



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MEETING NOTICE  
AGENDA  
WEDNESDAY FEBRUARY 18, 2026**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Wednesday February 18, 2026, 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.

Electronic copies of the agenda and supporting materials are also available at the following website: • State of Nevada Public Notices website: <https://notice.nv.gov/>

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 the District Secretary.

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

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

<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09&omn=89828590597>  
Meeting ID: 775 588 3548 Passcode: 5883548

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**MISSION STATEMENT**

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

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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 comments will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.*

5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting, January 20, 2026.

## NEW BUSINESS

7. **Discussion and Possible Action:** Market Street Lift Station Alternatives Selection
8. **Discussion and Possible Action:** Adoption of Procedure to Create and Maintain List of Qualified Appraisers Pursuant To NRS 318.5121
9. **Discussion and Possible Action:** Selection of Appraiser For Pending Property Sale
10. **Discussion and Possible Action:** Determination of Fair Market Value of District Property Proposed for Conveyance (APN: 1318-24-710-001)
11. **Discussion and Possible Action:** Ratification and Authorization of Conveyance of District Owned Property (APN: 1318-24-710-001)
12. **Discussion and Possible Action:** Approve list of Claims, January 2026
13. **For Discussion and Possible Action:** Review and Receive Financial Statements, Quarterly-October/November/December 2025
14. **Discussion and Possible Action:** Proposed Updates to the District By-Laws (First Reading)
15. **Discussion and Possible Action:** Rescheduling of April 21, 2026 Board Meeting
16. **Discussion and Possible Action:** Proposed Change to Standing Board of Trustees Meeting Schedule
17. **Discussion and Possible Action:** Remote Public Participation Options for Board Meetings

**ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:**

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





**Kingsbury General Improvement District  
Board of Trustees**

*Ed Johns, Chair  
Sara Nelson, Vice Chair  
Cindy Trigg, Secretary/Treasurer  
Jessica Grime, Trustee  
John Shearer, Trustee*

**MEETING MINUTES**

**ADJOURNED MEETING OF THE KGID BOARD OF TRUSTEES  
HELD AT 160 PINE RIDGE DR. STATELINE, NV ON JANUARY 20, 2026  
<https://kgid.org>**

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**The Meeting of the Kingsbury General Improvement District  
Board of Trustees was called to order at 5:00 p.m.**

**1. Call to Order**

**2. Pledge of Allegiance**

Chair Johns led the Pledge of Allegiance.

**3. Roll Call**

4. Chair Ed Johns, Trustee Sara Nelson, Trustee Jessica Grime, Secretary/Treasurer Cindy Trigg and Trustee John Shearer, General Counsel Chuck Zumpft, General Manager Derek Dornbrook, Utility Ops Superintendent Byran Moss and Admin. and H.R. Supervisor Judy Brewer were all present in person. Charlena Manchester and Zachary Johns attended in person. Present on Zoom were Michael G., 530-721-2006, 67gje, 530-400-2391 and Patti Page.

**5. Public Comment**

Initial Public Comments can be heard at:

<https://kgid.org/board-meeting-recordings>

**Media Timestamp (02:00-2:17)**

**No Public Comment**

**6. Approval of Agenda: For Possible Action: Approval of the Agenda**

The full discussion related to item 6 can be heard at:

<https://kgid.org/board-meeting-recordings>

**Media Timestamp (02:18 – 02:50)**

**M-01-20-26-1:** To approve the agenda as submitted/posted for Kingsbury GID Board of Trustees Meeting January 20, 2026.

Moved by Trigg

Seconded by Shearer

**YEAS:** Johns, Trigg, Grime, Nelson and Shearer

5

**NAYS:** None

0

Motion Passed

**7. Approval of Minutes: For Possible Action: Approval of the Minutes for the Board of Trustees meeting. December 16, 2025 and the Special Board Meetings, December 22, 2025 and January 7, 2026.**

The full discussion related to item 7 can be heard at:

<https://kgid.org/board-meeting-recordings>

**Media Timestamp (02:53 – 08:44)**

**M-01-20-26-2:** To approve the minutes for December 16, 2025, and the Special Board Meetings, December 22, 2025, and January 7, 2026, with the corrections that were discussed.

Moved by Grime

Seconded by Nelson

**YEAS:** Johns, Trigg, Grime, Nelson and Shearer

5

**NAYS:** None

0

Motion

Passed

**NEW BUSINESS FOR POSSIBLE ACTION**

**8. For Discussion and Possible Action: Organization of the Board of Trustees and the Election of Officers**

The full discussion related to item 8 can be heard at:

<https://kgid.org/board-meeting-recordings>

**Media Timestamp (08:53 – 14:40)**

**M-01-20-26-3: Motion to appoint Ed Johns as the Chair, Sara Nelson as the Vice Chair, Cindy Trigg as the Secretary/Treasurer.**

Moved by Grime                      Seconded by Shearer  
**YEAS:** Johns, Trigg, Grime, Nelson and Shearer                      5  
**NAYS:** None    0  
Motion Passed

**9. For Discussion and Possible Action: Approval of the List of Claims, December 2025.**

The full discussion related to item 9 can be heard at:  
<https://kgid.org/board-meeting-recordings>

**Media Timestamp (15:00 – 24:55)**

**M-01-20-26-4:** Motion to approve the list of claims for December 11, 2025, to January 16, 2026, from check number 65968 to 66075 for a total of \$971,018.69.

Moved by Nelson                      Seconded by Trigg  
**YEAS:** Johns, Trigg, Grime, Nelson and Shearer                      5  
**NAYS:** None    0  
Motion Passed

**10. For Discussion and Possible Action: Approval of Snow Removal Contract with Manchester Ent. Inc.**

The full discussion related to item 10 can be heard at:  
<https://kgid.org/board-meeting-recordings>

**Media Timestamp (25:00 – 1:32:50)**

The board reviewed a proposed contract with Manchester Enterprises, which includes a minimum payment guarantee of \$450,000 per season and a seasonal cap of \$600,000. Dornbrook noted that Manchester has provided services on a time and material basis since December 27<sup>th</sup> and emphasized their good faith in not charging maximum rates. Concerns were raised regarding the contractor’s licensing status in Nevada.

Kingsbury GID addressed the snow removal contract with Manchester Enterprises while navigating concerns about their adversarial relationship due to an ongoing lawsuit. The board members expressed differing views on whether their legal



**BOARD OF TRUSTEES UPDATE – (not for possible action) Updates are intended to inform the Board and/or the public. The Board of Trustees will not deliberate or take action with respect to any of the reported items.**

The full discussion related to Items 1-7 The Board of Trustees Updates review can be <https://kqid.org/board-meeting-recordings>

**Media Timestamp (1:35:55 – 1:54:29)**

1. Board Member Reports (None presented)
2. Engineering Report (In board packet)
3. Management Reports  
Dornbrook discussed 2026-27 Budget Development & Rate Study Updates, Annual Financial Disclosure, Communications & Public Outreach, Public Records Requests, Water Pumps, Lead and Copper Rule Compliance, Risk and Resilience Assessment (RRA) and Emergency Response Plan (ERP), 510 Laurel Lane Property Sale, IT Service Transition, Pool Pact Training and goals for 2026.  
Moss discussed daily operations as it pertains to himself, Water Crew and Road Crew.  
Brewer (No comments on written report-Board had no questions)
4. Attorney Report (Nothing presented)
5. Correspondence (Nothing presented)
6. Long Range Calendar (Nothing presented)

**12. Final Public Comment:**

The full discussion related to public comment can be heard at:

<https://kqid.org/board-meeting-recordings>

**Media Timestamp (1:54:30 – 1:55:10)**

None

**7. ADJOURNMENT (for possible action)**

The meeting of the Kingsbury GID Board of Trustees adjourned at 6:57 PM.

Respectfully submitted,

Attest:

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Ed Johns, Chair

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Cindy Trigg, Secretary



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

**TITLE: MARKET STREET LIFT STATION ALTERNATIVES SELECTION**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:**

Provide direction to staff to:

1. Select a preferred alternative for the Market Street Lift Station (MSLS) project; and
2. Authorize DOWL to proceed with advancement of the selected alternative to the next phase of design and funding development; and
3. Direct staff to pursue funding strategy consistent with the selected alternative.

**BACKGROUND:**

The Market Street Lift Station (MSLS) is KGID's most critical sewer facility and serves as the terminal pumping station conveying all District wastewater flows to the Douglas County Lake Tahoe Sewer Authority (DCLTSA) Wastewater Reclamation Facility (WWRF).

As identified in prior Board presentations, the MSLS presents significant operational, environmental, and financial risks, including:

- Limited wet well storage capacity
- Continuous pump operation and accelerated equipment wear
- Force main velocity deficiencies
- Absence of permanent standby power
- Site constraints and environmental sensitivity

The Board previously authorized preparation of a Preliminary Engineering Report (PER) under Task Order #71. The PER advances a 10% level design and evaluates five long-term alternatives:

**Alternative 1 – No Action**

**Alternative 2 – Rehabilitation at Existing Location**

**Alternative 3 – New Lift Station at New Location**

**Alternative 4 – Gravity Main to DCLTSA WWRF**

**Alternative 5 – Bypass Sewer to DCLTSA Beach Lift Station**

**INCLUDED:**

- A. Executive Summary of Market Street Lift Station PER
- B. Alternatives Evaluation Matrix

**Fund impacted by the above action:**

- All Funds                       Not a Budget Item

- Water Fund
- General Fund
- Not Budgeted for

- Sewer Fund
- Snow Removal Fund
- Emergency Spending



TO: Derek Dornbrook  
FROM: Alex Stodtmeister, P.E.  
REVIEWED: Travis Marshall, P.E.  
DATE: 2/13/2026  
PROJECT: Market St. Lift Station PER  
SUBJECT: Project Alternatives Analysis Process

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The purpose of this technical memorandum (TM) is to provide Kingsbury General Improvement District (KGID) with an overview of the alternatives analysis process for the Market St. Lift Station Preliminary Engineering Report (PER). The alternatives analysis will include a non-economic evaluation of alternatives and an economic evaluation of alternatives.

## PROJECT ALTERNATIVES

Currently the Market St. Lift Station conveys sewer from KGID to the Douglas County Lake Tahoe Sewer Authority (DCLTSA) Wastewater Reclamation Facility (WWRF) but has several critical deficiencies. Five different alternatives will be discussed and analyzed in the PER to address the deficiencies of the Market St. Lift Station. The five alternatives are as follows:

- ◆ Alternative 1: No Action
- ◆ Alternative 2: Rehabilitation at Existing Location
- ◆ Alternative 3: New Lift Station at New Location
- ◆ Alternative 4: Gravity Main to DCLTSA WWRF
- ◆ Alternative 5: Bypass Sewer to DCLTSA Beach Lift Station

### ALTERNATIVE 1: NO ACTION

Alternative 1 consists of not pursuing any improvements to the Market Street Lift Station. This No Action alternative would not replace any components of the existing lift station, construct any gravity flow rerouting, or construct any replacement lift station. This alternative would not have any capital financial impact. This alternative would put the lift station at risk of failure.

### ALTERNATIVE 2: REHABILITATION AT EXISTING LOCATION

Alternative 2 consists of rehabilitating the existing lift station via the removal of the existing equipment and construction of a new wet well, connection vault, meter vault, SCADA, odor control, and implementation of alternative energy. The main challenge with this with rehabilitation of the lift station at the current location is that it is landlocked within the larger TRPA parcel. Access is only possible through an access easement driveway, and the proposed upgrades are expected to exceed the parcel boundary and will require obtaining additional easement areas from TRPA.

### ALTERNATIVE 3: NEW LIFT STATION AT NEW LOCATION

Alternative 3 consists of constructing a new lift station at a new location. The future lift station will include a new wet well, connection vault, meter vault, SCADA, odor control, and alternative energy. Alternative 3 is located on APN 1318-26-101-095 along Kingsbury Grade (State Route 207). This property is owned by NDOT and falls within the Class 3 land capability district. This location was chosen as an alternative because it would provide more space for operation and maintenance activities. However, its

proximity to State Route 207, classified as a scenic corridor, brings about additional permitting requirements. Although there are signs of previous disturbance on this parcel, no structures or site improvements are present.

### ALTERNATIVE 4: GRAVITY MAIN TO DCLTSA WWRF

Alternative 4 proposes to install a gravity sewer main that reroutes sewer flows from the northeast portion of the system directly to the DCLTSA WWRF. This alternative would reduce the need for additional storage at Market Lift Station. However, implementing this alternative presents several challenges. These include the difficulties of construction due to elevation constraints, the need for additional easements from residential property owners and the United States Forrest Service (USFS), and the need for additional permitting to cross Burke Creek.

### ALTERNATIVE 5: BYPASS SEWER TO DCLTSA BEACH LIFT STATION

Alternative 5 proposes to divert all sewer flows to the Beach lift station owned by the DCLTSA that discharges to the DCLTSA WWRF. This alternative would reduce the need for additional storage at Market Lift Station. However, the District shared concerns regarding the possible environmental risks linked to sending additional flows to DCLTSA, especially following the spill that occurred at the Beach Lift Station in March 2023. Additionally, the annual operating costs paid to the DCLTSA fluctuate based on the District’s proportion of flows compared to other municipalities utilizing the same facilities.

## NON-ECONOMIC EVALUATION OF ALTERNATIVES

The alternatives analysis in the PER will utilize a Weighted Scoring Model (WSM), which is a form of Multi-Criteria Decision Analysis (MCDA). This methodology evaluates each alternative against a series of criteria, subcriteria that make up each criterion, and metrics that make up each subcriterion. The criteria, subcriteria, and metrics make up the components of an alternatives analysis matrix. Components of the alternatives analysis matrix are weighted based on their importance to the project, and each alternative is then evaluated against the matrix components. This will comprise the non-economic analysis portion of the PER. The results of this analysis will be paired with the results of the economic analysis to determine the preferred project alternative.

### COMPONENT SCORING WEIGHTS

Each component of the matrix is weighted based on the importance to the project. A scoring weight of ten (10) is applied to criteria, subcriteria, and metrics that are deemed to be critically important, while a scoring weight of zero (0) is applied for the components that are the least important. The full scale used in the weight scoring is shown in Table 1.

Table 1: Weight Scoring Scale

Verbal Scale	Numeric Scale
Critically Important	10
Very Important	7.5
Important	5
Less Important	2.5
Least Important	0

The criteria and subcriteria used for the non-economic analysis were developed by carefully considering the goals of the project and the needs of KGID. The criteria, subcriteria, and metrics of the alternatives analysis are presented below in Table 2.

**Table 2: Matrix Criteria, Subcriteria, and Metrics**

<b>Criterion</b>	<b>Subcriterion</b>	<b>Metric</b>
Operations and Maintenance	Accessibility	Ease of Access for Operators
		Winter Access/Snow Removal
	Level of Operator Attention	Mechanical Systems
		Pipeline Length
		Failure Response
	Impacts from Repair and Maintenance	Traffic Control
		Interruption of Service
		Revegetation/BMPs
	Engineering	Design Complexity
BMP Design		
Utility Locates		
Survey Effort		
Tree Removal		
Constructability		Proximity to Existing Utilities
		Site Improvements
		Vehicle Access
		Rock Removal
		Traffic Control
Effect on Existing System		Bypass Pumping
		Construction Duration
Public/Regional Impacts		Agency Coordination
	Updates to DCLTSA Agreement	
	Number of Permits	
	Complexity of Permits	
	Public Impacts	ROW/Easements
		Aesthetics – Construction
	Potential for Opposition	Aesthetics – Permanent
		Proximity to Residences
Environmental	Waters	Impacts to Private Property
		Stream Crossings
	Ground Disturbance	Proximity to Waters
		Work within Roadways
		Work Outside of Roadways

The weight scoring scale presented in Table 1 was applied to the four criteria of the matrix and are presented below in Table 3. The “Priority” column in Table 3 represents a normalization of the

weighting. This reflects the relative contribution that a particular criterion has on the overall ranking of the alternatives. The priorities for each criterion reflect the total criteria scoring, equaling 100 percent.

**Table 3: Criteria Weights and Priorities**

<b>Criteria</b>	<b>Weight</b>	<b>Priority</b>
Operations and Maintenance	10	28.6%
Engineering	7.5	21.4%
Public/Regional Impacts	7.5	21.4%
Environmental	10	28.6%
<b>Total</b>	<b>35</b>	<b>100%</b>

The four criteria were broken down into eleven subcriteria, which are specific characteristics used to compare how well each alternative meets each of the main criteria. The subcriteria were also weighted in the same manner as the criteria, and as a result a priority for each calculated. Once the criteria and subcriteria were weighted, and a priority calculated, a matrix weight was calculated for the subcriteria. The matrix weight is equal to the priority of the subcriteria multiplied by the priority of its parent criteria and then multiplied by 100. This gives the subcriteria a point value showing the highest possible score that each subcriterion could be worth. The sum of the matrix weights will always equal 100, representing the highest possible total score an alternative could receive. The subcriteria weights, priorities, and matrix weights are shown below in Table 4.

**Table 4: Subcriteria Weights, Priorities, and Matrix Weights**

<b>Subcriterion</b>	<b>Weight</b>	<b>Priority</b>	<b>Matrix Weight</b>
<b>Operations and Maintenance</b>	<b>10</b>	<b>28.6%</b>	
Accessibility	10	40%	11.4
Level of Operator Attention	10	40%	11.4
Impacts from Repair and Maintenance	5	20%	5.7
<i>Subtotal</i>	<i>25</i>	<i>100%</i>	<i>28.6</i>
<b>Engineering</b>	<b>10</b>	<b>21.4%</b>	
Design Complexity	7.5	30%	6.4
Constructability	7.5	30%	6.4
Effect on Existing System	10	40%	8.6
<i>Subtotal</i>	<i>25</i>	<i>100%</i>	<i>21.4</i>
<b>Public/Regional Impacts</b>	<b>7.5</b>	<b>21.4%</b>	
Agency Coordination	10	44%	9.5
Public Impacts	7.5	33%	7.1
Potential for Opposition	5	22%	4.8
<i>Subtotal</i>	<i>22.5</i>	<i>100%</i>	<i>21.4</i>
<b>Environmental</b>	<b>10</b>	<b>28.6%</b>	
Waters	10	57%	16.3
Ground Disturbance	7.5	43%	12.2
<i>Subtotal</i>	<i>17.5</i>	<i>100%</i>	<i>28.6</i>

Using the established criteria and subcriteria and their respective weights, each alternative was ranked within each subcriterion using the metrics shown in Table 2 and a resulting score was calculated. For example, there are five alternatives, so each alternative was ranked relative to each other from one (1) to five (5) for each subcriterion, with five representing the highest, and most desirable rank. The score was then calculated by dividing the rank by the number of alternatives (5) and then multiplying it by the subcriterion matrix weight. If two alternatives are tied for a given subcriteria, each alternative will be ranked as the same higher rank. For example, if two alternatives are tied as the highest rank for a subcriterion, both alternatives would be given a rank of 5. The scores for all subcriteria were then summed for each alternative, and the highest overall scoring alternative is considered the most desirable. The highest possible score for any alternative is 100. The final scoring matrix with the weights and priorities applied can be found in Attachment 1.

## **COMPONENT DESCRIPTIONS**

### **OPERATIONS AND MAINTENANCE**

The operation and maintenance of the lift station location is a significant consideration in the overall project evaluation and preliminary design. The sub-criteria under this criterion attempt to evaluate the accessibility for maintenance, level of operator attention, and impact from repair and maintenance.

#### *Accessibility*

Access to the facility should be available year-round for routine maintenance and emergencies. The metrics used to rank the alternatives are based on the ease of access for operators and the level of snow removal required for winter access.

#### *Ease of Access for Operators*

Alternatives with proposed infrastructure (e.g., sewer lines, wet well) within areas where access was restricted (i.e., dead-end roads with no alternative routing) were given a lower score than alternatives with infrastructure on thru roads that had more than one way to access them. Additionally, alternatives where existing access does not currently exist, or is limited, were given lower scores than alternatives with existing access.

#### *Winter Access/Snow Removal*

Lift stations require access for maintenance year-round. The District operators have emphasized the need for access during the winter months. Therefore, the location that has adequate space for snow removal were given a higher score. Gravity sewer lines may also require winter maintenance in the case of an emergency. Alternatives that would require specialized vehicle access during winter months or require large amounts of snow removal were scored lower.

#### *Level of Operator Attention*

Infrastructure constructed as a part of an alternative would require regular inspection and maintenance. This subcriterion compares alternatives based on metrics that reflect the amount of time that would be required to operate and maintain the infrastructure. The metrics used to rank the alternatives are based on whether an alternative utilizes mechanical or passive systems, the total length of pipe proposed for the alternative, and the response time required should failure occur to the alternative.

### Mechanical Systems

Mechanical systems (i.e. pumps) in comparison to passive systems (i.e. gravity sewer mains) require increased levels of operator competency and time to maintain and repair. Alternatives not involving the rehabilitation or installation of mechanical systems were scored higher.

### Pipeline Length

It is assumed that a longer pipeline length installed correlates with more operator attention required for maintenance. Therefore, alternatives that add more pipes to the system were given a lower score.

### Failure Response

Alternatives were scored based on the urgency of a system failure. If a failure were to necessitate an immediate emergency response, they were scored lower than those that have a larger repair timeframe.

### Impacts from Repair and Maintenance

It is critical that repairs or maintenance minimize disruptions to the public and KGID customers. The impacts due to traffic control, interruption of customer service, or required revegetation as the result of repair and maintenance were used as metrics to rank alternatives under this subcriterion.

### Traffic Control

Repair and maintenance can often require large equipment that will require traffic control. Alternatives that are located near roads with heavy traffic were ranked lower.

