In lieu of the uniform allowance provided for in this Article, the District may elect to furnish either directly or through contract facilities the required uniform, replacement, and upkeep services.

11.1.3 Upon termination from District employment, the supervisor, at his discretion, may require the employee to return to the District any uniform or parts thereof in his/her possession at the time of termination.

11.1.4 Any employee showing up for work in a dirty, damaged or unserviceable uniform as determined by the General Manager or designee may be immediately relieved from work without pay until the employee returns to work with a clean, undamaged, or serviceable uniform. Employees so relieved shall return to work within one (1) hour unless allowed a greater amount of time. Repeated instances shall be a basis for additional disciplinary action.

B. Tools

11.2.1 The District shall provide the necessary tools and equipment required for the routine performance of job duties.

C. Mileage

11.3.1 Any employee required to use their personal vehicle for official business shall be reimbursed a mileage allowance at the U.S. Internal Revenue Service rate per mile in effect during

the life of this contract. Use of their personal vehicle must be approved in advance by the employee's supervisor.

ARTICLE 12 - HOLIDAYS

A. Observance

12.1.1 Every employee shall be entitled to a day off from work on the following holidays during each year:

- a. **New Year's Day (January 1)**
- b. **Martin Luther King's Day (Third Monday in January)**
- c. **President's Day (Third Monday in February)**
- d. **Memorial Day (Last Monday in May)**
- e. **Juneteenth (June 19)**
- f. **Independence Day (July 4)**
- g. **Labor Day (First Monday in September)**
- h. **Nevada Day (October 31 or the state declared day)**
- i. **Veteran's Day (November 11)**
- j. **Thanksgiving Day (Forth Thursday in November)**
- k. **Family Day (Day after Thanksgiving)**
- l. **Christmas Day (December 25)**
- m. **And upon any other day that may be declared a holiday by the General Manager, the State Legislature, the President of the United States or District Board of Trustees.**

12.1.2 To be eligible for holiday pay, an employee must be on the active payroll of the District and must have worked his/her full regularly scheduled workday before and after the holiday, unless excused by the District.

12.1.3 For employees regularly scheduled a Monday-Friday workweek, whenever one of these holidays falls on a Saturday, the preceding Friday will be observed as the holiday. Should it fall on a Sunday, the following Monday will be the holiday.

B. Holiday Pay

12.2.1 Pay for a holiday worked will be added to the payroll for the period within which the holiday falls.

C. Holiday Bonus Leave

12.3.1 An employee may choose to receive compensatory time off in lieu of holiday overtime pay for any holiday worked.

12.3.2 The compensatory time off will be accumulated at one and one-half (1.5) times the number of hours worked for each hour or major fraction worked.

12.3.3 All compensatory time off must be used within six (6) months of the date earned.

ARTICLE 13 – VACATIONS

13.1.1 Regular full-time employees shall commence to accrue annual vacation at the start of the first pay period occurring after thirty (30) days of employment. The earned vacation for all regular full-time employees shall be based on years of service as a regular full-time employee with the District, and shall be as follows:

<u>Years of Continuous Service</u>	<u>Vacation Days Earned Monthly</u>
Less than three years	.83- 10 days yearly
Three years, less than ten years	1.25- 15 days yearly
Ten years, less than twenty years	1.66- 20 days yearly
Twenty years or more	2.08- 25 days yearly

13.1.2 Vacation time off shall accrue for each pay period. The accrual shall be prorated based on hours worked divided by hours available within pay period when the employee has any unpaid leave for the pay period.

13.1.3 Vacation shall be reported and charged in one-quarter (1/4) hour increments for vacation taken.

13.1.4 Holidays, as enumerated in this Agreement, occurring within the vacation period will not be counted as vacation days.

13.1.5 Sick leave will not be granted in lieu of vacation time.

13.1.6 When vacations may be taken shall be determined in advance by the employee's supervisor, after considering the needs of the District and the wishes and seniority of the employee.

13.1.7 Regular full-time employees who have completed their initial probationary period who leave the employment of the District for any reason other than dishonesty against the District shall

be compensated for earned vacation benefits accrued at the time of such departure from the District's employment.

13.1.8 An employee's "vacation accrual" shall be unused vacation, limited to the maximum vacation he/she can earn in a two (2) year period.

ARTICLE 14 – LEAVE OF ABSENCE

14.1.1 Except as provided in Article 4, paragraphs 4.2.3 and 4.2.4 leave of absence without pay may only be granted if recommended by the supervisor and subsequently approved by the General Manager. If the leave of absence is not approved by the General Manager, there shall be no appeal.

ARTICLE 15 – SICK LEAVE

A. Accrual

15.1.1 All employees shall be entitled to accrue sick leave at the start of the first pay period occurring after thirty (30) days of employment without limitation at the following rates:

15.1.2 Four (4) hours per pay period, twelve (12) days per year.

15.1.3 Sick leave shall accrue for each pay period. The accrual shall be prorated based on hours worked divided by hours available within pay period when the employee has any unpaid leave for the pay period.

B. Buy Back

15.2.1 On the first regular pay day of each calendar year the District will buy back at fifty percent (50%) of the employee's straight time hourly rate of pay for all accrued sick leave in excess of sixty days (480 hours).

15.2.2 **Bonus Sick Leave:** Any employee's sick leave in excess of the maximum accrual of four hundred and eighty (480) hours of regular sick leave shall have an option, which must be stated in writing prior to the first regular payday of each calendar year, the ability to have those additional hours or any portion (in increments of one-quarter (1/4) hour) credited to bonus sick leave. Bonus sick leave shall have a maximum accrual of four hundred and eighty (480) hours. Pursuant to Section 15.5.6. bonus sick leave shall be compensated at twenty five percent (25%) of the employee's straight time hourly rate. Paid sick leave of sixteen (16) hours or less shall be charged to the employee's regular sick leave account. Paid sick leave of more than sixteen (16) hours shall be charged to the employee's bonus sick leave account.

C. Definition

15.3.1 Sick leave shall be an absence from work by reason of medical appointments, illness, injury, or death. Sick leave may be granted only for medical appointments, illness or injury of the

employee, or illness, injury or death of any relative within the third degree of consanguinity or affinity (consanguinity is defined as kinship to include blood relationship, whereas affinity is the connection existing in consequence of marriage), i.e., spouse, parent, child, grandparent, brother, or sister, or grandchild, adopted child and stepchild.

15.3.2 In the event of a death in the family as defined above, an employee shall be granted consecutive days off with pay to attend the funeral or services. If attending services within 100 miles of employee's home, up to three (3) days may be taken as Bereavement Leave and shall not be deducted from the employee's sick leave. If attending services out-of-town beyond 100 miles, up to five (5) days may be taken with the understanding that the additional two (2) days will be charged to sick leave. Vacation leave or compensatory leave shall be used for time off in excess of five (5) days.

D. How Charged

15.4.1 Sick leave shall be reported and charged in one-quarter (1/4) hour increments or sick leave taken. Holidays occurring during sick leave periods shall not be counted as sick leave. Sick leave taken during a weekly pay period shall be charged after sick leave earned during that pay period is credited.

15.4.2 If an employee does not have adequate accrued sick leave time, the employee may utilize either accrued vacation time or accrued compensatory time off in lieu thereof. The choice is the employee's in each case of such use.

15.4.3 Whenever possible, an employee shall notify the District in writing of their intention of being absent due to illness, injury or other authorized reason.

15.4.4 The General Manager may require the employee to provide a written doctor's statement when the employee is off work for three (3) or more days, or in the event the District has cause to believe the employee is abusing his leave.

15.4.5 The General Manager will require the employee to provide a written doctor's statement which confirms with any and all HIPAA requirements when the employee is required to be off work due to injury, illness or disability. Such documentation will include a statement that the illness or condition prevents the employee from completing his or her essential job functions (For instance, a statement that the condition and/or illness prevents the employee from returning to work), a prognosis for recovery (i.e., the expected duration of the illness or condition), and any work limitations that result from the employee's illness or condition (i.e., employee should be placed on light / desk duty because he/she is unable to stand for more than five minutes at a time), or a recommendation for any accommodation which would allow the employee to complete the essential functions of his or her job. Prior to the employee returning to work, a doctor's written statement will be required releasing the employee back to work and shall include any required limitations.

