



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, October 15, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday October 15, 2024, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

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

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

Join the meeting using the link below via Zoom:

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

MISSION STATEMENT

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

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

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

AGENDA

5:00 P.M.

1. Call to Order

2. Pledge of Allegiance

3. Roll Call

4. Public Comment

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

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

6. Approval of Minutes: For Possible Action: Approval of the minutes for the Board of Trustees meeting of September 17, 2024.

NEW BUSINESS

7. For Information: Receive and file Financial Statements, July & August 2024

8. For Information and Possible Action: Approve list of Claims, September 2024

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

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

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

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 SEPTEMBER 17, 2024**

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

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Yanish, Parks, Schorr and Nelson. Trustee Trigg arrived at 5:16. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer, Utility Operations Superintendent Joe Esenarro, General Counsel Chuck Zumpft. Members of the public included Jaime and Sara Lopez of Lopez Snow Removal, Paul Kearney of Summit Plumbing and Greg Felton, resident.

PUBLIC COMMENT – Jaime and Sara Lopez of Lopez Snow Removal stated that he has loaders, blowers and plow trucks for residential and commercial services. They serve several entities within the District in Nevada, and they are looking to expand their business.

APPROVAL OF AGENDA – Dion noted there is an additional document provided for the Maintenance & Equipment Structure.

M-9/17/2024-1 - Motion by Parks, seconded by Nelson and unanimously passed to approve the agenda.

APPROVAL OF MINUTES –

M-9/17/2024-2 - Motion by Nelson, seconded by Parks, and unanimously passed to approve the Regular Meeting Minutes dated July 16, 2024.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

FINANCIAL STATEMENTS – MAY & JUNE 2024

Financials were provided for review. Schorr questioned the expenditure in excess of revenue for May and sought confirmation it was a timing issue based on revenue.

Nelson questioned the June cash position regarding the snow removal balance and noted that a transfer from the General Fund to the Snow Removal Fund. She identified the engineering and surveying expenses of \$125K with a budget of \$68K. It was noted that some of the expenses anticipated to be addressed in-house but the two key positions in this area remain vacant, such as the GIS, CMMS integration and inspection engineering. Nelson also identified Road Maintenance expenses which are capital yet listed as maintenance. Dion suggested it would be an appropriate item to discuss this with the auditors.

Trigg arrived at 5:16 p.m.

There was no action taken.

LIST OF CLAIMS – Parks questioned the fees associated with SpringBrooke. It was clarified that there is a monthly subscription charge and annual license fee. She questioned the Ponderosa sign expense, which is required by the NDEP and will be reimbursed by the grant.

Nelson questioned check #64438 for Pineridge cleaning, including standard janitorial services. It was explained that the item was put out to bid with no response. Two proposals were received from existing providers and the lower proposal was accepted.

Yanish questioned check #64405, which was a claim settlement paid for roadwork performed on a driveway. She also questioned check #64403, which was a permit submitted and cancelled by the owner.

M-9/17/2024-4 - Motion by Parks, seconded by Nelson, and unanimously passed to approve the List of Claims in the amount of \$1,594,606.54 as represented by check numbers 64242 through 64448.

Adopt Policy for Use of District Facilities.

A written report was provided. The policy allows district facilities such as the boardroom to be available for public use. Nelson appreciated the opportunity for the use of the facilities. Yanish confirmed that there isn't any use change for TRPA.

M-9/17/2024-5 - Motion by Nelson, seconded by Parks, and passed to adopt the proposed policy for public use of the district facilities.

Approve 60 Month Extension of Sanitary Sewer System Service Contract

A written report was provided. Dion expressed that Summit Plumbing has performed well and he recommended the extension. The upcoming increases were discussed and it was noted that there was not an increase during the prior contract. Summit's response time is good, they take responsibility when needed and provide project recommendations as necessary, which adds value to the contract. Paul Kearney stated their goal is to provide a good, honest service.

M-9/17/2024-6 - Motion by Nelson, seconded by Parks, and unanimously passed to approve 60-month contract extension to Summit Plumbing Co., LLC for maintenance of the Kingsbury General Improvement District Sanitary Sewer Collection Services Contract to September 30, 2029, with proposed adjustment, and authorize the General Manager to execute appropriate documents.

Approve Task Order 6 With Eastern Sierra Engineering for GeoTech Support for the Design of the FY25/26 Water Line and Pavement Repair & Renovation Project

A written report and summary were provided. Geotech information is being integrated into the GIS for better coverage. The project and contract components were discussed.

Schorr requested clarification of how engineering firms are selected for specific work. It was noted that professional services are selected by the best qualified for the work and the selection process was reviewed.

M-9/17/2024-7 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve Task Order #6 with Eastern Sierra Engineering to provide Geotechnical support for the FY25/26 Waterline and Pavement Repair & Renovation Project for \$99,020.00 and authorize General Manager to execute appropriate documents.

Approve Proposal for Acquisition and Installation of Equipment Storage Facility.

A written report was provided. It was explained that the district's equipment is left outside year-round which results in increased maintenance costs and deterioration of equipment. The construction and design of the structure was reviewed.

Sprung Structure was selected as the preferred shelter and is on the list of preapproved vendors in the purchasing cooperative. Additionally, it was noted that the manufacture has a limited number of installers available.

Nelson questioned the large amount of electrical costs in the Scope of Work. It was explained that electrical is intended to be minimal and reduce those costs.

Schorr requested clarification regarding the project schedule. It was explained that the structure will be located at the top of Kingsbury Grade, work will commence next Spring, and the period of construction will be less than 60 days.

Esenarro noted the cost savings in equipment maintenance and availability. Schorr questioned if heating should be considered at this time. It was explained that the intent is to avoid electrical upgrades which would add to the costs.

Yanish confirmed that 27 pieces of equipment will be stored at the location.

Greg Felton noted the return on investment and relocation costs as an objection to the project.

Yanish and Nelson stated their support for the project, which has been discussed for a dozen years.

M-9/17/2024-8 - Motion by Nelson, seconded by Trigg, and unanimously passed approve proposal for acquisition and installation of Equipment Storage Facility for the district and authorize General Manager to execute appropriate documents.

Adopt Resolution 2025-01 Commemorating 60 Years of Service to the Community

A report was provided. Schorr commented on the services provided by KGID and Parks agreed. Yanish commended the trustees and KGID management and staff.

M-9/17/2024-9 - Motion by Nelson, seconded by Trigg, and unanimously passed to adopt Resolution 2025-01 Commemorating 60 Years of Service to the Community and Dedication of the Administrative and Operations Center.

There was an 8-minute break at 6:22.

Board Reports

Nelson stated the Sewer Authority is improving the parking lot to allow its use for NV Energy and their contractors to use.

Yanish encouraged everyone to attend the Nevada League of Cities Annual Conference Board of Director's Meeting on May 11, 2024. She attended the Tahoe Summit where microplastics were the highlighted topic.

Management Reports

General Manager's Report

Un update on Ponderosa was provided. Recruitments for labor were discussed. A grant was received from the US EPA for lead and copper service. Chlorine levels within the system are being considered in capital planning for areas such as Station 3. An update was provided regarding funds previously authorized for services and repairs to the treatment plant. A drought update was provided.

Nelson questioned the NDEP letter. Esenarro explained that there were minor deficiencies regarding how samples were taken.

A brief discussion occurred regarding the letter on Lot 23 condominiums.

Administrative and Human Resources Report

Mike Edwards is temporarily promoted to Water Distribution Lead Operator.

Utility Operations Superintendent Report

There were no questions or comments.

Engineer's Report

Nelson questioned why Tramway Drive has been closed for weeks due to the main replacement. The residents have good detours and there is no way to safely accommodate the traffic with equipment and the trench without stopping work.

Attorney's Report

Zumpft expanded on the access to fire hydrants issue.

CORRESPONDENCE – There was no additional comment.

FINAL PUBLIC COMMENT – The trustees appreciated the public support at the Open House.

ADJOURNMENT

M-9/17/2024-11 - Motion by Nelson seconded by Parks, and unanimously passed to adjourn the meeting at 7:10 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary

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

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS July & Aug 2024

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 15 October 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and file financial statements of July & Aug 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 the pending processing time, these provide the Trustees with insights into the financial well-being of the agency.

INCLUDED:

- Financial Statements July 2024
- Financial Statements Aug 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 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
CASH POSITION**

GENERAL	52%
WATER	25%
SEWER	21%
SNOW	2%

July-24

FUND	BEGINNING					ENDING
	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	
GENERAL FUND	\$ 8,259,566.17	\$ (12,977.85)	\$ 3,249.19	\$ 99,699.09	\$ (34,687.67)	\$ 8,314,848.93
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 248,563.84	\$ 12,977.85	\$ -	\$ -	\$ -	\$ 261,541.69
GENERAL INVESTMENT	\$ 662,171.92	\$ -	\$ -	\$ 2,311.90	\$ -	\$ 664,483.82
GF TOTAL						\$ 9,240,874.44
WATER FUND	\$ 4,006,066.22	\$ (238,201.45)	\$ (1,932.74)	\$ 441,717.94	\$ (957,048.84)	\$ 3,250,601.13
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 399,536.16	\$ 25,055.83	\$ -	\$ -	\$ -	\$ 424,591.99
WATER INVESTMENT	\$ 733,735.37	\$ -	\$ -	\$ 2,399.00	\$ -	\$ 736,134.37
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00
DIST DEBT RESERVE	\$ 228,691.63	\$ 70,611.52	\$ -	\$ -	\$ (228,691.63)	\$ 70,611.52
TREAT DEBT RESERVE	\$ 592,179.12	\$ 107,198.01	\$ -	\$ -	\$ (592,179.12)	\$ 107,198.01
CAP IMPROV. RESERVE	\$ -	\$ 35,336.09	\$ -	\$ -	\$ -	\$ 35,336.09
WF TOTAL						\$ 4,669,903.11
SEWER FUND	\$ 3,916,603.49	\$ (679.24)	\$ (1,088.01)	\$ 171,861.19	\$ (418,815.36)	\$ 3,667,882.07
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 8,320.20	\$ 679.24	\$ -	\$ -	\$ -	\$ 8,999.44
SEWER INVESTMENT	\$ 375,839.29	\$ -	\$ -	\$ 1,270.31	\$ -	\$ 377,109.60
SF TOTAL						\$ 4,053,991.11
SNOW REV. FUND	\$ 18,196.28	\$ (7,963.69)	\$ (228.44)	\$ 65,547.60	\$ (25,370.49)	\$ 50,181.26
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 110,068.64	\$ 7,963.69	\$ -	\$ -	\$ -	\$ 118,032.33
SNOW INVESTMENT	\$ 17,914.86	\$ -	\$ -	\$ 67.86	\$ -	\$ 17,982.72
SNOW TOTAL						\$ 186,196.31
298 KINGSBURY GRADE RENTAL	\$ 251,183.67	\$ -	\$ -	\$ 8,300.59	\$ (6,959.10)	\$ 252,525.16
80 RENTAL TOTAL						\$ 252,525.16
GRAND TOTALS	\$ 19,874,066.86	\$ 0.00	\$ -	\$ 793,175.48	\$ (2,263,752.21)	\$ 18,403,490.13
CHECKING						
US BANK	\$ 670,851.85	\$ 300,000.00		\$ 707,009.87	\$ (1,441,690.10)	\$ 236,171.62
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25
MORTON CAPITAL MMA	\$ 39,549.19			\$ 6,049.07	\$ -	\$ 45,598.26
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -				\$ 250,000.00
4.80% BLUE RIDGE BANK	\$ 250,000.00	\$ -				\$ 250,000.00
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00
LOCAL GOVT POOLED	\$ 17,413,553.57	\$ (300,000.00)		\$ 78,925.18	\$ (820,870.75)	\$ 16,371,608.00
GRAND TOTALS	\$ 19,874,066.86	\$ -	\$ -	\$ 791,984.12	\$ (2,262,560.85)	\$ 18,403,490.13

JULY 2024

**STATEMENT OF REVENUE
AND EXPENDITURES
COMBINED**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	54,680.51	50,075.00	4,605.51	54,680.51	50,075.00	4,605.51	709,165.00	(654,484.49)	(92.29)%
PERSONAL PROPERTY TAX	6.29	0.00	6.29	6.29	0.00	6.29	4,104.00	(4,097.71)	(99.85)%
ADVALOREM MAKE-UP	47,802.09	43,788.00	4,014.09	47,802.09	43,788.00	4,014.09	561,529.00	(513,726.91)	(91.49)%
STATE TAX DISTRIBUTION	<u>66,400.67</u>	<u>66,400.00</u>	<u>0.67</u>	<u>66,400.67</u>	<u>66,400.00</u>	<u>0.67</u>	<u>790,070.00</u>	<u>(723,669.33)</u>	<u>(91.60)%</u>
Total TAXES	168,889.56	160,263.00	8,626.56	168,889.56	160,263.00	8,626.56	2,064,868.00	(1,895,978.44)	(91.82)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	351,467.15	0.00	351,467.15	351,467.15	0.00	351,467.15	0.00	351,467.15	0.00%
INTEREST ON INVESTMENTS	82,595.66	70,164.00	12,431.66	82,595.66	70,164.00	12,431.66	416,386.00	(333,790.34)	(80.16)%
PLAN REVIEW FEE	0.00	400.00	(400.00)	0.00	400.00	(400.00)	2,500.00	(2,500.00)	(100.00)%
RENTAL INCOME	8,207.30	8,930.00	(722.70)	8,207.30	8,930.00	(722.70)	103,353.00	(95,145.70)	(92.06)%
OTHER REVENUE	<u>4,153.95</u>	<u>2,240.00</u>	<u>1,913.95</u>	<u>4,153.95</u>	<u>2,240.00</u>	<u>1,913.95</u>	<u>26,976.00</u>	<u>(22,822.05)</u>	<u>(84.60)%</u>
Total MISCELLANEOUS	446,424.06	81,734.00	364,690.06	446,424.06	81,734.00	364,690.06	549,215.00	(102,790.94)	(18.72)%
USER FEES									
USER FEES - RESIDENTIAL	505,202.23	502,177.00	3,025.23	505,202.23	502,177.00	3,025.23	5,906,715.00	(5,401,512.77)	(91.45)%
RESIDENTIAL TIER 1 CONSUMPTION	45,821.15	47,258.00	(1,436.85)	45,821.15	47,258.00	(1,436.85)	361,400.00	(315,578.85)	(87.32)%
RESIDENTIAL TIER 2 CONSUMPTION	12,807.94	12,240.00	567.94	12,807.94	12,240.00	567.94	68,000.00	(55,192.06)	(81.16)%
RESIDENTIAL TIER 3 CONSUMPTION	15,505.59	15,120.00	385.59	15,505.59	15,120.00	385.59	69,900.00	(54,394.41)	(77.82)%
RESIDENTIAL FIRE PROTECTION	8,210.17	7,362.00	848.17	8,210.17	7,362.00	848.17	83,277.00	(75,066.83)	(90.14)%
USER FEES - COMMERCIAL	39,132.73	39,314.00	(181.27)	39,132.73	39,314.00	(181.27)	464,981.00	(425,848.27)	(91.58)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	7,844.78	7,844.00	0.78	94,137.00	(86,292.22)	(91.67)%
COMMERCIAL CONSUMPTION	14,231.97	16,602.00	(2,370.03)	14,231.97	16,602.00	(2,370.03)	123,007.00	(108,775.03)	(88.43)%
PENALTIES ON USER FEES	6,036.17	2,861.00	3,175.17	6,036.17	2,861.00	3,175.17	74,976.00	(68,939.83)	(91.95)%
SERVICE CHARGES	550.00	1,200.00	(650.00)	550.00	1,200.00	(650.00)	14,400.00	(13,850.00)	(96.18)%
RETURN CHECK FEES	40.00	40.00	0.00	40.00	40.00	0.00	480.00	(440.00)	(91.67)%
CONNECTION FEES	0.00	9,220.00	(9,220.00)	0.00	9,220.00	(9,220.00)	31,000.00	(31,000.00)	(100.00)%
TRANSFER FEE REVENUE	900.00	600.00	300.00	900.00	600.00	300.00	5,400.00	(4,500.00)	(83.33)%
SERVLIN ADMIN REVENUE	155.36	155.00	0.36	155.36	155.00	0.36	1,838.00	(1,682.64)	(91.55)%
SERVLIN LOSS INSURANCE	1,234.38	1,225.00	9.38	1,234.38	1,225.00	9.38	15,801.00	(14,566.62)	(92.19)%
SERVLIN LINE INSURANCE	<u>234.91</u>	<u>238.00</u>	<u>(3.09)</u>	<u>234.91</u>	<u>238.00</u>	<u>(3.09)</u>	<u>2,851.00</u>	<u>(2,616.09)</u>	<u>(91.76)%</u>
Total USER FEES	657,907.38	663,456.00	(5,548.62)	657,907.38	663,456.00	(5,548.62)	7,318,163.00	(6,660,255.62)	(91.01)%
Total REVENUES	1,273,221.00	905,453.00	367,768.00	1,273,221.00	905,453.00	367,768.00	9,932,246.00	(8,659,025.00)	(87.18)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	23,916.75	49,597.00	25,680.25	23,916.75	49,597.00	25,680.25	514,813.00	490,896.25	95.35%
PAYROLL - MAINTENANCE	39,897.03	53,752.00	13,854.97	39,897.03	53,752.00	13,854.97	555,512.00	515,614.97	92.82%
PAYROLL - OFFICE	13,597.76	15,382.00	1,784.24	13,597.76	15,382.00	1,784.24	175,655.00	162,057.24	92.26%
EMPLOYEE BENEFITS - FICA/MEDIC	1,606.22	1,874.00	267.78	1,606.22	1,874.00	267.78	19,278.00	17,671.78	91.67%
EMPLOYEE BENEFITS - MED. INS	30,909.94	47,221.00	16,311.06	30,909.94	47,221.00	16,311.06	406,983.00	376,073.06	92.41%
EMPLOYEE BENEFITS - PERS	17,391.74	27,365.00	9,973.26	17,391.74	27,365.00	9,973.26	301,066.00	283,674.26	94.22%
EMPLOYEE BENEFITS - SIIS	252.67	701.00	448.33	252.67	701.00	448.33	13,238.00	12,985.33	98.09%
UNEMPLOYMENT BENEFITS	0.00	1,663.00	1,663.00	0.00	1,663.00	1,663.00	0.00	0.00	0.00%
UNIFORMS	510.00	4,679.00	4,169.00	510.00	4,679.00	4,169.00	9,360.00	8,850.00	94.55%
OPEB EXPENSE	3,847.92	6,715.00	2,867.08	3,847.92	6,715.00	2,867.08	189,874.00	186,026.08	97.97%
ACCRUED LEAVE EXPENSE	11,701.72	1,877.00	(9,824.72)	11,701.72	1,877.00	(9,824.72)	22,500.00	10,798.28	47.99%
OTHER PAYROLL EXPENSES	262.01	557.00	294.99	262.01	557.00	294.99	4,250.00	3,987.99	93.84%
CAR ALLOWANCE EXPENSE	0.00	(443.00)	(443.00)	0.00	(443.00)	(443.00)	(5,300.00)	(5,300.00)	100.00%
Total PAYROLL RELATED EXPENSES	143,893.76	210,940.00	67,046.24	143,893.76	210,940.00	67,046.24	2,207,229.00	2,063,335.24	93.48%
OPERATING EXPENSES									
ACCOUNTING	0.00	5,700.00	5,700.00	0.00	5,700.00	5,700.00	45,000.00	45,000.00	100.00%
LEGAL	5,981.50	4,834.00	(1,147.50)	5,981.50	4,834.00	(1,147.50)	58,000.00	52,018.50	89.69%
LEGAL - LABOR NEGOTIATIONS	0.00	8,680.00	8,680.00	0.00	8,680.00	8,680.00	0.00	0.00	0.00%
ENGINEERING & SURVEYING	5,007.50	6,166.00	1,158.50	5,007.50	6,166.00	1,158.50	68,500.00	63,492.50	92.69%
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	0.00	6,500.00	6,500.00	25,000.00	25,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	125.68	15,500.00	15,374.32	125.68	15,500.00	15,374.32	30,000.00	29,874.32	99.58%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	775,000.00	775,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	205,922.75	205,923.00	0.25	205,922.75	205,923.00	0.25	725,653.00	519,730.25	71.62%
DCLTSA ASSESSMENTS	122,008.50	122,508.00	499.50	122,008.50	122,508.00	499.50	486,029.00	364,020.50	74.90%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,202.99	8,288.00	85.01	8,202.99	8,288.00	85.01	92,898.00	84,695.01	91.17%
BUILDING REPAIRS AND MAINT.	585.20	7,223.00	6,637.80	585.20	7,223.00	6,637.80	83,599.00	83,013.80	99.30%
COMPUTER EXPENSE	26,993.39	22,232.00	(4,761.39)	26,993.39	22,232.00	(4,761.39)	135,639.00	108,645.61	80.10%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	561.00	12,786.00	12,225.00	561.00	12,786.00	12,225.00	14,743.00	14,182.00	96.19%
EQUIP. SUPPLIES/MAINT./REPAIRS	14,307.58	19,396.00	5,088.42	14,307.58	19,396.00	5,088.42	232,698.00	218,390.42	93.85%
EQUIPMENT RENTAL	1,360.10	1,741.00	380.90	1,360.10	1,741.00	380.90	14,340.00	12,979.90	90.52%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	0.00	50.00	50.00	30,630.00	30,630.00	100.00%
SECURITY EXPENSE	2,899.16	2,815.00	(84.16)	2,899.16	2,815.00	(84.16)	18,171.00	15,271.84	84.05%
INSURANCE AND BONDS	123,393.53	124,654.00	1,260.47	123,393.53	124,654.00	1,260.47	141,406.00	18,012.47	12.74%
SAFETY EQUIPMENT	0.00	525.00	525.00	0.00	525.00	525.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	0.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	15,500.00	15,500.00	100.00%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100.00%
LIEN FEES	0.00	90.00	90.00	0.00	90.00	90.00	250.00	250.00	100.00%
MISCELLANEOUS EXPENDITURES	3,389.27	2,860.00	(529.27)	3,389.27	2,860.00	(529.27)	34,288.00	30,898.73	90.12%
OFFICE JANITORIAL	2,800.00	1,861.00	(939.00)	2,800.00	1,861.00	(939.00)	22,347.00	19,547.00	87.47%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	43,328.00	43,328.00	100.00%
OFFICE SUPPLIES	2,151.93	1,932.00	(219.93)	2,151.93	1,932.00	(219.93)	54,591.00	52,439.07	96.06%
PERMITS AND FEES	1,554.39	1,940.00	385.61	1,554.39	1,940.00	385.61	9,911.00	8,356.61	84.32%
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100.00%
PUBLICATION CHARGES	0.00	682.00	682.00	0.00	682.00	682.00	7,300.00	7,300.00	100.00%
SHOP SUPPLIES/SMALL TOOLS	7.49	583.00	575.51	7.49	583.00	575.51	7,000.00	6,992.51	99.89%
TELEPHONE	1,735.41	1,394.00	(341.41)	1,735.41	1,394.00	(341.41)	16,740.00	15,004.59	89.63%
TRAINING AND SEMINARS	0.00	2,967.00	2,967.00	0.00	2,967.00	2,967.00	35,620.00	35,620.00	100.00%
TRAVEL	0.00	1,757.00	1,757.00	0.00	1,757.00	1,757.00	21,100.00	21,100.00	100.00%
BUSINESS MEALS	0.00	250.00	250.00	0.00	250.00	250.00	0.00	0.00	0.00%
TRUSTEE FEES	3,750.00	3,750.00	0.00	3,750.00	3,750.00	0.00	45,000.00	41,250.00	91.67%
UTILITES - GAS & ELECTRIC	30,634.70	34,496.00	3,861.30	30,634.70	34,496.00	3,861.30	305,299.00	274,664.30	89.97%
VEHICLE EXP FUEL/OIL/SUPP	9,925.38	11,427.00	1,501.62	9,925.38	11,427.00	1,501.62	128,358.00	118,432.62	92.27%
VEH EXP R&M	824.00	6,272.00	5,448.00	824.00	6,272.00	5,448.00	55,959.00	55,135.00	98.53%
WATER MONITORING/SAMPLING	1,799.00	1,466.00	(333.00)	1,799.00	1,466.00	(333.00)	17,359.00	15,560.00	89.64%
WATER/SEWER SHED MANAGMENT	15,621.00	18,500.00	2,879.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%
WATER DIST SYSTEM EXPENSE	983.77	5,225.00	4,241.23	983.77	5,225.00	4,241.23	66,520.00	65,536.23	98.52%
WATER TREATMENT SYSTEM EXP	1,678.20	6,871.00	5,192.80	1,678.20	6,871.00	5,192.80	72,910.00	71,231.80	97.70%
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	770.49	770.00	(0.49)	10,434.00	9,663.51	92.62%
DEPRECIATION EXPENSE	0.00	118,317.00	118,317.00	0.00	118,317.00	118,317.00	1,391,057.00	1,391,057.00	100.00%
Total OPERATING EXPENSES	594,973.91	806,931.00	211,957.09	594,973.91	806,931.00	211,957.09	5,531,173.00	4,936,199.09	89.24%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	22,003.73	22,718.00	714.27	22,003.73	22,718.00	714.27	306,497.00	284,493.27	92.82%
CAPITAL OUTLAY	<u>382,825.67</u>	<u>2,364,167.00</u>	<u>1,981,341.33</u>	<u>382,825.67</u>	<u>2,364,167.00</u>	<u>1,981,341.33</u>	<u>11,058,000.00</u>	<u>10,675,174.33</u>	96.54%
Total OTHER EXPENSES	<u>404,829.40</u>	<u>2,386,885.00</u>	<u>1,982,055.60</u>	<u>404,829.40</u>	<u>2,386,885.00</u>	<u>1,982,055.60</u>	<u>11,364,497.00</u>	<u>10,959,667.60</u>	96.44%
Total EXPENDITURES	<u>1,143,697.07</u>	<u>3,404,756.00</u>	<u>2,261,058.93</u>	<u>1,143,697.07</u>	<u>3,404,756.00</u>	<u>2,261,058.93</u>	<u>19,102,899.00</u>	<u>17,959,201.93</u>	94.01%
EXCESS REVENUE OVER EXPENDITURES	129,523.93	(2,499,303.00)	2,628,826.93	129,523.93	(2,499,303.00)	2,628,826.93	(9,170,653.00)	9,300,176.93	(101.41)%