### Interruption of Service

Repair and maintenance on any alternative may necessitate the infrastructure associated with that alternative to be taken offline, which would prevent KGID from providing service to its customers. Alternatives with lower times associated with anticipated maintenance and repair activities were ranked higher.

### Revegetation/BMPs

Repair and maintenance activities could possibly include ground disturbance that would require utilizing best management practices (BMP) and/or revegetation due to ground disturbance. Alternatives that require significant underground utilities that would require ground disturbance for maintenance or repair were ranked lower.

## **ENGINEERING**

Design and construction challenges have the potential to cause a significant increase in project costs and/or delay in schedule that could impact the feasibility of completing a project alternative. The engineering criterion considers the potential ease of design and construction and is evaluated by subcriteria related to design complexity, constructability, and the effect on existing services.

### Design Complexity

Design complexity accounts for challenges that may arise in the design of the alternative. The metrics used to rank the alternatives include the number of engineering disciplines involved in the design, the design of BMPs, locating existing utilities, the ground survey effort required, and the number of trees that require removal that must be planned.

### Engineering Disciplines Involved

The design of a lift station would require electrical and mechanical engineering expertise, in addition to civil engineering, the collaboration between these groups would add complexity to the design that would not be required for the design of a gravity sewer main. Alternatives requiring fewer engineering disciplines to complete their design scored higher.

### BMP Design

BMPs are required to manage stormwater, erosion, and other environmental degradation that may occur during construction. The design of BMPs adds complexity and length to the design of an alternative. Alternatives requiring fewer BMPs were scored higher.

### Utility Locates

Utility Locates are required to establish the type and location of existing utilities. Utility locates are typically completed by the utility that owns the infrastructure. These efforts must be completed for the project area so that the alternative can be designed as to not interfere with existing utilities. Alternatives requiring a smaller effort in locating utilities were scored higher than those requiring a larger effort.

### Survey Effort

Surveying is required prior to design to establish property boundaries, landscape characteristics, and the location of existing infrastructure. Alternatives with a smaller survey effort were scored higher than those requiring a larger effort.

### Tree Removal

Given the environmental sensitivity of the Tahoe Basin, tree removal will need to be considered in the design of each alternative. Determining which trees are necessary to remove for the construction of an alternative adds complexity to the design, as it requires tree classification. Trees which must remain in place also add additional constraints to the design. The alternative which impacts the fewest existing trees was scored highest.

### Constructability

Challenges associated with the constructability of a project may delay the project schedule and/or increase costs. Despite the engineering challenges that each alternative may face, there are mitigation factors that can be enforced to offset any foreseen setbacks. The metrics used to rank the alternatives cover the proximity of existing utilities to the alternative project site, the number of site improvements required to complete the project alternative, and construction vehicle access to the project alternative site.

### Proximity to Existing Utilities

Alternatives which include the construction of a lift station require an extension of the influent gravity sewer main and/or the sewer force main at varying degrees. Additional length of pipe required for construction may prolong the start of operations for the lift station. Alternatives that are located closer to the existing gravity pipe and force main were given higher scores.

### Site Improvements

Site Improvements may be needed for the construction of the alternative. Site improvements include earth work, paving, structures (i.e. fences or retaining walls), demolition of any redundant facilities, and landscaping that could be included in the construction of the alternative. Alternatives requiring fewer site improvements were scored higher.

### Construction Vehicle Access

Difficult access to the alternative construction location may cause project delays and require additional accommodation such as requiring land from neighboring properties for access and staging areas. The alternative with sufficient access and space for staging areas were ranked higher.

### Rock Removal

Removal of rock for the installation of sewer mains requires additional resources, equipment, and time. Alternatives which are anticipated to require less rock removal were scored higher.

### Traffic Control

Traffic control efforts will be required for any construction activities that take place on or near public streets. Alternatives requiring more traffic control during construction activities were ranked lower.

### Effect on Existing System

The Market Lift Station is the terminal point for the District service area and pumps the wastewater to the WWRF. There can be a substantial risk to the environment and the community if construction of the project alternative has the potential to interrupt sewer service due to reliance on temporary means of providing service. Bypass pumping requirements and the total duration of construction were used as metrics to rank project alternatives.

### Bypass Pumping

Bypass pumping adds complexity and risk to a project. If a bypass is designed incorrectly there could be significant impacts to the community and the environment along with unanticipated costs. The alternative that does not require bypass pumping and allows normal operation to continue during construction were scored higher.

### Construction Duration

The total duration of construction can impact the total amount of risk faced by the existing system and community. The longer a construction project is expected to take, the more likely the project can be impacted by weather or additional unseen factors. As a result, alternatives that have a shorter expected construction duration scored higher.

## **PUBLIC/REGIONAL IMPACTS**

Constructing a project near Lake Tahoe attracts the attention of regulatory agencies. Any public or regulatory opposition to a project can cause delays or termination. Public and regional impacts utilized subcriteria covering agency coordination, impacts to the public, and the potential for opposition to score the alternatives.

### *Agency Coordination*

Coordination with other agencies will be needed for the construction of each alternative. Additionally, coordination with other agencies will be required for the operation of each alternative as KGID is reliant on DCLTSA for wastewater treatment. This subcriterion is scored based on metrics determining possible impacts to DCLTSA infrastructure, changes to the existing agreement between DCLTSA and KGID, the number of permits required for an alternative, the complexity of the required permits, and the requirement to procure additional easements or rights-of-way (ROW) for an alternative.

### *DCLTSA Infrastructure Impacts*

Any necessary upgrades or modifications to DCLTSA infrastructure to convey or treat wastewater discharged from KGID will need to be coordinated with and approved by DCLTSA. The alternative with less impact to DCLTSA infrastructure was scored higher.

### *Updates to DCLTSA Agreement*

Discharge to Beach Lift Station would require an update to the current operating agreement between KGID and DCLTSA. The implementation of Alternative 5 would be dependent on ratification of this agreement. Any issues with coming to an agreement between the two agencies could cause delays with the execution of the alternative. The alternatives requiring no updates to the agreement were scored higher.

### *Number of Permits*

All alternatives require coordination with stakeholders for a permit or easement. The alternative that requires the least permits were scored higher.

### *Complexity of Permits*

Construction activity that may require coordination with federal agencies or agencies not typically dealt with by KGID can add delays, cost, and complexity to a project alternative. The alternatives that do not require coordination with federal agencies or any agencies outside those typically dealt with by KGID were scored higher.

### *ROW/Easements*

All alternatives require acquisition of easements or right-of-way (ROW) access from other agencies. The alternative that requires the least land use permission were scored higher.

### *Public Impacts*

Alternatives could negatively impact public perception of the project through damaging aesthetics (auditory and visual). Metrics used to rank the alternatives include temporary aesthetic impacts due to construction and permanent aesthetics due to the constructed alternative.

### *Aesthetics – Construction*

Temporary damage to aesthetics during construction include equipment and materials occupying previously unoccupied space, areas cleared of vegetation, and loud noise. The alternative with the least anticipated damage to aesthetics during construction was scored the highest.

### Aesthetics – Permanent

Permanent damage to aesthetics could include the removal of mature trees and the construction of new facilities. The alternative with the least anticipated damage to permanent aesthetics was scored the highest.

### Potential for Opposition

Any construction activity has the potential to negatively impact residences and community stakeholders and as a result could be publicly opposed. The subcriterion ranks alternatives based on their potential for public opposition using metrics that cover alternatives proximity to residences and potential impacts to private property.

### Proximity to Residences

Final project construction and construction activity could be opposed by residents who live closer to a project. Alternatives that are closer to existing residences were scored lower.

### Potential Impacts to Private Property

Construction activities and the final project can have potential impacts on private and commercial properties and could be opposed by local landowners. Alternatives that are within private property were scored lower.

## **ENVIRONMENTAL**

The Lake Tahoe watershed is considered a natural resource of significance with ecological and recreational benefits. As a result, the construction of wastewater infrastructure within the watershed necessitates an evaluation of potential impacts on the environment. An evaluation of the environmental impacts of each alternative was evaluated using the following sub-criteria:

### *Waters*

#### Stream Crossings

Construction of certain project alternatives would require crossing streams with new infrastructure. Alternatives that require a stream crossing will be scored lower. If a project alternative requires a stream crossing but can utilize an existing crossing location, it will not be scored as low as an alternative that would require a new stream crossing.

#### Proximity to Waters

The failure critical infrastructure in this area carries the consequences of spilling wastewater into a body of water that feeds into Lake Tahoe. The alternative that is located farther from a water body will be scored higher.

#### Ground Disturbance

Ground disturbance due to a project alternative can have an impact on biological resources (habitats, tree removal, etc.) that could affect the viability of the project and increase project costs to mitigate negative impacts. Project alternatives were ranked according to the amount of ground disturbance expected to take place within a roadway and outside of a roadway.

Work within Roadways

Ground disturbance within roadways is expected to have less environmental damage and mitigation required. Alternatives with more of the expected work to take place within a roadway were scored higher.

Work Outside of Roadways

Ground disturbance outside existing roadways is expected to have a greater impact on the environment through tree removal and possible habitat alteration that would require mitigation. Alternatives with more of the expected work to take place outside of a roadway were scored lower.

---

## **ECONOMIC EVALUATION OF ALTERNATIVES**

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The economic evaluation of the project alternatives ranks the project alternatives based on two different cost metrics. The first is the upfront capital cost of the project. The second is the net present value (NPV) of the project.

Project cost estimates were prepared for each alternative in assumed 2026-dollar amounts. The estimates prepared are considered Level 5 cost estimates as defined by the Association for the Advancement of Cost Engineering (AACE) and have an accuracy range of -50% to +100%. The actual dollar value of the estimates is not to be considered as a final project cost estimate, but as a fair comparison for one alternative to another and provide relative costs. Project alternatives that have a lower estimated capital cost were scored higher.

As the funding strategy for this project is not fully finalized, a Net Present Value (NPV) calculation for each project alternative was prepared in accordance with the Nevada Division of Environmental (NDEP) Guidance on Preliminary Engineering Reports should KGID decide to pursue funding through the NDEP Office of Financial Assistance (OFA). Per the NDEP document, NPV is the sum of capital cost (C) plus the present worth of the uniform series of annual operations and maintenance (USPW (O&M)) costs minus the single payment present worth of the salvage value (SPPW (S)), as seen below in Equation 1. Alternatives that have a higher NPV were ranked higher.

**Equation 1: Net Present Value**

$$NPV = C + USPW (O\&M) - SPPW (S)$$

# **Attachment 1: Alternatives Analysis Scoring Matrix**

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

### **TITLE: ADOPTION OF PROCEDURE TO CREATE AND MAINTAIN LIST OF QUALIFIED APPRAISERS PURSUANT TO NRS 318.5121**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

#### **RECOMMENDED ACTION:**

Adopt the proposed procedure establishing a list of qualified real property appraisers for purposes of compliance with NRS 318.5121.

#### **BACKGROUND:**

Nevada Revised Statutes § 318.5121 requires the District to adopt a procedure for the selection of appraisers to value District-owned real property prior to sale or conveyance. The statute contemplates the creation and maintenance of a list of qualified appraisers and the use of a fair, random, and rotating method for selecting appraisers from that list, subject to Board approval.

To comply with these statutory requirements, Staff proposes that the Board adopt the following procedure:

1. **Creation and Maintenance of List.** The District shall maintain a list of qualified real property appraisers who:
  - o Hold a current Nevada Certified General Appraiser license;
  - o Are in good standing with applicable licensing authorities; and
  - o Possess experience appraising real property, including public or special district property.
2. **Initial List of Qualified Appraisers.** Staff recommends approval of the following appraisers for inclusion on the District's qualified appraiser list:
  - o Johnson Valuation Group, Ltd. – Benjamin Q. Johnson, MAI
  - o AAA Tahoe/Douglas Appraisals – Kent C. Tierney
  - o Johnson Perkins Griffin Real Estate Appraisers & Consultants – Scott Q. Griffin, MAI
3. **Selection Method.** Appraisers shall be selected from the approved list using a fair, randomized, and rotating method, unless the Board determines that a specific appraiser is necessary due to the nature, complexity, or unique characteristics of a particular property.
4. **Ongoing Review.** Staff shall review the list of qualified appraisers **no less than once every two (2) years** to confirm that listed appraisers remain properly licensed and qualified, and shall recommend additions or removals to the Board as appropriate. Adoption of this procedure satisfies the requirements of NRS 318.5121 and establishes the framework for future appraiser selections. Selection of an appraiser for any specific transaction will be addressed by separate Board action.

#### **INCLUDED:**

- A. Proposed Procedure for Selection of Qualified Appraisers

B. List of Qualified Appraisers

**Fund impacted by the above action:**

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

## **KINGSBURY GENERAL IMPROVEMENT DISTRICT**

### **Proposed Procedure for Selection of Qualified Appraisers**

*(Pursuant to NRS 318.5121)*

#### **1. Purpose**

The purpose of this procedure is to establish a fair, transparent, and legally compliant process for the selection of qualified real property appraisers to value District-owned real property prior to sale or conveyance, as required by Nevada Revised Statutes (“NRS”) 318.5121.

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#### **2. Establishment of Qualified Appraiser List**

The District shall maintain a list of qualified real property appraisers (“Qualified Appraiser List”) eligible to perform appraisals of District-owned real property.

To be eligible for inclusion on the Qualified Appraiser List, an appraiser shall:

- Hold a current **Nevada Certified General Appraiser** license;
  - Be in good standing with all applicable state licensing and regulatory authorities; and
  - Possess demonstrated experience appraising real property, including public agency or special district property, where applicable.
- 

#### **3. Initial List of Qualified Appraisers**

The initial Qualified Appraiser List shall be recommended by Staff and approved by the Board of Trustees. The list shall include **at least three (3) qualified appraisers or appraisal firms**, which may include multiple qualified appraisers from the same firm.

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#### **4. Selection of Appraiser for Specific Transactions**

For each proposed sale or conveyance of District-owned real property, Staff shall recommend an appraiser selected from the Qualified Appraiser List using a **fair, randomized, and rotating method**, unless the Board determines that selection of a specific appraiser is necessary due to the nature, complexity, or unique characteristics of the property.

Final selection of an appraiser for any specific transaction shall be subject to **separate Board approval.**

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#### **5. Conflict of Interest Disclosure**

Prior to use of any appraisal prepared under this procedure, the selected appraiser shall provide the disclosure required by **NRS 318.5121(2)** regarding any direct or indirect interest that may constitute a conflict of interest.

An appraisal shall not be used by the District unless the required disclosure is received.

---

#### **6. Maintenance and Periodic Review of List**

Staff shall review the Qualified Appraiser List **no less than once every two (2) years** to confirm that listed appraisers remain properly licensed and qualified. Staff shall recommend additions to or removals from the list to the Board of Trustees as appropriate.

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#### **7. Board Authority**

Nothing in this procedure limits the authority of the Board of Trustees to approve or reject any recommended appraiser, or to take such actions as necessary to ensure compliance with applicable law.

## **KINGSBURY GENERAL IMPROVEMENT DISTRICT**

### **List of Qualified Appraisers**

*(Approved pursuant to NRS 318.5121)*

The following real property appraisers are approved by the Board of Trustees for inclusion on the Kingsbury General Improvement District's list of qualified appraisers. All listed appraisers hold a current Nevada Certified General Appraiser license and are qualified to perform appraisals of District-owned real property.

- Johnson Valuation Group, Ltd. – Benjamin Q. Johnson, MAI
- AAA Tahoe/Douglas Appraisals – Kent C. Tierney
- Johnson Perkins Griffin Real Estate Appraisers & Consultants – Scott Q. Griffin, MAI

This list shall be maintained and reviewed in accordance with the District's **Procedure for Selection of Qualified Appraisers**, as adopted by the Board pursuant to NRS 318.5121.



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

**TITLE: SELECTION OF APPRAISER FOR PENDING PROPERTY SALE**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:**

Select Johnson Valuation Group, Ltd., and Benjamin Q. Johnson, MAI, as appraiser for the pending District property sale, subject to receipt of the disclosure required by NRS 318.5121(2). If the required disclosure is not provided, the appraisal shall not be used.

**BACKGROUND:**

Pursuant to the appraiser selection procedure adopted under Agenda Item A, Staff reviewed the list of qualified appraisers and recommends Benjamin Q. Johnson, MAI, of Johnson Valuation Group, Ltd., for the appraisal associated with the pending District property sale.

NRS 318.5121(2) requires the selected appraiser to disclose any direct or indirect interest that may constitute a conflict of interest. Staff will present the required disclosure at the meeting or confirm that such disclosure is included within the appraisal report. If the disclosure is not provided, the appraisal may not be used.

**INCLUDED**

None

**Fund impacted by the above action:**

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



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

**TITLE: DETERMINATION OF FAIR MARKET VALUE OF DISTRICT PROPERTY PROPOSED FOR CONVEYANCE (APN: 1318-24-710-001)**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:**

Conduct a public hearing and, if appropriate, **adopt a determination of fair market value** for the District-owned property proposed for conveyance (APN 1318-24-710-001), based on the evidence presented, including the appraisal prepared by Johnson Valuation Group, Ltd., 510 Laurel Lane.

**BACKGROUND:**

The Board is required to determine the fair market value of District-owned real property prior to conveyance pursuant to NRS 318.512. At the public hearing, Staff will present information regarding the size, location, and limited use of the subject property, along with the appraisal prepared by Johnson Valuation Group, Ltd., as evidence of fair market value.

Following the hearing, the Board may adopt a determination of fair market value, which shall not exceed the proposed sale price. Adoption of such a finding will allow the District to rely on a single appraisal in compliance with NRS 318.512(1)(a). The appraisal is presented as **evidence** of fair market value, and the Board retains discretion to determine fair market value **at or below the proposed sale price**, but not in excess thereof.

**INCLUDED**

- A. Appraisal Report: *Johnson Valuation Group, Ltd., Appraisal No. 25-048* (December 12, 2025). Disclosure included in Appraiser's Certification (pages 26-27).
- B. Parcel Description 1318-24-710-001
- C. Excerpt of December 16, 2025 Board Minutes (Item 10)
- D. Correspondence from Prospective Buyer-Price Proposal and Title Company Request December 27, 2025
- E. Kemper Masonry Pump House Estimate

**Fund impacted by the above action:**

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





*Johnson Valuation Group, Ltd.*

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AN APPRAISAL  
OF

1,380± SQUARE FOOT PARCEL

IMPROVED WITH A FORMER  
BOOSTER PUMP STATION SITE

LOCATED AT

510 LAUREL LANE, STATELINE  
DOUGLAS COUNTY, NEVADA

OWNED BY

KINGSBURY GENERAL IMPROVEMENT DISTRICT

APPRAISED FOR

MARIKA WESELOH



*Johnson Valuation Group, Ltd.*

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An Appraisal  
Of

**A 1,380 Square Foot Parcel  
Improved with a  
Former Booster Pump Station Site**

Located At

**510 Laurel Lane, Stateline  
Douglas County, Nevada**

Owned By

**Kingsbury General Improvement District**

Appraised For

**Marika Weseloh**

**For The Purpose of  
Estimating Market Value  
As Of  
December 3, 2025**

---

*California* ■ *Nevada*



December 12, 2025

Marika Weseloh

**RE: *An Appraisal Report of a 1,380 Square Foot Parcel improved with a Former Booster Pump Station Site located at 510 Laurel Lane, Stateline Douglas County, Nevada***

Dear Ms. Weseloh:

This letter is in response to your request for an Appraisal Report of a Former Booster Pump Station Site situated on a 1,380 square foot parcel. The subject parcel is located at 510 Laurel Lane, Stateline, Douglas County, Nevada.

The Subject Property is improved with a small utility building that was previously utilized as booster bump station for the municipal water system of Kingsbury General Improvements District. The booster pump station has been abandoned as no longer needed for operation of the municipal water system. The undersigned was unable to arrange for an inspection of the interior of this small structure and its assumed the interior of the structure is consistent with the representation as a small utility building that housed a booster pump.

The Subject Property has an atypically small parcel size and it would be very difficult, if not practically impossible to develop the property with the legally permissible uses allowed under the zoning without combining it with an adjacent parcel. Due to the unique size of the



property and the limited sale of similar properties, a much greater than typical range of sales dates was utilized to develop a credible set of comparable sales from within the Tahoe Basin.

This is an appraisal report which is intended to comply with the reporting requirements set forth under Standards Rule 2-2(a) of the Uniform Standards of Professional Appraisal Practice for an appraisal report. As such, it presents only summary discussions of the data, reasoning and analyses that are used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning and analyses is retained in this appraiser's file. The depth of the discussion contained in the report is specific to the needs of the client and for the intended use as stated herein. This appraisal firm is not responsible for unauthorized use of the report. This limited scope narrative report includes an outline with sub-headings and summary details.



<b>Property Address</b>	510 Laurel Lane, Nevada
<b>Assessor's Parcel Number</b>	1318-24-710-001
<b>Owners of Record</b>	Kingsbury General Improvement District
<b>Legal Description</b>	Portion of Lot 17, Kingsbury Highlands Unit No. 2 (full legal description in addenda)
<b>Client</b>	Marika Weseloh
<b>Intended Users</b>	Marika Weseloh and Kingsbury General Improvement District
<b>Intended Use</b>	To assist the Intended Users in understanding the Market Value of the Subject Property as of a current date of valuation to inform decision making related to a potential sale by Kingsbury General Improvement District to Marika Weseloh
<b>Interest Valued</b>	100% fee simple
<b>Purpose of Appraisal</b>	This appraisal was prepared for the purpose of estimating the Market Value of the 100% fee simple interest in the subject property under its highest and best use.



