



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MEETING NOTICE  
AGENDA  
TUESDAY, June 18, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday June 18, 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](http://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](mailto:mitch@kgid.org).

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **906347**. Although the phone line accommodates multiple callers, should you receive a busy signal, please call back.
- Public comment is limited to three minutes and occurs at the beginning and end of the meeting and also invited during the Board's consideration of each action item, as well as before action is taken.

**Join the meeting using the link below via Zoom:**

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

Meeting ID: 775 588 3548 Passcode: 5883548

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**MISSION STATEMENT**

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

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

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

## AGENDA

5:00 P.M.

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Public Comment**  
This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda. Public comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.
5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on May 21, 2024.

### NEW BUSINESS

7. **For Information:** Presentation by Barton Hospital, Chris Proctor & Clint Purvance
8. **For Information and Possible Action:** Presentation and Acceptance of POOL for Renewal Proposal
9. **For Information and Possible Action:** Approval of list of Claims, May 2024
10. **For Information and Possible Action:** Receive and review Financial Statements, April 2024
11. **For Information and Possible Action:** Approval of Task Order 66 with DOWL Engineering for Engineering Services for the FY 26 Waterline & Road Repair and Renovation Project
12. **For Information and Possible Action:** Approval of Task Order 67 with DOWL Engineering for Engineering Services for an FY 25/26 Road Surface Repair and Renovation Project
13. **For Information and Possible Action:** Approve change order with Aspen Construction to provide for asphalt coating deleted from the FY 24 Waterline & Road Repair and Renovation Project
14. **For Information and Possible Action:** Approval of setting FY2025 Health Savings Account (HAS) allocation for employees
15. **For Information and Possible Action:** Approval of authorization for General Manager to negotiate for ToolCat procurement and commit district funds
16. **For Information and Possible Action:** Approval of salary adjustment for non-represented employees
17. **For Information and Possible Action:** Approval of the 2024/25 Workers Compensation Policy Renewal

**18. For Information and Possible Action:** Conduct Evaluation of General Manager and provide compensation adjustment/contract revision

**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 MAY 21, 2024**

**CALL TO ORDER** - The meeting was called to order at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada at 5:01 p.m. by Natalie Yanish.

**PLEDGE OF ALLEGIANCE**

**ROLL CALL** – In attendance were Trustees Yanish, Parks, Nelson, and Trigg. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft. Public present included Douglas County Commissioner Danny Tarkanian. Trustee Schorr was not in attendance.

**PUBLIC COMMENT** – Danny Tarkanian offered his assistance to the district and constituents for any issues important to them.

**APPROVAL OF AGENDA** –

**M-5/21/2024-1** -

Motion by Parks, seconded by Trigg and unanimously passed to approve the agenda as presented.

**APPROVAL OF MINUTES** –

**M-5/21/2024-2** - Motion by Nelson, seconded by Trigg, and passed to approve the Tentative Budget Meeting Minutes dated April 9, 2024 and the regular Meeting Minutes dated April 16, 2024. Parks abstained due to her absence.

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

**NEW BUSINESS**

**FOR POSSIBLE ACTION:**

**LIST OF CLAIMS** – Parks questioned check #981 to Manchester Enterprises for \$38K. It was explained that snow billings are often for a month or more later. She further inquired when the minimum contract amount was met. January was the response was provided.

**M-5/21/2024-3** - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of \$348,643.74 as represented by check numbers 63929 through 64019.

**FINANCIAL STATEMENTS – FEBRUARY & MARCH 2024**

Financials including the budget were provided for review. There were no comments or action taken.

**Approve revisions for Personnel Policy Manual adding policy regarding use of District provided Employee Lockers Section 2.4.**

A written report was provided. The new policy is intended to clarify the roles and responsibilities related to district providing lockers.

**M-5/21/2024-4** - Motion by Nelson, seconded by Parks, and unanimously passed to approve the Employee Locker Policy 2.4 of the Personnel Manual.

**Approve revisions to the Personnel Policy Manual relating to Temporary Personnel Section 3.1.1**

A written policy was provided for review. The purpose of the policy was to provide guidance relating to the use of temporary personnel. Adjustments were made based on the Trustees' previous discuss and recommendations. Parks noted her support of temporary laborers.

**M-5/21/2024-5** - Motion by Parks, seconded by Trigg, and unanimously passed to approve and adopt the draft amendment 3.1.1 to the Personnel Manual.

**Approve On-call services agreement with Jacobs Engineering for Technical Services.**

A written report provided. The existing agreement was out of date and a new agreement is necessary for technical expertise in developing SCADA replacement. The SCADA systems are both out of date by many years and a single replacement is system is sought. A clear technical scope for SCADA is needed to pursue grants.

**M-5/21/2024-6** - Motion by Nelson, seconded by Parks, and unanimously passed to approve the on-call services agreement with Jacobs Engineering and authorize the General Manager to execute it as appropriate.

**PUBLIC HEARING on Fiscal Year 2024/2025 Final Budget including discussion and approval of FY 2024/2025 Budget**

A written report and presentation were provided. The tentative budget was not approved by the Department of Taxation. The Snow Fund was discussed including a transfer from the General Fund to satisfy the deficiency. It was noted that the Water Fund spending was adjusted.

The budget and adjustments were reviewed.

Nelson questioned the amounts to be dedicated from the Ponderosa project.

The hearing was opened to the public. There was no public comment, and the public hearing was closed.

**M-5/21/2024-7** - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the Budget for fiscal year 2024/2025.

There was a break at 5:38 p.m. and the meeting resumed at 5:50 p.m.

To accommodate the time certain for the Closed Session, some items were taken out of order.

**Board Reports**

Nelson reported that the Sewer Authority is aware that KGID was repairing the meter at the Market Street lift station meter. She expressed her support for the district to make the board room available as meeting space for non-profits and community events.

Yanish stated that the Nevada League of Cities and Municipalities director departed. She is working with the current president John Sheridan to plan the annual conference scheduled for October 10-11, 2024. As the local host agency, she suggested a sub-committee to coordinate local showcases and events. Trigg expressed her interest in the sub-committee.

**Management Reports**

**General Manager's Report**

Dion requested suggestions for events and activities for the conference attendees. The League's available Bill Draft Requests were noted. An update was provided regarding the Ponderosa Mobile Home Park. State Revolving Funds were noted as a possibility for waterline replacement or the Market Street pump station overhaul. An update regarding the Pine Ridge building was provided. The 2023 Water Quality Report was provided. An update regarding the three property owners which experienced the snow plow/fire hydrant damages was provided.

**Administrative and Human Resources Report**

Brewer noted that the yoga studio renting the upstairs of building 298 is changing hands and a new contract is being drafted. An update regarding document imaging was provided. An update regarding new employees, available positions and potential candidates was provided. Salary, advertising and training were discussed.

**Engineer's Report**

There were no questions or comments.

**Attorney's Report**

There was nothing to report.

**CORRESPONDENCE** – There were no comments.

**FINAL PUBLIC COMMENT** – Staci Baker stated her concerns regarding continued commercial logging in her neighborhood and the environmental effects including lake quality. Yanish suggested contacting the various agencies related to the project. Baker also addressed microplastics associated with Bert Creek and Sierra Colina and polluting at Tahoe Beach Club. She emphasized the importance of community values.

**UNFINISHED BUSINESS**

**CLOSED SESSION**

The district Board of Trustees entered closed session at 6:30 pm

**Collective Bargaining Agreement between Kingsbury GID and International Union of Operating Engineers Stationary Local 39, AFL-CIO**

**OPEN SESSION**

The meeting was reconvened to open session at 6:50 p.m. No public was present.

**M-5/21/2024-10** - Motion by Nelson seconded by Trigg unanimously passed to Approve July 1, 2024 to June 30, 2026 Collective Bargaining Agreement between Kingsbury GID and International Union of Operating Engineers Stationary Local 39, AFL-CIO.

**ANNOUNCEMENTS AND FINAL PUBLIC COMMENT** - None, no public present.

**ADJOURNMENT**

**M-5/21/2024-11** - Motion by Nelson seconded by Trigg, and unanimously passed to adjourn the meeting at 6:53 p.m.

Respectfully submitted,

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Natalie Yanish, Chair

Attest:

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Sandra Parks, Secretary





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

**TITLE: PRESENTATION BY BARTON HOSPITAL**

For Discussion and Possible Action. For information only; Presentation of the Development and Community Plans of Barton Hospital Stateline Campus

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** For information only; Presentation of the Development and Community Plans of Barton Hospital Stateline Campus.

**BACKGROUND INFORMATION:**

Barton Hospital has had a presence in Stateline for several years. In 2020, Barton Hospital acquired the former Lakeside Casino and Hotel Property for future development. The hospital engaged in a planning process to best determine the use of this property and delivery of services for the community which the district has received periodic updates.

While the hospital property is not within the district boundaries, it is within the water service area and the district has capacity and will be serving water for the new facilities.

The purpose of the presentation is to update the district Board of Trustees and community members regarding the implementation of Barton Hospital Stateline Campus.

**INCLUDED:**

Fund impacted by above action:

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



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

**TITLE: REVIEW THE NEVADA PUBLIC AGENCY INSURANCE POOL MEMBER  
2024 PROPOSAL AND APPROVE PAYMENT**

For Discussion and Possible Action. Receive presentation, discuss and consider possible action to approve coverage and the payment for the Nevada Public Agency Insurance POOL Member Proposal for 2024/25

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Review and accept the Nevada Public Agency Insurance POOL 2024/25 Proposal of \$121,924.24 and authorize General Manager to execute appropriate documents.

**BACKGROUND INFORMATION:** Kingsbury General Improvement District is a member of POOL for Risk Management Service for Property and Liability insurance. Each year, the value of assets is updated, and POOL provides revisions to the various coverage based upon emergent needs and loss history.

POOL provides the district traditional coverage areas of property and liability in addition to the emerging Environmental and Cyber Risk coverage. Effective risk management and risk transfer is a paramount consideration given functions of the district, the level of exposure, and the perceived deep pockets for public agencies.

For Fiscal Year 24/25 the rate is \$121,924.24 (prior years \$121,598.96 & \$108,141.30, 23/24 and 22/23 respectively).

**INCLUDED:**

- Nevada Public Agency Insurance Pool Member 2024 Proposal (Kingsbury General Improvement District)
- Invoice for POOL coverage

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 |





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The Power of the POOL

# NEVADA PUBLIC AGENCY INSURANCE POOL MEMBER COVERAGE SUMMARY

Prepared For:  
**Kingsbury General Improvement District**

Prepared By:  
**Warren Reed Insurance**

**THANK YOU FOR  
YOUR  
MEMBERSHIP!**

This summary is intended for reference only. For specific terms, conditions, limitations and exclusions, please refer to the POOL Coverage Form and Cyber Risk Coverage Form edition July 1, 2024.



Dear POOL Member:

Thank you for your continuing leadership commitment to serving your communities by fulfilling your public service mission. The POOL continues to offer programs, services and support for Members' financial security and collaborating with you in support of your mission.

This Member Coverage Summary reflects the successful negotiations with multiple markets to obtain cost-effective terms, conditions and pricing for approval by the POOL Board on behalf of all Members.

As owners of the POOL, you approved the extensive risk management services, such as POOL/PACT HR services including its training courses and ELearning modules on important HR topics. Enrollment in POOL's ELearning programs including Target Solutions Fire/EMS training, KnowBe4 email security training continues to reach an increasing number of employees for convenient and cost-effective learning. Our ongoing focus on law enforcement policies and practices targeted jail and road operations with onsite and virtual assessments and sample policies.

We encourage you to discuss the POOL's services with staff and your agent. We regularly update our website and encourage you to visit [www.poolpact.com](http://www.poolpact.com) to utilize a growing base of HR and risk management information in the resource libraries. While there, look for the POOL Coverage documents, board and committee agendas and minutes.

Thanks to all Member volunteers who serve on our boards and committees. These volunteers do a superb job of representing the interests of the Members of your POOL.

Sincerely,

Wayne Carlson  
Executive Director  
Nevada Public Agency Insurance Pool



## NEVADA PUBLIC AGENCY INSURANCE POOL COVERAGE SUMMARY

RENEWAL PROPOSAL	COVERAGE PERIOD	NAMED ASSURED	MAINTENANCE DEDUCTIBLE
	07/01/2024 – 07/01/2025 Standard Time	Kingsbury General Improvement District	\$5,000

### Property Coverage

Coverage	Limit per Loss	
Property	\$300,000,000	Per Schedule of Locations

The following sub-limits apply to Section V. C. Extensions of Property Coverage:

Accounts Receivable	\$5,000,000 per loss
Arson Reward	10% up to \$25,000 per loss
Debris Removal - Mold/ Asbestos	\$100,000
Earthquake	\$150,000,000 aggregate
Flood	\$150,000,000 aggregate \$25,000,000 aggregate - Flood Zone A
Equipment Breakdown	\$100,000,000 per loss
<ul style="list-style-type: none"> <li>Loss of Income &amp; Extra Expense</li> </ul>	included
<ul style="list-style-type: none"> <li>Hazardous Substance Coverage</li> </ul>	\$250,000 per loss
<ul style="list-style-type: none"> <li>Spoilage Coverage</li> </ul>	\$250,000 per loss
<ul style="list-style-type: none"> <li>Data Restoration</li> </ul>	\$100,000 per loss
<ul style="list-style-type: none"> <li>Electrical Risk Improvements</li> </ul>	\$10,000
Expediting Expenses	\$25,000 per loss
Unintentional Errors and Omissions	\$5,000,000 per loss
Money and Securities	\$500,000 per loss
Ordinance or Law – LEED Building	\$500,000
Agreed Value Vehicles	Per Attachment D, if applicable



## NEVADA PUBLIC AGENCY INSURANCE POOL COVERAGE SUMMARY

### Liability Coverage

The Limits of Liability are as follows:

Coverage	Limit per Named Assured	Annual Aggregate Limit per Named Assured
<b>Per Event</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>
<i>All Sublimits are a part of and not in addition to the Limits of Liability.</i>		
<i>Liability Sublimits:</i>		
<ul style="list-style-type: none"> <li>Additional Assured (Lessors) (Section I, item 2)</li> </ul>	\$2,000,000	
<ul style="list-style-type: none"> <li>Weed Spray Property Damage (Section IV, item 3 (B) (2) (ix))</li> </ul>	\$250,000	\$250,000
<ul style="list-style-type: none"> <li>Emergency Response to Pollution (Section IV, item 3 (B) (2) (v))</li> </ul>	\$1,000,000	\$1,000,000
<ul style="list-style-type: none"> <li>Criminal Defense Fees and Costs (Section VI, part C, item 4)</li> </ul>	\$50,000	\$50,000
<ul style="list-style-type: none"> <li>Defense for Regulatory Agency Actions (Section VI, part C, item 16)</li> </ul>	\$50,000	
<b>Sexual Abuse Sublimit (Section VI, part C, item 21)</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>
<i>Retroactive Date</i>		<i>May 1, 1987 except as shown in Attachment C</i>





## NEVADA PUBLIC AGENCY INSURANCE POOL COVERAGE SUMMARY

### Cyber Risk Coverage Form

<b>CYBER SECURITY RISK COVERAGE</b>			
<b>PART ONE: Terms and Conditions</b>			
<b>SECURITY RISK COVERAGE LIMITS</b>	Limit per Named Assured Per <b>PRIVACY OR SECURITY EVENT</b>	Annual Aggregate Limit Per All Named Assureds	
PART TWO: Privacy or Security Liability Limits	\$1,000,000	\$ 1,000,000 up to \$15,000,000 aggregate all POOL Members combined	
<b><i>The following sub-limits are a part of and not in addition to the Limits of Liability:</i></b>			
PART THREE: Security Failure/Privacy Event Management Coverage	\$100,000		
PART FOUR: Network Interruption Coverage	\$250,000		
Proof of Loss Preparation Costs (as defined), (Separate Limit)	\$50,000		
Retroactive Date	July 1, 2013		



## NEVADA PUBLIC AGENCY INSURANCE POOL COVERAGE SUMMARY

### Environmental Liability Coverage

The Limits of Liability are as follows:

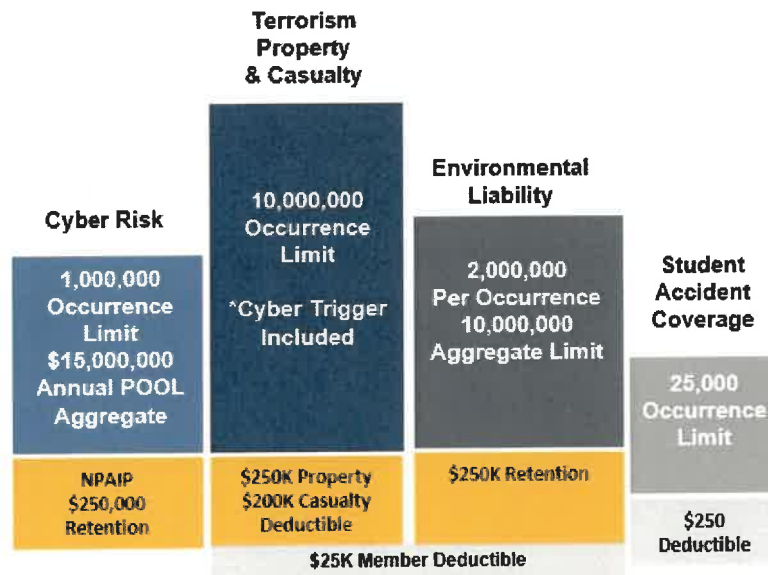
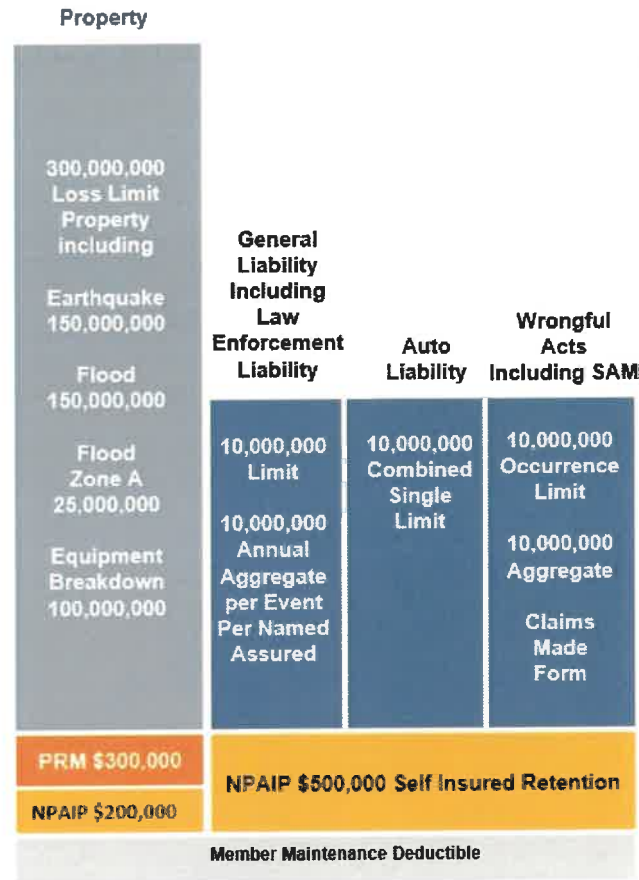
Coverage A	Third Party Claims for Bodily Injury, Property Damage or Remediation Expense
Coverage B	First Party Remediation Expense
Coverage C	Emergency Response Expense
Coverage D	Business Interruption

COVERAGE	DEDUCTIBLE	EACH INCIDENT LIMIT	AGGREGATE LIMIT
A,B,C	\$25,000	\$2,000,000	\$10,000,000

COVERAGE	DEDUCTIBLE	BUSINESS INTERRUPTION LIMIT (Days)	BUSINESS INTERRUPTION LIMIT (\$)
D	3 Days	365	\$2,000,000



## NPAIP 2024 - 2025 Program Structure



This summary is intended for reference only. For specific terms, conditions, limitations and exclusions, please refer to the POOL Coverage Form and Cyber Risk Coverage Form edition July 1, 2024.



## NEVADA PUBLIC AGENCY INSURANCE POOL COVERAGE SUMMARY

### Member Contribution:

<b>Total Cost:</b>	<b>\$113,950.75</b>
<b>Agent Compensation:</b>	<b>\$7,973.49</b>
<b>Total Program Cost Including All POOL Services:</b>	<b>\$121,924.24</b>



## NEVADA PUBLIC AGENCY INSURANCE POOL COVERAGE SUMMARY

The current market conditions have softened a little over last year and the economic inflation is not as hard felt. With the softening market, contributions are mainly reflecting changes in exposures, such as Total Insured Values, Number of Employees, Amount of Payroll, Number of Law Enforcement, Number of Students, Firefighters, EMT's, and the Number of Vehicles (below is a breakdown of your application exposures year-over-year).

For All Members Property, NPAIP obtained a Flat rate compared to expiring, due to our long-term relationship in the London Market.

Municipality Liability for NPAIP continues to be impacted by adverse loss development related to social inflation, law enforcement and climate change.

The School Liability for NPAIP continues to be impacted by large settlements due to Wrongful Acts including Sexual Abuse and Molestation.

### Coverage:

Maintenance Deductible:	\$5,000
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	2023	2024	Percent (%) Change
Program Cost Comparison	\$121,598.96	\$121,924.24	0.27%

### Key Exposures:

	2023	2024	Percent (%) Change
Payroll	\$671,551	\$905,044	34.77%
Total Insured Values	\$37,341,442	\$38,581,679	3.32%
Auto Count	15	13	-13.33%
Law Enforcement	0	0	0.00%
Employees	10	12	20.00%
EMT's	0	0	0.00%
Student ADA			0.00%
Teachers	0	0	0.00%



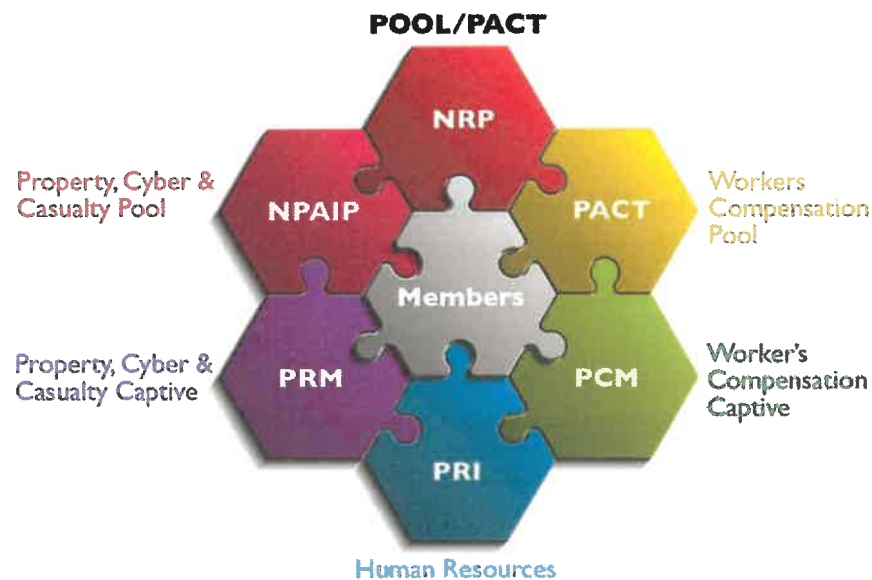
## POOL/PACT – HERE FOR YOU

### Members Helping Members

In 1987, four Nevada counties formed their own risk sharing pool. Now over thirty years later, the majority of Nevada's public entities remain committed to each other and the mission of their risk pool organization. POOL/PACT continues to excel in providing an unparalleled level of service to our members. Our mission seeks to help members manage their risks so they can serve the public effectively.

The POOL Board is comprised of dedicated, hardworking, and ethical Member leaders focused on public risk management. They continue to do an excellent job of representing the interests of the Member-owners of POOL/PACT.

Our members continue to see great value in being part of POOL/PACT because of extensive services, which keeps membership retention strong. POOL/PACT encourages you to discuss the services we offer with your insurance agent – its valued partner in the POOL program.



### POOL Executive Committee

Josh Foli - Chair (Lyon County)  
Geof Stark – Director (Churchill County)  
Amanda Osborne - Director (Elko County)  
Dan Murphy – Vice Chair (Pershing Co.SD)  
Gina Rackley – Fiscal Officer (Humboldt Co)  
Ann Cyr - Director (Carson City SD)  
Scott Lindgren - Director (TDFPD)

### PACT Executive Committee

Paul Johnson - Chair (White Pine CSD)  
Mike Giles – Vice Chair (City of Lovelock)  
Amana Osborne - Trustee (Elko County)  
Josh Foli – Fiscal Officer (Lyon County)  
Robyn Dunckhorst - Trustee (Humboldt GH)  
Paul Sikora - Trustee (Boulder City)  
Joe Westerlund – Trustee (Town of Tonopah)



## **RISK MANAGEMENT BENEFITS AND SERVICES**

### *POOL/PACT LOSS CONTROL COMMITTEE*

Develops, administers, and supervises Risk Management policy, procedure, and planning • Supports innovative risk reduction and/or mitigation programs • Develops and administers risk control techniques to reduce the frequency and severity of losses

### *ENTERPRISE RISK MANAGEMENT EXCELLENCE PROGRAM*

A voluntary program developed to assist POOL/PACT members achieve operational excellence in the delivery of public service through effective risk management • Develops understanding of Enterprise Risk Management – that risk management efforts of one department have a direct impact, either positive or negative, on the enterprise as a whole

### *RISK MANAGEMENT GRANT PROGRAM*

Educational Grants supporting risk management education and training opportunities • Risk Management Grants for risk management/mitigation projects or acquisitions • Visit [www.poolpact.com/risk-grant.asp](http://www.poolpact.com/risk-grant.asp) for more information

### *ONLINE SAFETY TRAINING*

Active Shooter Response • Asbestos Awareness Training • Aversive Interventions • Back Safety in the Workplace • Bloodborne Pathogens Awareness • The Complex Quadriplex of Lifeguard Blindness • Cybersecurity Awareness • Ransomware Awareness • Defensive Driving • FERPA • GHS - Hazard Communication • Heat-Related Illness • HIPAA Privacy Rule • Lock-Out, Tag-Out • Mandatory Child Abuse Reporting Laws • MRSA Awareness for Correctional Employees • MRSA Awareness in Hospitals • Nevada Ethics in Government Law • Office Ergonomics • Open Meeting Law • OSHA – Rights and Responsibilities • Pool Chemical Safety • Slips, Trips, and Falls • Strip Search Training • Students in Transition • Sub-Administrator Training • Surviving an Active Shooter • Teaching Science Safely • Transporting Students with Special Needs • MSDSonline (SDS management)

### *LAW ENFORCEMENT AND FIRE PROTECTION*

Partnership with Legal Liability Risk Management Institute (LLRMI) to provide Best-practice Road and Detention Operation Policies and Procedures • Detention Facility Assessments and Reports • Team Approach to Address Individual Needs Through Network of Subject Matter Experts in Law Enforcement, Jails/Corrections, Public Safety, and Criminal Justice • TargetSolutions Fire and EMS Training Platform • Mental Health – Fit for Retirement Wellness

### *SWIMMING POOL SAFETY POLICIES, INSPECTIONS, AND TRAINING*

Aquatic Facility Assessment and Report • Annual Aquatic Risk Management Seminar • Best-practice Aquatic Facility Policy and Lifeguard Manual Templates

### *CYBERSECURITY TRAINING AND POLICIES*

Onsite Passive Network Assessments (PNA) • Best-practice Data Security Policy Templates • Quarterly Cybersecurity Hot-Topic Webinars • Annual Cybersecurity Summit • KnowB4 Phishing Awareness Campaigns and Training • Knowb4 Cybersecurity Newsletter • Cyber Incident Response Plan Templates • Individualized Data- and Cybersecurity Advice and Support

### *SCHOOL DISTRICT EMERGENCY OPERATIONS PLANS, TRAINING, AND POLICIES*

NRS-required Emergency Operation Plans (EOP) • Annual EOP updates • Emergency Management and Response Training • School Safety Training based on FEMA Guide for High Quality School Emergency Operations Plans • Hazard and Vulnerability Assessments and Reports

### *SITE SAFETY INSPECTIONS, TRAININGS, AND AUDITS*

Playground & Parks Safety Surveys • Workstation Ergonomic Evaluations • Confined Space Risk Assessments • Facility Surveys • Fire Extinguisher Education • Respirator Fit Testing and Education • CPR/First Aid/AED • Accident Investigation Training • Back Safety and Lifting • Defensive and Distracted Driver Education • Workplace Violence • Personal Protective Equipment • Emergency Preparedness • OSHA Compliance Training • Written Workplace Safety Plan Training • Safety Committee Formation and Operation • Wellness/Health Education and Training

### **For More Information, Contact:**

**Marshall Smith, Risk Manager ([marshallsmith@poolpact.com](mailto:marshallsmith@poolpact.com)) or Jarrod Hickman, Risk Management Specialist ([jarrodhickman@poolpact.com](mailto:jarrodhickman@poolpact.com)); (775) 885-7475; or visit [www.poolpact.com](http://www.poolpact.com).**



## **PROGRAMS AND SERVICES AVAILABLE TO POOL/PACT MEMBERS**



### **POOL/PACT HUMAN RESOURCES MEMBER SERVICES**

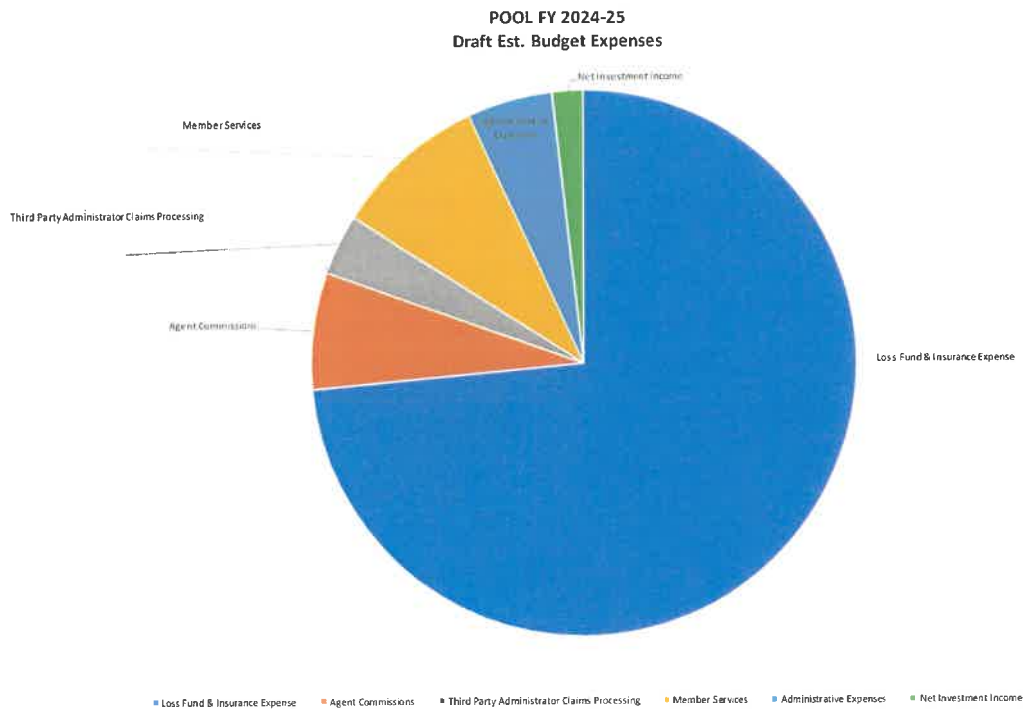
A variety of services are offered through POOL/PACT HR. We work with each member individually to address their specific HR-related needs and reduce liability. The basic services include:

- Consultation with members to manage and resolve critical employment-related issues to include identifying options, providing step-by-step guidance, monitoring progress, and answering questions.
- In-person and virtual instructor-led training courses, workshops, and certificate programs.
- eLearning courses available 24/7.
- Webinars on HR-related topics.
- On-site assessments of members' HR practices with recommendations.
- Communication issued as "Alerts" to inform members of significant HR-related law or practice changes.
- On-site HR Briefings tailored to specific needs/requests of members.
- Sample personnel policies which may be adopted for use by members.
- Sample job description templates and numerous HR forms that can be tailored for use by members.
- Salary schedule database available on our website for member reference.
- Summary of HR-related legislation produced each legislative session.
- HR scholarships to assist member HR representatives in attaining nationally recognized HR certifications.
- Annual HR Conference providing HR representatives and CEOs valuable information on communication, leadership, and legal compliance.





## POOL 2024-2025 APPROVED BUDGET AND EXPENSES



<b>Pool Budget FY 24-25</b>	<b>Proposed Budget</b>	<b>% Allocation</b>
Loss Fund & Insurance Expense	\$ 22,273,107	78.6%
Agent Commissions	\$ 1,826,871	6.4%
Third Party Administrator Claims Processing	\$ 840,604	3.0%
Member Services	\$ 2,177,451	7.7%
Administrative Expenses	\$ 1,059,471	3.7%
Building Cost	\$ 176,053	0.6%
<b>Total Budget</b>	<b>\$ 28,353,556</b>	<b>100.0%</b>



## POOL/PACT CONTACTS

### **Nevada Risk Pooling (NRP)** (775) 885-7475

Wayne Carlson, Executive Director, ext 132  
[waynecarlson@poolpact.com](mailto:waynecarlson@poolpact.com)

Alan Kalt, Chief Financial Officer, ext 128  
[akalt@poolpact.com](mailto:akalt@poolpact.com)

Marshall Smith, Risk Manager, ext 104  
[marshallsmith@poolpact.com](mailto:marshallsmith@poolpact.com)

Jarrold Hickman, Risk Manager, ext 133  
[jarroldhickman@poolpact.com](mailto:jarroldhickman@poolpact.com)

Mike Van Houten, eLearning Administrator, ext 101  
[eLearning@poolpact.com](mailto:eLearning@poolpact.com)

Stephen Romero, Member Relations Manager, ext 110  
[stephenromero@poolpact.com](mailto:stephenromero@poolpact.com)

Jennifer Turner, Admin Data Analyst, ext 129  
[jenniferturner@poolpact.com](mailto:jenniferturner@poolpact.com)

Tiffany Garcia, Admin Accounting Technician, ext 125  
[tiffanygarcia@poolpact.com](mailto:tiffanygarcia@poolpact.com)

### **Pooling Resources, Inc. (POOL/PACT HR)** (775) 887-2240

Stacy Norbeck, General Manager, ext 107  
[stacynorbeck@poolpact.com](mailto:stacynorbeck@poolpact.com)

Ashley Creel, Sr. HR Business Partner, ext 105  
[ashleycreel@poolpact.com](mailto:ashleycreel@poolpact.com)

Lessly Monroy, HR Business Partner, ext 108  
[Lesslymonroy@poolpact.com](mailto:Lesslymonroy@poolpact.com)

Sean Moyle, HR Business Partner, ext 103  
[seanmoyle@poolpact.com](mailto:seanmoyle@poolpact.com)

Kaci KerFeld, HR Business Partner, ext 113  
[kacikerfeld@poolpact.com](mailto:kacikerfeld@poolpact.com)

### **Davies Claims Solutions**

Donna Squires, Claims Manager  
(775) 329-1181

[Donna.squires@Davies-group.com](mailto:Donna.squires@Davies-group.com)

Margaret Malzahn, WC Claims Supervisor  
(775) 329-1181

[Margaret.malzahn@Davies-group.com](mailto:Margaret.malzahn@Davies-group.com)



## NPAIP MEMBERSHIP

### Counties:

Carson City  
Churchill County  
Elko County  
Esmeralda County  
Eureka County  
Humboldt County  
Lander County  
Lincoln County  
Lyon County  
Mineral County  
Pershing County  
Storey County  
White Pine County

### Cities:

Boulder City  
City of Caliente  
City of Carlin  
City of Elko  
City of Ely  
City of Fernley  
City of Lovelock  
City of Sparks  
City of Wells  
City of West Wendover  
City of Winnemucca  
City of Yerington

### Towns:

Town of Gardnerville  
Town of Genoa  
Town of Minden  
Town of Round Mountain  
Town of Tonopah

### School Districts:

Carson City School District  
Churchill County School District  
Douglas County School District  
Elko County School District  
Esmeralda County School District  
Eureka County School District  
Humboldt County School District  
Lander County School District  
Lincoln County School District  
Lyon County School District  
Mineral County School District  
Nye County School District  
Pershing County School District  
Storey County School District  
White Pine County School District

### Fire Districts:

Moapa Valley Fire Protection District  
Mt. Charleston Fire Protection District  
North Lake Tahoe Fire Protection District  
North Lyon County Fire Protection District  
Pahranagat Valley Fire District  
Tahoe Douglas Fire Protection District  
Washoe County Fire Suppression  
White Pine Fire District

### Others:

Central Nevada Health District  
Central Nevada Historical Society  
Central Nevada Regional Water Authority  
Community Chest, Inc  
Consolidated Agencies of Human Services  
County Fiscal Officers Association of Nevada  
Douglas County Redevelopment Agency  
Eight Judicial District  
Elko Central Dispatch  
Elko Convention & Visitors Authority  
Humboldt River Basin Water Authority  
Lincoln County Regional Development  
Mineral County Housing Authority  
Nevada Association of Counties  
Nevada Commission for the Reconstruction of the V & T Railway  
Nevada League of Cities  
Nevada Risk Pooling, Inc.  
Nevada Rural Housing Authority  
Nevada Volunteers  
NevadaWorks  
Pooling Resources, Inc.  
Regional Transportation Commission of Washoe County  
Truckee Meadows Regional Planning Agency  
U.S. Board of Water Commissioners  
Virginia City Tourism Convention  
Western Nevada Regional Youth Center  
White Pine County Tourism

### Special Districts:

Alamo Water & Sewer District  
Amargosa Library District  
Baker Water and Sewer  
Battle Mountain Hospital  
Beatty Library District  
Beatty Water & Sanitation District  
Canyon General Improvement District  
Carson-Truckee Water Conservancy District  
Carson Water Subconservancy District  
Churchill County Mosquito, Vector and Weed Control District

### Special Districts (continue):

Douglas County Mosquito District  
Douglas County Sewer  
East Fork Swimming Pool District  
Elko County Agricultural Association  
Elko TV District  
Fernley Swimming Pool District  
Gardnerville Ranchos General Improvement District  
Gerlach General Improvement District  
Humboldt General Hospital  
Incline Village General Improvement District  
Indian Hills General Improvement District  
Kingsbury General Improvement District  
Lakeridge General Improvement District  
Lincoln County Water District  
Logan Creek Estates General Improvement District  
Lovelock Meadows Water District  
Marla Bay General Improvement District  
Mason Valley Swimming Pool District  
McGill Ruth Sewer and Water  
Minden Gardnerville Sanitation District  
Moapa Valley Water District  
Nevada Association of Conservation Districts  
Nevada Association of School Boards  
Nevada Association of School Superintendents  
Nevada Tahoe Conservation District  
Northern Nye County Hospital District  
Pahrump Library District  
Palomino Valley General Improvement District  
Pershing County Water Conservation District  
Sierra Estates General Improvement District  
Silver Springs General Improvement District  
Silver Springs Stagecoach Hospital  
Skyland General Improvement District  
Smoky Valley Library District  
Southern Nevada Area Communication Council  
Southern Nevada Health District  
Stagecoach General Improvement District  
Sun Valley General Improvement District  
Tahoe Douglas District  
Topaz Ranch General Improvement District  
Tahoe Reno Industrial General Improvement District  
Tonopah Library District  
Truckee Meadows Water Reclamation Facility  
Walker Basin Conservancy  
Walker River Irrigation District  
Washoe County Water Conservation District  
West Wendover Recreation District  
Western Nevada Development District  
White Pine Television District #1  
Zephyr Cove General Improvement District  
Zephyr Heights General Improvement District

**THANK YOU  
FOR YOUR  
MEMBERSHIP!**





1521 Hwy 395 N  
 Gardnerville, NV 89410  
 Phone: (775) 782-2277  
 Fax: (775) 782-8923

**Kingsbury GID**  
**Judy Brewer**  
**P.O. Box 2220**  
**Stateline, NV 89449**

<b>Invoice # 2080</b>	Page 1 of 1
Account Number	Date
KINGGID-01	5/1/2024
Balance Due On	
7/1/2024	
Amount Paid	Amount Due
	\$121,924.24

PLEASE TEAR OFF TOP PORTION AND RETURN WITH YOUR REMITTANCE!