JULY 2024

**STATEMENT OF REVENUE
AND EXPENDITURES
(BY FUND)**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	54,680.51	50,075.00	4,605.51	54,680.51	50,075.00	4,605.51	709,165.00	(654,484.49)	(92.29)%	
PERSONAL PROPERTY TAX	6.29	0.00	6.29	6.29	0.00	6.29	4,104.00	(4,097.71)	(99.85)%	
ADVALOREM MAKE-UP	47,802.09	43,788.00	4,014.09	47,802.09	43,788.00	4,014.09	561,529.00	(513,726.91)	(91.49)%	
STATE TAX DISTRIBUTION	66,400.67	66,400.00	0.67	66,400.67	66,400.00	0.67	790,070.00	(723,669.33)	(91.60)%	
Total TAXES	168,889.56	160,263.00	8,626.56	168,889.56	160,263.00	8,626.56	2,064,868.00	(1,895,978.44)	(91.82)%	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	38,819.94	25,960.00	12,859.94	38,819.94	25,960.00	12,859.94	116,588.00	(77,768.06)	(66.70)%	
OTHER REVENUE	0.00	83.00	(83.00)	0.00	83.00	(83.00)	1,000.00	(1,000.00)	(100.00)%	
Total MISCELLANEOUS	38,819.94	26,043.00	12,776.94	38,819.94	26,043.00	12,776.94	117,588.00	(78,768.06)	(66.99)%	
Total REVENUES	207,709.50	186,306.00	21,403.50	207,709.50	186,306.00	21,403.50	2,182,456.00	(1,974,746.50)	(90.48)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,587.51	7,440.00	3,852.49	3,587.51	7,440.00	3,852.49	77,222.00	73,634.49	95.35%	
PAYROLL - MAINTENANCE	10,892.20	9,657.00	(1,235.20)	10,892.20	9,657.00	(1,235.20)	57,158.00	46,265.80	80.94%	*Seasonal Maintenance Workers
PAYROLL - OFFICE	2,039.67	2,307.00	267.33	2,039.67	2,307.00	267.33	26,349.00	24,309.33	92.26%	
EMPLOYEE BENEFITS - FICA/MEDIC	629.71	314.00	(315.71)	629.71	314.00	(315.71)	2,392.00	1,762.29	73.67%	*Seasonal Maintenance Workers
EMPLOYEE BENEFITS - MED. INS	3,987.84	6,307.00	2,319.16	3,987.84	6,307.00	2,319.16	62,528.00	58,540.16	93.62%	
EMPLOYEE BENEFITS - PERS	2,253.13	3,742.00	1,488.87	2,253.13	3,742.00	1,488.87	38,641.00	36,387.87	94.17%	
EMPLOYEE BENEFITS - SIIS	177.58	166.00	(11.58)	177.58	166.00	(11.58)	1,975.00	1,797.42	91.01%	*Seasonal Maintenance Workers
UNEMPLOYMENT BENEFITS	0.00	249.00	249.00	0.00	249.00	249.00	0.00	0.00	0.00%	
UNIFORMS	89.26	702.00	612.74	89.26	702.00	612.74	1,404.00	1,314.74	93.64%	
OPEB EXPENSE	288.59	920.00	631.41	288.59	920.00	631.41	15,190.00	14,901.41	98.10%	
ACCRUED LEAVE EXPENSE	3,013.69	291.00	(2,722.69)	3,013.69	291.00	(2,722.69)	3,500.00	486.31	13.89%	
OTHER PAYROLL EXPENSES	(0.02)	166.00	166.02	(0.02)	166.00	166.02	550.00	550.02	100.00%	
CAR ALLOWANCE EXPENSE	0.00	(67.00)	(67.00)	0.00	(67.00)	(67.00)	(800.00)	(800.00)	100.00%	
Total PAYROLL RELATED EXPENSES	26,959.16	32,194.00	5,234.84	26,959.16	32,194.00	5,234.84	286,109.00	259,149.84	90.58%	
OPERATING EXPENSES										
ACCOUNTING	0.00	300.00	300.00	0.00	300.00	300.00	2,250.00	2,250.00	100.00%	
LEGAL	54.41	242.00	187.59	54.41	242.00	187.59	2,900.00	2,845.59	98.12%	
LEGAL - LABOR NEGOTIATIONS	0.00	1,128.00	1,128.00	0.00	1,128.00	1,128.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	1,200.50	2,916.00	1,715.50	1,200.50	2,916.00	1,715.50	35,000.00	33,799.50	96.57%	
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	0.00	6,500.00	6,500.00	25,000.00	25,000.00	100.00%	
ROAD MAINTENANCE & SUPPLIES	125.68	15,500.00	15,374.32	125.68	15,500.00	15,374.32	30,000.00	29,874.32	99.58%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	NOTES
BUILDING REPAIRS AND MAINT.	11.38	416.00	404.62	11.38	416.00	404.62	1,904.00	1,892.62	99.40%	
COMPUTER EXPENSE	563.35	832.00	268.65	563.35	832.00	268.65	5,551.00	4,987.65	89.85%	
DUES & SUBSCRIPTIONS	3.00	556.00	553.00	3.00	556.00	553.00	674.00	671.00	99.55%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	0.00	375.00	375.00	4,500.00	4,500.00	100.00%	
EQUIPMENT RENTAL	20.81	27.00	6.19	20.81	27.00	6.19	314.00	293.19	93.37%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	0.00	50.00	50.00	20,630.00	20,630.00	100.00%	
SECURITY EXPENSE	10.32	42.00	31.68	10.32	42.00	31.68	42.00	31.68	75.43%	
INSURANCE AND BONDS	4,430.82	4,783.00	352.18	4,430.82	4,783.00	352.18	8,151.00	3,720.18	45.64%	
SAFETY EQUIPMENT	0.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	2,491.36	592.00	(1,899.36)	2,491.36	592.00	(1,899.36)	7,057.00	4,565.64	64.70%	*441 Andria Settlement for resealing driveway.
OFFICE JANITORIAL	100.00	64.00	(36.00)	100.00	64.00	(36.00)	773.00	673.00	87.06%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	107.60	127.00	19.40	107.60	127.00	19.40	3,135.00	3,027.40	96.57%	
PERMITS AND FEES	48.10	67.00	18.90	48.10	67.00	18.90	67.00	18.90	28.21%	
PUBLICATION CHARGES	0.00	100.00	100.00	0.00	100.00	100.00	265.00	265.00	100.00%	
TELEPHONE	12.95	13.00	0.05	12.95	13.00	0.05	162.00	149.05	92.01%	
TRAINING AND SEMINARS	0.00	393.00	393.00	0.00	393.00	393.00	4,726.00	4,726.00	100.00%	
TRAVEL	0.00	187.00	187.00	0.00	187.00	187.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	188.00	0.50	187.50	188.00	0.50	2,250.00	2,062.50	91.67%	
UTILITES - GAS & ELECTRIC	19.04	23.00	3.96	19.04	23.00	3.96	1,014.00	994.96	98.12%	
VEHICLE EXP FUEL/OIL/SUPP	3,621.16	1,193.00	(2,428.16)	3,621.16	1,193.00	(2,428.16)	13,436.00	9,814.84	73.05%	*Sterling Vactor purchase of parts.
VEH EXP R&M	179.37	1,005.00	825.63	179.37	1,005.00	825.63	10,121.00	9,941.63	98.23%	
Total OPERATING EXPENSES	13,187.35	38,119.00	24,931.65	13,187.35	38,119.00	24,931.65	184,838.00	171,650.65	92.87%	
OTHER EXPENSES										
CAPITAL OUTLAY	903.92	600,000.00	599,096.08	903.92	600,000.00	599,096.08	1,984,760.00	1,983,856.08	99.95%	
Total OTHER EXPENSES	903.92	600,000.00	599,096.08	903.92	600,000.00	599,096.08	1,984,760.00	1,983,856.08	99.95%	
Total EXPENDITURES	41,050.43	670,313.00	629,262.57	41,050.43	670,313.00	629,262.57	2,455,707.00	2,414,656.57	98.33%	
EXCESS REVENUE OVER EXPENDITURES	166,659.07	(484,007.00)	650,666.07	166,659.07	(484,007.00)	650,666.07	(273,251.00)	439,910.07	(160.99)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
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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	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	351,467.15	0.00	351,467.15	351,467.15	0.00	351,467.15	0.00	351,467.15	0.00%	
INTEREST ON INVESTMENTS	24,778.69	28,767.00	(3,988.31)	24,778.69	28,767.00	(3,988.31)	183,210.00	(158,431.31)	(86.48)%	
PLAN REVIEW FEE	0.00	250.00	(250.00)	0.00	250.00	(250.00)	1,250.00	(1,250.00)	(100.00)%	
OTHER REVENUE	<u>4,153.95</u>	<u>2,112.00</u>	<u>2,041.95</u>	<u>4,153.95</u>	<u>2,112.00</u>	<u>2,041.95</u>	<u>25,800.00</u>	<u>(21,646.05)</u>	<u>(83.90)%</u>	
Total MISCELLANEOUS	380,399.79	31,129.00	349,270.79	380,399.79	31,129.00	349,270.79	210,260.00	170,139.79	80.92%	
USER FEES										
USER FEES - RESIDENTIAL	301,442.70	298,714.00	2,728.70	301,442.70	298,714.00	2,728.70	3,523,523.00	(3,222,080.30)	(91.44)%	
RESIDENTIAL TIER 1 CONSUMPTION	40,517.42	42,770.00	(2,252.58)	40,517.42	42,770.00	(2,252.58)	329,000.00	(288,482.58)	(87.68)%	
RESIDENTIAL TIER 2 CONSUMPTION	12,807.94	12,240.00	567.94	12,807.94	12,240.00	567.94	68,000.00	(55,192.06)	(81.16)%	
RESIDENTIAL TIER 3 CONSUMPTION	15,505.59	15,120.00	385.59	15,505.59	15,120.00	385.59	69,900.00	(54,394.41)	(77.82)%	
RESIDENTIAL FIRE PROTECTION	8,210.17	7,362.00	848.17	8,210.17	7,362.00	848.17	83,277.00	(75,066.83)	(90.14)%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	30,337.53	30,338.00	(0.47)	364,584.00	(334,246.47)	(91.68)%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	7,844.78	7,844.00	0.78	94,137.00	(86,292.22)	(91.67)%	
COMMERCIAL CONSUMPTION	11,692.86	13,200.00	(1,507.14)	11,692.86	13,200.00	(1,507.14)	88,987.00	(77,294.14)	(86.86)%	
PENALTIES ON USER FEES	4,189.55	1,488.00	2,701.55	4,189.55	1,488.00	2,701.55	47,256.00	(43,066.45)	(91.13)%	
SERVICE CHARGES	550.00	1,200.00	(650.00)	550.00	1,200.00	(650.00)	14,400.00	(13,850.00)	(96.18)%	
RETURN CHECK FEES	40.00	40.00	0.00	40.00	40.00	0.00	480.00	(440.00)	(91.67)%	
CONNECTION FEES	0.00	8,500.00	(8,500.00)	0.00	8,500.00	(8,500.00)	25,000.00	(25,000.00)	(100.00)%	
TRANSFER FEE REVENUE	684.00	348.00	336.00	684.00	348.00	336.00	3,285.00	(2,601.00)	(79.18)%	
SERVLIN ADMIN REVENUE	155.36	155.00	0.36	155.36	155.00	0.36	1,838.00	(1,682.64)	(91.55)%	
SERVLIN LOSS INSURANCE	1,234.38	1,225.00	9.38	1,234.38	1,225.00	9.38	15,801.00	(14,566.62)	(92.19)%	
SERVLIN LINE INSURANCE	<u>234.91</u>	<u>238.00</u>	<u>(3.09)</u>	<u>234.91</u>	<u>238.00</u>	<u>(3.09)</u>	<u>2,851.00</u>	<u>(2,616.09)</u>	<u>(91.76)%</u>	
Total USER FEES	435,447.19	440,782.00	(5,334.81)	435,447.19	440,782.00	(5,334.81)	4,732,319.00	(4,296,871.81)	(90.80)%	
Total REVENUES	815,846.98	471,911.00	343,935.98	815,846.98	471,911.00	343,935.98	4,942,579.00	(4,126,732.02)	(83.49)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	10,831.22	22,954.00	12,122.78	10,831.22	22,954.00	12,122.78	243,268.00	232,436.78	95.55%	
PAYROLL - MAINTENANCE	25,667.55	39,781.00	14,113.45	25,667.55	39,781.00	14,113.45	457,526.00	431,858.45	94.39%	
PAYROLL - OFFICE	5,439.12	6,153.00	713.88	5,439.12	6,153.00	713.88	70,262.00	64,822.88	92.26%	
EMPLOYEE BENEFITS - FICA/MEDIC	667.27	1,064.00	396.73	667.27	1,064.00	396.73	11,907.00	11,239.73	94.40%	
EMPLOYEE BENEFITS - MED. INS	17,934.57	28,639.00	10,704.43	17,934.57	28,639.00	10,704.43	238,732.00	220,797.43	92.49%	
EMPLOYEE BENEFITS - PERS	10,406.06	16,454.00	6,047.94	10,406.06	16,454.00	6,047.94	186,649.00	176,242.94	94.42%	
EMPLOYEE BENEFITS - SIIS	21.13	417.00	395.87	21.13	417.00	395.87	8,812.00	8,790.87	99.76%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	0.00	666.00	666.00	0.00	0.00	0.00%	
UNIFORMS	357.00	3,481.00	3,124.00	357.00	3,481.00	3,124.00	6,962.00	6,605.00	94.87%	
OPEB EXPENSE	2,828.22	3,389.00	560.78	2,828.22	3,389.00	560.78	138,608.00	135,779.78	97.96%	
ACCRUED LEAVE EXPENSE	(810.03)	1,087.00	1,897.03	(810.03)	1,087.00	1,897.03	13,000.00	13,810.03	106.23%	
OTHER PAYROLL EXPENSES	262.04	266.00	3.96	262.04	266.00	3.96	3,200.00	2,937.96	91.81%	
CAR ALLOWANCE EXPENSE	0.00	(334.00)	(334.00)	0.00	(334.00)	(334.00)	(4,000.00)	(4,000.00)	100.00%	
Total PAYROLL RELATED EXPENSES	73,604.15	124,017.00	50,412.85	73,604.15	124,017.00	50,412.85	1,374,926.00	1,301,321.85	94.65%	
OPERATING EXPENSES										
ACCOUNTING	0.00	3,400.00	3,400.00	0.00	3,400.00	3,400.00	27,000.00	27,000.00	100.00%	
LEGAL	5,546.20	2,900.00	(2,646.20)	5,546.20	2,900.00	(2,646.20)	34,800.00	29,253.80	84.06%	*Fire hydrant clearing.
LEGAL - LABOR NEGOTIATIONS	0.00	5,208.00	5,208.00	0.00	5,208.00	5,208.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	2,012.50	1,896.00	(116.50)	2,012.50	1,896.00	(116.50)	22,750.00	20,737.50	91.15%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	33,383.00	33,383.00	100.00%	
BANK CHARGES	4,265.55	4,403.00	137.45	4,265.55	4,403.00	137.45	49,318.00	45,052.45	91.35%	
BUILDING REPAIRS AND MAINT.	136.56	2,500.00	2,363.44	136.56	2,500.00	2,363.44	30,000.00	29,863.44	99.54%	
COMPUTER EXPENSE	20,095.73	18,000.00	(2,095.73)	20,095.73	18,000.00	(2,095.73)	88,179.00	68,083.27	77.21%	*Prepaid expenses applied .
DUES & SUBSCRIPTIONS	537.00	7,579.00	7,042.00	537.00	7,579.00	7,042.00	9,038.00	8,501.00	94.06%	
EQUIP. SUPPLIES/MAINT./REPAIRS	841.55	1,192.00	350.45	841.55	1,192.00	350.45	14,750.00	13,908.45	94.29%	
EQUIPMENT RENTAL	816.07	968.00	151.93	816.07	968.00	151.93	9,146.00	8,329.93	91.08%	
SECURITY EXPENSE	1,794.50	1,800.00	5.50	1,794.50	1,800.00	5.50	9,531.00	7,736.50	81.17%	
INSURANCE AND BONDS	84,339.85	82,500.00	(1,839.85)	84,339.85	82,500.00	(1,839.85)	99,908.00	15,568.15	15.58%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%	
INVENTORY PARTS	0.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	15,000.00	15,000.00	100.00%	
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100.00%	
LIEN FEES	0.00	90.00	90.00	0.00	90.00	90.00	250.00	250.00	100.00%	
MISCELLANEOUS EXPENDITURES	196.34	837.00	640.66	196.34	837.00	640.66	10,000.00	9,803.66	98.04%	
OFFICE JANITORIAL	1,200.00	772.00	(428.00)	1,200.00	772.00	(428.00)	9,274.00	8,074.00	87.06%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	25,998.00	25,998.00	100.00%	
OFFICE SUPPLIES	1,291.15	1,047.00	(244.15)	1,291.15	1,047.00	(244.15)	31,890.00	30,598.85	95.95%	
PERMITS AND FEES	1,169.59	1,400.00	230.41	1,169.59	1,400.00	230.41	8,771.00	7,601.41	86.67%	
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	7,950.00	7,950.00	100.00%	
PUBLICATION CHARGES	0.00	180.00	180.00	0.00	180.00	180.00	3,180.00	3,180.00	100.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
SHOP SUPPLIES/SMALL TOOLS	7.49	583.00	575.51	7.49	583.00	575.51	7,000.00	6,992.51	99.89%	
TELEPHONE	1,631.81	1,232.00	(399.81)	1,631.81	1,232.00	(399.81)	14,784.00	13,152.19	88.96%	
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	0.00	1,914.00	1,914.00	22,968.00	22,968.00	100.00%	
TRAVEL	0.00	1,117.00	1,117.00	0.00	1,117.00	1,117.00	13,404.00	13,404.00	100.00%	
BUSINESS MEALS	0.00	250.00	250.00	0.00	250.00	250.00	0.00	0.00	0.00%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	2,250.00	2,250.00	0.00	27,000.00	24,750.00	91.67%	
UTILITES - GAS & ELECTRIC	27,605.68	30,636.00	3,030.32	27,605.68	30,636.00	3,030.32	255,702.00	228,096.32	89.20%	
VEHICLE EXP FUEL/OIL/SUPP	5,968.82	8,875.00	2,906.18	5,968.82	8,875.00	2,906.18	99,486.00	93,517.18	94.00%	
VEH EXP R&M	586.47	4,326.00	3,739.53	586.47	4,326.00	3,739.53	36,467.00	35,880.53	98.39%	
WATER MONITORING/SAMPLING	1,799.00	1,466.00	(333.00)	1,799.00	1,466.00	(333.00)	17,359.00	15,560.00	89.64%	
WATER/SEWER SHED MANAGMENT	15,621.00	18,500.00	2,879.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%	
WATER DIST SYSTEM EXPENSE	983.77	5,225.00	4,241.23	983.77	5,225.00	4,241.23	66,520.00	65,536.23	98.52%	
WATER TREATMENT SYSTEM EXP	1,678.20	6,871.00	5,192.80	1,678.20	6,871.00	5,192.80	72,910.00	71,231.80	97.70%	
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	770.49	770.00	(0.49)	10,434.00	9,663.51	92.62%	
DEPRECIATION EXPENSE	0.00	113,135.00	113,135.00	0.00	113,135.00	113,135.00	1,335,034.00	1,335,034.00	100.00%	
Total OPERATING EXPENSES	183,145.32	341,822.00	158,676.68	183,145.32	341,822.00	158,676.68	2,565,184.00	2,382,038.68	92.86%	
OTHER EXPENSES										
INTEREST EXPENSE	22,003.73	22,718.00	714.27	22,003.73	22,718.00	714.27	306,497.00	284,493.27	92.82%	
CAPITAL OUTLAY	371,936.76	1,750,000.00	1,378,063.24	371,936.76	1,750,000.00	1,378,063.24	7,985,340.00	7,613,403.24	95.34%	
Total OTHER EXPENSES	393,940.49	1,772,718.00	1,378,777.51	393,940.49	1,772,718.00	1,378,777.51	8,291,837.00	7,897,896.51	95.25%	
Total EXPENDITURES	650,689.96	2,238,557.00	1,587,867.04	650,689.96	2,238,557.00	1,587,867.04	12,231,947.00	11,581,257.04	94.68%	
EXCESS REVENUE OVER EXPENDITURES	165,157.02	(1,766,646.00)	1,931,803.02	165,157.02	(1,766,646.00)	1,931,803.02	(7,289,368.00)	7,454,525.02	(102.27)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 7/1/2024 Through 7/31/2024

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	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	17,345.08	14,735.00	2,610.08	17,345.08	14,735.00	2,610.08	87,441.00	(70,095.92)	(80.16)%	
PLAN REVIEW FEE	0.00	150.00	(150.00)	0.00	150.00	(150.00)	1,250.00	(1,250.00)	(100.00)%	
OTHER REVENUE	0.00	41.00	(41.00)	0.00	41.00	(41.00)	150.00	(150.00)	(100.00)%	
Total MISCELLANEOUS	17,345.08	14,926.00	2,419.08	17,345.08	14,926.00	2,419.08	88,841.00	(71,495.92)	(80.48)%	
USER FEES										
USER FEES - RESIDENTIAL	146,222.44	145,986.00	236.44	146,222.44	145,986.00	236.44	1,753,291.00	(1,607,068.56)	(91.66)%	
RESIDENTIAL TIER 1 CONSUMPTION	5,303.73	4,488.00	815.73	5,303.73	4,488.00	815.73	32,400.00	(27,096.27)	(83.63)%	
USER FEES - COMMERCIAL	3,503.20	3,684.00	(180.80)	3,503.20	3,684.00	(180.80)	42,401.00	(38,897.80)	(91.74)%	
COMMERCIAL CONSUMPTION	2,539.11	3,402.00	(862.89)	2,539.11	3,402.00	(862.89)	34,020.00	(31,480.89)	(92.54)%	
PENALTIES ON USER FEES	1,349.63	973.00	376.63	1,349.63	973.00	376.63	20,160.00	(18,810.37)	(93.31)%	
CONNECTION FEES	0.00	720.00	(720.00)	0.00	720.00	(720.00)	6,000.00	(6,000.00)	(100.00)%	
TRANSFER FEE REVENUE	153.00	178.00	(25.00)	153.00	178.00	(25.00)	1,575.00	(1,422.00)	(90.29)%	
Total USER FEES	159,071.11	159,431.00	(359.89)	159,071.11	159,431.00	(359.89)	1,889,847.00	(1,730,775.89)	(91.58)%	
Total REVENUES	176,416.19	174,357.00	2,059.19	176,416.19	174,357.00	2,059.19	1,978,688.00	(1,802,271.81)	(91.08)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	6,452.45	13,099.00	6,646.55	6,452.45	13,099.00	6,646.55	133,104.00	126,651.55	95.15%	
PAYROLL - OFFICE	4,079.33	4,615.00	535.67	4,079.33	4,615.00	535.67	52,695.00	48,615.67	92.26%	
EMPLOYEE BENEFITS - FICA/MEDIC	182.51	287.00	104.49	182.51	287.00	104.49	3,056.00	2,873.49	94.03%	
EMPLOYEE BENEFITS - MED. INS	5,371.69	7,168.00	1,796.31	5,371.69	7,168.00	1,796.31	57,210.00	51,838.31	90.61%	
EMPLOYEE BENEFITS - PERS	2,886.51	4,273.00	1,386.49	2,886.51	4,273.00	1,386.49	46,179.00	43,292.49	93.75%	
EMPLOYEE BENEFITS - SIIS	5.88	52.00	46.12	5.88	52.00	46.12	1,049.00	1,043.12	99.44%	
UNEMPLOYMENT BENEFITS	0.00	499.00	499.00	0.00	499.00	499.00	0.00	0.00	0.00%	
UNIFORMS	0.00	58.00	58.00	0.00	58.00	58.00	117.00	117.00	100.00%	
OPEB EXPENSE	500.23	1,457.00	956.77	500.23	1,457.00	956.77	24,684.00	24,183.77	97.97%	
ACCRUED LEAVE EXPENSE	6,427.24	333.00	(6,094.24)	6,427.24	333.00	(6,094.24)	4,000.00	(2,427.24)	(60.68)%	
OTHER PAYROLL EXPENSES	0.01	41.00	40.99	0.01	41.00	40.99	200.00	199.99	100.00%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	0.00	(42.00)	(42.00)	(500.00)	(500.00)	100.00%	
Total PAYROLL RELATED EXPENSES	25,905.85	31,840.00	5,934.15	25,905.85	31,840.00	5,934.15	321,794.00	295,888.15	91.95%	
OPERATING EXPENSES										
ACCOUNTING	0.00	1,700.00	1,700.00	0.00	1,700.00	1,700.00	13,500.00	13,500.00	100.00%	
LEGAL	326.48	1,450.00	1,123.52	326.48	1,450.00	1,123.52	17,400.00	17,073.52	98.12%	
LEGAL - LABOR NEGOTIATIONS	0.00	1,476.00	1,476.00	0.00	1,476.00	1,476.00	0.00	0.00	0.00%	

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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	NOTES
ENGINEERING & SURVEYING	1,287.25	854.00	(433.25)	1,287.25	854.00	(433.25)	10,250.00	8,962.75	87.44%	
DCLTSA PRORATA M & O	205,922.75	205,923.00	0.25	205,922.75	205,923.00	0.25	725,653.00	519,730.25	71.62%	
DCLTSA ASSESSMENTS	122,008.50	122,508.00	499.50	122,008.50	122,508.00	499.50	486,029.00	364,020.50	74.90%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	13,202.00	13,202.00	100.00%	
BANK CHARGES	2,789.02	2,893.00	103.98	2,789.02	2,893.00	103.98	32,453.00	29,663.98	91.41%	
BUILDING REPAIRS AND MAINT.	68.28	2,618.00	2,549.72	68.28	2,618.00	2,549.72	31,419.00	31,350.72	99.78%	
COMPUTER EXPENSE	5,210.93	2,400.00	(2,810.93)	5,210.93	2,400.00	(2,810.93)	34,269.00	29,058.07	84.79%	*Prepaid expenses applied
DUES & SUBSCRIPTIONS	18.00	4,081.00	4,063.00	18.00	4,081.00	4,063.00	4,346.00	4,328.00	99.59%	
EQUIP. SUPPLIES/MAINT./REPAIRS	13,466.03	17,729.00	4,262.97	13,466.03	17,729.00	4,262.97	212,748.00	199,281.97	93.67%	
EQUIPMENT RENTAL	380.78	600.00	219.22	380.78	600.00	219.22	3,847.00	3,466.22	90.10%	
SECURITY EXPENSE	1,084.02	955.00	(129.02)	1,084.02	955.00	(129.02)	8,580.00	7,495.98	87.37%	
INSURANCE AND BONDS	26,584.91	28,694.00	2,109.09	26,584.91	28,694.00	2,109.09	25,676.00	(908.91)	(3.54)%	
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	98.18	383.00	284.82	98.18	383.00	284.82	4,600.00	4,501.82	97.87%	
OFFICE JANITORIAL	600.00	386.00	(214.00)	600.00	386.00	(214.00)	4,637.00	4,037.00	87.06%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	12,998.00	12,998.00	100.00%	
OFFICE SUPPLIES	645.58	549.00	(96.58)	645.58	549.00	(96.58)	16,242.00	15,596.42	96.03%	
PERMITS AND FEES	288.60	405.00	116.40	288.60	405.00	116.40	405.00	116.40	28.74%	
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	5,250.00	5,250.00	100.00%	
PUBLICATION CHARGES	0.00	250.00	250.00	0.00	250.00	250.00	1,590.00	1,590.00	100.00%	
TELEPHONE	77.70	136.00	58.30	77.70	136.00	58.30	1,632.00	1,554.30	95.24%	
TRAINING AND SEMINARS	0.00	489.00	489.00	0.00	489.00	489.00	5,874.00	5,874.00	100.00%	
TRAVEL	0.00	288.00	288.00	0.00	288.00	288.00	3,462.00	3,462.00	100.00%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	1,125.00	1,125.00	0.00	13,500.00	12,375.00	91.67%	
UTILITES - GAS & ELECTRIC	2,043.63	3,300.00	1,256.37	2,043.63	3,300.00	1,256.37	32,271.00	30,227.37	93.67%	
DEPRECIATION EXPENSE	0.00	5,182.00	5,182.00	0.00	5,182.00	5,182.00	56,023.00	56,023.00	100.00%	
Total OPERATING EXPENSES	384,025.64	406,374.00	22,348.36	384,025.64	406,374.00	22,348.36	1,778,356.00	1,394,330.36	78.41%	
OTHER EXPENSES										
CAPITAL OUTLAY	9,256.07	4,167.00	(5,089.07)	9,256.07	4,167.00	(5,089.07)	967,150.00	957,893.93	99.04%	
Total OTHER EXPENSES	9,256.07	4,167.00	(5,089.07)	9,256.07	4,167.00	(5,089.07)	967,150.00	957,893.93	99.04%	
Total EXPENDITURES	419,187.56	442,381.00	23,193.44	419,187.56	442,381.00	23,193.44	3,067,300.00	2,648,112.44	86.33%	
EXCESS REVENUE OVER EXPENDITURES	(242,771.37)	(268,024.00)	25,252.63	(242,771.37)	(268,024.00)	25,252.63	(1,088,612.00)	845,840.63	(77.70)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	1,651.95	702.00	949.95	1,651.95	702.00	949.95	29,147.00	(27,495.05)	(94.33)%	
OTHER REVENUE	0.00	4.00	(4.00)	0.00	4.00	(4.00)	26.00	(26.00)	(100.00)%	
Total MISCELLANEOUS	1,651.95	706.00	945.95	1,651.95	706.00	945.95	29,173.00	(27,521.05)	(94.34)%	
USER FEES										
USER FEES - RESIDENTIAL	57,537.09	57,477.00	60.09	57,537.09	57,477.00	60.09	629,901.00	(572,363.91)	(90.87)%	
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	5,292.00	5,292.00	0.00	57,996.00	(52,704.00)	(90.88)%	
PENALTIES ON USER FEES	496.99	400.00	96.99	496.99	400.00	96.99	7,560.00	(7,063.01)	(93.43)%	
TRANSFER FEE REVENUE	63.00	74.00	(11.00)	63.00	74.00	(11.00)	540.00	(477.00)	(88.33)%	
Total USER FEES	63,389.08	63,243.00	146.08	63,389.08	63,243.00	146.08	695,997.00	(632,607.92)	(90.89)%	
Total REVENUES	65,041.03	63,949.00	1,092.03	65,041.03	63,949.00	1,092.03	725,170.00	(660,128.97)	(91.03)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,045.57	6,104.00	3,058.43	3,045.57	6,104.00	3,058.43	61,219.00	58,173.43	95.03%	
PAYROLL - MAINTENANCE	3,337.28	4,314.00	976.72	3,337.28	4,314.00	976.72	40,828.00	37,490.72	91.83%	
PAYROLL - OFFICE	2,039.64	2,307.00	267.36	2,039.64	2,307.00	267.36	26,349.00	24,309.36	92.26%	
EMPLOYEE BENEFITS - FICA/MEDIC	126.73	209.00	82.27	126.73	209.00	82.27	1,923.00	1,796.27	93.41%	
EMPLOYEE BENEFITS - MED. INS	3,615.84	5,107.00	1,491.16	3,615.84	5,107.00	1,491.16	48,513.00	44,897.16	92.55%	
EMPLOYEE BENEFITS - PERS	1,846.04	2,896.00	1,049.96	1,846.04	2,896.00	1,049.96	29,597.00	27,750.96	93.76%	
EMPLOYEE BENEFITS - SIIS	48.08	66.00	17.92	48.08	66.00	17.92	1,402.00	1,353.92	96.57%	
UNEMPLOYMENT BENEFITS	0.00	249.00	249.00	0.00	249.00	249.00	0.00	0.00	0.00%	
UNIFORMS	63.74	438.00	374.26	63.74	438.00	374.26	877.00	813.26	92.73%	
OPEB EXPENSE	230.88	949.00	718.12	230.88	949.00	718.12	11,392.00	11,161.12	97.97%	
ACCRUED LEAVE EXPENSE	3,070.82	166.00	(2,904.82)	3,070.82	166.00	(2,904.82)	2,000.00	(1,070.82)	(53.54)%	
OTHER PAYROLL EXPENSES	(0.02)	84.00	84.02	(0.02)	84.00	84.02	300.00	300.02	100.01%	
Total PAYROLL RELATED EXPENSES	17,424.60	22,889.00	5,464.40	17,424.60	22,889.00	5,464.40	224,400.00	206,975.40	92.24%	
OPERATING EXPENSES										
ACCOUNTING	0.00	300.00	300.00	0.00	300.00	300.00	2,250.00	2,250.00	100.00%	
LEGAL	54.41	242.00	187.59	54.41	242.00	187.59	2,900.00	2,845.59	98.12%	
LEGAL - LABOR NEGOTIATIONS	0.00	868.00	868.00	0.00	868.00	868.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	507.25	500.00	(7.25)	507.25	500.00	(7.25)	500.00	(7.25)	(1.45)%	
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	775,000.00	775,000.00	100.00%	
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%	
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	NOTES
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	3,211.00	3,211.00	100.00%	
BANK CHARGES	1,148.42	992.00	(156.42)	1,148.42	992.00	(156.42)	11,127.00	9,978.58	89.68%	
BUILDING REPAIRS AND MAINT.	11.38	439.00	427.62	11.38	439.00	427.62	5,276.00	5,264.62	99.78%	
COMPUTER EXPENSE	1,123.38	1,000.00	(123.38)	1,123.38	1,000.00	(123.38)	7,640.00	6,516.62	85.30%	*Prepaid expenses applied
DUES & SUBSCRIPTIONS	3.00	570.00	567.00	3.00	570.00	567.00	685.00	682.00	99.56%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	100.00	100.00	0.00	100.00	100.00	700.00	700.00	100.00%	
EQUIPMENT RENTAL	126.19	130.00	3.81	126.19	130.00	3.81	832.00	705.81	84.83%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	10.32	18.00	7.68	10.32	18.00	7.68	18.00	7.68	42.67%	
INSURANCE AND BONDS	4,430.82	4,782.00	351.18	4,430.82	4,782.00	351.18	4,279.00	(151.82)	(3.55)%	
SAFETY EQUIPMENT	0.00	25.00	25.00	0.00	25.00	25.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	16.36	467.00	450.64	16.36	467.00	450.64	5,600.00	5,583.64	99.71%	
OFFICE JANITORIAL	100.00	65.00	(35.00)	100.00	65.00	(35.00)	773.00	673.00	87.06%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	107.60	109.00	1.40	107.60	109.00	1.40	2,924.00	2,816.40	96.32%	
PERMITS AND FEES	48.10	68.00	19.90	48.10	68.00	19.90	668.00	619.90	92.80%	
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	1,800.00	100.00%	
PUBLICATION CHARGES	0.00	152.00	152.00	0.00	152.00	152.00	2,265.00	2,265.00	100.00%	
TELEPHONE	12.95	13.00	0.05	12.95	13.00	0.05	162.00	149.05	92.01%	
TRAINING AND SEMINARS	0.00	171.00	171.00	0.00	171.00	171.00	2,052.00	2,052.00	100.00%	
TRAVEL	0.00	165.00	165.00	0.00	165.00	165.00	1,984.00	1,984.00	100.00%	
TRUSTEE FEES	187.50	187.00	(0.50)	187.50	187.00	(0.50)	2,250.00	2,062.50	91.67%	
UTILITES - GAS & ELECTRIC	19.04	50.00	30.96	19.04	50.00	30.96	1,012.00	992.96	98.12%	
VEHICLE EXP FUEL/OIL/SUPP	335.40	1,359.00	1,023.60	335.40	1,359.00	1,023.60	15,436.00	15,100.60	97.83%	
VEH EXP R&M	<u>58.16</u>	<u>941.00</u>	<u>882.84</u>	<u>58.16</u>	<u>941.00</u>	<u>882.84</u>	<u>9,371.00</u>	<u>9,312.84</u>	99.38%	
Total OPERATING EXPENSES	8,300.28	13,713.00	5,412.72	8,300.28	13,713.00	5,412.72	954,581.00	946,280.72	99.13%	
OTHER EXPENSES										
CAPITAL OUTLAY	<u>728.92</u>	<u>10,000.00</u>	<u>9,271.08</u>	<u>728.92</u>	<u>10,000.00</u>	<u>9,271.08</u>	<u>120,750.00</u>	<u>120,021.08</u>	99.40%	
Total OTHER EXPENSES	728.92	10,000.00	9,271.08	728.92	10,000.00	9,271.08	120,750.00	120,021.08	99.40%	
Total EXPENDITURES	26,453.80	46,602.00	20,148.20	26,453.80	46,602.00	20,148.20	1,299,731.00	1,273,277.20	97.96%	
EXCESS REVENUE OVER EXPENDITURES	38,587.23	17,347.00	21,240.23	38,587.23	17,347.00	21,240.23	(574,561.00)	613,148.23	(106.72)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 7/1/2024 Through 7/31/2024