**Market Value Defined**

Market Value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- 1) Buyer and seller are typically motivated;
- 2) Both parties are well informed or well advised, and acting in what they consider their own best interests;
- 3) A reasonable time is allowed for exposure in the open market;
- 4) Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- 5) The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.<sup>1</sup>

**Extraordinary Assumptions**

None noted

**Hypothetical Conditions**

None noted

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<sup>1</sup> Rules and Regulations, Federal Register, Vol. 55, No. 165, Page 34696, 12CFR Part 34.42(f)



**Scope of Work**

Preparation of this appraisal included:

1. A physical inspection of the exterior of the subject property;
2. Identification and analysis of the subject neighborhood;
3. Review of TRPA File Information System information on the subject's assessor's parcel number;
4. Interview with Derek Dornbrook, KGID General Manager;
5. Completion of a Highest and Best Use Analysis of the subject property;
6. Research and analysis of similar unbuildable parcel sales of similar size to the Subject Property in the Lake Tahoe area;
7. Completion of the Sales Comparison Approach;
8. Completing of the Final Reconciliation; and
9. Completion of a Narrative Appraisal Report

<b>Indicated Exposure Time</b>	12-24 months
<b>Effective Date of Value</b>	December 3, 2025
<b>Date of Inspection</b>	December 3, 2025
<b>Date of the Report</b>	December 12, 2025
<b><u>Market Value Conclusion</u></b>	<b><u>\$ 10,000</u></b>

Respectfully Submitted,

*Benjamin Q. Johnson*

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Benjamin Q. Johnson, MAI  
Nevada Certified General Appraiser  
License Number A.0205542 CG



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*Addenda – Subject Property Legal Description  
Plan Area Statement 083, Kingsbury Heights*



## **NEIGHBORHOOD DESCRIPTION**

The subject neighborhood is located within the Douglas County portion of the Lake Tahoe Basin. The neighborhood is bounded on the north by Glenbrook Bay and on the south by the Nevada-California state line at Stateline. The neighborhood is bounded on the west by the shores of Lake Tahoe and on the east by the crest of the Sierra-Nevada Mountains. The neighborhood is predominantly residential in nature involving several residential subdivisions ranging from older, fair quality, non-lakefront subdivisions to newer, very good quality, lakefront subdivisions.

U.S. Highway 50 is the principal access artery into the neighborhood from San Francisco, Sacramento and other population centers in Northern California. U.S. Highway 50 is also the main artery serving the subject neighborhood. U.S. Highway 50 extends through the subject neighborhood to Spooner Summit and to U.S. 395 in Carson City, Nevada. The other principal thoroughfare serving the subject neighborhood is Kingsbury Grade (S.R. 207) which extends easterly from its intersection with U.S. Highway 50 to Daggett Pass, the crest of the Carson Range. Both U.S. Highway 50 and Kingsbury Grade are maintained throughout the year with snow removal provided by the Nevada Department of Transportation. Access to and within the subject neighborhood is reasonably good on a year-round basis.

The main employers for residents in the subject neighborhood are the Stateline casinos and Douglas County government. Many year-round residents are self-employed or tele-commute.

There are an increasing number of workers who reside in the Carson Valley portion of Douglas County and commute into the Lake Tahoe Basin for employment. The increase in commuters is a result of the high cost of purchasing housing in the Douglas County portion of the Lake Tahoe Basin. The effect of increasing second home ownership and decreasing full time residents is particularly evidenced by the diminishing enrollment of the local school district. The local middle school closed at the end of the 2007/2008 school year due to declining enrollment.

The main concentration of commercial facilities in the subject neighborhood is located in the Round Hill area. There is a Safeway supermarket and several retail stores in the Round Hill Square Shopping Center. In this area there are also several office buildings. In addition, there is a gas station and a few restaurants. There are also limited commercial and retail facilities at Marla Bay.



There is another concentration of commercial facilities at the intersection of Kingsbury Grade and U.S. Highway 50. There is a service station, two banks, several retail stores, the former Lakeside Hotel/Casino that is proposed to be developed with a new hospital, several restaurants and the local administration offices for Douglas County. Also, in this area are several office buildings and medical offices.

Recreational amenities in the neighborhood include facilities at Round Hill Pines, Nevada Beach, Zephyr Cove and Cave Rock as well as the opportunities provided by the lake and by the forested hillsides and meadows. Round Hill Pines has a seasonal beach, a dock, and beach facilities. Nevada Beach is a state park in Nevada with a campground and beach access. Zephyr Cove is developed with tourist and recreational uses including a beach and marina, lodge and restaurant, cabins and campgrounds as well as horse stables. There is also a large conference center located at Zephyr Point. There is a public park and boat ramp located in Cave Rock. This is a popular spot for boating and fishing. The Nevada side of Heavenly Ski Resort has two lodge areas with lifts connecting to the California side of the mountain at the top of Kingsbury Grade.

All utilities are immediately available to the subject neighborhood. Electricity is supplied by NV Energy. Natural gas is supplied to most of the developed areas in the neighborhood by Southwest Gas. Properties north of Cave Rock are serviced by propane as there is no natural gas service in this area. Telephone and cable services are supplied by several carriers. Sewer and water are supplied by various General Improvement Districts.

Police protection is provided by the Douglas County Sheriff's Department. Fire protection is provided by the Tahoe-Douglas Fire District and the U.S. Forest Service. There is a fire station in the southern portion of the neighborhood located adjacent to Elks Point, one at Zephyr Cove and a fire station in the northern portion of the neighborhood near Glenbrook. Also, there is a fire station at the top of Kingsbury Grade. There are publicly supported education facilities ranging from first grade through high school.

The residential development in the neighborhood includes numerous small subdivisions located both sides of U.S. Highway 50, including Elks Point, Round Hill, Zephyr Heights, Zephyr Cove, Marla Bay, Hidden Woods, Cave Rock, Logan Creek, Uppaway and Glenbrook. Along Kingsbury Grade there is a small mobile home park, Kingsbury Meadows, Kingsbury Knolls/Heights, Granite Springs, Palisades,



Kingsbury Highlands, and the upper Kingsbury area on both sides of Kingsbury Grade. With limited exceptions, residential development is of good to very good quality reflecting a good to very good pride of ownership. Some of the lakefront subdivisions, such as Elk Point, Marla Bay, Zephyr Cove, Pittman Terrace and Cave Rock Cove, involve old summer cabins dating back to the 1930's. There is substandard to average quality development in Cave Rock Village, which is an older subdivision. The better quality development is concentrated along the shores of Lake Tahoe and in areas with particularly good lake views. The community of Glenbrook, at the northern end of the subject neighborhood, is an exclusive, gated community with very good to excellent quality homes and many homeowner amenities.

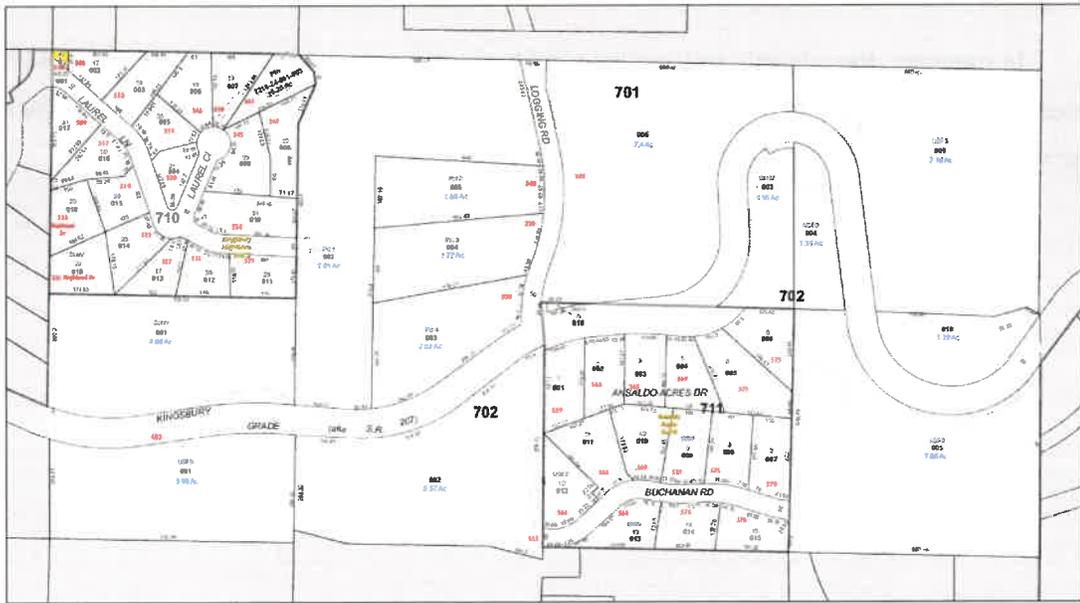
In summary, the subject's surrounding neighborhood is primarily residential in nature with limited commercial facilities. The majority of the residences are of average to good quality. The subject property is located in the upper Kingsbury area of the neighborhood.



### SUBJECT'S ASSESSOR'S PARCEL MAP Douglas County APN 1318-24-710-001

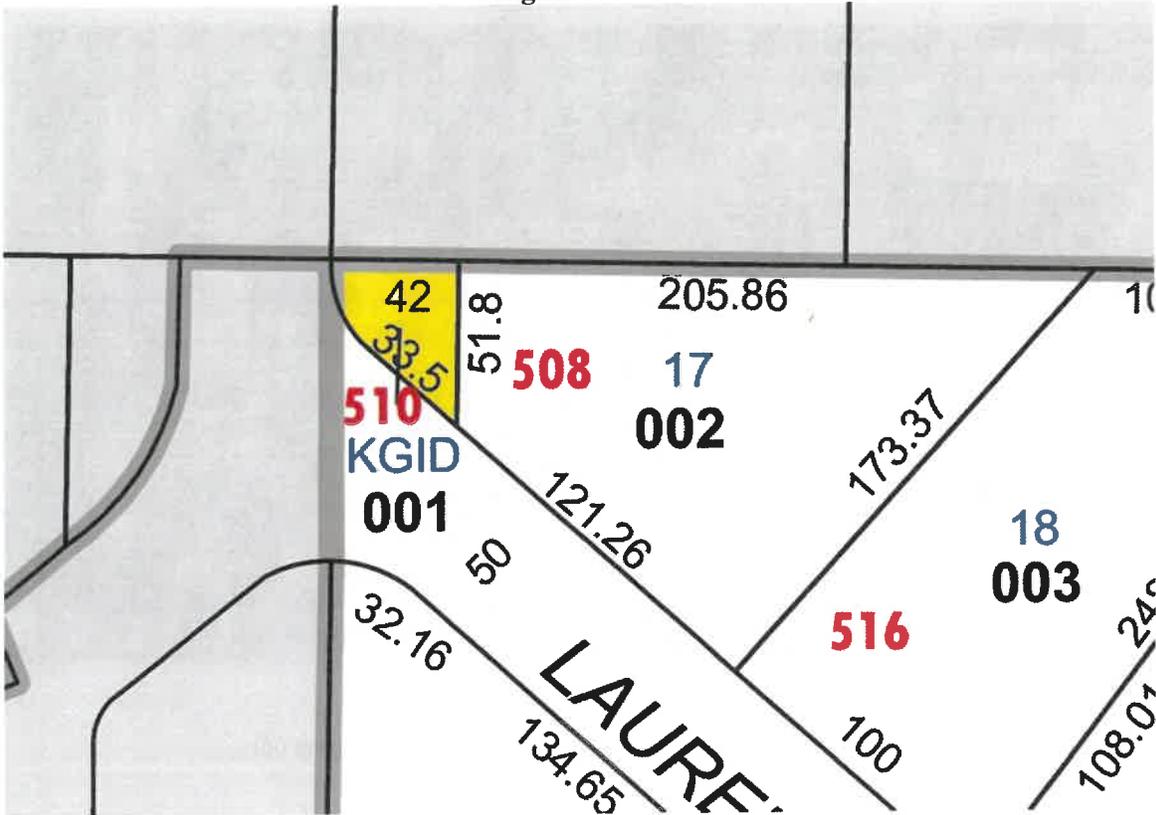
	<b>Map Legend</b> Parcel Boundary Subdivision Boundary Town Boundary Township/Range/Section Approximate River Center Line Easements - See Recorded Documents Open Space/Conservation Easements	Parcel Number <b>110</b>	Parcel StarSeq Number <b>110</b>	<b>T 13 N R 18 E</b> 	<b>SEC. 24</b> <table border="1"> <tr><td>6</td><td>5</td><td>4</td><td>3</td><td>2</td><td>1</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td>32</td><td>33</td><td>34</td><td>35</td><td>36</td></tr> </table>	6	5	4	3	2	1	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	<b>N 1/2 SE 1/4</b> <table border="1"> <tr><td>1</td><td>5</td></tr> <tr><td>2</td><td>6</td></tr> <tr><td>3</td><td>7</td></tr> <tr><td>4</td><td>8</td></tr> </table>	1	5	2	6	3	7	4	8	<b>1318-24-7</b>  SCALE: 1:2000 REVSD: 10/11/2024
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NOTE: This map is prepared for the use of the Douglas County Assessor, for assessment and illustrative purposes only. It does not represent a survey of the land and should not be used as the authority or accuracy of the data delineated thereon.





**SUBJECT'S ASSESSOR'S PARCEL MAP**  
**Douglas County APN 1318-24-710-001**  
**Magnified View**



Subject Property Highlighted in Yellow



**AERIAL MAP**



**Subject Property Outlined in Orange**  
Boundaries are approximate and for illustrative purposes only





**SUBJECT PHOTOGRAPHS**



**LOOKING EASTERLY ALONG LAUREL LANE  
ADJACENT TO SUBJECT PROPERTY**



**LOOKING NORTHEASTERLY FROM LAUREL LANE AT SUBJECT PROPERTY**



**SUBJECT PHOTOGRAPHS**



**LOOKING SOUTHEASTERLY ACROSS SUBJECT PARCEL**



**VIEW LOOKING EASTERLY AT SUBJECT STRUCTURE**



**SUBJECT PROPERTY IDENTIFICATION AND DESCRIPTION**

<b>Assessor's Parcel Number</b>	1318-24-710-001
<b>Address</b>	510 Laurel Lane, Nevada
<b>Owners of Record</b>	Kingsbury General Improvement District
<b>Legal Description</b>	Portion of Lot 17, Kingsbury Highlands Unit No. 2 (full legal description in addenda)
<b>Parcel Size</b>	1,380± square feet <sup>2</sup>
<b>View Amenity</b>	Mountain
<b>Zoning</b>	
<b>TRPA &amp; Douglas County     Plan Area Statement     Land Use</b>	083 – Kingsbury Heights Residential
<b>Land Capability<sup>3</sup></b>	1a (1% base allowable coverage)
<b>Existing Land Coverage</b>	Unknown, no formal determination
<b>Topography</b>	The subject site has a moderately steep upslope from the street to the rear property line.
<b>Vegetation</b>	The subject site has a moderate amount of native trees and scrub brush.
<b>Access</b>	Access is via Laurel Lane
<b>Easements, Encumbrances &amp; Restrictions</b>	A Preliminary Title Report was not available to the undersigned. It is assumed there are no easements or CC&Rs would impact value.
<b>Subject's Sales History</b>	There has not been an arms-length transaction on the subject property in over 20 years.

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<sup>2</sup> Based on Legal Description contained in Quitclaim Deed recorded on December 17, 1974 as Document 1974-076978 and assumed to be correct.

<sup>3</sup> Based on TRPA Map Maker Data. A formal site assessment and Determination of Allowable Land Coverage would need to be completed in order for TRPA verification. Formal TRPA verification could differ materially from preliminary TRPA Map Maker Date.



**Subject's Listing History**

The subject property is not currently listed and has not been listed within the past year to the best of the knowledge of the undersigned.

**Encroachments**

None noted

**Tax Data**

**Assessor's Parcel Number**

1318-24-710-001

**2024-25 Assessed Values**

**Land**

\$ 0

**Improvements**

\$ 0

**Total Assessed Values:**

\$ 0

Total 2024-25 Real Estate Taxes:

None

**Special Assessments**

None noted

**Permits and Approvals**

A check with the Tahoe Regional Planning Agency and Douglas County did not return any current permits or approvals for the parcel.



## HIGHEST AND BEST USE ANALYSIS

Highest and best use is defined as the most reasonable and probable use that supports the highest present value of the vacant land and/or improved property, as defined, as of the effective date of valuation. Implicit in this definition is that the highest and best use must be physically possible, legally permissible, economically feasible and maximally productive. The highest and best use as vacant will be addressed first, followed by the highest and best use as improved.

### **As Vacant**

There are no known physical characteristics of the subject site which would preclude development of the subject property to its highest and best use.

With respect to legally permissible uses, the subject property is under two jurisdictions with respect to land use. One is the Tahoe Regional Planning Agency (TRPA) and the other is Douglas County. Douglas County has adopted TRPA's land classification system.

Land use is controlled by Plan Area Statements with TRPA. The subject property is in Plan Area 083, Kingsbury Heights. The full Plan Area Statement for Kingsbury Heights is included in the addenda to this appraisal. The land use classification is Residential with a maximum density of one single family dwelling per parcel. The subject property consists of one parcel. Therefore, the subject property would allow one single family residence on the parcel. However, as the subject parcel contains only 1,380± square feet of land area, it is highly improbable that site constraints would allow for single-family residential development while meeting applicable setback requirements. It is considered highly likely that the Subject Property does not contain enough land area to allow for single-family residential development.

In addition to legal land use under zoning, the development potential of vacant land within the Lake Tahoe Basin is affected by the degree of environmental sensitivity exhibited by the parcel. At the date of value of this appraisal the subject property did not have an IPES score and an undetermined amount of allowable land coverage. The subject is located in Class 1a soils



which allows for 1% base allowable land coverage. There are very few, if any, potential legally permission and economic uses for the Subject Property on a stand-alone basis. The highest and best use of the subject property, as vacant, would be to combine with an adjacent parcel to form a larger site for development.

### **As Improved**

The Subject Property is improved with a former booster station for the municipal water system operated by Kingsbury General Improvement District. The on-site structure is small and was built to house the booster pump which is no longer in operation and no longer needed. The existing structure could be utilized for storage, however the structure is located upgradient from the street without convenient access additional storage is not a permissible primary use of the property under the current zoning. KGID indicated the building should be demolished and the undersigned concurs with this opinion. Therefore, the highest and best use as improved is the same as the highest and best use as vacant, to combine with an adjacent parcel to form a larger site for development. The existing improvements, due to their small size, zoning issues and older age, do not contribute to the value of the subject site.



## INTRODUCTION TO VALUATION ANALYSIS

There are three approaches to value which an appraiser must consider in estimating the value of the property. The three approaches to value include the Cost Approach, the Income Approach and the Sales Comparison Approach.

The Cost Approach has not been utilized in this appraisal assignment as the current structure was designed for a booster pump for a municipal water system that is no longer needed, there is economic obsolescence with this design. The Income Approach has been considered, but not been utilized as splinter parcels with former utility outbuildings are not typically purchased for their income producing capabilities.

The Sales Comparison Approach has been utilized. Under this analysis, comparable parcels Lake Tahoe area were researched. There are very few sales of similar properties and an extended time period was required to find sales that are similar to the subject in terms of size, constraints on development and highest and best use. Based on the undersigned's knowledge and understanding, similar properties with very limited potential uses, have not appreciate in value consistent with the broader market and therefore a wider period for comparable sales is acceptable. The sales presented herein provide the undersigned's understanding of the most recent similar sales which the market would look to for establishing the value of the Subject Property.