15.4.6 Additional documentation may be required of the employee, depending on the seriousness of the disability at the District's expense. Such documentation will include a statement of the

general impact of the illness and/or condition, a prognosis for recovery, and any work limitations. The District shall have the authority to seek a second opinion from an independent doctor at the District's expense.

15.4.6 Upon termination of employment, an employee who has completed five (5) years of service to the District shall be compensated for accrued sick leave at the rate of fifty percent (50%) of the employee's straight time hourly rate of pay. Bonus sick leave shall be compensated in accordance with 15.2.2.

E. Worker's Compensation Deduction

15.4.7 When an employee receives either Employer's Insurance Company of Nevada (EICN) or the District's designated administrator, compensation for lost wages, the employee's accrued sick leave will be charged only for that percent of each day's pay which is not compensated by the Employer's Insurance Company of Nevada (EICN) or the District's designated administrator. The District will pay that portion of the employee's salary which together with the Employer's Insurance Company of Nevada (EICN) or the District's designated administrator payment, equals total salary, until accrued sick leave is exhausted.

ARTICLE 16 – SICK LEAVE MATERNITY

16.1.1 An employee is entitled to use accrued sick leave for maternity regardless of the type of delivery or results of pregnancy if the provisions specified in the following paragraphs, inclusive, are fully complied with.

16.1.2 If, after exhausting her accumulated sick leave, an employee requires additional time off from work, accumulated vacation shall be granted. If additional time is required, leave without pay may be granted by the District if it is considered to be justifiable.

16.1.3 Sick leave for maternity may be taken for six (6) weeks or until released by a physician to return to work. The decision as to when such leave begins or ends shall be made by the employee with the approval of the supervisor, accompanied by the approval of the employee's personal physician or physician designated by the supervisor.

16.1.4 Sick leave for maternity shall not be used for infant care or for the conditions of pregnancy which do not incapacitate the employee for duty.

16.1.5 Pregnancy shall not jeopardize an employee's job or seniority except for time spent on leave without pay. She shall be responsible for reporting the pregnancy as soon as it is an

established fact so that steps may be taken to protect the employee's health or modify her working conditions and in order that the necessary staffing adjustments may be planned.

16.1.6 The failure to report for assignment at the expiration of a maternity leave shall be considered as a resignation.

16.1.7 In every case, an employee shall submit a written report from her physician to the supervisor as to the anticipated dates of absence and a second report stating that she is physically able to return to work as of a given date.

16.1.8 This Article shall be automatically amended to conform to Federal guidelines to the extent such guidelines now or in the future exceed these benefits, to include but not limited to the Family Medical Leave Act.

ARTICLE 17 – JURY DUTY

17.1.1 Any employee required by legal process to serve on any jury shall receive his/her regular salary for a period of twenty (20) working days as though he/she were actually on the job during this time, provided that he/she remits such jury fees to the District.

17.1.2 Any employee appearing on jury duty during scheduled days off shall retain any juror fees, but will not receive regular salary.

17.1.3 Any employee working other than a day shift appearing for jury service shall have the jury service time counted as time worked on that workday.

17.1.4 Employees receiving summons for jury service shall immediately notify their supervisor to make the necessary scheduling changes.

17.1.5 If the employee is not selected for jury service or is released early, he/she shall report back to his/her department to resume work for the remainder of the day shift.

ARTICLE 18 – MILITARY LEAVE

18.1.1 Any employee who is an active member of the National Guard or any reserve component of the United States Armed Forces shall be relieved from his/her duties, upon request, to serve

under orders on training duty without loss of his/her regular compensation for a period not to exceed fifteen (15) working days in any one (1) calendar year.

18.1.2 Any such absence shall not be deducted from the employee's accrued vacation.

ARTICLE 19 – HEALTH AND WELFARE

A. Coverage Provided

19.1.1 During the term of this Agreement the District will provide Health and Welfare Benefits for regular employees and each employee's eligible dependents, at the same level of benefits as are currently provided.

19.1.2 The District shall reimburse each regular employee up to One Hundred Dollars (\$100.00) per fiscal year that this Agreement is in effect, for eye examinations and glasses when such benefits are not provided under the group medical plan.

B. Eligibility

19.2.1 During the term of this Agreement regular employees of the District shall be eligible for Health and Welfare coverage.

19.2.2 Dependents of a regular employee shall be eligible for Health and Welfare coverage provided by the District.

19.2.3 Health and Welfare coverage for regular employees of the District and their dependents shall commence in accordance with the plan chosen by the employee.

C. KGID Health and Welfare Contributions - Local 39 Health & Welfare Fund

19.3.1 The Employer agrees to contribute into the Stationary Engineers Local 39 Health and Welfare Trust Fund, at its respective office in San Francisco, California, or such other designated place of payment as the Trustees of said Trust Fund may determine, the below listed amounts, per month, for each eligible employee as defined by this Agreement, for the purpose of providing such employee and his/her dependents with group life insurance, hospitalization, prescription drug, medical, vision, and dental benefits as are now in effect, or as may hereafter be specified by the Trustees of said Trust Fund. The Employer further agrees to accept, assume and be bound by all of the obligations imposed upon Individual Employers by that certain Trust Agreement referred to for convenience as the "Stationary Engineers Local 39 Health and Welfare Trust Agreement" as said Trust Agreement may now exist or may hereafter be amended (a copy of which has been delivered to the Employer and receipt of which is expressly acknowledged) and further agrees to be bound by any amendments, modifications, changes or mergers with respect to said Trust Agreement made by the parties thereto. Effective January 1, 2019, the monthly contribution shall

be the amount of Two Thousand One Hundred Thirty One and No/100 Dollars (\$2,131.00) plus \$25.00 per month.

The above contributions shall be made on or before the tenth (10th) day of each month, for each employee employed for a period of not less than eighty (80) hours during the preceding calendar month.

The undersigned further agrees that he or it does irrevocably designate and appoint the Employers mentioned in said Health and Welfare Trust as his or its attorneys-in-fact for the selection, removal and substitution of trustees, as provided for in said Trust Agreements and as may be hereinafter provided by or pursuant to said Trust Agreements.

In the event that the Trustees of the Stationary Engineers Local 39 Health & Welfare Trust determine that the current contribution amount or the amount referred to in this Agreement is insufficient to provide the benefits then in effect, the Employer herein agrees to pay such further amount as may be necessary in the decision of the Trustees to maintain the then current level of benefits for the life of the Agreement as determined by the Board of Trustees.

In the event the individual Employer herein fails to pay the amounts of Trust Fund contributions due and owing for the period in which they are due and owing, the individual Employer shall pay, in addition to the amounts due as contributions, such additional liquidated damages and/or attorney's fees as are set forth in the Trust Agreement to which the individual Employer is bound.

In the event of accident, illness, or layoff of any employee with ninety (90) days or more of employment, the Employer will continue the monthly payments for the employee and his dependents for a period not to exceed three (3) months.

D. State of Nevada and Local 39 Health and Welfare Fund

19.3.2 For the term of this Agreement the District will contribute one hundred percent (100%) of the premiums required to maintain Health and Welfare benefits in effect for eligible employees and their eligible dependents.

19.3.3 It is specified during the term of this Agreement that the employee has the choice of health and welfare coverage through the Local 39 I.U.O.E. H&W plan or the State of Nevada H&W P.P.O. or HMO plans.

ARTICLE 20 – RETIREMENT PLAN

A. All employees covered by this agreement shall participate in the Public Employees Retirement System (“PERS”) of the State of Nevada in accordance with the rules of that system as set forth in NRS Chapter 286.

B. The District agrees that it will contribute, for each employee covered by this agreement, to the PERS for the term of this agreement the PERS contribution rate paid as of July 1, 2018. Increases in the contribution rate, above the rate in effect on July 1, 2018, which are mandated by the Nevada Legislature shall be paid for by the party or parties designated in such action.