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	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	8,207.30	8,930.00	(722.70)	8,207.30	8,930.00	(722.70)	103,353.00	(95,145.70)	(92.06)%	
Total MISCELLANEOUS	8,207.30	8,930.00	(722.70)	8,207.30	8,930.00	(722.70)	103,353.00	(95,145.70)	(92.06)%	
Total REVENUES	8,207.30	8,930.00	(722.70)	8,207.30	8,930.00	(722.70)	103,353.00	(95,145.70)	(92.06)%	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	357.60	1,250.00	892.40	357.60	1,250.00	892.40	15,000.00	14,642.40	97.62%	
EQUIPMENT RENTAL	16.25	16.00	(0.25)	16.25	16.00	(0.25)	201.00	184.75	91.92%	
INSURANCE AND BONDS	3,607.13	3,895.00	287.87	3,607.13	3,895.00	287.87	3,392.00	(215.13)	(6.34)%	
MISCELLANEOUS EXPENDITURES	587.03	581.00	(6.03)	587.03	581.00	(6.03)	7,031.00	6,443.97	91.65%	
OFFICE JANITORIAL	800.00	574.00	(226.00)	800.00	574.00	(226.00)	6,890.00	6,090.00	88.39%	
OFFICE SUPPLIES	0.00	100.00	100.00	0.00	100.00	100.00	400.00	400.00	100.00%	
UTILITES - GAS & ELECTRIC	947.31	487.00	(460.31)	947.31	487.00	(460.31)	15,300.00	14,352.69	93.81%	
Total OPERATING EXPENSES	6,315.32	6,903.00	587.68	6,315.32	6,903.00	587.68	48,214.00	41,898.68	86.90%	
Total EXPENDITURES	6,315.32	6,903.00	587.68	6,315.32	6,903.00	587.68	48,214.00	41,898.68	86.90%	
EXCESS REVENUE OVER EXPENDITURES	1,891.98	2,027.00	(135.02)	1,891.98	2,027.00	(135.02)	55,139.00	(53,247.02)	(96.57)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	51%
CASH POSITION						WATER	26%
August-24						SEWER	21%
						SNOW	2%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 8,314,848.93	\$ (12,977.85)	\$ (162.20)	\$ 218,609.69	\$ (42,424.71)	\$ 8,477,893.86	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 261,541.69	\$ 12,977.85	\$ -	\$ -	\$ -	\$ 274,519.54	
GENERAL INVESTMENT	\$ 664,483.82	\$ -	\$ -	\$ 89.68	\$ -	\$ 664,573.50	
GF TOTAL						\$ 9,416,986.90	
WATER FUND	\$ 3,250,601.13	\$ (214,039.70)	\$ 224.15	\$ 463,151.85	\$ (277,244.45)	\$ 3,222,692.98	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 424,591.99	\$ 25,055.83	\$ -	\$ -	\$ -	\$ 449,647.82	
WATER INVESTMENT	\$ 736,134.37	\$ -	\$ -	\$ 57.24	\$ -	\$ 736,191.61	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 70,611.52	\$ 71,183.88	\$ -	\$ -	\$ -	\$ 141,795.40	
TREAT DEBT RESERVE	\$ 107,198.01	\$ 107,884.91	\$ -	\$ -	\$ -	\$ 215,082.92	
CAP IMPROV. RESERVE	\$ 35,336.09	\$ 9,915.08	\$ -	\$ -	\$ -	\$ 45,251.17	
WF TOTAL						\$ 4,856,091.90	
SEWER FUND	\$ 3,667,882.07	\$ (679.24)	\$ (4.82)	\$ 174,667.97	\$ (59,918.70)	\$ 3,781,947.28	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 8,999.44	\$ 679.24	\$ -	\$ -	\$ -	\$ 9,678.68	
SEWER INVESTMENT	\$ 377,109.60	\$ -	\$ -	\$ 40.07	\$ -	\$ 377,149.67	
SF TOTAL						\$ 4,168,775.63	
SNOW REV. FUND	\$ 50,181.26	\$ (7,963.69)	\$ (57.13)	\$ 64,834.05	\$ (23,506.79)	\$ 83,487.70	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 118,032.33	\$ 7,963.69	\$ -	\$ -	\$ -	\$ 125,996.02	
SNOW INVESTMENT	\$ 17,982.72	\$ -	\$ -	\$ 3.81	\$ -	\$ 17,986.53	
SNOW TOTAL						\$ 227,470.25	
298 KINGSBURY GRADE RENTAL	\$ 252,525.16	\$ -	\$ -	\$ -	\$ (1,683.36)	\$ 250,841.80	
80 RENTAL TOTAL						\$ 250,841.80	
GRAND TOTALS	\$ 18,403,490.13	\$ 0.00	\$ -	\$ 921,454.36	\$ (404,778.01)	\$ 18,920,166.48	
CHECKING							
US BANK	\$ 236,171.62	\$ -		\$ 844,713.62	\$ (403,630.11)	\$ 677,255.13	
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 45,598.26			\$ 190.80	\$ -	\$ 45,789.06	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -				\$ 250,000.00	
4.80% BLUE RIDGE BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00	
LOCAL GOVT POOLED	\$ 16,371,608.00	\$ -		\$ 75,402.04	\$ -	\$ 16,447,010.04	
GRAND TOTALS	\$ 18,403,490.13	\$ -	\$ -	\$ 920,306.46	\$ (403,630.11)	\$ 18,920,166.48	

AUGUST 2024

**STATEMENT OF REVENUE
AND EXPENDITURES
COMBINED**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	177,899.21	187,781.00	(9,881.79)	232,579.72	237,856.00	(5,276.28)	709,165.00	(476,585.28)	(67.20)%
PERSONAL PROPERTY TAX	33.56	0.00	33.56	39.85	0.00	39.85	4,104.00	(4,064.15)	(99.03)%
ADVALOREM MAKE-UP	155,520.73	164,204.00	(8,683.27)	203,322.82	207,992.00	(4,669.18)	561,529.00	(358,206.18)	(63.79)%
STATE TAX DISTRIBUTION	<u>66,400.67</u>	<u>66,400.00</u>	<u>0.67</u>	<u>132,801.34</u>	<u>132,800.00</u>	<u>1.34</u>	<u>790,070.00</u>	<u>(657,268.66)</u>	<u>(83.19)%</u>
Total TAXES	399,854.17	418,385.00	(18,530.83)	568,743.73	578,648.00	(9,904.27)	2,064,868.00	(1,496,124.27)	(72.46)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	36,719.00	775,000.00	(738,281.00)	388,186.15	775,000.00	(386,813.85)	0.00	388,186.15	0.00%
INTEREST ON INVESTMENTS	81,403.36	70,163.00	11,240.36	163,999.02	140,327.00	23,672.02	416,386.00	(252,386.98)	(60.61)%
PLAN REVIEW FEE	0.00	400.00	(400.00)	0.00	800.00	(800.00)	2,500.00	(2,500.00)	(100.00)%
RENTAL INCOME	8,211.09	8,930.00	(718.91)	16,418.39	17,860.00	(1,441.61)	103,353.00	(86,934.61)	(84.11)%
OTHER REVENUE	<u>3,927.43</u>	<u>2,241.00</u>	<u>1,686.43</u>	<u>8,081.38</u>	<u>4,481.00</u>	<u>3,600.38</u>	<u>26,976.00</u>	<u>(18,894.62)</u>	<u>(70.04)%</u>
Total MISCELLANEOUS	130,260.88	856,734.00	(726,473.12)	576,684.94	938,468.00	(361,783.06)	549,215.00	27,469.94	5.00%
USER FEES									
USER FEES - RESIDENTIAL	506,185.58	502,177.00	4,008.58	1,011,387.81	1,004,354.00	7,033.81	5,906,715.00	(4,895,327.19)	(82.88)%
RESIDENTIAL TIER 1 CONSUMPTION	35,601.71	43,704.00	(8,102.29)	81,422.86	90,962.00	(9,539.14)	361,400.00	(279,977.14)	(77.47)%
RESIDENTIAL TIER 2 CONSUMPTION	11,179.62	12,920.00	(1,740.38)	23,987.56	25,160.00	(1,172.44)	68,000.00	(44,012.44)	(64.72)%
RESIDENTIAL TIER 3 CONSUMPTION	11,405.14	16,560.00	(5,154.86)	26,910.73	31,680.00	(4,769.27)	69,900.00	(42,989.27)	(61.50)%
RESIDENTIAL FIRE PROTECTION	8,359.93	7,362.00	997.93	16,570.10	14,724.00	1,846.10	83,277.00	(66,706.90)	(80.10)%
USER FEES - COMMERCIAL	39,132.73	39,314.00	(181.27)	78,265.46	78,628.00	(362.54)	464,981.00	(386,715.54)	(83.17)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	15,689.56	15,689.00	0.56	94,137.00	(78,447.44)	(83.33)%
COMMERCIAL CONSUMPTION	14,360.07	13,302.00	1,058.07	28,592.04	29,904.00	(1,311.96)	123,007.00	(94,414.96)	(76.76)%
PENALTIES ON USER FEES	7,999.02	2,862.00	5,137.02	14,035.19	5,723.00	8,312.19	74,976.00	(60,940.81)	(81.28)%
SERVICE CHARGES	800.00	1,200.00	(400.00)	1,350.00	2,400.00	(1,050.00)	14,400.00	(13,050.00)	(90.63)%
RETURN CHECK FEES	20.00	40.00	(20.00)	60.00	80.00	(20.00)	480.00	(420.00)	(87.50)%
CONNECTION FEES	0.00	17,720.00	(17,720.00)	0.00	26,940.00	(26,940.00)	31,000.00	(31,000.00)	(100.00)%
TRANSFER FEE REVENUE	1,425.00	600.00	825.00	2,325.00	1,200.00	1,125.00	5,400.00	(3,075.00)	(56.94)%
SERVLINE ADMIN REVENUE	155.57	155.00	0.57	310.93	310.00	0.93	1,838.00	(1,527.07)	(83.08)%
SERVLINE LOSS INSURANCE	1,236.74	1,225.00	11.74	2,471.12	2,450.00	21.12	15,801.00	(13,329.88)	(84.36)%
SERVLINE LINE INSURANCE	<u>233.20</u>	<u>238.00</u>	<u>(4.80)</u>	<u>468.11</u>	<u>476.00</u>	<u>(7.89)</u>	<u>2,851.00</u>	<u>(2,382.89)</u>	<u>(83.58)%</u>
Total USER FEES	645,939.09	667,224.00	(21,284.91)	1,303,846.47	1,330,680.00	(26,833.53)	7,318,163.00	(6,014,316.53)	(82.18)%
Total REVENUES	1,176,054.14	1,942,343.00	(766,288.86)	2,449,275.14	2,847,796.00	(398,520.86)	9,932,246.00	(7,482,970.86)	(75.34)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	27,861.50	49,602.00	21,740.50	51,778.25	99,199.00	47,420.75	514,813.00	463,034.75	89.94%
PAYROLL - MAINTENANCE	38,427.20	53,751.00	15,323.80	78,324.23	107,503.00	29,178.77	555,512.00	477,187.77	85.90%
PAYROLL - OFFICE	13,748.80	15,382.00	1,633.20	27,346.56	30,764.00	3,417.44	175,655.00	148,308.44	84.43%
EMPLOYEE BENEFITS - FICA/MEDIC	1,565.53	1,874.00	308.47	3,171.75	3,748.00	576.25	19,278.00	16,106.25	83.55%
EMPLOYEE BENEFITS - MED. INS	23,614.94	33,038.00	9,423.06	54,524.88	80,259.00	25,734.12	406,983.00	352,458.12	86.60%
EMPLOYEE BENEFITS - PERS	18,417.67	27,365.00	8,947.33	35,809.41	54,730.00	18,920.59	301,066.00	265,256.59	88.11%
EMPLOYEE BENEFITS - SIIS	292.52	584.00	291.48	545.19	1,285.00	739.81	13,238.00	12,692.81	95.88%
UNEMPLOYMENT BENEFITS	0.00	1,663.00	1,663.00	0.00	3,326.00	3,326.00	0.00	0.00	0.00%
UNIFORMS	0.00	0.00	0.00	510.00	4,679.00	4,169.00	9,360.00	8,850.00	94.55%
OPEB EXPENSE	3,847.92	6,715.00	2,867.08	7,695.84	13,430.00	5,734.16	189,874.00	182,178.16	95.95%
ACCRUED LEAVE EXPENSE	138.27	1,873.00	1,734.73	11,839.99	3,750.00	(8,089.99)	22,500.00	10,660.01	47.38%
OTHER PAYROLL EXPENSES	124.98	557.00	432.02	386.99	1,114.00	727.01	4,250.00	3,863.01	90.89%
CAR ALLOWANCE EXPENSE	0.00	(442.00)	(442.00)	0.00	(885.00)	(885.00)	(5,300.00)	(5,300.00)	100.00%
Total PAYROLL RELATED EXPENSES	128,039.33	191,962.00	63,922.67	271,933.09	402,902.00	130,968.91	2,207,229.00	1,935,295.91	87.68%
OPERATING EXPENSES									
ACCOUNTING	1,925.00	33,383.00	31,458.00	1,925.00	39,083.00	37,158.00	45,000.00	43,075.00	95.72%
LEGAL	8,846.75	4,834.00	(4,012.75)	14,828.25	9,668.00	(5,160.25)	58,000.00	43,171.75	74.43%
LEGAL - LABOR NEGOTIATIONS	0.00	3,720.00	3,720.00	0.00	12,400.00	12,400.00	0.00	0.00	0.00%
ENGINEERING & SURVEYING	617.50	5,667.00	5,049.50	5,625.00	11,833.00	6,208.00	68,500.00	62,875.00	91.79%
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	0.00	13,000.00	13,000.00	25,000.00	25,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	0.00	7,000.00	7,000.00	125.68	22,500.00	22,374.32	30,000.00	29,874.32	99.58%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	775,000.00	775,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	205,922.75	205,923.00	0.25	725,653.00	519,730.25	71.62%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	122,008.50	122,508.00	499.50	486,029.00	364,020.50	74.90%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,060.48	8,289.00	228.52	16,263.47	16,577.00	313.53	92,898.00	76,634.53	82.49%
BUILDING REPAIRS AND MAINT.	1,930.70	7,224.00	5,293.30	2,515.90	14,447.00	11,931.10	83,599.00	81,083.10	96.99%
COMPUTER EXPENSE	2,014.84	6,235.00	4,220.16	29,008.23	28,467.00	(541.23)	135,639.00	106,630.77	78.61%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	105.49	110.00	4.51	666.49	12,896.00	12,229.51	14,743.00	14,076.51	95.48%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,224.09	24,104.00	14,879.91	23,531.67	43,500.00	19,968.33	232,698.00	209,166.33	89.89%
EQUIPMENT RENTAL	612.30	604.00	(8.30)	1,972.40	2,345.00	372.60	14,340.00	12,367.60	86.25%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	9,050.00	9,050.00	0.00	9,100.00	9,100.00	30,630.00	30,630.00	100.00%
SECURITY EXPENSE	714.22	715.00	0.78	3,613.38	3,530.00	(83.38)	18,171.00	14,557.62	80.11%
INSURANCE AND BONDS	1,469.94	2,969.00	1,499.06	124,863.47	127,623.00	2,759.53	141,406.00	16,542.53	11.70%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	525.00	525.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	555.53	0.00	(555.53)	555.53	8,000.00	7,444.47	15,500.00	14,944.47	96.42%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100.00%
LIEN FEES	(78.00)	170.00	248.00	(78.00)	260.00	338.00	250.00	328.00	131.20%
MISCELLANEOUS EXPENDITURES	3,872.51	2,856.00	(1,016.51)	7,261.78	5,716.00	(1,545.78)	34,288.00	27,026.22	78.82%
OFFICE JANITORIAL	3,300.00	1,862.00	(1,438.00)	6,100.00	3,723.00	(2,377.00)	22,347.00	16,247.00	72.70%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	43,328.00	43,328.00	100.00%
OFFICE SUPPLIES	3,531.98	1,832.00	(1,699.98)	5,683.91	3,764.00	(1,919.91)	54,591.00	48,907.09	89.59%
PERMITS AND FEES	592.39	660.00	67.61	2,146.78	2,600.00	453.22	9,911.00	7,764.22	78.34%
POSTAGE	2,000.00	3,750.00	1,750.00	2,000.00	3,750.00	1,750.00	15,000.00	13,000.00	86.67%
PUBLICATION CHARGES	0.00	1,466.00	1,466.00	0.00	2,148.00	2,148.00	7,300.00	7,300.00	100.00%
SHOP SUPPLIES/SMALL TOOLS	64.75	583.00	518.25	72.24	1,166.00	1,093.76	7,000.00	6,927.76	98.97%
TELEPHONE	1,149.92	1,394.00	244.08	2,885.33	2,788.00	(97.33)	16,740.00	13,854.67	82.76%
TRAINING AND SEMINARS	0.00	2,968.00	2,968.00	0.00	5,935.00	5,935.00	35,620.00	35,620.00	100.00%
TRAVEL	0.00	1,757.00	1,757.00	0.00	3,514.00	3,514.00	21,100.00	21,100.00	100.00%
BUSINESS MEALS	0.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
TRUSTEE FEES	3,750.00	3,750.00	0.00	7,500.00	7,500.00	0.00	45,000.00	37,500.00	83.33%
UTILITES - GAS & ELECTRIC	26,619.57	28,322.00	1,702.43	57,254.27	62,818.00	5,563.73	305,299.00	248,044.73	81.25%
VEHICLE EXP FUEL/OIL/SUPP	10,264.79	11,426.00	1,161.21	20,190.17	22,853.00	2,662.83	128,358.00	108,167.83	84.27%
VEH EXP R&M	0.00	6,272.00	6,272.00	824.00	12,544.00	11,720.00	55,959.00	55,135.00	98.53%
WATER MONITORING/SAMPLING	1,053.70	1,466.00	412.30	2,852.70	2,932.00	79.30	17,359.00	14,506.30	83.57%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%
WATER DIST SYSTEM EXPENSE	1,571.50	5,225.00	3,653.50	2,555.27	10,450.00	7,894.73	66,520.00	63,964.73	96.16%
WATER TREATMENT SYSTEM EXP	11,723.48	6,871.00	(4,852.48)	13,401.68	13,742.00	340.32	72,910.00	59,508.32	81.62%
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	1,540.98	1,540.00	(0.98)	10,434.00	8,893.02	85.23%
DEPRECIATION EXPENSE	<u>0.00</u>	<u>118,317.00</u>	<u>118,317.00</u>	<u>0.00</u>	<u>236,634.00</u>	<u>236,634.00</u>	<u>1,391,057.00</u>	<u>1,391,057.00</u>	100.00%
Total OPERATING EXPENSES	106,263.92	322,121.00	215,857.08	701,237.83	1,129,052.00	427,814.17	5,531,173.00	4,829,935.17	87.32%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	22,003.73	22,717.00	713.27	44,007.46	45,435.00	1,427.54	306,497.00	262,489.54	85.64%
CAPITAL OUTLAY	<u>125,336.70</u>	<u>2,714,407.00</u>	<u>2,589,070.30</u>	<u>508,162.37</u>	<u>5,078,574.00</u>	<u>4,570,411.63</u>	<u>11,058,000.00</u>	<u>10,549,837.63</u>	95.40%
Total OTHER EXPENSES	<u>147,340.43</u>	<u>2,737,124.00</u>	<u>2,589,783.57</u>	<u>552,169.83</u>	<u>5,124,009.00</u>	<u>4,571,839.17</u>	<u>11,364,497.00</u>	<u>10,812,327.17</u>	95.14%
Total EXPENDITURES	<u>381,643.68</u>	<u>3,251,207.00</u>	<u>2,869,563.32</u>	<u>1,525,340.75</u>	<u>6,655,963.00</u>	<u>5,130,622.25</u>	<u>19,102,899.00</u>	<u>17,577,558.25</u>	92.02%
EXCESS REVENUE OVER EXPENDITURES	794,410.46	(1,308,864.00)	2,103,274.46	923,934.39	(3,808,167.00)	4,732,101.39	(9,170,653.00)	10,094,587.39	(110.07)%