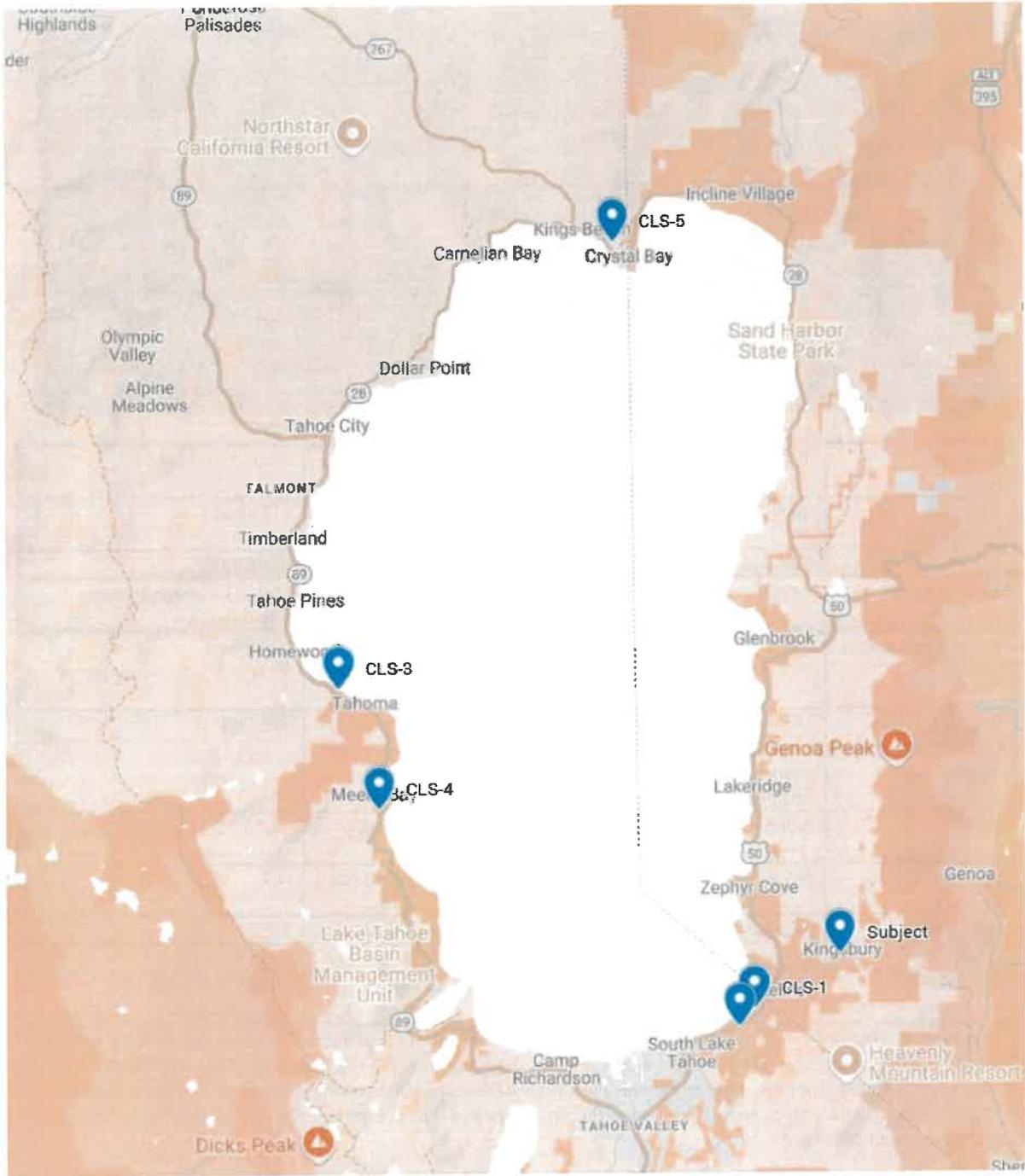


**UNBUILDABLE COMPARABLE SALES CHART**

Sale No.	Property Identification/APN	Sale Date	Total Land Area/ Land Coverage/ Percentage Land Coverage to Total Land Area	TRPA Development Resources	Sale Price
				Soils	
CLS-1	3989 Manzanita Avenue South Lake Tahoe, CA 029-081-05	7/28/2011	6,011± Sq. Ft. 500± Sq. Ft. 8.3%	None	\$25,000
				100% SEZ	
CLS-2	3709 Osgood Avenue South Lake Tahoe, CA 027-072-10	7/22/2016	10,000± Sq. Ft. None NA	None	\$10,000
				100% SEZ	
CLS-3	76 Moana Circle Homewood, CA 098-191-007	10/3/2016	15,214± Sq. Ft. 609± Sq. Ft. 4.0%	None	\$55,000
				Low Capability	
CLS-4	543 Sunrise Avenue Meeks Bay, CA 016-513-001	7/7/2017	15,200± Sq. Ft. 152± Sq. Ft. 1.0%	None	\$32,500
				Low Capability	
CLS-5	0 Park Lane Kings Beach, CA 090-233-028	12/4/2023	4,750± Sq. Ft. 428± Sq. Ft. 9.0%	RDR	\$31,500
				Low Capability	
Subject Property	510 Laurel Lane Stateline, NV 1318-24-710-001	DOV	1,380± Sq. Ft. Unknown	None	---
				Low Capability	



**COMPARABLE SALES MAP**



California ■ Nevada



**COMPARABLE LAND SALE PROFILE SHEET**  
**Sale CLS-1**



<b>Property Address:</b>	3989 Manzanita Avenue	<b>City:</b>	South Lake Tahoe
<b>Property Location:</b>	Stateline	<b>County:</b>	El Dorado
<b>A.P.N.:</b>	029-081-05	<b>State:</b>	California
<b>Topography:</b>	Level	<b>Legal Description:</b>	50-D2 Lakeside Lodge Subdivision
<b>Total Land Area:</b>	6,011± square feet	<b>% of Land Coverage to Total Land Area:</b>	Unknown
<b>Existing Land Coverage:</b>	1% Base Allowable Land Coverage (existing coverage exceeds base allowable and is estimated at 500± square feet)	<b>Sale Price:</b>	\$25,000
<b>TAUs</b>	None	<b>Sale Price/SF of Land Area</b>	\$4.16
<b>Commercial Floor Area:</b>	None	<b>CFA to Land Area Ratio</b>	NA
<b>Sale Date:</b>	7/28/2011	<b>Document Number:</b>	35254
<b>Grantor:</b>	Raymond D. Epstein Trust	<b>Terms Of Sale:</b>	Cash to Seller
<b>Grantee:</b>	Mirabelli Trust	<b>Verification:</b>	Nick Pavich, buyer's representative
<p><b>Comments:</b> This is the sale of a buildable commercial lot in South Lake Tahoe. The comparable is located in Class 1B soils. A portion of the subject site is improved with asphalt paving that is used as a parking lot for an adjacent apartment complex. The buyer was the owner of the adjacent apartment complex and purchased the property because they were encroaching onto the sale property. The comparable had an undetermined amount of existing land coverage.</p>			



**COMPARABLE LAND SALE PROFILE SHEET**  
Sale CLS-2



<b>Property Address:</b>	3709 Osgood Avenue	<b>City:</b>	South Lake Tahoe
<b>Property Location:</b>	N/S of Osgood Avenue at Sonora	<b>County:</b>	El Dorado
<b>A.P.N.:</b>	027-072-10	<b>State:</b>	California
<b>Topography:</b>	Level	<b>Legal Description:</b>	Lots 149 and 150 of Bijou Park
<b>Total Land Area:</b>	10,000± square feet (0.23± acres)	<b>Zoning:</b>	Tourist Core Area Plan TSC-MU
<b>Available Land Coverage:</b>	None	<b>% of Land Coverage to Total Land Area:</b>	0%
<b>TRPA Development Resources:</b>	None	<b>CFA to Land Area Ratio</b>	NA
<b>Sale Price Per SF of Land Area</b>	\$1.00	<b>Sale Price:</b>	\$10,000
<b>Sale Date:</b>	7/22/2016	<b>Document Number:</b>	33309
<b>Grantor:</b>	South Tahoe Redevelopment Successor Agency	<b>Terms Of Sale:</b>	Cash to Seller
<b>Grantee:</b>	Darcorp Asset Management, LLC	<b>Verification:</b>	Nancy Kerry, City Manager of The City of South Lake Tahoe and Deb Howard, Listing Agent
<b>Comments:</b> The comparable is located in Class 1B soils (stream environment zone). The seller stripped all of the appurtenant development resources from the site concurrent with the sale. The property is located along the north side of Osgood Avenue, a secondary commercial and residential roadway in South Lake Tahoe. This site was previously improved with a veterinary clinic and the prior improvements were demolished and removed from the site in 2007.			



**COMPARABLE LAND SALE PROFILE SHEET**  
**Sale CLS-3**



<b>Property Address:</b>	76 Moana Circle	<b>City:</b>	Homewood
<b>Property Location:</b>	Moana Circle	<b>County:</b>	Placer
<b>A.P.N.:</b>	098-191-007	<b>State:</b>	California
<b>Topography:</b>	Moderate	<b>Legal Description:</b>	L 7 Moana Beach
<b>Total Land Area:</b>	15,214 square feet	<b>Zoning:</b>	Residential
<b>Available Land Coverage:</b>	609 square feet	<b>% of Land Coverage to Total Land Area:</b>	4%
<b>TRPA Development Resources:</b>	None	<b>CFA to Land Area Ratio</b>	None
<b>Sale Price Per SF of Land Area</b>	\$3.62	<b>Sale Price:</b>	\$55,000
<b>Sale Date:</b>	10/3/2016	<b>Document Number:</b>	84808
<b>Grantor:</b>	Nancy Grimes	<b>Terms Of Sale:</b>	Cash
<b>Grantee:</b>	John W Isberner Trust	<b>Verification:</b>	MLS and County Records
<b>Comments:</b> This is an unbuildable parcel (due to IPES score being below the IPES line for a buildable parcel in Placer County). This property was part of the Moana Beach HOA. There is the speculative future potential that this parcel becomes buildable if the IPES line drops in Placer County as it has done in the other counties in the Tahoe Basin.			



**COMPARABLE LAND SALE PROFILE SHEET**  
**Sale CLS-4**



<b>Property Address:</b>	543 Sunrise Avenue	<b>City:</b>	Meeks Bay
<b>Property Location:</b>	Sunrise Avenue	<b>County:</b>	El Dorado
<b>A.P.N.:</b>	016-513-001-000	<b>State:</b>	California
<b>Topography:</b>	Steep	<b>Legal Description:</b>	L 38
<b>Total Land Area:</b>	15,200 square feet	<b>Zoning:</b>	Residential
<b>Available Land Coverage:</b>	152 square feet	<b>% of Land Coverage to Total Land Area:</b>	1%
<b>TRPA Development Resources:</b>	None	<b>CFA to Land Area Ratio</b>	NA
<b>Sale Price Per SF of Land Area</b>	\$2.14	<b>Sale Price:</b>	\$32,500
<b>Sale Date:</b>	7/7/2017	<b>Document Number:</b>	27910
<b>Grantor:</b>	Karin Low	<b>Terms Of Sale:</b>	Cash to seller
<b>Grantee:</b>	Alan L Ashbaugh	<b>Verification:</b>	MLS and County Records
<b>Comments:</b> The property was sold for future development at a time when adequate land coverage was available. At the time of sale, the California Tahoe Conservancy did not have any land coverage that would be suitable for transfer to the subject site to make it buildable. The comparable featured good filtered views of Lake Tahoe.			



**COMPARABLE LAND SALE PROFILE SHEET**  
**Sale CLS-5**



<b>Property Address:</b>	Park Lane	<b>City:</b>	Kings Beach
<b>Property Location:</b>	W/S of Park Lane	<b>County:</b>	Placer
<b>A.P.N.:</b>	090-233-028	<b>State:</b>	California
<b>Topography:</b>	Mild to Moderate	<b>Legal Description:</b>	Lot 92 – Brockway Park #1
<b>Total Land Area:</b>	4,750± square feet	<b>Zoning:</b>	Placer County Tahoe Basin Area Plan
<b>Available Land Coverage:</b>	428± square feet	<b>% of Land Coverage to Total Land Area:</b>	9%
<b>TRPA Development Resources:</b>	None	<b>CFA to Land Area Ratio</b>	NA
<b>Sale Price Per SF of Land Area</b>	\$6.63	<b>Sale Price:</b>	\$31,500
<b>Sale Date:</b>	12/04/2023	<b>Document Number:</b>	1335-613
<b>Grantor:</b>	US Liberty Corp	<b>Terms Of Sale:</b>	Cash
<b>Grantee:</b>	Adrian G Sanchez	<b>Verification:</b>	MLS and County Records
<p>Placer County vacant parcel with inadequate IPES for building. Current IPES of 616 and 9% allowable coverage. This lot requires a residential development right that can be transferred to a different parcel.</p>			



## COMPARABLE LAND SALES DISCUSSION AND COMPARISON Overall Sale Price Basis

Five comparables of limited to no development potential parcels have been presented. The total sale prices range from \$10,000 to \$55,000. Two of the comparables are located in Class 1B (stream environment zone) soils, which is similar the subject. These two comparables are located in South Lake Tahoe. Two of the comparables are located in Homewood and Meeks Bay. These two west shore comparables were not buildable at the time of sale, but had the speculative future potential to be developed. One of the comaprables is located in Kings Beach and located in low capability soils. The sales are qualitatively adjusted to the subject as follows:

**Sale CLS-1**, which sold for \$25,000, is the sale of a vacant parcel located in Class 1B soils. The property is located in a mixed-use area in close proximity to the downtown tourist core of South Lake Tahoe. The comparable is located on a secondary street. The property included 1B land coverage that was existing on the site. The existing 1B land coverage is roughly estimated at 500± square feet, but has not been formally verified. The property did not contain any other TRPA development resources. This comparable was purchased by an adjacent property owner who encroached onto the site with a small portion of an existing parking area. The property sold for \$25,000 in July of 2011. The property was openly marketed on the Multiple Listing Service prior to its sale.

In comparison to the Subject Property, an upward adjustment is necessary for the comparable's inferior location. On the other hand, downward adjustments are necessary for the comparable's higher percentage of land coverage to land area, larger size of the comparable versus the Subject Property and the comparable's superior topography.

Overall, CLS-1's sale price of \$25,000 is considered to be a high indication of value for the Subject Property.

**Sale CLS-2** which sold for \$10,000, is the sale of a vacant parcel located in Class 1b soils. The property is located in a mixed-use area in close proximity to the downtown tourist core of South Lake Tahoe. The comparable is located on a secondary street. All of the existing land coverage had been stripped from the site by the seller concurrent with the close of escrow and was not included in the



transaction. The property did not contain any other TRPA development resources. This comparable was purchased by an adjacent property owner who wanted to create a larger site to allow for greater density on his existing parcel. The property was openly marketed by the Multiple Listing Service prior to its sale.

In comparison to The Subject Property, upward adjustments are necessary for the comparable's inferior location and lack of any base allowable land coverage rights. On the other hand, downward adjustments are necessary for the comparable's superior topography and larger parcel size.

Overall, CLS-2's sale price of \$10,000 is a good indication of value for The Subject Property.

**Sale CLS-3** is the sale of 76 Moana Circle in a homeowner's association that has a private beach. The comparable had 4% allowable land coverage, however, its IPES score did not allow for it to be buildable at the present time. The comparable has moderate topography. The comparable is composed of a 15,214 square foot site. It sold for \$55,000 on October 3, 2016.

In comparison to The Subject Property, a very large downward adjustment is made for the speculative future buildable potential of the comparable parcel. An additional very large downward adjustment is necessary for the comparable's superior HOA with a common area beach for its owners. Finally, a downward adjustment is necessary for the comparable's 4% allowable land coverage, which is superior to the subject's 1% allowable land coverage.

Overall, CLS-3's sale price of \$55,000 is considered to be a very high indication of value for The Subject Property.

**Sale CLS-4** is the sale of 543 Sunrise Avenue. The comparable features good, filtered views of Lake Tahoe and the ability to be developed if the correct low capability land coverage was available for sale and transfer to the subject site. The comparable features steep topography. The comparable is composed of a 15,200 square foot site. It sold for \$32,500 on July 7, 2017.

In comparison to The Subject Property, a very large downward adjustment is made for the speculative future buildable potential of the comparable parcel. Downward adjustments are necessary for the comparable's lake views and larger parcel size



Overall, CLS-4's sale price of \$32,500 is considered to be a high indication of value for The Subject Property.

**Sale CLS-5** is the sale of the unbuildable lot in on the west side of Park Lane in Kings Beach. The comparable has mild to moderate downsloping topography. The comparable has 428± square feet of base allowable land coverage and a residential development right. The comparable is composed of a 4,750± square foot site. It sold for \$31,500 on December 4, 2023.

In comparison to the Subject Property, an upward adjustment is made for the subject's superior location. On the other hand, large downward adjustments are necessary for the comparables residential development right, greater amount of allowable land coverage and larger land area.

Overall, CLS-5's sale price of \$31,500 is considered to be a very high indication of value for The Subject Property.



**Summary and Final Reconciliation**

Overall, based on the comparable sales, and with consideration given to the subject being precluded from future development per, the location in Class 1a soils, and lack of other TRPA development resources, the market evidence supports a value of \$10,000 for the Subject Property.

With consideration given to the positive and negative aspects of The Subject Property, the comparable sales identified, it is my opinion that the Market Value of the 100% fee simple interest in T\the Subject Property, as of December 3, 2025, is \$10,000.

**FINAL MARKET VALUE CONCLUSION**

**\$10,000**



### **EXPOSURE TIME**

Exposure time is defined in the *Uniform Standards of Professional Appraisal Practice* as “The length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of appraisal; a retrospective estimate based upon an analysis of past events assuming a competitive and open market.”

In general, properties listed for sale at a price above market value will require an extended exposure time. Conversely, properties listed for sale at a price below market value will usually require a relatively short exposure time. An estimate of exposure time may be an estimate expressed as a range, and may be based on statistical information about days on the market; information gathered through sales verification; and interviews with market participants.

Exposure time analysis assumes the property is available to a competitive and open market. Based on the very limited market of buyers that would be interested in the Subject Property, it is our opinion that the estimated exposure time for this property would be approximately 12 to 24 months.

**ESTIMATED EXPOSURE TIME**

**12 TO 24 MONTHS**



### APPRAISERS' CERTIFICATION

Each of the undersigned do hereby certify that, unless otherwise noted in this appraisal report:

- I have made a personal inspection of the exterior of the property that is the subject of this report.
- I have no present or contemplated future interest in the real estate that is the subject of this appraisal report.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- To the best of my knowledge and belief, the statements of fact contained in this appraisal report, upon which the analysis, opinions, and conclusions herein are based, are true and correct.
- This report sets forth all the limiting conditions (imposed by the terms of our assignment or by the undersigned) affecting the analysis, opinions, and conclusions contained in this report.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the *Code of Professional Ethics & Standards of Professional Appraisal Practice of the Appraisal Institute*, which include the *Uniform Standards of Professional Appraisal Practice*.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- The appraisal was not based upon a requested minimum valuation, a specific valuation, or the approval of a loan.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.



- This appraiser has not performed services involving the subject property within the prior three years from the date of acceptance of this assignment.
- No one other than the undersigned prepared the analyses, conclusions and opinions concerning real estate that are set forth in this appraisal report.
- The Appraisal Institute conducts a mandatory program of continuing education for its designated members. As of the date of this report, Benjamin Q. Johnson has completed the requirements under the continuing education program of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

After careful consideration of all data available, and upon thorough personal investigation of the subject property and the comparable properties analyzed, the estimated Market Value of the 100% fee simple interest in the subject property, as of December 3, 2025, is as follows:

**FINAL PROPERTY VALUE CONCLUSION**

**\$10,000**

Respectfully Submitted,

*Benjamin Q Johnson*

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Benjamin Q. Johnson, MAI  
Nevada Certified General Appraiser  
License Number A.0205542 CG



## STANDARD ASSUMPTIONS AND LIMITING CONDITIONS

The acceptance of this appraisal assignment and the completion of the appraisal report submitted herewith are contingent upon the following assumptions and limiting conditions.

### LIMITS OF LIABILITY

This report was prepared by Johnson Valuation Group, Ltd. All opinions, recommendations, and conclusions expressed during the course of this assignment are rendered by the staff of Johnson Valuation Group, Ltd., as employees, not as individuals. The liability of Johnson Valuation Group, Ltd. and its employees and associates is limited to the client only and to the fee actually received by the appraisal firm. There is no accountability, obligation, or liability to any third party. If the appraisal report is disseminated to anyone other than the client, the client shall make such party or parties aware of all limiting conditions and assumptions affecting the appraisal assignment. Neither the appraisers nor the appraisal firm is in any way to be responsible for any costs incurred to discover or correct any physical, financial and/or legal deficiencies of any type present in the subject property. In the case of limited partnerships or syndication offerings or stock offerings in real estate, the client agrees that in the event of a lawsuit brought by a lender, a partner or part owner in any form of ownership, a tenant or any other party, the client will hold the appraiser(s) and the appraisal firm completely harmless in such action with respect to any and all awards or settlements of any type in such lawsuits.

### COPIES, PUBLICATION, DISTRIBUTION AND USE OF REPORT

Possession of this report or any copy thereof does not carry with it the right of publication, nor may it be used for any purpose or any function other than its intended use, as stated in the body of the report. The appraisal fee represents compensation only for the analytical services provided by the appraiser(s). The appraisal report remains the property of the appraisal firm, though it may be used by the client in accord with these assumptions and limiting conditions.

This appraisal is to be used only in its entirety, and no part is to be used without the whole report. All conclusions and opinions concerning the analysis as set forth in the report were prepared by the appraiser(s) whose signature(s) appears on the appraisal report, unless it is indicated that one or more of the appraisers was acting as "Review Appraiser." No change of any item in the report shall be made by anyone other than the appraiser(s). The appraiser(s) and the appraisal firm shall bear no responsibility for any such unauthorized changes.

### CONFIDENTIALITY

Except as provided for subsequently, neither the appraiser(s) nor the appraisal firm may divulge the analyses, opinions or conclusions developed in the appraisal report, nor may they give a copy of the report to anyone other than the client or his designee as specified in writing. However, this condition does not apply to any requests made by the Appraisal Institute for purposes of confidential ethics enforcement. Also, this condition does not apply to any order or request issued by a court of law or any other body with the power of subpoena.

### INFORMATION SUPPLIED BY OTHERS

Information (including projections of income and expenses) provided by informed local sources, such as government agencies, financial institutions, Realtors, buyers, sellers, property owners, bookkeepers, accountants, attorneys, and others is assumed to be true, correct and reliable. No responsibility for the accuracy of such information is assumed by the appraiser(s). Neither the appraiser(s) nor the appraisal firm is liable for any information or the work product provided by subcontractors. The client and others utilizing the appraisal report are advised that some of the individuals associated with Johnson Valuation Group, Ltd. are independent contractors and may sign the appraisal report in that capacity. The comparable data relied upon in this report has been confirmed with one or more parties familiar with the transaction or from affidavit or other sources thought reasonable. To the best of our judgment and knowledge, all such information is



considered appropriate for inclusion. In some instances, an impractical and uneconomic expenditure of time would be required in attempting to furnish absolutely unimpeachable verification. The value conclusions set forth in the appraisal report are subject to the accuracy of said data. It is suggested that the client consider independent verification as a prerequisite to any transaction involving a sale, a lease or any other commitment of funds with respect to the subject property.