Commercial Package	Policy Number: NPAIP20425	Effective: 7/1/2024 to 7/1/2025
--------------------	---------------------------	---------------------------------

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
71423	7/1/2024	7/1/2024	RENB	Renewal of 24/25 POOL policy	\$121,924.24
<b>Total Invoice Balance:</b>					<b>\$121,924.24</b>

Payment due upon receipt of invoice.



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

**TITLE: APPROVAL OF LIST OF CLAIMS**

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

**MEETING DATE:** 18 June 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 May from check number 64020 to 64111.

**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 May 2024

Fund impacted by above action:

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





**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64020	5/17/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 5/17/2024	1,361.91
64021	5/17/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 5/17/2024	1,641.90
64022	5/17/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 5/17/2024	1,975.29
64023	5/17/2024	MITCHELL S. DION	Employee: DION; Pay Date: 5/17/2024	2,975.10
64024	5/17/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 5/17/2024	1,233.35
64025	5/17/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 5/17/2024	2,260.12
64026	5/17/2024	JOSEPH ESENNARRO	Employee: ESENNAR; Pay Date: 5/17/2024	3,830.18
64027	5/17/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 5/17/2024	1,842.34
64028	5/17/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 5/17/2024	2,734.43
64029	5/17/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 5/17/2024	1,626.05
64030	5/17/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 5/17/2024	1,233.35
64031	5/17/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 5/17/2024	1,338.78
64032	5/17/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 5/17/2024	1,730.09
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.76
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	172.62
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 160 PINERIDGE	136.26
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.52
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	97.27
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	97.27
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 STATION 2	325.22
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.68
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.11
64033	5/17/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.14
64034	5/17/2024	KENNETH & KIMBERLY LARSON	REFUND PERMIT 2020-02 188 BEVERLY RD	5,000.00
64035	5/17/2024	SUMMIT PLUMBING LLC	6 MONTH MAINT JETLET & ROOT SAW N18-1 TO N19-1, R10-5 TO R	464.21

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64035	5/17/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE CONTRACT 5/24	7,176.89
64036	5/17/2024	TAHOENOW VENTURES LLC	REFUND PERMIT #2022-15 149 SIERRA COLINA DR	2,208.00
64036	5/17/2024	TAHOENOW VENTURES LLC	REFUNE PERMIT #2022-14 147 SIERRA COLINA DR	2,208.00
64037	5/17/2024	THUNDERBIRD COMMUNICATIONS INC	STATION 5 MODIFIED BATTERY TESTING PROCEDURE REMOTELY	444.00
64038	5/21/2024	JODIE NELSON	Employee: NELSON; Pay Date: 5/21/2024	692.62
64039	5/21/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 5/21/2024	689.12
64040	5/21/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 5/21/2024	739.12
64041	5/21/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 5/21/2024	739.12
64042	5/21/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 5/21/2024	739.12
64043	5/21/2024	AFLAC	ACCT. FA935 LIFE INS EDWARDS, JOHNS, MOSS, STANTON	419.49
64044	5/21/2024	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265TRS 350 PSI	490.85
64044	5/21/2024	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	862.83
64045	5/21/2024	ALLISON MACKENZIE, LTD	LEGAL FEES UNION NEGOTIATIONS 4/1 TO 4/24/24	1,850.00
64046	5/21/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	529.56
64047	5/21/2024	BACKFLOW DISTRIBUTORS, INC.	MIDWEST/MAKO BACKFLOW TEST KIT CALIBARATION	141.58
64048	5/21/2024	BRIGHTLY SOFTWARE, INC	ASSET ESSENTIAL ENTER ANNUAL SUBSCRIPTION 5/1/24 -4/30/25	7,762.70
64049	5/21/2024	BUREAU OF SAFE DRINKING WATER	PUBLIC WATER SYSTEM #NV0000004 SERVICE CONNECTION 2450	2,198.75
64049	5/21/2024	BUREAU OF SAFE DRINKING WATER	PUBLIC WATER SYSTEM ID #NV0000004 TREATMENT PLANT PERMIT	2,410.00
64050	5/21/2024	BURGARELLO ALARM	160 PINE RIDGE FIR MONITORING 6/1 TO 8/31/24	105.00
64050	5/21/2024	BURGARELLO ALARM	399 KAHLE DR ALARM MONITORING 6/1 - 8/31/24	180.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64050	5/21/2024	BURGARELLO ALARM	97 BEACH CLUB DR ALARM MONITORING 6/1 - 8/31/24	222.00
64051	5/21/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DR	149.98
64051	5/21/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	159.98
64051	5/21/2024	CHARTER COMMUNICATIONS	ACCT. 841110014091184 160 PINERIDGE DR.	129.98
64052	5/21/2024	COSTCO WHOLESALE MEMBERSHIP	ANNUAL MEMEBBERSHIP ACCOUNT #000111931701773	60.00
64053	5/21/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATERLINE	7,315.50
64053	5/21/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT	8,166.25
64053	5/21/2024	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRET ROAD PROJECT	262.50
64053	5/21/2024	DOWL, LLC	ENGINEERING SERVICES FY23-FY25 PROJECTS	2,443.30
64053	5/21/2024	DOWL, LLC	ENGINEERING SERVICES PAVER UPDATE PROJECT	349.80
64053	5/21/2024	DOWL, LLC	ENGINEERING SERVICES SEWER PER	4,631.25
64053	5/21/2024	DOWL, LLC	GENERAL SERVICES, FY23 ANDRIA & PONDEROSA/TRAMWAY PROJECT	1,342.50
64054	5/21/2024	F AND B INC	11/30/23 HALL CLEAN DIRT FROM OPS YARD, 2/14/24 BASE FROM OP	386.00
64055	5/21/2024	FLYERS ENERGY LLC	FUEL REGULAR 133 GAL DIESEL 130 GAL	1,265.55
64055	5/21/2024	FLYERS ENERGY LLC	FUEL REGULAR 30 GAL	162.23
64055	5/21/2024	FLYERS ENERGY LLC	FUEL REGULAR 65 GAL DIESEL 115 GAL	837.49
64056	5/21/2024	HOMESERVE USA	LOSS & LINE INSURANCE 4/30/24	1,462.80
64057	5/21/2024	KINGSBURY AUTOMOTIVE & SUPPLY	CRACK POT FUEL INJECTION HOSE	64.50
64058	5/21/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 5/31/24	370.00
64059	5/21/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE	179.80
64060	5/21/2024	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 4/1/24 TO 4/15/24	6,543.29
64060	5/21/2024	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 5/4 TO 5/5/24	11,199.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64061	5/21/2024	SOUTH LAKE TAHOE ACE HARDWARE	ACCT. 245647 STATION 2 CABLE TIE 8IN 75# BLK	10.99
64061	5/21/2024	SOUTH LAKE TAHOE ACE HARDWARE	SHOP ACE 3/4INX60' 7MIL VINYL ELC TAPE	3.98
64061	5/21/2024	SOUTH LAKE TAHOE ACE HARDWARE	STATION 2 120Z RAPID EXP FOAM SEAL, SAWZALL RECIP 12IN, 12PK	55.57
64061	5/21/2024	SOUTH LAKE TAHOE ACE HARDWARE	STATION 2 PLUMBER SAND CLOTH, BLASTER PENET SPRAY, 3 VOLT PH	45.05
64062	5/21/2024	MINDEN LAWYERS, LLC	LEGAL FEES HYDRANT CLEARING, RENTAL DISPUTE, PONDEROSA PARK	3,595.25
64063	5/21/2024	NEVADA DIVISION OF ENVIRONMENT	PERMIT FEE KGID 2023 WATER AND ROAD IMPROVEMENT PROJECT	200.00
64064	5/21/2024	NEVADA DIVISION OF STATE LANDS	CONTRACT #4309 QUASI-MINICIPAL WATER INTAKE 1318-22-002-001	2,500.00
64065	5/21/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	97.66
64065	5/21/2024	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	349.66
64065	5/21/2024	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
64065	5/21/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.16
64065	5/21/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	89.87
64065	5/21/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	2,934.81
64065	5/21/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRABDU	1,097.04
64065	5/21/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,435.36
64065	5/21/2024	NV ENERGY	1000044086803320247 176 BUCHANAN DR UNIT PMPHS3	1,769.66
64065	5/21/2024	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	37.12
64065	5/21/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
64065	5/21/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISMP	1,129.39

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64066	5/21/2024	OSHINSKI & FOSBERG, LTD.	LEGAL FEES FIRE HYDRANT ISSUES	273.75
64067	5/21/2024	PACIFIC STATES COMMUNICATIONS	160 PINERIDGE TEMP NETWORK, MOVE SERVER, COMPUTERS, RUN CA	6,615.00
64068	5/21/2024	PSI WATER TECHNOLOGIES, TNC.	STATION 1 REPLACE & PROGRAM MEMORY MODULE FOR MICROLOGIX	2,849.43
64069	5/21/2024	QUADIENT LEASING USA, INC.	ACCT. 00250606 LEASE POSTAGE MACHINE 6/24 - 9/24	475.68
64069	5/21/2024	QUADIENT LEASING USA, INC.	FOLDING MACHAINE LEASE N21041988 6/1/24 TO 8/31/24	1,128.99
64070	5/21/2024	RESOURCE CONCEPTS	ENGINEERING SERVICES PUMP STATION 3 REHAB PLAN DEVELOPMENT	1,815.00
64071	5/21/2024	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 4/18 TO 5/17/24	184.56
64072	5/21/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	162.00
64073	5/21/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN 4/24	445.20
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	92.78
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	216.55
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	196.15
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	157.22
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	189.89
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	316.16
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	111.89
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	35.23
64074	5/21/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	253.20
64075	5/21/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER & MOSS	2,167.49
64075	5/21/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,496.32
64076	5/21/2024	STRATIS PRINT COMMUNICATIONS	BILLING #10 WINDOWS ENVELOPES QTY. 10,000	1,227.46
64076	5/21/2024	STRATIS PRINT COMMUNICATIONS	BILLING #9 REGULAR ENVELOPES	670.61

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64077	5/21/2024	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE	30.00
64077	5/21/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
64078	5/21/2024	TAHOENOW VENTURES LLC	REFUND PERMIT 2022-16 151 STERRA COLINA DR.	2,208.00
64079	5/21/2024	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 4/30/24	227.40
64080	5/21/2024	WESTERN NEVADA SUPPLY CO	18X6 MTR PIT EXT QTY 2 & 18X12 MTR PIT EXT QTY 3	538.24
64080	5/21/2024	WESTERN NEVADA SUPPLY CO	2024 PROCUREMENT COP 1 K SOFT TUBE COIL, COP 1-1/2 K SOFT TU	123,892.40
64080	5/21/2024	WESTERN NEVADA SUPPLY CO	2024 PROCURMENT 4' MJ NST SPEC HYD L/A RED QTY 12	51,297.24
64080	5/21/2024	WESTERN NEVADA SUPPLY CO	2024 PROCURMENT 6MJXFLG RW VLV, 8MJXFLG RW VLV, 10MJXFLG RW	90,571.28
64080	5/21/2024	WESTERN NEVADA SUPPLY CO	2024 PROCURMENT MUEL A320-010 12 HYD EXT COMP 5 1/4 QTY 5	4,828.85
64080	5/21/2024	WESTERN NEVADA SUPPLY CO	2024 PROCURMENT MUEL A320-010 12 HYD EXT COMP 5 1/4 QTY 7	6,760.39
64080	5/21/2024	WESTERN NEVADA SUPPLY CO	LATE FEE ON INVOICE 11181667 CHECK HELD FOR POSSIBLE RETURN	15.65
64081	5/21/2024	WESTERN NEVADA SUPPLY CO	2024 PROCURMENT 6X8' TYTON DI PIPE PC350, 8X18' TYTON DI PIP	405,016.02
64082	5/31/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 5/31/2024	1,361.91
64083	5/31/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 5/31/2024	1,679.01
64084	5/31/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 5/31/2024	1,975.29
64085	5/31/2024	MITCHELL S. DION	Employee: DION; Pay Date: 5/31/2024	0.00
64086	5/31/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 5/31/2024	1,072.65
64087	5/31/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 5/31/2024	3,085.21
64088	5/31/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 5/31/2024	3,118.55
64089	5/31/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 5/31/2024	1,924.49
64090	5/31/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 5/31/2024	2,778.88

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64091	5/31/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 5/31/2024	1,720.69
64092	5/31/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 5/31/2024	1,072.65
64093	5/31/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 5/31/2024	1,397.09
64094	5/31/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 5/31/2024	1,614.49
64095	5/31/2024	MITCHELL S. DION	Employee: DION; Pay Date: 5/31/2024	2,121.27
64096	5/31/2024	BEATRIZ HERNANDEZ	160 PINERIDGE DR 4 CLEANING 1 DEEP CLEAN MAY 2024	2,000.00
64097	5/31/2024	SHANE MORTENSEN	REIMBURSE B&L BACKFLOW RECEIPT BACKFLOW PRE. ASS. CERT EXAM	508.91
64098	5/31/2024	NAPA AUTO PARTS	TRUCK #1020 HEADLIGHT BULB HIGH & LOW BEAM	15.29
64099	5/31/2024	NEXTIVA, INC.	ACCT 3680856 DISTRICT OFFICE PHONE LINES 5/26-5/31/24	50.57
64100	5/31/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	578.49
64100	5/31/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	42.36
64100	5/31/2024	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.11
64100	5/31/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	64.91
64100	5/31/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	158.84
64100	5/31/2024	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	64.40
64100	5/31/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	81.66
64100	5/31/2024	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.26
64100	5/31/2024	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	740.10
64100	5/31/2024	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	5,647.86
64100	5/31/2024	NV ENERGY	1000044086808604306 160 PINERIDGE DR	224.78
64101	5/31/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 5/24	31,685.91

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 5/17/2024 Through 6/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64102	5/31/2024	ZIMBLER 2017 TRUST	REFUND ACCT. 3175 OVERPAID CLOSED ESCROW 5/23/24	259.33
64103	6/10/2024	AT & T MOBILITY	ACCT 287301170124 CELL PHONES	585.44
64104	6/10/2024	EMPLOYER LYNX, INC.	BACKGROUND SCREENING PIERSON	38.00
64105	6/10/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 7/1/24	17,360.00
64106	6/10/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 6/1/24	622.54
64107	6/10/2024	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 3/1/24 TO 3/23/24	12,549.91
64107	6/10/2024	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 3/24 TO 3/31/24	4,314.13
64107	6/10/2024	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 4/1 TO 4/15/24	727.03
64107	6/10/2024	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 5/4 TO 5/5/24	1,244.33
64107	6/10/2024	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES & RETENTION 11/3 - 11/19/23	138.75
64107	6/10/2024	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 1/3 TO 1/25/24 RETENTION	8,858.51
64107	6/10/2024	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 12/1 TO 12/31/23 RETENTION	1,584.46
64107	6/10/2024	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 2/1/24 TO 2/29/24 RETENTION	11,728.70
64108	6/10/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS	800.00
64109	6/10/2024	NEVADA NEWS GROUP	CUST #4409 5/18/24 AD FINAL BUDGET 24-25	99.75
64109	6/10/2024	NEVADA NEWS GROUP	CUSTOMER #4408 5/8/24 AD TETATIVE BUDGET HEARING	103.00
64110	6/10/2024	OSHINSKI & FOSBERG, LTD.	LEGAL FEES FIRE HYDRANT ISSUES	730.00
64111	6/10/2024	JERRON PIERSON	REIMBURSE CAL RANCH RECIEPT FOR WORK BOOTS	151.99
Report Total				963,328.98



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

**TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS APRIL 2024**

For Discussion and Possible Action. Review of Financial Statements

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Review and file financial statements of April 2024 (not an action item)

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

**INCLUDED:**

- Financial Statements April 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           |



**APRIL 2024**  
**CASH POSITION**  
**AND BALANCE SHEET**

# KINGSBURY GENERAL IMPROVEMENT DISTRICT

## CASH POSITION

April-24

45% GENERAL  
33% WATER  
19% SEWER  
2% SNOW

FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE
	BEGINNING					ENDING
GENERAL FUND	\$ 8,185,072.76	\$ (9,971.56)	\$ (666.97)	\$ 180,668.80	\$ (40,279.19)	\$ 8,314,833.84
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 224,363.42	\$ 9,971.56	\$ -	\$ -	\$ -	\$ 234,334.98
GENERAL INVESTMENT	\$ 467,464.59	\$ -	\$ -	\$ 2,566.67	\$ -	\$ 470,021.26
<b>GF TOTAL</b>						\$ 9,019,190.08
WATER FUND	\$ 5,574,938.92	\$ (223,799.87)	\$ 1,233.13	\$ 414,839.08	\$ (216,339.61)	\$ 5,550,871.65
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 363,778.22	\$ 11,919.31	\$ -	\$ 2,833.07	\$ -	\$ 375,697.53
WATER INVESTMENT	\$ 517,978.59	\$ -	\$ -	\$ -	\$ -	\$ 520,811.66
KGID/TRPA RESTRICTED (STATION & BMPs)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00
DIST DEBT RESERVE	\$ 209,414.54	\$ 71,837.19	\$ -	\$ -	\$ -	\$ 281,251.73
TREAT DEBT RESERVE	\$ 317,920.28	\$ 108,150.57	\$ -	\$ -	\$ -	\$ 426,070.85
CAP IMPROV. RESERVE	\$ (492,301.89)	\$ 31,892.80	\$ -	\$ -	\$ -	\$ (460,409.09)
<b>WF TOTAL</b>						\$ 6,739,724.33
SEWER FUND	\$ 3,701,887.77	\$ (301.68)	\$ (370.50)	\$ 168,237.24	\$ (63,208.61)	\$ 3,806,244.22
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 7,415.16	\$ 301.68	\$ -	\$ 1,451.08	\$ -	\$ 7,716.84
SEWER INVESTMENT	\$ 265,329.72	\$ -	\$ -	\$ -	\$ -	\$ 266,780.80
<b>SF TOTAL</b>						\$ 4,080,741.86
SNOW REV. FUND	\$ 61,756.95	\$ (4,500.85)	\$ (111.76)	\$ 63,832.28	\$ (175,227.71)	\$ (54,251.09)
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 113,708.96	\$ 4,500.85	\$ -	\$ -	\$ -	\$ 118,209.81
SNOW INVESTMENT	\$ 12,652.49	\$ -	\$ -	\$ 69.10	\$ -	\$ 12,721.59
<b>SNOW TOTAL</b>						\$ 76,680.31
298 KINGSBURY GRADE RENTAL	\$ 235,885.33	\$ -	\$ -	\$ -	\$ (2,187.40)	\$ 233,697.93
<b>80 RENTAL TOTAL</b>						\$ 233,697.93
<b>GRAND TOTALS</b>	\$ 19,812,695.81	\$ 0.00	\$ 93.90	\$ 834,487.32	\$ (497,242.52)	\$ 20,150,034.51
CHECKING						
US BANK	\$ 333,091.78	\$ -	\$ 93.90	\$ 744,312.18	\$ (497,033.10)	\$ 580,464.76
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25
MORTON CAPITAL MMA	\$ 13,313.14	\$ -	\$ 6,909.92	\$ -	\$ -	\$ 20,223.06
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
LOCAL GOVT POOLED	\$ 18,216,178.64	\$ -	\$ -	\$ 83,055.80	\$ -	\$ 18,299,234.44
<b>GRAND TOTALS</b>	\$ 19,812,695.81	\$ -	\$ 93.90	\$ 834,277.90	\$ (497,033.10)	\$ 20,150,034.51

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
BALANCE SHEET  
AS OF 4/30/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	8,314,833.84	5,550,871.65	3,806,244.22	(54,251.09)	233,697.93	17,851,396.55
DISTRIBUTION DEBT SERVICE	0.00	281,251.73	0.00	0.00	0.00	281,251.73
TREATMENT DEBT SERVICE	0.00	426,070.85	0.00	0.00	0.00	426,070.85
CAPITAL IMPROVEMENT RESERVE	0.00	(460,409.09)	0.00	0.00	0.00	(460,409.09)
CASH HELD BY DOUGLAS COUNTY	16,171.61	0.00	0.00	0.00	0.00	16,171.61
<b>Total CASH</b>	<b>8,331,505.45</b>	<b>5,797,785.14</b>	<b>3,806,244.22</b>	<b>(54,251.09)</b>	<b>233,697.93</b>	<b>18,114,981.65</b>
<b>INVESTMENTS</b>						
INVESTMENTS	704,356.24	941,939.19	274,497.64	130,931.40	0.00	2,051,724.47
<b>Total INVESTMENTS</b>	<b>704,356.24</b>	<b>941,939.19</b>	<b>274,497.64</b>	<b>130,931.40</b>	<b>0.00</b>	<b>2,051,724.47</b>
<b>ACCOUNTS RECEIVABLE</b>						
ACCOUNTS RECEIVABLE	0.00	309,173.12	112,844.65	40,441.45	0.00	462,459.22
RENT RECEIVABLE	0.00	0.00	0.00	0.00	12,705.13	12,705.13
DUE FROM OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00
GRANT RECEIVABLE	0.00	163,629.91	0.00	0.00	0.00	163,629.91
STATE TAX DIST. RECEIVABLE	151,493.66	0.00	0.00	0.00	0.00	151,493.66
A/R-EDGEWOOD WTR CO.	0.00	528.02	0.00	0.00	0.00	528.02
INTEREST RECEIVABLE - INVEST.	43,899.51	34,159.76	19,187.02	1,796.40	0.00	99,042.69
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total ACCOUNTS RECEIVABLE</b>	<b>203,915.10</b>	<b>510,149.77</b>	<b>133,361.15</b>	<b>42,459.43</b>	<b>12,705.13</b>	<b>902,590.58</b>
<b>MATERIAL INVENTORY</b>						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
<b>Total MATERIAL INVENTORY</b>	<b>0.00</b>	<b>144,351.58</b>	<b>876.53</b>	<b>0.00</b>	<b>0.00</b>	<b>145,228.11</b>
<b>PREPAID EXPENSES</b>						
PREPAID EXPENSES	152.37	6,126.18	3,025.04	603.00	0.00	9,906.59
<b>Total PREPAID EXPENSES</b>	<b>152.37</b>	<b>6,126.18</b>	<b>3,025.04</b>	<b>603.00</b>	<b>0.00</b>	<b>9,906.59</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
BALANCE SHEET  
AS OF 4/30/2024**

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>DEFERRED CHARGES BOND ISSURE COSTS (NET)</b>						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	<u>(300,138.62)</u>	0.00	0.00	0.00	<u>(300,138.62)</u>
<b>Total DEFERRED CHARGES BOND ISSURE COSTS ( NET)</b>		<u>49,560.92</u>	0.00	0.00	0.00	<u>49,560.92</u>
<b>Total CURRENT ASSETS</b>	<b>9,239,929.16</b>	<b>7,449,912.78</b>	<b>4,218,004.58</b>	<b>119,742.74</b>	<b>246,403.06</b>	<b>21,273,992.32</b>
<b>FIXED ASSETS</b>						
<b>PROPERTY PLANT &amp; EQUIPMENT (NET)</b>						
OFFICE EQUIPMENT	0.00	81,893.89	40,084.59	0.00	0.00	121,978.48
ACCUM. DEPR. OFFICE EQUIP.	0.00	<u>(70,083.89)</u>	<u>(33,162.06)</u>	0.00	0.00	<u>(103,245.95)</u>
EQUIPMENT	0.00	4,622,327.61	287,681.77	0.00	0.00	4,910,009.38
ACCUM. DEPR. EQUIPMENT	0.00	<u>(2,949,565.11)</u>	<u>(144,575.82)</u>	0.00	0.00	<u>(3,094,140.93)</u>
UTILITY PLANT IN SERVICE	0.00	21,467,462.35	6,156,648.37	0.00	0.00	27,624,110.72
ACCUM. DEPR. UTILITY PLANT	0.00	<u>(4,098,775.20)</u>	<u>(5,377,971.35)</u>	0.00	0.00	<u>(9,476,746.55)</u>
INFRASTRUCTURE	0.00	29,701,542.21	786,324.36	0.00	0.00	30,487,866.57
ACCUM. DEPR. INFRASTRUCTURE	0.00	<u>(10,723,410.53)</u>	<u>(285,802.00)</u>	0.00	0.00	<u>(11,009,212.53)</u>
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	<u>(335,370.00)</u>	0.00	0.00	0.00	<u>(335,370.00)</u>
VEHICLES & EQUIPMENT	0.00	568,347.51	8,113.28	0.00	0.00	576,460.79
ACCUM. DEPR. VEHICLES & EQUIP	0.00	<u>(536,306.11)</u>	<u>(8,113.28)</u>	0.00	0.00	<u>(544,419.39)</u>
CONSTRUCTION IN PROGRESS	0.00	1,258,883.24	271,429.50	0.00	0.00	1,530,312.74
<b>Total PROPERTY PLANT &amp; EQUIPMENT (NET)</b>	<b>0.00</b>	<b>39,792,073.23</b>	<b>1,700,657.36</b>	<b>0.00</b>	<b>0.00</b>	<b>41,492,730.59</b>
<b>Total FIXED ASSETS</b>	<b>0.00</b>	<b>39,792,073.23</b>	<b>1,700,657.36</b>	<b>0.00</b>	<b>0.00</b>	<b>41,492,730.59</b>
<b>Total ASSETS</b>	<b>\$ 9,239,929.16</b>	<b>\$ 47,241,986.01</b>	<b>\$ 5,918,661.94</b>	<b>\$ 119,742.74</b>	<b>\$ 246,403.06</b>	<b>\$ 62,766,722.91</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
BALANCE SHEET  
AS OF 4/30/2024**

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
<b>ACCOUNTS PAYABLE</b>						
ACCOUNTS PAYABLE - TRADE	22,620.75	262,239.52	78,357.07	54,050.56	1,808.98	419,076.88
ACCOUNTS PAYABLE - SUSPENSE	0.00	(3,303.96)	2,950.00	0.00	0.00	(353.96)
LOSS PROTECTION PAYABLE	0.00	(247.65)	0.00	0.00	0.00	(247.65)
LINE PAYABLE	0.00	23.56	0.00	0.00	0.00	23.56
<b>Total ACCOUNTS PAYABLE</b>	<b>22,620.75</b>	<b>258,711.47</b>	<b>81,307.07</b>	<b>54,050.56</b>	<b>1,808.98</b>	<b>418,498.83</b>
<b>PAYROLL RELATED PAYABLES</b>						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	8,114.65	68,172.81	14,968.10	7,934.48	0.00	99,190.04
ACCRUED TAXES VAC/SICK	2,992.90	22,960.79	4,668.10	2,095.43	0.00	32,717.22
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	51,250.73	502,256.89	88,834.53	41,000.55	0.00	683,342.70
SIIS PAYABLE	0.00	(4,292.53)	0.00	0.00	0.00	(4,292.53)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total PAYROLL RELATED PAYABLES</b>	<b>62,358.28</b>	<b>589,097.96</b>	<b>108,470.73</b>	<b>51,030.46</b>	<b>0.00</b>	<b>810,957.43</b>
<b>REFUNDABLE DEPOSITS</b>						
REFUNDABLE DEPOSITS	0.00	142,171.00	63,934.00	0.00	7,176.00	213,281.00
PREPAID USER FEES	0.00	50,562.42	20,305.05	6,913.26	0.00	77,780.73
Total REFUNDABLE DEPOSITS	0.00	192,733.42	84,239.05	6,913.26	7,176.00	291,061.73
<b>Total CURRENT LIABILITIES</b>	<b>84,979.03</b>	<b>1,040,542.85</b>	<b>274,016.85</b>	<b>111,994.28</b>	<b>8,984.98</b>	<b>1,520,517.99</b>
<b>LONG TERM LIABILITIES</b>						
<b>BONDS PAYABLE</b>						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
BALANCE SHEET  
AS OF 4/30/2024**

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SRF Loan Payable #2	0.00	780,591.68	0.00	0.00	0.00	780,591.68
SRF Loan Interest Payable	0.00	7,701.84	0.00	0.00	0.00	7,701.84
SRF Loan Payable #3	0.00	1,210,710.37	0.00	0.00	0.00	1,210,710.37
SRF Loan Interest Payable #3	0.00	11,501.76	0.00	0.00	0.00	11,501.76
SRF Loan Payable #4	0.00	5,755,783.43	0.00	0.00	0.00	5,755,783.43
SRF Loan Interest Payable #4	0.00	45,854.40	0.00	0.00	0.00	45,854.40
SRF LOAN #5 PAYABLE	0.00	3,771,899.56	0.00	0.00	0.00	3,771,899.56
SRF LOAN #5 INTEREST PAYABLE	0.00	28,666.44	0.00	0.00	0.00	28,666.44
<b>Total BONDS PAYABLE</b>	<b>0.00</b>	<b>11,612,709.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,612,709.48</b>
<b>Total LONG TERM LIABILITIES</b>	<b>0.00</b>	<b>11,612,709.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,612,709.48</b>
<b>Total LIABILITIES</b>	<b>\$ 84,979.03</b>	<b>\$ 12,653,252.33</b>	<b>\$ 274,016.85</b>	<b>\$ 111,994.28</b>	<b>\$ 8,984.98</b>	<b>\$ 13,133,227.47</b>
<b>FUND EQUITY</b>						
<b>CONTRIBUTED CAPITAL</b>						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
<b>Total CONTRIBUTED CAPITAL</b>	<b>0.00</b>	<b>815,873.22</b>	<b>536,502.18</b>	<b>0.00</b>	<b>0.00</b>	<b>1,352,375.40</b>
<b>RETAINED EARNINGS</b>						
RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
<b>Total RETAINED EARNINGS</b>	<b>7,557,056.86</b>	<b>32,448,658.56</b>	<b>2,644,105.78</b>	<b>122,936.72</b>	<b>187,824.94</b>	<b>42,960,582.86</b>
<b>FUND BALANCE - UNRESERVED</b>						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
<b>Total INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>0.00</b>	<b>691,759.85</b>	<b>888,002.94</b>	<b>0.00</b>	<b>0.00</b>	<b>1,579,762.79</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>						
ADVALOREM TAXES	603,075.45	0.00	0.00	0.00	0.00	603,075.45
PERSONAL PROPERTY TAX	7,778.87	0.00	0.00	0.00	0.00	7,778.87
ADVALOREM MAKE-UP	477,511.26	0.00	0.00	0.00	0.00	477,511.26
STATE TAX DISTRIBUTION	658,391.70	0.00	0.00	0.00	0.00	658,391.70
319 NON POINT SOURCE EPA GRANT	0.00	165,329.91	0.00	0.00	0.00	165,329.91
USER FEES - RESIDENTIAL	0.00	2,948,960.28	1,452,893.08	514,289.74	0.00	4,916,143.10



**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
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**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
RESIDENTIAL TIER 1 CONSUMPTION	0.00	250,197.16	19,247.66	0.00	0.00	269,444.82
RESIDENTIAL TIER 2 CONSUMPTION	0.00	42,363.52	0.00	0.00	0.00	42,363.52
RESIDENTIAL TIER 3 CONSUMPTION	0.00	42,367.93	0.00	0.00	0.00	42,367.93
RESIDENTIAL FIRE PROTECTION	0.00	72,021.05	0.00	0.00	0.00	72,021.05
USER FEES - COMMERCIAL	0.00	308,214.72	35,032.00	47,412.00	0.00	390,658.72
COMMERCIAL FIRE PROTECTION	0.00	78,447.80	0.00	0.00	0.00	78,447.80
COMMERCIAL CONSUMPTION	0.00	104,640.19	28,265.92	0.00	0.00	132,906.11
PENALTIES ON USER FEES	0.00	45,577.65	22,647.83	7,669.44	0.00	75,894.92
SERVICE CHARGES	0.00	9,185.97	0.00	0.00	0.00	9,185.97
RETURN CHECK FEES	0.00	370.05	0.00	0.00	0.00	370.05
CONNECTION FEES	0.00	101,900.00	6,600.00	0.00	0.00	108,500.00
INTEREST ON INVESTMENTS	355,380.50	318,913.46	177,984.34	14,506.50	0.00	866,784.80
TRANSFER FEE REVENUE	0.00	6,364.96	1,875.75	673.50	0.00	8,914.21
PLAN REVIEW FEE	0.00	4,875.00	375.00	0.00	0.00	5,250.00
SERVLIN ADMIN REVENUE	0.00	1,531.58	0.00	0.00	0.00	1,531.58
SERVLIN LOSS INSURANCE	0.00	12,182.65	0.00	0.00	0.00	12,182.65
SERVLIN LINE INSURANCE	0.00	2,396.60	0.00	0.00	0.00	2,396.60
RENTAL INCOME	0.00	0.00	0.00	0.00	84,237.35	84,237.35
OTHER REVENUE	1,053.89	39,189.24	3,739.61	1,045.00	15.91	45,043.65
PAYROLL - MANAGER	(45,662.52)	(148,571.42)	(76,007.44)	(34,174.37)	0.00	(304,415.75)
PAYROLL - MAINTENANCE	(47,783.65)	(283,810.62)	0.00	(20,195.49)	0.00	(351,789.76)
PAYROLL - OFFICE	(21,737.28)	(57,966.08)	(43,474.56)	(21,737.24)	0.00	(144,915.16)
EMPLOYEE BENEFITS - FICA/MEDIC	(3,009.18)	(7,914.28)	(2,177.57)	(1,228.38)	0.00	(14,329.41)
EMPLOYEE BENEFITS - MED. INS	(33,479.37)	(152,394.36)	(37,331.14)	(26,978.36)	0.00	(250,183.23)
EMPLOYEE BENEFITS - PERS	(21,476.55)	(123,767.59)	(31,871.20)	(17,218.35)	0.00	(194,333.69)
EMPLOYEE BENEFITS - SITIS	(2,008.98)	(3,285.84)	(520.96)	(851.36)	0.00	(6,667.14)
UNIFORMS	(616.44)	(3,037.94)	(98.17)	(286.28)	0.00	(4,038.83)
OPEB EXPENSE	(3,458.40)	(33,892.10)	(5,994.50)	(2,766.70)	0.00	(46,111.70)
ACCRUED LEAVE EXPENSE	27.83	10,899.22	(1,771.60)	(2,108.36)	0.00	7,047.09
OTHER PAYROLL EXPENSES	(755.03)	(1,632.81)	(276.54)	(579.10)	0.00	(3,243.48)
CAR ALLOWANCE EXPENSE	426.68	2,133.43	284.40	0.00	0.00	2,844.51
ACCOUNTING	(2,636.41)	(31,636.97)	(15,818.49)	(2,636.41)	0.00	(52,728.28)
LEGAL	(1,847.97)	(21,213.42)	(5,328.63)	(1,653.33)	0.00	(30,043.35)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
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**DRAFT**