C. If the Nevada Legislature fails to designate whether the District or the employee is to pay for the increase in the PERS contribution rate, increases above the rate in effect on July 1, 2018, the District and the employee shall each pay one half (1/2) of the increased contribution. Payment of the employee's portion of the PERS contribution increase shall be made in lieu of equivalent basic salary increase or cost of living increases, or both, in accordance with NRS Chapter 286.

D. If the Nevada Legislature reduces the PERS contribution rate and fails to designate the distribution of the decreased rates, if any, decreases in the contribution rate shall be equally shared and shall be credited by increasing the pay schedule by an amount equal to one half (1/2) the prescribed reduction, up to a reduction that renders the PERS contribution rate equivalent to the July 1, 2018 PERS contribution rate. Any decrease below the July 1, 2018 contribution rate will be credited to the District.

E. The PERS contribution rate as of July 1, 2018, is twenty-eight percent (28%).

F. The following benefit is grandfathered and applicable to all employees employed by the District prior to January 1, 2019:

Effective July 1, 1995, at the end of each calendar month for the duration of this agreement, the District will contribute a total of fifteen and two tenths percent (15.2%) of regular pay to the combination of a SEP-IRA account and the Nevada PERS system for each bargaining unit employee who has completed the SEP-IRA qualification period.

ARTICLE 21 – PROTECTIVE GEAR AND EQUIPMENT

21.1.1 When it is determined by the District that specific protective devices, wearing apparel, and other equipment necessary to protect an employee from injury or exposure are reasonable and prudent, the District shall furnish such devices, apparel and/or equipment, which may include, but shall not be limited to, coveralls, safety boots, safety glasses and rain gear.

21.1.2 In lieu of furnishing the specified items of safety boots and safety glasses, the District may elect to reimburse covered employees up to Four Hundred Dollars (\$400.00) per year for purchase of safety rated boots and safety glasses as governed by the replacement provisions below. In order to be eligible for reimbursements as provided in this paragraph, the employee must submit proof of purchase with his/her claim.

21.1.3 When replacement of any item provided pursuant to this Section is required due to normal wear, such replacement shall be at the District's expense. When replacement of any item is

required as a result of an employee's negligence or misconduct, such replacement shall be at the employee's expense.

ARTICLE 22 – CAREER DEVELOPMENT

22.1.1 An employee will be reimbursed for educational training courses pursuant to the following conditions:

a. The training must be directly related to the required skill or education for the employee's current position, not reimbursement merely for promotion preparation, and must be approved in advance by the General Manager.

b. Only a regular full-time employee who has been so employed for at least one (1) year will be eligible for reimbursement.

c. Reimbursement will not occur for any portion of the cost assumed by any other source.

d. Reimbursement expenses shall be restricted to tuition, course fees, and required textbooks.

e. A course must be taken from a recognized and accredited school.

f. Presentation of evidence of a passing grade.

22.1.2 While courses should normally be taken on the employee's own time, exception may be granted by his/her supervisor, in which case hours away from work must be deducted from earned vacation, compensatory time, or be recorded as an unpaid leave of absence.

ARTICLE 23 – LAYOFF AND RECALL

A. Layoff

23.1.1 Layoff of employee(s) covered by this contract shall be by seniority and qualifications. All regular part-time and probationary employees must be laid off before any regular full-time

employee is laid off. The District will provide the Union with a list of employees to be laid off at least thirty (30) working days prior to the effective date of any layoff.

23.1.2 The District and the Union agree to meet to discuss alternatives to any layoff. Such alternatives include reduced workweek, leave of absence, voluntary layoff, and/or other issues, which may minimize mandatory layoffs.

B. Recall

23.2.1 The District shall maintain a list of all employees affected by layoffs. An employee who has been placed in layoff status shall be given priority based on seniority and ability to perform the job when a vacancy occurs. If the employee refuses an offer of re-employment, the employee shall be removed from the list.

ARTICLE 24 – SAVINGS CLAUSE

24.1.1 In the event that any provision of this Agreement is or shall be rendered invalid by applicable legislation or be declared invalid by any court or regulatory agency of competent jurisdiction, such action shall only invalidate that provision of the Agreement.

24.1.2 It is the express intention of the District and the Union that all other provisions not rendered invalid shall remain in full force and effect, and that the parties shall enter into negotiations to bring the invalid section or sections into compliance.

ARTICLE 25 – SCOPE, EFFECTIVE DATE AND DURATION

A. Scope

25.1.1 This Agreement sets forth the full and entire understanding of the parties regarding rates of pay, hours of work, and other conditions of employment.

B. Effective Date and Duration

25.2.1 This Agreement shall be in full force and effect July 1, 2024, and shall continue in force until June 30, 2026.

IN WITNESS WHEREOF, the District and the Union have caused these presents to be duly executed by their authorized representatives, this _____ day of _____ 2024.

Bart Florence, Business Manager
I.U.O.E. Local 39, AFL-CIO

Natalie Yanish, Chairman
Board of Trustees, Kingsbury GID

Jeff Gladioux, President
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

Joe Esenarro, Steward
Member/Negotiator

APPENDIX A

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
PAYROLL DEDUCTION AUTHORIZATION**

I, the undersigned, being a member of the International Union of Operating Engineers, Stationary Local 39, and required by the Constitution and Bylaws of that organization to contribute dues, per capita and assessments in a specified amount, hereby authorize the compensation, in conformity with the agreement between the Parties, and effective the first pay period following the date hereof.

It is further directed that the Kingsbury General Improvement District will then remit said monies to the above organization in the manner prescribed.

NAME (PRINT) _____

HOME TELEPHONE _____

STREET ADDRESS _____

CITY _____ **STATE** _____ **ZIP** _____

SOCIAL SECURITY NUMBER _____

WORK PHONE _____

CLASSIFICATION _____

WORKSITE _____

SIGNATURE _____

DATE SIGNED _____

APPENDIX B

APPENDIX C

Rates of Pay

4871-1575-0332, v. 1

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	\$30.47	\$31.54
Operator in Training	\$22.67	\$23.46	\$24.28
Maintenance Technician I	\$24.43	\$25.59	\$26.49
Maintenance Technician II	\$25.74	\$26.65	\$27.58
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.

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager’s Report for the meeting May 21, 2024

General:

In 2024, we experienced very few water line breaks this year. Still higher than industry norms but much improved. We have made good progress on cleaning drains and getting stormwater system cleaned up. Had to redo several drains due to sand being spread along Tramway by vendor.

Recruitments and still seeking a few qualified candidates. Getting the right people is increasingly our goal. We experienced the well qualified Admin and Finance Analyst and lost him... our lack of mgmt folks gets to be a challenge to cover, supervise, and get the variety of tasks done.

Consumer Confidence Report for CY2023 is attached.

In March, the Consumer Price Index for All Urban Consumers increased 0.4 percent, seasonally adjusted, and rose 3.5 percent over the last 12 months, up 3.8 percent over the year.

Programs:

<u>Amount</u>	<u>Bank Issuer</u>	<u>Rate</u>	<u>Maturity Date</u>
\$250,000	Zions Bank	5.20%	12/6/2024
\$250,000	Cross River Bank	5.15%	12/9/2024
\$250,000	BMO Bank	5.45%	4/11/2025
\$250,000	Blueridge Bank	4.80%	6/30/2025
\$250,000	Flagstar Bank	4.70%	7/17/2025

LGIP APR RATE 5.2852572

Board for Financing Water Projects

The Board for Financing Water Projects meeting was May 15.

The district has applications for two future waterline replacement projects, but these in the mid point on the priority list. If we were interested in competing for these loans, we could likely push one into the funding zone by next Winter. Our Market Street lift station renovation project is also close enough to push into the funding zone, but we are still awaiting the revision to the gravity concept that could put 2/3 of sewage into a gravity system with significantly reduces the scope of market street. The big factor on Market Street remains more emergency storage (and the potential of catastrophic failure of the pressure main).

Building 160 Pine Ridge project is winding up. We have a couple extra items which the board approved and getting prices for windows and exterior doors to the bays. The elevator completion is only large item remaining. We are dealing with the normal warranty items common to new buildings.