#### **TESTIMONY, CONSULTATION, COMPLETION OF CONTRACT FOR APPRAISAL SERVICE**

The contract for each appraisal, consultation or analytical service is fulfilled and the total fee is payable upon completion of the report. The appraiser(s) or those assisting in the preparation of the report will not be asked or required to give testimony in court or in any other hearing as a result of having prepared the appraisal, either in full or in part, except under separate and special arrangements at an additional fee. If testimony or a deposition is required, the client shall be responsible for any additional time, fees and charges, regardless of the issuing party. Neither the appraiser(s) nor those assisting in the preparation of the report is required to engage in post-appraisal consultation with the client or other third parties, except under a separate and special arrangement and at an additional fee.

#### **EXHIBITS AND PHYSICAL DESCRIPTIONS**

It is assumed that the improvements and the utilization of the land are within the boundaries of the property lines of the property described in the report and that there is no encroachment or trespass unless noted otherwise within the report. No survey of the property has been made by the appraiser(s) and no responsibility is assumed in connection with such matters. Any maps, plats, or drawings reproduced and included in the report are there to assist the reader in visualizing the property and are not necessarily drawn to scale. They should not be considered as surveys or relied upon for any other purpose, nor should they be removed from, reproduced or used apart from the report.

#### **TITLE, LEGAL DESCRIPTIONS, AND OTHER LEGAL MATTERS**

No responsibility is assumed by the appraiser(s) or the appraisal firm for matters legal in character or nature. No opinion is rendered as to the status of title to any property. The title is presumed to be good and merchantable. The property is appraised as if free and clear, unless otherwise stated in the appraisal report. The legal description, as furnished by the client, his designee or as derived by the appraiser(s), is assumed to be correct as reported. The appraisal is not to be construed as giving advice concerning liens, title status, or legal marketability of the subject property.

#### **ENGINEERING, STRUCTURAL, MECHANICAL, ARCHITECTURAL CONDITIONS**

This appraisal should not be construed as a report on the physical items that are a part of any property described in the appraisal report. Although the appraisal may contain information about these physical items (including their adequacy and/or condition), it should be clearly understood that this information is only to be used as a general guide for property valuation and not as a complete or detailed report on these physical items. The appraiser(s) is not a construction, engineering, or architectural expert, and any opinion given on these matters in this report should be considered tentative in nature and is subject to modification upon receipt of additional information from appropriate experts. The client is advised to seek appropriate expert opinion before committing any funds to the property described in the appraisal report.

Any statement in the appraisal regarding the observed condition of the foundation, roof, exterior walls, interior walls, floors, heating system, plumbing, insulation, electrical service, all mechanicals, and all matters relating to construction is based on a casual inspection only. Unless otherwise noted in the appraisal report, no detailed inspection was made. For instance, the appraiser is not an expert on heating systems, and no attempt was made to inspect the interior of the furnace. The structures were not investigated for building code violations, and it is assumed



that all buildings meet the applicable building code requirements unless stated otherwise in the report.

Such items as conditions behind walls, above ceilings, behind locked doors, under the floor, or under the ground are not exposed to casual view and, therefore, were not inspected, unless specifically so stated in the appraisal. The existence of insulation, if any is mentioned, was discovered through conversations with others and/or circumstantial evidence. Since it is not exposed to view, the accuracy of any statements regarding insulation cannot be guaranteed.

Because no detailed inspection was made, and because such knowledge goes beyond the scope of this appraisal, any comments on observed conditions given in this appraisal report should not be taken as a guarantee that a problem does not exist. Specifically, no guarantee is given as to the adequacy or condition of the foundation, roof, exterior walls, interior walls, floors, heating systems, air conditioning systems, plumbing, electrical service, insulation, or any other detailed construction matters. If any interested party is concerned about the existence, condition, or adequacy of any particular item, we would strongly suggest that a mechanical and/or structural inspection be made by a qualified and licensed contractor, a civil or structural engineer, an architect or other experts. This appraisal report is based on the assumption that there are no hidden, unapparent or apparent conditions on the property or improvements which would materially alter the value as reported. No responsibility is assumed for any such conditions or for any expertise or engineering to discover them. All mechanical components are assumed to be in operable condition and standard for the properties of the subject type. Conditions of heating, cooling, ventilating, electrical and plumbing equipment are considered to be commensurate with the condition of the balance of the improvements unless otherwise stated. No judgment is made in the appraisal as to the adequacy of insulation, the type of insulation, or the energy efficiency of the improvements or equipment which is assumed to be standard for the subject's age, type and condition.

#### **TOXIC MATERIALS AND HAZARDS**

Unless otherwise stated in the appraisal report, no attempt has been made to identify or report the presence of any potentially toxic materials and/or condition such as asbestos, urea formaldehyde foam insulation, PCBs, any form of toxic waste, polychlorinated biphenyl, pesticides, lead-based paints or soils or ground water contamination on any land or improvements described in the appraisal report. Before committing funds to any property, it is strongly advised that appropriate experts be employed to inspect both land and improvements for the existence of such potentially toxic materials and/or conditions. If any potentially toxic materials and/or conditions are present on the property, the value of the property may be adversely affected and a re-appraisal at an additional cost may be necessary to estimate the effects of such circumstances.

#### **SOILS, SUB-SOILS, AND POTENTIAL HAZARDS**

It is assumed that there are no hidden or unapparent conditions of the soils or sub-soil which would render the subject property more or less valuable than reported in the appraisal. No engineering or percolation tests were made and no liability is assumed for soil conditions. Unless otherwise noted, the land and the soil in the area being appraised appeared to be firm, but no investigation has been made to determine whether or not any detrimental sub-soil conditions exist. Neither the appraiser(s) nor the appraisal firm is liable for any problems arising from soil conditions. These appraisers strongly advise that, before any funds are committed to a property, the advice of appropriate experts be sought.

If the appraiser(s) has not been supplied with a termite inspection report, survey or occupancy permit, no responsibility is assumed and no representation is made for any costs associated with obtaining same or for any deficiencies discovered before or after they are obtained.

Neither the appraiser(s) nor the appraisal firm assumes responsibility for any costs or for any consequences arising from the need or lack of need for flood hazard insurance. An Agent for the



Federal Flood Insurance Program should be contacted to determine the actual need for flood hazard insurance.

#### **ARCHEOLOGICAL SIGNIFICANCE**

No investigation has been made by the appraiser and no information has been provided to the appraiser regarding potential archeological significance of the subject property or any portion thereof. This report assumes no portion of the subject property has archeological significance.

#### **LEGALITY OF USE**

This appraisal report assumes that there is full compliance with all applicable federal, state and local environmental regulations and laws, unless non-compliance is stated, defined and considered in the appraisal report. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a non-conformity has been stated, defined and considered in the appraisal report. It is assumed that all required licenses, consents, or other legislative or administrative authority from any local, state or national government, private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.

#### **COMPONENT VALUES**

Any distribution of the total value between the land and improvements, between partial ownership interests or any other partition of total value applies only under the stated use. Moreover, separate allocations between components are not valid if this report is used in conjunction with any other analysis.

#### **COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT**

The Americans with Disabilities Act ("ADA") became effective January 26, 1992. It is assumed that the property is in direct compliance with the various detailed requirements of the ADA.

#### **AUXILIARY AND RELATED STUDIES**

No environmental or impact studies, special market studies or analyses, special highest and best use studies or feasibility studies have been requested or made by the appraiser(s) unless otherwise specified in an agreement for services and so stated in the appraisal report.

#### **DOLLAR VALUES AND PURCHASING POWER**

The estimated market value set forth in the appraisal report and any cost figures utilized are applicable only as of the date of valuation of the appraisal report. All dollar amounts are based on the purchasing power and price of the dollar as of the date of value estimates.

#### **ROUNDING**

Some figures presented in this report were generated using computer models that make calculations based on numbers carried out to three or more decimal places. In the interest of simplicity, most numbers have been rounded. Thus, these figures may be subject to small rounding errors.

#### **QUANTITATIVE ANALYSIS**

Although this analysis employs various mathematical calculations to provide value indications, the final estimate is subjective and may be influenced by our experience and other factors not specifically set forth in this report.

#### **VALUE CHANGE, DYNAMIC MARKET, ALTERATION OF ESTIMATE BY APPRAISER**

All values shown in the appraisal report are projections based on our analysis as of the date of valuation of the appraisal. These values may not be valid in other time periods or as conditions change. Projected mathematical models set forth in the appraisal are based on estimates and assumptions which are inherently subject to uncertainty and variations related to exposure, time, promotional effort, terms, motivation, and other conditions. The appraiser(s) does not represent these models as indicative of results that will actually be achieved. The value estimates consider the productivity and relative attractiveness of a property only as of the date of valuation set forth in the report.



In cases of appraisals involving the capitalization of income benefits, the estimate of market value, investment value or value in use is a reflection of such benefits and of the appraiser's interpretation of income, yields and other factors derived from general and specific client and market information. Such estimates are as of the date of valuation of the report, and are subject to change as market conditions change.

This appraisal is an estimate of value based on analysis of information known to us at the time the appraisal was made. The appraiser(s) does not assume any responsibility for incorrect analysis because of incorrect or incomplete information. If new information of significance comes to light, the value given in this report is subject to change without notice. The appraisal report itself and the value estimates set forth therein are subject to change if either the physical or legal entity or the terms of financing are different from what is set forth in the report.

#### **ECONOMIC AND SOCIAL TRENDS**

The appraiser assumes no responsibility for economic, physical or demographic factors which may affect or alter the opinions in this report if said economic, physical or demographic factors were not present as of the date of value of this appraisal. The appraiser is not obligated to predict future political, economic or social trends.

#### **EXCLUSIONS**

Furnishings, equipment, other personal property and value associated with a specific business operation are excluded from the value estimate set forth in the report unless otherwise indicated. Only the real estate is included in the value estimates set forth in the report unless otherwise stated.

#### **SUBSURFACE RIGHTS**

No opinion is expressed as to the value of subsurface oil, gas or mineral rights or whether the property is subject to surface entry for the exploration or removal of such materials, except as is expressly stated.

#### **PROPOSED IMPROVEMENTS, CONDITIONED VALUE**

It is assumed in the appraisal report that all proposed improvements and/or repairs, either on-site or off-site, are completed in an excellent workmanlike manner in accord with plans, specifications or other information supplied to these appraisers and set forth in the appraisal report, unless otherwise explicitly stated in the appraisal. In the case of proposed construction, the appraisal is subject to change upon inspection of the property after construction is completed. The estimate of market value is as of the date specified in the report. Unless otherwise stated, the assumption is made that all improvements and/or repairs have been completed according to the plans and that the property is operating at levels projected in the report.

#### **MANAGEMENT OF PROPERTY**

It is assumed that the property which is the subject of the appraisal report will be under typically prudent and competent management which is neither inefficient nor superefficient.

#### **FEE**

The fee for any appraisal report, consultation, feasibility or other study is for services rendered and, unless otherwise stated in the service agreement, is not solely based upon the time spent on any assignment.

#### **LEGAL EXPENSES**

Any legal expenses incurred in defending or representing ourselves concerning this assignment will be the responsibility of the client.

#### **CHANGES AND MODIFICATIONS**



The appraiser(s) reserves the right, at the cost of the client, to alter statements, analyses, conclusions, or any value estimates in the appraisal if any new facts pertinent to the appraisal process are discovered which were unknown on the date of valuation of this report.

**DISSEMINATION OF MATERIAL**

Neither all nor any part of the contents of this report shall be disseminated to the general public through advertising or sales media, public relations media, new media or other public means of communication without the prior written consent and approval of the appraiser(s).

**The acceptance and/or use of the Appraisal Report by the client or any third party constitutes acceptance of the Assumptions and Limiting Conditions set forth in the preceding paragraphs. The appraiser's liability extends only to the specified client, not to subsequent parties or users. The appraiser's liability is limited to the amount of the fee received for the services rendered.**



**QUALIFICATIONS OF APPRAISER  
BENJAMIN Q. JOHNSON**

**Professional Designations**

MAI – Designated Member of the Appraisal Institute

**State Licensing and Certification**

Certified General Appraiser – State of California  
License Number AG043925  
(Certified through April 29, 2026)

Certified General Appraiser – State of Nevada  
License Number A.0205542-CG  
(Certified through November 30, 2026)

**Professional Experience**

Johnson Valuation Group, Ltd. 2015 to Present  
Partner

Johnson-Perkins & Associates, Inc.  
Principal Appraiser 2009 to 2015  
Senior Appraiser 2008 to 2009  
Intern Appraiser 2006 to 2008  
Research Assistant 2005 to 2006

General Electric 2002-2004  
Finance Intern (Summers Only)

**Formal Education**

Santa Clara University – Santa Clara, CA 2005  
Bachelor of Science in Commerce; Major in Economics



**QUALIFICATIONS OF  
BENJAMIN Q. JOHNSON, (CONTINUED)**

**Qualified as an Expert Witness**

- Second Judicial District Court – State of Nevada
- Third Judicial District Court – State of Nevada
- Ninth Judicial District Court – State of Nevada
- Superior Court of California, County of El Dorado
- Superior Court of California, County of Placer
- U.S. Bankruptcy Court, District of Nevada
- U.S. Bankruptcy Court, Northern District of California

**Offices Held and Appointments**

Tahoe Douglas Fire Protection District  
Trustee 2023to Present

Nevada State Board of Equalization  
Board Member 2012 to 2022  
Chairman 2019 to 2022

Tahoe Regional Planning Agency  
Land Use Commodities Market Steering Committee 2014

Appraisal Institute  
Reno-Carson-Tahoe Chapter  
Director 2011  
Secretary 2012  
Vice-President 2013  
President 2014  
Treasurer 2015  
Chair of Candidate Guidance Committee 2013 to 2015  
Nevada Chapter  
Northern Nevada Branch Chapter Vice Chair 2017  
Region 1  
Nominating Committee 2015 to Present

Eagle Scout Board of Review, Board Member 2016 to Present

**Association Memberships and Affiliations**

Leadership Development and Advisory Council (LDAC) 2010  
Executives Association of Reno (EAR) 2009 to 2012  
Tahoe Regional Young Professionals (TRYP) 2015 to 2016



## ADDENDA

### Legal Description

A portion of Lot 17, Kingsbury Highlands Unit No. 2, in the Northwest quarter of the Southeast quarter of Section 24, T. 13 N., R. 18 E., M.D.B. & M., Douglas County, Nevada, more particularly described as follows:

Type text here  
Beginning at the Northwest corner of Lot 17, Kingsbury Highlands, Unit No. 2. as shown on that map recorded in File No. 19280, Records of Douglas County, Nevada; thence S. 89°44'26" E., 42.0 feet; thence S. 0°15'34" W., 51.8 feet to a point on the Northeasterly line of Laurel Lane; thence, along Laurel Lane N. 49°24'28" W., 33.5 feet; thence, along a 41.48 foot radius curve to the right, through an angle of 49°20'04" a distance of 35.81 feet to the point of beginning.

083

## KINGSBURY HEIGHTS

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### **PLAN DESIGNATION:**

<b>Land Use Classification</b>	RESIDENTIAL
<b>Management Strategy</b>	MITIGATION
<b>Special Designation</b>	NONE

### **DESCRIPTION:**

**Location:** This area is midway up Kingsbury Grade in the area of the Kingsbury Heights Subdivision and is located on TRPA map I-16.

**Existing Uses:** This is a low density residential area that includes a trailer subdivision, a TRPA-approved planned unit development and other residential uses. The area is 80 percent built out.

**Existing Environment:** The area is classified as high hazard. The land coverage is 25 percent plus an additional 25 percent disturbed.

**PLANNING STATEMENT:** This area should continue to be residential at the density of one residence per approved lot of record.

### **PLANNING CONSIDERATIONS:**

1. There is a mobile home subdivision in this area.
2. Scenic Roadway Unit 44 is within this Plan Area.

### **SPECIAL POLICIES:**

1. The portion of Kingsbury Heights Subdivision which is now used for trailers should be converted to permanent structures.
2. Land coverage reduction is a high priority in this area.

**PERMISSIBLE USES:** Pursuant to Chapter 18 PERMISSIBLE USES and if applicable, Chapter 51 PERMISSIBLE USES AND ACCESSORY STRUCTURES IN THE SHOREZONE AND LAKEZONE, the following primary uses may be permitted within all or a portion of the Plan Area. The list indicates if the use is allowed (A) or must be considered under the provisions for a special use (S). Existing uses not listed shall be considered nonconforming uses within this Plan Area. The establishment of new uses not listed shall be prohibited within this Plan Area.

**General List:** The following list of permissible uses is applicable throughout the Plan Area:

<b>Residential</b>	Single family dwelling (A) and mobile home dwellings (S).
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<b>Public Service</b>	Local public health and safety facilities (S), transit stations and terminals (S), pipelines and power transmission (S), transmission and receiving facilities (S), transportation routes (S), public utility centers (S), and local post offices (S).
<b>Recreation</b>	Participant sports facilities (S), day use areas (A), and riding and hiking trails (A).
<b>Resource Management</b>	Reforestation (A), sanitation salvage cut (A), special cut (A), thinning (A), early successional stage vegetation management (A), structural and nonstructural fish/wildlife habitat management (A), fire detection and suppression (A), fuels treatment/management (A), insect and disease suppression (A), sensitive and uncommon plant management (A), erosion control (A), SEZ restoration (A), and runoff control (A).

**MAXIMUM DENSITIES:** Pursuant to Chapter 21 DENSITY, the following list establishes the maximum allowable densities that may be permitted for any parcel located within the Plan Area. The actual development permitted may be further limited by transfer of development rights limitations, residential density incentive program, special use determinations, allocation limitations and general site development standards.

<b>USE</b>	<b>MAXIMUM DENSITY</b>
<b>Residential</b>	
Single Family Dwelling	1 unit per parcel
Mobile Home Dwellings	8 units per acre

**MAXIMUM COMMUNITY NOISE EQUIVALENT LEVEL:** The maximum community noise equivalent level for this Plan Area is 55 CNEL. The maximum community noise equivalent level for the Highway 207 corridor is 55 CNEL.

**ADDITIONAL DEVELOPED OUTDOOR RECREATION:** The following are the targets and limits for additional developed outdoor recreation facilities specified in Chapter 13 to be located within this Plan Area. Specific projects and their timing are addressed in the TRPA Five-Year Recreation Program pursuant to Chapter 33 Allocation of Development. The following additional capacities allowed are measured in persons at one time.

SUMMER DAY USES **0 PAOT** WINTER DAY USES **0 PAOT** OVERNIGHT USES **0 PAOT**

**ENVIRONMENTAL IMPROVEMENT PROGRAMS:** The capital improvement and other improvement programs required by the Regional Goals and Policies Plan and Environmental Improvement Plan (EIP) for this area shall be implemented. <sup>§</sup>

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<sup>§</sup> Amended 5/22/02



Great People. Great Places.

GOVERNMENT  
DOING BUSINESS  
I WANT TO

RESIDENTS  
VISITORS  
RFP/ BIDS

## Parcel 1318-24-710-001

### Owners

KINGSBURY GENERAL IMP DISTRICT  
PO BOX 2220  
STATELINE, NV 89449

### Parcel Summary

Location	510 LAUREL LN
Use Code	710: Communication, Transportation, and Utility Property of a Local Nature
Tax District	410: KINGSBURY GID
Acreage	0.000
Subdivision	KINGSBURY HIGHLANDS #2
Exemptions	361.060A: COUNTY, CITIES, TOWNS AND OTHER POLITICAL SUBDIVISIONS (100%)
Plat Maps	1318-24-7.pdf (1,758kb)
Lineage	Split from: 0000-07-344-140

### Keyline Description

Changed from Parcel # 0000-07-344-140



### Value History

	2026	2025	2024	2023	2022	2021	2020
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$0	\$0	\$0	\$0	\$0	\$100	\$100
Taxable Value	\$0	\$0	\$0	\$0	\$0	\$100	\$100

	2026	2025	2024	2023	2022	2021	2020
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$35	\$35
Net Assessed Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Document/Transfer/Sales History

Instrument / Official Record	Date	Type	V/I	Def Value	Ownership
<a href="#">QCD 76978</a>	1974-12-06	<a href="#">QUITCLAIM DEED</a>	Vacant	\$0	Grantor: PICKING, DUG & CONNIE JO Grantee: KINGSBURY GENERAL IMP DISTRICT

## Buildings

None

## Land Lines

None

## Personal Property

None

## Disclaimer

All parcel data on this page is for use by the Douglas County Assessor for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Douglas County Assessor's Office as of February 06, 2026.



## Contact Us

**Douglas County**  
**1594 Esmeralda Av.**  
**Minden, NV 89423**

**Mailing Address: P.O. Box**  
**218**  
**Minden, NV. 89423**

Contact us by department

QUITCLAIM DEED

1 THIS INSTRUMENT made the <sup>Dug</sup> 6<sup>th</sup> day of December  
2 1974, between ~~BOB~~ PICKING and CONNIE JO PICKING, husband and  
3 wife, hereinafter called GRANTORS and KINGSBURY GENERAL IMPROVEMENT  
4 DISTRICT, hereinafter called GRANTEE,

6 W I T N E S S E T H:

7 That Grantors, for and in consideration of the sum of  
8 TEN DOLLARS (\$10.00), lawful money of the United States of  
9 America and other valuable consideration, the receipt whereof  
10 is hereby acknowledged, do by these presents hereby release  
11 and forever quitclaim unto the Grantee, and to its successors  
12 and assigns forever, all of that certain lot, piece or parcel  
13 of land situate in the County of Douglas, State of Nevada, and  
14 more particularly described as follows:

15 A portion of Lot 17, Kingsbury Highlands Unit No. 2,  
16 in the Northwest quarter of the Southeast quarter of  
17 Section 24, T. 13 N., R. 18 E., M.D.B. & M., Douglas  
County, Nevada, more particularly described as follows:

18 Beginning at the Northwest corner of Lot 17,  
19 Kingsbury Highlands, Unit No. 2. as shown on that  
20 map recorded in File No. 19280, Records of Douglas  
21 County, Nevada; thence S. 89°44'26" E., 42.0 feet;  
22 thence S. 0°15'34" W., 51.8 feet to a point on the  
23 Northeasterly line of Laurel Lane; thence, along  
24 Laurel Lane N. 49°24'28" W., 33.5 feet; thence,  
25 along a 41.48 foot radius curve to the right, through  
26 an angle of 49°20'04" a distance of 35.81 feet to the  
27 point of beginning.