AUGUST 2024

**STATEMENT OF REVENUE
AND EXPENDITURES**

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	177,899.21	187,781.00	(9,881.79)	232,579.72	237,856.00	(5,276.28)	709,165.00	(476,585.28)	(67.20)%	
PERSONAL PROPERTY TAX	33.56	0.00	33.56	39.85	0.00	39.85	4,104.00	(4,064.15)	(99.03)%	
ADVALOREM MAKE-UP	155,520.73	164,204.00	(8,683.27)	203,322.82	207,992.00	(4,669.18)	561,529.00	(358,206.18)	(63.79)%	
STATE TAX DISTRIBUTION	<u>66,400.67</u>	<u>66,400.00</u>	<u>0.67</u>	<u>132,801.34</u>	<u>132,800.00</u>	<u>1.34</u>	<u>790,070.00</u>	<u>(657,268.66)</u>	<u>(83.19)%</u>	
Total TAXES	399,854.17	418,385.00	(18,530.83)	568,743.73	578,648.00	(9,904.27)	2,064,868.00	(1,496,124.27)	(72.46)%	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	38,259.57	25,960.00	12,299.57	77,079.51	51,920.00	25,159.51	116,588.00	(39,508.49)	(33.89)%	
OTHER REVENUE	<u>0.00</u>	<u>84.00</u>	<u>(84.00)</u>	<u>0.00</u>	<u>167.00</u>	<u>(167.00)</u>	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>(100.00)%</u>	
Total MISCELLANEOUS	38,259.57	26,044.00	12,215.57	77,079.51	52,087.00	24,992.51	117,588.00	(40,508.49)	(34.45)%	
Total REVENUES	438,113.74	444,429.00	(6,315.26)	645,823.24	630,735.00	15,088.24	2,182,456.00	(1,536,632.76)	(70.41)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	4,179.22	7,440.00	3,260.78	7,766.73	14,880.00	7,113.27	77,222.00	69,455.27	89.94%	
PAYROLL - MAINTENANCE	9,630.92	9,657.00	26.08	20,523.12	19,314.00	(1,209.12)	57,158.00	36,634.88	64.09%	
PAYROLL - OFFICE	2,062.32	2,307.00	244.68	4,101.99	4,614.00	512.01	26,349.00	22,247.01	84.43%	
EMPLOYEE BENEFITS - FICA/MEDIC	541.62	314.00	(227.62)	1,171.33	628.00	(543.33)	2,392.00	1,220.67	51.03%	*Seasonal Maintenance Workers
EMPLOYEE BENEFITS - MED. INS	4,089.84	5,267.00	1,177.16	8,077.68	11,574.00	3,496.32	62,528.00	54,450.32	87.08%	
EMPLOYEE BENEFITS - PERS	2,454.22	3,743.00	1,288.78	4,707.35	7,485.00	2,777.65	38,641.00	33,933.65	87.82%	
EMPLOYEE BENEFITS - SIIS	162.20	138.00	(24.20)	339.78	304.00	(35.78)	1,975.00	1,635.22	82.80%	*Seasonal Maintenance Workers
UNEMPLOYMENT BENEFITS	0.00	249.00	249.00	0.00	498.00	498.00	0.00	0.00	0.00%	
UNIFORMS	0.00	0.00	0.00	89.26	702.00	612.74	1,404.00	1,314.74	93.64%	
OPEB EXPENSE	288.59	920.00	631.41	577.18	1,840.00	1,262.82	15,190.00	14,612.82	96.20%	
ACCRUED LEAVE EXPENSE	163.46	291.00	127.54	3,177.15	582.00	(2,595.15)	3,500.00	322.85	9.22%	
OTHER PAYROLL EXPENSES	0.00	166.00	166.00	(0.02)	332.00	332.02	550.00	550.02	100.00%	
CAR ALLOWANCE EXPENSE	<u>0.00</u>	<u>(67.00)</u>	<u>(67.00)</u>	<u>0.00</u>	<u>(134.00)</u>	<u>(134.00)</u>	<u>(800.00)</u>	<u>(800.00)</u>	<u>100.00%</u>	
Total PAYROLL RELATED EXPENSES	23,572.39	30,425.00	6,852.61	50,531.55	62,619.00	12,087.45	286,109.00	235,577.45	82.34%	
OPERATING EXPENSES										
ACCOUNTING	96.25	392.00	295.75	96.25	692.00	595.75	2,250.00	2,153.75	95.72%	
LEGAL	0.00	242.00	242.00	54.41	484.00	429.59	2,900.00	2,845.59	98.12%	
LEGAL - LABOR NEGOTIATIONS	0.00	484.00	484.00	0.00	1,612.00	1,612.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	30.88	2,917.00	2,886.12	1,231.38	5,833.00	4,601.62	35,000.00	33,768.62	96.48%	
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	0.00	13,000.00	13,000.00	25,000.00	25,000.00	100.00%	
ROAD MAINTENANCE & SUPPLIES	0.00	7,000.00	7,000.00	125.68	22,500.00	22,374.32	30,000.00	29,874.32	99.58%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	NOTES
BUILDING REPAIRS AND MAINT.	41.01	417.00	375.99	52.39	833.00	780.61	1,904.00	1,851.61	97.25%	
COMPUTER EXPENSE	81.37	613.00	531.63	644.72	1,445.00	800.28	5,551.00	4,906.28	88.39%	
DUES & SUBSCRIPTIONS	5.27	0.00	(5.27)	8.27	556.00	547.73	674.00	665.73	98.77%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	0.00	750.00	750.00	4,500.00	4,500.00	100.00%	
EQUIPMENT RENTAL	20.81	26.00	5.19	41.62	53.00	11.38	314.00	272.38	86.75%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	9,050.00	9,050.00	0.00	9,100.00	9,100.00	20,630.00	20,630.00	100.00%	
SECURITY EXPENSE	6.82	0.00	(6.82)	17.14	42.00	24.86	42.00	24.86	59.19%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,783.00	352.18	8,151.00	3,720.18	45.64%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	2,656.61	592.00	(2,064.61)	5,147.97	1,184.00	(3,963.97)	7,057.00	1,909.03	27.05%	*443 Andria Settlement resealing of driveway.
OFFICE JANITORIAL	125.00	65.00	(60.00)	225.00	129.00	(96.00)	773.00	548.00	70.89%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	140.82	127.00	(13.82)	248.42	254.00	5.58	3,135.00	2,886.58	92.08%	
PERMITS AND FEES	0.00	0.00	0.00	48.10	67.00	18.90	67.00	18.90	28.21%	
PUBLICATION CHARGES	0.00	50.00	50.00	0.00	150.00	150.00	265.00	265.00	100.00%	
TELEPHONE	12.95	13.00	0.05	25.90	26.00	0.10	162.00	136.10	84.01%	
TRAINING AND SEMINARS	0.00	394.00	394.00	0.00	787.00	787.00	4,726.00	4,726.00	100.00%	
TRAVEL	0.00	187.00	187.00	0.00	374.00	374.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	187.00	(0.50)	375.00	375.00	0.00	2,250.00	1,875.00	83.33%	
UTILITES - GAS & ELECTRIC	18.10	23.00	4.90	37.14	46.00	8.86	1,014.00	976.86	96.34%	
VEHICLE EXP FUEL/OIL/SUPP	3,373.29	1,193.00	(2,180.29)	6,994.45	2,386.00	(4,608.45)	13,436.00	6,441.55	47.94%	*Loader tires.
VEH EXP R&M	0.00	1,004.00	1,004.00	179.37	2,009.00	1,829.63	10,121.00	9,941.63	98.23%	
Total OPERATING EXPENSES	6,796.68	31,851.00	25,054.32	19,984.03	69,970.00	49,985.97	184,838.00	164,853.97	89.19%	
OTHER EXPENSES										
CAPITAL OUTLAY	4,999.30	653,240.00	648,240.70	5,903.22	1,253,240.00	1,247,336.78	1,984,760.00	1,978,856.78	99.70%	
Total OTHER EXPENSES	4,999.30	653,240.00	648,240.70	5,903.22	1,253,240.00	1,247,336.78	1,984,760.00	1,978,856.78	99.70%	
Total EXPENDITURES	35,368.37	715,516.00	680,147.63	76,418.80	1,385,829.00	1,309,410.20	2,455,707.00	2,379,288.20	96.89%	
EXCESS REVENUE OVER EXPENDITURES	402,745.37	(271,087.00)	673,832.37	569,404.44	(755,094.00)	1,324,498.44	(273,251.00)	842,655.44	(308.38)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	36,719.00	775,000.00	(738,281.00)	388,186.15	775,000.00	(386,813.85)	0.00	388,186.15	0.00%	
INTEREST ON INVESTMENTS	24,421.00	28,767.00	(4,346.00)	49,199.69	57,534.00	(8,334.31)	183,210.00	(134,010.31)	(73.15)%	
PLAN REVIEW FEE	0.00	250.00	(250.00)	0.00	500.00	(500.00)	1,250.00	(1,250.00)	(100.00)%	
OTHER REVENUE	<u>3,632.43</u>	<u>2,112.00</u>	<u>1,520.43</u>	<u>7,786.38</u>	<u>4,224.00</u>	<u>3,562.38</u>	<u>25,800.00</u>	<u>(18,013.62)</u>	<u>(69.82)%</u>	
Total MISCELLANEOUS	64,772.43	806,129.00	(741,356.57)	445,172.22	837,258.00	(392,085.78)	210,260.00	234,912.22	111.72%	
USER FEES										
USER FEES - RESIDENTIAL	302,595.34	298,714.00	3,881.34	604,038.04	597,428.00	6,610.04	3,523,523.00	(2,919,484.96)	(82.86)%	
RESIDENTIAL TIER 1 CONSUMPTION	34,557.40	39,480.00	(4,922.60)	75,074.82	82,250.00	(7,175.18)	329,000.00	(253,925.18)	(77.18)%	
RESIDENTIAL TIER 2 CONSUMPTION	11,179.62	12,920.00	(1,740.38)	23,987.56	25,160.00	(1,172.44)	68,000.00	(44,012.44)	(64.72)%	
RESIDENTIAL TIER 3 CONSUMPTION	11,405.14	16,560.00	(5,154.86)	26,910.73	31,680.00	(4,769.27)	69,900.00	(42,989.27)	(61.50)%	
RESIDENTIAL FIRE PROTECTION	8,359.93	7,362.00	997.93	16,570.10	14,724.00	1,846.10	83,277.00	(66,706.90)	(80.10)%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	60,675.06	60,676.00	(0.94)	364,584.00	(303,908.94)	(83.36)%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	15,689.56	15,689.00	0.56	94,137.00	(78,447.44)	(83.33)%	
COMMERCIAL CONSUMPTION	11,611.79	9,900.00	1,711.79	23,304.65	23,100.00	204.65	88,987.00	(65,682.35)	(73.81)%	
PENALTIES ON USER FEES	4,842.85	1,489.00	3,353.85	9,032.40	2,977.00	6,055.40	47,256.00	(38,223.60)	(80.89)%	
SERVICE CHARGES	800.00	1,200.00	(400.00)	1,350.00	2,400.00	(1,050.00)	14,400.00	(13,050.00)	(90.63)%	
RETURN CHECK FEES	20.00	40.00	(20.00)	60.00	80.00	(20.00)	480.00	(420.00)	(87.50)%	
CONNECTION FEES	0.00	17,000.00	(17,000.00)	0.00	25,500.00	(25,500.00)	25,000.00	(25,000.00)	(100.00)%	
TRANSFER FEE REVENUE	1,101.00	348.00	753.00	1,785.00	696.00	1,089.00	3,285.00	(1,500.00)	(45.66)%	
SERVLINER ADMIN REVENUE	155.57	155.00	0.57	310.93	310.00	0.93	1,838.00	(1,527.07)	(83.08)%	
SERVLINER LOSS INSURANCE	1,236.74	1,225.00	11.74	2,471.12	2,450.00	21.12	15,801.00	(13,329.88)	(84.36)%	
SERVLINER LINE INSURANCE	<u>233.20</u>	<u>238.00</u>	<u>(4.80)</u>	<u>468.11</u>	<u>476.00</u>	<u>(7.89)</u>	<u>2,851.00</u>	<u>(2,382.89)</u>	<u>(83.58)%</u>	
Total USER FEES	426,280.89	444,814.00	(18,533.11)	861,728.08	885,596.00	(23,867.92)	4,732,319.00	(3,870,590.92)	(81.79)%	
Total REVENUES	491,053.32	1,250,943.00	(759,889.68)	1,306,900.30	1,722,854.00	(415,953.70)	4,942,579.00	(3,635,678.70)	(73.56)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	13,673.62	22,959.00	9,285.38	24,504.84	45,913.00	21,408.16	243,268.00	218,763.16	89.93%	
PAYROLL - MAINTENANCE	25,452.76	39,780.00	14,327.24	51,120.31	79,561.00	28,440.69	457,526.00	406,405.69	88.83%	
PAYROLL - OFFICE	5,499.52	6,153.00	653.48	10,938.64	12,306.00	1,367.36	70,262.00	59,323.36	84.43%	
EMPLOYEE BENEFITS - FICA/MEDIC	706.18	1,064.00	357.82	1,373.45	2,128.00	754.55	11,907.00	10,533.55	88.47%	
EMPLOYEE BENEFITS - MED. INS	13,207.57	19,349.00	6,141.43	31,142.14	47,988.00	16,845.86	238,732.00	207,589.86	86.96%	
EMPLOYEE BENEFITS - PERS	11,057.67	16,453.00	5,395.33	21,463.73	32,907.00	11,443.27	186,649.00	165,185.27	88.50%	
EMPLOYEE BENEFITS - SIIS	72.37	347.00	274.63	93.50	764.00	670.50	8,812.00	8,718.50	98.94%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	0.00	1,332.00	1,332.00	0.00	0.00	0.00%	
UNIFORMS	0.00	0.00	0.00	357.00	3,481.00	3,124.00	6,962.00	6,605.00	94.87%	
OPEB EXPENSE	2,828.22	3,389.00	560.78	5,656.44	6,778.00	1,121.56	138,608.00	132,951.56	95.92%	
ACCRUED LEAVE EXPENSE	(279.53)	1,083.00	1,362.53	(1,089.56)	2,170.00	3,259.56	13,000.00	14,089.56	108.38%	
OTHER PAYROLL EXPENSES	124.98	266.00	141.02	387.02	532.00	144.98	3,200.00	2,812.98	87.91%	
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	0.00	(667.00)	(667.00)	(4,000.00)	(4,000.00)	100.00%	
Total PAYROLL RELATED EXPENSES	72,343.36	111,176.00	38,832.64	145,947.51	235,193.00	89,245.49	1,374,926.00	1,228,978.49	89.39%	
OPERATING EXPENSES										
ACCOUNTING	1,155.00	30,199.00	29,044.00	1,155.00	33,599.00	32,444.00	27,000.00	25,845.00	95.72%	
LEGAL	8,846.75	2,900.00	(5,946.75)	14,392.95	5,800.00	(8,592.95)	34,800.00	20,407.05	58.64%	*Fire hydrant clearing.
LEGAL - LABOR NEGOTIATIONS	0.00	2,232.00	2,232.00	0.00	7,440.00	7,440.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	370.50	1,896.00	1,525.50	2,383.00	3,792.00	1,409.00	22,750.00	20,367.00	89.53%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	33,383.00	33,383.00	100.00%	
BANK CHARGES	4,191.45	4,403.00	211.55	8,457.00	8,806.00	349.00	49,318.00	40,861.00	82.85%	
BUILDING REPAIRS AND MAINT.	566.35	2,500.00	1,933.65	702.91	5,000.00	4,297.09	30,000.00	29,297.09	97.66%	
COMPUTER EXPENSE	1,283.10	3,272.00	1,988.90	21,378.83	21,272.00	(106.83)	88,179.00	66,800.17	75.76%	
DUES & SUBSCRIPTIONS	63.29	75.00	11.71	600.29	7,654.00	7,053.71	9,038.00	8,437.71	93.36%	
EQUIP. SUPPLIES/MAINT./REPAIRS	49.77	6,000.00	5,950.23	891.32	7,192.00	6,300.68	14,750.00	13,858.68	93.96%	
EQUIPMENT RENTAL	429.55	462.00	32.45	1,245.62	1,430.00	184.38	9,146.00	7,900.38	86.38%	
SECURITY EXPENSE	168.25	125.00	(43.25)	1,962.75	1,925.00	(37.75)	9,531.00	7,568.25	79.41%	
INSURANCE AND BONDS	1,469.94	2,969.00	1,499.06	85,809.79	85,469.00	(340.79)	99,908.00	14,098.21	14.11%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%	
INVENTORY PARTS	555.53	0.00	(555.53)	555.53	8,000.00	7,444.47	15,000.00	14,444.47	96.30%	
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100.00%	
LIEN FEES	(78.00)	170.00	248.00	(78.00)	260.00	338.00	250.00	328.00	131.20%	
MISCELLANEOUS EXPENDITURES	421.35	833.00	411.65	617.69	1,670.00	1,052.31	10,000.00	9,382.31	93.82%	
OFFICE JANITORIAL	1,500.00	772.00	(728.00)	2,700.00	1,544.00	(1,156.00)	9,274.00	6,574.00	70.89%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	25,998.00	25,998.00	100.00%	
OFFICE SUPPLIES	2,053.76	1,047.00	(1,006.76)	3,344.91	2,094.00	(1,250.91)	31,890.00	28,545.09	89.51%	*Open house mugs,power clips etc.
PERMITS AND FEES	592.39	660.00	67.61	1,761.98	2,060.00	298.02	8,771.00	7,009.02	79.91%	
POSTAGE	1,040.00	1,950.00	910.00	1,040.00	1,950.00	910.00	7,950.00	6,910.00	86.92%	
PUBLICATION CHARGES	0.00	1,000.00	1,000.00	0.00	1,180.00	1,180.00	3,180.00	3,180.00	100.00%	
SHOP SUPPLIES/SMALL TOOLS	64.75	583.00	518.25	72.24	1,166.00	1,093.76	7,000.00	6,927.76	98.97%	
TELEPHONE	1,046.32	1,232.00	185.68	2,678.13	2,464.00	(214.13)	14,784.00	12,105.87	81.88%	
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	0.00	3,828.00	3,828.00	22,968.00	22,968.00	100.00%	

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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
TRAVEL	0.00	1,117.00	1,117.00	0.00	2,234.00	2,234.00	13,404.00	13,404.00	100.00%	
BUSINESS MEALS	0.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	4,500.00	4,500.00	0.00	27,000.00	22,500.00	83.33%	
UTILITES - GAS & ELECTRIC	24,403.17	25,062.00	658.83	52,008.85	55,698.00	3,689.15	255,702.00	203,693.15	79.66%	
VEHICLE EXP FUEL/OIL/SUPP	6,188.50	8,874.00	2,685.50	12,157.32	17,749.00	5,591.68	99,486.00	87,328.68	87.78%	
VEH EXP R&M	0.00	4,326.00	4,326.00	586.47	8,652.00	8,065.53	36,467.00	35,880.53	98.39%	
WATER MONITORING/SAMPLING	1,053.70	1,466.00	412.30	2,852.70	2,932.00	79.30	17,359.00	14,506.30	83.57%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%	
WATER DIST SYSTEM EXPENSE	1,571.50	5,225.00	3,653.50	2,555.27	10,450.00	7,894.73	66,520.00	63,964.73	96.16%	
WATER TREATMENT SYSTEM EXP	11,723.48	6,871.00	(4,852.48)	13,401.68	13,742.00	340.32	72,910.00	59,508.32	81.62%	*Liquid oxygen order station 1.
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	1,540.98	1,540.00	(0.98)	10,434.00	8,893.02	85.23%	
DEPRECIATION EXPENSE	0.00	113,135.00	113,135.00	0.00	226,270.00	226,270.00	1,335,034.00	1,335,034.00	100.00%	
Total OPERATING EXPENSES	73,750.89	236,290.00	162,539.11	256,896.21	578,112.00	321,215.79	2,565,184.00	2,308,287.79	89.99%	
OTHER EXPENSES										
INTEREST EXPENSE	22,003.73	22,717.00	713.27	44,007.46	45,435.00	1,427.54	306,497.00	262,489.54	85.64%	
CAPITAL OUTLAY	116,579.80	2,000,000.00	1,883,420.20	488,516.56	3,750,000.00	3,261,483.44	7,985,340.00	7,496,823.44	93.88%	
Total OTHER EXPENSES	138,583.53	2,022,717.00	1,884,133.47	532,524.02	3,795,435.00	3,262,910.98	8,291,837.00	7,759,312.98	93.58%	
Total EXPENDITURES	284,677.78	2,370,183.00	2,085,505.22	935,367.74	4,608,740.00	3,673,372.26	12,231,947.00	11,296,579.26	92.35%	
EXCESS REVENUE OVER EXPENDITURES	206,375.54	(1,119,240.00)	1,325,615.54	371,532.56	(2,885,886.00)	3,257,418.56	(7,289,368.00)	7,660,900.56	(105.10)%	

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DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	17,094.70	14,734.00	2,360.70	34,439.78	29,469.00	4,970.78	87,441.00	(53,001.22)	(60.61)%	
PLAN REVIEW FEE	0.00	150.00	(150.00)	0.00	300.00	(300.00)	1,250.00	(1,250.00)	(100.00)%	
OTHER REVENUE	0.00	41.00	(41.00)	0.00	82.00	(82.00)	150.00	(150.00)	(100.00)%	
Total MISCELLANEOUS	17,094.70	14,925.00	2,169.70	34,439.78	29,851.00	4,588.78	88,841.00	(54,401.22)	(61.23)%	
USER FEES										
USER FEES - RESIDENTIAL	146,124.54	145,986.00	138.54	292,346.98	291,972.00	374.98	1,753,291.00	(1,460,944.02)	(83.33)%	
RESIDENTIAL TIER 1 CONSUMPTION	1,044.31	4,224.00	(3,179.69)	6,348.04	8,712.00	(2,363.96)	32,400.00	(26,051.96)	(80.41)%	
USER FEES - COMMERCIAL	3,503.20	3,684.00	(180.80)	7,006.40	7,368.00	(361.60)	42,401.00	(35,394.60)	(83.48)%	
COMMERCIAL CONSUMPTION	2,748.28	3,402.00	(653.72)	5,287.39	6,804.00	(1,516.61)	34,020.00	(28,732.61)	(84.46)%	
PENALTIES ON USER FEES	2,323.98	973.00	1,350.98	3,673.61	1,946.00	1,727.61	20,160.00	(16,486.39)	(81.78)%	
CONNECTION FEES	0.00	720.00	(720.00)	0.00	1,440.00	(1,440.00)	6,000.00	(6,000.00)	(100.00)%	
TRANSFER FEE REVENUE	229.50	178.00	51.50	382.50	356.00	26.50	1,575.00	(1,192.50)	(75.71)%	
Total USER FEES	155,973.81	159,167.00	(3,193.19)	315,044.92	318,598.00	(3,553.08)	1,889,847.00	(1,574,802.08)	(83.33)%	
Total REVENUES	173,068.51	174,092.00	(1,023.49)	349,484.70	348,449.00	1,035.70	1,978,688.00	(1,629,203.30)	(82.34)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	6,913.30	13,099.00	6,185.70	13,365.75	26,198.00	12,832.25	133,104.00	119,738.25	89.96%	
PAYROLL - OFFICE	4,124.64	4,615.00	490.36	8,203.97	9,230.00	1,026.03	52,695.00	44,491.03	84.43%	
EMPLOYEE BENEFITS - FICA/MEDIC	189.87	287.00	97.13	372.38	574.00	201.62	3,056.00	2,683.62	87.81%	
EMPLOYEE BENEFITS - MED. INS	2,971.69	4,472.00	1,500.31	8,343.38	11,640.00	3,296.62	57,210.00	48,866.62	85.42%	
EMPLOYEE BENEFITS - PERS	3,040.98	4,273.00	1,232.02	5,927.49	8,546.00	2,618.51	46,179.00	40,251.51	87.16%	
EMPLOYEE BENEFITS - SIIS	4.82	43.00	38.18	10.70	95.00	84.30	1,049.00	1,038.30	98.98%	
UNEMPLOYMENT BENEFITS	0.00	499.00	499.00	0.00	998.00	998.00	0.00	0.00	0.00%	
UNIFORMS	0.00	0.00	0.00	0.00	58.00	58.00	117.00	117.00	100.00%	
OPEB EXPENSE	500.23	1,457.00	956.77	1,000.46	2,914.00	1,913.54	24,684.00	23,683.54	95.95%	
ACCRUED LEAVE EXPENSE	120.39	333.00	212.61	6,547.63	666.00	(5,881.63)	4,000.00	(2,547.63)	(63.69)%	
OTHER PAYROLL EXPENSES	(0.02)	41.00	41.02	(0.01)	82.00	82.01	200.00	200.01	100.00%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	0.00	(84.00)	(84.00)	(500.00)	(500.00)	100.00%	
Total PAYROLL RELATED EXPENSES	17,865.90	29,077.00	11,211.10	43,771.75	60,917.00	17,145.25	321,794.00	278,022.25	86.40%	
OPERATING EXPENSES										
ACCOUNTING	577.50	2,400.00	1,822.50	577.50	4,100.00	3,522.50	13,500.00	12,922.50	95.72%	
LEGAL	0.00	1,450.00	1,450.00	326.48	2,900.00	2,573.52	17,400.00	17,073.52	98.12%	
LEGAL - LABOR NEGOTIATIONS	0.00	632.00	632.00	0.00	2,108.00	2,108.00	0.00	0.00	0.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	NOTES
ENGINEERING & SURVEYING	185.24	854.00	668.76	1,472.49	1,708.00	235.51	10,250.00	8,777.51	85.63%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	205,922.75	205,923.00	0.25	725,653.00	519,730.25	71.62%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	122,008.50	122,508.00	499.50	486,029.00	364,020.50	74.90%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	13,202.00	13,202.00	100.00%	
BANK CHARGES	2,740.56	2,894.00	153.44	5,529.58	5,787.00	257.42	32,453.00	26,923.42	82.96%	
BUILDING REPAIRS AND MAINT.	246.08	2,618.00	2,371.92	314.36	5,236.00	4,921.64	31,419.00	31,104.64	99.00%	
COMPUTER EXPENSE	459.60	2,100.00	1,640.40	5,670.53	4,500.00	(1,170.53)	34,269.00	28,598.47	83.45%	
DUES & SUBSCRIPTIONS	31.66	35.00	3.34	49.66	4,116.00	4,066.34	4,346.00	4,296.34	98.86%	
EQUIP. SUPPLIES/MAINT./REPAIRS	9,174.32	17,729.00	8,554.68	22,640.35	35,458.00	12,817.65	212,748.00	190,107.65	89.36%	
EQUIPMENT RENTAL	124.88	80.00	(44.88)	505.66	680.00	174.34	3,847.00	3,341.34	86.86%	
SECURITY EXPENSE	532.33	590.00	57.67	1,616.35	1,545.00	(71.35)	8,580.00	6,963.65	81.16%	
INSURANCE AND BONDS	0.00	0.00	0.00	26,584.91	28,694.00	2,109.09	25,676.00	(908.91)	(3.54)%	
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	189.70	383.00	193.30	287.88	766.00	478.12	4,600.00	4,312.12	93.74%	
OFFICE JANITORIAL	750.00	386.00	(364.00)	1,350.00	772.00	(578.00)	4,637.00	3,287.00	70.89%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	12,998.00	12,998.00	100.00%	
OFFICE SUPPLIES	1,082.46	549.00	(533.46)	1,728.04	1,098.00	(630.04)	16,242.00	14,513.96	89.36%	*Open house mugs, power clips etc.
PERMITS AND FEES	0.00	0.00	0.00	288.60	405.00	116.40	405.00	116.40	28.74%	
POSTAGE	680.00	1,275.00	595.00	680.00	1,275.00	595.00	5,250.00	4,570.00	87.05%	
PUBLICATION CHARGES	0.00	340.00	340.00	0.00	590.00	590.00	1,590.00	1,590.00	100.00%	
TELEPHONE	77.70	136.00	58.30	155.40	272.00	116.60	1,632.00	1,476.60	90.48%	
TRAINING AND SEMINARS	0.00	489.00	489.00	0.00	978.00	978.00	5,874.00	5,874.00	100.00%	
TRAVEL	0.00	288.00	288.00	0.00	576.00	576.00	3,462.00	3,462.00	100.00%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	2,250.00	2,250.00	0.00	13,500.00	11,250.00	83.33%	
UTILITES - GAS & ELECTRIC	1,301.52	2,700.00	1,398.48	3,345.15	6,000.00	2,654.85	32,271.00	28,925.85	89.63%	
DEPRECIATION EXPENSE	0.00	5,182.00	5,182.00	0.00	10,364.00	10,364.00	56,023.00	56,023.00	100.00%	
Total OPERATING EXPENSES	19,278.55	44,235.00	24,956.45	403,304.19	450,609.00	47,304.81	1,778,356.00	1,375,051.81	77.32%	
OTHER EXPENSES										
CAPITAL OUTLAY	3,220.80	46,167.00	42,946.20	12,476.87	50,334.00	37,857.13	967,150.00	954,673.13	98.71%	
Total OTHER EXPENSES	3,220.80	46,167.00	42,946.20	12,476.87	50,334.00	37,857.13	967,150.00	954,673.13	98.71%	
Total EXPENDITURES	40,365.25	119,479.00	79,113.75	459,552.81	561,860.00	102,307.19	3,067,300.00	2,607,747.19	85.02%	
EXCESS REVENUE OVER EXPENDITURES	132,703.26	54,613.00	78,090.26	(110,068.11)	(213,411.00)	103,342.89	(1,088,612.00)	978,543.89	(89.89)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	1,628.09	702.00	926.09	3,280.04	1,404.00	1,876.04	29,147.00	(25,866.96)	(88.75)%	
OTHER REVENUE	<u>295.00</u>	<u>4.00</u>	<u>291.00</u>	<u>295.00</u>	<u>8.00</u>	<u>287.00</u>	<u>26.00</u>	<u>269.00</u>	1,034.62%	
Total MISCELLANEOUS	1,923.09	706.00	1,217.09	3,575.04	1,412.00	2,163.04	29,173.00	(25,597.96)	(87.75)%	
USER FEES										
USER FEES - RESIDENTIAL	57,465.70	57,477.00	(11.30)	115,002.79	114,954.00	48.79	629,901.00	(514,898.21)	(81.74)%	
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	10,584.00	10,584.00	0.00	57,996.00	(47,412.00)	(81.75)%	
PENALTIES ON USER FEES	832.19	400.00	432.19	1,329.18	800.00	529.18	7,560.00	(6,230.82)	(82.42)%	
TRANSFER FEE REVENUE	<u>94.50</u>	<u>74.00</u>	<u>20.50</u>	<u>157.50</u>	<u>148.00</u>	<u>9.50</u>	<u>540.00</u>	<u>(382.50)</u>	(70.83)%	
Total USER FEES	63,684.39	63,243.00	441.39	127,073.47	126,486.00	587.47	695,997.00	(568,923.53)	(81.74)%	
Total REVENUES	65,607.48	63,949.00	1,658.48	130,648.51	127,898.00	2,750.51	725,170.00	(594,521.49)	(81.98)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,095.36	6,104.00	3,008.64	6,140.93	12,208.00	6,067.07	61,219.00	55,078.07	89.97%	
PAYROLL - MAINTENANCE	3,343.52	4,314.00	970.48	6,680.80	8,628.00	1,947.20	40,828.00	34,147.20	83.64%	
PAYROLL - OFFICE	2,062.32	2,307.00	244.68	4,101.96	4,614.00	512.04	26,349.00	22,247.04	84.43%	
EMPLOYEE BENEFITS - FICA/MEDIC	127.86	209.00	81.14	254.59	418.00	163.41	1,923.00	1,668.41	86.76%	
EMPLOYEE BENEFITS - MED. INS	3,345.84	3,950.00	604.16	6,961.68	9,057.00	2,095.32	48,513.00	41,551.32	85.65%	
EMPLOYEE BENEFITS - PERS	1,864.80	2,896.00	1,031.20	3,710.84	5,792.00	2,081.16	29,597.00	25,886.16	87.46%	
EMPLOYEE BENEFITS - SIIS	53.13	56.00	2.87	101.21	122.00	20.79	1,402.00	1,300.79	92.78%	
UNEMPLOYMENT BENEFITS	0.00	249.00	249.00	0.00	498.00	498.00	0.00	0.00	0.00%	
UNIFORMS	0.00	0.00	0.00	63.74	438.00	374.26	877.00	813.26	92.73%	
OPEB EXPENSE	230.88	949.00	718.12	461.76	1,898.00	1,436.24	11,392.00	10,930.24	95.95%	
ACCRUED LEAVE EXPENSE	133.95	166.00	32.05	3,204.77	332.00	(2,872.77)	2,000.00	(1,204.77)	(60.24)%	
OTHER PAYROLL EXPENSES	<u>0.02</u>	<u>84.00</u>	<u>83.98</u>	<u>0.00</u>	<u>168.00</u>	<u>168.00</u>	<u>300.00</u>	<u>300.00</u>	100.00%	
Total PAYROLL RELATED EXPENSES	14,257.68	21,284.00	7,026.32	31,682.28	44,173.00	12,490.72	224,400.00	192,717.72	85.88%	
OPERATING EXPENSES										
ACCOUNTING	96.25	392.00	295.75	96.25	692.00	595.75	2,250.00	2,153.75	95.72%	
LEGAL	0.00	242.00	242.00	54.41	484.00	429.59	2,900.00	2,845.59	98.12%	
LEGAL - LABOR NEGOTIATIONS	0.00	372.00	372.00	0.00	1,240.00	1,240.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	30.88	0.00	(30.88)	538.13	500.00	(38.13)	500.00	(38.13)	(7.63)%	
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	775,000.00	775,000.00	100.00%	
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%	
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 8/1/2024 Through 8/31/2024