	<b>GENERAL FUND</b>	<b>WATER FUND</b>	<b>SEWER FUND</b>	<b>SNOW REMOVAL SPECIAL REVENUE</b>	<b>298 KINGSBURY GRADE RENTAL</b>	<b>Total</b>
LEGAL - LABOR NEGOTIATIONS	(377.00)	(1,740.00)	(493.00)	(290.00)	0.00	(2,900.00)
ENGINEERING & SURVEYING	(118,751.33)	(7,469.50)	(1,385.96)	(356.52)	0.00	(127,963.31)
EROSION AND DRAINAGE	(1,861.93)	0.00	0.00	0.00	0.00	(1,861.93)
ROAD MAINTENANCE & SUPPLIES	(553,808.00)	0.00	0.00	0.00	0.00	(553,808.00)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(354,596.88)	0.00	(354,596.88)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(44,418.00)	0.00	(44,418.00)
DCLTSA PRO-RATA M & O	0.00	0.00	(725,653.00)	0.00	0.00	(725,653.00)
DCLTSA ASSESSMENTS	0.00	0.00	(486,029.00)	0.00	0.00	(486,029.00)
BANK CHARGES	0.00	(40,851.81)	(26,866.81)	(9,975.74)	0.00	(77,694.36)
BUILDING REPAIRS AND MAINT.	(381.89)	(5,216.88)	(2,291.34)	(381.89)	(2,943.63)	(11,215.63)
COMPUTER EXPENSE	(1,362.29)	(40,861.49)	(12,802.75)	(3,999.68)	0.00	(59,026.21)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,999.99)	0.00	0.00	(1,999.99)
DUES & SUBSCRIPTIONS	(596.29)	(7,257.39)	(3,245.59)	(596.29)	0.00	(11,695.56)
EQUIP. SUPPLIES/MAINT./REPAIRS	(561.37)	(13,974.37)	(85,907.04)	(19.51)	(125.00)	(100,587.29)
EQUIPMENT RENTAL	(181.25)	(7,122.07)	(3,252.16)	(919.45)	(162.50)	(11,637.43)
FIELD SUPPLIES, TOOLS & SIGNS	(1,133.77)	0.00	0.00	(5,225.66)	0.00	(6,359.43)
SECURITY EXPENSE	(17.09)	(7,310.16)	(6,600.87)	(17.09)	0.00	(13,945.21)
INSURANCE AND BONDS	(4,424.80)	(97,267.52)	(26,535.58)	(4,424.80)	(3,597.51)	(136,250.21)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(18,640.50)	0.00	0.00	0.00	(18,640.50)
METER REPAIR & MAINT	0.00	(5,400.00)	0.00	0.00	0.00	(5,400.00)
LIEN FEES	0.00	(148.00)	0.00	0.00	0.00	(148.00)
MISCELLANEOUS EXPENDITURES	(265.88)	(2,507.07)	(1,095.93)	(1,875.60)	(5,616.62)	(11,361.10)
OFFICE JANITORIAL	(387.55)	(4,650.60)	(2,325.30)	(387.55)	(8,600.00)	(16,351.00)
OFFICE AND FACILITIES RENT	(2,166.56)	(25,998.72)	(12,999.36)	(2,166.56)	0.00	(43,331.20)
OFFICE SUPPLIES	(469.72)	(7,024.65)	(3,731.24)	(835.29)	(244.94)	(12,305.84)
PERMITS AND FEES	(135.86)	(6,942.81)	(383.14)	(63.86)	0.00	(7,525.67)
POSTAGE	0.00	(5,290.74)	(3,480.08)	(1,288.37)	0.00	(10,059.19)
PUBLICATION CHARGES	(553.28)	(1,136.37)	(600.54)	(344.99)	(82.50)	(2,717.68)
SHOP SUPPLIES/SMALL TOOLS	0.00	(2,425.75)	0.00	0.00	0.00	(2,425.75)
TELEPHONE	(130.59)	(11,414.30)	(1,205.27)	(130.59)	0.00	(12,880.75)
TRAINING AND SEMINARS	(201.30)	(770.15)	(415.35)	(220.20)	0.00	(1,607.00)
TRAVEL	(88.55)	(1,370.64)	(741.30)	(223.64)	0.00	(2,424.13)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
TRUSTEE FEES	(1,875.00)	(22,500.00)	(11,250.00)	(1,875.00)	0.00	(37,500.00)
UTILITIES - GAS & ELECTRIC	(404.67)	(212,511.66)	(19,073.48)	(404.67)	(13,287.42)	(245,681.90)
VEHICLE EXP FUEL/OIL/SUPP	(5,350.96)	(29,954.14)	0.00	(3,992.79)	0.00	(39,297.89)
VEH EXP R&M	(12,947.08)	(21,092.75)	0.00	(3,032.51)	0.00	(37,072.34)
WATER MONITORING/SAMPLING	0.00	(13,217.00)	0.00	0.00	0.00	(13,217.00)
WATER/SEWER SHED MANAGEMENT	0.00	(17,210.01)	0.00	0.00	0.00	(17,210.01)
WATER DIST SYSTEM EXPENSE	0.00	(13,133.32)	0.00	0.00	0.00	(13,133.32)
WATER TREATMENT SYSTEM EXP	0.00	(45,147.69)	0.00	0.00	0.00	(45,147.69)
INTEREST EXPENSE	0.00	(242,767.81)	0.00	0.00	0.00	(242,767.81)
CAPITAL OUTLAY	(188,428.80)	(3,270,282.17)	(908,559.47)	(126,307.58)	0.00	(4,493,578.02)
AMORTIZATION OF BONDS	0.00	(8,694.90)	0.00	0.00	0.00	(8,694.90)
DEPRECIATION EXPENSE	0.00	(1,129,846.20)	(51,411.47)	0.00	0.00	(1,181,257.67)
<b>Total EXCESS REVENUE OVER EXPENDITURES</b>	<b>1,022,311.59</b>	<b>(1,650,446.06)</b>	<b>(872,060.23)</b>	<b>(115,188.26)</b>	<b>49,593.14</b>	<b>(1,565,789.82)</b>
<b>Total FUND EQUITY</b>	<b>\$ 9,154,950.13</b>	<b>\$ 34,588,733.68</b>	<b>\$ 5,644,645.09</b>	<b>\$ 7,748.46</b>	<b>\$ 237,418.08</b>	<b>\$ 49,633,495.44</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
BALANCE SHEET  
AS OF 4/30/2024**

**DRAFT**

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

ASSET ACCOUNTS	Beginning Balance 3/31/2024	Additions	Less Disposals	Reclassifications	Ending Balance 4/30/2024
<b>GENERAL FUND</b>					
CONSTRUCTION IN PROGRESS	\$ 33,014.70	\$ 305,274.19	-	-	\$ 338,288.89
EQUIPMENT	\$ 23,187.18	-	-	-	\$ 23,187.18
INFRASTRUCTURE	\$ 11,309,754.30	-	-	-	\$ 11,309,754.30
LAND	\$ 32,558.06	-	-	-	\$ 32,558.06
OFFICE EQUIPMENT	\$ 21,633.45	-	-	-	\$ 21,633.45
298 KINGSBURY BLDG	\$ 1,223,360.28	-	-	-	\$ 1,223,360.28
UTILITY PLANT	\$ 80,804.81	-	-	-	\$ 80,804.81
VEHICLES & EQUIPMENT	\$ 902,566.09	-	-	-	\$ 902,566.09
<b>SUBTOTAL</b>	<b>\$ 13,626,878.87</b>	<b>\$ 305,274.19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,932,153.06</b>
<b>SNOW FUND</b>					
CONSTRUCTION IN PROGRESS	\$ 201,666.08	\$ 5,274.19	-	-	\$ 206,940.27
EQUIPMENT	\$ 44,582.78	-	-	-	\$ 44,582.78
INFRASTRUCTURE	\$ 49,820.84	-	-	-	\$ 49,820.84
LAND	\$ 93,924.19	-	-	-	\$ 93,924.19
OFFICE EQUIPMENT	\$ 9,423.67	-	-	-	\$ 9,423.67
UTILITY PLANT	\$ 75,480.32	-	-	-	\$ 75,480.32
VEHICLES & EQUIPMENT	\$ 626,774.39	-	-	-	\$ 626,774.39
<b>SUBTOTAL</b>	<b>\$ 1,101,672.27</b>	<b>\$ 5,274.19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,106,946.46</b>
<b>TAHOE BOND ACT</b>					
INFRASTRUCTURE	\$ 1,136,785.00	-	-	-	\$ 1,136,785.00
<b>SUBTOTAL</b>	<b>\$ 1,136,785.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,136,785.00</b>
<b>GOVERNMENTAL</b>					
CONSTRUCTION IN PROGRESS	\$ 234,680.78	\$ 310,548.38	-	-	\$ 545,229.16
EQUIPMENT	\$ 67,769.96	-	-	-	\$ 67,769.96
INFRASTRUCTURE	\$ 12,496,360.14	-	-	-	\$ 12,496,360.14
LAND	\$ 126,482.25	-	-	-	\$ 126,482.25
OFFICE EQUIPMENT	\$ 31,057.12	-	-	-	\$ 31,057.12
VEHICLES & EQUIPMENT	\$ 1,529,340.48	-	-	-	\$ 1,529,340.48
<b>SUBTOTAL</b>	<b>\$ 310,548.38</b>	<b>\$ 310,548.38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,796,239.11</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 15,865,336.14</b>	<b>\$ 310,548.38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,175,884.52</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
BALANCE SHEET  
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ACCUM DEPR. ACCOUNTS	Beginning Balance 3/31/2024	Additions	Less Disposals	Reclassifications	Ending Balance 3/31/2024
<b>GENERAL FUND</b>					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 19,087.51	\$ 32.69	-	-	\$ 19,120.20
INFRASTRUCTURE	\$ 7,984,205.60	\$ 22,693.20	-	-	\$ 8,006,898.80
OFFICE EQUIPMENT	\$ 19,363.37	\$ 56.64	-	-	\$ 19,420.01
298 KINGSBURY BLDG	\$ 124,798.95	\$ 2,583.36	-	-	\$ 127,382.31
UTILITY PLANT	\$ 8,295.85	\$ 171.27	-	-	\$ 8,467.12
VEHICLES & EQUIPMENT	\$ 778,375.64	\$ 2,683.69	-	-	\$ 781,059.33
<b>SUBTOTAL</b>	<b>\$ 8,934,126.92</b>	<b>\$ 28,220.85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,962,347.77</b>
<b>SNOW FUND</b>					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 41,797.95	\$ 23.08	-	-	\$ 41,821.03
INFRASTRUCTURE	\$ 39,970.84	\$ 136.12	-	-	\$ 40,106.96
LAND	-	-	-	-	-
OFFICE EQUIPMENT	\$ 7,213.05	\$ 60.80	-	-	\$ 7,273.85
UTILITY PLANT	\$ 7,716.88	\$ 145.34	-	-	\$ 7,862.22
VEHICLES & EQUIPMENT	\$ 396,940.43	\$ 4,320.01	-	-	\$ 401,260.44
<b>SUBTOTAL</b>	<b>\$ 493,639.15</b>	<b>\$ 4,685.35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 498,324.50</b>
<b>TAHOE BOND ACT</b>					
INFRASTRUCTURE	\$ 644,178.11	\$ -	-	-	\$ 644,178.11
<b>SUBTOTAL</b>	<b>\$ 644,178.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 644,178.11</b>
<b>GOVERNMENTAL</b>					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 60,885.46	\$ 55.77	-	-	\$ 60,941.23
INFRASTRUCTURE	\$ 8,668,354.55	\$ 22,829.32	-	-	\$ 8,691,183.87
LAND	\$ 19,363.37	\$ 56.64	-	-	\$ 19,420.01
OFFICE EQUIPMENT	\$ 132,012.00	\$ 2,644.16	-	-	\$ 134,656.16
298 KINGSBURY BLDG.	\$ 124,798.95	\$ 2,583.36	-	-	\$ 16,329.34
UTILITY PLANT	\$ 16,012.73	\$ 316.61	-	-	\$ 1,182,319.77
VEHICLES & EQUIPMENT	\$ 1,175,316.07	\$ 7,003.70	-	-	\$ 1,182,319.77
<b>SUBTOTAL</b>	<b>\$ 35,489.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,287,170.15</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 10,071,944.18</b>	<b>\$ 32,906.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,104,850.38</b>

**APRIL 2024**

**STATEMENT OF REVENUE  
AND EXPENDITURES**

**ALL FUND COMBINED**

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

	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
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	7,391.53	7,092.00	299.53	603,075.45	694,982.00	(91,906.55)	709,165.00	(106,089.55)	(14.96)%
PERSONAL PROPERTY TAX	2,927.51	0.00	2,927.51	7,778.87	4,104.00	3,674.87	4,104.00	3,674.87	89.54%
ADVALOREM MAKE-UP	5,852.57	5,615.00	237.57	477,511.26	550,298.00	(72,786.74)	561,529.00	(84,017.74)	(14.98)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	658,391.70	658,391.00	0.70	790,070.00	(131,678.30)	16.67%
<b>Total TAXES</b>	<b>82,010.78</b>	<b>78,546.00</b>	<b>3,464.78</b>	<b>1,746,757.28</b>	<b>1,907,775.00</b>	<b>(161,017.72)</b>	<b>2,064,868.00</b>	<b>(318,110.72)</b>	<b>(15.41)%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	7,977.79	0.00	7,977.79	165,329.91	0.00	165,329.91	0.00	165,329.91	0.00%
INTEREST ON INVESTMENTS	85,838.07	34,699.00	51,139.07	866,784.80	346,988.00	519,796.80	416,386.00	450,998.80	108.17%
PLAN REVIEW FEE	0.00	125.00	(125.00)	5,250.00	1,750.00	3,500.00	2,500.00	2,750.00	110.00%
RENTAL INCOME	8,732.26	8,613.00	119.26	84,237.35	86,127.00	(1,889.65)	103,353.00	(19,115.65)	(18.50)%
OTHER REVENUE	8,570.27	2,247.00	6,323.27	45,043.65	22,478.00	22,565.65	26,976.00	18,067.65	66.98%
<b>Total MISCELLANEOUS</b>	<b>111,118.39</b>	<b>45,684.00</b>	<b>65,434.39</b>	<b>1,166,645.71</b>	<b>457,343.00</b>	<b>709,302.71</b>	<b>549,215.00</b>	<b>617,430.71</b>	<b>112.42%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	503,084.11	497,212.00	5,872.11	4,916,143.10	4,912,291.00	3,852.10	5,906,715.00	(990,571.90)	(16.77)%
RESIDENTIAL TIER 1 CONSUMPTION	19,677.51	21,360.00	(1,682.49)	269,444.82	299,638.00	(30,193.18)	361,400.00	(91,955.18)	(25.44)%
RESIDENTIAL TIER 2 CONSUMPTION	1,765.15	2,720.00	(954.85)	42,363.52	53,040.00	(10,676.48)	68,000.00	(25,636.48)	(37.70)%
RESIDENTIAL TIER 3 CONSUMPTION	1,115.39	699.00	416.39	42,367.93	54,522.00	(12,154.07)	69,900.00	(27,532.07)	(39.39)%
RESIDENTIAL FIRE PROTECTION	8,033.18	6,940.00	1,093.18	72,021.05	69,397.00	2,624.05	83,277.00	(11,255.95)	(13.52)%
USER FEES - COMMERCIAL	39,132.73	39,208.00	(75.27)	390,658.72	386,565.00	4,093.72	464,981.00	(74,322.28)	(15.98)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	78,447.80	78,447.00	0.80	94,137.00	(15,689.20)	(16.67)%
COMMERCIAL CONSUMPTION	6,810.38	4,580.00	2,230.38	132,906.11	107,696.00	25,210.11	123,007.00	9,899.11	8.05%
PENALTIES ON USER FEES	4,474.27	6,248.00	(1,773.73)	75,894.92	62,480.00	13,414.92	74,976.00	918.92	1.23%
SERVICE CHARGES	650.00	1,200.00	(550.00)	9,185.97	12,000.00	(2,814.03)	14,400.00	(5,214.03)	(36.21)%
RETURN CHECK FEES	60.00	40.00	20.00	370.05	400.00	(29.95)	480.00	(109.95)	(22.91)%
CONNECTION FEES	0.00	600.00	(600.00)	108,500.00	25,800.00	82,700.00	31,000.00	77,500.00	250.00%
TRANSFER FEE REVENUE	1,350.00	450.00	900.00	8,914.21	4,499.00	4,415.21	5,400.00	3,514.21	65.08%
SERVLINE ADMIN REVENUE	154.65	153.00	1.65	1,531.58	1,532.00	(0.42)	1,838.00	(306.42)	(16.67)%
SERVLINE LOSS INSURANCE	1,229.99	1,317.00	(87.01)	12,182.65	13,167.00	(984.35)	15,801.00	(3,618.35)	(22.90)%
SERVLINE LINE INSURANCE	237.60	238.00	(0.40)	2,396.60	2,375.00	21.60	2,951.00	(454.40)	(15.94)%
<b>Total USER FEES</b>	<b>595,619.74</b>	<b>590,810.00</b>	<b>4,809.74</b>	<b>6,163,329.03</b>	<b>6,083,849.00</b>	<b>79,480.03</b>	<b>7,318,163.00</b>	<b>(1,154,833.97)</b>	<b>(15.78)%</b>
<b>Total REVENUES</b>	<b>788,748.91</b>	<b>715,040.00</b>	<b>73,708.91</b>	<b>9,076,732.02</b>	<b>8,448,967.00</b>	<b>627,765.02</b>	<b>9,932,246.00</b>	<b>(855,513.98)</b>	<b>(8.61)%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

	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
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	25,434.10	42,902.00	17,467.90	304,415.75	429,011.00	124,595.25	514,813.00	210,397.25	40.87%
PAYROLL - MAINTENANCE	42,586.54	46,293.00	3,706.46	351,789.76	462,925.00	111,135.24	555,512.00	203,722.24	36.67%
PAYROLL - OFFICE	16,235.20	14,638.00	(1,597.20)	144,915.16	146,377.00	1,461.84	175,655.00	30,739.84	17.50%
EMPLOYEE BENEFITS - FICA/MEDIC	1,829.89	1,607.00	(222.89)	14,329.41	16,063.00	1,733.59	19,276.00	4,948.59	25.67%
EMPLOYEE BENEFITS - MED. INS	25,440.93	31,526.00	6,085.07	250,183.23	343,931.00	93,747.77	406,983.00	156,799.77	38.53%
EMPLOYEE BENEFITS - PERS	16,981.41	25,090.00	8,108.59	194,333.69	250,885.00	56,551.31	301,066.00	106,732.31	35.45%
EMPLOYEE BENEFITS - SIS	1,301.13	1,191.00	(110.13)	6,667.14	11,252.00	4,584.86	13,238.00	6,570.86	49.64%
UNIFORMS	470.00	0.00	(470.00)	4,038.83	9,360.00	5,321.17	9,360.00	5,321.17	56.85%
OPEB EXPENSE	4,611.17	15,823.00	11,211.83	46,111.70	158,224.00	112,112.30	189,874.00	143,762.30	75.71%
ACCRUED LEAVE EXPENSE	(3,188.67)	1,875.00	5,063.67	(7,047.09)	18,749.00	25,796.09	22,500.00	29,547.09	131.32%
OTHER PAYROLL EXPENSES	793.87	88.00	(705.87)	3,243.48	4,074.00	830.52	4,250.00	1,006.52	23.68%
CAR ALLOWANCE EXPENSE	0.00	(440.00)	(440.00)	(2,844.51)	(4,418.00)	(1,573.49)	(5,300.00)	(2,455.49)	46.33%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>132,495.57</b>	<b>180,593.00</b>	<b>48,097.43</b>	<b>1,310,136.55</b>	<b>1,846,433.00</b>	<b>536,296.45</b>	<b>2,207,229.00</b>	<b>897,092.45</b>	<b>40.64%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	52,728.28	45,000.00	(7,728.28)	45,000.00	(7,728.28)	(17.17)%
LEGAL	3,300.46	4,834.00	1,533.54	30,043.35	48,332.00	18,288.65	58,000.00	27,956.65	48.20%
LEGAL - LABOR NEGOTIATIONS	1,850.00	0.00	(1,850.00)	2,900.00	0.00	(2,900.00)	0.00	(2,900.00)	0.00%
ENGINEERING & SURVEYING	1,237.30	5,667.00	4,429.70	127,963.31	57,165.00	(70,798.31)	68,500.00	(59,463.31)	(86.81)%
EROSION AND DRAINAGE	333.33	0.00	(333.33)	1,861.93	17,000.00	15,138.07	25,000.00	23,138.07	92.55%
ROAD MAINTENANCE & SUPPLIES	0.00	2,500.00	2,500.00	553,808.00	20,000.00	(533,808.00)	30,000.00	(523,808.00)	(1,746.03)%
SNOW REMOVAL - PLOWING	6,200.00	35,000.00	28,800.00	354,596.88	755,000.00	400,403.12	775,000.00	420,403.12	54.25%
SNOW REMOVAL - SANDING	1,070.32	9,000.00	7,929.68	44,418.00	70,500.00	26,082.00	75,000.00	30,582.00	40.78%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	181,413.25	181,413.00	(0.25)	725,653.00	725,653.00	0.00	725,653.00	0.00	0.00%
DCLTSA ASSESSMENTS	121,007.25	121,507.00	499.75	486,029.00	486,029.00	0.00	486,029.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,004.59	7,743.00	(261.59)	77,694.36	77,412.00	(282.36)	92,898.00	15,203.64	16.37%
BUILDING REPAIRS AND MAINT.	1,019.20	6,968.00	5,948.80	11,215.63	69,664.00	58,448.37	83,599.00	72,383.37	86.58%
COMPUTER EXPENSE	2,579.82	10,546.00	7,966.18	59,026.21	114,546.00	55,519.79	135,639.00	76,612.79	56.48%
CONSERVATION - SEWER FLOW	333.33	0.00	(333.33)	1,999.99	0.00	(1,999.99)	0.00	(1,999.99)	0.00%



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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	11,695.56	13,911.00	2,215.44	14,743.00	3,047.44	20.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,506.86	18,654.00	10,147.14	100,587.29	195,240.00	94,652.71	232,698.00	132,110.71	56.77%
EQUIPMENT RENTAL	612.30	606.00	(6.30)	11,637.43	11,716.00	78.57	14,340.00	2,702.57	18.85%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	6,359.43	30,500.00	24,140.57	30,630.00	24,270.57	79.24%
SECURITY EXPENSE	2,618.98	2,765.00	146.02	13,945.21	16,221.00	2,275.79	18,171.00	4,225.79	23.26%
INSURANCE AND BONDS	1,467.59	1,355.00	(112.59)	136,250.21	138,696.00	2,445.79	141,406.00	5,155.79	3.65%
SAFETY EQUIPMENT	0.00	25.00	25.00	235.86	1,000.00	764.14	1,100.00	864.14	78.56%
INVENTORY PARTS	0.00	0.00	0.00	18,640.50	15,500.00	(3,140.50)	15,500.00	(3,140.50)	(20.26)%
METER REPAIR & MAINT	0.00	0.00	0.00	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	0.00	0.00	0.00	148.00	250.00	102.00	250.00	102.00	40.80%
MISCELLANEOUS EXPENDITURES	1,238.83	2,857.00	1,618.17	11,361.10	28,574.00	17,212.90	34,288.00	22,926.90	66.87%
OFFICE JANITORIAL	2,800.00	1,863.00	(937.00)	16,351.00	18,621.00	2,270.00	22,347.00	5,996.00	26.83%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	43,331.20	43,328.00	(3.20)	43,328.00	(3.20)	(0.01)%
OFFICE SUPPLIES	1,670.91	4,517.00	2,846.09	12,305.84	45,459.00	33,153.16	54,591.00	42,285.16	77.46%
PERMITS AND FEES	585.68	660.00	74.32	7,525.67	8,850.00	1,324.33	9,911.00	2,385.33	24.07%
POSTAGE	2,000.00	0.00	(2,000.00)	10,059.19	11,249.00	1,189.81	15,000.00	4,940.81	32.94%
PUBLICATION CHARGES	1,074.56	1,600.00	525.44	2,717.68	3,670.00	952.32	7,300.00	4,582.32	62.77%
SHOP SUPPLIES/SMALL TOOLS	239.69	583.00	343.31	2,425.75	5,833.00	3,407.25	7,000.00	4,574.25	65.35%
TELEPHONE	1,288.31	1,396.00	107.69	12,880.75	13,951.00	1,070.25	16,740.00	3,859.25	23.05%
TRAINING AND SEMINARS	75.00	2,969.00	2,894.00	1,607.00	29,683.00	28,076.00	35,620.00	34,013.00	95.49%
TRAVEL	240.94	1,758.00	1,517.06	2,424.13	17,582.00	15,157.87	21,100.00	18,675.87	88.51%
TRUSTEE FEES	3,750.00	3,750.00	0.00	37,500.00	37,500.00	0.00	45,000.00	7,500.00	16.67%
UTILITIES - GAS & ELECTRIC	18,313.43	22,400.00	4,086.57	245,681.90	241,966.00	(3,715.90)	305,299.00	59,617.10	19.53%
VEHICLE EXP FUEL/OIL/SUPP	1,868.05	10,698.00	8,829.95	39,297.89	106,964.00	67,666.11	128,358.00	89,060.11	69.38%
VEH EXP R&M	2,542.43	4,663.00	2,120.57	37,072.34	46,632.00	9,559.66	55,959.00	18,886.66	33.75%
WATER MONITORING/SAMPLING	1,799.00	1,446.00	(353.00)	13,217.00	14,465.00	1,248.00	17,359.00	4,142.00	23.86%
WATER/SEWER SHED MANAGEMENT	333.34	0.00	(333.34)	17,210.01	15,500.00	(1,710.01)	15,500.00	(1,710.01)	(11.03)%
WATER DIST SYSTEM EXPENSE	648.02	5,543.00	4,894.98	13,133.32	55,432.00	42,298.68	66,520.00	53,386.68	80.26%
WATER TREATMENT SYSTEM EXP	1,838.82	6,076.00	4,237.18	45,147.69	60,758.00	15,610.31	72,910.00	27,762.31	38.08%
AMORTIZATION OF BONDS	869.49	869.00	(0.49)	8,694.90	8,695.00	0.10	10,434.00	1,739.10	16.67%
DEPRECIATION EXPENSE	117,619.27	115,922.00	(1,697.27)	1,181,257.67	1,159,213.00	(22,044.67)	1,391,057.00	209,799.33	15.08%
<b>Total OPERATING EXPENSES</b>	<b>502,350.35</b>	<b>598,203.00</b>	<b>95,852.65</b>	<b>4,596,039.46</b>	<b>4,954,656.00</b>	<b>358,616.54</b>	<b>5,531,173.00</b>	<b>935,133.54</b>	<b>16.91%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

	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
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	23,431.11	25,542.00	2,110.89	242,767.81	255,414.00	12,646.19	306,497.00	63,729.19	20.79%
CAPITAL OUTLAY	133,965.96	212,159.00	78,193.04	4,493,578.02	9,663,000.00	5,169,421.98	11,058,000.00	6,564,421.98	59.36%
<b>Total OTHER EXPENSES</b>	<u>157,397.07</u>	<u>237,701.00</u>	<u>80,303.93</u>	<u>4,736,345.83</u>	<u>9,918,414.00</u>	<u>5,182,068.17</u>	<u>11,364,497.00</u>	<u>6,628,151.17</u>	<u>58.32%</u>
<b>Total EXPENDITURES</b>	<u>792,242.99</u>	<u>1,016,497.00</u>	<u>224,254.01</u>	<u>10,642,521.84</u>	<u>16,719,503.00</u>	<u>6,076,981.16</u>	<u>19,102,899.00</u>	<u>8,460,377.16</u>	<u>44.29%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>(3,494.08)</u>	<u>(301,457.00)</u>	<u>297,962.92</u>	<u>(1,565,789.82)</u>	<u>(8,270,536.00)</u>	<u>6,704,746.18</u>	<u>(9,170,653.00)</u>	<u>7,604,863.18</u>	<u>(82.33)%</u>

**APRIL 2024**

**STATEMENT OF REVENUE  
AND EXPENDITURES**

**(BY FUND)**

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

**DRAFT**

<b>GENERAL FUND (10)</b>	<b>Current Period Actual</b>	<b>Current Period Budget</b>	<b>Current Period Budget Variance</b>	<b>Current Year Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>Total Budget - Revised</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	7,391.53	7,092.00	299.53	603,075.45	694,982.00	(91,906.55)	709,165.00	(106,089.55)	(14.96)%
PERSONAL PROPERTY TAX	2,927.51	0.00	2,927.51	7,778.87	4,104.00	3,674.87	4,104.00	3,674.87	89.54%
ADVALOREM MAKE-UP	5,852.57	5,615.00	237.57	477,511.26	550,298.00	(72,786.74)	561,529.00	(84,017.74)	(14.96)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	658,391.70	658,391.00	0.70	790,070.00	(131,678.30)	(16.67)%
<b>Total TAXES</b>	<b>82,010.78</b>	<b>78,546.00</b>	<b>3,464.78</b>	<b>1,746,757.28</b>	<b>1,907,775.00</b>	<b>(161,017.72)</b>	<b>2,064,868.00</b>	<b>(318,110.72)</b>	<b>(15.41)%</b>
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	39,013.90	9,716.00	29,297.90	355,380.50	97,156.00	258,224.50	116,588.00	238,792.50	204.82%
OTHER REVENUE	0.57	83.00	(82.43)	1,053.89	833.00	220.89	1,000.00	53.89	5.39%
<b>Total MISCELLANEOUS</b>	<b>39,014.47</b>	<b>9,799.00</b>	<b>29,215.47</b>	<b>356,434.39</b>	<b>97,989.00</b>	<b>258,445.39</b>	<b>117,588.00</b>	<b>238,846.39</b>	<b>203.12%</b>
<b>Total REVENUES</b>	<b>121,025.25</b>	<b>88,345.00</b>	<b>32,680.25</b>	<b>2,103,191.67</b>	<b>2,005,764.00</b>	<b>97,427.67</b>	<b>2,182,456.00</b>	<b>(79,264.33)</b>	<b>(3.63)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	3,815.13	6,436.00	2,620.87	45,662.52	64,352.00	18,689.48	77,222.00	31,559.48	40.87%
PAYROLL - MAINTENANCE	11,066.88	4,763.00	(6,303.88)	47,783.65	47,631.00	(152.65)	57,158.00	9,374.35	16.40%
PAYROLL - OFFICE	2,435.28	2,195.00	(240.28)	21,737.28	21,957.00	219.72	26,349.00	4,611.72	17.50%
EMPLOYEE BENEFITS - FICAMEDIC	664.39	199.00	(465.39)	3,009.18	1,993.00	(1,016.18)	2,392.00	(617.18)	(25.80)%
EMPLOYEE BENEFITS - MED. INS	4,376.23	4,880.00	503.77	33,479.37	52,768.00	19,288.63	62,528.00	29,048.63	46.46%
EMPLOYEE BENEFITS - PERS	1,858.29	3,220.00	1,361.71	21,476.55	32,200.00	10,723.45	38,641.00	17,164.45	44.42%
EMPLOYEE BENEFITS - SIIIS	323.64	178.00	(145.64)	2,008.98	1,678.00	(330.98)	1,975.00	(33.98)	(1.72)%
UNIFORMS	0.00	0.00	0.00	616.44	1,404.00	787.56	1,404.00	787.56	56.09%
OPEB EXPENSE	345.84	1,266.00	920.16	3,458.40	12,658.00	9,199.60	15,190.00	11,731.60	77.23%
ACCRUED LEAVE EXPENSE	(277.36)	291.00	568.38	(27.83)	2,916.00	2,943.83	3,500.00	3,527.83	100.80%
OTHER PAYROLL EXPENSES	(0.02)	46.00	46.02	755.03	458.00	(297.03)	550.00	(205.03)	(37.28)%
CAR ALLOWANCE EXPENSE	0.00	(66.00)	(66.00)	(426.68)	(666.00)	(239.32)	(800.00)	(373.32)	46.66%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>24,608.28</b>	<b>23,408.00</b>	<b>(1,200.28)</b>	<b>179,532.89</b>	<b>239,349.00</b>	<b>59,816.11</b>	<b>286,109.00</b>	<b>106,576.11</b>	<b>37.25%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	96.28	242.00	145.72	1,847.97	2,416.00	568.03	2,900.00	1,062.03	36.28%
LEGAL - LABOR NEGOTIATIONS	240.50	0.00	(240.50)	377.00	0.00	(377.00)	0.00	(377.00)	0.00%
ENGINEERING & SURVEYING	636.80	2,917.00	2,280.20	118,751.33	29,167.00	(89,584.33)	35,000.00	(83,751.33)	(239.29)%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

**DRAFT**

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EROSION AND DRAINAGE	333.33	0.00	(333.33)	1,861.93	17,000.00	15,138.07	25,000.00	23,138.07	92.55%
ROAD MAINTENANCE & SUPPLIES	0.00	2,500.00	2,500.00	553,808.00	20,000.00	(533,808.00)	30,000.00	(523,808.00)	(1,746.03)%
BUILDING REPAIRS AND MAINT.	39.83	159.00	119.17	381.89	1,587.00	1,205.11	1,904.00	1,522.11	79.94%
COMPUTER EXPENSE	81.62	446.00	364.38	1,362.29	4,658.00	3,295.71	5,551.00	4,188.71	75.46%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	596.29	674.00	77.71	674.00	77.71	11.53%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	561.37	-3,750.00	3,188.63	4,500.00	3,938.63	87.53%
EQUIPMENT RENTAL	20.81	26.00	5.19	181.25	261.00	79.75	314.00	132.75	42.28%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,133.77	20,500.00	19,366.23	20,630.00	19,496.23	94.50%
SECURITY EXPENSE	12.16	0.00	(12.16)	17.09	42.00	24.91	42.00	24.91	59.31%
INSURANCE AND BONDS	0.00	0.00	0.00	4,424.80	8,151.00	3,726.20	8,151.00	3,726.20	45.71%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	32.44	588.00	555.56	285.88	5,881.00	5,615.12	7,057.00	6,791.12	96.23%
OFFICE JANITORIAL	100.00	65.00	(35.00)	387.55	645.00	257.45	773.00	385.45	49.86%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	77.73	262.00	184.27	469.72	2,613.00	2,143.28	3,135.00	2,685.28	85.02%
PERMITS AND FEES	0.00	0.00	0.00	135.86	67.00	(68.86)	67.00	(68.86)	(102.78)%
PUBLICATION CHARGES	353.70	50.00	(303.70)	553.28	150.00	(403.28)	265.00	(288.28)	(108.78)%
TELEPHONE	13.07	14.00	0.93	130.59	135.00	4.41	162.00	31.41	19.39%
TRAINING AND SEMINARS	3.75	394.00	390.25	201.30	3,939.00	3,737.70	4,726.00	4,524.70	95.74%
TRAVEL	6.76	187.00	180.24	88.55	1,876.00	1,787.45	2,250.00	2,161.45	96.06%
TRUSTEE FEES	187.50	187.00	(0.50)	1,875.00	1,875.00	0.00	2,250.00	375.00	16.67%
UTILITIES - GAS & ELECTRIC	33.41	132.00	98.59	404.67	679.00	274.33	1,014.00	609.33	60.09%
VEHICLE EXP FUEL/OIL/SUPP	186.80	1,120.00	933.20	5,350.96	11,197.00	5,846.04	13,436.00	8,085.04	60.17%
VEH EXP R&M	1,234.72	843.00	(391.72)	12,947.08	8,434.00	(4,513.08)	10,121.00	(2,826.08)	(27.92)%
<b>Total OPERATING EXPENSES</b>	<b>3,691.21</b>	<b>10,557.00</b>	<b>6,865.79</b>	<b>712,918.39</b>	<b>150,613.00</b>	<b>(562,305.39)</b>	<b>184,838.00</b>	<b>(528,080.39)</b>	<b>(285.70)%</b>
<b>OTHER EXPENSES</b>									
CAPITAL OUTLAY	5,415.44	55,000.00	49,584.56	188,428.80	1,784,760.00	1,596,331.20	1,984,760.00	1,796,331.20	90.51%
<b>Total OTHER EXPENSES</b>	<b>5,415.44</b>	<b>55,000.00</b>	<b>49,584.56</b>	<b>188,428.80</b>	<b>1,784,760.00</b>	<b>1,596,331.20</b>	<b>1,984,760.00</b>	<b>1,796,331.20</b>	<b>90.51%</b>
<b>Total EXPENDITURES</b>	<b>33,714.93</b>	<b>88,965.00</b>	<b>55,250.07</b>	<b>1,080,880.08</b>	<b>2,174,722.00</b>	<b>1,093,841.92</b>	<b>2,455,707.00</b>	<b>1,374,826.92</b>	<b>55.98%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>87,310.32</b>	<b>(620.00)</b>	<b>87,930.32</b>	<b>1,022,311.59</b>	<b>(168,958.00)</b>	<b>1,191,269.59</b>	<b>(273,251.00)</b>	<b>1,295,562.59</b>	<b>(474.13)%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

**DRAFT**

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	7,977.79	0.00	7,977.79	165,329.91	0.00	165,329.91	0.00	165,329.91	0.00%
INTEREST ON INVESTMENTS	28,745.78	15,267.00	13,478.78	318,913.46	152,676.00	166,237.46	183,210.00	135,703.46	74.07%
PLAN REVIEW FEE	0.00	0.00	0.00	4,875.00	750.00	4,125.00	1,250.00	3,625.00	290.00%
OTHER REVENUE	7,104.10	2,150.00	4,954.10	39,189.24	21,500.00	17,689.24	25,800.00	13,389.24	51.90%
<b>Total MISCELLANEOUS</b>	<b>43,827.67</b>	<b>17,417.00</b>	<b>26,410.67</b>	<b>528,307.61</b>	<b>174,926.00</b>	<b>353,381.61</b>	<b>210,260.00</b>	<b>318,047.61</b>	<b>151.26%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	299,546.07	293,627.00	5,919.07	2,948,960.28	2,936,269.00	12,691.28	3,523,523.00	(574,562.72)	(16.31)%
RESIDENTIAL TIER 1 CONSUMPTION	19,199.24	19,740.00	(540.76)	250,197.16	273,070.00	(22,872.84)	329,000.00	(78,802.84)	(23.95)%
RESIDENTIAL TIER 2 CONSUMPTION	1,765.15	2,720.00	(954.85)	42,363.52	53,040.00	(10,676.48)	68,000.00	(25,636.48)	(37.70)%
RESIDENTIAL TIER 3 CONSUMPTION	1,115.39	699.00	416.39	42,367.93	54,522.00	(12,154.07)	69,900.00	(27,532.07)	(39.39)%
RESIDENTIAL FIRE PROTECTION	8,033.18	6,940.00	1,093.18	72,021.05	69,397.00	2,624.05	83,277.00	(11,255.95)	(13.52)%
USER FEES - COMMERCIAL	30,337.53	30,382.00	(44.47)	308,214.72	303,820.00	4,394.72	364,584.00	(56,369.28)	(15.46)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	78,447.80	78,447.00	0.80	94,137.00	(15,689.20)	(16.67)%
COMMERCIAL CONSUMPTION	3,868.89	3,559.00	309.89	104,640.19	77,419.00	27,221.19	88,987.00	15,653.19	17.59%
PENALTIES ON USER FEES	2,852.12	3,938.00	(1,085.88)	45,577.65	39,380.00	6,197.65	47,256.00	(1,678.35)	(3.55)%
SERVICE CHARGES	650.00	1,200.00	(550.00)	9,185.97	12,000.00	(2,814.03)	14,400.00	(5,214.03)	(36.21)%
RETURN CHECK FEES	60.00	40.00	20.00	370.05	400.00	(29.95)	480.00	(109.95)	(22.91)%
CONNECTION FEES	0.00	0.00	0.00	101,900.00	21,000.00	80,900.00	25,000.00	76,900.00	307.60%
TRANSFER FEE REVENUE	924.00	274.00	650.00	6,364.96	2,737.00	3,627.96	3,285.00	3,079.96	93.76%
SERVLINE ADMIN REVENUE	154.65	153.00	1.65	1,531.58	1,532.00	(0.42)	1,838.00	(306.42)	(16.67)%
SERVLINE LOSS INSURANCE	1,229.99	1,317.00	(87.01)	12,182.65	13,167.00	(984.35)	15,801.00	(3,618.35)	(22.90)%
SERVLINE LINE INSURANCE	237.60	238.00	(0.40)	2,396.60	2,375.00	21.60	2,851.00	(454.40)	(15.94)%
<b>Total USER FEES</b>	<b>377,818.59</b>	<b>372,672.00</b>	<b>5,146.59</b>	<b>4,026,722.11</b>	<b>3,936,575.00</b>	<b>88,147.11</b>	<b>4,732,319.00</b>	<b>(705,596.89)</b>	<b>(14.91)%</b>
<b>Total REVENUES</b>	<b>421,646.26</b>	<b>390,089.00</b>	<b>31,557.26</b>	<b>4,555,029.72</b>	<b>4,113,501.00</b>	<b>441,528.72</b>	<b>4,942,579.00</b>	<b>(387,549.28)</b>	<b>(7.84)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	10,173.64	20,272.00	10,098.36	148,571.42	202,724.00	54,152.58	243,268.00	94,696.58	38.93%
PAYROLL - MAINTENANCE	28,114.73	38,127.00	10,012.27	283,810.62	381,272.00	97,461.38	457,526.00	173,715.38	37.97%
PAYROLL - OFFICE	6,494.08	5,855.00	(639.08)	57,966.08	58,552.00	585.92	70,262.00	12,295.92	17.50%
EMPLOYEE BENEFITS - FICAMMEDIC	756.14	992.00	235.86	7,914.28	9,923.00	2,008.72	11,907.00	3,992.72	33.53%