28 Containing 1,380 square feet, more or less.

29 TOGETHER with the tenements, hereditaments and  
30 appurtenances thereunto belonging or appertaining, and the  
31 reversion and reversions, remainder and remainders, rents, issues  
32 and profits thereof.

TO HAVE AND TO HOLD the said premises, together with  
the appurtenances, unto the said Grantee and to its successors  
and assigns forever.

IN WITNESS WHEREOF, the said GRANTORS have executed

1 this conveyance the day and year first above written.

2  
3 *[Signature]*  
4 BOB PICKING  
5 *Dug*

6 *[Signature]*  
7 CONNIE JO PICKING

7 STATE OF NEVADA )  
8 ) ss.  
9 County of Douglas )

9 On this the 5<sup>th</sup> day of December, 1974,  
10 personally appeared before me the undersigned Notary Public, in  
11 and for the said County and State, *Dug* BOB PICKING and CONNIE JO  
12 PICKING, known to me to be the persons described in and who  
13 executed the foregoing instrument, who acknowledged to me that  
14 they executed the same freely and voluntarily and for the uses  
15 and purposes therein mentioned.

16 IN WITNESS WHEREOF, I have hereunto set my hand and  
17 affixed my official seal the day and year first above set forth.

18  
19  KENNETH KJER  
20 Notary Public — State of Nevada  
21 Douglas County  
22 My Commission Expires Sept. 6, 1975

23 *[Signature]*  
24 Notary Public.

25  
26  
27  
28  
29  
30  
31 Recorded at Request of *R. G. V. d.*  
32 On DEC 17 1974 At \_\_\_\_\_ Min. Past 9 AM  
Official Records of Douglas County, Nevada. Fee \_\_\_\_\_

HOWARD D. MCKIBBEN  
ATTORNEY AT LAW  
DOUGLAS COUNTY  
COURTHOUSE  
POST OFFICE BOX 307  
MINDEN, NEVADA 89423

Patricia J. Stanley, Recorder. By *[Signature]*  
*D. J. Stanley*



510 Laurel Lane Purchase - Price Proposal and Title Company Request 12/27/25

Dear Kingsbury Grade Improvement District,

Thank you for the board's approval of the sale of the land at 510 Laurel Lane. We are excited to move forward with this purchase.

Regarding the purchase price, we would like to propose \$30,000 for the land parcel. Our proposal is based on the following considerations:

- The land itself is valued at approximately \$10,000
- We understand the district has concerns about the cost of replacing the pump house at a new location
- Kemper Masonry's estimator has drawn up a proposal cost for a replacement pump house at \$20,000 (see attached)

We believe that a purchase price of \$30,000 represents a fair compromise that compensates the district for both the land value and the pump house replacement.

As we proceed to closing, we would also like to request that we use Signature Title Company in Round Hill to handle the transaction. We have worked with them previously and are confident in their ability to facilitate a smooth and efficient closing process.

Please let us know if both the pricing and title company arrangements work for the district. We are prepared to move forward promptly and look forward to finalizing this transaction.

Thank you for your consideration and cooperation.

Best regards,

Kemper Hendrick and Marika Weseloh



kemper@kempermasonry.com

NV Lic. #0080356 CA Lic. #799889

# Pump House Estimate

**Prepared By**

**12/23/2025**

Kemper & Sons Masonry, Inc.

PO Box 417

Zephyr Cove, NV 89448

775-790-6730

spencer@kempermasonry.com

17'Wx12'Lx9'4"H CMU Pumphouse/Storage Shed	SUBTOTAL	\$20,330.80
2x2 Windows (2)		\$355.60
8x8x16 CMU Nat. Split Face (620 SF)		\$12,999.00
Bucks for Masonry Openings		\$110.25
Carpentry Over CMU		\$2,352.00
Composite Roof		\$508.20
Concrete Footings and Slab		\$1,386.00
Dirt Work		\$1,522.50
Furnish and Install HM Door Frame (1)		\$1,097.25
<b>Proposal Total</b>		<b>\$20,330.80</b>



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

### **TITLE: RATIFICATION AND AUTHORIZATION OF CONVEYANCE OF DISTRICT-OWNED PROPERTY (APN 1318-24-710-001 – 510 LAUREL LANE)**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

#### **RECOMMENDED ACTION:**

Ratify the Board's prior determination that sale of the District-owned property located at 510 Laurel Lane is in the District's best interest, approve the purchase price as determined by the Board, and authorize the conveyance of the property following completion of the public hearing and formal determination of fair market value, including authorization for the General Manager to execute all documents necessary to complete the transaction.

#### **BACKGROUND:**

On October 21, 2025, the Board authorized staff and legal counsel to engage with the requesting parties regarding alternatives related to the District-owned property located at **510 Laurel Lane**, and to return to the Board with proposed terms for approval.

On December 16, 2025, the Board discussed the appraisal of the property, evaluated alternatives including granting an easement or selling the parcel, and determined that sale of the property was in the District's best interest. At that meeting, the Board expressed its intent to sell the property for **\$40,000**, finding that the parcel was too small for economically viable use by anyone other than the proposed purchasers.

Subsequent to that meeting, the prospective purchasers submitted a written proposal to purchase the property for **\$30,000**, citing the appraised value of the land and the estimated cost of constructing a replacement pump house.

Pursuant to **NRS 318.512**, the District has since completed the remaining statutory requirements, including selection of an appraiser and conducting a public hearing to formally determine the fair market value of the property.

This agenda item is intended to **implement and ratify the Board's prior direction** and to authorize conveyance of the property and execution of the necessary documents to complete the transaction under terms approved by the Board.

**INCLUDED**

- A. Quitclaim Deed
- B. Purchase Agreement

**Fund impacted by the above action:**

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

**APN: 1318-24-710-001**

**Recording Requested By  
And When Recorded Mail To:**

Kemper Hix Hendrick, Trustee  
of the Kempnix Trust

**Mail Tax Statements to:**

Kemper Hix Hendrick, Trustee  
of the Kempnix Trust

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

Pursuant to NRS 239B.030, I, the undersigned, affirm that this document submitted for recording does not contain the social security number of any person or persons.

**QUITCLAIM DEED**

Kingsbury General Improvement District, a general improvement district and political subdivision of the State of Nevada created pursuant to Nevada Revised Statutes Chapter 318, hereby quitclaims to Kemper Hix Hendrick, Trustee of the Kempnix Trust all of its right, title and interest in that certain real property situated in the County of Douglas, State of Nevada, more particularly described as follows:

A portion of Lot 17, Kingsbury Highlands Unit No. 2, in the Northwest quarter of the Southeast quarter of Section 24, T. 13 N., R. 18 E., M.D.B. & M., Douglas County, Nevada, more particularly described as follows:

Beginning at the Northwest corner of Lot 17, Kingsbury Highlands, Unit No. 2. as shown on that map recorded in File No. 19280, Records of Douglas County, Nevada; thence S. 89°44'26" E., 42.0 feet; thence S. 0°15'34" W., 51.8 feet to a point on the Northeasterly line of Laurel Lane; thence, along Laurel Lane N. 49°24'28" W., 33.5 feet; thence, along a 41.48 foot radius curve to the right, through an angle of 49°20'04" a distance of 35.81 feet to the point of the beginning.

Containing 1,380 square feet, more or less.

APN: 1318-24-710-001

TOGETHER with the tenements, hereditaments and appurtenances thereunto belonging or appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

TO HAVE AND TO HOLD the said premises, together with the appurtenances, unto the said Grantee and to its successors and assigns forever.

*Pursuant to NRS §111.312, this legal description was previously recorded on December 17, 1974, in the Official Records of Douglas County as Document No. 76978, Book 1274 page 497*

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

Kingsbury General Improvement District

\_\_\_\_\_  
Derek Dornbrook, General Manager

STATE OF NEVADA        )  
                                  ) ss:  
COUNTY OF DOUGLAS    )

On the \_\_\_\_\_ day of \_\_\_\_\_ 2026, before me, a Notary Public personally appeared Derek Dornbrook, General Manager proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person or entities upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public

## PURCHASE AND SALE AGREEMENT

This Agreement is made this \_\_\_\_ day of February, 2026, by and between the Kingsbury General Improvement District, a general improvement district and political subdivision of the State of Nevada created pursuant to Nevada Revised Statutes Chapter 318, herein referred to as “Seller,” and Kemper Hix Hendrick, Trustee of the Kempnix Trust referred to herein as “Buyer,” and is based upon the following facts and circumstances:

WHEREAS, Seller is the owner of that real property located in Douglas County Nevada, assessor’s parcel no. 1318-24-710-001, herein referred to as the “Property,” popularly known as 510 Laurel Lane, Stateline, Nevada; and

WHEREAS, Seller’s functions include serving as the water purveyor within its service area, within which the Property is located; and

WHEREAS, Seller previously utilized the Property during its operations as water purveyor; and

WHEREAS, Seller’s water service infrastructure has been modified such that Seller no longer has any need for the Property, which is now abandoned; and

WHEREAS, maintaining the Property has become an unnecessary burden to Seller; and

WHEREAS, Buyer owns one or more parcels adjacent to the Property to which it has no ready access, specifically, assessor parcel no.s 1318-24-601-001 and 1318-24-601-002; and

WHEREAS, the Property is situated such that it could provide Buyer with adequate access to its parcels; and

WHEREAS, Seller wishes to sell to Buyer, and Buyer wish to purchase from Seller, the Property.

NOW, THEREFORE, the parties do agree as follows:

### WITNESSETH

1. The foregoing recitals are hereby incorporated at this point as though set forth in full.
2. Seller has made no representations of any type or kind regarding the condition of the Property, the suitability of the Property for Buyer’ intended or other uses, or the zoning or condition of title to the Property.
3. Buyer has fully inspected both the physical conditions and the title of the Property. Buyer is satisfied with the Property’s condition as well as the condition of the Property’s title. Buyer is further satisfied, based on its own inspections and due diligence, that

the Property and its zoning is adequate for Buyer's intended use. Buyer requires no further inspections of the Property of any type or kind.

4. The Property has a total area of 1,380 square feet, more or less.

5. Seller's board of trustees has previously determined by resolution that the Property is too small to establish an economically viable use by anyone other than the owner of the adjacent property, to wit: Buyer, and has further determined that the sale of the Property is in the best interests of the Kingsbury General Improvement District.

6. In light of the determinations indicated in the previous paragraph, Seller has determined that sale by auction is unnecessary.

7. Seller has complied with the provisions of NRS 318.512 through NRS 318.5126, inclusive. Seller has determined that Johnson Valuation Group, Ltd is qualified to act as the sole general appraiser related to this transaction.

8. Johnson Valuation Group has conducted and delivered its appraisal of the Property. The report indicates an opinion of value of the Property, as of December 3, 2025, to be Ten Thousand Dollars (\$10,000.00). Seller has previously determined the fair market value of the Property to be \$10,000.00.

9. Buyer hereby offers Seller the sum of Thirty Thousand Dollars (\$30,000.00) as and for the purchase of the Property. Seller hereby accepts Buyer's offer.

10. Reserved.

11. Buyer shall open escrow with Signature Title Company in Round Hill, Nevada, within five days of full execution of this agreement. Buyer shall pay all (100%) costs and expenses associated with escrow and otherwise related to this transaction, including but not limited to escrow service fees. The parties agree that Seller shall bear no costs or expenses of any type or kind related to this transaction.

12. Seller's counsel has prepared this agreement. Buyer shall, through escrow and prior to or at time of close, reimburse Seller for all of Seller's costs, expenses and attorney's fees in any way related to this transaction and or related to the preparation of this Purchase and Sale Agreement. Seller's demand shall be limited to actual expenses incurred, without markup. Close of escrow shall not occur unless and until all sums due Seller are held in escrow.

13. Seller shall transfer its interests to Buyer without warranty of any kind, via quit claim deed in substantially the form attached hereto as **Exhibit 1**.

14. Buyer may, at its expense, purchase title insurance of a type and in an amount it may wish.

15. As a governmental entity, Seller has no obligations related to property or other taxes. Buyer shall therefore be solely responsible for any and all taxes, including but not limited to real property transfer taxes, related to this transaction.

16. Buyer shall deposit into escrow, upon opening, all funds necessary to close this transaction at Buyer's expense.

17. Escrow shall close on or before March 20, 2026, unless otherwise agreed by the parties.

18. **Governing Law and Jurisdiction.** This Agreement shall be governed by and construed in accordance with the laws of the State of Nevada, without giving effect to any choice of law or conflict of law provisions. The parties hereby irrevocably consent and submit to the exclusive jurisdiction and venue of the state courts located in Douglas County, Nevada for any dispute, controversy, or claim arising out of or relating to this Agreement, its interpretation, construction, performance, or breach.

19. **Attorney Fees and Costs.** In the event of any dispute, controversy, or legal action regarding the subject matter of this Agreement, the prevailing party shall be entitled to recover reasonable attorney's fees, court costs, and related expenses from the non-prevailing party, in addition to any other relief to which such prevailing party may be entitled.

20. **Entire Agreement.** This Agreement, including all attached and cross-referenced appendices, exhibits, and documents incorporated by reference herein, if any, constitutes the entire agreement between the parties with respect to the specific subject matter hereof and supersedes all negotiations, prior discussions, and agreements, whether written or oral, with respect to the subject matter hereof.

21. **Amendment and Modification.** No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless the same shall be in writing and duly executed by authorized representatives of both parties. Each party confirms that it is not relying upon any representations or warranties of the other party except as specifically set forth herein.

22. **Waiver.** No waiver of any term, provision, or condition of this Agreement by either party in one or more instances shall be deemed to be or construed as a further or continuing waiver thereof. Any such waiver must be evidenced by an instrument in writing executed by an officer or other authorized representative of the waiving party.

23. **Counterparts and Electronic Signatures.** This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Electronic signatures, facsimile signatures, or signatures delivered by electronic mail in PDF format shall be deemed original signatures for all purposes under this Agreement.

24. Drafting. This Agreement shall be deemed to have been drafted jointly by the parties, and no provision herein shall be interpreted or construed for or against any party because such party allegedly drafted or requested such provision or this Agreement as a whole. The headings used in this Agreement are for reference and convenience only and shall not enter into the interpretation of this Agreement.

25. Severability. If any provision of this Agreement is held to be invalid, illegal, or unenforceable in any respect under applicable law, such invalidity, illegality, or unenforceability shall not affect any other provision hereof. This Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein, unless such construction would constitute a substantial deviation from the general intent of the parties as reflected in this Agreement.

SELLER:

KINGSBURY GENERAL IMPROVEMENT DISTRICT

By \_\_\_\_\_  
Derek Dornbrook, General Manager

BUYER:

Kemphix Trust

By \_\_\_\_\_  
Kemper Hix Hendrick, Trustee of the  
Kemphix Trust

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

**TITLE: APPROVAL OF LIST OF CLAIMS**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:**

It is recommended that the Board of Trustees review and approve the list of claims for January 17, 2026, to, February 11, 2026, from check number 66076 to 66160 for a total of \$277,606.36.

**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:**

- A. List of Claims for January 17 to February 11, 2026

**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 1/17/2026 Through 2/11/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66076	1/20/2026	JESSICA GRIME	Employee: GRIME; Pay Date: 1/20/2026	739.12
66077	1/20/2026	EDWARD J. JOHNS	Employee: JOHNSE; Pay Date: 1/20/2026	739.12
66078	1/20/2026	JOHN L. SHEARER	Employee: SHEARE; Pay Date: 1/20/2026	739.12
66079	1/20/2026	SARA NELSON	Employee: SNELSO; Pay Date: 1/20/2026	739.12
66080	1/20/2026	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 1/20/2026	739.12
66081	1/20/2026	ACCOLADES TROPHIES, ENGRAVING	NAME PLATES GIME, SHEARER, & MOSS	60.00
66082	1/20/2026	AFLAC	ACCT FA935 LIFE INSURANCE DORN BROOK, JOHNS, MOSS, SIMAS, WOO	487.30
66083	1/20/2026	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	1,534.74
66084	1/20/2026	DOUGLAS COUNTY CLERK-TREASURER	25/26 VOTER MAINTENANCE FEE 1,974 ACTIVE VOTERS	296.10
66085	1/20/2026	DOWL, LLC	ENGINEERING SERVICES FY2024 WATERLINE IMPROVEMENT 12/2025	2,522.25
66085	1/20/2026	DOWL, LLC	ENGINEERING SERVICES FY25 ROAD REHAB & REPLACEMENT 12/2025	3,609.50
66085	1/20/2026	DOWL, LLC	ENGINEERING SERVICES FY26 WATER RIGHT SUPPORT PERMITS 23017	2,255.50
66085	1/20/2026	DOWL, LLC	ENGINEERING SERVICES MARKET LIFT STATION PER 12/2025	6,646.50
66085	1/20/2026	DOWL, LLC	GENERAL SERVICES & TAHOE BEACH CLUB A/R 12/2025	1,801.25
66086	1/20/2026	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 08 02/2026	1,123.00
66087	1/20/2026	EMPLOYMENT SECURITY DIVISION	ACCT 009020400 VOUCHER 4035994 PIERSON UNEMPLOYMENT 12/27/25	439.61
66088	1/20/2026	FLYERS ENERGY LLC	FUEL REGULAR 120 GAL DIESEL 60 GAL	720.16
66088	1/20/2026	FLYERS ENERGY LLC	FUEL REGULAR 95 GAL	383.59
66089	1/20/2026	GARRETT'S HANDYMAN SERVICE	298 KINGSBURY GRADE OUTSIDE LIGHTS	75.00
66095	1/20/2026	HOMESERVE USA	LOSS & LINE INSURANCE 12/2025	1,534.40
66096	1/20/2026	JENSEN INFRASTRUCTURE	TRUCK #1323 CAST IRON FRAME NC-9100 AND CAST IRON COVER	996.00
66097	1/20/2026	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 KONICA LEASE 1/2026	431.57

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 1/17/2026 Through 2/11/2026

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
66098	1/20/2026	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE IND HIGH PRESSURE	230.01
66099	1/20/2026	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICE 1/1 TO 1/10/2026	76,950.00
66100	1/20/2026	SOUTH LAKE TAHOE ACE HARDWARE	FUEL TANK GEN AT OPS YARD PROPANE	25.99
66100	1/20/2026	SOUTH LAKE TAHOE ACE HARDWARE	TRUCK #0808 HILLMAN FASTENERS	6.76
66101	1/20/2026	MINDEN LAWYERS, LLC	LEGAL FEES KIMBERLY FLOOD & KEMPER A/R 12/2025	4,670.00
66102	1/20/2026	ALIECIA ROSE MOSS	36 GALLON FUEL TANK W/12 VOLT TRANSFER PUMP, HOSE WITH NOZZL	500.00
66103	1/20/2026	PAMELA JOANNE NANCE	298 KINGSBURY JANITORIAL 4 CLEANINGS 12/2025	800.00
66104	1/20/2026	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT 12/1 TO 12/31/25	106.60
66105	1/20/2026	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	378.00
66105	1/20/2026	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	81.00
66105	1/20/2026	SGS SILVER STATE LABORATORIES	HAA5, HALOACETIC ACIDS (5) & TTHM, TOTAL TRIHALOMETHANES	1,030.00
66106	1/20/2026	SOUTH TAHOE REFUSE	ACCT. 10-17862 3 165 TERRACE VIEW DR SERVICE 12/18/25	81.58
66106	1/20/2026	SOUTH TAHOE REFUSE	ACCT. 10-17862 3 165 TERRACE VIEW DR SERVICE 9/23/25	80.36
66106	1/20/2026	SOUTH TAHOE REFUSE	ACCT. 10-32535 6 801 KINGSBURY GRADE SERVICE 12/18/25	80.36
66106	1/20/2026	SOUTH TAHOE REFUSE	ACCT. 10-41521 5 160 PINE RIDGE/298 KINGSBURY SERVICE 12/25	362.12
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	63.24
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	114.83
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	98.64
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	89.38
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	195.55
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE DR 1	333.09
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	112.77

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 1/17/2026 Through 2/11/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	32.41
66107	1/20/2026	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	207.11
66108	1/20/2026	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, DORNBROOK, MOSS	0.00
66108	1/20/2026	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE ROBERTS	0.00
66108	1/20/2026	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE ESENARRO, MCKAY, RUNTZEL, VOSBUR	0.00
66109	1/20/2026	STRATIS PRINT COMMUNICATIONS	#9 ENVELOPES QTY 5,000	690.66
66110	1/20/2026	TAHOE BASIN CONTAINER	ACCT. 50-6791 3 801 KINGSBURY GRADE BEAR PROOF RENT 12/2025	30.00
66110	1/20/2026	TAHOE BASIN CONTAINER	ACCT. 50-9256 4 160 PINERIDGE DR/298 KINGSBURY GRADE 12/25	33.50
66111	1/20/2026	TAHOE POOL SERVICE	STATIONS 3 & 5 CASE OF CHLORINE QTY 4	258.00
66112	1/20/2026	TECH TASTIC LLC	MANAGED SERVICE SUITE 01/2026	1,678.55
66112	1/20/2026	TECH TASTIC LLC	MANAGED SERVICES SUITE 12/2025	1,150.00
66113	1/20/2026	TROJAN TECHNOLOGIES CORP	SHIPPING FOR UVT ANLAYZER REPAIR	81.00
66114	1/23/2026	JUDITH BREWER	Employee: BREWER; Pay Date: 1/23/2026	2,323.83
66115	1/23/2026	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 1/23/2026	3,852.20
66116	1/23/2026	BRANDY JOHNS	Employee: JOHNS; Pay Date: 1/23/2026	2,066.45
66117	1/23/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 1/23/2026	1,610.39
66118	1/23/2026	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/23/2026	3,694.68
66119	1/23/2026	BYRAN D. MOSS	Employee: MOSS; Pay Date: 1/23/2026	1,501.55
66120	1/23/2026	TIMOTHY E. ROBERTS	Employee: ROBERT; Pay Date: 1/23/2026	1,727.97
66121	1/23/2026	JEFF M. SIMAS	Employee: SIMAS; Pay Date: 1/23/2026	1,614.77
66122	1/23/2026	LEIGH C. STANTON	Employee: STANTO; Pay Date: 1/23/2026	1,456.65
66123	1/23/2026	JEFF T. WOOD	Employee: WOOD; Pay Date: 1/23/2026	1,874.34
66124	1/21/2026	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 1/26	26,165.43
66125	1/21/2026	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, DORNBROOK, MOSS	4,188.69