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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	NOTES
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	3,211.00	3,211.00	100.00%	
BANK CHARGES	1,128.47	992.00	(136.47)	2,276.89	1,984.00	(292.89)	11,127.00	8,850.11	79.54%	
BUILDING REPAIRS AND MAINT.	41.01	439.00	397.99	52.39	878.00	825.61	5,276.00	5,223.61	99.01%	
COMPUTER EXPENSE	190.77	250.00	59.23	1,314.15	1,250.00	(64.15)	7,640.00	6,325.85	82.80%	
DUES & SUBSCRIPTIONS	5.27	0.00	(5.27)	8.27	570.00	561.73	685.00	676.73	98.79%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	0.00	100.00	100.00	700.00	700.00	100.00%	
EQUIPMENT RENTAL	20.81	20.00	(0.81)	147.00	150.00	3.00	832.00	685.00	82.33%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	6.82	0.00	(6.82)	17.14	18.00	0.86	18.00	0.86	4.78%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,782.00	351.18	4,279.00	(151.82)	(3.55)%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	25.00	25.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	31.61	467.00	435.39	47.97	934.00	886.03	5,600.00	5,552.03	99.14%	
OFFICE JANITORIAL	125.00	65.00	(60.00)	225.00	130.00	(95.00)	773.00	548.00	70.89%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	238.72	109.00	(129.72)	346.32	218.00	(128.32)	2,924.00	2,577.68	88.16%	*Open house mugs,power clips etc.
PERMITS AND FEES	0.00	0.00	0.00	48.10	68.00	19.90	668.00	619.90	92.80%	
POSTAGE	280.00	525.00	245.00	280.00	525.00	245.00	1,800.00	1,520.00	84.44%	
PUBLICATION CHARGES	0.00	76.00	76.00	0.00	228.00	228.00	2,265.00	2,265.00	100.00%	
TELEPHONE	12.95	13.00	0.05	25.90	26.00	0.10	162.00	136.10	84.01%	
TRAINING AND SEMINARS	0.00	171.00	171.00	0.00	342.00	342.00	2,052.00	2,052.00	100.00%	
TRAVEL	0.00	165.00	165.00	0.00	330.00	330.00	1,984.00	1,984.00	100.00%	
TRUSTEE FEES	187.50	188.00	0.50	375.00	375.00	0.00	2,250.00	1,875.00	83.33%	
UTILITES - GAS & ELECTRIC	18.10	50.00	31.90	37.14	100.00	62.86	1,012.00	974.86	96.33%	
VEHICLE EXP FUEL/OIL/SUPP	703.00	1,359.00	656.00	1,038.40	2,718.00	1,679.60	15,436.00	14,397.60	93.27%	
VEH EXP R&M	<u>0.00</u>	<u>942.00</u>	<u>942.00</u>	<u>58.16</u>	<u>1,883.00</u>	<u>1,824.84</u>	<u>9,371.00</u>	<u>9,312.84</u>	99.38%	
Total OPERATING EXPENSES	3,117.16	6,837.00	3,719.84	11,417.44	20,550.00	9,132.56	954,581.00	943,163.56	98.80%	
OTHER EXPENSES										
CAPITAL OUTLAY	<u>536.80</u>	<u>15,000.00</u>	<u>14,463.20</u>	<u>1,265.72</u>	<u>25,000.00</u>	<u>23,734.28</u>	<u>120,750.00</u>	<u>119,484.28</u>	98.95%	
Total OTHER EXPENSES	536.80	15,000.00	14,463.20	1,265.72	25,000.00	23,734.28	120,750.00	119,484.28	98.95%	
Total EXPENDITURES	17,911.64	43,121.00	25,209.36	44,365.44	89,723.00	45,357.56	1,299,731.00	1,255,365.56	96.59%	
EXCESS REVENUE OVER EXPENDITURES	47,695.84	20,828.00	26,867.84	86,283.07	38,175.00	48,108.07	(574,561.00)	660,844.07	(115.02)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 8/1/2024 Through 8/31/2024

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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	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	8,211.09	8,930.00	(718.91)	16,418.39	17,860.00	(1,441.61)	103,353.00	(86,934.61)	(84.11)%	
Total MISCELLANEOUS	8,211.09	8,930.00	(718.91)	16,418.39	17,860.00	(1,441.61)	103,353.00	(86,934.61)	(84.11)%	
Total REVENUES	8,211.09	8,930.00	(718.91)	16,418.39	17,860.00	(1,441.61)	103,353.00	(86,934.61)	(84.11)%	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	1,036.25	1,250.00	213.75	1,393.85	2,500.00	1,106.15	15,000.00	13,606.15	90.71%	
EQUIPMENT RENTAL	16.25	16.00	(0.25)	32.50	32.00	(0.50)	201.00	168.50	83.83%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,607.13	3,895.00	287.87	3,392.00	(215.13)	(6.34)%	
MISCELLANEOUS EXPENDITURES	573.24	581.00	7.76	1,160.27	1,162.00	1.73	7,031.00	5,870.73	83.50%	
OFFICE JANITORIAL	800.00	574.00	(226.00)	1,600.00	1,148.00	(452.00)	6,890.00	5,290.00	76.78%	
OFFICE SUPPLIES	16.22	0.00	(16.22)	16.22	100.00	83.78	400.00	383.78	95.94%	
UTILITES - GAS & ELECTRIC	878.68	487.00	(391.68)	1,825.99	974.00	(851.99)	15,300.00	13,474.01	88.07%	
Total OPERATING EXPENSES	3,320.64	2,908.00	(412.64)	9,635.96	9,811.00	175.04	48,214.00	38,578.04	80.01%	
Total EXPENDITURES	3,320.64	2,908.00	(412.64)	9,635.96	9,811.00	175.04	48,214.00	38,578.04	80.01%	
EXCESS REVENUE OVER EXPENDITURES	4,890.45	6,022.00	(1,131.55)	6,782.43	8,049.00	(1,266.57)	55,139.00	(48,356.57)	(87.70)%	

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

TITLE: APPROVAL OF LIST OF CLAIMS

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

MEETING DATE: 15 October 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION:

It is recommended that the Board of Trustees review and approve the list of claims for September from check number 64449 to 64533

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 September 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 9/14/2024 Through 10/10/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64449	9/17/2024	JODIE NELSON	Employee: NELSON; Pay Date: 9/17/2024	692.62
64450	9/17/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 9/17/2024	689.12
64451	9/17/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 9/17/2024	739.12
64452	9/17/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 9/17/2024	739.12
64453	9/17/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 9/17/2024	739.12
64454	9/20/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 9/20/2024	1,694.97
64455	9/20/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 9/20/2024	2,051.28
64456	9/20/2024	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 9/20/2024	1,957.86
64457	9/20/2024	MITCHELL S. DION	Employee: DION; Pay Date: 9/20/2024	3,229.19
64458	9/20/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 9/20/2024	2,980.82
64459	9/20/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 9/20/2024	3,398.58
64460	9/20/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 9/20/2024	1,909.44
64461	9/20/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 9/20/2024	2,732.88
64462	9/20/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 9/20/2024	2,085.41
64463	9/20/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 9/20/2024	671.83
64464	9/20/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 9/20/2024	1,441.87
64465	9/20/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 9/20/2024	1,555.74
64466	9/20/2024	AFLAC	ACCT FA935 LIFE INS CHURCHYARD, EDWARDS, JOHNS, MOSS, LEIGH,	521.41
64467	9/20/2024	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	485.11
64468	9/20/2024	BATTERIES PLUS BULBS #350	STATION 1 12V 8AH LEAD, TANKS 3V BATTERIES & 3.6V BATTERIES	164.53
64469	9/20/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT PROJECT	2,266.25
64469	9/20/2024	DOWL, LLC	ENGINEERING SERVICES 2025 ROAD REHB & REPLACEMENT PROJECT	4,462.50
64469	9/20/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATER REPLACEMENT	36,665.00

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64469	9/20/2024	DOWL, LLC	ENGINNERING SERVICES 25/26 WATERLINE REPLACEMENT PROJECT	31,276.85
64469	9/20/2024	DOWL, LLC	GENERAL SERVICES 7/28 TO 8/24/24	617.50
64469	9/20/2024	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERVICES 7/28 TO 8/24/24	295.00
64470	9/20/2024	FLYERS ENERGY LLC	FUEL REGULAR 60 GAL DIESEL 12 GAL	421.56
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.76
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-56-8471-100215-5 97 BEACH CLUB	86.43
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-586-8471-100221... 97 BEACH CLUB	86.43
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 160 PINERIDGE	136.36
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.29
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-2410-11700-5 EASY	100.27
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	97.71
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	326.92
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.41
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.88
64471	9/20/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.91
64472	9/20/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIDEG DOORS & WINDOWS 9/10/24	5,700.00
64473	9/20/2024	KINGSBURY AUTOMOTIVE & SUPPLY	STATION 2 MAX-POWER WASH & ROTELLA T6 15W40	50.98
64473	9/20/2024	KINGSBURY AUTOMOTIVE & SUPPLY	SWEEPER BLUE DEF 2.5 GAL	19.99
64474	9/20/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 369177720 COPIER LEASE 9/30/24	370.00
64475	9/20/2024	ROBERT LANGDON	REFUND PERMIT 2021-20 182 CHIMNEY ROCK MINUS SERV FEE \$50.00	2,202.00
64476	9/20/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE	179.80
64477	9/20/2024	SOUTH LAKE TAHOE ACE HARDWARE	STATION 2 MASONRY BIT SET 14PC	22.99
64477	9/20/2024	SOUTH LAKE TAHOE ACE HARDWARE	TANK INSPECTIONS SILICONE W&D CLEAR, POLY DB ROPE, PAINTERS	36.66
64477	9/20/2024	SOUTH LAKE TAHOE ACE HARDWARE	TANK MAINT. SILICONE W&D CLEAR QTY 2	19.98

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64477	9/20/2024	SOUTH LAKE TAHOE ACE HARDWARE	TRUCK #1929 CABLETIE 8IN BLACK TRUCK #0609 3/8IN IDX1/2IN OD	22.12
64478	9/20/2024	MINDEN LAWYERS, LLC	LEGAL FEES HYDRANT CLEARING 7.3 HRS	2,550.50
64479	9/20/2024	OSHINSKI & FOSBERG, LTD.	LEGAL FEES FIRE HYDRANT ISSUE 17.25 HRS	6,296.25
64480	9/20/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 9/24	26,303.75
64481	9/20/2024	NEVADA STATE COLLECTION	#3200008846 JERRON DOUGLAS PIERSON SUPPORT	444.00
64481	9/20/2024	NEVADA STATE COLLECTION	ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT	444.00
64482	9/20/2024	SGS SILVER STATE LABORATORIES	BROMATE	175.00
64482	9/20/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	324.00
64482	9/20/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	216.00
64482	9/20/2024	SGS SILVER STATE LABORATORIES	PONDEROSA SAMPLE COLIFORMS-P/A	27.00
64482	9/20/2024	SGS SILVER STATE LABORATORIES	PONDERSO SAMPLE COLIFORMS-P/A	27.00
64483	9/20/2024	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR COMM. BIN	74.20
64483	9/20/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COML BIN AUG 2024	556.50
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	38.52
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	39.71
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOK LN PUMP	37.31
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	39.71
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	38.52
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE DR 1	66.30
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	33.72
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	33.72
64484	9/20/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	50.61
64485	9/20/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, ESENARRO, MOSS	4,343.14

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64485	9/20/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, RUNTZEL, SCHRAUBEN, VOSBU	1,411.78
64486	9/20/2024	SUMMIT PLUMBING LLC	VISUAL INSPECTION AND CLEANING OF INTAKE SCREENS, BEFORE & A	1,200.00
64487	9/20/2024	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 8/2024	30.00
64487	9/20/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEER PROOF RENTAL	32.50
64488	9/20/2024	VERIZON WIRELESS	MOTHLY GPS SERVICES & MEI SNOW EQUIPMENT 8/31/24	227.40
64489	9/20/2024	WESTERN NEVADA SUPPLY CO	BLUE INVERTED TIP PAINT FOR USA DIGGS	162.24
64490	9/20/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	39.71
64491	9/30/2024	NABIL ABUDAYEH	REFUND PERMIT 2022-21 318 KINGSBURY GRADE DEPOSIT	3,196.00
64492	9/30/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	677.90
64493	9/30/2024	CHARTER COMMUNICATIONS	8411100140031448 169 TERRACE VIEW DR	149.98
64493	9/30/2024	CHARTER COMMUNICATIONS	8411100140098488 97 BEACH CLUB DR	159.98
64493	9/30/2024	CHARTER COMMUNICATIONS	8411100140191184 160 PINERIDGE DR	129.98
64494	9/30/2024	DOUGLAS COUNTY LAKE TAHOE	MAINTENANCE & OPERATION ASSESSMENTS QTR 2 10/24	327,931.25
64495	9/30/2024	MICHAEL EDWARDS JR.	REIMBURSE WINTER WORK BOOTS SPORTSMAN'S WAREHOUSE RECEIPT	257.04
64496	9/30/2024	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 04 10/1/24	852.30
64497	9/30/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE IMPROVEMENT PAY APPLICATION 13	10,199.20
64497	9/30/2024	GROUP WEST CONSTRUCTION, INC	RETENTION 160 PINE RIDGE DOORS & WINDOWS 5/23/24	2,557.95
64497	9/30/2024	GROUP WEST CONSTRUCTION, INC	RETENTION 160 PINERIDGE DOORS & WINDOW 9/10/24	300.00
64497	9/30/2024	GROUP WEST CONSTRUCTION, INC	RETENTION 160 PINERIDGE WINDOWS & DOOR INSTALL 6/26/24	767.50
64498	9/30/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 11/1/24	19,840.00

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64499 64500	9/30/2024 VOID	MANCHESTER ENTERPRISES NV Energy	ADVANCE FOR 2024-2025 SNOW SEASON	25,000.00
64501	9/30/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	75.32
64501	9/30/2024	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	13.77
64501	9/30/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	103.59
64501	9/30/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	182.23
64501	9/30/2024	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	48.49
64501	9/30/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	66.61
64501	9/30/2024	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	345.39
64501	9/30/2024	NV ENERGY	1000044086803301502 504 LAURAL LN UNIT PMPSTA	33.11
64501	9/30/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.01
64501	9/30/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	42.02
64501	9/30/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	4,744.93
64501	9/30/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,779.41
64501	9/30/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,315.79
64501	9/30/2024	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,831.34
64501	9/30/2024	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	36.69
64501	9/30/2024	NV ENERGY	1000044086808604306 160 PINERIDGE DR	170.60
64501	9/30/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
64501	9/30/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,039.66
64502	9/30/2024	RPM TEAM LLC	ENGINEERING SERVICE RETAINER FOR SRUNG STRUCTURE OPS YARD	17,850.00
64503	9/30/2024	SGS SILVER STATE LABORATORIES	BROMATE	175.00

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64503	9/30/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	189.00
64503	9/30/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	54.00
64503	9/30/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	27.00
64504	10/4/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 10/4/2024	1,694.97
64505	10/4/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 10/4/2024	2,051.28
64506	10/4/2024	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 10/4/2024	1,839.83
64507	10/4/2024	MITCHELL S. DION	Employee: DION; Pay Date: 10/4/2024	3,229.19
64508	10/4/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 10/4/2024	2,438.49
64509	10/4/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 10/4/2024	3,398.58
64510	10/4/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 10/4/2024	1,909.44
64511	10/4/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 10/4/2024	3,073.99
64512	10/4/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 10/4/2024	2,018.33
64513	10/4/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 10/4/2024	945.49
64514	10/4/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 10/4/2024	1,441.87
64515	10/4/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 10/4/2024	1,555.74
64516	10/10/2024	BURGARELLO ALARM	VARIOUS STATIONS ALARM MONITORING 10/1 TO 12/31/24	1,935.54
64517	10/10/2024	AMY C. CARAMAZZA	METTING & MINUTES 9/17/2024 5.5 HRS	148.50
64518	10/10/2024	LELAND CHURCHYARD II	REIMBURSE WORK WORLD RECEIPT BLACK BOOTS & COVERALLS	400.56
64519	10/10/2024	BEATRIZ HERNANDEZ	160 PINERIDGE DR 4 CLEANINGS SEPTEMBER	2,000.00
64520	10/10/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 10/2024	640.24
64520	10/10/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 9/2024	640.24
64521	10/10/2024	JODIE NELSON	REIMBURSE NV LEAGUE OF CITIES CONFERENCE FEES 10/10-10/11/24	461.75
64522	10/10/2024	LES SCHWAB TIRE CENTER	TRUCK #1323 FRONT DISC BRAKE REPAIR, CALIPER, BRAKE ROTOR	1,144.31
64523	10/10/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE JANITORIAL 4 CLEANINGS	800.00
64524	10/10/2024	NAPA AUTO PARTS	TRUCK #9007 BATTERY CABLE & STARTER	155.98
64525	10/10/2024	NEXTIVA, INC.	ACCT. 3427338 DISTRICT OFFICE PHONE LINES 10/2024	259.32

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64526	10/10/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	1,085.76
64526	10/10/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	41.31
64526	10/10/2024	NV ENERGY	1000044086803304290 KINGSUBRY GRADE UNIT F1	16.66
64526	10/10/2024	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	201.44
64526	10/10/2024	NV ENERGY	10000440868070062997 97 BEACH CLUB DR	10,773.12
64527	10/10/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 10/2024	1,222.50
64527	10/10/2024	PACIFIC STATES COMMUNICATIONS	REMOTE ACCESS IS NOT CONNECTING TO NETWORK OR INTERET ASSIST	82.50
64528	10/10/2024	NATALINE POSCITELLI	REFUND ACCT. 120 OVERPAID/CLOSED ESCROW 9/27/24	28.40
64529	10/10/2024	NEVADA STATE COLLECTION	ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT	685.84
64530	10/10/2024	SHOTTS YOON FAMILY TRUST	REFUND ACCT. 2058 OVER PAID/CLOSED ESCROW 9/27/24	18.59
64531	10/10/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 09/2024	1,657.00
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 08/24	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 09/2024	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 1/2024	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 10/1/23	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 11/23	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 12/23	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 2/1/24	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 3/2024	797.43

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64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 6/2024	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE CONTRACT 5/24	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE CONTRACT 4/24	797.43
64532	10/10/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 10/2024	7,594.77
64533	10/10/2024	THUNDERBIRD COMMUNICATIONS INC	STATION 5 VALVE CONTROL, STATION 4 PUMP CONTROL CAUSED BY PO	1,332.00
Report Total				653,409.83

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
09/30/24	64500	NV ENERGY	VOIDED

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

TITLE: APPROVE LETTER ADVOCATING SUPPORT OF H.R. 7944 WATER SYSTEMS PERFLUOROOCTANOIC ACID (PFOA) AND PERFLUOROOCTANE SULFONATE (PFOS) SUBSTANCE LIABILITY PROTECTION ACT

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

MEETING DATE: 15 October 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve letter advocating support of H.R. 7944 Water Systems perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS) Substance Liability Protection Act and authorize the General Manager to sign and being engaged in this effort.

BACKGROUND INFORMATION:

Perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS) have been recognized as hazardous to people and the environment for decades. Yet these substances have continued to be manufactured and used widely. Due to the use of these in clothing, packaging, cooking materials and firefighting foam they are present throughout our environment.

The district's treatment plant is incapable of removing these compounds and they are increased in concentrations to the discharges to the sewerage treatment plant and ultimately surface and ground water of the Carson Valley. Listed as hazardous substances under Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) our distribution and collection systems could make the district partially liable for damages or cleanup of these materials in the district or downstream.

H.R. 7944 was introduced in April by Rep. John Curtis (R-Utah) and Rep. Marie Gluesenkamp Perez (D-Washington) in response to the U.S. Environmental Protection Agency's (EPA) hazardous substance designation for perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS) under CERCLA. The bill provides narrowly tailored liability exemptions for water and wastewater systems to ensure that polluters, not ratepayers, are held financially responsible for PFAS contamination under CERCLA.

The major water industry associations seek to build momentum for protection through the November elections and the lame duck session to following. Direct contact from constituents, including water utilities, frequently makes a difference when a member of Congress is deciding whether support or even cosponsor a bill.

Without explicit liability protections, water and wastewater utilities could be treated as a

polluter and forced to participate in the cost of future cleanups.

This potential liability creates an undue burden for water systems and their ratepayers, who may be forced to foot the bill twice. Once for installing the treatment technology and filtering out the PFAS and again for cleaning up a Superfund site. While the US EPA may not target water systems directly, other potentially responsible parties will.

We need Congress to embrace the “polluter pays” principle of CERCLA and ensure chemical companies and other polluters can’t shift the cost of their contamination onto local communities.

INCLUDED:

- (A) Draft Letter advocating support for H.R. 7944
- (B) Recent article regarding PFAS-PFOS
- (C) PFAS/PFOS What’s the Difference
- (D) US EPA PFOS- PFAS Fact sheet

Fund impacted by the above action:

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

DRAFT

October 15, 2024

The Honorable Mike Johnson
568 Cannon House Office Building
Washington, DC 20515

The Honorable Mark Amodei
104 Cannon House Office Building
Washington, DC 20515

Dear Mr. Speaker Johnson and Mr. Amodei,

As a public water utility endeavoring to provide a safe, affordable, public service to our ratepayers every day, we are concerned that the recent designations of perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS) as hazardous substances under Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) will cause water systems (ratepayers – rather than polluters) to incur environmental cleanup liability that should be placed upon the entities responsible for that pollution. We request that you to support statutory protections for water systems from liability under CERCLA for Per- and Polyfluoroalkyl Substances (PFAS) to ensure that manufacturers and users of PFAS, not the public, pay for PFAS cleanup.

CERCLA was built on the principle “polluter pays”, intended to ensure entities which produced and profited from hazardous substances discharged into the environment are held responsible for their cleanup. Unfortunately, the awareness of dangers of PFOA and PFOS were ignored for decades and the recent designation of PFOA and PFOS – nondegradable “forever chemicals” are now ubiquitous in the environment. Properly characterized as hazardous substances means that drinking water and wastewater systems that passively receive these substances into their systems could face CERCLA cleanup liability simply because an upstream polluter deposited these chemicals in their water supplies.

Due to the U.S. Environmental Protection Agency’s (EPA) CERCLA designation for PFAS – which took effect on July 8, 2024 – drinking water and wastewater utilities like ours are now vulnerable to potential “cost-share” litigation from those who introduced PFAS into the environment. Consistent with history, PFAS users and producers will likely abuse litigation to reduce their own clean-up costs and increase costs on public water utilities.

CERCLA liability will be an unjust additional cost borne by ratepayers. Environmental remediation that should be borne by the companies that produced and profited from PFAS for decades and continue to do so.

DRAFT

With the rule now in effect, it is important that Congress move quickly to ensure that water systems and their ratepayers are not unfairly punished for PFAS contamination. We urge you to support bipartisan legislation, H.R. 7944, the Water Systems PFAS Liability Protection Act, introduced by Rep. John Curtis (R-Utah) and Rep. Marie Gluesenkamp-Perez (D-Washington). This bill would reinforce the “polluter pays” principle under CERCLA and ensure that water utilities can continue to focus their efforts on maintaining water quality and system reliability.

Thank you for your consideration.

Sincerely,

Mitchell S. Dion
General Manger
Kingsbury General Improvement District
Stateline, NV 89449

Documents reveal 'chronic threat' posed by firefighting foam despite environmental agency's decades-long notice: 'A missed opportunity'

Story by Leslie Sattler



An environmental watchdog in the United Kingdom knew about a "chronic threat" for decades, and they kept us in the dark.

A report from 2003 warned about the dangers of [PFAS chemicals](#) (per- and polyfluoroalkyl substances) in firefighting foam, but regulators sat on this information for 20 years, according to the [Guardian](#).

What happened?

The Environment Agency, tasked with protecting health and nature, received a stark warning about PFAS "forever chemicals" in firefighting foam way back in 2003. [These chemicals](#), linked to cancer and other serious health issues, don't break down in the environment.

[Documents reveal 'chronic threat' posed by firefighting foam despite environmental agency's decades-long notice: 'A missed opportunity' \(msn.com\)](#)

PFOA vs. PFAS vs. PFOS: What's the Difference?

Story by Laurie M Nichols

In 2020, researchers from the Environmental Working Group discovered 200 million people in the United States were drinking tap water contaminated with potentially toxic chemicals. The offending compounds were per- and polyfluoroalkyl substances (PFAS), which have been used in consumer products around the world since the 1940s.

Read on to learn more about these chemicals, where humans encounter them and what sort of danger they pose.

What are PFAS?

PFAS are a class of synthetic chemicals that include more than 9,000 types of compounds, valued for their strong chemical bond that resists heat, oil, grease and water. This makes them popular ingredients in consumer, industrial and commercial products like nonstick cookware, stain-resistant fabric and firefighting foams.

Unfortunately, PFAS are also "forever chemicals" that don't degrade. Instead, they make their way into global ecosystems.

"PFAS are incredibly persistent," says Erika Schreder, science director for Toxic-Free Future. "They are not known to break down in the environment at all, so when we're producing these compounds we're really making a permanent change to our environment by adding them."

The dangers PFAS pose is still under investigation, but they have been linked to many potential health concerns.

"What we've seen at the lowest concentration is effects on the immune system," Schreder says.

"What we find is that kids who have greater exposure to PFAS have less of a response to vaccines, and these compounds actually suppress [the] immune system. Many PFAS have an impact on important organs like the liver and kidneys and are linked to increased cholesterol as well as cancer."

The Environmental Protection Agency (EPA) cites additional risks including fertility and pregnancy complications, developmental delays in children and increased risk of some cancers.

Exposure to PFAS appears unavoidable in modern life because they're used extensively in thousands of everyday products. The Centers for Disease Control and Prevention (CDC) estimate that more than 97% of the U.S. population has PFAS in their body.

Primary exposure occurs when people consume contaminated drinking water; eat contaminated produce, meat and fish; handle and use products containing PFAS; and work in chemical-producing industries.

What is the future of PFAS?

It's difficult for researchers to study and assess the potential dangers PFAS pose to human health due to the sheer number of them found in so many products. Research led to the banning of certain types of PFAS and an overall decline in their production in the U.S. since 2002. But, Schreder says, "PFAS are still heavily used as a class, in many different uses."

The EPA is working to better understand PFAS and their impact, implementing penalties and oversight for manufacturers that continue using the chemicals in their products. In 2022 the agency declared two of the most commonly produced PFAS as hazardous substances (discussed below), a designation that will create federal standards for cleanup efforts.

"Many governments have recognized that we need to move from chemicals like PFAS that are persistent and toxic and mobile in the environment," Schreder says.

"We're seeing governments take action to restrict these chemicals, and we're seeing companies move away from their use, because it's become clear that they're extremely problematic as a class, and we need to move to safer alternatives."

What is PFOA?

Perfluorooctanoic Acid (PFOA) was one of the most heavily produced PFAS, widely used in many consumer goods until it was banned in 2016. Manufacturers used PFOA in nonstick pan coatings, water- and stain-resistant textiles and food packaging, like fast-food wrappers, to prevent oil from soaking through. It was also an ingredient in firefighting foams.

The exact dangers of exposure to PFOA are not fully understood, but the compound has been identified as "possibly carcinogenic to humans" by the International Agency for Research on Cancer (IARC).