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - MED. INS	13,888.04	18,432.00	4,543.96	152,394.36	201,868.00	49,473.64	238,732.00	86,337.64	36.17%
EMPLOYEE BENEFITS - PERS	10,490.38	15,554.00	5,063.62	123,767.59	155,541.00	31,773.41	186,649.00	62,881.41	33.69%
EMPLOYEE BENEFITS - SII	828.56	793.00	(35.56)	3,285.84	7,490.00	4,204.16	8,812.00	5,526.16	62.71%
UNIFORMS	470.00	0.00	(470.00)	3,037.94	6,962.00	3,924.06	6,962.00	3,924.06	56.36%
OPEB EXPENSE	3,389.21	11,551.00	8,161.79	33,892.10	115,506.00	81,613.90	138,608.00	104,715.90	75.55%
ACCRUED LEAVE EXPENSE	(2,885.81)	1,083.00	3,968.81	(10,899.22)	10,834.00	21,733.22	13,000.00	23,899.22	183.84%
OTHER PAYROLL EXPENSES	793.88	0.00	(793.88)	1,632.81	3,200.00	1,567.19	3,200.00	1,567.19	48.97%
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(2,133.43)	(3,334.00)	(1,200.57)	(4,000.00)	(1,866.57)	46.66%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>72,512.85</b>	<b>112,326.00</b>	<b>39,813.15</b>	<b>803,240.39</b>	<b>1,150,538.00</b>	<b>347,297.61</b>	<b>1,374,926.00</b>	<b>571,685.61</b>	<b>41.58%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	31,636.97	27,000.00	(4,636.97)	27,000.00	(4,636.97)	(17.17)%
LEGAL	2,530.21	2,900.00	369.79	21,213.42	29,000.00	7,786.58	34,800.00	13,586.58	39.04%
LEGAL - LABOR NEGOTIATIONS	1,110.00	0.00	(1,110.00)	1,740.00	0.00	(1,740.00)	0.00	(1,740.00)	0.00%
ENGINEERING & SURVEYING	429.00	1,896.00	1,467.00	7,469.50	18,958.00	11,488.50	22,750.00	15,280.50	67.17%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,162.39	4,110.00	(52.39)	40,851.81	41,098.00	246.19	49,318.00	8,466.19	17.17%
BUILDING REPAIRS AND MAINT.	477.96	2,500.00	2,022.04	5,216.88	25,000.00	19,783.12	30,000.00	24,783.12	82.61%
COMPUTER EXPENSE	1,571.08	7,500.00	5,928.92	40,861.49	73,179.00	32,317.51	88,179.00	47,317.51	53.66%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	7,257.39	8,356.00	1,098.61	9,038.00	1,780.61	19.70%
EQUIP. SUPPLIES/MAINT./REPAIRS	68.33	550.00	481.67	13,974.37	13,650.00	(324.37)	14,750.00	775.63	5.26%
EQUIPMENT RENTAL	429.55	463.00	33.45	7,122.07	7,448.00	325.93	9,146.00	2,023.93	22.13%
SECURITY EXPENSE	1,548.50	1,800.00	251.50	7,310.16	8,781.00	1,470.84	9,531.00	2,220.84	23.30%
INSURANCE AND BONDS	1,467.59	1,355.00	(112.59)	97,267.52	97,198.00	(69.52)	99,908.00	2,640.48	2.64%
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	400.00	164.14	500.00	264.14	52.83%
INVENTORY PARTS	0.00	0.00	0.00	18,640.50	15,000.00	(3,640.50)	15,000.00	(3,640.50)	(24.27)%
METER REPAIR & MAINT	0.00	0.00	0.00	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	0.00	0.00	0.00	148.00	250.00	102.00	250.00	102.00	40.80%
MISCELLANEOUS EXPENDITURES	389.23	833.00	443.77	2,507.07	8,334.00	5,826.93	10,000.00	7,492.93	74.93%
OFFICE JANITORIAL	1,200.00	773.00	(427.00)	4,650.60	7,728.00	3,077.40	9,274.00	4,623.40	49.85%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	25,998.72	25,998.00	(0.72)	25,998.00	(0.72)	(0.00)%
OFFICE SUPPLIES	993.22	2,658.00	1,664.78	7,024.65	26,574.00	19,549.35	31,890.00	24,865.35	77.97%
PERMITS AND FEES	585.68	660.00	74.32	6,942.81	7,710.00	767.19	8,771.00	1,828.19	20.84%
POSTAGE	1,040.00	0.00	(1,040.00)	5,290.74	5,962.00	671.26	7,950.00	2,659.26	33.45%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

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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
PUBLICATION CHARGES	474.61	600.00	125.39	1,136.37	1,780.00	643.63	3,180.00	2,043.63	64.27%
SHOP SUPPLIES/SMALL TOOLS	239.69	583.00	343.31	2,425.75	5,833.00	3,407.25	7,000.00	4,574.25	65.35%
TELEPHONE	1,131.11	1,232.00	100.89	11,414.30	12,320.00	905.70	14,784.00	3,369.70	22.79%
TRAINING AND SEMINARS	45.00	1,914.00	1,869.00	770.15	19,140.00	18,369.85	22,968.00	22,197.85	96.65%
TRAVEL	186.90	1,117.00	930.10	1,370.64	11,170.00	9,799.36	13,404.00	12,033.36	89.77%
TRUSTEE FEES	2,250.00	2,250.00	0.00	22,500.00	22,500.00	0.00	27,000.00	4,500.00	16.67%
UTILITIES - GAS & ELECTRIC	15,557.03	17,899.00	2,341.97	212,511.66	204,562.00	(7,949.66)	255,702.00	43,190.34	16.89%
VEHICLE EXP FUEL/OIL/SUPP	1,494.45	8,291.00	6,796.55	29,954.14	82,905.00	52,950.86	99,486.00	69,531.86	69.89%
VEH EXP R&M	1,298.59	3,039.00	1,740.41	21,092.75	30,389.00	9,296.25	36,467.00	15,374.25	42.16%
WATER MONITORING/SAMPLING	1,799.00	1,446.00	(353.00)	13,217.00	14,465.00	1,248.00	17,359.00	4,142.00	23.86%
WATER/SEWER SHED MANAGEMENT	333.34	0.00	(333.34)	17,210.01	15,500.00	(1,710.01)	15,500.00	(1,710.01)	(11.03)%
WATER DIST SYSTEM EXPENSE	648.02	5,543.00	4,894.98	13,133.32	55,432.00	42,298.68	66,520.00	53,386.68	80.26%
WATER TREATMENT SYSTEM EXP	1,838.82	6,076.00	4,237.18	45,147.69	60,758.00	15,610.31	72,910.00	27,762.31	38.08%
AMORTIZATION OF BONDS	869.49	869.00	(0.49)	8,694.90	8,695.00	0.10	10,434.00	1,739.10	16.67%
DEPRECIATION EXPENSE	112,312.72	111,253.00	(1,059.72)	1,129,846.20	1,112,528.00	(17,318.20)	1,335,034.00	205,187.80	15.37%
<b>Total OPERATING EXPENSES</b>	<b>158,481.51</b>	<b>190,110.00</b>	<b>31,628.49</b>	<b>1,889,185.41</b>	<b>2,153,984.00</b>	<b>264,798.59</b>	<b>2,565,184.00</b>	<b>675,998.59</b>	<b>26.35%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	23,431.11	25,542.00	2,110.89	242,767.81	255,414.00	12,646.19	306,497.00	63,729.19	20.79%
CAPITAL OUTLAY	86,011.26	157,159.00	71,147.74	3,270,282.17	6,950,340.00	3,680,057.83	7,985,340.00	4,715,057.83	59.05%
<b>Total OTHER EXPENSES</b>	<b>109,442.37</b>	<b>182,701.00</b>	<b>73,258.63</b>	<b>3,513,049.98</b>	<b>7,205,754.00</b>	<b>3,692,704.02</b>	<b>8,291,837.00</b>	<b>4,778,787.02</b>	<b>57.63%</b>
<b>Total EXPENDITURES</b>	<b>340,436.73</b>	<b>485,137.00</b>	<b>144,700.27</b>	<b>6,205,475.78</b>	<b>10,510,276.00</b>	<b>4,304,800.22</b>	<b>12,231,947.00</b>	<b>6,026,471.22</b>	<b>49.27%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>81,209.53</b>	<b>(95,048.00)</b>	<b>176,257.53</b>	<b>(1,650,446.06)</b>	<b>(6,396,775.00)</b>	<b>4,746,328.94</b>	<b>(7,289,368.00)</b>	<b>5,638,921.94</b>	<b>(77.36)%</b>



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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

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
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	16,414.02	7,287.00	9,127.02	177,984.34	72,867.00	105,117.34	87,441.00	90,543.34	103.55%
PLAN REVIEW FEE	0.00	125.00	(125.00)	375.00	1,000.00	(625.00)	1,250.00	(875.00)	(70.00)%
OTHER REVENUE	1,465.00	12.00	1,453.00	3,739.61	125.00	3,614.61	150.00	3,589.61	2,393.07%
<b>Total MISCELLANEOUS</b>	<b>17,879.02</b>	<b>7,424.00</b>	<b>10,455.02</b>	<b>182,098.95</b>	<b>73,992.00</b>	<b>108,106.95</b>	<b>88,841.00</b>	<b>93,257.95</b>	<b>104.97%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	146,093.56	146,108.00	(14.44)	1,452,893.08	1,461,075.00	(8,181.92)	1,753,291.00	(300,397.92)	(17.13)%
RESIDENTIAL TIER 1 CONSUMPTION	478.27	1,620.00	(1,141.73)	19,247.66	26,568.00	(7,320.34)	32,400.00	(13,152.34)	(40.59)%
USER FEES - COMMERCIAL	3,503.20	3,534.00	(30.80)	35,032.00	35,333.00	(301.00)	42,401.00	(7,369.00)	(17.38)%
COMMERCIAL CONSUMPTION	2,941.49	1,021.00	1,920.49	28,265.92	30,277.00	(2,011.08)	34,020.00	(5,754.08)	(16.91)%
PENALTIES ON USER FEES	1,181.45	1,680.00	(498.55)	22,647.83	16,800.00	5,847.83	20,160.00	2,487.83	12.34%
CONNECTION FEES	0.00	600.00	(600.00)	6,600.00	4,800.00	1,800.00	6,000.00	600.00	10.00%
TRANSFER FEE REVENUE	310.50	131.00	179.50	1,875.75	1,312.00	563.75	1,575.00	300.75	19.10%
<b>Total USER FEES</b>	<b>154,508.47</b>	<b>154,694.00</b>	<b>(185.53)</b>	<b>1,566,562.24</b>	<b>1,576,165.00</b>	<b>(9,602.76)</b>	<b>1,889,847.00</b>	<b>(323,284.76)</b>	<b>(17.11)%</b>
<b>Total REVENUES</b>	<b>172,387.49</b>	<b>162,118.00</b>	<b>10,269.49</b>	<b>1,748,661.19</b>	<b>1,650,157.00</b>	<b>98,504.19</b>	<b>1,979,688.00</b>	<b>(230,026.81)</b>	<b>(11.63)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	7,630.23	11,092.00	3,461.77	76,007.44	110,920.00	34,912.56	133,104.00	57,096.56	42.90%
PAYROLL - OFFICE	4,870.56	4,392.00	(478.56)	43,474.56	43,911.00	436.44	52,695.00	9,220.44	17.50%
EMPLOYEE BENEFITS - FICAMEDIC	246.76	255.00	8.24	2,177.57	2,546.00	368.43	3,056.00	878.43	28.74%
EMPLOYEE BENEFITS - MED. INS	3,544.43	4,350.00	805.57	37,331.14	48,510.00	11,178.86	57,210.00	19,878.86	34.75%
EMPLOYEE BENEFITS - PERS	2,917.38	3,849.00	931.62	31,871.20	38,481.00	6,609.80	46,179.00	14,307.80	30.98%
EMPLOYEE BENEFITS - SIS	37.17	94.00	56.83	520.96	892.00	371.04	1,049.00	528.04	50.34%
UNIFORMS	0.00	0.00	0.00	98.17	117.00	18.83	117.00	18.83	16.09%
OPEB EXPENSE	599.45	2,057.00	1,457.55	5,994.50	20,570.00	14,575.50	24,684.00	18,689.50	75.72%
ACCRUED LEAVE EXPENSE	151.07	334.00	182.93	1,771.60	3,332.00	1,560.40	4,000.00	2,228.40	55.71%
OTHER PAYROLL EXPENSES	(0.02)	17.00	17.02	276.54	166.00	(110.54)	200.00	(76.54)	(38.27)%
CAR ALLOWANCE EXPENSE	0.00	(41.00)	(41.00)	(284.40)	(418.00)	(133.60)	(500.00)	(215.60)	43.12%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>19,997.03</b>	<b>26,399.00</b>	<b>6,401.97</b>	<b>199,239.28</b>	<b>269,027.00</b>	<b>69,787.72</b>	<b>321,794.00</b>	<b>122,554.72</b>	<b>38.08%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

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
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	15,818.49	13,500.00	(2,318.49)	13,500.00	(2,318.49)	(17.17)%
LEGAL	577.69	1,450.00	872.31	5,328.63	14,500.00	9,171.37	17,400.00	12,071.37	69.38%
LEGAL - LABOR NEGOTIATIONS	314.50	0.00	(314.50)	493.00	0.00	(493.00)	0.00	(493.00)	0.00%
ENGINEERING & SURVEYING	147.00	854.00	707.00	1,385.96	8,540.00	7,154.04	10,250.00	8,864.04	86.48%
DCLTSA PRO-RATA M & O	181,413.25	181,413.00	(0.25)	725,653.00	725,653.00	0.00	725,653.00	0.00	0.00%
DCLTSA ASSESSMENTS	121,007.25	121,507.00	499.75	486,029.00	486,029.00	0.00	486,029.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,721.56	2,705.00	(16.56)	26,866.81	27,043.00	176.19	32,453.00	5,586.19	17.21%
BUILDING REPAIRS AND MAINT.	238.98	2,619.00	2,380.02	2,291.34	26,181.00	23,889.66	31,419.00	29,127.66	92.71%
COMPUTER EXPENSE	736.10	2,350.00	1,613.90	12,802.75	29,569.00	16,766.25	34,269.00	21,466.25	62.64%
CONSERVATION - SEWER FLOW	333.33	0.00	(333.33)	1,999.99	0.00	(1,999.99)	0.00	(1,999.99)	0.00%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,245.59	4,196.00	950.41	4,346.00	1,100.41	25.32%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,438.53	17,729.00	9,290.47	85,907.04	177,290.00	91,382.96	212,748.00	126,840.96	59.62%
EQUIPMENT RENTAL	124.88	80.00	(44.88)	3,252.16	3,095.00	(157.16)	3,847.00	594.84	15.46%
SECURITY EXPENSE	1,046.16	965.00	(81.16)	6,600.87	7,380.00	779.13	8,580.00	1,979.13	23.07%
INSURANCE AND BONDS	0.00	0.00	0.00	26,535.58	25,676.00	(859.58)	25,676.00	(859.58)	(3.35)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	194.61	384.00	189.39	1,095.93	3,832.00	2,736.07	4,600.00	3,504.07	76.18%
OFFICE JANITORIAL	600.00	387.00	(213.00)	2,325.30	3,863.00	1,537.70	4,637.00	2,311.70	49.85%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	12,999.36	12,998.00	(1.36)	12,998.00	(1.36)	(0.01)%
OFFICE SUPPLIES	505.91	1,354.00	848.09	3,731.24	13,534.00	9,802.76	16,242.00	12,510.76	77.03%
PERMITS AND FEES	0.00	0.00	0.00	383.14	405.00	21.86	405.00	21.86	5.40%
POSTAGE	680.00	0.00	(680.00)	3,480.08	3,937.00	456.92	5,250.00	1,769.92	33.71%
PUBLICATION CHARGES	125.36	300.00	174.64	600.54	890.00	289.46	1,590.00	989.46	62.23%
TELEPHONE	131.06	136.00	4.94	1,205.27	1,360.00	154.73	1,632.00	426.73	26.15%
TRAINING AND SEMINARS	22.50	490.00	467.50	415.35	4,894.00	4,478.65	5,874.00	5,458.65	92.93%
TRAVEL	40.52	289.00	248.48	741.30	2,884.00	2,142.70	3,462.00	2,720.70	78.59%
TRUSTEE FEES	1,125.00	1,125.00	0.00	11,250.00	11,250.00	0.00	13,500.00	2,250.00	16.67%
UTILITIES - GAS & ELECTRIC	1,553.45	2,259.00	705.55	19,073.48	25,817.00	6,743.52	32,271.00	13,197.52	40.90%
DEPRECIATION EXPENSE	5,306.55	4,669.00	(637.55)	51,411.47	46,685.00	(4,726.47)	56,023.00	4,611.53	8.23%
<b>Total OPERATING EXPENSES</b>	<b>327,384.19</b>	<b>343,065.00</b>	<b>15,680.81</b>	<b>1,512,922.87</b>	<b>1,694,703.00</b>	<b>181,780.33</b>	<b>1,778,356.00</b>	<b>265,433.33</b>	<b>14.93%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>SEWER FUND (30)</b>									
<b>OTHER EXPENSES</b>									
CAPITAL OUTLAY	37,123.82	0.00	(37,123.82)	908,559.47	817,150.00	(91,409.47)	967,150.00	58,590.53	6.06%
<b>Total OTHER EXPENSES</b>	<u>37,123.82</u>	<u>0.00</u>	<u>(37,123.82)</u>	<u>908,559.47</u>	<u>817,150.00</u>	<u>(91,409.47)</u>	<u>967,150.00</u>	<u>58,590.53</u>	<u>6.06%</u>
<b>Total EXPENDITURES</b>	<u>384,505.04</u>	<u>369,464.00</u>	<u>(15,041.04)</u>	<u>2,620,721.42</u>	<u>2,780,880.00</u>	<u>160,158.58</u>	<u>3,067,300.00</u>	<u>446,578.58</u>	<u>14.56%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>(212,117.55)</u>	<u>(207,346.00)</u>	<u>(4,771.55)</u>	<u>(872,060.23)</u>	<u>(1,130,723.00)</u>	<u>258,662.77</u>	<u>(1,088,612.00)</u>	<u>216,551.77</u>	<u>(19.89)%</u>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

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REVENUES	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>SNOW REMOVAL SPECIAL REVENUE (60)</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	1,664.37	2,429.00	(764.63)	14,506.50	24,289.00	(9,782.50)	29,147.00	(14,640.50)	(50.23)%
OTHER REVENUE	0.60	2.00	(1.40)	1,045.00	20.00	1,025.00	26.00	1,019.00	3,919.23%
<b>Total MISCELLANEOUS</b>	<b>1,664.97</b>	<b>2,431.00</b>	<b>(766.03)</b>	<b>15,551.50</b>	<b>24,309.00</b>	<b>(8,757.50)</b>	<b>29,173.00</b>	<b>(13,621.50)</b>	<b>(46.69)%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	57,444.48	57,477.00	(32.52)	514,289.74	514,947.00	(657.26)	629,901.00	(115,611.26)	(18.35)%
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	47,412.00	47,412.00	0.00	57,996.00	(10,584.00)	(18.25)%
PENALTIES ON USER FEES	440.70	630.00	(189.30)	7,669.44	6,300.00	1,369.44	7,560.00	109.44	1.45%
TRANSFER FEE REVENUE	115.50	45.00	70.50	673.50	450.00	223.50	540.00	133.50	24.72%
<b>Total USER FEES</b>	<b>63,292.68</b>	<b>63,444.00</b>	<b>(151.32)</b>	<b>570,044.68</b>	<b>569,109.00</b>	<b>935.68</b>	<b>695,997.00</b>	<b>(125,952.32)</b>	<b>(18.10)%</b>
<b>Total REVENUES</b>	<b>64,957.65</b>	<b>65,875.00</b>	<b>(917.35)</b>	<b>585,596.18</b>	<b>593,418.00</b>	<b>(7,821.82)</b>	<b>725,170.00</b>	<b>(139,573.82)</b>	<b>(19.25)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	3,815.10	5,102.00	1,286.90	34,174.37	51,015.00	16,840.63	61,219.00	27,044.63	44.18%
PAYROLL - MAINTENANCE	3,404.93	3,403.00	(1.93)	20,195.49	34,022.00	13,826.51	40,828.00	20,632.51	50.54%
PAYROLL - OFFICE	2,435.28	2,196.00	(239.28)	21,737.24	21,957.00	219.76	26,349.00	4,611.76	17.50%
EMPLOYEE BENEFITS - FICAMEDIC	162.60	161.00	(1.60)	1,228.38	1,601.00	372.62	1,923.00	694.62	36.12%
EMPLOYEE BENEFITS - MED. INS	3,632.23	3,864.00	231.77	28,978.36	40,785.00	13,806.64	48,513.00	21,534.64	44.39%
EMPLOYEE BENEFITS - PERS	1,715.36	2,467.00	751.64	17,218.35	24,663.00	7,444.65	29,597.00	12,378.65	41.82%
EMPLOYEE BENEFITS - SIIIS	111.76	126.00	14.24	851.36	1,192.00	340.64	1,402.00	550.64	39.28%
UNIFORMS	0.00	0.00	0.00	286.28	877.00	590.72	877.00	590.72	67.36%
OPEB EXPENSE	276.67	949.00	672.33	2,766.70	9,490.00	6,723.30	11,392.00	8,625.30	75.71%
ACCRUED LEAVE EXPENSE	(176.55)	167.00	343.55	2,108.36	1,667.00	(441.36)	2,000.00	(108.36)	(5.42)%
OTHER PAYROLL EXPENSES	0.03	25.00	24.97	579.10	250.00	(329.10)	300.00	(279.10)	(93.03)%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>15,377.41</b>	<b>18,460.00</b>	<b>3,082.59</b>	<b>128,123.99</b>	<b>187,519.00</b>	<b>59,395.01</b>	<b>224,400.00</b>	<b>96,276.01</b>	<b>42.90%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	96.28	242.00	145.72	1,653.33	2,416.00	762.67	2,900.00	1,246.67	42.99%
LEGAL - LABOR NEGOTIATIONS	185.00	0.00	(185.00)	290.00	0.00	(290.00)	0.00	(290.00)	0.00%
ENGINEERING & SURVEYING	24.50	0.00	(24.50)	356.52	500.00	143.48	500.00	143.48	28.70%
SNOW REMOVAL - FLOWING	6,200.00	35,000.00	28,800.00	354,596.88	755,000.00	400,403.12	775,000.00	420,403.12	54.25%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

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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
SNOW REMOVAL - SANDING	1,070.32	9,000.00	7,929.68	44,418.00	70,500.00	26,082.00	75,000.00	30,582.00	40.78%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	1,120.64	928.00	(192.64)	9,975.74	9,271.00	(704.74)	11,127.00	1,151.26	10.35%
BUILDING REPAIRS AND MAINT.	39.83	440.00	400.17	381.89	4,396.00	4,014.11	5,276.00	4,894.11	92.76%
COMPUTER EXPENSE	191.02	250.00	58.98	3,999.68	7,140.00	3,140.32	7,640.00	3,640.32	47.65%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	596.29	685.00	88.71	685.00	88.71	12.95%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	19.51	550.00	530.49	700.00	680.49	97.21%
EQUIPMENT RENTAL	20.81	20.00	(0.81)	919.45	745.00	(174.45)	832.00	(87.45)	(10.51)%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%
SECURITY EXPENSE	12.16	0.00	(12.16)	17.09	18.00	0.91	18.00	0.91	5.06%
INSURANCE AND BONDS	0.00	0.00	0.00	4,424.80	4,279.00	(145.80)	4,279.00	(145.80)	(3.41)%
SAFETY EQUIPMENT	0.00	25.00	25.00	0.00	100.00	100.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	32.44	466.00	433.56	1,875.60	4,668.00	2,792.40	5,600.00	3,724.40	66.51%
OFFICE JANITORIAL	100.00	64.00	(36.00)	387.55	645.00	257.45	773.00	385.45	49.86%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	94.05	243.00	148.95	835.29	2,438.00	1,602.71	2,924.00	2,088.71	71.43%
PERMITS AND FEES	0.00	0.00	0.00	63.86	668.00	604.14	668.00	604.14	90.44%
POSTAGE	280.00	0.00	(280.00)	1,288.37	1,350.00	61.63	1,800.00	511.63	28.42%
PUBLICATION CHARGES	120.89	650.00	529.11	344.99	850.00	505.01	2,265.00	1,920.01	84.77%
TELEPHONE	13.07	14.00	0.93	130.59	136.00	5.41	162.00	31.41	19.39%
TRAINING AND SEMINARS	3.75	171.00	167.25	220.20	1,710.00	1,489.80	2,052.00	1,831.80	89.27%
TRAVEL	6.76	165.00	158.24	223.64	1,652.00	1,428.36	1,984.00	1,760.36	88.73%
TRUSTEE FEES	187.50	188.00	0.50	1,875.00	1,875.00	0.00	2,250.00	375.00	16.67%
UTILITIES - GAS & ELECTRIC	33.41	121.00	87.59	404.67	657.00	252.33	1,012.00	607.33	60.01%
VEHICLE EXP FUEL/OIL/SUPP	186.80	1,287.00	1,100.20	3,992.79	12,862.00	8,869.21	15,436.00	11,443.21	74.13%
VEH EXP R&M	9.12	781.00	771.88	3,032.51	7,809.00	4,776.49	9,371.00	6,338.49	67.64%
<b>Total OPERATING EXPENSES</b>	<b>10,028.35</b>	<b>50,055.00</b>	<b>40,026.65</b>	<b>446,352.87</b>	<b>917,147.00</b>	<b>470,794.13</b>	<b>954,581.00</b>	<b>508,228.13</b>	<b>53.24%</b>
<b>OTHER EXPENSES</b>									
CAPITAL OUTLAY	5,415.44	0.00	(5,415.44)	126,307.58	110,750.00	(15,557.58)	120,750.00	(5,557.58)	(4.60)%
<b>Total OTHER EXPENSES</b>	<b>5,415.44</b>	<b>0.00</b>	<b>(5,415.44)</b>	<b>126,307.58</b>	<b>110,750.00</b>	<b>(15,557.58)</b>	<b>120,750.00</b>	<b>(5,557.58)</b>	<b>(4.60)%</b>
<b>Total EXPENDITURES</b>	<b>30,821.20</b>	<b>68,515.00</b>	<b>37,693.80</b>	<b>700,784.44</b>	<b>1,215,416.00</b>	<b>514,631.56</b>	<b>1,299,731.00</b>	<b>598,946.56</b>	<b>46.08%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>34,136.45</b>	<b>(2,640.00)</b>	<b>36,776.45</b>	<b>(115,188.26)</b>	<b>(621,998.00)</b>	<b>506,809.74</b>	<b>(574,561.00)</b>	<b>459,372.74</b>	<b>(79.95)%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 4/1/2024 Through 4/30/2024**

	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
<b>298 KINGSBURY GRADE RENTAL (80)</b>									
<b>REVENUES</b>									
MISCELLANEOUS									
RENTAL INCOME	8,732.26	8,613.00	119.26	84,237.35	86,127.00	(1,889.65)	103,353.00	(19,115.65)	(18.50)%
OTHER REVENUE	0.00	0.00	0.00	15.91	0.00	15.91	0.00	15.91	0.00%
<b>Total MISCELLANEOUS</b>	<u>8,732.26</u>	<u>8,613.00</u>	<u>119.26</u>	<u>84,253.26</u>	<u>86,127.00</u>	<u>(1,873.74)</u>	<u>103,353.00</u>	<u>(19,099.74)</u>	<u>(18.48)%</u>
<b>Total REVENUES</b>	<u>8,732.26</u>	<u>8,613.00</u>	<u>119.26</u>	<u>84,253.26</u>	<u>86,127.00</u>	<u>(1,873.74)</u>	<u>103,353.00</u>	<u>(19,099.74)</u>	<u>(18.48)%</u>
<b>EXPENDITURES</b>									
<b>OPERATING EXPENSES</b>									
BUILDING REPAIRS AND MAINT.	222.60	1,250.00	1,027.40	2,943.63	12,500.00	9,556.37	15,000.00	12,056.37	80.38%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	125.00	0.00	(125.00)	0.00	(125.00)	0.00%
EQUIPMENT RENTAL	16.25	17.00	0.75	162.50	167.00	4.50	201.00	38.50	19.15%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%
MISCELLANEOUS EXPENDITURES	590.11	586.00	(4.11)	5,616.62	5,859.00	242.38	7,031.00	1,414.38	20.12%
OFFICE JANITORIAL	800.00	574.00	(226.00)	8,600.00	5,740.00	(2,860.00)	6,890.00	(1,710.00)	(24.82)%
OFFICE SUPPLIES	0.00	0.00	0.00	244.94	300.00	55.06	400.00	155.06	38.77%
PUBLICATION CHARGES	0.00	0.00	0.00	82.50	0.00	(82.50)	0.00	(82.50)	0.00%
UTILITIES - GAS & ELECTRIC	1,136.13	1,989.00	852.87	13,287.42	10,251.00	(3,036.42)	15,300.00	2,012.58	13.15%
<b>Total OPERATING EXPENSES</b>	<u>2,765.09</u>	<u>4,416.00</u>	<u>1,650.91</u>	<u>34,660.12</u>	<u>38,209.00</u>	<u>3,548.88</u>	<u>48,214.00</u>	<u>13,553.88</u>	<u>28.11%</u>
<b>Total EXPENDITURES</b>	<u>2,765.09</u>	<u>4,416.00</u>	<u>1,650.91</u>	<u>34,660.12</u>	<u>38,209.00</u>	<u>3,548.88</u>	<u>48,214.00</u>	<u>13,553.88</u>	<u>28.11%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>5,967.17</u>	<u>4,197.00</u>	<u>1,770.17</u>	<u>49,593.14</u>	<u>47,918.00</u>	<u>1,675.14</u>	<u>55,139.00</u>	<u>(5,545.86)</u>	<u>(10.06)%</u>

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

**TITLE: APPROVAL OF TASK ORDER #66 WITH DOWL ENGINEERING FOR ENGINEERING SERVICES FOR THE FY 26 WATERLINE & ROAD REPAIR AND RENOVATION PROJECT**

For Discussion and Possible Action. For discussion and possible action to approve engineering services contract for the FY 26 Waterline & Road Repair and Renovation Project

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Approve Task Order #66 with DOWL Engineering for Engineering Services for the FY 26 Waterline & Road Repair and Renovation Project costing \$975,556 and authorize the General Manager to execute appropriate documents.

**BACKGROUND INFORMATION:**

The district's water system Capital Improvement Plan (CIP) was completed in 2020. The district has been systematically replacing segments of the system which were subject to leaks, water quality problems, lacking fire flow capacity or other issues. These were also compared to the Roadway repairs and the district has annually been completing the work. The results of this effort are that the number of leaks within the system has declined significantly. More importantly, the disruptions to customer water service are being reduced to levels more consistent with industry standards. Design to include construction administration and construction management costs below 14% is less than industry standards, due in part to efficiencies gained in larger projects.

The district has experienced better bid results by increasing the size of the projects (such as using grant money in the current year) to obtain more bidders and better quality of contractors. Therefore, the district has increased the size of the project and scheduling over two years in anticipation of getting better value from the contractor and the design professionals. The cost of this proposal is design through completion (construction administration and construction management). If the district is successful in obtaining in-house engineering services before the work commences, then elements of the work may be withdrawn.

The proposed project will essentially complete the work program identified in the 2020 CIP and set foundation of the next CIP to be assembled in 2025. The next CIP will transition to focus on the pumpstations/reservoirs as well as work needed at the treatment plant.

The proposal is waterline replacement along Maryanne Drive, Barrett Drive, Carol Circle, Drew Court, Panorama Drive, and Vista Drive. The streets within the waterline replacement area are not considered for full road replacement due to favorable pavement condition index scores, and roadway improvements will consist of trench patching where mains have been replaced. The existing

roadway will receive trench patching in areas of excavation. The total Project will include approximately 8,900-linear feet of waterline replacement, a PRV vault, fire hydrants, water service line replacements, service meter relocations, and associated asphalt patching.

**INCLUDED:**

(A) Proposal for Engineering Services Task Order #66 for the FY 26 Waterline and Road Repair and Renovation Project

Fund impacted by above action:

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



This is **EXHIBIT A**, consisting of 12 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated August 19, 2009.

## **Task Order**

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**Task Order Number:** **66**

**Date:** June 18<sup>th</sup>, 2024

**Title:** 2025 – 2026 Waterline Replacement Project ~ Maryanne, Barrett, and Panorama

**Project Description:** Upon the completion of the water system CIP in 2020, the Kingsbury General Improvement District (District) has established a waterline replacement program prioritizing the replacement of undersized and problematic areas of the water distribution system. While the CIP is referenced for planning efforts, other capital needs may arise that may take priority. As capital projects are being implemented, the next project will include a District self-funded water replacement project for Maryanne Drive, Barrett Drive, Carol Circle, Drew Court, Panorama Drive, and Vista Drive as the 2025-2026 Waterline Replacement Project (Project). The Project limits on Maryanne Drive extend between the intersection of Andria Drive and East Barret Drive with Carol Circle extending off Maryanne drive. The Limits of Barrett Drive include the intersection of Barrett and Andria Drive and extend from Andria to Maryanne to the cul-de-sac of Drew Court. Panorama limits begin at Edgewood and turn to end of Panorama. Vista includes the length from the turn off Panorama to the start of the private driveway. The streets within the waterline replacement area are not considered for full road replacement due to favorable pavement condition index scores, and roadway improvements will consist of trench patching where mains have been replaced. The existing roadway will receive trench patching in areas of excavation. The total Project will include approximately 8,900-linear feet of waterline replacement with new ductile iron pipe, a PRV vault, fire hydrants, water service line replacements, service meter relocations, and associated asphalt patching. A map of the existing water system depicts areas included in this scope of work for replacement.

The District is approaching utility projects with a purpose of increasing the size of the project to capitalize economies of scale for engineering and, more specifically, construction. Larger contractors have not shown interest in bidding smaller projects for the District and larger projects will encourage all size contractors, and more of them to bid.

Geotechnical investigation for the Project will be performed outside of this task order by the District's previously selected on-call geotechnical engineering consultant via independent task order. Investigations will include test pits, sampling of material, laboratory testing, and a report summarizing findings and recommendations for trench backfill, roadway base, and asphalt sections. The final report and recommendations would be anticipated to be provided to DOWL no later than the 60% civil design level to incorporate into the Project's design plans and specifications.

The topographic survey effort within this task order only includes Panorama and Vista. Survey efforts for the FY23 – FY25 water improvement projects included the Barrett and Maryanne portions and were completed prior to engineering design efforts. Panorama and Vista were originally planned for a future project, but due to an increasing number of leaks, the District has determined that water replacement is necessary.

This Task Order includes all efforts for design through construction. All timeframes for construction are estimated based on previous water projects. As this is the largest water replacement project the District has performed, the time duration covers multiple years, and the construction specifics are unknown at this time (exact construction duration and the capabilities of the selected contractor), it is recommended that DOWL and the District reassess the task order at time of bidding to check the final project extents, contractor capabilities, and overall duration to understand if this task order remains accurate or if adjustments are needed (i.e. amendment).

**Proposed Project Budget and Financing:** The estimated planning level opinion of probable construction cost is displayed in the Table 1. Given the detailed design task is not complete and future construction and material

market conditions are unrealized, the opinion of probable construction costs should be considered with caution and as reference only.

**Table 1: Estimated Planning Level Construction Costs vs. Engineering & Construction Management Fees**

<b>Construction, Material Procurement, &amp; Engineering Estimate</b>	<b>Planning Level Costs</b>
Material Procurement	\$847,250
Construction (Planning Level Estimate):	\$6,251,450
<b>Total Construction Cost (Less Contingency)</b>	<b>\$7,098,700</b>
Contingency (15%):	\$1,064,800
<b>Total Construction Cost (With Contingency)</b>	<b>\$8,163,500</b>
Civil Engineering Design:	\$323,073
Construction Management & Observation:	\$652,482
<b>Total Civil Engineering Cost</b>	<b>\$975,556</b>
<b>Total Estimated Engineering &amp; Construction Costs (Less Contingency)</b>	<b><u>\$8,074,300</u></b>
<b>Engineering vs. Construction Costs Comparison (Less Contingency)</b>	<b>Cost Ratio</b>
Civil Engineering Design vs. Total Construction Estimate (%)	4.6%
Construction Management vs. Total Construction Estimate (%)	9.2%
<b>Total Engineering Estimate vs Total Construction Estimate (%)</b>	<b><u>13.7%</u></b>

NOTE: All costs exclude Geotechnical Engineering. Only Survey costs for Panorama and Vista in this Task Order were included in costs.

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

## **PART 1 – SERVICES**

### **Task 1.1 – Project Management**

#### **Objective**

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

#### **Approach**

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

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

#### **Deliverables**

The following deliverables will be submitted under this task:

- Monthly invoices.

## Assumptions

The following assumptions apply:

- Overall Project duration is estimated at thirty (30) months and spans over two (2) fiscal years.
- Project-related issues will be identified, communicated, and resolved.
- Submittals will be made from DOWL to the District electronically.
- DOWL and independent consultants (Geotech) will communicate directly (cc District) as required.

## Task 1.2 – Survey and Mapping

### Objective

Preparation of survey and mapping at 1-foot contour intervals required for Project design efforts. Survey and Mapping efforts are applied to the Panorama and Vista water replacement portion only.