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/17/2026 Through 2/11/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66125	1/21/2026	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE ESENARRO, MCKAY, RUNTZEL, VOSBUR	1,888.19
66126	2/6/2026	JUDITH BREWER	Employee: BREWER; Pay Date: 2/6/2026	2,323.83
66127	2/6/2026	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 2/6/2026	3,852.20
66128	2/6/2026	BRANDY JOHNS	Employee: JOHNS; Pay Date: 2/6/2026	1,931.27
66129	2/6/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 2/6/2026	1,601.24
66130	2/6/2026	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 2/6/2026	3,333.23
66131	2/6/2026	BYRAN D. MOSS	Employee: MOSS; Pay Date: 2/6/2026	2,264.14
66132	2/6/2026	TIMOTHY E. ROBERTS	Employee: ROBERT; Pay Date: 2/6/2026	1,727.97
66133	2/6/2026	JEFF M. SIMAS	Employee: SIMAS; Pay Date: 2/6/2026	1,614.77
66134	2/6/2026	LEIGH C. STANTON	Employee: STANTO; Pay Date: 2/6/2026	1,456.65
66135	2/6/2026	JEFF T. WOOD	Employee: WOOD; Pay Date: 2/6/2026	1,862.48
66136	2/6/2026	AT & T MOBILITY	ACCT. 287301170124 CELL PHONE AND TABLETS	640.99
66137	2/6/2026	BATTERIES PLUS BULBS #350	OFFICE 12V 8AH LEAD	22.45
66138	2/6/2026	JUSTYN ANDREW BREWER	TRUCK #9007 REPAIRS REAR WHEEL SEAL & CYLINDER, BRAKES KIT	1,421.40
66139	2/6/2026	JAMES CAUDLE & SHERYL SNOW	REFUND ACCT. 1845 305 OLYMPIC CT #A OVERPAID CLOSED ESCROW	361.86
66140	2/6/2026	CHARTER COMMUNICATIONS	ACCT 8411100140191184 160 PINE RIDGE DR	154.99
66140	2/6/2026	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DR	150.00
66140	2/6/2026	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	160.00
66141	2/6/2026	GLENN COLBATH	REFUND ACCT. 1612 723 GARY LN #A OVERPAID CLOSED ESCROW 1/26	20.05
66142	2/6/2026	BEATRIZ HERNANDEZ	160 PINERIDGE 5 CLEANINGS JANUARY 2026	2,500.00
66143	2/6/2026	HYDRO SPECIALTIES COMPANY	REPLACEMENT REGISTERS & END POINTS QTY 100	22,352.00
66144	2/6/2026	IMMENSE IMPACT, LLC	RESTORING DELETED DOCUMENTS ON WEB SITE	75.00
66145	2/6/2026	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEE HEALTH/LIFE PREMIUMS 3/1/26	18,760.00
66146	2/6/2026	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 02/2026	564.77

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/17/2026 Through 2/11/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66147	2/6/2026	KINGSBURY AUTOMOTIVE & SUPPLY	SHOP BATTERY TERMINAL SPRAY	14.59
66147	2/6/2026	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #0808 BONDED WIRE & FUSEHOLD	27.78
66148	2/6/2026	MEEKS BUILDING CENTER	CONCRETE REPAIR BROKEN MANHOLE COLLER	73.62
66149	2/6/2026	SHANE MORTENSEN	MEAL PER DIEM CLA VALVE CLASS NEWPORT BEACH 2/9 TO 2/13/26	348.00
66150	2/6/2026	PAMELA JOANNE NANCE	298 KIGNSBURY GRADE 4 CLEANINGS	800.00
66151	2/6/2026	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES 2/2026	259.38
66152		VOIDED NV Energy		
66153	2/6/2026	NV ENERGY	1000044046907329692 399 EUGENE DR	604.57
66153	2/6/2026	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	34.13
66153	2/6/2026	NV ENERGY	1000044086803274204 GALAXY LN PUMP	109.67
66153	2/6/2026	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	11.35
66153	2/6/2026	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	79.96
66153	2/6/2026	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	291.61
66153	2/6/2026	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	81.31
66153	2/6/2026	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	85.46
66153	2/6/2026	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	243.32
66153	2/6/2026	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	36.64
66153	2/6/2026	NV ENERGY	1000044086803301840 EASY ST UNIT N/T134	39.36
66153	2/6/2026	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	19.66
66153	2/6/2026	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	50.51
66153	2/6/2026	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	5,479.81
66153	2/6/2026	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRABDU	1,179.53

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/17/2026 Through 2/11/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66153	2/6/2026	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNTI NTFRS	1,837.52
66153	2/6/2026	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS 3	1,990.22
66153	2/6/2026	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	55.97
66153	2/6/2026	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	588.86
66153	2/6/2026	NV ENERGY	1000044086807006297 97 BEACH CLUB	5,825.43
66153	2/6/2026	NV ENERGY	1000044086808604306 160 PINERIDGE DR	201.49
66153	2/6/2026	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	36.64
66153	2/6/2026	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,216.06
66154	2/6/2026	TIMOTHY ROBERTS	REIMBURSE NDEP RECEIPT D1 CERTIFICATE	150.00
66154	2/6/2026	TIMOTHY ROBERTS	REIMBURSE NDEP RECEIPT T1 CERTIFICATE	150.00
66155	2/6/2026	SGS SILVER STATE LABORATORIES	BROMATE	175.00
66155	2/6/2026	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	216.00
66155	2/6/2026	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	243.00
66155	2/6/2026	SGS SILVER STATE LABORATORIES	LEAD COPPER DW	900.00
66156	2/6/2026	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 1/2026	1,783.00
66157	2/6/2026	SUMMIT PLUMBING LLC	CHECKED PUMP STATION AND CLEARED SNOW	197.60
66157 <b>66158</b>	2/6/2026	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 2/2026	7,694.77
66159	2/6/2026	US BANK VISA REWARDS	BJ AATRIX 2025 W-2 & W-3 ELECTRONIC FILING	50.00
66159	2/6/2026	US BANK VISA REWARDS	BJ AATRIX FORMS 1099-NEC FILING	34.45
66159	2/6/2026	US BANK VISA REWARDS	BM AZUL STATION #5 PUMP CONTROL VALVE REPAIR METAL CONDUIT,	46.75
66159	2/6/2026	US BANK VISA REWARDS	BM CAPITAL CITY AUTO VACTOR & SWEEPERS DRIVER INSPECT REPORT	8.67
66159	2/6/2026	US BANK VISA REWARDS	BM HARBOR FREIGHT HARD CASE TO SHIP UV TRANS ANALYZER CELL	39.99
66159	2/6/2026	US BANK VISA REWARDS	JB PORT OF SUBS BOARD MEETING SANDWICHES	70.00
66159	2/6/2026	US BANK VISA REWARDS	JB PORT OF SUBS EMERGENCY BOARD MEETING SANDWICHES	70.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/17/2026 Through 2/11/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66159	2/6/2026	US BANK VISA REWARDS	JB QDOBA CATERING CHRISTMAS LUNCH	344.00
66159	2/6/2026	US BANK VISA REWARDS	JB SAFEWAY BIRTHDAY GIFT CARDS	119.80
66159	2/6/2026	US BANK VISA REWARDS	JB SAFEWAY CHRISTMAS LUNCH SELTZER & COOKIES	10.99
66159	2/6/2026	US BANK VISA REWARDS	JB ZOOM SCHEDULER 1/13 TO 1/21/26	1.74
66159	2/6/2026	US BANK VISA REWARDS	JW LOWES STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 8	89.44
66159	2/6/2026	US BANK VISA REWARDS	LS AMAZON 305X TONER FOR HP400 PRINTER	203.27
66159	2/6/2026	US BANK VISA REWARDS	LS FLAGS USA AMERICAN FLAG 4' X 6'	77.92
66159	2/6/2026	US BANK VISA REWARDS	LS SAFEWAY GARBAGE BAGS	17.13
66159	2/6/2026	US BANK VISA REWARDS	LS STAPLES BILLING PAPER QTY 2 CARTONS	117.27
66159	2/6/2026	US BANK VISA REWARDS	LS STAPLES MAKERS, COPY PAPER, SALES ORDERS, STICKY NOTES, S	226.60
66159	2/6/2026	US BANK VISA REWARDS	LS VISTA PRINT BUSINESS CARDS SHANE & BYRAN	56.73
66159	2/6/2026	US BANK VISA REWARDS	ME PERSONNAL CHARGES PRIME VIDEO \$19.99 & AMAZON \$61.36	81.35
66159	2/6/2026	US BANK VISA REWARDS	SM CHEVERON TRUCK #2533 FUEL REGULAR 10.407 GAL	32.25
66159	2/6/2026	US BANK VISA REWARDS	SM HACH STATION 1 SPEC COLOR STD, DPD CHLORINE-LR	306.05
66159	2/6/2026	US BANK VISA REWARDS	SM HARBOR FREIGHT TARPS, DIAMOND BRAID, NITRILE GLOVES	78.95
66159	2/6/2026	US BANK VISA REWARDS	SM LOWE RETURNED STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 9	(100.62)
66159	2/6/2026	US BANK VISA REWARDS	SM LOWES STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 10	111.80
66160	2/6/2026	JEFF WOOD	REIMBURSE CARSON VALLEY HEALTH RECEIPT DOT EXAM	100.00
Report Total				277,606.36



## MISSING OR VOIDED CHECKS

<b>DATE</b>	<b>CHECKS</b>	<b>PAYEE</b>	<b>MISSING/VOIDED</b>
01/20/26	66090	MISS PRINTED CHECK NUMBERS	VOIDED
01/20/26	66091	MISS PRINTED CHECK NUMBERS	VOIDED
01/20/26	66092	MISS PRINTED CHECK NUMBERS	VOIDED
01/20/26	66093	MISS PRINTED CHECK NUMBERS	VOIDED
01/20/26	66094	MISS PRINTED CHECK NUMBERS	VOIDED
02/06/26	66152	NV ENERGY	VOIDED
02/06/26	66158	US BANK VISA REWARDS	VOIDED



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

**TITLE: REVIEW AND RECEIVE QUARTERLY FINANCIAL STATEMENTS  
OCTOBER-DECEMBER 2025**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:** Review and file financial statements October-December 2025  
(not an action item)

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

**INCLUDED:**

A. Financial Statements October-December 2025

**Fund impacted by the above action:**

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



**OCTOBER 2025**

**CASH POSITION,**

**STATEMENT OF REVENUE**

**AND EXPENDITURES**

**COMBINED AND BY FUND**



<b>KINGSBURY GENERAL IMPROVEMENT DISTRICT</b>						GENERAL	46%
<b>CASH POSITION</b>						WATER	29%
<b>OCTOBER 2025</b>						SEWER	20%
						SNOW	5%
	<b>BEGINNING</b>					<b>ENDING</b>	
<b>FUND</b>	<b>BALANCE</b>	<b>TRANSFERS</b>	<b>ADJUST.</b>	<b>RECEIPTS</b>	<b>CHECKS</b>	<b>BALANCE</b>	
GENERAL FUND	\$ 8,025,880.83	\$ (12,866.33)	\$ 179.11	\$ 147,475.94	\$ (39,971.29)	\$ 8,120,698.26	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 443,013.27	\$ 12,905.06	\$ -	\$ -	\$ -	\$ 455,918.33	
GENERAL INVESTMENT	\$ 724,909.32	\$ (38.73)	\$ -	\$ 5,361.25	\$ -	\$ 730,231.84	
<b>GF TOTAL</b>						<b>\$ 9,306,848.43</b>	
WATER FUND	\$ 3,887,210.74	\$ (203,010.92)	\$ (37.61)	\$ 461,279.57	\$ (203,915.33)	\$ 3,941,526.45	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 714,094.34	\$ 16,629.40	\$ -	\$ -	\$ -	\$ 730,723.74	
WATER INVESTMENT	\$ 636,509.75	\$ (20.20)	\$ -	\$ 3,371.65	\$ -	\$ 639,861.20	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 220,567.45	\$ 74,023.68	\$ -	\$ -	\$ -	\$ 294,591.13	
TREAT DEBT RESERVE	\$ 334,851.50	\$ 112,378.04	\$ -	\$ -	\$ -	\$ 447,229.54	
CAP IMPROV. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>WF TOTAL</b>						<b>\$ 6,099,362.06</b>	
SEWER FUND	\$ 4,118,332.79	\$ (638.85)	\$ (77.09)	\$ 171,186.75	\$ (376,320.08)	\$ 3,912,483.52	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 18,489.53	\$ 672.81	\$ -	\$ -	\$ -	\$ 19,162.34	
SEWER INVESTMENT	\$ 368,545.98	\$ (33.96)	\$ -	\$ 2,294.62	\$ -	\$ 370,806.64	
<b>SF TOTAL</b>						<b>\$ 4,302,452.50</b>	
SNOW REV. FUND	\$ 728,344.62	\$ (6,713.05)	\$ (64.41)	\$ 72,278.18	\$ (139,320.14)	\$ 654,525.20	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 225,830.16	\$ 6,732.41	\$ -	\$ -	\$ -	\$ 232,562.57	
SNOW INVESTMENT	\$ 25,191.02	\$ (19.36)	\$ -	\$ 379.44	\$ -	\$ 25,551.10	
<b>SNOW TOTAL</b>						<b>\$ 912,638.87</b>	
298 KINGSBURY GRADE RENTAL	\$ 294,599.02	\$ -	\$ -	\$ 8,044.97	\$ (1,659.80)	\$ 300,984.19	
<b>80 RENTAL TOTAL</b>						<b>\$ 300,984.19</b>	
<b>GRAND TOTALS</b>	<b>\$ 20,811,800.32</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ 871,672.37</b>	<b>\$ (761,186.64)</b>	<b>\$ 20,922,286.05</b>	
<b>CHECKING</b>							
US BANK	\$ 752,566.20	\$ (499,886.59)		\$ 794,925.34	\$ (761,186.64)	\$ 286,418.31	
US BANK MMA	\$ 112.25	\$ (113.41)		\$ 1.16	\$ -	\$ 0.00	
MORTON CAPITAL MMA	\$ 5,043.82	\$ 500,000.00		\$ 11,406.96	\$ -	\$ 516,450.78	
4.25% FIRST FNDTN BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.00% NORTHEAST BANK CD	\$ 250,000.00	\$ -				\$ 250,000.00	
4.60% JP MORGAN CHASE	\$ 250,000.00	\$ (250,000.00)				\$ -	
4.40% WASHINGTON FED BANK	\$ 250,000.00	\$ (250,000.00)		\$ -	\$ -	\$ -	
LOCAL GOVT POOLED 4.2710344%	\$ 18,304,078.05	\$ 500,000.00		\$ 65,338.91	\$ -	\$ 18,869,416.96	
<b>GRAND TOTALS</b>	<b>\$ 20,811,800.32</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 871,672.37</b>	<b>\$ (761,186.64)</b>	<b>\$ 20,922,286.05</b>	