The CMMS system implementation is going slow. Our gaps in personnel make investing the time to learn to be more efficient challenging.

We have our grant team working on trying to bring in some funding for the SCADA project. This is a project to modernize our SCADA on to one system (plant and distribution) and to implement SCADA for WasteWater. This project should save water and energy (US EPA Grant) qualifying up to 50% grant.

Customers:

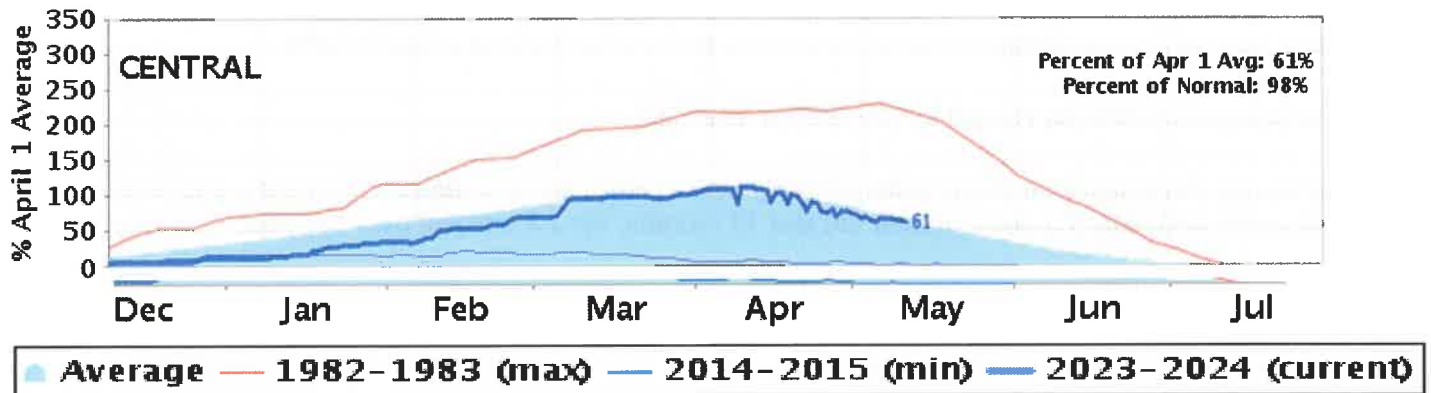
We have 3 customers with pending claims for resolution of the snowplow striking the fire hydrant on Kimberly Brook. Our insurance adjuster has pressed the issue, but the vendor and their insurance adjuster have not moved in a positive direction for the homeowners.

Associations and outside meetings:

Attended the APWA luncheon and received good tips for training of the street crew.

Water Resources:

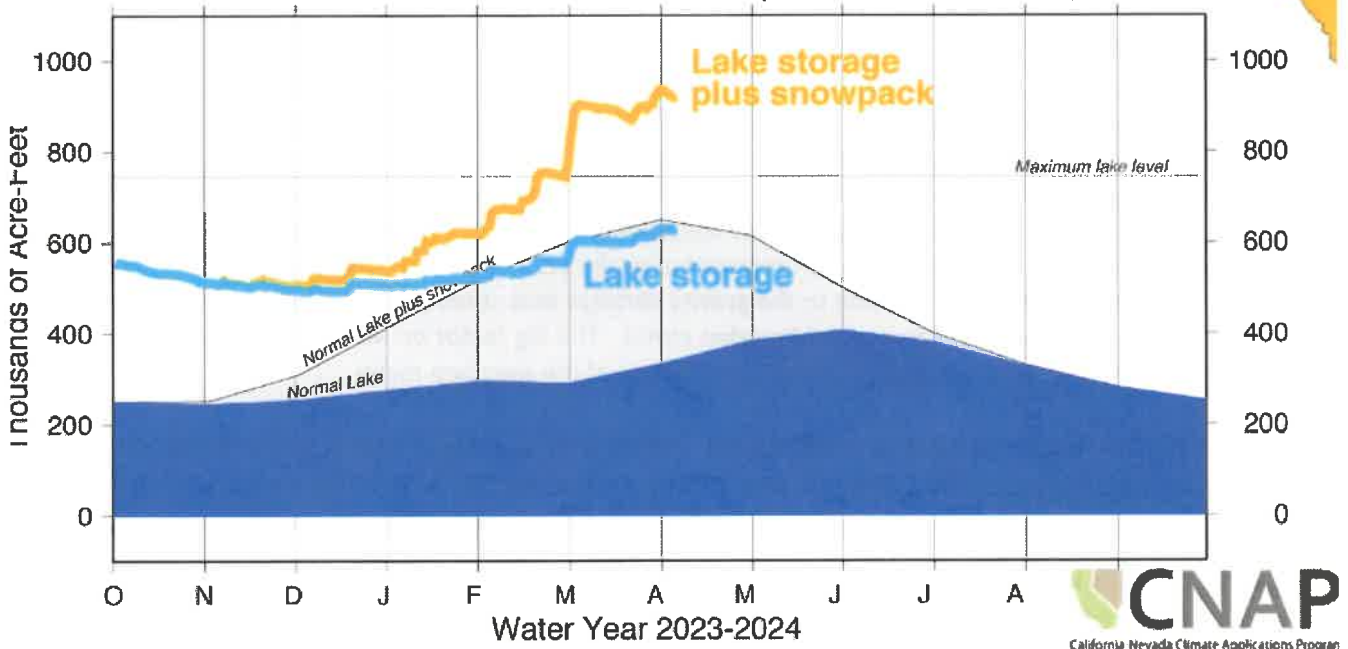
Not many words to describe the water year. Even the late season storm of May is mostly just normal.

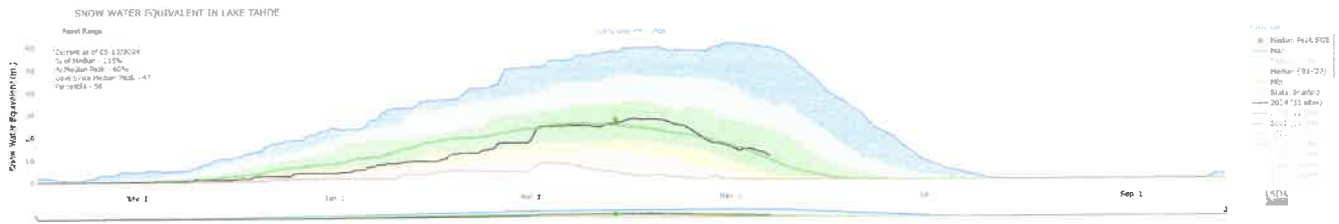


Currently, the lake is at 6,228.5 – legal limit is 6229.1

Water Stored in Lake Tahoe (above rim) plus Snowpack

Based on CDEC/UCLA SWE & USGS Lake Levels (w/shaded 1981-2010 Normals)





Future Work/In Progress/Concerns/Heads up

- Equipment shelter
- Outreach event Open House for new facility, District 60th Anniversary
- SCADA software replacement
- Lead service line inventory
- EPA Certification of the Risk and Resiliency Assessment

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

Rental Property (298 Kingsbury)

- Miscellaneous repairs are needed to the building.
- Full occupancy
- Marquee sign and landscape require repair
- Landscaping clean up in progress now that Spring is here

General Information

- Reviewing platform and digital document process to fit organization information architecture
- Continuing to organize office post move, clearing out old files
- Document imaging project continues