### Approach

This task will include the following activities:

- District to locate and mark water and sewer utilities within the Project corridor prior to DOWL survey so markings can be collected. Additionally, coordinate utility locates to collect.
- Survey will be provided with a one (1) foot contour interval at 1" = 40' mapping scale.
- Existing conditions shall be located and will include, but not be limited to, roads, curbs, driveway approaches, drainage (sewer and storm water) and utility (water, gas, power, and communications) structures visible from the surface of the ground, and trees 6-inch in diameter or larger all within the right-of-way.
- Site photos and control sheet will be provided along with the topographic survey in AutoCAD Civil 3D 2018 drawing format.

### Deliverables

The following will be delivered under this task:

- Topographic survey to DOWL engineering team for design purposes.
- Survey dip information, photos and control information will be provided along with the topographic survey in AutoCAD Civil 3D 2018 drawing format.

### Assumptions

The following assumptions apply:

- The District shall be responsible for preparing and providing any documents that permit the right of entry onto private and/or public property needed to facilitate the requested survey.
- The horizontal and vertical control shall be based on published data provided by the Control Network and benchmarks based on the North American Vertical Datum of 1988 (NAVD 88) and National Geodetic Survey (NGS) control.
- DOWL survey will establish Project control that will be used during construction.
- Limits of survey include roadways and 10-feet outside the edge of pavement.
- A request to 811 for utility markings will be required and completed by the District.
- Construction staking is not included.
- Generation of easements are not included.
- Traffic control for survey efforts beyond survey signage is not anticipated.
- Other Survey efforts for this task were provided in Task Order 60 separately.

### **Task 1.3 – Detailed Design**

#### **Objective**

This task includes gathering information and preparation of Plans and Specifications for bidding purposes, as well as an Opinion of Probable Construction Cost for the Project.

#### **Approach**

This task will include the following activities:

- Incorporate topographic data into Project for design.
  - Establish survey control sheets and alignment control tables.
- Obtain record drawings from utility purveyors for buried and aerial utilities within the Project corridor.
- Coordinate with the District to obtain needed missing information from District files/records to finalize existing data and mapping.
- Coordinate with the District for District to call in USA-Digs, mark water, and work with its sewer utility contractor to locate utilities.
- One (1) site visit with District staff to walk Project site.
- 30% Design Submittal shall include:
  - Plan sheets inclusive of plan view water main alignments for review and acceptance by the District prior to further design efforts.
- 60% Design Submittal shall include:
  - Incorporation of 30% review verification comments from the District.
  - Plans to include finalized water main alignment and established appurtenances (service line, fire hydrant, etc.) and profile view design elements.
  - Coordinate with Geotechnical firm to support geotechnical evaluation, review and comment on report, and incorporate recommendations and specifications into plan set.
  - Submission of 60% Plans, Specifications, Opinion of Probable Construction Costs, and Probable Procurement Costs to District for review and comment.
  - One (1) 60% submittal review and site walk with District and DOWL staff.
- 90% Design Submittal shall include:
  - Incorporation of 60% review comments from the District.
  - Refinement of the 60% design of the civil design elements.
  - Coordinate with Geotechnical firm to support geotechnical evaluation, review and comment on report, and incorporate recommendations and specifications into plan set.
  - Submission of 90% Plans, Specifications, Opinion of Probable Construction Costs, and Probable Procurement Costs to District for final review and comment.
  - One (1) 90% submittal review conference call with District and DOWL staff.
- Permitting
  - Tahoe Douglas Fire Protection District (TDFPD)
    - Project approval letter required for NDEP-BSDW permit.
    - DOWL to submit 445A NAC report, Civil Improvement Plans, and Hydrant Plan (as needed) to TDFPD for comment and approval.
    - All comments will be incorporated and re-submitted to obtain approval.
  - Nevada Division of Environmental Protection – Bureau of Safe Drinking Water (NDEP-BSDW)
    - DOWL will apply for and submit the Project to NDEP-BSDW for public water system review and approval, including, application, \$1,500 review fee, hydraulic analysis report, hydraulic model update, and submittal. All comments will be incorporated and re-submitted to obtain approval.

- Tahoe Regional Planning Agency (TRPA)
  - This Project is assumed to be an Exempt Project through the Basin MOU that the District is a part of.
    - Under Attachment B of the MOU for Public Works Providers
      - Roadways, Trails, Sidewalks & Parking Facilities #2 (Exempt): Structural maintenance, repair, and replacement of existing facilities (pavement, curb and gutter, culverts, pipes) provided no new land coverage is created...
      - Waterline Distribution and Wastewater Collection & Treatment Facilities #9 (Exempt): Structural maintenance, repair, and in-kind replacement of facilities, provided excavation is limited to areas under existing pavement.
- Labor Commissioner
  - DOWL to complete all forms for public bodies awarding public works contracts with the Nevada Labor Commissioner: Request for PW Number, Notice of Award, Notice of Completion.
  - All forms are required to be submitted by the District, per Labor Commissioner. DOWL will complete all documents and provide to District for submittal.
- 100% Design Submittal shall include:
  - Incorporation of 90% review comments from the District and permit reviews.
  - Finalized Plans, Specifications, Opinion of Probable Construction Costs, and Probable Procurement Costs submitted to District for public bid processing.
- Planning and Phasing for project Construction.
- Prepare material procurement contract documents, bid form, and opinion of probable cost.
- Quality assurance and quality control of deliverables to the District.

### **Deliverables**

The following will be delivered under this task:

- Submittal of the 30% plans for District review and comment will include plan sheets for water mainline alignment only for verification purposes.
- Submittal of the 60% set for District review and comment will include PDF files of the Plans (11"x17"), Construction Specifications, Opinion of Probable Construction Cost, and Estimated Procurement Cost.
- Submittal of the 90% set for District review and comment will include PDF files of the Plans (11"x17"), Construction and Procurement Specifications, Opinion of Probable Construction Cost, and Estimated Procurement Cost.
- Submittal of the 100% set used for bidding will include individual PDF files of the Plans (11"x17"), Construction and Procurement Specifications, Opinion of Probable Construction Cost, and Estimated Procurement Cost.
- Permits and written approvals from the agencies identified in the Detailed Design Approach.

### **Assumptions**

The following assumptions apply:

- One (1) site visit kickoff meeting and one (1) 60% design review meeting are included in the scope of work for this task.
- 90% submittal reviews with District and DOWL via conference call.
- Specifications will be in EJCDC format for front-end documents and CSI format for technical specifications.

- Project elements to be included in design (See attached Map Figure for reference of project areas):
  - Maryanne Drive: Approximately 4,000-linear feet of 8-inch main, fire hydrant assemblies with laterals, and service lateral replacement. Limits of replacement begin at the intersection of Andria to the intersection of Barrett East.
  - Barrett Drive: Approximately 3,400-linear feet of 8-inch main, fire hydrant assemblies with laterals, service lateral replacement, and a pressure reducing valve with vault. Limits of replacement begin at the intersection of Andria to the beginning of Drew.
  - Intersection of Andria Drive and Barrett Drive: This intersection will be completed under this Project scope of work. Due to constructability issues in the field from the 2023 Water Replacement Project, the main on Barrett was not connected short of Andria. This scope of work will include the design and replacement of the water main intersection to add a proposed cross connection at the Andria and Barrett intersection. The limits of construction include approximately 100-linear feet of 8-inch waterline replacement on Barrett West and Andria.
  - Carol Circle: Carol will be replaced with approximately 200-linear feet of 8-inch water main with service laterals. Carol is located off Maryanne near the intersection of Maryanne and Andria.
  - Drew Court: Continues at the end of Barrett East and terminates at a cul-de-sac. Drew includes approximately 570-Linear Feet of 8-inch main, Fire Hydrant Assemblies with laterals, and service lateral replacement. Limits of replacement are from Barrett to the end of the cul-de-sac.
  - The existing main connection between Maryanne and Barrett along the hillside is not to be replaced. This was replaced under an emergency contract in 2017 with C900 PVC water main and remains in good condition. Replaced mains will only make connections on both ends of the hillside main.
  - Panorama Drive and Vista Drive: Approximately 970-linear feet of 8-inch main, fire hydrant assemblies with laterals, and service lateral replacement. The limits of replacement are all water infrastructure in Panorama from Edgewood drive, and Vista water infrastructure to the start of a private driveway.
  - Water infrastructure listed in these assumptions are from information known at this time. Minor construction elements may be added or removed with final design.
  - All areas of improvement include trench patching where roadway is directly impacted from both water main and service lateral replacement. Microsurface sealing is not anticipated or included in this scope of work or in the Opinion of Probable Construction Costs.
- Geotechnical
  - It is assumed the District's on-call Geotechnical firm will perform field investigations, material identifications, and recommendations. The Geotechnical firm will be contracted under the District; however, any reports or submittal documents will go through DOWL for review.
  - Roadway improvements are assumed to be trench patching over areas affected by water improvements. If additional roadway improvements are required from the geotechnical report, these efforts would be outside of scope and performed via amendment.
- NDOT Permitting not required.
- Douglas County Permitting not included.
- Project assumed to be self-funded by the District. Outside funding and associated requirements are not included in this scope of work.
- A recommendation to the District for Project construction and Phasing will be provided. Phasing will be based on previous District water replacement projects and based on current information on contractors, material availability, and District tolerance based on project costs.

## **Task 1.4 – Bidding Assistance**

### **Objective**

Assist the District in the bid selection process and award of the Procurement and Construction Contract.

### **Approach**

Activities under this task will include the following elements:

- Prepare procurement bid package for District purchase of waterline materials.
  - Advertise and bid the procurement electronically through PlanetBids.
  - Answer questions from bidders and prepare addendum.
  - Conduct bid opening via PlanetBids for Procurement.
  - Bid compliance review and bid tabulation.
- Advertise and bid the Construction Project electronically through the DOWL PlanetBids portal and maintain a plan holder's list.
- Attend one (1) pre-bid meeting at the District's office, prepare agenda, attend meeting, and compile meeting minutes for distribution.
- Answer questions from bidders and prepare addendum.
- Conduct bid opening via PlanetBids for the construction Project.
- Bid compliance review and bid tabulation for construction bid.
- Contractor complete due diligence review (NV State Contractor's Board, Secretary of State, Labor Commissioner's Disqualified List, and reference check).
- Prepare letter of recommendation for award of the Procurement and Construction contracts.
- Prepare and issue Notice of Award.

### **Deliverables**

The following deliverables will be submitted under this task:

- Pre-bid meeting minutes.
- Bid results summary.
- Notice of Award.
- One (1) original copy of the Specifications for use during construction.
- Two (2) half-size sets of Plans for use during construction.

### **Assumptions**

The following assumptions apply:

- Bids will be held for both Procurement and Construction Contracts.
- DOWL will conduct one (1) pre-bid meeting at the District's office for the Construction Contract only. DOWL will not conduct a pre-bid meeting for the Procurement Contract.
- Two (2) RFIs and preparation of one (1) addendum are assumed for each of the Procurement and Construction Bids.
- Project assumed to be self-funded by the District. Outside funding and associated requirements are not included in this scope of work.

## **Task 1.5 – Construction Management**

### **Objective**

Monitor the Project and keep the District informed of the Project status. This phase also includes assisting the District with close-out of the construction process and Construction Contract.

## **Approach**

The following activities will be performed as part of this task:

- Oversee the Project team and provide routine project management and communications.
- Conduct one (1) pre-construction meeting at the District's office, prepare agenda and meeting minutes for the pre-construction meeting. DOWL attendance will include the Project Manager, Project Engineer, and Construction Observer.
- Process change-orders and payment applications, evaluate claims, review submittals, respond to RFIs, and address unanticipated conditions.
- Weekly in-office construction management activities are limited to ten (10) total hours per week.
  - These activities include processing of documents (described earlier), coordination with all parties, daily observation report QC, etc.
  - Maintain all Project documentation for the duration of the Project including tracking, disbursing, and reviewing. Maintain logs for all documentation including submittals, RFCs/RFIs, field orders, work change directives, and change orders.
- Certified Payroll Review:
  - Review certified payroll reports supplied by the prime contractor. Reports to include prime and sub-contractors working on the Project.
  - Verify contractor staffs' position, time, and wages paid are accurate and comply with the prevailing wages for the Project.
- Schedule and manage weekly on-site construction meetings. Prepare all agendas and meeting minutes for weekly construction meetings.
- Coordinate a Substantial Completion inspection and develop a final punch-list of work items to be completed prior to final inspection. Meeting onsite will include DOWL Construction Observer, Engineer, District staff member, and Contractor for site walkthrough.
- Conduct a final inspection meeting to verify that all outstanding work items are complete (DOWL Project Engineer and Construction Observer to perform on-site final walkthrough with Contractor and District Staff).
- Upon completion of construction, obtain both Construction Observer and Contractor as-builts and incorporate all modifications into a set of record drawings. Revisions will be made in the CAD design files.
- Recommend Project final acceptance to the District.

## **Deliverables**

The following deliverables will be submitted under this task:

- Notice to Proceed.
- Pre-Construction Meeting minutes.
- Construction Meeting Minutes
- Certified Payroll reports supplied by contractor.
- Contractor Pay Applications.
- Change Order forms (If required).
- Substantial Completion List
- Conformance letter from DOWL.
- Record drawings electronically (.pdf)

## **Assumptions**

The following assumptions apply:

- Pre-construction meeting to be held at the District's office.



- Construction anticipated to take forty-four (44) weeks over two construction grading seasons. This overall construction duration is derived from previous water and road improvement projects' rate of construction.
  - Contractor will remain within this construction schedule and will not be in the field beyond the TRPA cut-off date either year of construction.
  - Time effort required by Engineer and Office staff detailed in the Approach section.
  - If construction efforts vary from this schedule, DOWL will notify the District and will be available per the estimated weekly time effort, or an agreed upon weekly time effort, for days that work is being performed until complete and compensated on a time and materials basis outside of the scope.
  - District will be notified by DOWL with sufficient time prior to Contractor going over the scheduled date. DOWL will discuss with District and provide justification for additional work. An Amendment to this contract or a separate Task Order for construction services beyond this scope will be used as a formal agreement with District after coordination and approval from the District.
- Forty-Three (43) weekly construction meetings are assumed – no meeting first week of construction. DOWL will be available for additional on-site visits if requested by the District, billed on a time and materials basis outside of the Scope.
- Weekly construction meeting costs shall include all time, 6 hours for meeting, travel, and mileage.
- Office engineering efforts are detailed under the Approach section of this task.
- The Construction Observer and Contractor will provide a complete and clean set of redlines to DOWL.
- It is anticipated that the Construction Contract will exceed \$250,000; therefore, certified payroll reports and associated field interviews will be required.
  - Certified payroll reviews are assumed at 3 hours per week for the duration of construction identified within this Scope
  - Certified Payroll reports are anticipated to be complete and correct. Contractor is to be familiar with certified payrolls and compliance.
  - One (1) minor revision for each Certified Payroll report is assumed within this scope of work. Additional revisions will be billed on a time and materials basis.
  - If Certified Payroll reports are not complete, DOWL will reject submission and require re-submittal by the contractor.
  - DOWL's review will consist of verification of personnel, time worked, and hourly wages and that requirements of the Project are met.
  - All final certification and reporting to Labor Commission must come from the District as they are the public body, funding the Project, and have ultimate responsibility.
- Material testing will be provided by Contractor via certified third-party testing company.
- Change orders will be initially reviewed by DOWL. DOWL to coordinate with contractor to review, evaluate, and respond to claims.
  - A reasonable effort is assumed to be email and phone correspondence with contractor, and two (2) revisions of a change order reviewed by DOWL with response from DOWL to Contractor. If there is no resolution with Contractor after DOWL's initial coordination and response, DOWL will engage the District for negotiation and resolution.
  - DOWL will gather information from both DOWL observation documents and Contractor construction documents to present the documentation and DOWLs response to the District for final review and approval.
- Public Involvement will be performed by the District. DOWL will support the District in the field.
  - The District will coordinate and provide information to the public. DOWL will provide the District any supporting documents or clarifications for the public.

- DOWL will provide any daily observation reports or photos of the site to the District in case of homeowner complaints or damages.
- It is assumed that the DOWL Construction Observer will be the first point of contact in the field. The Construction Observer will be responsible for enforcing that Contractor has posted signage and notice to homeowners during construction. Construction Observer will also communicate with homeowners and provide information to DOWL Engineer and the District.
- District will be in charge of water operations and scheduled outages with DOWL as support.
  - Water shutoff maps and shutoff plan for homeowners affected by outages is typically coordinated through the District by the Water Operations crew. District operators will provide Contractor guidance or documentation in the field to determine a water shut off plan.
  - If requested and approved by the District, DOWL can provide a greater amount of public support to investigate and produce a more detailed outage plan for the Contractor. Time will be tracked and communicated with the District outside of scope.
- This task order includes three (3) meetings at the District Office and onsite, outside of the weekly construction meetings, for the Pre-Construction meeting, Substantial Completion walkthrough, and Final Completion Walkthrough. Meetings costs shall include all time, 6 hours for meeting, travel, and mileage.

### **Task 1.6 – Construction Observation**

#### **Objective**

Perform construction observation ensuring all aspects constructed are compliant with the design plans and specifications.

#### **Approach**

The following activities will be performed as part of this task:

- Construction Observer to provide full-time observation during the construction process.
- Notify Contractor, Engineer, and the District of any issues in the field as or before issues occur to allow quick resolution.
- Answer questions, verify work is being completed per the plans and specifications, and coordinate with all parties and the public.
- Monitor traffic control and public access.
- Prepare daily observation reports, measure quantities, and take photographic records.
- Monitor material testing (performed by certified third-party firms contracted by the contractor) to certify requirements are being met.
- Attend all weekly progress meetings.
- Generate punch list of items to correct at substantial completion.
- Conduct final site walk ensuring punch list items are complete.
- Keep a set of redlined as-builts of construction.

#### **Deliverables**

The following deliverables will be submitted under this task:

- Daily Observation Reports
- Punchlist
- Redlined As-Builts

## Assumptions

The following assumptions apply:

- Construction anticipated to take Forty-Four (44) weeks total over two construction seasons. This overall construction duration is derived from previous water and road improvement projects.
- DOWL inspection costs shall include all time, 8 hours on-site inspection, 2 hours for reporting, travel, and mileage.
- If construction efforts vary from this schedule, DOWL will notify the District and will be present for days that work is being performed until complete and compensated on a time and materials basis outside of the scope.
- On-site observation will only occur when the contractor is performing work.
- Construction Observer will be the first point of Contact with the Public in the field. Observer will notify DOWL Engineer and District of any homeowner issues, complaints, or requests. DOWL will rely on the District to coordinate with homeowner as necessary and resolve any issues or direct any changes in the field regarding homeowner or public request. DOWL will provide support and maintain communication with homeowners per District direction.
- A single full-time Construction Observer will oversee observation. If there are multiple construction crews running, the DOWL Engineer and Observer will coordinate with the Contractor to determine the key areas of inspection for the day. Observer will coordinate with Contractor to get a daily schedule from contractor to make an informed decision.
  - DOWL will coordinate with District to identify a plan to ensure project has adequate inspection if there are multiple construction crews.
  - If multiple crews require observation, DOWL to coordinate with District to identify a plan and assess the effort required and if more persons are needed. DOWL will obtain approval with District prior to additional effort beyond this scope of services.

## PART 2 – COMPENSATION

The District shall pay DOWL on a time and materials basis, including travel and mileage, not to exceed **Nine-Hundred and Seventy-Five Thousand and Five-Hundred and Fifty-Six Dollars (\$975,556.00)**. Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is summarized in Table 2:

**Table 2: Cost Breakdown of Task Budget**

<b>Task</b>	<b>Cost</b>
Task 1.1 – Project Management	\$42,735
Task 1.2 – Survey and Mapping	\$9,374
Task 1.3 – Detailed Design	\$255,687
Task 1.4 – Bidding Assistance	\$15,277
Task 1.5 – Construction Management	\$283,152
Task 1.6 – Construction Observation	\$369,331
<b>Total Project Budget:</b>	<b><u>\$975,556</u></b>

**PART 3 – SCHEDULE**

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

Award of Task Order.....	June 2024 (Board Meeting)
Survey (under separate Contract).....	June 2024
Survey (Panorama & Vista).....	August 2024
Utility Locates.....	July 2024
30% Design.....	August 2024
Geotechnical Evaluation (Performed by Others).....	September 2024
60% Design.....	September 2024
90% Design.....	November 2024
NDEP Permitting.....	November - December 2024
Material Procurement Bidding.....	December 2025
100% Design.....	January 2025
Construction Bidding.....	January 2025
Award of Contracts.....	February 2025 (Board Meeting)
Construction (pending contractor scheduling and material availability).....	May – October 2025 & 2026
Project Closeout.....	October – November 2026

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

Owner: Kingsbury General Improvement District

Engineer: DOWL

Signature: \_\_\_\_\_

Signature: Jeff Bernardo

Print Name: Mitchell S. Dion

Print Name: Jeff Bernardo, P.E.

Title: General Manager

Title: Chief Operating Officer

Date Signed: \_\_\_\_\_

Date Signed: 6/6/2024



# Kingsbury General Improvement District 2025 - 2026 Water Replacement Project Planning Level Construction Opinion of Probable Cost

## BID SCHEDULE - BASE BID

Bid Item	Description	Quantity	Unit	Unit Price	Total
<b>MATERIAL PROCUREMENT</b>					
A	1" Water Service Line (a)	1,705	LF	\$12.50	\$21,312.50
B	1.5" Water Service Line (a)	990	LF	\$19.80	\$19,602.00
C	8" Water Main (a)	9,775	LF	\$55.80	\$545,445.00
D	6" Water Main (a)	440	LF	\$42.60	\$18,744.00
E	6" Gate Valve	20	EA	\$1,400.00	\$28,000.00
F	8" Gate Valve	41	EA	\$2,190.00	\$89,790.00
G	Fire Hydrant Assembly	18	EA	\$6,030.00	\$108,540.00
ALT 1b	1" Future Service Line (Undeveloped Parcels) (a)	1,265	LF	\$12.50	\$15,812.50
<b>CONSTRUCTION SUMMARY</b>					
1	Mobilization and Demobilization (a)	1	LS	\$284,200.00	\$284,200.00
2	Temporary Traffic Control (a)	1	LS	\$142,100.00	\$142,100.00
3	Temporary Erosion Control (a)	1	LS	\$142,100.00	\$142,100.00
4	1-Inch Water Service Connection	31	EA	\$5,125.00	\$158,875.00
5	1.5-Inch Water Service Connection	18	EA	\$5,350.00	\$96,300.00
6	Relocate Existing Water Meter Assembly (b)	49	EA	\$1,630.00	\$79,870.00
7	Traffic Rated Meter Assembly Lid (Contingent Bid Item) (c)	5	EA	\$1,935.00	\$9,675.00
8	1-Inch Private Property Water Service (d)	1,550	LF	\$125.00	\$193,750.00
9	1.5-Inch Private Property Water Service (d)	900	LF	\$125.00	\$112,500.00
10	8-Inch Waterline Replacement	8,885	LF	\$240.00	\$2,132,400.00
11	6-Inch Waterline Replacement (e)	400	LF	\$205.00	\$82,000.00
12	6-Inch Gate Valve (f)	20	EA	\$3,105.00	\$62,100.00
13	8-Inch Gate Valve (f)	41	EA	\$3,390.00	\$138,990.00
14	Fire Hydrant Assembly (g)	18	EA	\$10,755.00	\$193,590.00
15	Connection to Existing Water Main	12	EA	\$11,700.00	\$140,400.00
16	Connection to Existing Fire Hydrant Assembly (h)	2	EA	\$7,655.00	\$15,310.00
17	Removal and Disposal of Abandoned Water Main (Contingent Bid Item)	250	LF	\$135.000	\$33,750.00
18	Pressure Reducing Assembly	1	EA	\$126,500.00	\$126,500.00
19	Asphalt Trench Patch (6" AC / 12" AB) (i)	10,780	LF	\$155.00	\$1,670,900.00
20	Asphalt Trench Patch (3" AC / 6" AB) (j)	770	LF	\$140.00	\$107,800.00
21	Remove and Replace Concrete Flatwork (Contingent Bid Item)	735	SF	\$65.00	\$47,775.00
22	Remove and Replace Curb and Gutter (Contingent Bid Item) (k)	322	LF	\$125.00	\$40,250.00
23	Non-Excavatable Rock Removal (Contingent Bid Item) (l)	540	CY	\$445.00	\$240,300.00
ALT 1a	1-Inch Future Connection (Undeveloped Parcels) (m)	23	EA	\$5,125.00	\$117,875.00
ALT 1b	1-Inch Future Private Water Service (Undeveloped Parcels) (d)(m)	1,150	LF	\$125.00	\$143,750.00
<b>Material Procurement Total:</b>				<b>\$847,250.00</b>	
<b>Construction Bid Total:</b>				<b>\$6,251,450.00</b>	
<b>PROJECT TOTAL:</b>				<b>\$7,098,700.00</b>	
<b>15% CONTINGENCY:</b>				<b>\$1,064,800.00</b>	
<b>TOTAL (with contingency):</b>				<b>\$8,163,500.00</b>	

General Notes:

1. Base project to include Barrett, Maryanne, Andria/Barrett Intersection, Drew, Carol, Panorama, & Vista.
2. Procurement & Construction Units Costs taken from the 2023 & 2024 bids (Where Applicable), add 15% for Multi-Year Construction.
3. Total Construction Costs do NOT include Bid Alternates.

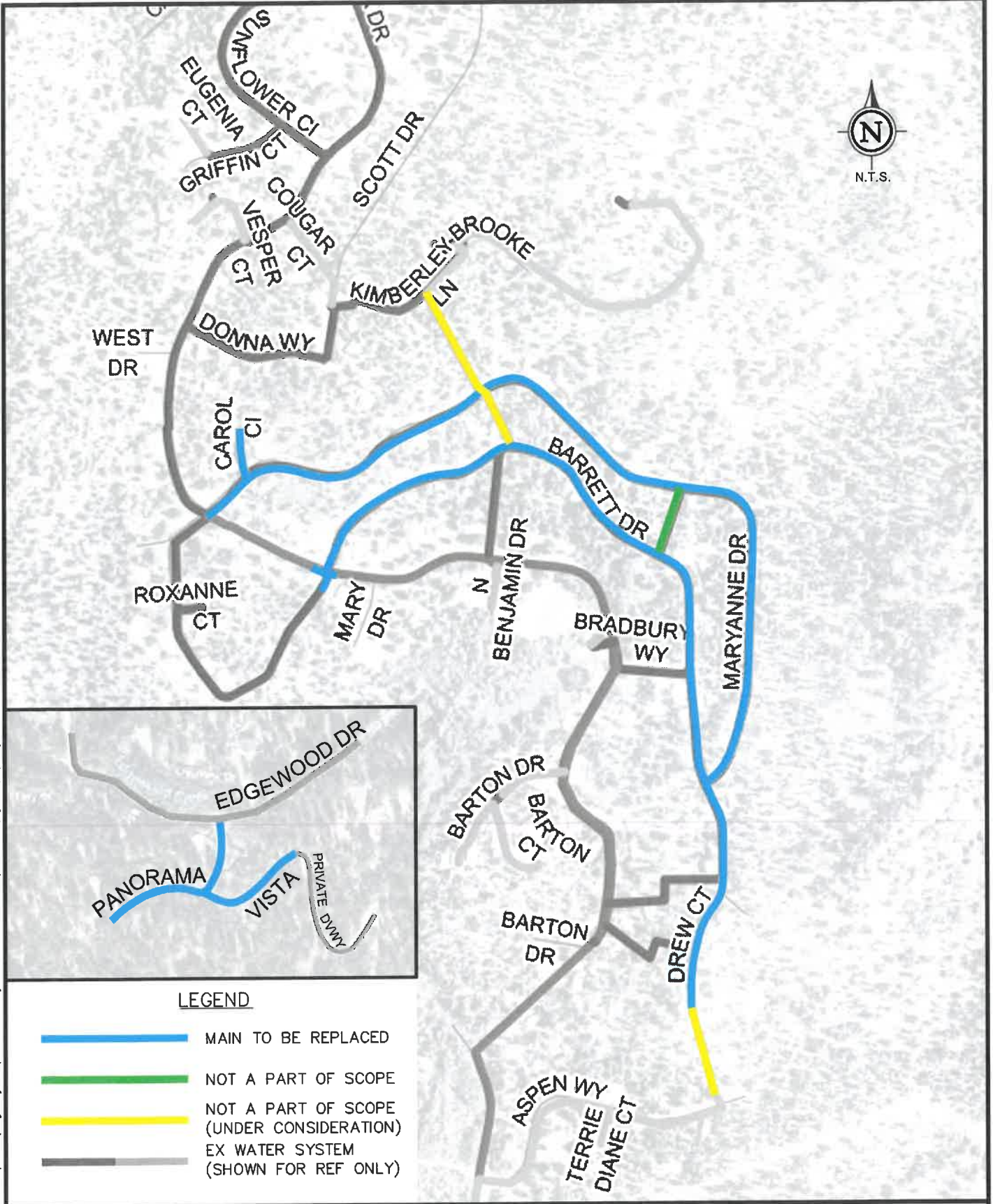
Procurement Notes:

(a) 10% Added to bid item quantity.





Construction Notes:


- (a) 5% Mobilization & Demobilization; 2.5% Traffic Control & Erosion Control; ALT bid items not included.
- (b) All existing meters assumed to be relocated to ROW. No new meters are proposed in Base Bid.
- (c) 10% of relocated meters assumed to be traffic rated.
- (d) 50 LF per lateral connection.
- (e) 20 LF Per hydrant lateral & existing hydrant connection.
- (f) One 6" GV per hydrant lateral & one 8" GV per hydrant at main; Two 8" GVs per Water Main Connection.
- (g) Average 500 FT Hydrant Spacing.
- (h) Two Hydrants to be re-used per age noted in GIS.
- (i) Calculated based on 8" Main replacement, 20 LF Hydrant Lateral & Service Lateral AC Cut.
- (j) Estimated 30 LF driveway cut for half of all service laterals.
- (k) Estimated 2 LF curb cut for all service laterals; 10 LF curb cut for all hydrant laterals.
- (l) Estimated 170 CY per 3,500 LF of main, added 20%. (Based on 2023 Water Project consolidated rock removal)
- (m) Parcels with no known water meter; Parcels owned by STATE OF NEVADA or US FOREST SERVICE. Bid Alternate items not included in total.

P:\Marketing\Proposals\Client Proposals\Kingsbury GD\052\_2025 Maryanne\_Burrett Water Replacement\Figures\Map.dwg PLOT DATE 2024-6-4 09:02 SAVED DATE 2024-06-04 08:58 USER: tmorrell



**LEGEND**

-  MAIN TO BE REPLACED
-  NOT A PART OF SCOPE
-  NOT A PART OF SCOPE (UNDER CONSIDERATION)
-  EX WATER SYSTEM (SHOWN FOR REF ONLY)



**DOWL**  
www.dowl.com  
5510 Longley Lane  
Reno, Nevada 89511  
775-851-4788

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
MARYANNE & BARRETT ~ PANORAMA & VISTA  
PROJECT AREA**





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

**TITLE: APPROVAL OF TASK ORDER 67 WITH DOWL ENGINEERING FOR ENGINEERING SERVICES FOR THE FY 26 ROAD SURFACE REPAIR AND RENOVATION PROJECT**

For Discussion and Possible Action. For discussion and possible action to approve engineering services contract for the FY 26 Road Surface Repair and Renovation Project

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Approve Task Order 67 with DOWL Engineering for Engineering Services at the cost of \$328,217 for the FY 26 Road Surface Repair and Renovation Project and authorize the General Manager to execute appropriate documents.

**BACKGROUND INFORMATION:**

The district has successfully used the integration of the Road Pavement Management System (PMS) and the waterline replacement program to address both roadway and waterline deficiencies. However, there are road surfaces which need treatment (emulsions, surfacing, or overlays) in order to correct failures and sustain them before dropping too low in the PMS rating where waterlines are not planned for replacement. In addition, we are experiencing notable spalling of the concrete collars around water and wastewater iron lids as well as many stormwater drains. The purpose of this project is to address these deficiencies and provide sustainable roadway surfaces before reconstruction is needed. It is anticipated that the total cost of this project will be approximately \$2.5 million and is included in the five-year capital projections. Engineering services including design, construction management and administration of below 15% are consistent with industry practices and Federal GSA guidelines.

DOWL engineering (Farr West Engineering) has managed the PMS system and overseen most of the capital projects within the district. They were competitively selected in 2022 to continue providing an assortment of engineering services and are “on call” for work including roadway projects such as proposed. The district has two other “on call” engineering firms available but in the absence of an in-house engineering capacity, DOWL continues to manage the PMS and is best positioned to provide recommendations to the district for the roadways and treatments to be used.

**INCLUDED:**

(A) Proposal for Engineering Services of FY26 Road Surface Repair and Renovation Project

Fund impacted by above action:

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



**Task Order**

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**Task Order Number:** 67

**Date:** June 18<sup>th</sup>, 2024

**Title:** 2025 Road Rehabilitation & Replacement Project

**Project Description:** Kingsbury General Improvement District (District) maintains 22-miles of roads that ranges from snow removal to rehabilitations and replacements. The District has prioritized its roadways with respect to rehabilitations (sealing projects) and replacements that accompany the waterline replacement capital program; however, the District has fallen behind in areas of rehabilitation efforts that fall between the two. The need to maintain roads separate from other programs is necessary to adequately extend the life of the Districts roads. The District approached DOWL to discuss implementing this program which will be a sole focus on road rehabilitations: sealing (Microsurface and cape seal), crack replacement, and section replacements. The approach to this project will include driving the roads to identify and assemble an inventory of crack and section replacement locations. The District has requested that one of its Road Department personnel accompany DOWL for training purposes.

As the inventory of required rehabilitation is unknown, DOWL and the District discussed preparing this scope of work to include general assumptions on the number and type of rehabilitation work to be completed. This will allow the scope and fee to be measurable for the design and construction phases. Once the field inventory is completed and the project’s extents are known, DOWL and the District will reconvene to assess whether this task order and its assumptions are accurate. If not, an amendment will be prepared to bring the task order in line with the actual project scope to be completed.

Proposed Project Budget and Financing: The estimated planning level opinion of probable construction cost is displayed in the Table 1. Given the detailed design task is not complete, future construction and material market conditions are unrealized, and the Project will require a field investigation to know the exact extent of road rehabilitation, the opinion of probable construction costs should be considered with caution and as reference only.

**Table 1: Estimated Planning Level of Costs vs. Engineering & Construction Management Fees**

<b>Construction &amp; Engineering Estimate</b>	<b>Planning Level Costs</b>
<b>Total Construction Cost (Less Contingency)</b>	<b>\$2,197,300</b>
Contingency (20%):	\$439,450
<b>Total Construction Costs (With Contingency)</b>	<b>\$2,636,750</b>
Civil Engineering Design:	\$139,793
Construction Management & Observation:	\$188,424
<b>Total Civil Engineering Cost</b>	<b>\$328,217</b>
<b>Total Estimated Engineering &amp; Construction Costs (Less Contingency)</b>	<b><u>\$2,525,500</u></b>
<b>Engineering vs. Construction Costs Comparison (Less Contingency)</b>	<b>Cost Ratio</b>
Civil Engineering Design vs. Total Construction Estimate (%)	6.4%
Construction Management vs. Total Construction Estimate (%)	8.6%
<b>Total Engineering Estimate vs Total Construction Estimate (%)</b>	<b><u>14.9%</u></b>

NOTE: All costs exclude Geotechnical Engineering and Surveying.

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

## **PART 1 – SERVICES**

### **Task 1 – Project Management**

#### **Objective**

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

#### **Approach**

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

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

#### **Deliverables**

The following deliverables will be submitted under this task:

- Monthly invoices.

#### **Assumptions**

The following assumptions apply:

- Overall Project duration is estimated at sixteen (16) months and spans over two (2) fiscal years.
- Project-related issues will be identified, communicated, and resolved.
- Submittals will be made from DOWL to the District electronically.

### **Task 2 – Field Investigation and Data Collection**

#### **Objective**

Drive District roadways to perform field inspections to collect and catalog all areas requiring rehabilitation for the project.

#### **Approach**

This task will include the following activities:

- Planning and preparation for field inspections.
- Generation of maps and runbook sheets to document defect areas.
  - Defect areas shall include:
    - Utilizing 2023 MicroPAVER output for sealing needs
    - Cracks more than 2-inches wide.
    - Road sections determined to require section replacement.
    - Manhole and water valve collar replacement. All manhole and water valve replacements needs are provided by the District.
- Four (4) days of DOWL personnel driving 22-miles of District roadways to identify and document defect areas.

- The District will provide one (1) road crew personnel to join DOWL for driving for training purposes and to assist with documentation while driving.
- If District personnel are not available, a second DOWL staff member would be required to join to assist with documentation while driving which is outside of scope and would be amended to cover.
- Catalog and organize defects into database for presentation and use for developing the extents of the project's design.
- Solicit planning level costs from contractors to develop construction costs.
- Meeting with the District to review findings, planning level construction costs, and developing the proposed project to design and construct.
  - Compare to assumptions of Task 3 and if the scope is in line or requires amending.

**Deliverables**

The following will be delivered under this task:

- Database spreadsheet of defects.
- Planning level opinion of probable costs to develop construction project that meets District's budget.

**Assumptions**

The following assumptions apply:

- DOWL will drive District roads for four (4) days estimated at ten hours per day.
- The District will provide one (1) road crew to join and assist DOWL driving the roads and assist with data collection.
- All sealing defect needs will be determined from 2023 MicroPAVER output results.
- The District is preparing a list of all sewer manhole and water valve concrete collars that need replacement, which will be provided to DOWL.
- Review meeting will be via Teams.

**Task 3 – Detailed Design**

**Objective**

This task includes gathering information and preparation of Plans and Specifications for bidding purposes, as well as an Opinion of Probable Construction Cost for the Project.

**Approach**

This task will include the following activities:

- Coordinate with the District to obtain needed missing information from District files/records to finalize existing data and mapping.
- Finalize project extents and database detailing all defect work to be rehabilitated.
- 60% Design Submittal shall include:
  - Design plans:
    - Two (2) sheets
      - Cover
      - Notes
    - Two (2) sheets
      - Microsurface and Cape
      - Traffic control
    - Twenty (20) sheets at 200 scale
      - Sewer manhole and water valve collar replacements
      - Crack repairs

- Road section replacements
  - Five (5) sheets
    - Legend and quantities
    - Legend and quantities
    - Details
    - Details
- Contract documents
- Opinion of Probable Cost
- Submission of 60% Plans, Specifications and Opinion of Probable Construction Costs to District for review and comment.
- One (1) 60% submittal review meeting with District and DOWL staff.
- Permitting
  - Nevada Department of Transportation (NDOT)
    - Prepare Temporary Encroachment Permit.
    - Coordinate with the District for signatures.
    - Obtain Douglas County Sherriff and Highway Patrol approvals.
    - Submit and obtain NDOT permit.
  - Labor Commissioner
    - DOWL to complete all forms for public bodies awarding public works contracts with the Nevada Labor Commissioner: Request for PW Number, Notice of Award, Notice of Completion.
    - All forms are required to be submitted by the District, per Labor Commissioner. DOWL will complete all documents and provide to District for submittal.
- 100% Design Submittal shall include:
  - Incorporation of 60% review comments from the District and permit reviews.
  - Finalized Plans, Specifications, and Opinion of Probable Construction Costs submitted to District for public bid processing.
- Quality assurance and quality control of deliverables to the District.