PFOA exposure has been linked to adverse effects on endocrine systems and hormone levels, possibly increasing breast cancer risk. Other studies linked PFOA with liver damage, immune system suppression as well as chronic kidney disease.

Despite the ban, people still encounter PFOA by drinking contaminated water, eating fish and other foods that come from contaminated water, or handling imported goods that contain the chemical.

What is PFOS?

Perfluorooctanesulfonic acid (PFOS) was the other most widely detected and produced PFAS class chemical until it was also banned in 2016. Starting in the 1940s, PFOS was used in many consumer and industrial products including carpets, upholstered furniture, nonstick cookware and leather products, as well as paints, varnishes, floor finishes and furniture wax.

The dangers of PFOS are still being studied, but the EPA identified it as possibly carcinogenic. Also, PFOS have been found to cause birth defects and other reproductive harm. And there appears to be a relationship between PFOS exposure in pregnant mothers and fetal health issues.

Exposure risks remain in imported products from countries that still permit PFOS in manufacturing. However, the dominant source of human exposure is our diet, via contaminated drinking water and food products.

PFOA vs. PFOS

Similarities

Forever chemicals;

PFAS class chemicals;

Banned by the EPA;

Linked to various human health issues;

Valued for their resistance to heat, water, oil and grease.

Differences

PFOS have been linked to fertility and pregnancy issues; PFOA are a suspected endocrine disruptor; PFOS are 10 times more toxic than PFOA; Each compound has a different fluorine-carbon chemical bond.

EPA's Proposal to Limit PFAS in Drinking Water

March 2023

We rely on water from the moment we wake up and make a cup of coffee to when we brush our teeth at night. Every person should have access to clean and safe drinking water. That's why the U.S. Environmental Protection Agency (EPA) is taking a key step to protect public health by proposing to establish legally enforceable levels for six PFAS known to occur in drinking water, fulfilling a foundational commitment in the Agency's PFAS Strategic Roadmap. Through this proposed rule, EPA is leveraging the most recent science and building on existing state efforts to limit PFAS and provide a nationwide, health-protective standard for these specific PFAS in drinking water.

What are PFAS chemicals and why are they in our drinking water?

PFAS are a category of manufactured chemicals that have been used in industry and consumer products since the 1940s. PFAS have characteristics that make them useful in a variety of products, including nonstick cookware, waterproof clothing, and firefighting foam, as well as in certain manufacturing processes.

People can be exposed to PFAS in several ways. When their drinking water is contaminated with PFAS, it can be a significant portion of a person's total PFAS exposure. Exposure to PFAS over a long time, and during certain critical life stages, like during pregnancy and in developing babies, may lead to negative health effects.

PFAS can enter the environment from multiple sources, and because they tend to break down very slowly in the environment, PFAS can end up in the water sources that many communities rely on for drinking water. Reducing PFAS in drinking water helps reduce PFAS health risks.

What is EPA doing to make our drinking water safe?

EPA is taking a key step to protect public health by proposing a National Primary Drinking Water Regulation (NPDWR) to establish legally enforceable levels, called Maximum Contaminant Levels (MCLs), for six PFAS known to occur in drinking water. The six PFAS are **PFOA, PFOS, PFNA, PFHxS, PFBS, and GenX Chemicals**.

An MCL protects public health by setting a maximum level of a contaminant allowed in drinking water which can be delivered to users of a public water system. Additionally, EPA is proposing health-based, non-enforceable Maximum Contaminant Level Goals (MCLGs) for these six PFAS. An MCLG is the maximum level of a contaminant in drinking water where there is no known or anticipated negative effect on an individual's health, allowing for a margin of safety.

What levels EPA is proposing and what do water systems have to do?

Specifically, EPA is proposing:

- **An enforceable MCL for PFOA and PFOS.** EPA is proposing to regulate PFOA and PFOS at a level they can be reliably measured, which is 4 parts per trillion (4.0 nanograms/Liter).
- **An enforceable limit on a combination of PFNA, PFHxS, PFBS, and GenX Chemicals.** The proposed rule also would place limits on any mixture containing one or more of PFNA, PFHxS, PFBS, and/or GenX Chemicals. For these PFAS, water systems would use an approach called a hazard index, defined in the proposed rule and described later in this document, to determine if the combined levels of these PFAS

pose a potential risk. This approach protects communities from the additive effects of multiple PFAS when they occur together.

- **Monitoring.** EPA is proposing requirements for monitoring for the six PFAS that build upon EPA's long established monitoring frameworks where monitoring frequency depends on previous results. The proposal also includes flexibilities allowing systems to use some previously collected data to satisfy initial monitoring requirements.
- **Public notification.** Public water systems would be required to notify the public if monitoring detects these PFAS at levels that exceed the proposed regulatory standards.
- **Treatment.** Public water systems would be required take actions to reduce the levels of these PFAS in drinking water if they exceed the proposed regulatory standards. This could include removing these chemicals through various types of treatment or switching to an alternative water supply that meets the standard.

Are testing and treatment technologies available to remove these six PFAS?

Available technologies exist to monitor for and treat these six PFAS. Technologies capable of reducing PFAS in drinking water include granular activated carbon (GAC), anion exchange resins (AIX), reverse osmosis (RO), and nanofiltration (NF).

What does this proposal mean?

If finalized, the proposed regulation will require public water systems to monitor for these chemicals. It will also require systems to notify the public and reduce the levels of these PFAS if levels exceed the proposed regulatory standards. EPA anticipates that over time, if fully implemented, the rule will reduce tens of thousands of PFAS-attributable illnesses or deaths.

This proposal does not require any actions for drinking water systems until the rule is finalized, and water systems will be required to meet the MCLs after a specified implementation time period. EPA anticipates finalizing the rule by the end of 2023.

Public input on the proposal

EPA welcomes public input as part of the regulatory development process. The public is invited to review the proposal and supporting information. Comments can be provided in the public docket associated with this rulemaking at [regulations.gov](https://www.regulations.gov), identified by Docket ID Number: EPA-HQ-OW-2022-0114. Comments must be submitted to the public docket during the 60-day public comment period.

EPA will consider all public comments in informing the development of the final regulation. For more information and instructions on how to submit input to the public docket, visit: www.epa.gov/dockets/commenting-epa-dockets. EPA will also hold a virtual public hearing on May 4, 2023 where the public is invited to provide EPA with verbal comments. For more information on the public hearing and how to provide EPA with verbal and written comments, please visit: www.epa.gov/sdwa/and-polyfluoroalkyl-substances-pfas.

Is funding available?

Reducing PFAS in drinking water will likely require investments in water infrastructure. Thanks to President Biden's leadership and bipartisan action in Congress, the Bipartisan Infrastructure Law provides an unprecedented \$9 billion to invest in drinking water systems impacted by PFAS and other emerging contaminants. EPA will ensure that states, Tribes, and communities get their fair share of this federal water infrastructure investment—especially in disadvantaged communities. These funds include:

- **\$4 billion** in investment through the **Drinking Water State Revolving Funds**, including a requirement that states dedicate 25% of these resources to disadvantaged communities or public water systems serving fewer than 25,000 people.
- **\$5 billion** to communities as grants through EPA’s new **Emerging Contaminants in Small or Disadvantaged Communities (EC-SDC) Grant Program**. This program will promote access to safe and clean water in small, rural, and disadvantaged communities while supporting local economies. In February 2023, EPA announced the availability of the first \$2 billion of this funding.

For more information on Bipartisan Infrastructure Law funding, visit: www.epa.gov/infrastructure.

What if I am concerned about PFAS in my drinking water?

If you get your water from a drinking water system, reach out to your local water utility to learn about how they may be addressing PFAS as well as ask them to test the water for PFAS or to share information with you if they have already tested the water. Some public drinking water systems may not have this information. If you choose to test your water yourself, it is important to use a state-certified laboratory using EPA-developed testing methods. Check with your state’s drinking water program to see if they have issued guidance or standards for PFAS in your state and what actions they recommend or require when there is PFAS contamination. If your state does not have standards or guidance for PFAS see EPA’s Health Advisory levels for [certain PFAS](#) for EPA’s advice regarding these PFAS in drinking water. You may also consider installing in-home water treatment (e.g., filters) that are certified to lower the levels of PFAS in your water. [Learn about certified in-home water treatment filters.](#)

To learn more about PFAS and steps that can be taken to reduce risks: www.epa.gov/pfas/meaningful-and-achievable-steps-you-can-take-reduce-your-risk

What does this proposed regulation mean for households on private wells?

While the Safe Drinking Water Act does not regulate private wells and this proposed rule does not set any requirements or standards for private well owners, EPA understands that people who consume water from private wells may be concerned about contamination of their drinking water by PFAS or other contaminants. EPA has resources to help people who rely on private wells for their drinking water.

First, EPA has information on protecting private wells to prevent contamination, testing private wells and protecting your health at <https://www.epa.gov/privatewells>. (The Centers for Disease Control and Prevention also provides similar information about private water systems at <https://www.cdc.gov/healthywater/drinking/private/index.html>)

Second, if test results from an approved laboratory show levels of PFOA, PFOS, Gen X or PFBS, see EPA’s PFAS health advisories [Questions and Answers](#) to learn about actions that you might consider based on your test results.

Third, State Drinking Water State Revolving Loan Fund programs may provide funding to drinking water systems to connect to households served by private wells to their drinking water system, or to form a new drinking water system that would be subject to Safe Drinking Water Act requirements. SRF funds can be used by states to provide household water quality testing for these PFAS where there is an intent to connect with a public water system, or to form a new one, and to provide temporary household or point-of-use filters while a connection to a public water system is established. For more information on these funding programs, please visit www.epa.gov/infrastructure.

My state drinking water standard for PFAS is higher than this proposal, is my water

safe?

This proposal is based on the latest science and if finalized, states will need to establish standards that are as strict as the federal rule. In the interim, EPA currently has Health Advisories in place to act as a guide for states and water systems. EPA's 2022 lifetime health advisory levels represent the concentration of individual PFAS (PFOA, PFOS, GenX Chemicals, and PFBS) in drinking water at below which adverse health effects are not anticipated to occur over a lifetime. It's important to note that many states and utilities are already taking action to reduce PFAS in water, and less PFAS is better over a lifetime of exposure.

If you get your water from a drinking water system, reach out to your local water utility to learn about how they may be addressing PFAS as well as ask them to test the water for PFAS or to share information with you if they have already tested the water. NOTE: Some public drinking water systems may not have this information. If you choose to test your water yourself, it is important to use a state-certified laboratory using EPA-developed testing methods. Check with your state's drinking water program to see if they have issued guidance or standards for PFAS in your state and what actions they recommend or require when there is PFAS contamination. If your state does not have standards or guidance for PFAS see EPA's Health Advisory levels for [certain PFAS](#) for EPA's advice regarding these PFAS in drinking water. You may also consider installing in-home water treatment (e.g., filters) that are certified to lower the levels of PFAS in your water. [Learn about certified in-home water treatment filters.](#)

To learn more about PFAS and steps that can be taken to reduce risks: www.epa.gov/pfas/meaningful-and-achievable-steps-you-can-take-reduce-your-risk

This is a proposed rule for public comment. It does not require any actions for drinking water systems until EPA has a chance to consider public input and the rule is finalized. Once the rule is finalized, water systems will not be required to meet the MCLs until after a specified implementation time period. EPA anticipates finalizing the rule by the end of 2023.

Additional Background

What are MCLGs and MCLs?

MCLGs are non-enforceable public health goals. MCLGs consider only public health, not the limits of detection and treatment technology effectiveness. Therefore, they are sometimes set at levels which water systems cannot meet because of technological limitations. For example, if a contaminant is a known or likely carcinogen, EPA sets the MCLG at 0. MCLGs also consider adverse health risks to sensitive groups, including infants, children, the elderly, and immuno-compromised individuals. Once the MCLG is established, EPA determines the MCL. MCLs are enforceable standards. An MCL is the maximum level of a contaminant allowed in drinking water which can be delivered to users of a public water system. For this rule proposal, EPA evaluated available methods and treatment technologies, that are shown to measure and remove these six PFAS and set the proposed MCLs as close as possible to the MCLGs. EPA also evaluated costs and benefits in determining the proposed MCLs.

What is a Hazard Index?

The Hazard Index is a tool used to evaluate health risks of simultaneous exposure to mixtures of related chemicals. To prevent health risks from mixtures of certain PFAS in drinking water, EPA is proposing that water systems use this Hazard Index approach to regulate PFHxS, GenX Chemicals, PFNA, and PFBS. To determine the Hazard Index for these four PFAS, water systems would monitor and compare the amount of each PFAS in drinking water to its associated Health- Based Water Concentration (HBWC), which is the level at which no health effects are expected for that PFAS.

Water systems would add the comparison values for each PFAS contained within the mixture. If the value is greater

than 1.0, it would be an exceedance of the proposed Hazard Index MCL for these four PFAS. For ease of use, EPA intends to provide water systems with a web-based form that will automatically calculate the Hazard Index. More information on the Hazard Index, including an example of how to calculate it, can be found in the rule proposal at: www.epa.gov/sdwa/and-polyfluoroalkyl-substances-pfas.

What are PFAS and What are their Health Effects?

There are thousands of different PFAS, and they can be found in many different consumer, commercial, and industrial products. PFAS can enter the environment from multiple sources and because they break down very slowly, concentrations of PFAS can accumulate in people, animals, and the environment over time and can end up in the water sources that many communities rely on for drinking water.

We now know that some PFAS can cause serious health problems if you are exposed to them – even at low levels – over a long period of time. Drinking water is one of several ways people may be exposed to PFAS and reducing PFAS in drinking water helps reduce PFAS health risks. Exposure to the PFAS EPA is proposing to regulate can increase the risks of a range of health effects, including:

- Reproductive effects such as increased high blood pressure in pregnant people
- Developmental effects or delays in children, including low birth weight, bone variations, or behavioral changes
- Increased risk of some cancers, including kidney and testicular cancers
- Reduced ability of the body's immune system to fight infections, including reduced vaccine effectiveness
- Interference with the body's natural hormones, including thyroid hormones
- Increased cholesterol levels
- Liver damage

What Else is EPA Doing to Stop PFAS Pollution and Protect Communities?

EPA released its PFAS Strategic Roadmap in October 2021 and has taken actions to reduce PFAS from entering the water we drink, fish, and swim; hold polluters accountable; and accelerate research that will help EPA and other agencies take future actions. EPA is committed to taking broader actions to help reduce Americans' exposure to PFAS, including:

- Monitoring thousands of drinking water systems across the country for dozens of PFAS;
- Taking final action on a proposal to designate two PFAS as "hazardous substances" to help hold polluters accountable;
- Restricting PFAS discharges to our waterways by strengthening Clean Water Act standards; and
- Finalizing chemical data and safety rules that will increase our knowledge about PFAS, allow us to act faster and more strategically, and restrict legacy PFAS from reentering production.

To learn more about the proposed rule visit:
www.epa.gov/sdwa/and-polyfluoroalkyl-substances-pfas

Wildfire retardant sprayed from planes can contaminate food and water

Josh.Centers@icenters

September 9, 2021

Until society figures out better ways to handle the ever-worsening wildfire problem, we'll continue to see planes dropping impressive plumes of chemicals in an effort to control the fire's spread.

But what do the planes actually drop? Is the fire retardant harmful to people, animals, or the environment? How do you clean it up if the plane dropped chemicals on your property?

Summary:

PHOS-CHeK is the most common spray. It's ~90% water with some fertilizers and "secret sauce" chemicals making up the rest. They add iron oxide (ie. rust) because the red color stands out better than others.

The retardant spray doesn't directly extinguish fires. It's more about creating a firebreak to slow/stop an oncoming fire, as if the firefighters are creating fences to contain or redirect the main fire.

PHOS-CHeK is generally not hazardous to humans or animals unless it's consumed. So skin contact is easily solved, while you should throw out any contaminated food or drinking water.

Wash the spray off any of your property, but don't use a power washer as that can forcefully embed the chemicals into your house paint, etc.

As we rely on these sprays more and more, especially closer to developed areas, the chances for water contamination are meaningful. Most portable basic water filters probably won't be enough to remove those chemicals if you have to drink that water.

What's in those red clouds?

There are a few different products used, but the most common is PHOS-CHeK. Originally developed by Monsanto in the 1960s, it has since gone through a series of owners. PHOS-CHeK is actually an entire product line, but in practice many people just use it as the label for the common red spray. 85-95% of the cloud is water. The active ingredient is ammonium phosphate or ammonium polyphosphate, both of which are commonly used in fertilizers. Much of the rest of the mixture is a trade secret.

The red stuff? That's simply iron oxide (also known as rust) used for coloring so pilots can easily see where they've deposited the PHOS-CHeK.

“We’ve tried yellow, white, blue, every other color you can think of, and red is about the only thing you can see. Everything else just blends in,” Edward Goldberg, chief executive of Phos-Chek maker Perimeter Solutions, told the LA Times.

How is PHOS-CHeK used?

PHOS-CHeK isn’t used to extinguish fires, but rather acts as a fire break. An [environmental survey](#) of PHOS-CHeK describes it as follows:

The retardant solution is applied on threatened vegetation in the form of a chemical firebreak in front of an approaching fire. This solution coats the fuel and then, as the fire gets closer and the water contained in the retardant solution evaporates, the fire retardant component reacts with the cellulose present in the woody material, grass, needles and other matter which normally provide fuel for the fire. (The water contained in the fire retardant solution functions only as a carrier for the fire retardant, evaporating before arrival of the fire and, consequently, contributing little in terms of fire retardancy.) As heating continues, the fire retarded material decomposes giving off water vapor that cools the fire and leaves behind a black, graphite-like, non-flammable carbon coating which both insulates and restricts air flow to any residual fuels. When this occurs, the intensity of the fuel-starved fire decreases and control is much easier to achieve.

So the coating causes the outside of trees and other fuel to carbonize (turn to charcoal) instead of burning bright and hot, which causes the tree to release some of the natural water it has inside, cooling things down. It’s kind of like putting armor around the fuel while misting the surrounding area with water.

Some argue that the fire retardants don’t [really work](#), or at least work well enough to justify their environmental impact. That’s the position of both Timothy Ingalsbee of [Firefighters United for Safety, Ethics, and Ecology](#) and Andy Stahl of [Forest Service Employees for Environmental Ethics](#). Both told Gizmodo that the “bombings” act more as an impressive display of force than an actual solution.

Some also argue that letting the fire burn would be best, especially wildfires not near residential developments. Some Native American tribes have [complained](#) that fire prevention actually disturbs the natural cycles they depend on for their traditional subsistence. Stahl also argues that the United States Forest Service [fights too many small fires](#), which makes larger, harder-to-control fires all but inevitable.

Is fire retardant hazardous to people or animals?

PHOS-CHeK is generally safe for humans. It can be a respiratory irritant when in powder form, just as any powder can. It can cause skin irritation and dryness, which can be solved by washing it off with soap and water and applying a moisturizer.

But you wouldn't want to be directly under a drop. "Getting hit by a 500-gallon water balloon... that's what it would be like to get hit by a direct drop," Dan Turner, executive director of Cal Poly San Luis Obispo's Wildland-Urban Interface Fire Institute, told the LA Times.

Ingesting PHOS-CHeK is a different story — throw out any food that's been exposed, and fill in / drain any pools of water where animals may drink from. British Columbia, Canada, says that if accidentally ingested that first aid is probably not required, but you should contact poison control or a doctor.

Does PHOS-CHeK affect the environment?

The environmental impact of fire retardants is more controversial. Given that it's basically fertilizer, there is some concern that it could disrupt ecosystems. But the effects have been poorly studied. One 2005 study found that a single application killed some plants while encouraging weeds:

A single application of Phos-Chek did not appear to significantly change species composition or projected foliage cover of the major life forms of native heathland vegetation. However, it did cause whole plant and shoot death of key species Allocasuarina paludosa, Banksia marginata, Leptospermum continentale and L. myrsinoides, and was observed to affect other species. The fertilizing effect of the fire retardant generally increased shoot growth of the key species but did not significantly increase the overall height of these species. The application of fire retardant enhanced weed invasion, particularly when supplied at higher concentrations.

The salts in the fertilizer could also harm plants. But, considering the alternative of being burnt, it's kind of a wash.

The much larger concern is what fire retardants do to waterways. Federal regulations prohibit the spreading of fire retarded within 300 feet of waterways. But accidents happen, and we expect accidental water contamination to increase as the number of wildfires grows.

In 2002, for example, over a thousand pounds of retardant was dropped on Fall River in Oregon. That killed 22,000 trout. A 2014 study by scientists at the National Marine Fisheries Service found that fire retardants are deadly to salmon.

“Studies show that a single retardant drop directly into a stream may cause a sufficient ammonia concentration in the water to be lethal to fish and other aquatic organisms,” Jennifer Jones of the United States Forest Service told the San Gabriel Valley Tribune.

But perhaps the biggest threat is that the fertilizers in fire retardant can cause overgrowth of algae, most notably toxic blue-green algae (which isn't an actual algae, but cyanobacteria). In 2016, it killed a golden retriever in less than 30 minutes. It's been suspected in the recent death of a Northern California family, which has led to river closures.

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

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

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

MEETING DATE: 15 October 2024

PREPARED BY: Mitchell S. Dion, General Manager

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

BACKGROUND INFORMATION:

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

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

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

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

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

Summit Plumbing increases.

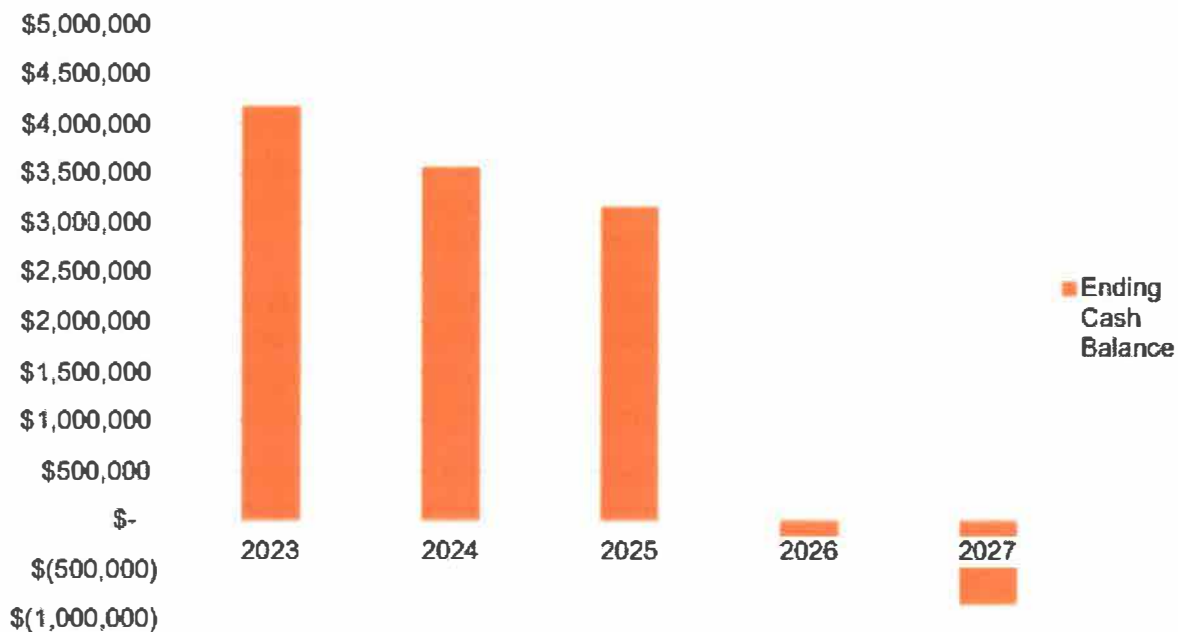
NV Energy customers will see a 4% increase in their energy rates following the Public Utilities Commission of Nevada's approval of changes as part of a general rate review. The new rates, which include a slight rise in the monthly basic service charge for single-family residential customers, took effect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

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

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

Capital

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



Sewer Fund 5 Year Balance (reserves)

The largest expenditures within the Sewer Fund are:

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

Table 2: 2023 Monthly Flows by District (MG)

Month	Beach	Elks Pt. ¹	Doris Cl. ¹	DCLTSA Total	RHGID ³	KGID	TDD	Total Summation	Plant Influent Meter
January	17,999	0.101	0.019	18,119	3,158	8,583	7,433		37,293
February	16,013	0.129	0.018	16,160	3,216	8,000	6,419		33,795
March	18,218	0.110	0.024	18,352	3,904	8,434	8,113		38,803
April	17,746	0.201	0.024	17,972	5,167	9,257	8,441		40,837
May	17,154	0.184	0.024	17,362	4,365	7,923	8,509		38,159
June	16,187	0.184	0.024	16,396	4,389	8,080	8,341		39,206
July	21,299	0.184	0.024	21,507	4,379	9,424	10,142		45,453
August	20,778	0.184	0.024	20,986	3,348	8,295	9,463		42,093
September	18,532	0.184	0.024	18,760	3,752	6,168	7,088		35,768
October	17,996	0.184	0.024	18,204	2,996	5,512	6,234		32,946
November	16,144	0.218	0.022	16,384	2,257	6,336	6,164		31,142
December	16,687	0.210	0.019	16,915	3,029	7,518	6,838		34,300
Contribution (MG)	216,772	2.075	0.271	219,118	43,960	93,530	93,186	449,794	449,794
Calculated Contribution (%) ²	48.19%	0.46%	0.06%	48.72%	9.77%	20.79%	20.72%	100.00%	

Legend:

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

² District contribution divided by plant influent meter.