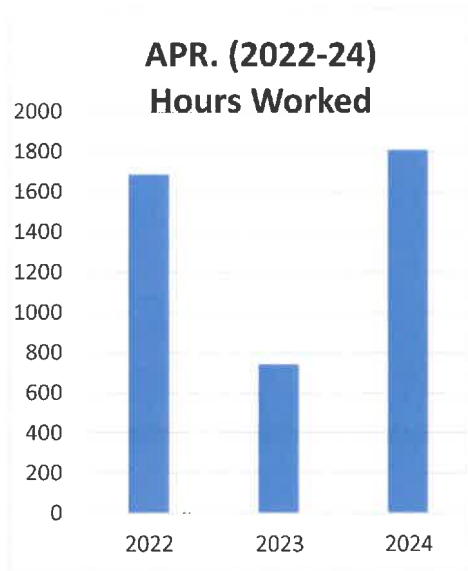
Human Resources

- Continue to employ three temporary workers to assist as general labor for roads and general support (They all have around 450 hours remaining)
- Street Maintenance Tech. scheduled to start end of month
- Water Utility Operator III interviews continue
- Active recruitments for Water Crew, Utility Operations Superintendent, Admin. & Financial Systems Analyst, Civil Engineer, Street Maintenance and Seasonal positions
- Working with customers that were affected by water damage from the hydrant hit by snow plow
- Assisting in providing information needed for labor negotiations

SERVICE REQUEST (APRIL 23 vs APRIL 24)

Apr-23			Apr-24		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	2	150.00	OFF/ON	3	100.00
INSPECTION	1	0	INSPECTION	7	50.00
REREAD	1	0	REREAD	0	0
REPAIR	0	0	REPAIR	0	0
OFF	9	600.00	OFF	3	100.00
ESCROW	5	250.00	ESCROW	0	0
ON	3	100.00	ON	9	300.00
REMOVE	0	0	REMOVE	0	0
NEW	1	0	NEW	3	0
PROFILE	1	0	PROFILE	5	50.00
TAMPER	0	0	TAMPER	0	0
LEAK	1	100.00	LEAK	0	0
CHANGE	0	0	CHANGE	12	0
ON CALL	2	100.00	ON CALL	1	100.00
TOTAL	25	1300.00	TOTAL	43	700.00

HOURS WORKED COMPARISON (APR. 2022-2023-2024)



(includes 3 temporary workers in 2024)

LIENS (APRIL 2024)

County Tax collection:

759 Boulder Court #Q \$91,990.84

495 Tramway Drive, #12 \$90,732.00

Renewing process for County Tax collection:

313 Tramway Drive, #16 \$84,809.42

Service Turned Off:

165 Irwin A&B \$47,738.54 Turned off in 2016

302 Griffin Court \$10,130.00 Turned off in 2021

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Travis Marshall, PE, Project Engineer, DOWL
DATE: May 15, 2024
SUBJECT: Engineering Report for the Meeting of May 21, 2024

GENERAL

- Assisted with general service request items and general correspondence.
- DOWL prepared a draft task order for the MaryAnne and Barrett Watermain Replacement Project, presented to the district for review and comment. This task order will be utilized for FY25 budgeting and anticipated to be brought to the June 2024 Board Meeting for award.

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

- On-call construction observation will resume next summer.

Task Order #54: Sewer Master Plan

- DOWL to explore gravity sewer alternatives to convey sewer from the upper 2/3 of the district directly to the regional wastewater treatment facility.
- DOWL continues to model the Hydraulic conditions of the alternatives to identify the viability of each. Findings will be utilized to update and prepare the amended sections of the Sewer Master Plan. DOWL will provide draft report revisions for review once complete.

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
 - Post processing and mapping underway.
 - Processing for design will be completed prior to the design task order that is anticipated June 2024.

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

- DOWL has completed project closeout tasks with the contractor and anticipates the project wrapping up this month.
- DOWL processed final payment documents, presented to Contractor for signature and return to DOWL to close out Project.
- Contractor working to provide DOWL lien releases from paving sub-contractor.

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

- Project construction commenced the week of May 13th. Contractor is mobilizing onsite.
- Contractor to work on the Ponderosa MHP portion of the project before moving on to Tina and Tramway.
- Materials were delivered to the district May 6th – 10th.

MEMORANDUM

- DOWL continues to coordinate with the Contractor to complete contractual requirements, Federal Funding Requirements, and review material submittals.

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- The project will remain combined with the FY24 Water Main Project as a single contract.
- Contractor anticipates full completion of the Ponderosa MHP prior to construction on other project site.

Task Orders on Agenda

- None

Kingsbury General Improvement District
Water System NV 0000004
Consumer Confidence Report – 2024
Covering Calendar Year – 2023



The purpose of this notice is to provide our customers with information about water quality during 2023. Included are details about **where** your water comes from, **what** it contains, and **how** it compares to U.S. Environmental Protection Agency (EPA) and State standards. Technical language in this report is written to comply with regulatory requirements, yet we are committed to providing you with useful information. It matters to us that you are aware of our commitment and continuous efforts to improve the water system and protect water quality while delivering high quality services. To learn more, please visit the website or any regularly scheduled meetings. **For more information, please contact us at 775-588-3548.**

Where your water comes from:

Our water intake is 70 feet deep and nearly 700 feet off shore.

Source Name	Source Water Type
LAKE TAHOE INTAKE STATION 1 RAW	Surface Water – Lake Tahoe

We treat water with ozone and UV energy then add disinfectant to protect you against microbial contaminants. The Safe Drinking Water Act (SDWA) requires States to develop a Source Water Assessment (SWA) for each public water supply that treats and distributes raw source water in order to identify potential contamination sources. Nevada has completed an assessment of our source water. For results of the source water assessment, please see our website.

[Message from EPA](#)

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons, such as those with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (800-426-4791).

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the EPA.

What your water contains:

The sources of drinking water (both tap water and bottled water) included rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water before we treat it include:

Microbial contaminants, such as viruses and bacteria, may come from sewage treatment plants, septic systems, agricultural livestock operations and wildlife.

Inorganic contaminants, such as salts and metals, can be naturally-occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

Pesticides and herbicides may come from a variety of sources such as storm water run-off, agriculture, and residential users.

Radioactive contaminants, can be naturally occurring or the result of mining activity

Organic contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, may also come from gas stations, urban storm water run-off, and septic systems.

In order to ensure that tap water is safe to drink, EPA prescribes regulation which limits the number of certain contaminants in water provided by public water systems. We treat our water according to EPA’s regulations. Food and Drug Administration regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Our water system tested a minimum of 8 samples per month in accordance with the Total Coliform Rule for microbiological contaminants. Coliform bacteria are usually harmless, but their presences in water can be an indication of disease-causing bacteria. When coliform bacteria are found, special follow-up tests are done to determine if harmful bacteria are present in the water supply. If this limit is exceeded, the water supplier must notify the public by newspaper, television, or radio.

[Water Quality Data](#)

How does it compare:

EPA Safe Drinking Water Hotline (800-426-4791).

The following tables list all the drinking water contaminants that were detected during the 2023 calendar year. The presence of these contaminants does not necessarily indicate that the water poses a health risk. Unless noted, the data presented in the table is from testing completed January 1- December 31, 2022.

The state requires monitoring for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Therefore, some of the data, is more than one year old. The bottom line, water provided to you by Kingsbury GID is safe.

Terms & Abbreviations

Maximum Contaminant Level Goal (MCLG): the “Goal” is the level of a contaminant in drinking water below which there is no known or expected risk to human health. MCLG’s allow for a margin of safety.

Maximum Contaminant Level (MCL): the “Maximum Allowed” MCL is the highest level of a contaminant that is allowed in drinking water. MCL’s are set as close to the MCLG’s as feasible using the best available treatment technology.

Action Level (AL): the concentration of a contaminant that, if exceeded, triggers treatment or other requirements that a water system must follow.

Treatment Technique (TT): a treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Maximum Residual Disinfectant Level (MRDL): the highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG): the level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLG’s do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Non-Detects (ND): laboratory analysis indicates that the constituent is not present or below detectable thresholds.

Parts per Million (ppm) or milligrams per liter (mg/l)

Parts per Billion (ppb) or micrograms per liter (µg/l)

Picocuries per Liter (pCi/L): picocuries per liter is a measure of the radioactivity in water.

Millirems per Year (mrem/yr): measure of radiation absorbed by the body.

Million Fibers per Liter (MFL): million fibers per liter is a measure of the presence of asbestos fibers that are longer than 10 micrometers.