### **Deliverables**

The following will be delivered under this task:

- Submittal of the 60% set for District review and comment will include PDF files of the Plans (11"x17"), Construction Specifications, and Opinion of Probable Construction Cost.
- Submittal of the 100% set used for bidding will include individual PDF files of the Plans (11"x17"), Construction Specifications, and Opinion of Probable Construction Cost.
- Permits and written approvals from the agencies identified in the Detailed Design Approach.

### **Assumptions**

The following assumptions apply:

- Due to the extent of defect areas to be included in this scope of work and overall project, DOWL and the District discussed during the development of this scope to identify clear assumptions to the extent of the project. These assumptions would be revisited after the completion of Task 2 to determine if the scope was an accurate depiction or if the extent of the defects in the project varied from the assumptions. If there is a difference in number and type of defects, the project would be refined to the assumptions presented, or a contract amendment will be prepared to align with the extent of the project to be finalized.
- Plan sheets are estimated to be 200 scale in a grid pattern throughout the District to be legible and present the construction content.
- Assumed defects to include in scope and design:
  - Sewer manhole and water valve collar replacements.

- One-hundred (100) collar replacements to be included in design. This includes manhole and gate valve collars.
    - Collar replacements to include the removal of existing concrete collars and replacement of new concrete collar. No replacement of other structure components is included. Typical details will be used for design.
    - Total number of collars to be replaced will be provided by the District.
  - Crack repairs.
    - One-hundred and Twenty-Five (125) crack repairs to be included in design.
    - Crack repairs to be performed on transverse cracks of at least one travel lane width and greater than 2-inches wide. Work performed to include mill two feet wide on crack center and replace asphalt. No replacement of base. Typical details will be used for design. Asphalt thickness will be identified based on best information available from records. Work performed to match existing slopes, transitions, and tie-ins.
  - Road section replacements.
    - Fifteen (15) sections of approximately 100-feet in length.
    - Section replacements will include a plan view indication of location and limits. Work performed to include mill/pulverize existing asphalt and base, install new base, and install new asphalt section. Typical details will be used for design. Asphalt thicknesses will be identified based on best information available from records. Work performed to match existing slopes, transitions, and tie-ins.
- Specifications will be in EJCDC format for front-end documents and CSI format for technical specifications.
- Project assumed to be self-funded by the District. Outside funding and associated requirements are not included in this scope of work.
- Survey is not included with this scope of work. Plans will be produced to show general locations of rehabilitation and replacement needed.
- Not Included in Scope:
  - Profile views on design plans.
  - Redesign/improvement of roadway section slopes, drainages, or other parameters other than replace to match existing.
  - Douglas County Permitting not included.

#### **Task 4 – Bidding Assistance**

##### **Objective**

Assist the District in the bid selection process and award of the Construction Contract.

##### **Approach**

Activities under this task will include the following elements:

- Advertise and bid the Construction Project electronically through the DOWL PlanetBids portal and maintain a plan holder's list.
- Attend one (1) pre-bid meeting at the District's office, prepare agenda, attend meeting, and compile meeting minutes for distribution.
- Answer questions from bidders and prepare addendum.
- Conduct bid opening via PlanetBids for the construction Project.
- Bid compliance review and bid tabulation for construction bid.
- Contractor complete due diligence review (NV State Contractor's Board, Secretary of State, Labor Commissioner's Disqualified List, and reference check).
- Prepare letter of recommendation for award of the Construction contract.
- Prepare and issue Notice of Award.

## **Deliverables**

The following deliverables will be submitted under this task:

- Pre-bid meeting minutes.
- Bid results summary.
- Notice of Award.
- One (1) original copy of the Specifications for use during construction.
- Two (2) half-size sets of Plans for use during construction.

## **Assumptions**

The following assumptions apply:

- DOWL will conduct one (1) pre-bid meeting at the District's office for the Construction Contract.
- Two (2) RFIs and preparation of one (1) addendum are assumed for the Construction Bid.
- Project assumed to be self-funded by the District. Outside funding and associated requirements are not included in this scope of work.

## **Task 5 – Construction Management**

### **Objective**

Monitor the Project and keep the District informed of the Project status. This phase also includes assisting the District with close-out of the construction process and Construction Contract.

### **Approach**

The following activities will be performed as part of this task:

- Oversee the Project team and provide routine project management and communications.
- Conduct one (1) pre-construction meeting at the District's office, prepare agenda and meeting minutes for the pre-construction meeting. DOWL attendance will include the Project Manager, Project Engineer, and Construction Observer.
- Process change-orders and payment applications, evaluate claims, review submittals, respond to RFIs, and address unanticipated conditions.
- Weekly in-office construction management activities are limited to ten (10) total hours per week.
  - These activities include processing of documents (described earlier), coordination with all parties, daily observation report QC, etc.
  - Maintain all Project documentation for the duration of the Project including tracking, disbursing, and reviewing. Maintain logs for all documentation including submittals, RFCs/RFIs, field orders, work change directives, and change orders.
- Certified Payroll Review:
  - Review certified payroll reports supplied by the prime contractor. Reports to include prime and sub-contractors working on the Project.
  - Verify contractor staffs' position, time, and wages paid are accurate and comply with the prevailing wages for the Project.
- Schedule and manage weekly on-site construction meetings. Prepare all agendas and meeting minutes for weekly construction meetings.
- Coordinate a Substantial Completion inspection and develop a final punch-list of work items to be completed prior to final inspection. Meeting onsite will include DOWL Construction Observer, Engineer, District staff member, and Contractor for site walkthrough.



- Conduct a final inspection meeting to verify that all outstanding work items are complete (DOWL Project Engineer and Construction Observer to perform on-site final walkthrough with Contractor and District Staff).
- Upon completion of construction, obtain both Construction Observer and Contractor as-builts and incorporate all modifications into a set of record drawings. Revisions will be made in the CAD design files.
- Recommend Project final acceptance to the District.

### **Deliverables**

The following deliverables will be submitted under this task:

- Notice to Proceed.
- Pre-Construction Meeting minutes.
- Construction Meeting Minutes
- Certified Payroll reports supplied by contractor.
- Contractor Pay Applications.
- Change Order forms (If required).
- Substantial Completion List
- Conformance letter from DOWL.
- Record drawings electronically (.pdf)

### **Assumptions**

The following assumptions apply:

- Pre-construction meeting to be held at the District's office.
- Construction anticipated to take Thirteen (13) weeks. This overall construction duration is derived from previous road improvement projects' rate of construction. Depending on the final scope of the project, the overall construction duration will be determined and compared to the assumptions within this scope of work. If the duration varies from this scope of work, an amendment will be prepared to account for proper construction management.
  - Contractor will remain within this construction schedule and will not be in the field beyond the TRPA cut-off date of October 15<sup>th</sup>.
  - Time effort required by Engineer and Office staff detailed in the Approach section.
  - If construction efforts vary from this schedule, DOWL will notify the District and will be available per the estimated weekly time effort, or an agreed upon weekly time effort, for days that work is being performed until complete and compensated on a time and materials basis outside of the scope.
  - District will be notified by DOWL with sufficient time prior to Contractor going over the scheduled date. DOWL will discuss with District and provide justification for additional work. An Amendment to this contract or a separate Task Order for construction services beyond this scope will be used as a formal agreement with District after coordination and approval from the District.
- Twelve (12) weekly construction meetings are assumed – no meeting first week of construction. DOWL will be available for additional on-site visits if requested by the District, billed on a time and materials basis outside of the Scope.
- Weekly construction meeting costs shall include all time, 6 hours for meeting, travel, and mileage.
- Office engineering efforts are detailed under the Approach section of this task.
- The Construction Observer and Contractor will provide a complete and clean set of redlines to DOWL.

- It is anticipated that the Construction Contract will exceed \$250,000; therefore, certified payroll reports and associated field interviews will be required.
  - Certified payroll reviews are assumed at 3 hours per week for the duration of construction identified within this Scope
  - Certified Payroll reports are anticipated to be complete and correct. Contractor is to be familiar with certified payrolls and compliance.
  - One (1) minor revision for each Certified Payroll report is assumed within this scope of work. Additional revisions will be billed on a time and materials basis.
  - If Certified Payroll reports are not complete, DOWL will reject submission and require re-submittal by the contractor.
  - DOWL's review will consist of verification of personnel, time worked, and hourly wages and that requirements of the Project are met.
  - All final certification and reporting to Labor Commission must come from the District as they are the public body, funding the Project, and have ultimate responsibility.
- Material testing will be provided by Contractor via certified third-party testing company.
- Change orders will be initially reviewed by DOWL. DOWL to coordinate with contractor to review, evaluate, and respond to claims.
  - A reasonable effort is assumed to be email and phone correspondence with contractor, and two (2) revisions of a change order reviewed by DOWL with response from DOWL to Contractor. If there is no resolution with Contractor after DOWL's initial coordination and response, DOWL will engage the District for negotiation and resolution.
  - DOWL will gather information from both DOWL observation documents and Contractor construction documents to present the documentation and DOWLs response to the District for final review and approval.
- Public Involvement will be performed by the District. DOWL will support the District in the field.
  - The District will coordinate and provide information to the public. DOWL will provide the District any supporting documents or clarifications for the public.
  - DOWL will provide any daily observation reports or photos of the site to the District in case of homeowner complaints or damages.
  - It is assumed that the DOWL Construction Observer will be the first point of contact in the field. The Construction Observer will be responsible for enforcing the Contractor has posted signage and notice to homeowners during construction. Construction Observer will also communicate with homeowners and provide information to DOWL Engineer and the District.
- This task order includes three (3) meetings at the District Office and onsite, outside of the weekly construction meetings, for the Pre-Construction meeting, Substantial Completion walkthrough, and Final Completion Walkthrough. Meetings costs shall include all time, 6 hours for meeting, travel, and mileage.

## **Task 6 – Construction Observation**

### **Objective**

Perform construction observation ensuring all aspects constructed are compliant with the design plans and specifications.

### **Approach**

The following activities will be performed as part of this task:

- Construction Observer to provide full-time observation during the construction process.

- Notify Contractor, Engineer, and the District of any issues in the field as or before issues occur to allow quick resolution.
- Answer questions, verify work is being completed per the plans and specifications, and coordinate with all parties and the public.
- Monitor traffic control and public access.
- Prepare daily observation reports, measure quantities, and take photographic records.
- Monitor material testing (performed by certified third-party firms contracted by the contractor) to certify requirements are being met.
- Attend all weekly progress meetings.
- Generate punch list of items to correct at substantial completion.
- Conduct final site walk ensuring punch list items are complete.
- Keep a set of redlined as-builts of construction.

### **Deliverables**

The following deliverables will be submitted under this task:

- Daily Observation Reports
- Punchlist
- Redlined As-Builts

### **Assumptions**

The following assumptions apply:

- Construction anticipated to take Thirteen (13) weeks. This overall construction duration is derived from previous road improvement projects' rate of construction. Depending on the final scope of the project, the overall construction duration will be determined and compared to the assumptions within this scope of work. If the duration varies from this scope of work, an amendment will be prepared to account for proper construction management and observation.
- DOWL inspection costs shall include all time, 8 hours on-site inspection, 2 hours for reporting, travel, and mileage.
- If construction efforts vary from this schedule, DOWL will notify the District and will be present for days that work is being performed until complete and compensated on a time and materials basis outside of the scope.
- On-site observation will only occur when the contractor is performing work.
- Construction Observer will be the first point of Contact with the Public in the field. Observer will notify DOWL Engineer and District of any homeowner issues, complaints, or requests. DOWL will rely on the District to coordinate with homeowner as necessary and resolve any issues or direct any changes in the field regarding homeowner or public request. DOWL will provide support and maintain communication with homeowners per District direction.
- A single full-time Construction Observer will oversee observation. If there are multiple construction crews running, the DOWL Engineer and Observer will coordinate with the Contractor to determine the key areas of inspection for the day. Observer will coordinate with Contractor to get a daily schedule from contractor to make an informed decision.
  - DOWL will coordinate with District to identify a plan to determine that project has adequate inspection if there are multiple construction crews.
  - If multiple crews require observation, DOWL to coordinate with District to identify a plan and assess the effort required and if more persons are needed. DOWL will obtain approval with District prior to additional effort beyond this scope of services.

**PART 2 – COMPENSATION**

The District shall pay DOWL on a time and materials basis, including travel and mileage, not to exceed **Three-Hundred and Thirty-Seven Thousand and Two-Hundred and Seventy Dollars (\$337,270.00)**. Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is summarized in Table 2:

**Table 2: Cost Breakdown of Task Budget**

<b>Task</b>	<b>Cost</b>
Task 1.1 – Project Management	\$22,120
Task 1.2 – Field Investigation and Data Collection	\$27,212
Task 1.3 – Detailed Design	\$76,960
Task 1.4 – Bidding Assistance	\$13,501
Task 1.5 – Construction Management	\$82,442
Task 1.6 – Construction Observation	\$105,983
<b><u>Total Project Budget:</u></b>	<b><u>\$328,217</u></b>

**PART 3 – SCHEDULE**

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

Award of Task Order.....	June 2024 (Board Meeting)
Field Investigation and Data Collection.....	August 2024
60% Design.....	October 2024
NDOT Permitting.....	November 2024
100% Design.....	January 2025
Construction Bidding.....	January 2025
Award of Contracts.....	March 2025 (Board Meeting)
Construction (pending contractor scheduling and material availability).....	June – October 2025
Project Closeout.....	October – November 2025

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

Owner: Kingsbury General Improvement District

Engineer: DOWL

**Luke Tipton**  
Digitally signed by Luke Tipton  
DN: CN=Luke Tipton,  
OU=Standard, OU=Users,  
OU=Staff, DC=DOWL, DC=COM  
Date: 2024.06.10 17:58:36-07'00'

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: Mitchell S. Dion

Print Name: Luke Tipton, P.E.

Title: General Manager

Title: Water/Wastewater Market Sector Lead

Date Signed: \_\_\_\_\_

Date Signed: \_\_\_\_\_

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
2025 Road Rehabilitation & Replacement Project  
Engineering Fee Estimate**

	Project Manager III		Engineer V		Engineer II		CAD Designer		Field Project Representative		GIS Manager		Professional Land Surveyor III		Project Administrator		Total Levy		Expenses	TOTAL
	MTO	Y/M	CD / GT	GENERIC	GENERIC	MP	ON	AL	OF	Hours	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
<b>1.0 Project Management</b>																				
Employee Initials																				
FY24/25 Rate (\$/hr)	\$270	\$195	\$140	\$130	\$145	\$185	\$175	\$135	\$115	\$175	\$200	\$160	\$145	\$125						
FY25/26 Rate (\$/hr)	\$250	\$210	\$150	\$140	\$155	\$190	\$180	\$140	\$120	\$160	\$185	\$145	\$125							
16	8	8	16	16	16	16	16	16	16	16	16	16	16	16	40	72	112	\$7,880	\$14,240	\$7,980
Monthly Reports/Progress Billings																				
Project Coordination and Management	16	24	16	16	16	16	16	16	16	16	16	16	16	16	40	72	112	\$7,880	\$14,240	\$7,980
<b>Subtotal</b>																				
<b>2.0 Field Investigation and Data Collection</b>																				
Inspection Planning and Prep	4	4	20			4	2													
Field Inspections		8	40																	
Crewing Information	2	20	32																	
Developing Opinion of Probable Cost	1	4	4																	
Meeting with District	1	2	2																	
<b>Subtotal</b>																				
<b>3.0 Detailed Design</b>																				
3.1 Finalize Project Database and Extents	4	10	16																	
3.2 60% Deliverable	1	2	6																	
Cover and Notes	2	6	12																	
Soiling (Microsurfaces and Curo)	3	10	30																	
Manhole and Water Valve Collar	3	10	30																	
Creek Repair	5	14	40																	
Road Section Replacement	2	6	20																	
Road Details	4	16	30																	
Contract documents	2	6	12																	
Opinion of Probable Cost	2	6	12																	
Submittal Review Meeting with District	1	2	2																	
3.3 Permitting	2	8	12																	
Prepare HDOT Temporary Occupancy Permit	2	8	12																	
Prepare HDOT Temporary Occupancy Permit	2	8	12																	
Submit to Commissioners PMP permitting	2	2	2																	
3.4 100% Drawings, Specifications, and Opinion of Probable Cost																				
100% Drawings	4	8	32																	
Contract Documents / Specifications	1	12	24																	
Opinion of Probable Cost	1	4	8																	
<b>Subtotal</b>																				
<b>1.4 Bidding Assistance (b)</b>																				
Prepare and Advertise Public Bidding	2	2	2																	
Organize and Conduct Pre-Bid Meeting	6	10	10																	
RFI's, Questions During Bidding, Addendum (b)	4	4	4																	
BM Opening (via Plans/Elect)	2	2	4																	
Bid Review, Tabulation, and Recommendation	2	2	4																	
Awarding Activities (Not, Agreements, Bonds and Insurance)	1	4	4																	
<b>Subtotal</b>																				
<b>1.5 Construction Management</b>																				
1.5.1 Submittal Review	6	20	24																	
1.5.2 Organize and Conduct Pre-Construction Conference	8	8	8																	
1.5.3 Office Engineering (c)	65	65	65																	
1.5.4 Certified Payroll Review (f)	13	72	36																	
1.5.5 Field Visits/Meetings (d)	6	12	24																	
1.5.6 Project Closeout (Permitting, Record Drawings, and Deliverables)	27	177	157																	
<b>Subtotal</b>																				
<b>1.6 Construction Observation</b>																				
Construction Observation, Coordination, and DOR Preparation (e)	0	0	0																	
<b>Subtotal</b>																				
<b>TOTAL</b>																				

(e) Not Used  
 (f) Assume Procurement & Construction Bid; one advertisement each  
 (g) Construction estimated to take 14 weeks. CII costs include time for pay requests, change orders, phone calls, etc., estimated of 10 total hours per week not including field visits  
 (h) Prepare and attend weekly progress meetings, estimated at 6 hours per meeting day, plus mileage.  
 (i) Includes full-time inspection, MP-F, for the construction period, 10 temporary (8 hrs credits) for 14 weeks. Duration determined from recent projects of similar scope. Time includes Daily Observation Reports.  
 (j) Assume Contractor is familiar with CPE and submitting correct forms, 3 hr/wk

# Kingsbury General Improvement District 2025 Road Rehab & Replacement Project Planning Level Construction Opinion of Probable Cost

## BID SCHEDULE - BASE BID

Bid Item	Description	Quantity	Unit	Unit Price	Total
<b>CONSTRUCTION SUMMARY</b>					
1	Mobilization and Demobilization (a)	1	LS	\$99,880.00	\$99,880.00
2	Temporary Traffic Control (a)	1	LS	\$49,940.00	\$49,940.00
3	Temporary Erosion Control (a)	1	LS	\$49,940.00	\$49,940.00
4	Sealing - Microsurface (b)	14,815	SY	\$14.60	\$216,300.00
5	Sealing - Cape Seal (c)	5,555	SY	\$40.50	\$224,980.00
6	Crack Repair - Pavement Reconstruction 2' Width (6" AC / 6" Base) (d)	1,250	LF	\$90.00	\$112,500.00
7	Road Repair - Full Section Reconstruction 20' Width (6" AC / 6" Base) (e)	1,500	LF	\$900.00	\$1,350,000.00
8	Remove/Replace Existing Manhole Collar	75	EA	\$1,000.00	\$75,000.00
9	Remove/Replace Existing Valve Collar	25	EA	\$750.00	\$18,750.00
<b>PROJECT TOTAL:</b>				<b>\$2,197,300.00</b>	
<b>20% CONTINGENCY:</b>				<b>\$439,450.00</b>	
<b>TOTAL (with contingency):</b>				<b>\$2,636,750.00</b>	

**General Notes:**

1. Quantities are an estimate and are to be updated with field investigation. Field Investigation is required to understand the full extent of design and Construction costs.
  2. Class 3 Cost Estimate per the AACE international Recommended Practice No. 17R-97.
- Construction Notes:**
- (a) 5% Mobilization & Demobilization; 2.5% Traffic Control & Erosion Control; ALT bid items not included.
  - (b) Typical main arterial streets (or portions of) are identified for rehabilitation: Andria/N Benjamin, Tramway, Quaking Aspen, S Benjamin, and Terrace View. 420,000 SF in total.
  - (c) 150,000 SF main arterial streets included in full rehabilitation.
  - (d) One travel Lane Width (10 LF) sections estimated for cracks.
  - (e) 20-FT full road section width estimated 100-FT in length.





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

**TITLE: APPROVAL OF CHANGE ORDER #01 WITH ASPEN CONSTRUCTION TO PROVIDED ASPHALT COATING DELETED FROM THE FY24 WATERLINE AND ROAD REPAIR AND RENOVATION PROJECT**

For Discussion and Possible Action. For discussion and possible action to approve change order #01 with Aspen Construction to complete the asphalt sealant deleted from the FY24 Waterline and Road Repair and Renovation Project

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Approve Change Order #01 with Aspen Construction to provide asphalt sealant/coating deleted from the FY24 Waterline and Road Renovation Project for the amount of \$xxx and authorize the General Manager to execute appropriate documents.

**BACKGROUND INFORMATION:**

The FY 24 Waterline and Road Repair and Renovation project met difficulties and the schedule was compromised. By October, the weather was too uncertain for the contractor to apply the final topcoat/sealant over portions of the roadway and some driveways. The lack of this topcoat does not compromise the trench repair in the short term but leaves an unfinished look to the work and in the long term provides for more complete water barrier. Therefore, it was envisioned that the follow-on work would be done this season.

The district has sought independent pricing for the work to be done and these quotes have generally been unsatisfactory and there is a concern for quality control.

The district requested a quote from Aspen Construction (currently under contract for the waterline replacement project) via DOWL engineering and the proposal is competitive with previous quotes and quality control is better assured by adhering to the specifications provided in the current contract. Therefore, it is recommended that the district award the work to be performed this year as Aspen Construction will be providing the same services for the work which they are doing.

**INCLUDED:**

(A) Proposal for Change Order #01 from Aspen Construction

Fund impacted by above action:

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



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

**TITLE: SETTING THE HEALTH SAVINGS ACCOUNTS (HSA) OF EMPLOYEES  
BASED UPON BY THE PUBLIC EMPLOYEES' BENEFITS PROGRAM (PEBP) FOR  
THE FISCAL YEAR 2024/2025**

For Discussion and Possible Action. Discussion and approval of the Health Savings Accounts for the employees based on the PEBP for fiscal year 2024/2025

**MEETING DATE:** June 18, 2024

**PREPARED BY:** Judy Brewer, Administrative and Human Resource Supervisor

**RECOMMENDED ACTION:** Approve the adjusted contributions to the Public Employees' Benefits Program to fund Health Savings Accounts for employees based upon the 2024/2025 PEBP to the maximum amount allowed by the IRS.

**BACKGROUND INFORMATION:** The district provides the HSA contribution to supplement the healthcare benefit for out-of-pocket expenses. This balance in benefit was initiated for non-represented employees with the intention to equalize benefits for exempt employees and other employees electing the state insurance plan/PEBP for out-of-pocket expenses. In 2024, IRS increased the maximum contribution for individuals by \$300 for a total of \$4,150.00. The family maximum contribution increased \$550 this year to \$8,300.00. Consistent with the district practices, it is recommended that the district fund up to the maximum allowed contribution (less the State contributions of \$600.00).

**Included:**

- FY2024/2025 HSA Contribution Spreadsheet

Fund(s) 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  
AGENDA ITEM #15**

**TITLE: APROVE AUTHORIATION FOR THE GENERAL MANAGER TO  
NEGOTIATE FOR TOOLCAT PROCURMENT AND COMMIT DISTRICT FUNDS**

For Discussion and Possible Action. Discussion and possible action to authorize the General Manager to negotiated for ToolCat Procurement and Commit District funds

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Authorize the General Manager to negotiate for the ToolCat. Procurement and commit district funds up to \$75,000.

**BACKGROUND INFORMATION:**

The district functions include providing a variety of services which are best achieved when the right equipment is available for the job. Two years ago, the district identified the ToolCat utility vehicle as being desirable for use in assisting with soil hauling, street cleaning and snow removal in places throughout the district where mobility of larger vehicles is challenging. Flexibility, reliability and ease of use set the ToolCat apart from similar equipment. The district has attempted to procure used equipment to fulfill this requirement and an economical alternative.

During the FY24/25 budget process, \$75,000 was authorized for the purchase of a ToolCat. The district has identified good used equipment from private parties or at auction, however, the time frame to make procurements in these venues is limited and providing payment in a timely manner is necessary. Therefore, it is recommended that the district provide the authority to the General Manager the authority to negotiate and commit funding necessary for procurement of the used ToolCat up to the budget authorization.

**INCLUDED:**

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  
AGENDA ITEM #16**

**TITLE: APPROVAL OF SALARY ADJUSTMENT FOR NON-REPRESENTED EMPLOYEES**

For Discussion and Possible Action. Discuss and provide direction authorizing salary adjustments for non-represented employees

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Approve a 4.5% salary adjustment for the district's non-represented employees effective July 1<sup>st</sup>, 2024 for FY 25.

**BACKGROUND INFORMATION:**

The district has four non-represented employee positions. Utilities Superintendent, Admin/H.R. Supervisor, Admin & Finance Analyst, and Engineer. Currently, only one of these positions is filled and recruitment for the others has not yielded results. Recently, the district completed negotiations for bargaining unit employees including COLA adjustments for 3.5% in each of the next two years. Additionally, the agreement has a nearly automatic provision up to 2.0% merit which employees earn which does not increase the base. Non-represented employees are salaried and only adjustments are made to the base, regardless of performance. The following is the three-year history of the non-represented increases: Fy 2022 – 2%

Fy 2023 – 5%

Fy 2024 – 3%

Inflation and PERS contributions increase in recent years have outpaced the increases approved by the district. Recruiting and retaining employees in their first years of employment has been challenging due to an array of other factors and total compensation offered by nearby agencies. In general, the total compensation for the district in these salaried positions is not on par with the State, County, or other local agencies for similar positions requiring similar qualifications. According to US BLS data, the rate of inflation from April 2021 to April 2024 is 17.41%, additionally, NV Pers contributions have increased by 4.25%. While PERs contributions will eventually be paid back to employees, the real cost of essential goods is not made

In the budget process, salaries for the Engineering Tech position and the Administrative & Finance Analyst positions were adjusted to be more competitive starting 1 July 2024. Therefore, this initiative applies to only 2 positions with an approximate annual cost of \$8,500.

**INCLUDED:**

(A) Kingsbury GID Exempt Employee Salary

(B) Douglas County Salary Schedule

Fund impacted by above action:

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



# Kingsbury General Improvement District

## Exempt Positions Hourly Rates of Pay

	Current	Proposed	Annual
Engineering Technician *	\$60.00	\$ 60.00	\$ 124,800
Administrative & Financial Analyst*	\$45.00	\$ 45.00	\$ 93,600
Utility Operations Superintendent	\$50.87	\$ 53.16	\$ 110,571
Administrative & H.R. Supervisor	\$35.75	\$ 37.36	\$ 77,706



## Douglas County Pay Plan Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024; Updated March 12, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
200	Accountant	1000	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Appraiser	1190	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Assistant Planner	2950	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Building Plans Examiner	1390	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Civil Engineering Plans Examiner	3100	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	GIS Analyst	2150	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Human Resources Analyst	2170	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Recreation Coordinator	3120	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Substance Abuse Counselor	1490	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
200	Youth Services Case Manager	3570	\$30.05	\$36.05	\$42.06	\$62,504.00	\$74,984.00	\$87,484.80
201	Chief Deputy Recorder	1875	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Court Operations Supervisor	1960	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Culinary Supervisor	1700	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Emergency Management Coordinator	2023	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Food Services Supervisor	2090	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Grants Administrator	1015	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Town Maintenance Supervisor - Gardnerville	3510	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Transportation Supervisor	3390	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
201	Youth Services Case Manager Senior	3590	\$32.45	\$38.94	\$45.43	\$67,496.00	\$80,995.20	\$94,494.40
202	Accountant Senior	1010	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Administrative Services Manager	2850	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Adult Day Care Program Supervisor	3662	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Animal Services & Care Supervisor	1160	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Appraiser Senior	1180	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Budget Analyst	1260	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Client Care Manager	2085	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Department DBA/Application Developer/IT Coordinator	2880	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Judicial Executive Assistant	1060	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Library Supervisor	2510	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Licensed Social Worker	2835	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Parks Supervisor	2930	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Recreation Supervisor	3160	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Sheriff's Records Manager	1950	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Stormwater Maintenance Supervisor	1945	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80

## Douglas County Pay Plan Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024; Updated March 12, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
202	Systems Analyst	1331	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Town Maintenance Supervisor - Minden	3490	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Town Manager - Genoa	2130	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Weed Control Program Supervisor	3500	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
202	Youth Services Supervisor	1610	\$35.04	\$42.05	\$49.06	\$72,883.20	\$87,464.00	\$102,044.80
203	Accounting Operations Supervisor	1025	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	Chief Deputy Appraiser	1200	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	Civil Engineering Plans Examiner Senior	1570	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	DBA/Application Developer	3664	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	Economic Vitality Manager	1320	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	GIS Analyst Senior	2140	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	Judicial Fiscal Management Analyst	1110	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	Planner	2990	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	Service Desk Supervisor	1626	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
203	Systems Administrator	1080	\$37.85	\$45.42	\$52.98	\$78,728.00	\$94,473.60	\$110,198.40
204	Civil Engineer	1560	\$40.87	\$49.05	\$57.22	\$85,009.60	\$102,024.00	\$119,017.60
204	Community Relations Manager	1620	\$40.87	\$49.05	\$57.22	\$85,009.60	\$102,024.00	\$119,017.60
204	Emergency Communications Supervisor	1360	\$40.87	\$49.05	\$57.22	\$85,009.60	\$102,024.00	\$119,017.60
204	GIS Supervisor	2145	\$40.87	\$49.05	\$57.22	\$85,009.60	\$102,024.00	\$119,017.60
204	Human Resources Analyst Senior	2190	\$40.87	\$49.05	\$57.22	\$85,009.60	\$102,024.00	\$119,017.60
204	Project Manager	3020	\$40.87	\$49.05	\$57.22	\$85,009.60	\$102,024.00	\$119,017.60
204	Vacation Home Rental Program Manager	1585	\$40.87	\$49.05	\$57.22	\$85,009.60	\$102,024.00	\$119,017.60
205	Advanced Practice Registered Nurse/Nurse Practitioner	3661	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Assistant County Clerk	1275	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Assistant Library Director	2525	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Civil Engineer Senior	1550	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Deputy Chief Juvenile Probation Officer	1500	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Election Administrator	1255	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Fleet and Facilities Manager	3480	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Licensed Clinical Social Worker	1295	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Manager of Community Services	2260	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Manager of Court Advocacy Programs	1420	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Manager of Social Services	2750	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Parks Superintendent	3270	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00

## Douglas County Pay Plan Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024; Updated March 12, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
205	PREA/Dorm Manager	3600	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Principal Planner	2980	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Public Guardian	3650	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Stormwater Program Manager	1940	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Substance Abuse Counselor Supervisor	3250	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Systems Engineer Senior	2775	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Training and Development Manager	2870	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Wastewater Operations Manager	1885	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Water Operations Manager	1880	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Youth Detention Manager	3555	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
205	Youth Services Program Manager	3560	\$44.14	\$52.97	\$61.80	\$91,811.20	\$110,177.60	\$128,544.00
206	Airport Manager	3495	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
206	Assistant County Treasurer	1265	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
206	Building Official	1370	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
206	Chief of Staff	1712	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
206	Court Information Technology Mgr.	1720	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
206	Finance Manager	1285	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
206	Manager Technology Infrastructure & Operations	2730	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
206	Superintendent Town Public Works	3260	\$47.67	\$57.21	\$66.74	\$99,153.60	\$118,996.80	\$138,819.20
207	Assistant Court Administrator	2355	\$51.49	\$61.79	\$72.08	\$107,099.20	\$128,523.20	\$149,926.40
207	Assistant Director Community Services	1300	\$51.49	\$61.79	\$72.08	\$107,099.20	\$128,523.20	\$149,926.40
207	Assistant Director Juvenile Camp Services	1290	\$51.49	\$61.79	\$72.08	\$107,099.20	\$128,523.20	\$149,926.40
207	County Engineer	2030	\$51.49	\$61.79	\$72.08	\$107,099.20	\$128,523.20	\$149,926.40
207	Emergency Communications Manager	2022	\$51.49	\$61.79	\$72.08	\$107,099.20	\$128,523.20	\$149,926.40
207	Transportation Engineering Manager	3665	\$51.49	\$61.79	\$72.08	\$107,099.20	\$128,523.20	\$149,926.40
208	Deputy Director	2000	\$53.38	\$66.73	\$80.07	\$111,030.40	\$138,798.40	\$166,545.60
209	Chief Alternative Sentencing Officer	1440	\$57.65	\$72.06	\$86.48	\$119,912.00	\$149,884.80	\$179,878.40
210	Chief Financial Officer	1280	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Chief Juvenile Probation Officer	1530	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Chief Technology Officer	1920	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Court Administrator	2350	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Director of Community Development	1900	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Director of Community Services/Parks & Recreation	1910	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Director of Emergency Management	2020	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00

## Douglas County Pay Plan Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024; Updated March 12, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
210	Director of Human Resources	2200	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Director of Juvenile Camp Services	1930	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Director of Public Works	3050	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Library Director	2520	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Town Manager - Gardnerville	2120	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Town Manager - Minden	2125	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
210	Undersheriff	3410	\$62.87	\$82.36	\$101.85	\$130,769.60	\$171,308.80	\$211,848.00
211	<i>vacant grade - no classifications assigned</i>		\$73.33	\$91.67	\$109.99	\$152,526.40	\$190,673.60	\$228,779.20
212	Assistant County Manager	1711	\$79.20	\$99.00	\$118.80	\$164,736.00	\$205,920.00	\$247,104.00
213	County Manager	1710	\$99.00	\$123.74	\$148.49	\$205,920.00	\$257,379.20	\$308,859.20
214	<i>vacant grade - no classifications assigned</i>		\$106.91	\$133.64	\$160.37	\$222,372.80	\$277,971.20	\$333,569.60



## Douglas County Pay Plan Attorney

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
300	Law Clerk	2430	\$36.09	\$41.50	\$46.91	\$75,067.20	\$86,320.00	\$97,572.80
301	Law Clerk Senior/Staff Attorney	2440	\$40.00	\$48.00	\$56.00	\$83,200.00	\$99,840.00	\$116,480.00
302	Deputy District Attorney I	1780	\$45.29	\$54.35	\$63.41	\$94,203.20	\$113,048.00	\$131,892.80
303	Deputy District Attorney II	1790	\$51.92	\$62.30	\$72.69	\$107,993.60	\$129,584.00	\$151,195.20
304	Deputy District Attorney III	1800	\$61.33	\$73.60	\$85.86	\$127,566.40	\$153,088.00	\$178,588.80
305	Chief Deputy DA	1470	\$64.28	\$80.35	\$96.42	\$133,702.40	\$167,128.00	\$200,553.60

# Douglas County Pay Plan

## DCSPA & DCSPA-SBU

Effective July 1, 2023

Hourly

TITLE	CLASS CODE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12
Deputy Sheriff I	1840	\$28.37	\$29.25	\$30.15	\$31.08	\$32.04	\$33.03	\$34.06	\$35.11	\$36.20	\$37.31	\$38.47	N/A
Deputy Sheriff II	1850	\$29.86	\$30.78	\$31.74	\$32.71	\$33.73	\$34.77	\$35.85	\$36.95	\$38.10	\$39.27	\$40.49	N/A
Investigator	2285	\$33.99	\$35.04	\$36.12	\$37.25	\$38.39	\$39.58	\$40.81	\$42.07	\$43.38	\$44.71	\$46.10	\$47.52
Sergeant	3220	N/A	\$46.21	\$47.64	\$49.11	\$50.63	\$52.19	\$53.81	\$55.47	N/A	N/A	N/A	N/A

Annual

TITLE	CLASS CODE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12
Deputy Sheriff I	1840	\$59,009.60	\$60,840.00	\$62,712.00	\$64,646.40	\$66,643.20	\$68,702.40	\$70,844.80	\$73,028.80	\$75,296.00	\$77,604.80	\$80,017.60	N/A
Deputy Sheriff II	1850	\$62,108.80	\$64,022.40	\$66,019.20	\$68,036.80	\$70,158.40	\$72,321.60	\$74,568.00	\$76,856.00	\$79,248.00	\$81,681.60	\$84,219.20	N/A
Investigator	2285	\$70,699.20	\$72,883.20	\$75,129.60	\$77,480.00	\$79,851.20	\$82,326.40	\$84,884.80	\$87,505.60	\$90,230.40	\$92,996.80	\$95,888.00	\$98,841.60
Sergeant	3220	N/A	\$96,116.80	\$99,091.20	\$102,148.80	\$105,310.40	\$108,555.20	\$111,924.80	\$115,377.60	N/A	N/A	N/A	N/A

## DCSAPA

Effective October 2023; Updated November 2, 2023

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
209	Captain	1410	\$55.43	\$69.29	\$83.15	\$115,294.40	\$144,123.20	\$172,952.00