³ Plant Influent Meter minus all other districts

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

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

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

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

INCLUDED:

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

Fund impacted by above action:

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

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2023/24

	ACTUAL 22/23	BUDGET 23/24	1ST 6 MOS. ACTUAL	(OVER) UNDER	PROJECT 2ND 6 MOS.	PROJECT 23/24 TOTAL	5/15/2024 (OVER) UNDER	PROPOSED BUDGET 24/25
REVENUES								
USER FEES - RESIDENTIAL	1,750,999	1,753,291	870,950	882,341	870,122	1,741,072	12,219	1,751,842
USER FEES - COMMERCIAL	42,233	42,401	21,019	21,382	22,108	43,125	(724)	44,212
CONSUMPTION RESIDENTIAL	29,829	32,400	16,563	15,837	10,200	26,783	5,637	28,400
CONSUMPTION COMMERCIAL	37,961	34,020	15,412	18,608	18,200	31,612	2,408	34,020
PENALTIES ON USER FEES	25,346	20,160	14,057	6,103	12,471	26,528	(6,388)	11,882
CONNECTION FEES	10,200	6,000	5,400	600	600	6,000	-	7,200
INTEREST ON INVESTMENTS	136,635	87,441	109,769	(22,328)	93,318	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	48,543	52,695	25,396	27,299	35,322	60,718	(6,023)	55,390
ACCRUED LEAVE	5,189	4,000	2,295	1,705	675	2,970	1,030	4,000
PAYROLL SUBTOTAL	138,530	189,799	72,892	118,907	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	19,382	39,525	8,654	51,276
WORKERS COMP	635	1,049	(13)	1,062	901	688	161	859
SEPIRA	98	-	-	-	-	-	-	0
UNEMPLOYMENT	-	-	-	-	-	-	-	5,286
OPEB EXPENSE	595	24,684	3,597	21,087	3,597	7,194	17,490	17,490
OTHER P/R EXP.	337	-	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	46,748	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	11,487	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	2,829	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	28,318	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	12,474	34,269	9,663	24,606	24,606	34,269	(0)	17,861
DUES & SUBSCRIPTIONS	3,488	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	(680)	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	18,242	1,018	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	-	-	1,867	(1,867)	-	1,867	(1,867)	-
TELEPHONE	1,553	1,632	730	902	845	1,575	57	1,632
TRAINING & SEMINARS	388	5,874	388	5,506	3,200	3,568	2,308	5,874
TRAVEL	600	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	25,898	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	188,293	967,150	701,058	266,092	122,714	823,772	143,378	520,000
LOSS/GAIN ON DISPOSALS	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE	57,450	56,023	29,970	26,053	32,205	62,175	(6,152)	62,176
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	-	-	-	-	-	-	-	-
ADD BACK DEPR	(57,450)	(56,023)	(29,970)	(26,053)	(32,205)	(62,175)	6,152	(62,176)
ADJUST TO CASH FLOW	(51,594)	-	(52,518)	52,518	52,518	-	-	-
TOTAL EXPENDITURES	1,779,868	3,011,277	1,540,850	1,470,427	1,126,792	2,667,642	343,852	2,677,031
NET CASH INCR./DECR.	256,913	(1,032,589)	(484,054)	(548,535)	(99,556)	(583,610)	(449,195)	(620,724)

SEWER

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

Summit Plumbing Adjustment

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

Table ES-5: 10-year Sewer Fund CIP

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

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

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

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

MEETING DATE: 15 October 2024

PREPARED BY: Mitchell S. Dion, General Manager

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

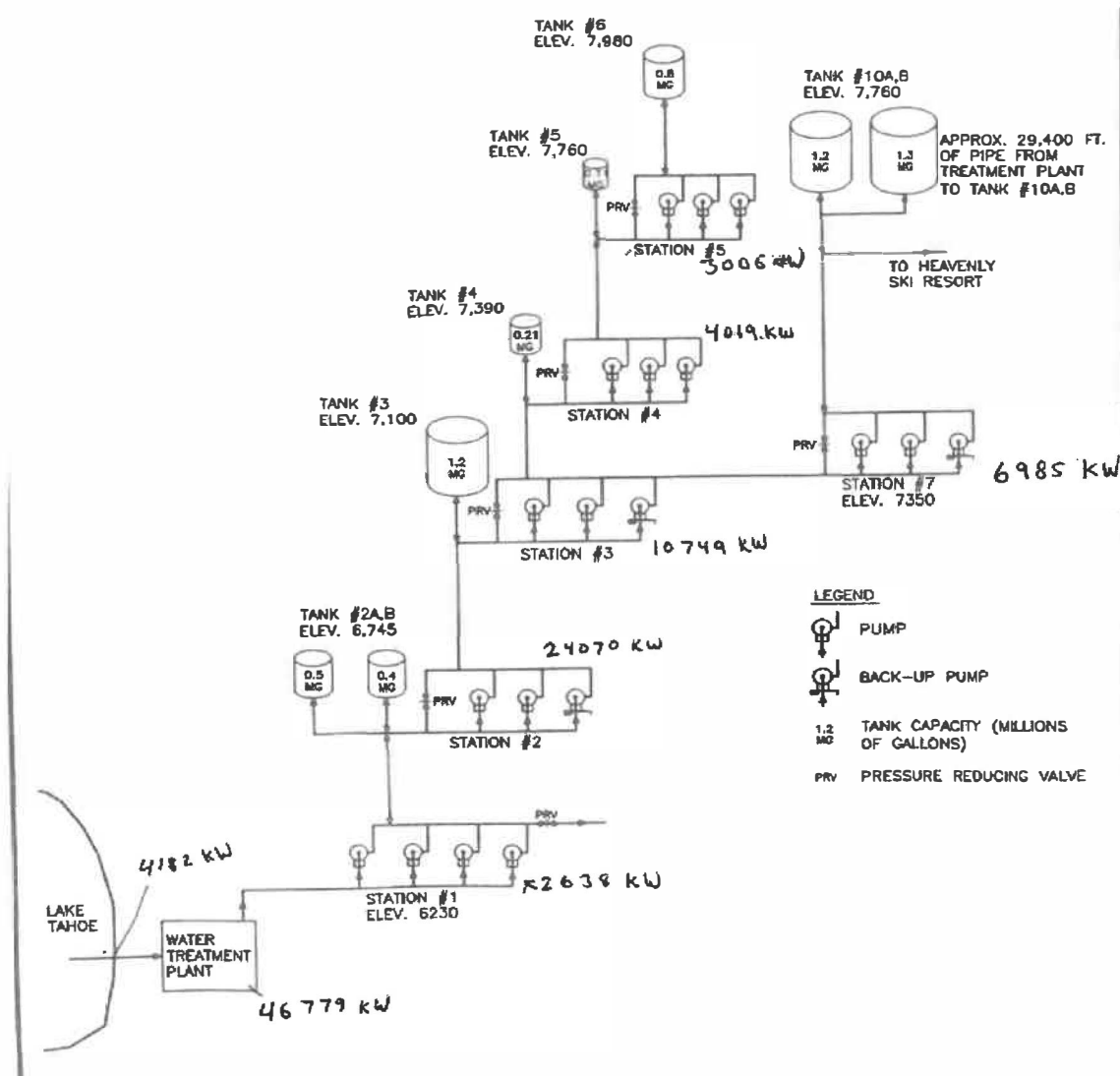
BACKGROUND INFORMATION:

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

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

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

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



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

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

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

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

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

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

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

INCLUDED:

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

Fund impacted by the above action:

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

	ACTUAL 22/23	BUDGET 23/24	1ST 6 MOS. ACTUAL	(OVER/ UNDER)	PROJECT 2ND 6 MOS.	PROJECT 23/24 TOTAL	(OVER/ UNDER)	PROJECT BUDGET 24/25
REVENUES								
RESIDENTIAL BASE FEES	3,498,601	3,523,523	1,750,958	1,772,565	1,785,264	3,536,222	(12,699)	3,584,576
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	325,557	329,000	170,183	158,817	159,000	329,183	(183)	329,000
TIER 2 CONSUMPTION	64,436	68,000	40,169	27,831	24,000	64,169	3,831	68,000
TIER 3 CONSUMPTION	73,154	69,900	38,996	30,904	29,000	67,996	1,904	72,000
FIRE PROTECTION	81,754	83,277	42,092	41,185	52,422	94,514	(11,237)	88,344
COMMERCIAL BASE FEES	364,187	364,584	186,634	177,950	182,025	368,659	(4,075)	364,056
CONSUMPTION	106,365	88,987	65,150	23,837	45,000	110,150	(21,163)	110,000
FIRE PROTECTION	93,838	94,137	47,069	47,068	47,068	94,137	0	94,137
PENALTIES ON USER FEES	47,459	47,256	28,214	19,042	26,405	54,619	(7,363)	17,867
SERVICE CHARGES	15,121	14,400	6,763	7,637	7,637	14,400	(0)	14,400
RETURN CHECK FEES	543	480	190	290	240	430	50	480
CONNECTION FEES	15,800	25,000	48,200	(23,200)	14,711	62,911	(37,911)	96,550
INTEREST ON INVESTMENTS	268,283	183,210	201,290	(18,080)	182,188	383,478	(200,268)	345,198
GRANT REVENUE	-	-	68,026	(68,026)	83,674	151,700	(151,700)	2,350,000
TRANSFER FEE REVENUE	5,231	3,285	3,467	(182)	1,638	5,105	(1,820)	4,176
PLAN REVIEW FEES	1,500	1,250	3,000	(1,750)	750	3,750	(2,500)	1,250
SERVLIN LOSS REVENUE	18,778	15,801	7,289	8,512	8,512	15,801	0	14,710
SERVLIN LINE REVENUE	2,708	2,851	1,449	1,402	1,402	2,851	(0)	2,856
SERVLIN ADMIN REVENUE	1,828	1,838	915	923	923	1,838	0	1,860
OTHER, INCL. LAND SALE	31,787	25,800	18,457	7,343	25,100	43,557	(17,757)	25,350
TOTAL REVENUES	5,016,930	4,942,579	2,728,511	2,214,068	2,676,959	5,405,470	(462,891)	7,584,810

EXPENDITURES								
PAYROLL - MANAGEMENT	177,657	243,268	93,684	149,584	58,788	152,471	90,797	275,503
MAINTENANCE	361,412	457,526	172,443	285,083	217,306	389,749	67,777	477,361
OFFICE	62,057	70,262	33,861	36,401	47,096	80,958	(10,696)	73,842
ACCRUED LEAVE EXP	7,930	13,000	4,144	8,856	(12,157)	(8,013)	21,013	13,000
PAYROLL SUBTOTAL	609,056	784,056	304,132	479,924	311,033	615,165	168,891	839,706
FICA/MEDICARE	9,238	11,907	4,765	7,142	5,793	10,558	1,349	12,777
MEDICAL INS.	195,535	238,732	91,393	147,339	100,562	191,955	46,777	250,767
EMPLOYER PERS	137,995	186,649	80,679	105,970	78,335	159,014	27,635	197,437
WORKERS COMP	5,962	8,812	(1,176)	9,988	6,723	5,547	3,265	6,946
SEP/IRA	810	0	0	-	-	-	-	0
UNEMPLOYMENT EXP	0	0	0	-	-	-	-	7,995
OPEB EXPENSE	34,186	138,608	20,335	118,273	20,335	40,670	97,938	40,670
OTHER P/R EXP	1,740	3,200	513	2,687	2,687	3,200	0	3,200
VEHICLE ALLOW INCL WAGES	(3,816)	(4,000)	(2,000)	(2,000)	(134)	(2,134)	(1,866)	(4,000)
BENEFIT SUBTOTAL	381,650	583,908	194,509	13,907	214,301	410,944	176,963	515,792
TOTAL P/R & RELATED COSTS	990,706	1,367,964	498,641	869,324	525,335	1,026,109	345,854	1,355,498
ACCOUNTING	22,933	27,000	31,637	(4,637)	-	31,637	(4,637)	75,355
LEGAL	33,134	34,800	8,849	25,951	28,420	37,269	(2,469)	34,800
LEGAL LABOR NEGOTIATIONS	950	-	-	-	3,720	3,720	(3,720)	7,440
ENGINEERING & SURVEYING	8,637	22,750	3,519	19,232	6,350	9,869	12,882	22,750
BAD DEBTS	0	33,383	0	33,383	4,795	4,795	28,588	32,053
BANK CHARGES	46,723	49,318	23,889	25,429	24,499	48,388	930	52,837
BUILDING REPAIR & MAINT.	5,189	30,000	3,519	26,481	3,098	6,617	23,383	30,000
BUSINESS MEALS	0	0	0	-	0	-	-	500
COMPUTER EXPENSE	44,036	88,179	28,165	60,014	40,133	68,298	19,881	60,261
DUES AND SUBSCRIPTIONS	7,909	9,038	7,162	1,876	1,108	8,270	768	9,038
EQUIP. SUPPLIES & R&M	11,154	14,750	2,141	12,609	12,609	14,750	(0)	14,750
EQUIPMENT RENTAL	7,029	9,146	4,579	4,567	4,390	8,969	177	9,146
SECURITY EXPENSE	6,818	9,531	3,723	5,808	5,808	9,531	(0)	9,531
INSURANCE AND BONDS	90,474	99,908	91,388	8,520	8,787	100,175	(267)	115,165
SAFETY EQUIPMENT	0	500	236	264	500	736	(236)	500
INVENTORY PARTS	6,538	15,000	11,192	3,808	3,808	15,000	0	15,000
LIEN FEES	357	250	(1,902)	2,152	2152	250	-	1250
METER REPAIR & MAINT	4,823	30,000	0	30,000	15,000	15,000	15,000	30,000
MISCELLANEOUS	19,653	10,000	1,350	8,650	8,650	10,000	0	10,000
OFFICE JANITORIAL	7,753	9,274	2,839	6,435	6,955	9,794	(520)	9,274
FACILITIES RENT	38,998	25,998	19,499	6,499	6,500	25,999	(1)	0
OFFICE SUPPLIES	7,698	31,890	1,962	29,928	29,928	31,890	(0)	12,570
PERMITS AND FEES	7,864	8,771	4,280	4,491	5,048	9,328	(557)	9,056
POSTAGE	6,502	7,950	3,178	4,772	3,420	6,598	1,352	7,800
PUBLICATION CHARGES	594	3,180	521	2,659	2,364	2,885	295	3,180
SHOP SUPPLIES/SM. TOOLS	1,236	7,000	1,857	5,143	5,143	7,000	0	7,000
TELEPHONE	13,837	14,784	6,892	7,892	7,525	14,417	367	14,784
TRAINING & SEMINARS	4,460	22,968	692	22,276	9,500	10,192	12,776	22,968
TRAVEL	2,835	13,404	1,149	12,255	3,000	4,149	9,255	13,404
TRUSTEE COMPENSATION	24,810	27,000	13,500	13,500	13,500	27,000	-	27,000
UNIFORM EXPENSE	3,133	6,962	1,261	5,701	5,701	6,962	0	6,962
UTILITIES - GAS/ELECTRIC	264,197	255,702	138,946	116,756	141,725	280,671	(24,969)	278,507
VEHICLE EXPENSE FUEL/OIL	30,319	99,486	16,081	83,405	83,405	99,486	0	106,491
VEHICLE EXPENSE R&M	22,059	36,467	12,831	23,636	23,636	36,467	(0)	51,920
WATER MONITORING/SAMPLE	16,672	17,359	8,197	9,162	9,162	17,359	-	17,583
WTR SHED MANAGEMENT	15,231	15,500	16,877	(1,377)	0	16,877	(1,377)	18,500
WTR DISTRIBUTION EXP	44,173	66,520	10,009	56,511	56,511	66,520	(0)	62,700
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

CAPITAL OUTLAY	(1,993,134)	(1,963,340)	(2,090,390)	3,200,142	(2,031,090)	(4,121,090)	(3,201,044)	(11,011,309)
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 EQU	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/AMOF	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

Kingsbury General Improvement District										
Water Capital Improvement Plan (Updated 2/23/2024)										
Water Utility Projects	LF	2022	2023	FY24	2025	2026	2027	2028	2029	2030
Griffin and Sunflower Main Replacement										
Donna, Scott, and Kimberley Brooke Main Replacement	3630	\$2,647,173								
Tina Court (West) Main Replacement										
Andria and Barret Main Replacement	3560		\$2,963,059							
Ponderosa MHP Main Replacement (d)	2843			\$751,418						
Engineering				\$322,069						
Procurement				\$315,131						
Construction				\$2,614,218						
Procurement+Engineering+Construction (Outside MHP)				\$451,617						
Tramway and Tina Court (East) Main Replacement (e)(h)	3700			\$1,660,910	\$2,654,229					
Engineering				\$372,860						
Procurement				\$403,307						
Construction (25% / 75% split)				\$884,743	\$2,654,229					
Maryanne, Barrett, and Drew Main Replacement (h)	7500				\$4,694,000	\$4,001,000				
Engineering / CM (Split)					\$155,000	\$362,000				
Procurement					\$900,000	-				
Construction (50% Split)					\$3,639,000	\$3,639,000				
Panorama, Vista, Granite Springs, Delissa, & Desni (f)	3850						\$5,115,215			
Water Treatment Plant Filtration & Optimization (g)										
Summit and Terrace View Main Replacement and Looping	2200							\$2,950,818		
Orion Main Replacement and Looping	300								\$426,527	
Squaw, Spooner, and Snowbird Main Replacement	850								\$1,208,494	
PRV Adjustments									\$10,000	
Survey and Pressure Monitoring at Orion and Needle Peak									\$15,000	
Total Annual Cost		\$2,647,173	\$2,963,059	\$2,412,328	\$7,348,229	\$4,001,000	\$5,115,215	\$2,950,818	\$1,660,021	\$0

Notes

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

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

SCHEDULE OF DEBT REPAYMENTS
AS OF JUNE 30, 2024

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

Note: Principal payments commenced January 1, 2016.

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

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

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

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

Note: Principal payments commenced January 1, 2011.

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

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

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

Note: Principal payments commenced July 1, 2013.

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

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

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

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

Note: Principal payments commenced July 1, 2016.

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

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

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

**FEE SCHEDULE
EFFECTIVE OCTOBER 1, 2017**

BASE MONTHLY CHARGES

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

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

2. Residential Leak Coverage Insurance \$1.62 per month

3. Fire Protection Monthly Rate – Schedule per Meter Size

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

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

CONSUMPTIVE RATES AND TIERED RANGES

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

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

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

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

OTHER CHARGES

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

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

CONNECTION FEES

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

1. RESIDENTIAL

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

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

2. COMMERCIAL

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

3. IRRIGATION

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

3. ALL CLASSIFICATIONS EXCEPT FIRE PROTECTION

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

Connection Schedule

<u>Meter Size</u>	<u>Connection Charge</u>
¾" or less (minimum charge per residential unit)	\$ 7,700
1"	\$ 12,800
1 1/2"	\$ 25,600
2"	\$ 40,900
3"	\$ 81,800
4"	\$ 127,800
6"	\$ 255,600
8"	\$ 409,000

4. FIRE PROTECTION

Private fire protection hydrant, standpipe or sprinkler system

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

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

5. FINE FOR WATER CONNECTION WITHOUT DISTRICT APPROVAL

Double the amount of the connection fee per the Connection Schedule

OTHER CHARGES

1. SERVICE CALLS

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

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

3. LIEN FEES Actual cost incurred from Douglas County Recorder

4. METER TAMPERING FINE \$200.00

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

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

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

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

*Plus any engineering costs incurred by KGID

Additional plan reviews will be charged for plan revisions after the first review.

Review of water and sewer improvements together will require only a single fee per review.

7. ACCOUNT TRANSFER FEE \$75.00

8. WATER WASTE PENALTY

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

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

10. PENALTIES ON DELINQUENT ACCOUNTS

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

First month delinquent
Thereafter

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

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting October 15, 2024

General:

Ponderosa mobile home park final walk-thru to be completed mid Oct. Draw for SRF reimbursement is being prepared.

Treatment plant and SCADA repairs have progressed. Communications is now the final element of that work. Hope to have SCADA based in building 160 by the end of the year.

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

Building 160 Pine Ridge project is done. Some punch list items, and warranty work remains.

SCADA replacement project may be eligible for US EPA grant, our grant team is working on it. We have the final submission in draft. RCI and Jacobs Engineering teamed up to provide technical support.

Our lead & copper service line inventory is complete and submission to State deadline on 16 Oct.

Interest rates are starting to fall, but the POOL rates continue to be above 5%.

The petition for judicial consideration of the fire hydrant access has been filed, now awaiting hearing.

Customers:

Water damage from the Fire Hydrant on 2 March seems to be going nowhere for the customers, but it is going back and forth with the legal representatives.

Associations and outside meetings:

Attended League of Cities and Municipalities fall conference. It provided a good face for Stateline and brought in people to fill a few hotel rooms. In addition, lots of good information was presented.

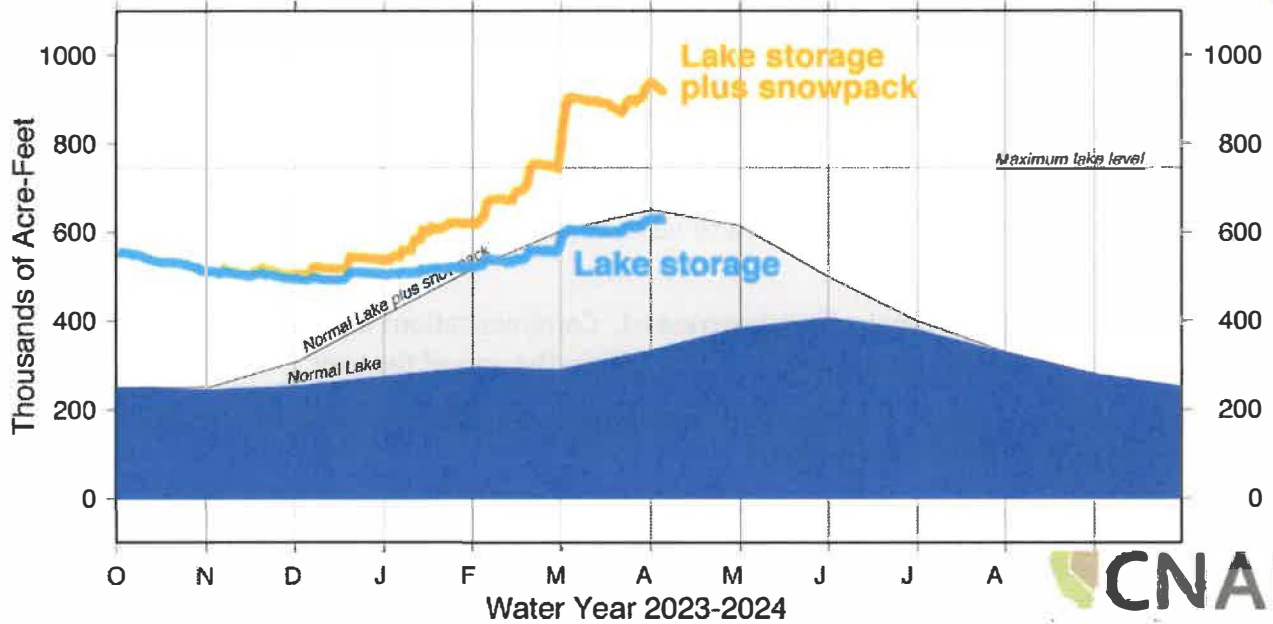
We have made some traction with the Coalition of GID's working with other states to be included in the Special District Association. That association which had been only in half a dozen states is now expanding into a National Special District Coalition. These organizations, such as CA, WA, AZ, TX, and UT are mature and robust, offering training and legislative advocacy at the Federal Level. This year they are sponsoring a bill to have Special Districts recognized in order to get access to funding such as in disasters or economic stimulation.

Water Resources:

Currently, the lake is at 6,227.35 – the legal limit is 6229.1. The water year begins next month, and Lake Tahoe is carrying forward a good supply.

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

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

Circle of Blue – October 3, 2024, Giant Storms, Growing Stronger, Inundate an Unprepared Planet - Circle of Blue By Brett Walton

Ten minutes before Helene came ashore on the night of September 26 in the Big Bend area of Florida as a monstrous Category 4 hurricane, the National Hurricane Center published an advisory bulletin.

Forecasters reiterated a warning they had repeated throughout the previous 24 hours: Helene would be a calamitous storm. Not just for the frontline Gulf Coast towns, but for communities hundreds of miles inland in the Appalachian Mountains, whose ridges and narrow valleys would also be subjected to the storm's lacerating winds and powerful rains.

"This rainfall will likely result in catastrophic and potentially life-threatening flash and urban flooding, along with significant river flooding," the bulletin stated. "Numerous significant landslides are expected in steep terrain across the southern Appalachians."

Helene delivered that punch and more. Days later, when the waters receded, widespread devastation was revealed. Entire neighborhoods in North Carolina were erased. Creeks that morphed into mighty rivers had obliterated interstate highways. Millions were without power. Scores of people died.

The misery in the southern Appalachians had company globally. Helene was the capstone to a period of exceptional flood catastrophes worldwide. In the last six weeks massive storms upended tens of millions of lives from Bangladesh and Nepal to Poland, Nigeria, and North Carolina.

The volume of rain that these storms produced – two feet or more over a few days – was prodigious. In Nigeria and Poland, the deluges were so great that dams ruptured, heightening the danger for those living downstream.

Consider the activity in recent weeks.

At the end of August, a low pressure system in the Indian Ocean resulted in a flood emergency in eastern Bangladesh. The storm added to the estimated 6 million people in the country who were affected by floods this summer.

In early September, Super Typhoon Yagi crossed Southeast Asia, killing more than 500 people in floods and landslides.

Central Europe was inundated in mid-September with a four-day rain, the strongest such storm on record in the area, which caused dams to burst in Czechia and Poland. World Weather Attribution, a group that investigates the climate fingerprint of extreme weather, found the event to be twice as likely and 7 percent more intense due to human-induced warming of the planet.

A summer of heavy rains in northern Nigeria led to the collapse of Alau Dam, near the city of Maiduguri. More than 640,000 people have been displaced in the region and two bridges in Maiduguri were destroyed. At least 285 people died in floods, Nigerian authorities say.

Parts of Kathmandu were underwater at the end of September after more than a foot of rain fell in less than three days in an area already sodden from earlier monsoon storms. The Nepali capital was cut off after landslides blocked its three main highways, the AP reported. The Bagmati River was 7 feet above its "danger level," according to the research group ICIMOD.

HR7525/S.4673 passes out of HSGAC on July 31st!

HR7525/S.4673 passed out of Committee on July 31!

On Wednesday, July 31st, the Senate Homeland Security and Governmental Affairs Committee formally considered and supported the Special District Grant Accessibility Act (SDGAA).

HR7525/S. 4673 is a bill to require the Director of the Office of Management and Budget to issue guidance to agencies requiring special districts to be recognized as local government for the purpose of Federal financial assistance determinations. | [Congress.gov](https://www.congress.gov) | Library of Congress

"The National Special Districts Coalition (NSDC) is grateful to Senators Sinema and Cornyn for their longstanding leadership on behalf of the nation's special districts."

—Ann Terry

Chair, National Special Districts Coalition

CEO, Special District Association of Colorado

"Special districts provide essential public services to millions of Americans, including fire protection and emergency services, clean water, public transit, hospital, parks and recreation, airport, natural resource conservation, and many more. The bipartisan Special District Grant Accessibility Act would codify in federal law a long-overdue, formal definition of special district and ensure that the more than 35,000 special districts nationwide are eligible to receive all appropriate forms of federal financial assistance. NSDC looks forward to working with Senators Sinema and Cornyn, as well as our special district partners in Arizona and Texas, to ensure that this critically important piece of legislation passes the Senate."

How Water Utilities Can Bolster Information Security on a Limited Budget



AdobeStock_586470160

By Dave Purkiss & Tony Giles

Cyberattacks are becoming more common for malicious actors to breach critical infrastructure, making no industry immune. Water utilities are no exception, as we have seen with the [Pennsylvania](#) and [Florida](#) water utility cyberattacks. [Cybersecurity Awareness Month](#) in October is a great time for utilities to revisit their digital security and improve any vulnerabilities that will put communities at risk. This includes

learning about the current, most common digital threats and how they can bolster security, even with limited resources.

Understanding Current Threats

Malicious actors, foreign and domestic, are targeting critical infrastructure, exploiting their vulnerabilities. The most common threats that utilities are currently facing include:

- **Lack of Staff Security Awareness and Training:** Employees play a significant role in protecting digital data and controls. Proper training is critical to avoid the first line of defense becoming the weak link that causes a breach. The most common mistakes employees can make include clicking on phishing links or mishandling sensitive information.
- **Security Tool Fatigue:** Protecting information security requires extra steps for employees which can lead to “security fatigue.” Lax practices like reusing passwords, using default passwords and failing to follow security protocols consistently, significantly erode the effectiveness of a cybersecurity program.
- **Physical Security Threats:** While cybersecurity is critical, it is important to also remember physical security. Tactics like tailgating (unauthorized personnel following an authorized employee inside, bypassing door locks) can lead to a data breach via physical means. Additionally, it is imperative all workers like janitors, construction workers and maintenance help are chaperoned while in the facility.
- **Uncertainty on Where to Start:** For many water utilities, data security can be overwhelming, leading many to not know where to begin. Inaction due to being overwhelmed can lead to exposure of critical systems.

Building a Cost-Effective Cybersecurity Program

With significant threats on the rise, it is critical that water utilities act to protect their communities. They can take practical steps to enhance their digital security, without requiring significant expertise or budget, including:

*/** advertisement **/*

Making Better Sense of Water Usage – In this eBook we explore metering, customer service and conservation initiatives that benefit both the utility and end user.

1. **Implementing Front-Line Defense Policies:** Robust password protection policies are important and easy to implement. Whenever possible, strong, unique passwords for all systems and two-factor authentication should be required. This means that passwords should not be reused or shared. Utilities should also regularly update and patch their software to protect against known vulnerabilities.
2. **Providing Employee Training:** Regular training sessions can help raise awareness about common threats like phishing and social engineering and teach staff how to recognize and respond to suspicious activities. This can significantly reduce the risk of a successful attack.
3. **Creating a Cybersecurity Plan:** Cybersecurity plans should be comprehensive and include specific steps the utility will take to protect its digital assets. Details like incident response protocols, audits, and ongoing risk assessments should be included. There are many free templates and frameworks available online that can be adapted to suit the needs of a water utility.

Utilizing Free Resources

Water utilities can lack dedicated IT or cybersecurity staff, in addition to facing resource challenges. Utilities can leverage low-cost and free resources to allow them to still improve their cybersecurity defenses and protect their communities. Utilities can take advantage of resources like:

- [KnowB4](#): This platform teaches viewers how to recognize and respond to phishing attacks.
- [NSF's YouTube Channel](#): This free video allows viewers to learn about security reviews, risk assessments, security controls and security pitfalls.
- [NSF's CyberSecure Webinar Series](#): This free, on-demand series provides information on how to build a stronger foundation based on key elements of information security, protecting your proprietary operations and business data.
- [NSF's CyberSecure Free Trial](#): This platform provides a policy builder function, a repository for information security policies and real time feedback on your existing policies.

Utilizing these resources allows water utilities to assess their current security posture and identify areas for improvement. Through taking advantage of these resources, utilities can build a stronger defense against cyber threats without incurring significant costs.

Securing Critical Infrastructure

As a key component of our critical infrastructure, water utilities must understand current cybersecurity threats, how to implement cost-effective cybersecurity measures, and know what resources are available for free or at a low-cost to help utilities strengthen defenses against malicious actors.

Regulatory Advisory

Who: U.S. EPA

What: Final Lead and Copper Rule Improvements announced

When: Today

This morning, the U.S. Environmental Protection Agency (EPA) announced its final Lead and Copper Rule Improvements (LCRI).

Utilities should prepare questions from customers, public officials and media about existing lead regulations and the new LCRI requirements.