Nephelometric Turbidity Unit (NTU): nephelometric turbidity unit is a measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

Testing Results for KINGSBURY GID (NV 0000004)

Microbiological	Result	MCL	MCLG	Typical Source
No Detected Results were Found in the Calendar Year of 2023				

Disinfection By-Products	Monitoring Period	RAA	Range	Unit	MCL	MCLG	Typical Source
TOTAL HALOACETIC ACIDS (HAA5)	2023	9.5	1.9 – 9.5	ppb	60	0	By-product of drinking water disinfection
TTHM	2023	25.0	7.7 – 25.0	ppb	80	0	By-product of drinking water chlorination

Lead and Copper	Date	90 TH Percentile		Unit	AL	Sites Over AL	Typical Source
COPPER, FREE	2020 - 2022	0.14	0.004 - 0.17	ppm	1.3	0	Corrosion of household plumbing systems; Erosion of natural deposits; Leaching from wood preservatives.
LEAD	2020 - 2022	2	0 - 2	ppb	15	0	Corrosion of household plumbing systems; Erosion of natural deposits.

Regulated Contaminants	Collection Date	Highest Value	Range	Unit	MCL	MCLG	Typical Source
ARSENIC	09/26/2023	.002	.002	ppm	0.01	0	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes.
BARIUM	09/26/2023	0.012	0.012	ppm	2	2	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits.
BROMATE	10/09/2023	6.1	0 – 6.1	ppb	10	1	By-product of drinking water chlorination

Radionuclides	Collection Date	Highest Value	Range	Unit	MCL	MCLG	Typical Source
No Detected Results were Found in the Calendar Year of 2023							

Secondary Contaminants	Collection Date	Highest Value	Range	Unit	SMCL	MCLG
CHLORIDE	09/26/2023	3.5	3.5	MG/L	400	
MAGNESIUM	09/26/2023	1.9	1.9	MG/L	150	
PH	09/26/2023	7.38	7.38	PH Units	8.5	
SODIUM	09/26/2023	7.2	7.2	MG/L	200	
SULFATE	09/26/2023	3.2	3.2	MG/L	500	0
TDS	09/26/2023	72	72	MG/L	1000	
TEMPERATURE (CENTIGRADE)	09/26/2023	24.0	24.0	C	0	
ZINC	09/26/2023	0.04	0.04	MG/L		

Health Information About Water Quality

While your water meets the EPA's standard for Lead, *if present at elevated levels* this contaminant can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Your Water System is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your drinking water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

Violations

Type	Category	Analyte	Compliance Period
No violations occurred in 2023			

Clearly Special - Kingsbury GID serves Lake Tahoe on Tap:

Lake Tahoe is the source of our drinking water. Due to its size, clarity, and location on the crest of the Sierras, it is exceptional for great drinking water. Water quality of the lake however is threatened by invasive species, algae, plastics, chemical contaminants, forestry practices, and recreation. As a community we work together to protect and preserve its unparalleled environmental benefits and safety for drinking water. Our ability to provide great tasting and high-quality water depends on everyone in the watershed being responsible stewards. Kingsbury GID continues to be actively engaged in efforts to ensure our water quality remains excellent. The district does not do it alone, water quality is the sum of all the incremental efforts by everyone. Providing the high quality, safety, and reliability of Tahoe on tap is our priority. Please consider best practices for your home and property because what goes into the storm drain will end up in our drinking water. Healthy forests and water smart landscapes work together protecting our soil, air, and water for future generations. For additional information: <https://www.kgid.org>.

Microplastics and the Water Industry

Nikki Holloway, Hunter Adams, Carlos Anthony Espindola Jr., and Keisuke Ikehata

Key Takeaways

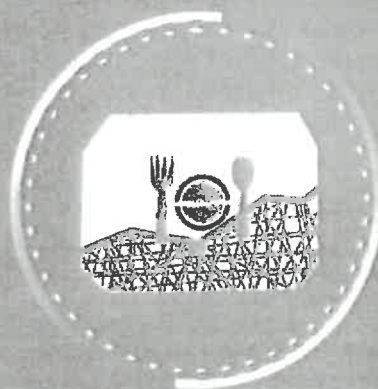
Found in freshwater and ocean environments, microplastics may pose hazards through chemical transfer if they are made of harmful chemicals or they can adsorb pollutants.

Microplastics pollution sources include clothes washing, wastewater systems, biosolids, tire and road wear, and atmospheric particles that affect wildlife and humans.

Nanofiltration and reverse osmosis should more effectively remove microplastics than microfiltration and ultrafiltration, even if the membrane barriers are also made of plastics.

Analytical method progress on microplastics includes quantification (enumeration and mass concentration), size characterization, and minimum thresholds for detection (size and mass).

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Plastics have embedded themselves in almost every aspect of our lives. In the 21st century, plastic products make up a majority of the items manufactured in the world, and it is estimated that the production of plastic products consumes around 8% of the world's petroleum supply, with 4% used for the actual product stock and the other 4% used for energy during production.

Plastic pollution can occur in freshwater and ocean environments. A study of Lake Michigan that analyzed particles on the water surface found surface concentrations of around 17,000 particles/km², or 1 particle for every 630 square feet (Mason et al. 2016a). In a more populated area, it was reported that the average microplastic abundance in California's San Francisco Bay was 700,000 particles/km², or 1 particle for every 15 square feet (Sutton et al. 2016). It was estimated in early 2017 that rivers transport an average of 1.1 to 2.4 million metric tons of plastic waste into the oceans every year (Lebreton et al. 2017).

The term *microplastic* was first used by Ryan and Moloney (1990) and later in a study by Thompson et al. (2004). There is no consensus on the particle size of the

plastic category, and there can be several orders of magnitude difference between studies. However, the Joint Group of Experts on the Scientific Aspects of Marine Environmental Protection (GESAMP) defined the following size ranges (GESAMP 2015):

- 5,000 µm (macroplastics)
- 5,000–1,000 µm (mesoplastics)
- 1,000–0.1 µm (microplastics)
- <0.1 µm (nanoplastics)

Particles that have a largest dimension less than or equal to 5 mm are considered microplastics by the National Oceanic and Atmospheric Administration, the GESAMP, and the United Nations Environmental

There is no consensus on the particle size of the microplastic category, and there can be several orders of magnitude difference between studies.

Microplastics Classifications		
Material	Shape	Size—µm
<ul style="list-style-type: none"> • PET • HDPE • LDPE • PVC • PP • PS • Other (e.g., acrylic, polycarbonate, nylon, PTFE) 	<ul style="list-style-type: none"> • Sphere • Fragment • Fiber • Film • Foam • Pellet • Ambiguous 	Microplastic
		• 0.1–1.0
		• 1–20
		• 20–50
		• 50–100
		• 100–300
		• 300–1,000
		Mesoplastic
		• 1,000–5,000
		Macroplastic
• >5,000		

HDPE—high density polyethylene, LDPE—low density polyethylene, PET—polyethylene terephthalate, PP—polypropylene, PS—polystyrene, PTFE—polytetrafluoroethylene, PVC—polyvinyl chloride

Figure 1

Program. This upper limit was set according to the filter sizes available to researchers or to distinctions in animal digestion ability. Figure 1 shows classifications of microplastics based on the materials, shapes, and sizes.

Many studies have investigated the health effects of microplastics on wildlife, but few have been completed on humans, and microplastic toxicity is still poorly understood. Rather than causing physical harm to humans, microplastics are more likely to cause harm through chemical transfer if they are composed of harmful chemicals or adsorb pollutants. Smith et al. (2019) reviewed the factors that affect toxicity, including detection of microplastics in stool samples, inhalation of microplastics, bioaccumulation, and dependence on shape.

Types and Sources

Microplastics are broadly grouped as primary and secondary. Primary microplastics have been engineered to be on the micro scale at a specific size and shape; these include microbeads used in personal care products as well as micropellets that are used in manufacturing plastic items and as additives to paints and powder coatings. These engineered microparticles can end up as environmental pollution through mishandling, improper management, or indiscriminate discarding.

Secondary microplastics occur from the physical or chemical breakdown of macroplastics and larger primary microplastics. Tire and road wear release contribute the largest amount of non-point-source microplastic pollution, while textiles are the second largest contributor.