## Douglas County Pay Plan Non-Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
100	Library Page	2530	\$12.69	\$13.96	\$15.23	\$26,395.20	\$29,036.80	\$31,678.40
100	Recreation Aide	3090	\$12.69	\$13.96	\$15.23	\$26,395.20	\$29,036.80	\$31,678.40
101	<i>vacant grade - no classifications assigned</i>		\$13.86	\$15.25	\$16.63	\$28,828.80	\$31,720.00	\$34,590.40
102	<i>vacant grade - no classifications assigned</i>		\$14.49	\$16.66	\$18.83	\$30,139.20	\$34,652.80	\$39,166.40
103	<i>vacant grade - no classifications assigned</i>		\$15.83	\$18.20	\$20.57	\$32,926.40	\$37,856.00	\$42,785.60
104	<i>vacant grade - no classifications assigned</i>		\$17.28	\$19.88	\$22.47	\$35,942.40	\$41,350.40	\$46,737.60
105	Animal Care Assistant	1150	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Community Relations Intern	3677	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Food Services Worker	2100	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Homemaker	2160	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Mail Services Technician	2580	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Maintenance Assistant	2610	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Parks Maintenance Assistant	2600	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Recreation Leader	3130	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
105	Town Maintenance Assistant	2610	\$18.89	\$21.73	\$24.55	\$39,291.20	\$45,198.40	\$51,064.00
106	Apprentice Court Clerk	1580	\$20.63	\$23.73	\$26.82	\$42,910.40	\$49,358.40	\$55,785.60
106	Driver	3470	\$20.63	\$23.73	\$26.82	\$42,910.40	\$49,358.40	\$55,785.60
106	Office Assistant	2820	\$20.63	\$23.73	\$26.82	\$42,910.40	\$49,358.40	\$55,785.60
107	Accounting Clerk	1020	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Assessor Clerk	1250	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Court Records Technician	1730	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Culinary Specialist	3110	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Deputy Recording Clerk	1750	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Food Services Worker Senior	2080	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Library Technician	2560	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Office Specialist	2840	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Parks Maintenance Specialist	2605	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Recreation Leader Senior	3140	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Security Officer	3210	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Sheriff's Records & Licensing Technician	3230	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Town Maintenance Specialist	2680	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Town Sanitation Specialist	1650	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Transportation Specialist	3385	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
107	Utility Systems Technician Trainee	3460	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80

## Douglas County Pay Plan Non-Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
107	Weed Control Maintenance Specialist	2700	\$22.55	\$25.93	\$29.31	\$46,904.00	\$53,934.40	\$60,964.80
108	Accounting Clerk Senior	1030	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Accounting Specialist	1050	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Animal Services Officer	1170	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Appraiser Trainee	1210	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Assessor Clerk Senior	1230	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Counter Technician	1685	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Court Advocacy Program Assistant	2005	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Deputy Treasurer	1765	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Domestic Violence Coordinator	1980	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Fleet Services Technician	1240	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Library Technician Senior	2550	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Outdoor Program Specialist	3400	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Portable Event Recording Device Technician	2055	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Records Management Clerk	3060	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Secretary	3190	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
108	Warrants & Extradition Specialist	3610	\$23.61	\$28.32	\$33.04	\$49,108.80	\$58,905.60	\$68,723.20
109	Administrative Assistant	1090	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Alternative Sentencing Specialist	1140	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Building Inspector I	1340	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Case Manager	1430	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Community Relations Specialist	1615	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Deputy Bailiff	1775	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Deputy Clerk	1750	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Deputy Court Clerk	1820	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Development Coordinator	1890	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Electrical Instrumentation Technician	2240	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Emergency Communications Specialist	3030	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Engineering Technician	2031	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Evidence Technician	2050	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Legal Secretary	2470	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Maintenance Specialist	2670	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Park Ranger	2910	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Recreation Specialist	1380	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00

## Douglas County Pay Plan Non-Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
109	Road Maintenance Operator	3170	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Stormwater Maintenance Operator	1935	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Town Maintenance Specialist Senior	2720	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Utility Systems Technician I	3430	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Youth Detention Counselor	3540	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
109	Youth Program Officer I	3620	\$25.78	\$30.94	\$36.10	\$53,622.40	\$64,355.20	\$75,088.00
110	Accounting Purchasing Specialist	1055	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Administrative Assistant to the Board	1095	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Airport Operations Specialist	3493	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Alternative Sentencing Officer	1130	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Background/PREA Investigator	1315	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Code Enforcement Officer	1590	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Construction Inspector	1680	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Court IT Systems Technician	2225	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Deputy Clerk Coordinator - Elections	1835	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Deputy Clerk Senior	1745	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Deputy Court Clerk Senior	1540	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Deputy Public Guardian	3670	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Deputy Treasurer Senior	1785	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Emergency Communications Specialist Senior	3035	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Fleet Services Master Technician	2785	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	GIS Technician	1120	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Human Resources Coordinator	2180	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	IT Support Specialist	1915	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Legal Secretary Senior	2460	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Maintenance Specialist Senior	2690	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Management Analyst	1310	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Medical Coordinator	3530	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Park Ranger Senior	2920	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Payroll Coordinator	2940	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Road Maintenance Operator Senior	3180	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Road Sign Maintenance Specialist	3240	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Telecommunications and RF Technician	3380	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
110	Victim/Witness Coordinator	2450	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20

## Douglas County Pay Plan Non-Exempt

**Effective October 28, 2023; Updated November 2, 2023; Updated January 6, 2024**

GRADE	TITLE	CLASS CODE	HOURLY MIN	HOURLY MID	HOURLY MAX	ANNUAL MIN	ANNUAL MID	ANNUAL MAX
110	Youth Program Officer II	3625	\$28.17	\$33.81	\$39.44	\$58,593.60	\$70,324.80	\$82,035.20
111	Building Inspector II	1345	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	Department Systems IT Coordinator	2230	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	Fleet Services Master Technician Senior	2590	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	Investigator-DA	2300	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	IT Support Coordinator	1925	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	Juvenile Probation Officer	2400	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	Librarian	2490	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	Road Maintenance Coordinator	1400	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
111	Utility Systems Technician II	3440	\$30.77	\$36.93	\$43.09	\$64,001.60	\$76,814.40	\$89,627.20
112	Building Inspector Senior	1355	\$33.62	\$40.35	\$47.07	\$69,929.60	\$83,928.00	\$97,905.60
112	Juvenile Probation Officer Senior	2410	\$33.62	\$40.35	\$47.07	\$69,929.60	\$83,928.00	\$97,905.60
112	Utility Systems Technician Senior	3450	\$33.62	\$40.35	\$47.07	\$69,929.60	\$83,928.00	\$97,905.60
113	<i>vacant grade - no classifications assigned</i>		\$35.27	\$44.09	\$52.89	\$73,361.60	\$91,707.20	\$110,011.20
114	Investigator-DA Senior	2310	\$38.53	\$48.16	\$57.79	\$80,142.40	\$100,172.80	\$120,203.20
114	Public Health Nurse	3660	\$38.53	\$48.16	\$57.79	\$80,142.40	\$100,172.80	\$120,203.20
115	<i>vacant grade - no classifications assigned</i>		\$42.09	\$52.61	\$63.14	\$87,547.20	\$109,428.80	\$131,331.20
116	<i>vacant grade - no classifications assigned</i>		\$45.99	\$57.48	\$68.97	\$95,659.20	\$119,558.40	\$143,457.60

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
AGENDA ITEM #17**

**TITLE: APROVAL OF THE FY 2024/25 WORKERS COMPENSATION INSURANCE POLICY**

For Discussion and Possible Action. Acceptance of renewal proposal from EMPLOYERS Preferred Insurance Company

**MEETING DATE:** 18 June 2024

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Accept renewal proposal from EMPLOYERS Preferred Insurance Company and authorize General Manager to execute appropriate documents.

**BACKGROUND INFORMATION:**

The district has used Warren Reed Insurance as a broker for the district's workers compensation and employers' liability insurance policy for several years. The current proposal reflects updates to current standards. The current proposal is for \$8,473.00 annually (previous premium was \$11,884.00). The reductions were largely due to the success the district has experienced in these policy areas over time and a reflection of the overall conditions in our industry.

Insurance trends have tended to rise in recent years, and consistency and proactive work with our business partners does yield savings. Some agencies in Northern Nevada are using internal resources to shop for less costly plans or to avoid broker fees. Currently, this is not within the capacity of the district and the broker continues to provide good service and useful assistance in holding down costs. It should be noted that each year upon conclusion of the audit, the district experiences an adjustment to these costs which generally results in a small reduction of costs.

**INCLUDED:**

(A) FY2024/25 Proposal for Workers' Compensation and Employers Liability Insurance from EMPLOYERS Preferred Insurance Company

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 |







RECEIVED

EMPLOYERS PREFERRED INS. CO.  
A Stock Company

MAY 28 2024

Initial: \_\_\_\_\_

Workers' Compensation and Employers Liability  
Insurance Policy

Policy Number	Policy Period	
NWC 0061915 34	From	To
	07/01/2024	07/01/2025
<small>12:01A.M. Standard Time at the address of the Insured as stated herein</small>		

Transaction				
RENEWAL DECLARATIONS				
NCCI Carrier #	31283	WCIRB CARRIER#	PRIOR POLICY NUMBER	NWC006191533
1. Named Insured and Address			Agent	
KINGSBURY GENERAL IMPROVEMENT PO BOX 2220 STATELINE NV 89449			WARREN W REED INSURANCE INC 1521 HWY 395 N GARDNERVILLE, NV 89410  Telephone: 7757822277	
Customer #	Carrier #	FEIN #	Risk ID #	Entity of Insured
	31283	880094898	270009387	GOVERNMENT ENTITY

Additional Locations:

- 2. The Policy Period is from 07/01/2024 to 07/01/2025 12:01 a.m. Standard Time at the Insured's mailing address.
- 3. A. Workers Compensation Insurance: Part ONE of the policy applies to the Workers Compensation Law of the states listed here: NV
- B. Employers Liability Insurance: Part TWO of the policy applies to work in each state listed in Item 3A. The limits of our liability under Part TWO are:
 

Bodily Injury by Accident	\$ 1,000,000	each accident
Bodily Injury by Disease	\$ 1,000,000	policy limit
Bodily Injury by Disease	\$ 1,000,000	each employee
- C. Other States Insurance: Part THREE of the policy applies to the states, if any, listed here: All states except ND, OH, WA, WY and states listed in item 3.A.
- D. This policy includes these endorsements and schedules: See attached schedule.
- 4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates, and Rating Plans. All information required below is subject to verification and change by audit.

SEE EXTENSION OF INFORMATION PAGE

Minimum Premium	\$ 682	Expense Constant	\$ 160
		Premium Discount	\$ -328
Assessments and Taxes	\$	Total Estimated Annual Premium	\$ 8,473

This is a Three Year Fixed Rate Policy  
 Premium Adjustment Period:  Annual;  Semiannual;  Quarterly;  Monthly

Countersigned this \_\_\_\_\_ Day of \_\_\_\_\_

Issued Date: 05/22/2024

Issuing Office: EMPLOYERS PREFERRED INS. CO.  
P.O. BOX 539003  
HENDERSON, NV 89053-9003

Authorized Representative

Issued Date 05/22/2024  
WC990630 (5/98 Ed.)

INSURED COPY



EMPLOYERS PREFERRED INS. CO.  
 A Stock Company  
 P.O. BOX 539003  
 HENDERSON, NV 89053-9003

WORKERS' COMPENSATION AND EMPLOYERS  
 LIABILITY INSURANCE POLICY

Policy Number: NWC 0061915 34
Named Insured: KINGSBURY GENERAL IMPROVEMENT
Agent: WARREN W REED INSURANCE INC 1433000

EXTENSION OF INFORMATION PAGE  
 CLASSIFICATION OF OPERATIONS

Code No.	Classification Description	Premium Basis Total Est. Annual Remuneration	Rate Per \$100 of Remuneration	Estimated Annual Premium
<b>Nevada</b>				
Rating Period: 07/01/2024 through 07/01/2025				
Site	00001			
7520	WATERWORKS OPERATION & DRIVERS	399,859	2.320000	9,277.00
8810	CLERICAL OFFICE EMPLOYEES NOC	519,178	0.180000	935.00
Site	00001 Total			\$ 10,212.00
Total of Sites for Rating Period				\$ 10,212.00
Rating Period Total				\$ 10,212.00
Rating Period: 07/01/2024 through 07/01/2025				
9812	INCREASED COVERAGE II	10,212	0.011000	112.00
9848	BALANCE TO MIN PREM-COVERAGE II			8.00
9898	EXPERIENCE MODIFICATION	10,332	0.900000	-1,033.00
9887	SCHEDULE CREDIT	9,299	0.140000	-1,302.00
0063	PREMIUM DISCOUNT	7,997	0.041000	-328.00
0900	EXPENSE CONSTANT			160.00
9740	TERRORISM PREMIUM	919,037	0.050000	460.00
9741	CATASTROPHE PREMIUM	919,037	0.020000	184.00
Rating Period Total				\$ 1,739.00-
State Total				\$ 8,473.00
Policy Total				\$ 8,473.00



EMPLOYERS PREFERRED INS. CO.  
 A Stock Company  
 P.O. BOX 539003  
 HENDERSON, NV 89053-9003

WORKERS' COMPENSATION AND EMPLOYERS  
 LIABILITY INSURANCE POLICY

Policy Number: NWC 0061915 34
Named Insured: KINGSBURY GENERAL IMPROVEMENT
Agent: WARREN W REED INSURANCE INC 1433000

SITE LOCATION SCHEDULE

State NV 1  
 KINGSBURY GENERAL IMPROVEMENT  
 255 KINGSBURY GRADE  
 STATELINE NV 89449



**EMPLOYERS PREFERRED INS. CO.**  
 A Stock Company  
 P.O. BOX 539003  
 HENDERSON, NV 89053-9003

**WORKERS' COMPENSATION AND EMPLOYERS  
 LIABILITY INSURANCE POLICY**

Policy Number: NWC 0061915 34	
Named Insured: KINGSBURY GENERAL IMPROVEMENT	
Agent: WARREN W REED INSURANCE INC	1433000

**ENDORSEMENT SCHEDULE**

State	Form Nbr.	Ed. Date	Description
NV	WC000000C	(1/15)	WC/EL INS. POLICY FORM BOOKLET
NV	WC000403	(4/84)	EXPERIENCE RATING MOD FCTR
NV	WC000404	(4/84)	PENDING RATE CHANGE ENDT
NV	WC000406A	(7/95)	PREMIUM DISCOUNT ENDORSEMENT
NV	WC000414A	(1/19)	NOTIFICATION OF CHG OWNERSHIP
NV	WC000419A	(8/22)	PREMIUM DUE DATE ENDORSEMENT
NV	WC000421F	(8/22)	CATASTROPHE PREMIUM ENDORSE
NV	WC000422C	(1/21)	TERRORISM RISK INSURANCE PROG
NV	WC000424	(1/17)	AUDIT NONCOMPLIANCE CHARGE END
NV	WC000425	(1/17)	EXP RATING MOD FACTOR REV ENDT
NV	WC270601C	(1/09)	NEVADA CANCELLATION AND NR END
NV	WC990405A	(3/07)	INSTALLMENT PAYMENT ENDORSE

WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

In return for the payment of the premium and subject to all terms of this policy, we agree with you as follows:

GENERAL SECTION

- A. **The Policy**  
This policy includes at its effective date the Information Page and all endorsements and schedules listed there. It is a contract of insurance between you (the employer named in Item 1 of the Information Page) and us (the insurer named on the Information Page). The only agreements relating to this insurance are stated in this policy. The terms of this policy may not be changed or waived except by endorsement issued by us to be part of this policy.
- B. **Who is Insured**  
You are insured if you are an employer named in Item 1 of the Information Page. If that employer is a partnership, and if you are one of its partners, you are insured, but only in your capacity as an employer of the partnership's employees.
- C. **Workers Compensation Law**  
Workers Compensation Law means the workers or workmen's compensation law and occupational disease law of each state or territory named in Item 3.A. of the Information Page. It includes any amendments to that law which are in effect during the policy period. It does not include any federal workers or workmen's compensation law, any federal occupational disease law or the provisions of any law that provide nonoccupational disability benefits.
- D. **State**  
State means any state of the United States of America, and the District of Columbia.
- E. **Locations**  
This policy covers all of your workplaces listed in Items 1 or 4 of the Information Page; and it covers all other workplaces in Item 3.A. states unless you have other insurance or are self-insured for such workplaces.

PART ONE  
WORKERS COMPENSATION INSURANCE

- A. **How This Insurance Applies**  
This workers compensation insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.
  1. Bodily injury by accident must occur during the policy period.
  2. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.
- B. **We Will Pay**  
We will pay promptly when due the benefits required of you by the workers compensation law.
- C. **We Will Defend**  
We have the right and duty to defend at our expense any claim, proceeding or suit against you for benefits payable by this insurance. We have the right to investigate and settle these claims, proceedings or suits.  
We have no duty to defend a claim, proceeding or suit that is not covered by this insurance.
- D. **We Will Also Pay**  
We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding or suit we defend:
  1. reasonable expenses incurred at our request, but not loss of earnings;
  2. premiums for bonds to release attachments and for appeal bonds in bond amounts up to the amount payable under this insurance;
  3. litigation costs taxed against you;
  4. interest on a judgment as required by law until we offer the amount due under this insurance; and
  5. expenses we incur.
- E. **Other Insurance**  
We will not pay more than our share of benefits and costs covered by this insurance and other

such third party as a result of injury to your employee;

2. For care and loss of services; and
3. For consequential bodily injury to a spouse, child, parent, brother or sister of the injured employee; provided that these damages are the direct consequence of bodily injury that arises out of and in the course of the injured employee's employment by you; and
4. Because of bodily injury to your employee that arises out of and in the course of employment, claimed against you in a capacity other than as employer.

**C. Exclusions**

This insurance does not cover:

1. Liability assumed under a contract. This exclusion does not apply to a warranty that your work will be done in a workmanlike manner;
2. Punitive or exemplary damages because of bodily injury to an employee employed in violation of law;
3. Bodily injury to an employee while employed in violation of law with your actual knowledge or the actual knowledge of any of your executive officers;
4. Any obligation imposed by a workers compensation, occupational disease, unemployment compensation, or disability benefits law, or any similar law;
5. Bodily injury intentionally caused or aggravated by you;
6. Bodily injury occurring outside the United States of America, its territories or possessions, and Canada. This exclusion does not apply to bodily injury to a citizen or resident of the United States of America or Canada who is temporarily outside these countries;
7. Damages arising out of coercion, criticism, demotion, evaluation, reassignment, discipline, defamation, harassment, humiliation, discrimination against or termination of any employee, or any personnel practices, policies, acts or omissions;
8. Bodily injury to any person in work subject to the Longshore and Harbor Workers' Compensation Act (33 U.S.C. Sections 901 et seq.), the Nonappropriated Fund Instrumentalities Act (5 U.S.C. Sections 8171 et seq.), the Outer Continental Shelf Lands Act (43 U.S.C. Sections 1331 et seq.), the Defense Base Act (42 U.S.C. Sections 1651-1654), the Federal Mine Safety and Health Act (30 U.S.C. Sections 801 et seq. and 901-944), any other federal workers or workmen's compensation law or other federal occupational disease law, or any amendments to these laws;

9. Bodily injury to any person in work subject to the Federal Employers' Liability Act (45 U.S.C. Sections 51 et seq.), any other federal laws obligating an employer to pay damages to an employee due to bodily injury arising out of or in the course of employment, or any amendments to those laws;
10. Bodily injury to a master or member of the crew of any vessel, and does not cover punitive damages related to your duty or obligation to provide transportation, wages, maintenance, and cure under any applicable maritime law;
11. Fines or penalties imposed for violation of federal or state law; and
12. Damages payable under the Migrant and Seasonal Agricultural Worker Protection Act (29 U.S.C. Sections 1801 et seq.) and under any other federal law awarding damages for violation of those laws or regulations issued thereunder, and any amendments to those laws.

**D. We Will Defend**

We have the right and duty to defend, at our expense, any claim, proceeding or suit against you for damages payable by this insurance. We have the right to investigate and settle these claims, proceedings and suits.

We have no duty to defend a claim, proceeding or suit that is not covered by this insurance. We have no duty to defend or continue defending after we have paid our applicable limit of liability under this insurance.

**E. We Will Also Pay**

We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding, or suit we defend:

1. Reasonable expenses incurred at our request, but not loss of earnings;
2. Premiums for bonds to release attachments and for appeal bonds in bond amounts up to the limit of our liability under this insurance;
3. Litigation costs taxed against you;
4. Interest on a judgment as required by law until we offer the amount due under this insurance; and
5. Expenses we incur.

papers related to the injury, claim, proceeding or suit.

4. Cooperate with us and assist us, as we may request, in the investigation, settlement or defense of any claim, proceeding or suit.
5. Do nothing after an injury occurs that would interfere with our right to recover from others.
6. Do not voluntarily make payments, assume obligations or incur expenses, except at your own cost.

#### PART FIVE—PREMIUM

##### A. Our Manuals

All premium for this policy will be determined by our manuals of rules, rates, rating plans and classifications. We may change our manuals and apply the changes to this policy if authorized by law or a governmental agency regulating this insurance.

##### B. Classifications

Item 4 of the Information Page shows the rate and premium basis for certain business or work classifications. These classifications were assigned based on an estimate of the exposures you would have during the policy period. If your actual exposures are not properly described by those classifications, we will assign proper classifications, rates and premium basis by endorsement to this policy.

##### C. Remuneration

Premium for each work classification is determined by multiplying a rate times a premium basis. Remuneration is the most common premium basis. This premium basis includes payroll and all other remuneration paid or payable during the policy period for the services of:

1. all your officers and employees engaged in work covered by this policy; and
2. all other persons engaged in work that could make us liable under Part One (Workers Compensation Insurance) of this policy. If you do not have payroll records for these persons, the contract price for their services and materials may be used as the premium basis. This paragraph 2 will not apply if you give us proof that the employers of these persons lawfully secured their workers compensation obligations.

##### D. Premium Payments

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid.

##### E. Final Premium

The premium shown on the Information Page, schedules, and endorsements is an estimate. The final premium will be determined after this policy ends by using the actual, not the estimated, premium basis and the proper classifications and rates that lawfully apply to the business and work covered by this policy. If the final premium is more than the premium you paid to us, you must pay us the balance. If it is less, we will refund the balance to you. The final premium will not be less than the highest minimum premium for the classifications covered by this policy.

If this policy is canceled, final premium will be determined in the following way unless our manuals provide otherwise:

1. If we cancel, final premium will be calculated pro rata based on the time this policy was in force. Final premium will not be less than the pro rata share of the minimum premium.
2. If you cancel, final premium will be more than pro rata; it will be based on the time this policy was in force, and increased by our short-rate cancellation table and procedure. Final premium will not be less than the minimum premium.

##### F. Records

You will keep records of information needed to compute premium. You will provide us with copies of those records when we ask for them.

##### G. Audit

You will let us examine and audit all your records that relate to this policy. These records include ledgers, journals, registers, vouchers, contracts, tax reports, payroll and disbursement records, and programs for storing and retrieving data. We may conduct the audits during regular business hours during the policy period and within three years after the policy period ends. Information developed by audit will be used to determine final premium. Insurance rate service organizations have the same rights we have under this provision.

**EXPERIENCE RATING MODIFICATION FACTOR ENDORSEMENT**

The premium for the policy will be adjusted by an experience rating modification factor. The factor was not available when the policy was issued. The factor, if any, shown on the Information Page is an estimate. We will issue an endorsement to show the proper factor, if different from the factor shown, when it is calculated.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

This endorsement, effective \_\_\_\_\_ at 12:01 AM standard time, forms a part of  
Policy No. \_\_\_\_\_ Of the \_\_\_\_\_  
Carrier Code

Issued to \_\_\_\_\_ Endorsement No. \_\_\_\_\_  
Premium \_\_\_\_\_

Countersigned at \_\_\_\_\_ on \_\_\_\_\_ By: \_\_\_\_\_  
Authorized Representative



PENDING RATE CHANGE ENDORSEMENT

A rate change filing is being considered by the proper regulatory authority. The filing may result in rates different from the rates shown on the policy. If it does, we will issue an endorsement to show the new rates and their effective date.

If only one state is shown in Item 3.A. of the Information Page, this endorsement applies to that state. If more than one state is shown there, this endorsement applies only in the state shown in the Schedule.

Schedule

State

NEVADA

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

This endorsement, effective \_\_\_\_\_ at 12:01 AM standard time, forms a part of  
Policy No. \_\_\_\_\_ Of the \_\_\_\_\_  
Carrier Code

Issued to \_\_\_\_\_ Endorsement No. \_\_\_\_\_  
Premium \_\_\_\_\_

Countersigned at \_\_\_\_\_ on \_\_\_\_\_ By: \_\_\_\_\_  
Authorized Representative



**90-DAY REPORTING REQUIREMENT – NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT**

You must report any change in ownership to us in writing within 90 days of the date of the change. Change in ownership includes sales, purchases, other transfers, mergers, consolidations, dissolutions, formations of a new entity, and other changes provided for in the applicable experience rating plan. Experience rating is mandatory for all eligible insureds. The experience rating modification factor, if any, applicable to this policy, may change if there is a change in your ownership or in that of one or more of the entities eligible to be combined with you for experience rating purposes.

Failure to report any change in ownership, regardless of whether the change is reported within 90 days of such change, may result in revision of the experience rating modification factor used to determine your premium.

This reporting requirement applies regardless of whether an experience rating modification is currently applicable to this policy.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

This endorsement, effective \_\_\_\_\_ at 12:01 AM standard time, forms a part of  
Policy No. \_\_\_\_\_ Of the \_\_\_\_\_ Carrier Code \_\_\_\_\_  
Issued to \_\_\_\_\_ Endorsement No. \_\_\_\_\_  
Premium \_\_\_\_\_  
Countersigned at \_\_\_\_\_ on \_\_\_\_\_ By: \_\_\_\_\_ Authorized Representative

Part Five—Premium Amendatory Endorsement

This endorsement amends Part Five—Premium of the policy as follows:

Part Five—Premium, Section A. (Our Manuals) is replaced by the following provision:

A. Our Manuals

All premium for this policy will be determined by our manuals of rules, rates and loss costs (as applicable), rating plans, forms, endorsements, and classifications, and such manuals are expressly incorporated by reference into, and apply to, this policy and any renewals (our manuals). As used in this policy and any renewals, our manuals means manuals that have been:

1. Developed in any format and filed by the state-designated workers compensation rating or advisory organization on our behalf with the appropriate state insurance regulatory authority; or
2. Developed in any format and filed by the respective state rating bureau on our behalf with the appropriate state insurance regulatory authority; or
3. Developed in any format and filed by us with the appropriate state insurance regulatory authority; and
4. For each or any of the three scenarios above, the manuals also must be approved for use by the appropriate state insurance regulatory authority, or as otherwise authorized by law as applicable.

We may change our manuals and apply the changes to this policy and any renewals if such manual changes are approved for use by the appropriate state insurance regulatory authority, or as otherwise authorized by law as applicable.

Part Five—Premium, Section D. (Premium Payments) is replaced by the following provision:

D. Premium Payments

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid. The due date for audit and retrospective premiums is the due date specified in the billing for the policy.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

This endorsement, effective at 12:01 AM standard time, forms a part of

Policy No.

Of the

Carrier Code

Issued to

Endorsement No.

Premium

Countersigned at \_\_\_\_\_ on \_\_\_\_\_ By: \_\_\_\_\_

Authorized Representative



**TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT**

This endorsement addresses the requirements of the Terrorism Risk Insurance Act of 2002 as amended and extended by the Terrorism Risk Insurance Program Reauthorization Act of 2019. It serves to notify you of certain limitations under the Act, and that your insurance carrier is charging premium for losses that may occur in the event of an Act of Terrorism.

Your policy provides coverage for workers compensation losses caused by Acts of Terrorism, including workers compensation benefit obligations dictated by state law. Coverage for such losses is still subject to all terms, definitions, exclusions, and conditions in your policy, and any applicable federal and/or state laws, rules, or regulations.

**Definitions**

The definitions provided in this endorsement are based on and have the same meaning as the definitions in the Act. If words or phrases not defined in this endorsement are defined in the Act, the definitions in the Act will apply.

“Act” means the Terrorism Risk Insurance Act of 2002, which took effect on November 26, 2002, and any amendments thereto, including any amendments resulting from the Terrorism Risk Insurance Program Reauthorization Act of 2019.

“Act of Terrorism” means any act that is certified by the Secretary of the Treasury, in consultation with the Secretary of Homeland Security, and the Attorney General of the United States as meeting all of the following requirements:

- a. The act is an act of terrorism.
- b. The act is violent or dangerous to human life, property or infrastructure.
- c. The act resulted in damage within the United States, or outside of the United States in the case of the premises of United States missions or certain air carriers or vessels.
- d. The act has been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

“Insured Loss” means any loss resulting from an act of terrorism (and, except for Pennsylvania, including an act of war, in the case of workers compensation) that is covered by primary or excess property and casualty insurance issued by an insurer if the loss occurs in the United States or at the premises of United States missions or to certain air carriers or vessels.

“Insurer Deductible” means, for the period beginning on January 1, 2021, and ending on December 31, 2027, an amount equal to 20% of our direct earned premiums, during the immediately preceding calendar year.





RECEIVED

MAY 28 2024

Initial: \_\_\_\_\_

## Welcome to EMPLOYERS®!

Thank you for the trust you have placed in EMPLOYERS. As a leading provider of workers' compensation insurance for America's small businesses, EMPLOYERS is focused on making premiums affordable, as well as helping our policyholders reduce the long-term costs associated with workplace injuries and illnesses.

## Verify Important Policy Information

Enclosed you will find your EMPLOYERS Workers' Compensation and Employers Liability Policy. Please take a moment to review it to make sure that all of the information is correct. If any information is inaccurate or needs to be updated, please contact your insurance agent immediately.

### 1. *Mailing Address*

Please verify that the mailing address on the Policy is correct. Important notices will be mailed to this address.

### 2. *Named Insureds*

Please review each Named Insured and corresponding Federal Employer Identification Number (FEIN) shown on the Policy to make sure the proper employer(s) are listed. This Policy does not provide coverage for any business or legal entity not listed on the Policy declarations page or as an additional named insured on the Named Insured Schedule endorsement. Only legally combinable Named Insureds (legal entities with common majority ownership) may be provided coverage on the same policy.

### 3. *Worksites*

Make sure that your Policy correctly identifies each state and location where you currently have work. This information is shown in item 3.A of the Policy declarations page and on the Site Location Schedule endorsement.

### 4. *Officers, Sole Proprietors, Members and/or Partners (or others) Coverage*

If the Policy contains any endorsement documenting an individual's rejection of statutory coverage, please confirm it is accurate. Eligibility to reject workers' compensation coverage varies by state. Any changes will require written documentation.

If the Policy contains any endorsement documenting the election of statutory coverage by an individual not otherwise subject to the Workers Compensation Act, please confirm it is accurate. Eligibility to elect varies by state. Any changes will require written documentation.

*America's small business insurance specialist®*

EMPLOYERS® and America's small business insurance specialist® are registered trademarks of Employers Insurance Company of Nevada. Insurance is offered through Employers Compensation Insurance Company, Employers Insurance Company of Nevada, Employers Preferred Insurance Company, and Employers Assurance Company, EIG Services, Inc. (in California, dba EIG Insurance Services) is an affiliated agency and adjuster. Not all insurers do business in all jurisdictions.



INSTALLMENT PAYMENT ENDORSEMENT

In addition to the deposit premium shown below as Installment 01, you agree to make the following installment payments on the date specified (if any).

These payments may be revised pursuant to a mid-term analysis of premium based on payrolls which you may be asked to submit to us.

Installment Number	Date Due	Amount
01	07/01/2024	\$847.30
02	08/01/2024	\$847.30
03	09/01/2024	\$847.30
04	10/01/2024	\$847.30
05	11/01/2024	\$847.30
06	12/01/2024	\$847.30
07	01/01/2025	\$847.30
08	02/01/2025	\$847.30
09	03/01/2025	\$847.30
10	04/01/2025	\$847.30

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

This endorsement, effective \_\_\_\_\_ at 12:01 AM standard time, forms a part of  
 Policy No. \_\_\_\_\_ Of the \_\_\_\_\_  
 \_\_\_\_\_ Carrier Code \_\_\_\_\_  
 Issued to \_\_\_\_\_ Endorsement No. \_\_\_\_\_  
 Premium \_\_\_\_\_  
 Countersigned at \_\_\_\_\_ on \_\_\_\_\_ By: \_\_\_\_\_  
 \_\_\_\_\_ Authorized Representative

NEVADA CANCELLATION AND NONRENEWAL ENDORSEMENT

This endorsement applies to the insurance provided by this policy, because Nevada is shown in Item 3.A. of the Information Page.

Part Six, Conditions - D. Cancellation of the policy is replaced by the following:

A. Midterm Cancellation

1. You may cancel this policy by mailing or delivering advance written notice to us stating when the cancellation is to take effect.
2. We will provide you not less than 10 days notice if this policy is cancelled because you failed to pay a premium or remit an amount due because of an endorsement for a deductible when due.
3. We will provide you not less than 30 days notice for any other cancellation reason permitted under Nevada law, including failure to pay additional premium charged due to an audit of any payroll under the terms of the current or previous policy.
4. No policy of industrial insurance that has been in effect for at least 70 days or that has been renewed may be cancelled, except on any one of the following grounds:
  - a. A failure by the policyholder to pay a premium for the policy of industrial insurance when due, including the failure of the policyholder to remit an amount due because of an endorsement for a deductible;
  - b. A failure by the policyholder to:
    - (1) Report any payroll;
    - (2) Allow the insurer to audit any payroll in accordance with the terms of the policy or any previous policy issued by the insurer; or
    - (3) Pay any additional premium charged because of an audit of any payroll as required by the terms of the policy or any previous policy issued by the insurer;
  - c. A material failure by the policyholder to comply with any federal or state order concerning safety or any written recommendation of the insurer's designated representative for loss prevention;
  - d. A material change in ownership of the policyholder or any change in the policyholder's business or operations that:
    - (1) Materially increases the hazard for frequency or severity of loss;
    - (2) Requires additional or different classifications for the calculation of premiums; or
    - (3) Contemplates an activity that is excluded by any reinsurance treaty of the insurer;
  - e. A material misrepresentation made by the policyholder; or
  - f. A failure by the policyholder to cooperate with the insurer in conducting an investigation of a claim.
5. We cannot cancel the policy when the referenced reasons are corrected by you within the time specified in the written notice of cancellation.

**EXPERIENCE RATING MODIFICATION FACTOR REVISION ENDORSEMENT**

This endorsement is added to Part Five—Premium of the policy.

The premium for the policy is adjusted by an experience rating modification factor. The factor shown on the Information Page may be revised and applied to the policy in accordance with our manuals and endorsements. We will issue an endorsement to show the revised factor, if different from the factor shown, when it is calculated.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

This endorsement, effective \_\_\_\_\_ at 12:01 AM standard time, forms a part of  
Policy No. \_\_\_\_\_ Of the \_\_\_\_\_  
Carrier Code \_\_\_\_\_  
Issued to \_\_\_\_\_ Endorsement No. \_\_\_\_\_  
Premium \_\_\_\_\_  
Countersigned at \_\_\_\_\_ on \_\_\_\_\_ By: \_\_\_\_\_  
Authorized Representative





Employers Compensation Insurance Company  
Employers Insurance Company of Nevada  
Employers Preferred Insurance Company  
Employers Assurance Company

## Important Notice Regarding Your Workers' Compensation Insurance

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### TO OUR NEVADA WORKERS' COMPENSATION POLICYHOLDERS:

**Re: Occupational Safety and Health Loss Control Consultation Services**

As an EMPLOYERS policyholder you have an extensive array of professional safety and health resources available to you at no additional charge, including:

- A. Evaluation of existing Injury and Illness Prevention Programs (IIPP)
- B. Identification and evaluation of work site hazards, materials, personal protective equipment, work methods, processes and facilities
- C. Safety training programs addressing identified exposures and needed control measures
- D. Access to claims history reports (loss runs) and accident trend analyses, consisting of a review of reported workers' compensation injuries and identification of causal factors
- E. Written safety program Employer Guides
- F. Consultation and recommendations with respect to possible workplace safety improvement measures
- G. Follow-up services to items listed above

For assistance in any of these areas, or for any other occupational safety or health-related questions, please contact EMPLOYERS at:

Loss Control Department  
EMPLOYERS  
PO Box 539003  
Henderson, NV 89053-9003

Loss Control Telephone: (800) 588-5200  
E-Mail: [losscontrol@employers.com](mailto:losscontrol@employers.com)

*America's small business insurance specialist.<sup>®</sup>*

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FACTS	WHAT DOES EMPLOYERS® DO WITH YOUR PERSONAL INFORMATION?
Why?	This privacy notice is for individuals who are policyholders or applicants for our products and services. In this notice, "you" refers to these individuals. Insurance companies choose how they collect and share your personal information. Applicable laws give consumers the right to limit some but not all sharing. We want you to know how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
What?	The types of personal information we collect and share depend on the product or service you have with us. This information can include: <ul style="list-style-type: none"> <li>- Social Security number and insurance claim history</li> <li>- transaction history or loss history</li> <li>- employment information and income</li> <li>- medical information (only in connection with claims)</li> </ul> When you are no longer our customer, we continue to share your information as described in this notice.
How?	All insurance companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons EMPLOYERS chooses to share; and whether you can limit this sharing.

Reasons we can share your personal information	Does EMPLOYERS share?	Can you limit this sharing?
For our everyday business purposes—such as to administer policies and claims, comply with laws or regulations, respond to court orders, legal investigations, and government agencies, or otherwise as required or permitted by law	YES	NO
For our affiliates' everyday business purposes—information about your transactions and experiences:	YES	NO
For our marketing purposes—with nonaffiliated service providers we use to market our products and services to existing and prospective policyholders	YES	NO
For our affiliates (excluding Cerity Services, Inc.) to market to you—to offer our products and services to existing and prospective policyholders	YES	NO
For nonaffiliates to market to you	NO	We do not share
For joint marketing with other financial companies	NO	We do not share
For our affiliates' everyday business purposes—information about your personal creditworthiness	We do not collect or share	We do not collect or share
Questions?	Please contact EMPLOYERS, Attn: Compliance, P.O. Box 539003, Henderson, Nevada 89053-9003, or go to <a href="http://www.employers.com">www.employers.com</a> . We believe that the information we have about our customers is accurate. If you would like access or request correction of your information, please forward a written request to the above address.	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
AGENDA ITEM #18**

**TITLE: ANNUAL EVALUATION OF GENERAL MANAGER AND COMPENSATION  
ADJUSTMENT/CONTRACT REVISION**

For discussion and possible action. Conduct annual evaluation and consider compensation adjustment/contract revision for the General Manger

**MEETING DATE:** June 18, 2024

**PREPARED BY:** Judy Brewer Administrative and Human Resource Supervisor

**RECOMMENDED ACTION:** Review the consolidated Annual Evaluation overview by the Board of Trustees and conduct annual evaluation and consider approval of an adjustment of compensation for the General Manager

**BACKGROUND INFORMATION:** An annual review process is an implicit element of an employer/employee relationship. An employee evaluation is both retrospective of past accomplishments or progress and establishes prospective goals or objectives. The district's General Manager is the only employee reporting to the Board of Trustees.