Among the key requirements in the final LCRI are:

1. All systems to fully replace all lead and galvanized requiring replacement service lines within 13 years of publication when a community water system has “access” to the service line. The final rule incorporates a cumulative average replacement rate compliance metric as well as the fixed deadline. The proposed rule’s explicit extended timeframe for systems with very large numbers of service lines requiring replacement was removed in the final rule.
2. All systems to determine materials of all service lines within 13 years of publication and validate non-lead service lines are accurately classified through visual inspection of a sample set of non-lead service lines at two points in each service line within 10 years of publication.
3. Addition of lead connectors to service line inventory beginning three years after publication. Connectors are to be removed when encountered.
4. Prohibits partial lead and galvanized requiring replacement service line replacement.
5. Communication with consumers and provision of filters is required when lead, galvanized requiring replacement, and lead status unknown service lines as well as connectors are replaced. The final rule expands the list of disturbances warranting customer education and provision of filters.
6. The lead trigger level was eliminated, lead action level was lowered to 10 µg/L, and associate monitoring tiers and sampling protocol revised. The tiers for sample site selection and the data used to make the action level compliance calculation were modified in the final rule.
7. Systems exceeding the lead action level multiple times to provide filters to any service area occupant upon request.
8. Notification of compliance monitoring site households of lead and copper monitoring results within 3 business days of receiving results.
9. Changes to compliance monitoring for lead will apply to all systems on the same schedule regardless of system size or current sampling schedule.

VERY IMPORTANT NOTE: There are still elements of the existing Lead and Copper Rule Revisions (LCRR) with which water systems must comply by the Oct. 16, 2024, deadline, including:

* Preparation such that the system can meet Tier 1 public notice requirements in the event of a system lead action level exceedance (e.g., communitywide notice within 24 hours of becoming aware of the exceedance).

* Submission of a service line inventory by Oct. 16 that identifies all service lines in a system's service area as either lead, galvanized requiring replacement (GRR), non-lead, or lead status unknown. This includes making the inventory publicly available. EPA has provided guidance and individual state primacy agencies have specified instructions for inventory development and submittal.

* Notification to customers whose service line is lead, GRR or lead status unknown. With inventories due by Oct. 16, initial customer notification within 30 days of official inventory submittal is no later than Nov. 15.

Further explanation of Oct. 16 compliance deadlines is available in a fact sheet distributed by EPA in April 2024.

AWWA will be reviewing the LCRI and will provide further evaluation in the days ahead. The Association released a public statement about the rule today, which said in part,

"The release of the Lead and Copper Rule Improvements (LCRI) is another important step in our nation's efforts to reduce exposure to lead from all sources. AWWA is committed to the complete replacement of lead service lines nationwide – in their entirety – as quickly as feasible. We see this as an achievable goal and an opportunity for water utilities to strengthen public trust with the households they serve. ...

"As we review the technical details of the lengthy rule, we anticipate there will be challenges to overcome. For example, in many communities, lead service lines are partly on private property and owned by the property owner rather than the utility. The new rule requires water utilities to replace service lines under their 'control.' We share EPA's desire to remove lead service lines in their entirety. However, this portion of the rule needs further explanation to assure water utilities are operating within their legal authority.

EPA resources to help utilities understand the new rule include:

- * Pre-publication version submitted to Federal Register
- * Press release announcing final LCRI

EPA announced it will be conducting informational webinars for drinking water utilities and water professionals in the weeks ahead. AWWA will inform members as those opportunities arise.

Water utilities can find lead communications tips in AWWA's Lead Communications Guide and Toolkit and broader risk communication guidance in Trending in an Instant: A Risk Communication Guide for Water Utilities.

Questions can be directed to Steve Via, AWWA director of federal relations, or Greg Kail, AWWA communications director.



2021 LCRR Implementation Fact Sheet April 2024

The Lead and Copper Rule (LCR) is the National Primary Drinking Water Regulation first promulgated in 1991 that requires actions by public water systems to reduce levels of lead and copper in drinking water. On January 15, 2021, the EPA promulgated the Lead and Copper Rule Revisions (LCRR), and the deadline for water systems to comply with these revised requirements is October 16, 2024. On December 6, 2023, EPA published the proposed Lead and Copper Rule Improvements (LCRI) that, when final, will significantly reduce exposure to lead through drinking water. The LCRI proposal builds on the LCRR and the original LCR. The EPA plans to finalize the LCRI prior to the LCRR compliance date of October 16, 2024. The purpose of this fact sheet is to clarify for water systems and States the deadline for completion of required actions under the 2021 LCRR based on the proposed LCRI.

For the LCRI, the EPA proposed a compliance date of three years after the promulgation of the final rule and for systems to continue to comply with the LCR until that date, with the following exceptions. Specifically, EPA proposed to retain the 2021 LCRR October 16, 2024 compliance date for the initial service line inventory, notification of service line material, Tier 1 public notification of a lead action level exceedance, and associated reporting requirements as listed in the table below. With these limited exceptions, EPA proposed that water systems would directly transition from the LCR (as codified in the July 2020 Code of Federal Regulations) to the LCRI for all other rule provisions.

As discussed in the EPA’s proposed rule for LCRI, transitioning from the LCR directly to the LCRI, as described above, would better enable systems and States to focus their resources on planning to comply with LCRI rather than short-term implementation of the LCRR. EPA anticipates this focus would result in the earlier identification of more lead service lines, and the earlier replacement of full service lines and that would more quickly reduce health risks associated with drinking water exposure to lead.

The following table describes the 2021 LCRR requirements that public water systems must comply with starting on October 16, 2024 based on the LCRI proposal, and specifically, EPA’s proposal that these requirements would not change. The second table provides the corresponding requirements for States. The EPA has proposed to revise compliance dates for other provisions of the 2021 LCRR as part of the LCRI. The EPA encourages public water systems to focus their resources on complying with the following provisions of the 2021 LCRR.

2021 LCRR Requirements System	Date	2023 Code of Federal Regulations Section
Initial Inventory and Associated Reporting		
Initial inventory development (includes making inventory publicly accessible).	October 16, 2024	40 CFR 141.84(a)(1) through 141.84(a)(10) (excluding 141.84(a)(6) and (a)(7))

Submission of initial inventory to the State ⁱ	October 16, 2024	40 CFR 141.90(e)(1)
Failure to submit initial inventory to the State by October 16, 2024 requires Tier 3 Public Notification (PN).	Starting October 16, 2024	40 CFR Appendix A to Subpart Q of Part 141 I.C.1 (exclude Tier 3 notification for 141.90 except 141.90(e)(1), (e)(13), and (f)(4))
Notification of Service Line Material and Associated Reporting		
Notification of known or potential service line containing lead within 30 days of completion of the inventory (initial) and repeat notification on an annual basis until the entire service connection is no longer lead, galvanized requiring replacement, or unknown. For new customers, water systems shall also provide the notice at the time of service initiation.	Within 30 days of completion of the inventory and then annually	40 CFR 141.85(e)
Provide revised lead health effects language in public education materials to ensure consistent notification messaging with PN requirements (as referenced in 141.85(e)).	Starting October 16, 2024	40 CFR 141.85(e)(3) requires health information meeting the requirements of 40 CFR 141.85(a)(1)(ii)
Annual reporting to the State by July 1 that the system provided notification and delivered lead service line information materials to affected consumers with lead, galvanized requiring replacement, or unknown service lines for the previous calendar year. Water systems shall provide a copy of the notification and information materials to the State.	July 1, 2025 and then annually	40 CFR 141.90(e)(13), 40 CFR 141.90(f)(4)
Failure to certify to the State that the system notified persons served at service connections of a known or potential service line containing lead requires Tier 3 PN.	Starting October 16, 2024	40 CFR Appendix A to Subpart Q of Part 141 I.C.1 (exclude Tier 3 for 141.90 except 141.90(e)(1), (e)(13), and (f)(4))
Public Notification and Associated Reporting		
Exceedance of the lead action level as specified in § 141.80(c) requires Tier 1 PN provided to persons served by the water system no later than 24 hours after the system learns of the exceedance.	Starting October 16, 2024	40 CFR 141.201(a)(3)(vi) (In Table 1 to § 141.201), 40 CFR 141.202(a)(10) (In Table 1 to § 141.202), 40 CFR Appendix A to Subpart Q of Part 141 C.2
A copy of the Tier 1 PN for lead action level exceedance must be sent to the primacy agency and the EPA Administrator no later than 24 hours after the system learns of the exceedance.	Starting October 16, 2024	40 CFR 141.201(c)(3), 40 CFR 141.31(d)(2)
Provide revised lead health effects language as required in Tier 1 PN for lead action level exceedance and Tier 2 and 3 PN for violations.	Starting October 16, 2024	40 CFR Appendix B (D.23) to Subpart Q of Part 141

2021 LCRR Requirements-States	Date	Code of Federal Regulation - Section
Initial Inventory and Associated Reporting		
States reporting to EPA - For each public water system, the number of lead, galvanized requiring replacement, and lead status unknown service lines in its distribution system, reported separately.	States receive information in Q4 2024 and report this information by the end of Q1 2025 (3/31/25) for the initial inventory.	40 CFR 142.15(c)(4)(iii)(D)
Quarterly reports to the Administrator include any system violations for failure to submit initial inventory to the State.	States receive information in Q4 2024 report this information by the end of Q1 2025 (3/31/25) for the initial inventory.	40 CFR 142.15(a)(1)
Notification of Service Line Material and Associated Reporting		
Quarterly reports to the Administrator include any system violations for failure to certify notifications.	States receive information in Q4 2024 report this information by the end of Q1 2025 (3/31/25).	40 CFR 142.15(a)(1)
Public Notification and Associated Reporting		
Quarterly reports to the Administrator include any system violations for failure to conduct Tier 1 PN.	States receive information in Q4 2024 report this information by the end of Q1 2025 (3/31/25).	40 CFR 142.15(a)(1)
Reporting of 90 th percentile lead concentrations where the State calculates a water system's 90 th percentile concentrations: The State provides the results of the 90 th percentile lead calculations, in writing, to the water system within 15 days of the end of the tap sampling period.	Within 15 days of the end of tap sampling periods.	40 CFR 141.90(h)(3)

¹ As part of this fact sheet, "State" refers to the agency of the state, Tribal, or territorial government that has jurisdiction over public water systems consistent with the definition of "State" in [40 CFR 141.2](#). During any period when a state or Tribal government does not have primary enforcement responsibility pursuant to section 1413 of SDWA, the term "State" means the relevant Regional Administrator of the EPA.

Hi Mitch.

Thanks for your patience while we assessed the five accounts on OPTIONAL GENERAL SERVICE -2 TIME OF USE (OGS2 TOU). These premises do exceed 50 kw in winter and the OGS2 TOU is the best rate. Staying within off peak in the summer is your best bet as well. Please let me know if you have any questions. Reach out at any time if I can be of assistance.

-Billie

SIERRA PACIFIC POWER COMPANY dba NV Energy
6100 Neil Road, Reno, Nevada 31st Revised PUCN Sheet No. 78A
Tariff No. Electric No. 1 Cancelling 30th Revised PUCN Sheet No. 78A

Schedule No. OGS-2-TOU
OPTIONAL MEDIUM GENERAL SERVICE - TIME-OF-USE
(Continued)

SPECIAL CONDITIONS

2. **Time-of-Use (TOU) Periods.** Daily time periods will be based on Pacific Standard/Pacific Daylight Time and are defined as follows:

Effective June 1, 2023

Summer Period (June – September)

On-Peak - 3:01 p.m. to 9:00 p.m. Daily

Off-Peak - All Other Summer Hours

Winter Period (October – May)

All Winter Hours

The summer period will consist of four regularly scheduled billing periods for service provided in the months of June through September. The winter period will consist of eight regularly scheduled billing periods for service provided in the months of October through May.

3. **Power Factor Adjustment.** The power factor adjustment shall be at a rate of \$0.0014 per kvarh. The rate shall be applied to the difference between actual kvarh and the kvarh equivalent to a ninety percent (90%) power factor level. If the actual kvarh are greater than kvarh equivalent to a ninety percent (90%) power factor, then the adjustment shall be a charge to the Customer. Kvarh equivalent to a 90% power factor level shall be estimated as 0.484 times total billed kWh during the billing period.
4. **Application for Service.** Application for service hereunder will be accepted by the Company on a first-come, first serve basis.
5. **Billing Period.** Service under this rate schedule shall commence with the first full billing period following the Customer executing the necessary Contract set forth in Special Condition 12.
6. **Meter Readings.** Except where multiple metering points are provided at the Utility's convenience, meter readings shall not be combined for billing hereunder.

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Rental Owner Statement

Prepared By: Tahoe Property Management
 3053 Harrison Avenue, Suite #201
 South Lake Tahoe, CA 96150



Statement period **8/29/2024 - 9/30/2024**
 Statement date **9/30/2024**

Kingsbury Greater Improvement District
 PO Box 2220
 Stateline, NV 89449

Summary by property

	298 Kingsbury Grade Road	All properties
Beginning cash balance	\$7,728.58	\$7,728.58
+ Additions to cash		
Income	8,513.92	8,513.92
Owner contributions	0.00	0.00
Other additions	0.00	0.00
- Subtractions from cash		
Expenses	965.26	965.26
Owner draws	0.00	0.00
Other subtractions	0.00	0.00
Ending cash balance	\$15,277.24	\$15,277.24
- Adjustments		
Property reserve	500.00	500.00
Available for payment	\$14,777.24	\$14,777.24

Rental Owner Statement

Prepared By: Tahoe Property Management
 3053 Harrison Avenue, Suite #201
 South Lake Tahoe, CA 96150



Statement period **8/29/2024 - 9/30/2024**
 Statement date **9/30/2024**

Detail transactions

Date	Property	Unit	Account	Name	Memo	Amount	Balance
Beginning cash balance as of 8/29/2024							\$7,728.58
Additions to cash							
8/29/2024	298 Kingsbury Grade Road	1C & 1H	Rent Income	Unit 1C & 1H - D.A. Davidson & Co .	Payment	533.25	8,261.83
8/30/2024	298 Kingsbury Grade Road	2B	Rent Income	Unit 2B - Bruce L. Cable, CPA	September	895.00	9,156.83
8/30/2024	298 Kingsbury Grade Road	2B	Utility Reimbursement	Unit 2B - Bruce L. Cable, CPA	September	82.44	9,239.27
9/1/2024	298 Kingsbury Grade Road	1E	Rent Income	Unit 1E - Katy Rhamey	by Katy Rhamey	650.00	9,889.27
9/1/2024	298 Kingsbury Grade Road	2E	Rent Income	Unit 2E - Ken Burrows	by Ken Burrows	150.00	10,039.27
9/1/2024	298 Kingsbury Grade Road	2F	Rent Income	Unit 2F - Peter & Katrln Slenklewicz	by Peter & Katrln Sienkiewicz	125.00	10,164.27
9/1/2024	298 Kingsbury Grade Road	1D	Rent Income	Unit 1D - Sophia Stewart	by Sophia Stewart	290.00	10,454.27
9/1/2024	298 Kingsbury Grade Road	1F	Rent Income	Unit 1F	Prepayment applied to balances	500.00	10,954.27
9/2/2024	298 Kingsbury Grade Road	2H	Rent Income	Unit 2H - Coral Sabia	by Coral Sabia	650.00	11,604.27
9/2/2024	298 Kingsbury Grade Road	2H	Utility Reimbursement	Unit 2H - Coral Sabia	by Coral Sabia	63.01	11,667.28
9/2/2024	298 Kingsbury Grade Road	2H	Other Income	Unit 2H - Coral Sabia	by Coral Sabia	52.96	11,720.24

Rental Owner Statement

Prepared By: Tahoe Property Management
 3053 Harrison Avenue, Suite #201
 South Lake Tahoe, CA 96150



Statement period **8/29/2024 - 9/30/2024**
 Statement date **9/30/2024**

Date	Property	Unit	Account	Name	Memo	Amount	Balance
9/5/2024	298 Kingsbury Grade Road	1A	Rent Income	Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00	13,260.24
9/5/2024	298 Kingsbury Grade Road	1F	Utility Reimbursement	Unit 1F - Katy Rhamey	by Katy Rhamey	38.28	13,298.52
9/5/2024	298 Kingsbury Grade Road	2I & J	Rent Income	Unit 2I & J - Halley Metzler	by Hailey Metzler	1,100.00	14,398.52
9/12/2024	298 Kingsbury Grade Road	2B	Rent Income	Unit 2B	Prepayment applied to balances	126.39	14,524.91
9/14/2024	298 Kingsbury Grade Road	2I & J	Utility Reimbursement	Unit 2I & J - Halley Metzler	by Hailey Metzler	60.13	14,585.04
9/17/2024	298 Kingsbury Grade Road	1B	Rent Income	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29	15,851.33
9/17/2024	298 Kingsbury Grade Road	1B	Utility Reimbursement	Unit 1B - Valorie Suzan Hazley	Payment	62.42	15,913.75
9/26/2024	298 Kingsbury Grade Road	1C & 1H	Rent Income	Unit 1C & 1H - D.A. Davidson & Co .	Payment	239.55	16,153.30
9/26/2024	298 Kingsbury Grade Road	1C & 1H	Utility Reimbursement	Unit 1C & 1H - D.A. Davidson & Co .	Payment	89.20	16,242.50
Total from additions to cash						\$8,513.92	
Subtractions from cash							
9/10/2024	298 Kingsbury Grade Road	Property level	Utilities	Kingsbury Greater Improvement District	KGID 298 Kingsbury Grade 8/1/24-8/31/24	360.35	15,882.15
9/30/2024	298 Kingsbury Grade Road	Property level	Management Fees	Tahoe Property Management	Management Fee 8/29/2024 - 9/30/2024 (7.50% of \$8,065.48)	604.91	15,277.24
Total from subtractions from cash						\$965.26	

Rental Owner Statement

Prepared By: Tahoe Property Management
3053 Harrison Avenue, Suite #201
South Lake Tahoe, CA 96150



Tahoe Property Management

Statement period **8/29/2024 - 9/30/2024**

Statement date **9/30/2024**

Date	Property	Unit	Account	Name	Memo	Amount	Balance
Ending cash balance as of 9/30/2024							\$15,277.24

Douglas County legal – 46672

Tuesday, September 24, 2024

IN THE NINTH JUDICIAL DISTRICT COURT
OF THE STATE OF NEVADA
IN AND FOR DOUGLAS COUNTY
KINGSBURY GENERAL IMPROVEMENT
DISTRICT, a political subdivision of the State
of Nevada,

Petitioner.

Case No.: 2024-CV-00197

Dept. No.: II

NOTICE OF FILING PETITION FOR
JUDICIAL CONFIRMATION

TO ALL INTERESTED PARTIES:

NOTICE IS HEREBY GIVEN that Petitioner
Kingsbury General Improvement District, a
general improvement district duly formed under
NRS 318 and a political subdivision of the State
of Nevada, has filed in the above-named court
a Petition For Judicial Confirmation pursuant
to Chapter 43 of the Nevada Revised Statutes.

The petition was filed on September 17, 2024.

NOTICE IS FURTHER GIVEN that a hearing
on the petition has been fixed by said Court for
November 4, 2024, at the hour of 1:30 pm, or
as soon thereafter as counsel may be heard,
in Department II of the Ninth Judicial District
Court, Douglas County, 1038 Buckeye Road,
Minden, Nevada.

NOTICE IS FURTHER GIVEN that the
following is a brief outline of the contents of the
petition:

1. Petitioner asserts that under the ordinances adopted by Douglas County forming the Kingsbury General Improvement District, the district is neither authorized nor empowered to conduct actions for protection against fire, including clearing land around fire hydrants of snow and other obstructions where those hydrants are on property not owned by KGID.
2. Petitioner further asserts in the petition that other districts formed pursuant to NRS 318 lack the authority to compel the Kingsbury General Improvement District to conduct activities that another district has been duly formed to carry out.
3. Petitioner further asserts in the petition that the Kingsbury General Improvement District may not be cited for a misdemeanor violation of NRS 477.250 for declining to remove snow and other obstructions from around fire

MEMO TO: Mitch Dion, General Manager

FROM: Joe Esenarro, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of October 15, 2024

UTILITY OPERATIONS:

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

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

Water production for the month was 23,843,000 gallons.

Crew located and repaired a Fire Hydrant lateral leak at 754 Gary Lane.

The crews are actively crack sealing on Andria Dr. North Benjamin, Scott, Kimberly Brook, Donna, Sunflower, Vesper, Mary.

The sanitary survey inspection response letter was submitted to the regional engineer at NDEP on 10/9/2024.

Connection permit inspections and reviews continue as the end of dig season rapidly approaches. Routinely, complements for Byran Moss are made. He is closing out old permits and has issued 2 new permits.

Jeff Wood and Jerron Pierson have been active with street sweeping, while 39 yards of debris have been collected.

VEHICLES and EQUIPMENT:

Byran Moss repaired a leaky hydraulic line on the case loader.

Front brakes were replaced on truck 1323 at Les Schwab in South Lake Tahoe.

Byran Moss and Mike Edwards replaced the starter on truck 9007.

TRAINING:

All utility personnel attended the monthly safety meeting.

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

Rental Property (298 Kingsbury)

- Full occupancy
- Gutters Installed
- One broken window in the front of building to be addressed at V’s
- Resolving discrepancies with “receivables” for accounting From Tahoe Property Management
- New Screens Installed

General Information

- Document imaging project continues
- Supported the League of Cities and Municipalities Conference as Kingsbury is the hosting agency
- We have a couple quotes for outsourcing bill preparation and mailing
- Receiving calls/complaints from Ponderosa tenants regarding the waterline project (mainly regarding hose bibs)
- Entered a service agreement with Summit Pest Control for rodent control at 160
- Slurry seal and gutter installation was completed for 160 and 298

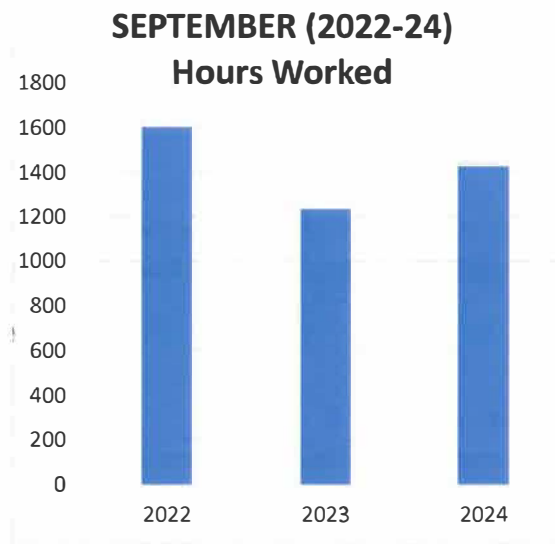
Human Resources

- Planned a Thanksgiving potluck on 21st of November
- Active recruitments for Water Crew, Admin. & Financial Systems Analyst, Civil Engineer, and Seasonal positions. Nearly no interest and no minimally qualified applicants
- Mike Edwards is acting as the Water Treatment/Distribution Lead Operator for a period of three months which will end on November 3rd.
- Distributed the upgraded phones to the crew

SERVICE REQUEST (SEPTEMBER 23 vs SEPTEMBER 24)

September-23			September-24		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	2	0.00	OFF/ON	1	50.00
INSPECTION	0	0.00	INSPECTION	6	0.00
BACKFLOW	0	0.00	BACKFLOW	2	0.00
REREAD	0	0.00	REREAD	0	0.00
OFF	15	65000	OFF	5	250.00
ON	13	500.00	ON	4	200.00
REMOVE	0	0.00	REMOVE	0	0.00
NEW	0	0.00	NEW	0	0.00
PROFILE	0	0.00	PROFILE	0	0.00
TAMPER	1	200.00	TAMPER	2	450.00
LEAK	1	0.00	LEAK	0	0.00
CHANGE	1	0.00	CHANGE	1	0.00
TOTAL	56	1350.00	TOTAL	22	950.00

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



LIENS (SEPTEMBER 2024)

County Tax roll collection:

759 Boulder Court #Q \$95,879.04

495 Tramway Drive, #12 \$94,579.32

Initiating Process for Tax roll collection:

313 Tramway Drive, #16 \$92,248.06

Service Turned Off:

165 Irwin A&B \$48,450.80 Turned off in 2016

302 Griffin Court \$11,975.80 Turned off in 2021



MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Travis Marshall, PE, Project Engineer, DOWL
DATE: October 8, 2024
SUBJECT: Engineering Report for the Meeting of October 15, 2024

GENERAL

- Assisted with general service request items and general correspondence.

PROJECTS

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

- On-call construction observation will resume next summer.

Task Order #54: Sewer Master Plan

- Discussions between General Manager and DOWL regarding the Sewer Master Plan and Bypass Memo to continue through final deliverables.

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

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

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

- Final retention release payment to contractor withheld until Contractor provides DOWL lien releases from paving sub-contractor.

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

- Work has begun at the Tina and Tramway portion of the project with installation of vaults and mainline.
- DOWL is working on September Pay Applications from Contractor to review and provide to District.
- SNC completed the slurry seal of private driveways and the District parking lot.

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- DOWL continues to coordinate with the District to complete contractual requirements and SRF Funding Requirements.
- Contractor anticipates full completion of the Ponderosa MHP project in October.
- Paving is complete and water service laterals expected to be completed this week. Contractor continues to install minor surface improvements and replace any private infrastructure and landscaping.
- Final construction walkthrough with District, NDEP, Contractor, and Engineer set for October 15th, 2024.

MEMORANDUM

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

- Second set of preliminary deliverables to be provided to the District in October.
- Replacement of approximately 8,900 LF of water main with ductile iron for Maryanne, Barrett, and Panorama. Minor streets include Carol Cir, Drew Ct, and Vista Dr.
- Panorama Survey work is completed and incorporated into the design.

Task Order #67 – 2025 Road Rehabilitation & Replacement Project

- DOWL and a District Roadway Crew member worked together to drive the District and completed the Field Investigation and Data Collection.
- Catalog of road conditions and quantity deliverables have been prepared and coordination with District to begin.
- Project includes full rehabilitation for Andria/N Benjamin, Tramway, Quaking Aspen, S Benjamin, and Terrace View. Other roadwork includes a district-wide crack repair, full section replacements, and Manhole/valve collar reconstruction.

Summary of Key Public Input Themes from April 10, 2024 Community Workshop regarding Zephyr Cove Resort



Background: On Nov. 1, 2023, the USDA Forest Service, Lake Tahoe Basin Management Unit (LTBMU) issued a special use permit to Aramark Destinations to maintain and operate government owned facilities on national forest lands at Zephyr Cove Resort, including lands referred to as “Zephyr Shoals” between the Zephyr Cove Pier and private lands to the north.

On April 10, 2024, the LTBMU and Aramark Destinations invited community members in-person and on-line to join a workshop to share thoughts and input about the future of Zephyr Cove Resort. To help facilitate this input, conceptual ideas about possible projects within the permit area were shared. The LTBMU provided multiple ways for the public to provide input including use of “sticky notes”, comment submission forms, and opportunities for electronic submissions following the workshop.

The goal of collecting this input is to help the Forest Service and Aramark better understand community concerns and desires for ways in which this special area of public land at Lake Tahoe can be managed to better serve current and future generations of residents and visitors.

The LTBMU received an extensive volume of comments expressing a range of concerns and ideas. Each individual comment has been reviewed and the input has been categorized into nine “themes” as follows:

- 1. Environmental Concerns for the Site:** Comments discuss possible environmental damage to the site. Categories of impact include soil run off into the lake and impact on wildlife species and natural settings.
- 2. Community Impact:** Comments highlight the concerns of some of the residents adjacent to the site. Impacts discussed include possible increased noise, crime, and fire risk as well as potential decreases in property values, increases in homeowners’ insurance, and disruption to the peacefulness and tranquility of the area.
- 3. Public Involvement and Transparency:** There is a call for greater transparency, public involvement, and accountability in the decision-making processes regarding any proposed expansion. Comments included improved sharing of strategies, the necessary requirement of complying with all appropriate environmental analysis regulations, and greater involvement with residential communities in discussions and reviews.
- 4. Opposition to Expansion:** Comments include observations that the Lake Tahoe Basin continues to experience growth in visitation. Some of the residents state that the continued growth has impacted their quality of life.
- 5. Traffic and Congestion:** Concerns are raised about current levels of increased vehicular traffic along U.S. Highway 50 and how any proposed development could lead to the potential for more

congestion in an already busy area. Concerns were stated about safety issues for both visitors and residents.

6. Aramark Past Performance Record: There was criticism in some comments regarding Aramark's historical track record of management at Zephyr Cove and some of the operational challenges reported at Crater Lake and Yosemite. There were also some comments as to whether there should be further development opportunities for Aramark.

7. Infrastructure and Services: Stated comments relate to whether adequate infrastructure capacity exists for sewage and water systems. Comments were provided concerning how proposed development would impact parking and trash management. Also, concerns were identified regarding whether the concept plan is in violation of the LTBMU Land and Resource Management Plan's stated Overnight Accommodations Units (OAU) capacity.

8. Improved USDA Forest Service Oversight and Management: Comments included a desire for more oversight and stewardship of the area by the USDA Forest Service. Comments also reflected a desire for prioritizing environmental conservation and public access over development.

9. Alternative Concept Development Solutions: Comments included a desire for less development within the Zephyr Shoals parcel and instead, development on existing Zephyr Cove parcels. Some comments identified support for the renovation of the existing facilities within the Zephyr Cove footprint. Comments identified a desire for enlarging the buffer zones between any approved development and residents. Many comments stated a desire to prioritize environmental conservation and sustainable practices over expansion and development.