Microplastics are generally found in two shape categories: (1) fragments and spheres or (2) fibers. Primary fragments or spheres are produced for cosmetics and abrasives. Of these, the majority are composed of polyethylene. Microplastic fibers can contain hazardous chemicals if the textile manufacturing process includes toxic additives. For example, some dyes are known carcinogens, while per- and polyfluoroalkyl substances (PFAS) used as oil and stain repellants can persist and accumulate in wildlife. A study estimated that between 200 million and 800 million microfibers were discharged into the Hudson River every day in June 2016, of which around 50% were most likely composed of plastic (Miller et al. 2017).

Models for nutrient fate and transport can be used to estimate environmental microplastic movement, but unlike nutrients, not all particles end up in the oceans, and some are retained because of settling. Sediment is generally considered to be a final sink for microplastics (Nizzetto et al. 2016).

Wastewater Treatment Plants

A general point source for microplastics is effluent from centralized wastewater collection systems, which can be discharged directly into an adjacent water body or sent to a wastewater treatment plant. The microplastics found in centralized wastewater systems include microbeads from personal care products, fibers found in household dust, and fibers released during clothes washing (Siegfried et al. 2017). The majority of microplastics entering a wastewater treatment facility come from domestic sewer systems, but through the general primary and secondary treatment processes, more than 90% of the initial microplastic concentration can be removed before release (Bayo et al. 2020). It has been estimated that typical microplastic removal rates range from 80% to 95%, with some plants achieving up to 99%

removal (Kalčíková et al. 2017, Mintenig et al. 2017). It was observed that the application of microfiltration during wastewater treatment could achieve microplastic removal efficiency up to 98% (Yahyanezhad et al. 2021).

Although most wastewater treatment facilities can effectively remove microplastics, these facilities can still be a major source of microplastics because of the sheer volume of water they release. For example, a study of eight San Francisco Bay wastewater treatment plants found they discharged an average of 0.086 microplastic particles per liter (or 0.33 particles per gallon) and seven million microplastic particles per day (Sutton et al. 2016). A different study of 17 wastewater treatment plants found on average less than one particle per liter of effluent (Mason et al. 2016b).

A study by Talvitie et al. (2017) examined tertiary treatment processes to further improve microplastic removal. They examined four municipal wastewater treatment plants that employed different treatment techniques, including membrane bioreactor, disc filters, rapid sand filters, and dissolved air flotation. These treatment techniques were effective; in order of increasing microplastic removal, dissolved air flotation removed 95.0%, rapid sand filtration removed 97.1%, disc filters removed 98.5%, and membrane bioreactors removed 99.9%.

Many studies have investigated the health effects of microplastics on wildlife, but few have been completed on humans, and microplastic toxicity is still poorly understood.

Water Treatment Plants

Microplastics are effectively removed by coagulation, flocculation, sedimentation, and filtration during conventional drinking water treatment (Na et al. 2021), and Zhang et al. (2019) reported relatively low concentrations were detected in tap water (<2 particles/liter). Smith et al. (2019) noted that treatability studies are needed regarding removal techniques for microplastics in drinking water treatment plants, but it has been demonstrated that microplastics >300 µm would be removed through conventional filtration.

Systems with high concentrations of microplastics in their influent may require increased coagulant dosages (Shen et al. 2020). Some coagulant and flocculant aids are

WORLD HEALTH ORGANIZATION STATEMENT ON WATER TREATMENT PRIORITIES AND MICROPLASTICS

In 2019, the World Health Organization (WHO) stated as follows (2019):

Routine monitoring of microplastics in drinking-water is not recommended at this time, as there is no evidence to indicate a human health concern. Concerns over microplastics in drinking-water should not divert resources of water suppliers and regulators from other important issues, including the removal of microbial pathogens, which remains the most significant risk to human health from drinking water. Water suppliers should establish water safety plans and ensure that control measures, including water treatment processes, are optimized for particle removal, and microbial safety, which will incidentally improve the removal of microplastic particles.

organic polymers, so they could increase the concentration of microplastics detected downstream (Alspach & Spinelli 2020). Ateia et al. (2020) found that microplastics can release dissolved organic carbon and bromide that can then act as disinfection byproduct precursors.

It is believed that nanofiltration and reverse osmosis should more effectively remove microplastics than microporous microfiltration and ultrafiltration systems. However, these membrane barriers are also composed of plastics, and their contribution (if any) to the effluent plastic load is not known. Various factors such as mechanical stress, aging, and wear are potential sources of releasing microplastics from organic membranes (Ding et al. 2021). The process of membrane backwashing commonly uses cleaning agents (i.e., sodium hydroxide, hydrogen peroxide) that can cause membrane embrittlement and degradation.

Improving Analysis

Analytical methods are by far the most substantive area of microplastics research and development at present, and reliable analytical methods are essential to characterize their occurrence. Background contamination and non-uniform collection methodologies continue to be major issues in studying microplastics. However, in September 2021, Wong and Coffin (2021a, 2021b) developed and released standard operation procedures for extraction and analysis using infrared spectroscopy and Raman spectroscopy. ASTM International has also

developed several methods for microplastics analysis, including sample collection for microplastics analysis (ASTM 2020a), preparing samples for analysis (ASTM 2020b), standard test methods (ASTM 2023a), and the development of reference samples (ASTM 2023b).

The lack of uniform analysis makes it difficult to compare data, and since there is not a set definition for the size of microplastics, the separation or extraction techniques will affect the results. It can also be a challenge to determine what is and isn't a microplastic because many microfibers are natural and cannot easily be distinguished from plastic fibers, so some results may be skewed high if they count all fibers as microplastics.

Smith et al. (2019) discuss sampling procedures, including netting, bulk sampling, screening, and in-situ filtration. Samples must then be separated, using flotation, centrifugation, density separation, or digestion, to remove the microplastics from the aqueous sample. Table 1 was created from this review

Although most wastewater treatment facilities can effectively remove microplastics, these facilities can still be a major source of microplastics due to the sheer volume of water they release.

and includes some of the advantages and limitations of the various analysis techniques.

Other studies have underestimated the amount of microplastics in waterways in that they predominantly sample the water column itself. As particles stick together or as they start to host bacteria, their density changes, and microparticles can settle down the water column and end up in the sediment itself, leaving them unidentified.

Particle separation methods may also lead to underestimates, and it has been reported that density flotation is more likely to extract plastic fragments, spheres, and pellets than plastic fibers. For example, Yuan et al. (2021) compared the performance of in-lab and in-line filtration methods for microplastic sample collection in spike and recovery tests, tap samples, and water collected from a water treatment plant. The in-line filtration method was shown to be more effective because it was capable of processing

much larger volumes than in-lab filtration, which resulted in more consistent results in all matrixes tested.

To develop a meaningful sampling and analysis plan, Smith et al. (2019) proposed sampling and analytical practices for water utilities based on our current understanding (Figure 2).

Ongoing research into analytical method development includes microplastic quantification (in terms of both enumeration and mass concentration), size characterization, and minimum thresholds for detection (size and mass). There is also interest in identifying specific materials among the microplastics in a sample (e.g., polypropylene, polystyrene, polyethylene, polyethylene terephthalate).

US Legislation

At the end of 2015, the US Congress issued a law prohibiting the manufacturing, packaging, and distribution of cosmetic products containing plastic

The lack of uniform analysis makes it difficult to compare data, and since there is not a set definition for the size of microplastics, the separation or extraction techniques will affect the results.

microbeads (USC 2015). The law defines a microbead as a plastic bead less than 5 mm in size with the intended purpose to cleanse or exfoliate a part of the body and be included in a rinse-off product. The law gave manufacturers until July 2017 to stop manufacturing products containing microbeads and until July 2018 to stop delivering them (FDA 2020).