A process and form were adopted for use in the General Manager evaluation. It consists of factors to measure and reflect the degree of success for managing the district resources and affairs. Each member of the Board of Trustees is provided with input to develop the evaluation.

Consistent with the employment contract, an adjustment to compensation may be authorized by the Board of Trustees. Typically, an adjustment is made following the evaluation and commencing with a new fiscal year. The current General Manager is completing the 3<sup>rd</sup> year of service with one more in the current contract. Two adjustments to compensation (3% and 5%) for the previous year's resulting in a net adjustment of 3% following PERS increases. During subsequent time, inflation has remained high and salaries for similar positions have increased. No adjustments have been made for the rate of vacation time or other benefits provided by the district. The contract was adjusted providing the district more notice in the event of a departure by the manager.

During the past year, the district has completed several items such as the relocation of the offices, watershed cleanup and award recommendation, secured \$2.5 million in grants, labor negotiation, CMMS deployment and cyber security to comply with USEPA, as well as continued implementation of the capital programs.

During FY25, continued refinement of the CMMS, Completion of Service Line Inventory, and the Risk & Resiliency Assessment are mandated by US EPA. In addition, the district must renegotiate the Sewer maintenance contract and continue the capital programs for the equipment shelter, sewerage corrections, reservoirs and pump stations, and complete provisions for clean-up of dumpsite and land acquisition.

**INCLUDED:**

Fund(s) 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 |





**MEMO TO:** Kingsbury GID Board of Trustees

**FROM:** Mitchell S. Dion, General Manager

**SUBJECT:** General Manager's Report for the meeting June 18, 2024

**General:**

The district continues to operate in daily operations to ensure public health & safety and compliance with the pertinent State and Federal requirements. Full team attended the mandatory first aid training. Operators and admin are participating in the free training for CEUs and general knowledge as provided by RCAC.

Replaced injector pump at the treatment plant. These are redundant in the treatment train, so with one out there is no issue. These have limited working life between rebuilds, so we keep one on the shelf ready to drop in without hiccups.

Working to rebuild the Ponderosa water system to bring it up to par, before we assume operations, we identified another significant discrepancy in our water system along Pine Ridge Dr. In short, there are two and in some places 3 water mains in service along this road. All of which are substandard material, and the only control valve appears to be near SR 207 (and a new one going in at the Ponderosa intertie). In short, we are replacing the Ponderosa system to improve reliability, replacing the inferior system and connecting it to a system of inferior standards. Although we have not experienced leaks along the Pine Ridge Drive, must add this to the replacement plan.

Obtaining quotes for asphalt sealing for the parking lot at building 160/298 and the couple of driveways which were not sealed last fall when the water line project ran out of time.

Curbs and gutters have received attention this month. We are completing the delineator inventory and scheduling the replacements once it is time to install the snow whips.

Recruitments have made progress and are still seeking a few qualified candidates for professional positions. We have or are about to fill all of the trades positions but one.

LGIP APR RATE 5.2953925

Building 160 Pine Ridge project is winding up. Windows & extra doors just needing final trim. The elevator is completed but not yet permitted due to the safety controls still pending. We are dealing with the normal warranty items common to new buildings.

The CMMS system implementation continues to be slow. We have assets loaded and can generate basic reports. The GIS is now linked so mobile devices carried by our crew can now use the CMMS to see work orders (these are just testing not actual daily use yet).

SCADA replacement project may be eligible for US EPA grant, our grant team working on it. RCI and Jacobs Engineering must team up to provide the technical support. New Task orders are likely for both of them next month. This project is to modernize our SCADA on to one system (plant and

distribution) and to implement SCADA for WasteWater, this will provide required cyber security, save water and energy, while providing better controls as well as integrated system operations.

We have accepted the next subphase of the Tahoe Beach Club. New units continue to be sold. They paused a bit with the higher interest rates last fall, but are launching forward on the final phases.

**Customers:**

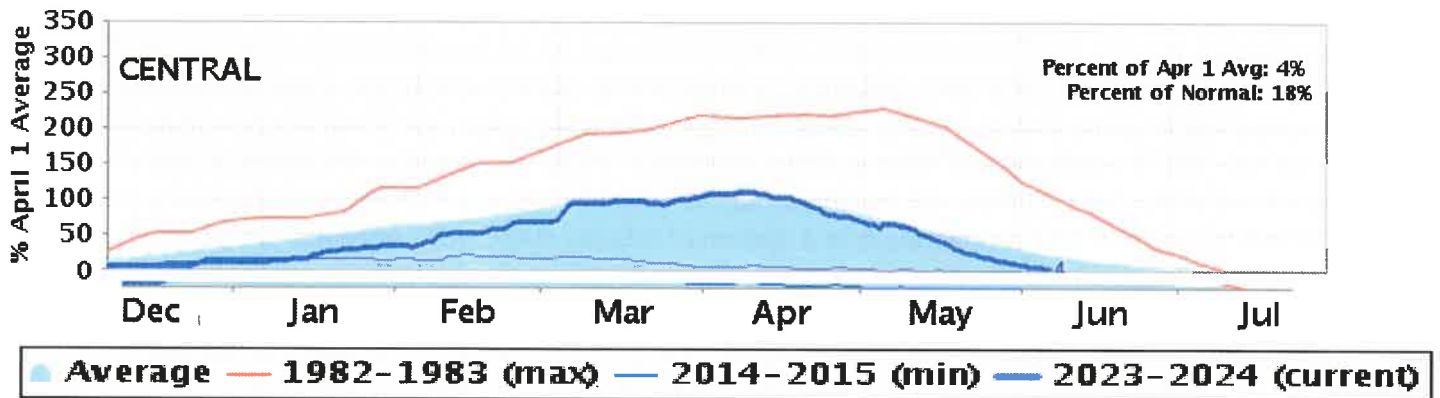
The 3 customers with pending claims for resolution of the snowplow striking the fire hydrant on Kimberly Brook. Our insurance adjuster has pressed the issue, but the vendor and their insurance adjuster have not moved in a positive direction for the homeowners.

**Associations and outside meetings:**

Attended League of Cities and Municipalities meeting and provided data input for the BDR regarding public information requests

**Water Resources:**

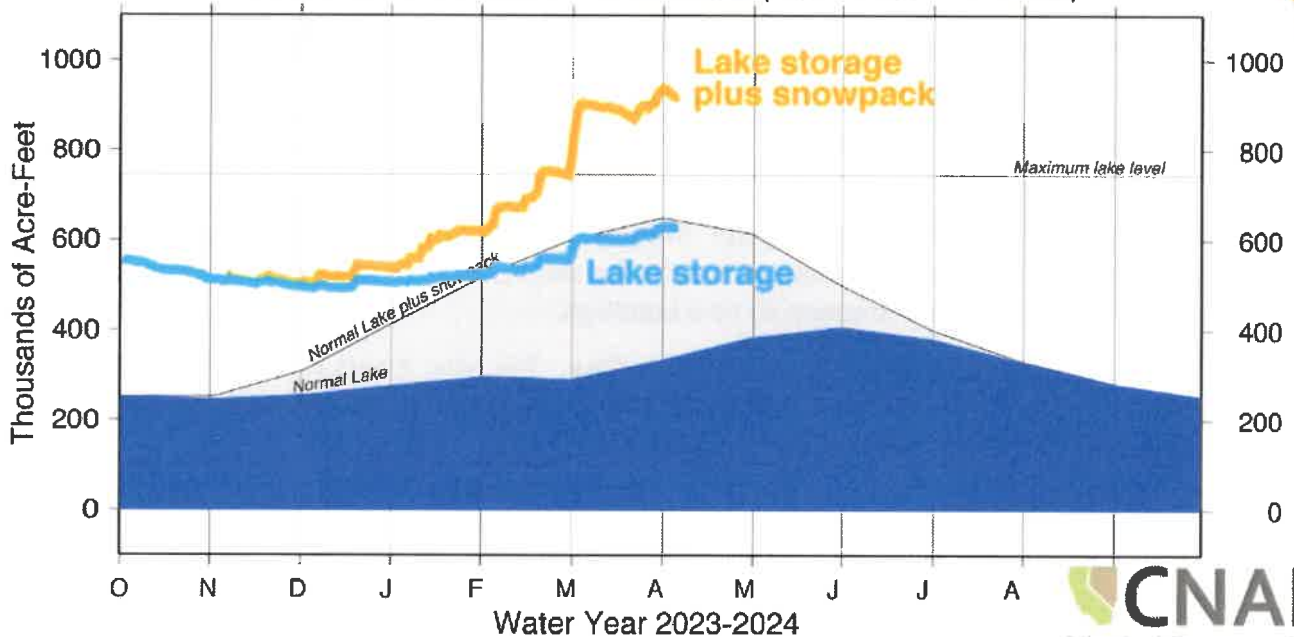
A very near normal year.



Currently, the lake is at 6,220.04 – legal limit is 6229.1 (not many beaches)

**Water Stored in Lake Tahoe (above rim) plus Snowpack**

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



**Future Work/In Progress/Concerns/Heads up**

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



ENTITY: Kingsbury General Improvement District  
 FISCAL YEAR: 2024-2025

**SUMMARY ANNUAL REPORT**

A complete detailed report is available at the Kingsbury GID offices located at 255 Kingsbury Grade, Stateline, NV or kgid.org between the hours of 7 a.m. to Noon and 12:30 p.m. to 4:30 p.m. on the days of Monday - Thursday

	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	FINAL APPROVED BUDGET YEAR ENDING 6/30/2025
<b>GENERAL FUND:</b>			
TOTAL AVAILABLE REVENUES	2,141,319	2,536,058	2,397,576
TOTAL EXPENDITURES	1,511,615	1,343,240	3,392,992
<b>WATER FUND:</b>			
TOTAL OPERATING REVENUES	4,748,647	4,870,292	4,889,612
TOTAL OPERATING EXPENSES	3,311,159	3,533,946	4,004,900
TOTAL NON OPERATING REVENUES	268,275	539,631	2,695,198
TOTAL NON OPERATING EXPENSES	340,133	306,437	272,609
<b>SEWER FUND:</b>			
TOTAL OPERATING REVENUES	1,900,146	1,880,947	1,879,498
TOTAL OPERATING EXPENSES	1,773,742	1,906,045	2,219,207
TOTAL NON OPERATING REVENUES	136,637	203,085	176,809
TOTAL NON OPERATING EXPENSES	1,296	-	-



**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

**EMPLOYEE AND EMPLOYER CONTRIBUTION RATES**

<u>ORDINARY</u>		<u>POLICE/FIRE</u>
07/01/48 to 06/30/59	5% on \$400	---
07/01/59 to 06/30/63	5% on \$600	---
07/01/63 to 06/30/67	5.75% on full amount	---
07/01/67 to 06/30/73	6%	07/01/71 to 06/30/73 6.5%
**07/01/73 to 06/30/75	7% under age 36	7.5% under age 36
07/01/73 to 06/30/75	9% age 36 to 45*	9.5% age 36 to 45*
07/01/73 to 06/30/75	11% age 46 and over*	11.5% age 46 and over*
07/01/75 to 06/30/77	8% under age 36	8.5% under age 36*
07/01/75 to 06/30/77	10% age 36 to 45*	10.5% age 36 to 45*

\* = ADDITIONAL CONTRIBUTIONS PAID REIMBURSED 07/01/79

\*\* = TEACHERS MAY HAVE CHANGED TO 7%, SEPTEMBER 1, 1973

	<u>EMPLOYEE AND EMPLOYER ORDINARY</u>	<u>POLICE/FIRE</u>	<u>ERP ORDINARY</u>	<u>ERP POLICE/FIRE</u>
07/01/75 to 06/30/77	12% AGE 46 & over	12.5% AGE 46 & over	15.00%	17.00%
07/01/77 to 06/30/81	8.0%	8.5%	15.0%	17.0%
07/01/81 to 06/30/85	8.0%	9.0%	15.0%	18.0%
07/01/85 to 06/30/86	8.5%	9.5%	16.0%	19.0%
07/01/86 to 06/30/87	9.0%	10.0%	17.0%	20.0%
07/01/87 to 09/30/87	9.125%	10.125%	17.25%	20.25%
10/01/87 to 12/31/87	9.25%	10.25%	17.5%	20.5%
01/01/88 to 03/03/88	9.375%	10.375%	17.75%	20.75%
04/01/88 to 06/30/88	9.5%	10.5%	18.0%	21.0%
07/01/88 to 09/30/88	9.625%	10.625%	18.25%	21.25%
10/01/88 to 12/31/88	9.75%	10.75%	18.5%	21.5%
01/01/89 to 03/31/89	9.875%	10.875%	18.75%	21.75%
04/01/89 to 06/30/89	10.0%	11.0%	19.0%	22.0%
07/01/89 to 06/30/90	10.0%	11.5%	19.0%	23.0%
07/01/90 to 06/30/91	10.0%	12.0%	19.0%	24.0%
07/01/91 to 06/30/92	9.58%	12.5%	18.47%	25.0%
07/01/92 to 06/30/93	9.58%	13.0%	18.47%	26.0%
07/01/93 to 06/30/95	9.31%	12.96%	18.22%	27.0%
07/01/95 to 06/30/97	10.00%	14.00%	18.75%	27.0%
07/01/97 to 06/30/99	10.00%	14.75%	18.75%	28.5%
07/01/99 to 06/30/2003	9.75%	14.75%	18.75%	28.5%
07/01/2003 to 06/30/2005	10.5%	14.75%	20.25%	28.5%
07/01/2005 to 06/30/2007	10.5%	16.5%	19.75%	32.0%
07/01/2007 to 06/30/2009	10.5%	17.25%	20.50%	33.50%
07/01/2009 to 06/30/2011	11.25%	19%	21.5%	37%
07/01/2011 to 06/30/2013	12.25%	20.25%	23.75%	39.75%
07/01/2013 to 06/30/2015	13.25%	20.75%	25.75%	40.50%
07/01/2015 to 06/30/2019	14.50%	20.75%	28%	40.50%
07/01/2019 to 06/30/2021	15.25%	22.00%	29.25%	42.50%
07/01/2021 to 06/30/2023	15.50%	22.75%	29.75%	44.00%
07/01/2023 to Present	17.50%	25.75%	33.50%	50.00%

**ALL POLICE/FIRE MEMBERS WENT EMPLOYER PAID 07/01/81 (EXCEPT STATE)  
STATE POLICE/FIRE MEMBERS LISTED BELOW WENT EMPLOYER PAID 07/01/83.  
(HIGHWAY PATROL, MOTOR CARRIERS, FORESTRY)**





## **2024 Litigation of the Regulatory Approval of the Tahoe Keys Property Owners Association Control Methods Test (CMT).**

May 2024

### **Executive Summary**

TWSA Staff have reviewed the litigation between the CA Sportfishing Protection Alliance & the Sierra Club (Fishing/Sierra) and Lahontan Regional Water Quality Control Board (LRWQCB)/ Tahoe Keys Property Owners Association (TKPOA). The Case was presided over by the El Dorado Superior Court (court), and the ruling was filed on April 25, 2024. The Fishing/Sierra successfully proved the TKPOA CMT project was in opposition to the Water Quality Control Plan for the Lahontan Region (Basin Plan) and California Environmental Quality Act (CEQA), as well as ongoing and not moot.

The LRWQCB requested dismissal of the Case No.: 22CV0841 due to mootness, as the aquatic pesticides have already been discharged to the water of Lake Tahoe. Mootness doctrine dismissal was not successful for three reasons: (1) the CMT project is ongoing, (2) meaningful relief can be given by negating the Basin Plan Exemption for pesticide use and certification of the EIR to prohibit the CMT data as a basis for analysis in determining future strategies to manage aquatic invasive plant (AIP) problem in the Tahoe Keys lagoons, and (3) the mootness doctrine has an exemption for public interest.

The court found that the LRWQCB abused its discretion in granting the exemption to the prohibition of the discharge of pesticides in the Basin Plan. The basin plan holds exemption criteria for the discharge of pesticides into Lake Tahoe's water when all seven criteria have been met. The court found that two of the seven criteria were not met as they require non-chemical methods must be evaluated and deemed infeasible. The court did an independent review and found that bottom barriers, laminar flow aeration (LFA), and UV-C light are not infeasible if combined with cooperation and innovation of technologies. Also, the court found that the LRWQCB exclusions for feasibility by cost and scope are insufficient for deeming the non-chemical method unfeasible.

The court found that the LRWQCB failed to proceed in a manner required by law by certifying an Environmental Impact Report (EIR) without an analysis of the reasonably foreseeable consequences of repeated pesticide use. The court did so by reviewing case law, studies of AIP projects in Minnesota and Massachusetts, and communications from the LRWQCB to the TKPOA, as well as The Washoe Tribe of NV and CA. The court found that the CMT project's feasible and foreseeable consequences will lead to future aquatic pesticide applications. The TKPOA cannot break the complete chemical treatment of the lagoons into smaller projects to receive regulatory approval.

The court nullified the LRWQCB approval of the CMT, including all approval given, including the basin plan exemption and certification of the EIR. The vacating prohibits using the TKPOA CMT project data as a basis for analysis in determining future Tahoe Keys Lagoons AIP management strategies.

The TWSA has been a stakeholder in the TKPOA CMT project and has provided comments to the regulatory agencies in opposition to the use of herbicides in the water of Lake Tahoe. Including the submittal of the 2018 letter stating similar objections to those in this litigation, including but not limited to the full vetting of non-chemical methods first as required by the basin plan, the use of cost as a metric of feasibility in antidegradation analysis, and the foreseeable future use of herbicides once introduced.

## Staff Summary

TKPOA  
El Dorado County Superior Ct  
Case No: 22CV0841

Petitioners: CA Sportfishing Protection Alliance & Sierra Club (Fishing/Sierra)

Respondent: Lahontan Regional Water Quality Control Board (LRWQCB)

Real Party: Tahoe Keys Property Owners Association (TKPOA)

Document: <https://www.sierraclub.org/sites/default/files/2024-04/22cv0841Rulingsubmittedmatter.pdf>

The matter before the court, a petition requesting the court

1. Issue a peremptory writ of mandate commanding LRQCB to vacate and set aside Tahoe Keys Lagoons Aquatic Week Control Methods Test (CMT) and any and all approvals rendered pursuant to and/or in furtherance of the implementation of the CMT project.
2. Preliminary and permanently enjoin the LRWQCB and TKPOA in interest from any and all activities undertaken pursuant to the CMT.
3. Award Fishing/Sierra cost of action and reasonable attorneys' fees
4. Grant any other relief the court deems just and proper

Issues for resolution before El Dorado County Superior Court (Court)

- A. Whether the petition should be dismissed under the mootness doctrine,
- B. Whether approval of the Tahoe Keys Lagoons Aquatic Week Control Methods Test (CMT) violates the Water Quality Control Plan for the Lahontan Region (Basin Plan) and
- C. Whether approval of the CMT violates the CEQA.

### Application of the Mootness Doctrine

Though herbicides (Endothall and Tricopyr) have been used in the waters of Lake Tahoe, the court finds that mootness doctrine exemption for significant public interest applies, and before exemption criteria are needed, the Case is not moot because meaningful relief can be given. The meaningful relief is setting aside the LRWQCB actions and prohibiting the use of CMT data as a basis for analyzing future strategies to manage AIP in the Tahoe Keys Lagoons.

### Process Followed by the Court

Having found that the CMT project is ongoing, the court reviewed the CMT project for meeting the seven criteria for Basin Plan exemption of the pesticide prohibition under Code of Civil Procedures 1094.5 and exercised its independent judgment in finding that the LRWQCB abused its discretion by finding that their approval methodologies for the Basin Plan exemption criteria are not supported by the weight of the evidence. By approving the CMT basin plan exemption, the LRWQCB decision "Flies in the Face of the clear language and purpose of the interpreted provision" and does not meet the requirement of "the interpretation has been consistently maintained," as this is the first application for basin plan exemption. The court also proceeded over the LRWQCB certification of the EIR required by CEQA. The Fishing/Sierra presented an unduly narrow project description, and there was no analysis of

the reasonably foreseeable consequences of repeated pesticide use. The court reviewed the Case under public resources code 21168.5 as a claim of legal error, as the LRWQCB certified the Final EIR (CEQA document) that failed to proceed in the manner required by law.

The case law used in the litigation can be found in the court filing of case No: 22CV0841.

#### Mootness Case Law:

- I. Marshall v. Pasadena Unified School Dist. (2004) 119 Cal. app.4<sup>th</sup> 1241
- II. Department of Corrections v. Office of Administrative Hearings (1998) 66 Cal. app.4<sup>th</sup> 1100
- III. Hixon v. County of Los Angeles (1974) 38 Cal. app.3d 370 (Hixon)
- IV. Environmental Protection Information Center, Inc. v. Maxxam Corp. (1992) 4 Cal. App.4<sup>th</sup> 1373 (EPIC)

#### Basin Plan Violations Case Law

- I. Fukuda v. City of Angels (1999) 20 Cal.4th 805 (Fukada)
- II. Communities for a Better Environment v. State Water Resources Control Bd. (2003) 109 Cal.App.4th 1089 (Communities)
- III. Tesoro Refining & Marketing Co. LLC v. Los Angeles Regional Water Quality Control Bd. (2019) 42 Cal.App.5th 453 (Tesoro).

#### CEQA Violation Case Law

- I. Artificial-Narrow Project Description Case Law
  - North Coast Rivers Alliance v. Kawamura (2015) 243 Cal. App.4<sup>th</sup> 647
- II. Reasonably foreseeable consequences Case Law:
  - Laurel Heights Improvement Assn. V. Regents of University of CA (1988) 47 cal.3d 376
  - City of Santee v. County of San Diego (1989)214 cal. App. 3d 1438. Ruing, page 32, lines 20-21 and 24-25.

#### **Whether Approval of the CMT Project Violates the Basin Plan**

The court determined if the CMT met the Basin Plan requirements by reviewing the seven criteria for the use of pesticides in the waters of Lake Tahoe. The Fishing/Sierra contended that (1) the basin plan does not allow for testing of pesticides, (2) that three of the seven criteria for exemption were not satisfied. During the proceedings, the LRWQCB argued that testimony provided by former staff members should not be given more weight than other public commenters; the court agreed, though citations from Harold Singer are provided in the filing document. Mr. Singer's testimony that "this is the first time the LRWQCB has been asked to approve an exemption to the prohibition of the discharge of pesticides to Lake Tahoe" was the only evidence the court could find about the history of applications for Basin Plan Exemption. With the extent of the LRWQCBs interpretation of the pesticide prohibition exemption criteria being the narrowly-drawn CMT project goal to *per se* exclude the consideration of non-chemical methods first, the court declined to afford deference to the LRWQCB interpretation. The court found that the basin plan does allow for testing of pesticides in the waters of Lake Tahoe if all seven criteria for exemption are satisfied and that non-chemical methods means first must be evaluated and deemed infeasible, and finding of infeasibility must not merely be because the use of non-chemical methods

does not satisfy the goal of testing pesticides. **A narrowly drawn project goal cannot deem alternatives to pesticides infeasible, which is precisely what Lahontan staff presented to the LRWQCB in the Staff Report.**

- "The stated goal of the CMT is to test pesticides, with a finding under criterion 1 that non-chemical methods are inappropriate or ineffective because they cannot be used to achieve the project goal to test the pesticide. Such an outcome clearly would be absurd and contrary to the intent of the exemption criteria. Yet this is the precise approach taken by the LRWQCB" – ruling page 13, lines 5-21
- "Limiting the CMT project to evaluation only non-chemical treatment methodologies will reduce the knowledge to be gained and will not accomplish the goals of the project." –Ruling page 13, lines 22-24.

The court found that the LRWQCB abused its discretion in granting the exception to the Basin Plan because the weight of the evidence is contrary to the LRWQCB findings that the CMT satisfied criteria 1 and 6. Fishing/ Sierra had contended criteria 5 was also not met, as the upland influences on plant growth are not fixed (stagnant water, nutrient loading, and water filtration), and the problem will continue after chemical use; the court found their argument fits into criteria 1 and 6, not 5. The aquatic plants are the problem to be solved by the CMT, with a statement that "it may be better policy to require the root cause of AIP infestation prior to discharge of pesticide."

Basin Plan exemption Criterion 1, 5, and 6 can be found on page 10 of the ruling. Criterion 1 and 6 review revolves around fully vetting non-chemical methods first, as stated by the TWSA board throughout the CMT stakeholder process and both written and verbal public comments.

The court did an independent review of three non-chemical methodologies provided by Fishing/Sierra, Bottom Barriers, LFA, and UV-C Light to assess if the weight of the evidence is contrary to the LRWQCBs, finding these non-chemical methods are inappropriate or ineffective.

- I. Bottom Barriers – The court finds that bottom barriers could be part of a successful coordinated effort to use non-chemical methods to address AIPS in the Tahoe Keys. With improved cooperation between homeowners and the integration of other non-chemical methods.
- II. LFA – the inclusion of LFA in the project undercuts the argument that alternatives to pesticides have already been thoroughly evaluated and that on-chemical measures are inappropriate or ineffective in achieving the object goals under carton 1. The court finds that the weight of the evidence established that LFA could be part of an integrated strategy for AIPS in the Tahoe Keys Lagoons.
- III. UV-C light – the inclusion of UV-C light in the CMT undercuts its argument that UV-C light has been thoroughly tested and determined to be inappropriate and ineffective. The fact that UV-C light has been successful at Lakeside Marina, even though structurally different from TKPOA, does not mean that UV-C light could not be effective with modification in the Tahoe Keys Lagoons. Concluding otherwise, the court finds it is overly speculative and does not satisfy the requirement of a thorough evaluation of this method.

The court is mindful that the stated project goal is to test various methods, including herbicide, but as discussed in the previous section, such a narrow-tailed project goal cannot be used to evade the need to

evaluate non-chemical methods first to achieve the overarching goal of protecting water quality. Additionally, experimental and unproven methods are not equal to ineffective or inappropriate.

Included in the review of non-chemical methodologies, the court also considered feasibility factors under CEQA guideline 15364. The court reviewed the record, and the most compelling argument in favor of finding non-chemical methods ineffective or inappropriate is the reported relief cost of chemical methods. The CEQA code states that cost is but one of many factors in feasibility. The court finds that the CMT application analysis as to cost is insufficient to find bottom barriers, LFA, and UV-C light infeasible.

The TWSA board included similar language found in the court ruling in regard to cost in the October 28, 2021, TWSA Board approved letter (8-yes, 3-no, 1-abstain) submitted to the LRWQCB as part of the regulatory approval process.

The court finds that costs are presented in a vacuum with little analysis of what these costs would mean for the TKPOA community and how other factors within the feasibility definition of CEQA guideline 15364 play into the analysis. The TKPOA CMT Application lists 1,529 homes and townhomes, a commercial marina, and a commercial center. The court reasonably infers that these homeowners and businesses would charge the cost of the aquatic invasive plant mitigation undertaking.

The court cannot find that the cost of bottom barriers, LFA, and UV-C light alone makes them infeasible.

The scale of the AIS infestation is also a variable used by the TKPOA to dismiss non-chemical methods. The court finds that absent the thorough evaluation required by criterion 1; the court finds the TKPOA has not established that it has conducted such a conclusion that non-chemical methods cannot be employed at a scale that can address the full magnitude of the TKPOA infestation. Such a conclusion is overly speculative and cannot form a basis for deeming the reviewed non-chemical method is infeasible or inappropriate.

Under the intended judgment standard, starting with the presumption that the LRWQCBs' findings are correct, Fishing/Sierra has provided evidence to the court that finds:

- The weight of evidence is contrary to the LRWQCB's finding that the CMT satisfied Basin Plan exemption criteria 1 and 6. Therefore the court found that the LRWQC abused its discretion in granting the exemption.
- The court finds that Basin Plan Criterion 5 was met
- The court finds that the Basin Plan allows for issuing exemption for pesticide testing, providing all seven criteria are met.

#### **Whether approval of the CMT Violates CEQA**

CEQA requirements- The court reviewed the Fishing/Sierra claims that the LRWQCB failed to proceed in a manner required by law by (1) approving a final EIR with an unduly narrow project description, (2) approving a Final EIR without analysis of the reasonably foreseeable consequences of repeated pesticide use. The court finds that both challenges are claims of legal error, and a de novo (from the beginning review) is appropriate.

- I. Whether the LRWQCB erred in approving a Final EIR with an unduly narrow project description.

The Fishing/Sierra contest that the project description of the CMT seeks to test aquatic weed control methods, including herbicide, "point blank requires the use of herbicides" and violates CEQA as the final EIR omitted the analysis of reasonable alternatives.

The LRWQCB counters that the Fishing/Sierra are artificially narrowing the project description and the Draft EIR analysis had reasonable alternative analysis of

- i. Testing of non-chemical methods
- ii. Dredge and replace substrate
- iii. Non-action alternative by continued existing AIS control.

The court finds that the EIR provides a sufficient analysis of the above alternatives and declines to find that the LRWQCB fails to proceed in a manner required by law in approving an initial EIR with an unduly narrow project description.

- II. Whether the LRWQCB erred in approving a Final EIR without an analysis of the reasonably foreseeable consequences of repeated pesticide use.

#### Discussion on case law

- "An EIR need not consider every conceivable alternative to a project. Rather, it must consider a reasonable range of potentially feasible alternatives that will foster informed decision-making and public participation."  
"An EIR must include analysis of the environmental effects of the future expansion of other actions if: (1) it is a reasonably foreseeable consequence of the initial project, and (2) the future expansion or action will be significant in that it would likely change the scope or nature of the initial project or its environmental effects."  
-Laurel Heights Improvement Association v. Regents of the University of California (1988) 47 Cal. 3d 376. Ruling, page 28, lines 2-3 and 23-24.
- "Thus 'reasonably anticipated future projects; should be considered in an EIR and discussed in a cumulative analysis"  
"In addition, even projects anticipated beyond the near future should be analyzed for their cumulative effect."  
-City of Santee v. County of San Diego (1989)214 cal. App. 3d 1438. Ruing, page 32, lines 20-21 and 24-25.

The Fishing/Sierra argue that the LRWQCB failed to proceed in a manner required by law by certifying a final EIR that failed to analyze what it deems is the reasonably foreseeable consequence of the CMT project of repeated pesticide application. Noting evidence into the record supporting the likelihood of repeat pesticide use:

- i. Pesticides do not address the root causes of the AIP infestation, and AIPs will likely re-emerge. Submitting studies:
  1. Minnesota Lakes: effects of repeated, early season, herbicide treatments of curlyleaf pondweed
  2. Massachusetts: eutrophication and aquatic plant management

3. Minnesota Lakes: evolution of Lakewide, early season herbicide treatments for control of curlyleaf pondweed.

Though from different states, it is reasonable to anticipate the re-emergence of AIPS after the use of the herbicide.

- ii. The TKPOA's initial 2018 effort to gain Basin Plan exemption reflects the likelihood of repeated pesticide use.
  1. A letter from the LRWQCB to the TKPOA requesting additional information from the proposal that was eventually denied by the LRWQCB:  
"Following the initial Two-Year test, TKPOA proposed to apply one or more of the aquatic herbicide(s) over a period of 10 additional years." The letter continues, "Available evidence from the use of herbicides along with non-chemical controls to control AIS in California indicates long-term herbicide use will be required." – Ruling page 31, lines 8-14.
  2. A letter from the LRWQCB to the Washoe Tribe of NV and CA states that "the (2018) proposed project is significantly larger in scope than the previously proposed Test Project and proposed long-term aquatic weed control methods, including use of aquatic pesticides." – Ruling page 31, lines 16-19.

The LRWQCB clarified that the CMT project authorized a one-time application of pesticides only and that the assumption that it will lead to future repeated pesticide use is speculative and erroneous. Siting the Lahontan Staff Report's response to comments and the EIR that highlight the one-time application of pesticides, adding, "future treatment methodologies may or may not include chemical treatment. A separate environmental review and permitting process... required for any future herbicide projects." –ruling pages 31 to 32.

The LRWQCB claims that Fishing/Sierra is requesting that they engage in sheer speculation in requiring the EIR to consider future pesticide applications because of the CMT.

The court finds that by using the case law and studies provided by Fishing/Sierra, repeated pesticide use is reasonably foreseeable and should have been considered in the EIR, even if the LRWQCB emphasizes that the CMT is for one-time use of pesticide.

Further, limiting the EIR's analysis to just a one-time use, in the court's view, is tantamount to "chopping a large project into many little ones," explicitly disfavored in case law. Instead, the cumulative impact of repeated pesticide use should have been addressed in the EIR.

Following case law, the court finds:

1. Repeated use of pesticides is a reasonably foreseeable consequence of the initial project, and
2. The future expansion or action will be significant in that it will likely change the scope or nature of the initial project or its environmental effects.

Thus, the court finds that the LRWQCB failed to proceed in a manner required by law in approving a final EIR without an analysis of the reasonably foreseeable consequence of repeated pesticide use.

### **Deposition**

The court found that the Case is not moot, as meaningful relief can be granted to Fishing/Sierra. Further, even if the mootness doctrine did apply, the court finds that the resolution of the issues before the court are in the public interest, triggering an exemption to the mootness doctrine. The court declined to dismiss the Case per the mootness doctrine.

The court finds that the weight of the evidence is contrary to the LRWQCB finding that the CMT satisfied the Basin Plan Exemption Criteria 1 and 6. Therefore, the court finds that the LRWQCB abused its discretion in granting the exemption. The court finds that Basin Plan criterion 5 was met. The court finds that the Basin Plan allows for issuing exceptions for pesticide testing, providing all criteria are met.

The court finds that the LRWQCB failed to proceed in a manner required by law in approving the final EIR without analysis of the reasonably foreseeable consequences of repeated pesticide use. The court finds that the unduly narrow project description in the Final EIR is allowable, as Fishing/Sierra's evidence did not establish that the LRWQCB failed.

The court issued a writ of mandate commanding the LRWQCB to vacate and set aside its approval of the CMT and any and all approvals rendered pursuant to and or in furtherance of the implementation of the project.

The court ordered the LRWQCB to withdraw its approval of the pesticide prohibition exemption from the Basin Plan and withdraw its certification of the final EIR.

Fishing/Sierra are the prevailing parties.



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

**Rental Property (298 Kingsbury)**

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

**General Information**

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

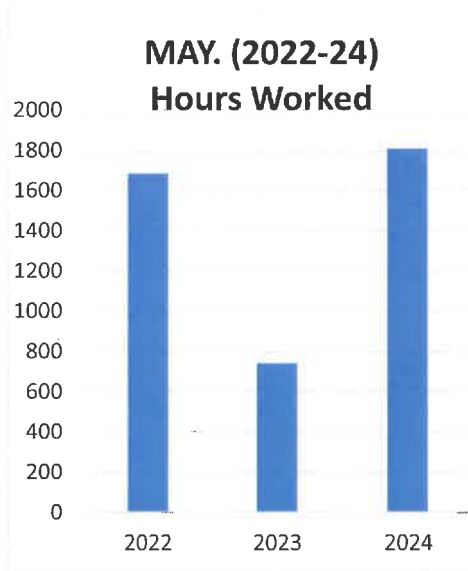
**Human Resources**

- Continue to employ three temporary workers to assist as general labor for roads and general support (They all have around 450 hours remaining)
- Street Maintenance Tech. I, started on May 28<sup>th</sup>.
- Water Utility Operator III interviews continue
- Active recruitments for Water Crew, Utility Operations Superintendent, Admin. & Financial Systems Analyst, Civil Engineer, Street Maintenance and Seasonal positions
- Working with customers that were affected by water damage from the hydrant hit by snow plow

**SERVICE REQUEST (MAY 23 vs MAY 24)**

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

**HOURS WORKED COMPARISON (MAY. 2022-2023-2024)**



(includes 3 temporary workers in 2024)

**LIENS (MAY 2024)**

**County Tax collection:**

759 Boulder Court #Q \$91,990.84

495 Tramway Drive, #12 \$90,732.00

**Renewing process for County Tax collection:**

313 Tramway Drive, #16 \$84,809.42

**Service Turned Off:**

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

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



# MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID  
FROM: Travis Marshall, PE, Project Engineer, DOWL  
DATE: June 11, 2024  
SUBJECT: Engineering Report for the Meeting of June 18, 2024

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## **GENERAL**

- Assisted with general service request items and general correspondence.
- DOWL prepared two draft task orders for the district for review and comment. One task order is for the MaryAnne, Barrett, and Panorama Watermain Replacement Project, and the other Task Order for the 2026 Road Rehabilitation and Replacement Project.

## **PROJECTS**

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

- On-call construction observation will resume next summer.

### Task Order #54: Sewer Master Plan

- DOWL continues to model the Hydraulic conditions of the alternatives to identify the viability of each. Findings will be utilized to update and prepare the amended sections of the Sewer Master Plan. DOWL is finishing up the draft and will submit to the District in June for review and discussion of findings.

### 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.
  - Processing is completed for the anticipated design to begin in upcoming fiscal year July 2024.

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

- DOWL processed final payment documents and presented to Contractor for signature and return to DOWL to close out Project.
- Final retention release payment to contractor withheld until Contractor provides DOWL lien releases from paving sub-contractor.
- As-built plans provided to the District. Labor Commissioner documents underway as final contract cost is known.

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

- Materials have been delivered to Operations Yard and contractor is fully mobilized at the Mobile Home Park and working on mainline install.

## MEMORANDUM

- Contractor to work on the Ponderosa MHP portion of the project before moving on to Tina and Tramway.
- DOWL continues to coordinate with the Contractor to complete contractual requirements and Federal Funding Requirements.
- DOWL is working on May Pay Application from Contractor to review and provide to District.

### Task Order #65 – Ponderosa MHP Waterline Replacement Project

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

### Task Orders on Agenda

- Task Order #66 – 25-26 Water Replacement Project: Maryanne, Barrett, and Panorama
  - Replacement Project for Maryanne, Barrett, and Panorama. Minor streets include Carol Cir, Drew Ct, and Vista Dr.
  - Replacement of approximately 8,900 LF of water main with ductile iron. Service laterals, movement of existing water meters to ROW, connection of new service laterals to meters, and replacement of fire hydrants included in scope of work.
  - Roadway improvements include reconstruction over water main trenches.
  - Survey for Panorama and Vista included in this Task Order.
- Task Order #67 – 2025 Road Rehabilitation & Replacement Project
  - District-wide Road Project over approximately 22-miles of roads in the District.
  - Full field investigation to catalog areas for rehabilitation and replacement to identify full construction scope and cost.
  - Project includes full rehabilitation for Andria/N Benjamin, Tramway, Quaking Aspen, S Benjamin, and Terrace View. Other roadwork includes crack repair, full section replacements, and Manhole/valve collar reconstruction.