Advantages and Limitations of Analysis Techniques

Method	Advantages	Limitations
Microscopy	Simple, fast, inexpensive	Sample preparation and counting can be slow, high false positives and negatives, no chemical compositions determined
ESEM-EDS	Elemental composition and surface morphology	Expensive, slow
Microscopy + FTIR/Raman	Used to confirm microplastic type	Filtration required, some false positives and negatives, only subset monitored, may miss some types and sizes, color interferes
FTIR spectroscopy	No false positive, few false negatives, visualization, no preparation, best method for routine analysis	Expensive, slow
Raman spectroscopy	As FTIR + pigment interference	No morphological data
AFM-IR	No false positives; few false negatives; size to nano-levels; identifies number, size, shape, and chemical content	Expensive, slow
Thermal (pyro-GC/MS) applied as TGA-GC/MS, TDS-GC/MS, and possibly with FPA-FTIR	Analyzes polymers and additives, applicable to various water matrices	Applicable to few polymers, complex, expensive, small particles may be missed, weathered polymers can be problematic

Source: Adapted from Smith et al. 2019

AFM-IR—atomic force microscopy—Infrared spectroscopy, ESEM-EDS—environmental scanning electron microscopy—energy dispersive X-ray spectroscopy, FPA—focal plane array, FTIR—Fourier transform infrared spectroscopy, pyro-GC/MS—pyrolysis—gas chromatography with mass spectrometry, TDS-GC/MS—thermodesorption gas chromatography with mass spectrometric detection, TGA-GC—thermogravimetry gas chromatography

Table 1

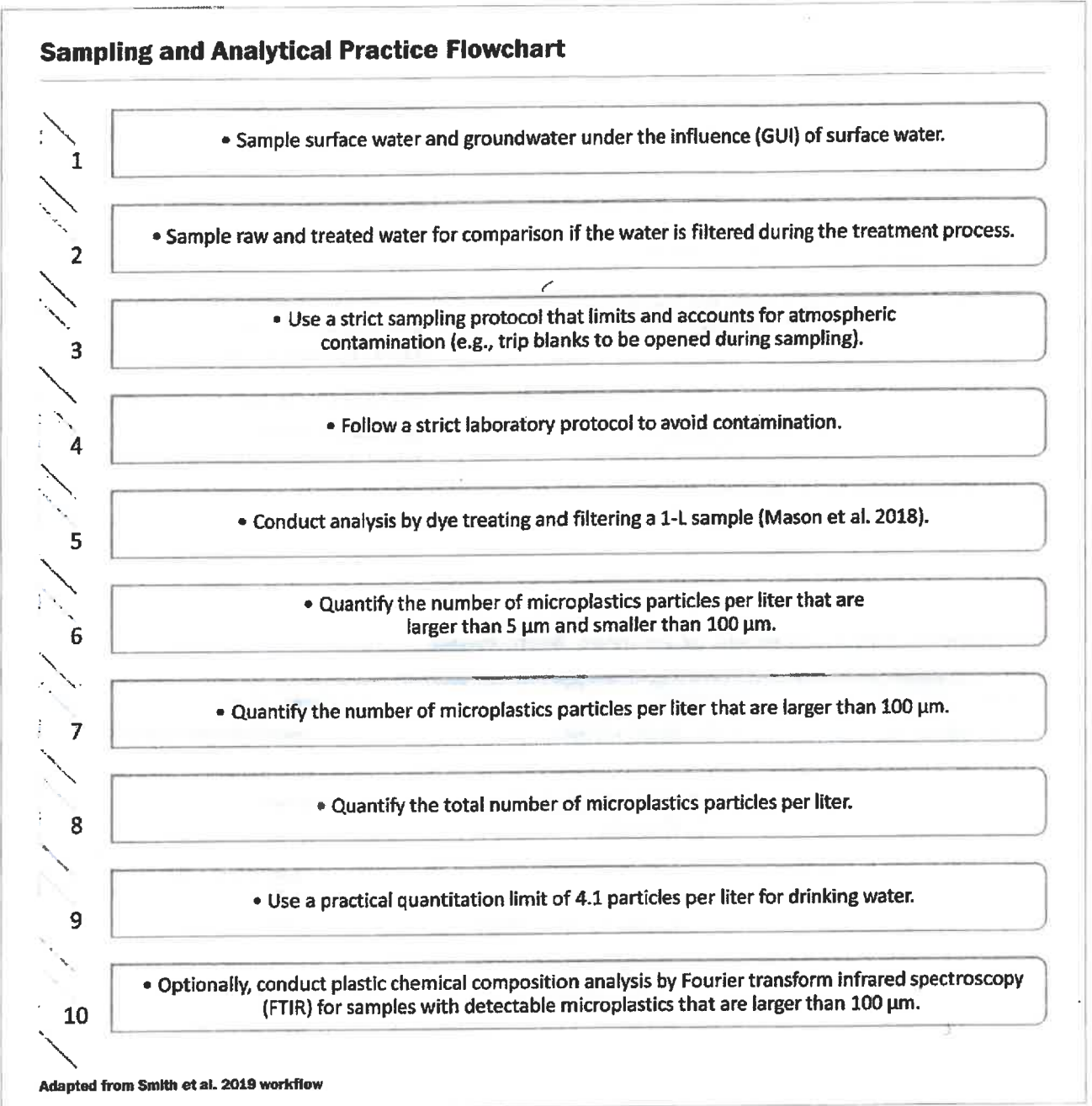


Figure 2

In 2018, the State of California enacted a law requiring the State Water Resources Control Board (SWRCB) to adopt a definition of microplastics on or before July 1, 2020, and to adopt a standard method for analysis with four years of testing and reporting

to the state and public regarding the occurrence of microplastics in drinking water. In September 2021, SWRCB and Southern California Coastal Water Research Project Authority released standard operating procedures for extraction and analysis using

infrared spectroscopy and Raman spectroscopy (Wong & Coffin 2021a, 2021b).

Ongoing Research and Discovery

Microplastic research has determined that sources of contamination include clothes washing, sewer systems, wastewater facilities, biosolids, tire and road wear, and atmospheric particles. A large portion of current research is based on the properties of microplastics themselves and how they can affect wildlife and humans. Microplastics can adsorb and concentrate pollutants, and various biological studies have found that marine and coastal wildlife is regularly exposed to microplastics. Research has also documented human exposure, but the health effects are still unknown.

Researchers are still formulating new methods to collect, handle, and analyze microplastics to suit their projects. While this discovery phase is leading to improved techniques, the variety of methods can make it difficult to compare results between studies. For example, some studies do not identify the composition of microparticles to confirm they are actually plastic.

Microplastic analysis methods are being standardized, but research is still needed to determine human health risks and to further quantify how well water and wastewater treatment plant unit processes remove microplastics. As our knowledge of microplastics improves, the water industry and public health officials can make more informed decisions on advisories and regulations.

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AWWA Resources

- **PFAS Challenges and Novel Research: A Conversation With the Editorial Board of the AWWA Water Science Topical Collection on PFAS Analytics and Treatment.** Crimi M, Speth TF, Chowdhury ZK, et al. 2022. *Journal AWWA.* 114:7:12. <https://doi.org/10.1002/awwa.1956>
- **Organic Contaminants, Related Issues Pose Widespread Concerns.** Cochran J, Gora S, Marfil-Vega R, et al. 2022. *Journal AWWA.* 114:2:75. <https://doi.org/10.1002/awwa.1872>
- **How Do Water and Wastewater Laboratories Differ?** Adams H, Musser J, Sullivan M, et al. 2023. *Opflow.* 49:5:18. <https://doi.org/10.1002/opfl.1829>

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Steps to determining Integral & Thread-on Storz:

Integral Storz nozzle:

- Determine hydrant model
- Size of Storz
- Quantity
- Specify Harrington HIHS

Thread-on Storz adapter:

- Determine hydrant thread details
- Size of Storz
- Quantity
- Specify Harrington HPHA

HYDRANT STORZ

**HPHA™
Thread-On**



**HIHS™
Integral**



Reflective
Cable



• Metal Face Seal • No Locking Devices
• High-torque Cap Removal

SPECIFY HARRINGTON



Harrington

STORZ CONNECT

INTEGRITY

To Improve Your Emergency Response Connections,
SPECIFY HARRINGTON METAL FACE STORZ.

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