**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES**

From 10/1/2025 Through 10/31/2025

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	119,838.28	103,632.00	16,206.28	379,451.91	407,618.00	(28,166.09)	690,878.00	311,426.09	45.08%
PERSONAL PROPERTY TAX	0.00	20.00	(20.00)	7.14	75.00	(67.86)	6,667.00	6,659.86	99.89%
ADVALOREM MAKE-UP	102,302.48	88,467.00	13,835.48	323,928.27	347,972.00	(24,043.73)	589,783.00	265,854.73	45.08%
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	267,831.32	267,830.00	1.32	803,494.00	535,662.68	66.67%
<b>Total TAXES</b>	<b>289,098.59</b>	<b>259,077.00</b>	<b>30,021.59</b>	<b>971,218.64</b>	<b>1,023,495.00</b>	<b>(52,276.36)</b>	<b>2,090,822.00</b>	<b>1,119,603.36</b>	<b>53.55%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%
INTEREST ON INVESTMENTS	72,772.76	70,163.00	2,609.76	302,231.50	280,653.00	21,578.50	841,946.00	539,714.50	64.10%
PLAN REVIEW FEE	0.00	0.00	0.00	750.00	900.00	(150.00)	1,250.00	500.00	40.00%
RENTAL INCOME	8,246.42	8,397.00	(150.58)	33,140.34	33,588.00	(447.66)	100,767.00	67,626.66	67.11%
OTHER REVENUE	3,214.75	2,253.00	961.75	15,363.58	9,010.00	6,353.58	27,050.00	11,686.42	43.20%
<b>Total MISCELLANEOUS</b>	<b>84,233.93</b>	<b>80,813.00</b>	<b>3,420.93</b>	<b>351,485.42</b>	<b>349,151.00</b>	<b>2,334.42</b>	<b>996,013.00</b>	<b>644,527.58</b>	<b>64.71%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	522,721.82	524,732.00	(2,010.18)	2,091,013.80	2,098,931.00	(7,917.20)	6,296,787.00	4,205,773.20	66.79%
RESIDENTIAL TIER 1 CONSUMPTION	21,287.49	27,376.00	(6,088.51)	134,125.23	149,268.00	(15,142.77)	355,400.00	221,274.77	62.26%
RESIDENTIAL TIER 2 CONSUMPTION	2,350.63	4,760.00	(2,409.37)	33,063.23	40,120.00	(7,056.77)	68,000.00	34,936.77	51.38%
RESIDENTIAL TIER 3 CONSUMPTION	773.86	3,600.00	(2,826.14)	33,980.63	47,520.00	(13,539.37)	72,000.00	38,019.37	52.80%
RESIDENTIAL FIRE PROTECTION	8,734.55	8,708.00	26.55	34,938.20	34,830.00	108.20	104,494.00	69,555.80	66.56%
USER FEES - COMMERCIAL	39,564.73	39,565.00	(0.27)	158,258.92	158,260.00	(1.08)	474,782.00	316,523.08	66.67%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	31,379.12	31,378.00	1.12	94,137.00	62,757.88	66.67%
COMMERCIAL CONSUMPTION	6,074.70	9,912.00	(3,837.30)	48,607.75	51,854.00	(3,246.25)	143,120.00	94,512.25	66.04%
PENALTIES ON USER FEES	5,353.66	5,166.00	187.66	16,621.22	20,662.00	(4,040.78)	61,990.00	45,368.78	73.19%
SERVICE CHARGES	550.00	800.00	(250.00)	5,168.69	3,200.00	1,968.69	9,600.00	4,431.31	46.16%
RETURN CHECK FEES	80.00	40.00	40.00	240.00	160.00	80.00	480.00	240.00	50.00%
CONNECTION FEES	0.00	0.00	0.00	30,300.00	15,412.00	14,888.00	18,312.00	(11,988.00)	-65.47%
TRANSFER FEE REVENUE	153.81	1,050.00	(896.19)	3,528.81	4,200.00	(671.19)	12,600.00	9,071.19	71.99%
SERVLINER ADMIN REVENUE	163.98	162.00	1.98	655.59	648.00	7.59	1,952.00	1,296.41	66.41%
SERVLINER LOSS INSURANCE	1,309.81	1,294.00	15.81	5,229.76	5,178.00	51.76	15,530.00	10,300.24	66.32%
SERVLINER LINE INSURANCE	233.20	233.00	0.20	932.80	933.00	(0.20)	2,798.00	1,865.20	66.66%
<b>Total USER FEES</b>	<b>617,197.02</b>	<b>635,243.00</b>	<b>(18,045.98)</b>	<b>2,628,043.75</b>	<b>2,662,554.00</b>	<b>(34,510.25)</b>	<b>7,731,982.00</b>	<b>5,103,936.25</b>	<b>66.01%</b>
<b>Total REVENUES</b>	<b>990,529.54</b>	<b>975,133.00</b>	<b>15,396.54</b>	<b>3,950,747.81</b>	<b>4,035,200.00</b>	<b>(84,452.19)</b>	<b>10,818,817.00</b>	<b>6,868,069.19</b>	<b>63.48%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES  
From 10/1/2025 Through 10/31/2025**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	26,575.44	48,667.00	22,091.56	121,377.38	194,666.00	73,288.62	584,006.00	462,628.62	79.22%
PAYROLL - MAINTENANCE	57,171.17	56,813.00	(358.17)	189,948.23	227,248.00	37,299.77	681,756.00	491,807.77	72.14%
PAYROLL - OFFICE	21,006.37	16,267.00	(4,739.37)	63,169.51	65,071.00	1,901.49	195,211.00	132,041.49	67.64%
EMPLOYEE BENEFITS - FICA/MEDIC	1,569.20	1,870.00	300.80	6,184.42	7,480.00	1,295.58	22,465.00	16,280.58	72.47%
EMPLOYEE BENEFITS - MED. INS	31,341.88	52,546.00	21,204.12	118,656.81	175,456.00	56,799.19	526,370.00	407,713.19	77.46%
EMPLOYEE BENEFITS - PERS	24,257.20	31,358.00	7,100.80	66,196.30	125,429.00	59,232.70	376,309.00	310,112.70	82.41%
EMPLOYEE BENEFITS - SIIS	217.13	799.00	581.87	1,510.29	2,330.00	1,419.71	13,320.00	11,809.71	88.66%
UNEMPLOYMENT BENEFITS	0.00	1,665.00	1,665.00	0.00	6,656.00	6,656.00	19,987.00	19,987.00	100.00%
UNIFORMS	0.00	0.00	0.00	2,739.28	5,880.00	3,140.72	11,760.00	9,020.72	76.71%
OPEB EXPENSE	3,291.67	6,715.00	3,423.33	13,166.68	26,860.00	13,693.32	80,592.00	67,425.32	83.66%
ACCRUED LEAVE EXPENSE	2,955.15	1,873.00	(1,082.15)	7,284.14	7,496.00	211.86	22,500.00	15,215.86	67.63%
OTHER PAYROLL EXPENSES	149.17	291.00	141.83	1,379.85	2,764.00	1,384.15	6,700.00	5,320.15	79.41%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,425.50)	(1,769.00)	956.50	(5,300.00)	(2,874.50)	54.24%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>168,534.38</b>	<b>218,423.00</b>	<b>49,888.62</b>	<b>589,187.39</b>	<b>846,167.00</b>	<b>256,979.61</b>	<b>2,535,676.00</b>	<b>1,946,488.61</b>	<b>76.76%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	31,855.18	19,972.00	(11,883.18)	31,855.18	48,566.00	16,710.82	63,400.00	31,544.82	49.76%
LEGAL	7,691.50	5,417.00	(2,274.50)	28,113.15	21,866.00	(6,447.15)	65,000.00	36,886.85	56.75%
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	12,400.00	12,400.00	100.00%
ENGINEERING & SURVEYING	5,277.25	7,058.00	1,780.75	12,411.25	28,733.00	16,321.75	85,200.00	72,788.75	85.43%
EROSION AND DRAINAGE	0.00	500.00	500.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%
ROAD MAINTENANCE & SUPPLIES	0.00	2,000.00	2,000.00	5,434.95	32,500.00	27,065.05	45,000.00	39,555.05	87.92%
SNOW REMOVAL - PLOWING	43,680.00	40,000.00	(3,680.00)	43,680.00	40,000.00	(3,680.00)	775,000.00	731,320.00	94.36%
SNOW REMOVAL - SANDING	4,320.00	5,000.00	680.00	4,320.00	5,000.00	680.00	75,000.00	70,680.00	94.24%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
DCLTSA PRO-RATA M & O	212,089.75	212,090.00	0.25	424,179.50	424,180.00	0.50	648,359.00	424,179.50	50.00%
DCLTSA ASSESSMENTS	120,811.50	121,312.00	500.50	241,623.00	242,623.00	1,000.00	485,246.00	243,623.00	50.21%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	27,306.00	27,306.00	100.00%
BANK CHARGES	9,468.68	8,687.00	(781.68)	35,237.07	34,746.00	(491.07)	104,250.00	69,012.93	66.20%
BUILDING REPAIRS AND MAINT.	873.22	5,924.00	5,050.78	3,367.43	23,695.00	20,327.57	71,104.00	67,736.57	95.26%
COMPUTER EXPENSE	27,298.45	11,665.00	(15,633.45)	65,131.90	47,456.00	(17,675.90)	101,877.00	36,745.10	36.07%
DUES & SUBSCRIPTIONS	0.00	65.00	65.00	5,703.49	13,741.00	8,037.51	16,053.00	10,349.51	64.47%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,613.14	18,765.00	10,171.86	64,647.37	81,700.00	17,052.63	236,790.00	172,142.63	72.70%
EQUIPMENT RENTAL	714.08	645.00	(69.08)	4,659.01	5,293.00	633.99	14,802.00	10,142.99	68.52%
FIELD SUPPLIES, TOOLS & SIGNS	126.19	2,050.00	1,923.81	126.19	29,200.00	29,073.81	29,650.00	29,503.61	99.57%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES  
From 10/1/2025 Through 10/31/2025**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
SECURITY EXPENSE	2,774.20	3,167.00	392.80	7,833.85	8,731.00	897.15	21,802.00	13,968.15	64.07%
INSURANCE AND BONDS	1,543.01	1,527.00	(16.01)	131,560.66	134,014.00	2,453.34	146,233.00	14,672.34	10.03%
SAFETY EQUIPMENT	0.00	125.00	125.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	8,169.60	0.00	(8,169.60)	8,349.13	8,500.00	150.87	15,500.00	7,150.87	46.13%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%
LIEN FEES	0.00	90.00	90.00	42.00	340.00	298.00	500.00	458.00	91.60%
MISCELLANEOUS EXPENDITURES	502.55	3,280.00	2,777.45	4,228.64	13,121.00	8,892.36	39,353.00	35,124.36	89.25%
OFFICE JANITORIAL	2,800.00	3,400.00	600.00	11,900.00	13,600.00	1,700.00	40,800.00	28,900.00	70.83%
OFFICE SUPPLIES	263.30	2,030.00	1,766.70	3,543.38	7,919.00	4,375.62	23,571.00	20,027.62	84.97%
PERMITS AND FEES	841.27	1,650.00	808.73	3,931.18	5,090.00	1,158.82	10,879.00	6,947.82	63.86%
POSTAGE	2,056.92	0.00	(2,056.92)	5,124.32	4,752.00	(372.32)	13,000.00	7,875.68	60.58%
PUBLICATION CHARGES	0.00	0.00	0.00	1,732.48	3,164.00	1,431.52	8,075.00	6,342.52	78.55%
SHOP SUPPLIES/SMALL TOOLS	0.00	583.00	583.00	72.67	2,333.00	2,260.33	7,000.00	6,927.33	98.96%
TELEPHONE	1,303.23	1,427.00	123.77	5,617.30	5,708.00	190.70	17,136.00	11,618.70	67.80%
TRAINING AND SEMINARS	2,285.00	2,968.00	683.00	4,468.65	11,871.00	7,402.35	35,620.00	31,151.35	87.45%
TRAVEL	1,563.55	1,758.00	174.45	1,583.55	7,029.00	5,445.45	21,100.00	19,516.45	92.50%
TRUSTEE FEES	3,750.00	3,750.00	0.00	15,000.00	15,000.00	0.00	45,000.00	30,000.00	66.67%
UTILITIES - GAS & ELECTRIC	15,660.94	18,806.00	3,145.06	91,109.09	107,432.00	16,322.91	305,299.00	214,189.91	70.16%
VEHICLE EXP FUEL/OIL/SUPP	2,409.89	12,716.00	10,306.11	19,714.03	50,865.00	31,150.97	152,598.00	132,883.97	87.08%
VEH EXP R&M	1,809.69	7,778.00	5,968.31	5,717.57	31,108.00	25,390.43	93,330.00	87,612.43	93.87%
WATER MONITORING/SAMPLING	4,736.00	1,465.00	(3,271.00)	9,154.00	5,863.00	(3,291.00)	17,583.00	8,429.00	47.94%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%
WATER DIST SYSTEM EXPENSE	726.31	6,475.00	5,748.69	2,710.14	25,900.00	23,189.86	77,700.00	74,989.86	96.51%
WATER TREATMENT SYSTEM EXP	12,510.18	6,871.00	(5,639.18)	38,140.02	27,484.00	(10,656.02)	82,456.00	44,315.98	53.75%
AMORTIZATION OF BONDS	679.56	680.00	0.44	2,718.24	2,720.00	1.76	8,155.00	5,436.76	66.67%
DEPRECIATION EXPENSE	133,398.22	128,842.00	(4,556.22)	531,048.28	515,368.00	(15,680.28)	1,546,105.00	1,015,056.72	65.65%
<b>Total OPERATING EXPENSES</b>	<b>672,622.36</b>	<b>670,558.00</b>	<b>(2,064.36)</b>	<b>1,892,984.67</b>	<b>2,138,261.00</b>	<b>245,276.33</b>	<b>5,854,812.00</b>	<b>3,981,827.33</b>	<b>67.67%</b>
<b>OTHER EXPENSES</b>									
GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%
INTEREST EXPENSE	19,094.25	19,827.00	732.75	76,407.91	79,306.00	2,898.09	237,915.00	161,507.09	67.88%
CAPITAL OUTLAY	(29,698.83)	368,320.00	398,018.83	3,283,483.92	3,493,060.00	209,576.08	9,366,365.00	6,082,881.08	64.94%
<b>Total OTHER EXPENSES</b>	<b>(10,604.58)</b>	<b>398,147.00</b>	<b>398,751.58</b>	<b>3,359,891.83</b>	<b>3,572,366.00</b>	<b>212,474.17</b>	<b>9,601,080.00</b>	<b>9,241,188.17</b>	<b>65.01%</b>
<b>Total EXPENDITURES</b>	<b>830,552.16</b>	<b>1,277,128.00</b>	<b>446,575.84</b>	<b>5,842,083.89</b>	<b>6,556,794.00</b>	<b>714,730.11</b>	<b>17,991,588.00</b>	<b>12,149,504.11</b>	<b>67.53%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>159,977.38</b>	<b>(301,995.00)</b>	<b>(461,972.38)</b>	<b>(1,891,316.08)</b>	<b>(2,521,594.00)</b>	<b>630,277.92</b>	<b>(7,172,761.00)</b>	<b>(5,281,434.92)</b>	<b>73.63%</b>



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>TAXES</b>										
ADVALOREM TAXES	119,838.28	103,632.00	16,206.28	379,451.91	407,618.00	(28,166.09)	690,878.00	311,426.09	45.08%	
PERSONAL PROPERTY TAX	0.00	20.00	(20.00)	7.14	75.00	(67.86)	6,667.00	6,659.86	99.89%	
ADVALOREM MAKE-UP	102,302.48	88,467.00	13,835.48	323,928.27	347,972.00	(24,043.73)	589,783.00	265,854.73	45.08%	
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	267,831.32	267,830.00	1.32	803,494.00	535,662.68	66.67%	
<b>Total TAXES</b>	<b>289,098.59</b>	<b>259,077.00</b>	<b>30,021.59</b>	<b>971,218.64</b>	<b>1,023,495.00</b>	<b>(52,276.36)</b>	<b>2,090,822.00</b>	<b>1,119,603.36</b>	<b>53.55%</b>	
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	33,540.56	25,960.00	7,580.56	141,386.20	103,840.00	37,546.20	311,520.00	170,133.80	54.61%	Budget @ 37% allocation change per cash position 6/30/25 to 4/7%.
OTHER REVENUE	0.00	84.00	(84.00)	0.00	334.00	(334.00)	1,000.00	1,000.00	100.00%	
<b>Total MISCELLANEOUS</b>	<b>33,540.56</b>	<b>26,044.00</b>	<b>7,496.56</b>	<b>141,386.20</b>	<b>104,174.00</b>	<b>37,212.20</b>	<b>312,520.00</b>	<b>171,133.80</b>	<b>54.76%</b>	
<b>Total REVENUES</b>	<b>322,639.15</b>	<b>285,121.00</b>	<b>37,518.15</b>	<b>1,112,604.84</b>	<b>1,127,669.00</b>	<b>(15,064.16)</b>	<b>2,403,342.00</b>	<b>1,290,737.16</b>	<b>53.71%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	3,986.34	7,300.00	3,313.66	18,206.67	29,200.00	10,993.33	87,602.00	69,395.33	79.22%	No Operations Superintendent and other positions not filled. 3 pay periods.
PAYROLL - MAINTENANCE	7,931.94	9,594.00	1,662.06	35,326.94	38,376.00	3,049.06	115,132.00	79,805.06	69.32%	3 pay periods.
PAYROLL - OFFICE	3,150.95	2,440.00	(710.95)	9,475.43	9,760.00	284.57	29,280.00	19,804.57	67.64%	3 pay periods
EMPLOYEE BENEFITS - FICA/MEDIC	220.50	310.00	89.50	1,567.00	1,240.00	(327.00)	3,728.00	2,161.00	57.97%	
EMPLOYEE BENEFITS - MED. INS	6,169.03	7,607.00	1,437.97	22,026.62	25,616.00	3,589.38	76,849.00	54,822.38	71.34%	
EMPLOYEE BENEFITS - PERS	3,288.13	4,161.00	872.87	9,743.13	16,644.00	6,900.87	49,939.00	40,195.87	80.49%	
EMPLOYEE BENEFITS - SIIIS	89.39	189.00	99.61	592.40	692.00	99.60	3,145.00	2,552.60	81.16%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	998.00	998.00	2,998.00	2,998.00	100.00%	
UNIFORMS	0.00	0.00	0.00	582.93	882.00	299.07	1,763.00	1,180.07	66.94%	
OPEB EXPENSE	246.88	920.00	673.12	987.52	3,680.00	2,692.48	11,040.00	10,052.48	91.06%	
ACCRUED LEAVE EXPENSE	891.87	291.00	(600.87)	(157.21)	1,164.00	1,321.21	3,500.00	3,657.21	104.49%	
OTHER PAYROLL EXPENSES	7.32	166.00	158.68	39.22	684.00	624.78	2,000.00	1,960.78	98.04%	
CAR ALLOWANCE EXPENSE	0.00	(66.00)	(66.00)	(363.83)	(267.00)	96.83	(800.00)	(436.17)	54.52%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>25,982.35</b>	<b>33,162.00</b>	<b>7,179.65</b>	<b>98,026.82</b>	<b>128,649.00</b>	<b>30,622.18</b>	<b>386,176.00</b>	<b>288,148.18</b>	<b>74.62%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	1,592.76	999.00	(593.76)	1,592.76	2,429.00	836.24	3,170.00	1,577.24	49.76%	
LEGAL	20.88	271.00	250.12	257.19	1,084.00	826.81	3,250.00	2,992.81	92.09%	
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	1,612.00	1,612.00	100.00%	
ENGINEERING & SURVEYING	1,088.13	4,308.00	3,219.87	4,158.98	17,233.00	13,074.02	51,700.00	47,541.02	91.96%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
EROSION AND DRAINAGE	0.00	500.00	500.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%	
ROAD MAINTENANCE & SUPPLIES	0.00	2,000.00	2,000.00	5,434.95	32,500.00	27,065.05	45,000.00	39,565.05	87.92%	
BUILDING REPAIRS AND MAINT.	59.03	1,250.00	1,190.97	153.64	5,000.00	4,846.36	15,000.00	14,846.36	98.98%	
COMPUTER EXPENSE	1,049.44	415.00	(634.44)	1,795.92	1,660.00	(135.92)	4,986.00	3,190.08	63.98%	Springbrook Annual Subscription AIR, PO, Permit, FA, PR, FI, FS.
DUES & SUBSCRIPTIONS	0.00	40.00	40.00	258.92	640.00	381.08	730.00	471.08	64.53%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	425.00	425.00	802.51	1,700.00	897.49	5,100.00	4,297.49	84.26%	
EQUIPMENT RENTAL	32.79	34.00	1.21	131.16	138.00	6.84	412.00	280.84	68.17%	
FIELD SUPPLIES, TOOLS & SIGNS	126.19	2,050.00	1,923.81	126.19	19,200.00	19,073.81	19,630.00	19,503.81	99.36%	
SECURITY EXPENSE	10.98	16.00	5.02	49.30	64.00	14.70	200.00	150.70	75.35%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	3.25	884.00	880.75	195.94	3,536.00	3,340.06	10,600.00	10,404.06	98.15%	
OFFICE JANITORIAL	100.00	125.00	25.00	425.00	500.00	75.00	1,500.00	1,075.00	71.67%	
OFFICE SUPPLIES	13.16	132.00	118.84	84.31	528.00	443.69	1,584.00	1,499.69	94.68%	
PERMITS AND FEES	0.00	100.00	100.00	64.31	167.00	102.69	167.00	102.69	61.49%	
PUBLICATION CHARGES	0.00	0.00	0.00	45.13	250.00	204.87	1,180.00	1,134.87	96.18%	
TELEPHONE	12.99	13.00	0.01	51.90	52.00	0.10	162.00	110.10	67.96%	
TRAINING AND SEMINARS	0.00	394.00	394.00	252.75	1,575.00	1,322.25	4,726.00	4,473.25	94.65%	
TRAVEL	0.00	188.00	188.00	0.00	749.00	749.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	187.00	(0.50)	750.00	750.00	0.00	2,250.00	1,500.00	66.67%	
UTILITIES - GAS & ELECTRIC	72.04	35.00	(37.04)	246.17	202.00	(44.17)	575.00	328.83	57.19%	
VEHICLE EXP FUEL/OIL/SUPP	248.91	1,272.00	1,023.09	4,699.25	5,087.00	387.75	15,260.00	10,560.75	69.21%	
VEH EXP R&M	180.98	1,251.00	1,070.02	2,032.97	5,002.00	2,969.03	15,008.00	12,975.03	86.45%	
<b>Total OPERATING EXPENSES</b>	<b>4,799.03</b>	<b>16,889.00</b>	<b>12,089.97</b>	<b>28,847.72</b>	<b>122,194.00</b>	<b>93,346.28</b>	<b>231,200.00</b>	<b>202,352.28</b>	<b>87.52%</b>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	7,100.02	100,000.00	92,899.98	1,982,988.59	1,943,240.00	(39,748.59)	2,808,206.00	825,217.41	29.39%	
<b>Total OTHER EXPENSES</b>	<b>7,100.02</b>	<b>100,000.00</b>	<b>92,899.98</b>	<b>1,982,988.59</b>	<b>1,943,240.00</b>	<b>(39,748.59)</b>	<b>2,808,206.00</b>	<b>825,217.41</b>	<b>29.39%</b>	
<b>Total EXPENDITURES</b>	<b>37,881.40</b>	<b>150,051.00</b>	<b>114,989.95</b>	<b>2,109,863.13</b>	<b>2,194,083.00</b>	<b>84,219.87</b>	<b>3,425,582.00</b>	<b>1,315,718.87</b>	<b>38.41%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>284,757.75</b>	<b>135,070.00</b>	<b>149,687.75</b>	<b>(997,258.29)</b>	<b>(1,066,414.00)</b>	<b>69,155.71</b>	<b>(1,022,240.00)</b>	<b>(24,981.71)</b>	<b>2.44%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**DRAFT**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%	
INTEREST ON INVESTMENTS	20,441.47	28,767.00	(8,325.53)	86,984.53	115,068.00	(28,083.47)	345,198.00	258,213.47	74.80%	Budget @ 41% allocation change per cash position 6/30/25 to 29%.
PLAN REVIEW FEE	0.00	0.00	0.00	500.00	500.00	0.00	750.00	250.00	33.33%	
OTHER REVENUE	3,093.23	2,112.00	981.23	15,242.06	8,448.00	6,794.06	25,350.00	10,107.94	39.87%	
<b>Total MISCELLANEOUS</b>	<b>23,534.70</b>	<b>30,879.00</b>	<b>(7,344.30)</b>	<b>102,726.59</b>	<b>149,016.00</b>	<b>(46,289.41)</b>	<b>396,298.00</b>	<b>293,571.41</b>	<b>74.08%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	314,344.28	316,161.00	(1,816.72)	1,257,254.06	1,264,644.00	(7,389.94)	3,793,932.00	2,536,677.94	66.86%	
RESIDENTIAL TIER 1 CONSUMPTION	21,287.49	26,320.00	(5,032.51)	126,453.88	138,180.00	(11,726.12)	329,000.00	202,546.12	61.56%	
RESIDENTIAL TIER 2 CONSUMPTION	2,350.63	4,760.00	(2,409.37)	33,063.23	40,120.00	(7,056.77)	68,000.00	34,936.77	51.38%	
RESIDENTIAL TIER 3 CONSUMPTION	773.86	3,600.00	(2,826.14)	33,980.63	47,520.00	(13,539.37)	72,000.00	38,019.37	52.80%	
RESIDENTIAL FIRE PROTECTION	8,734.55	8,708.00	26.55	34,938.20	34,830.00	108.20	104,494.00	69,555.80	66.56%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	121,350.12	121,352.00	(1.88)	364,056.00	242,705.88	66.67%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	31,379.12	31,378.00	1.12	94,137.00	62,757.88	66.67%	
COMMERCIAL CONSUMPTION	4,436.16	6,600.00	(2,163.84)	39,117.59	39,600.00	(482.41)	110,000.00	70,882.41	64.44%	
PENALTIES ON USER FEES	3,774.86	3,535.00	239.86	12,088.92	14,140.00	(2,051.08)	42,420.00	30,331.08	71.50%	
SERVICE CHARGES	550.00	800.00	(250.00)	5,168.69	3,200.00	1,968.69	9,600.00	4,431.31	46.16%	
RETURN CHECK FEES	80.00	40.00	40.00	240.00	160.00	80.00	480.00	240.00	50.00%	
CONNECTION FEES	0.00	0.00	0.00	18,900.00	13,012.00	5,888.00	14,712.00	(4,188.00)	-28.47%	
TRANSFER FEE REVENUE	188.69	609.00	(420.31)	2,203.94	2,436.00	(232.06)	7,308.00	5,104.06	69.84%	
SERVLINE ADMIN REVENUE	163.98	162.00	1.98	655.59	648.00	7.59	1,952.00	1,296.41	66.41%	
SERVLINE LOSS INSURANCE	1,309.81	1,294.00	15.81	5,229.76	5,178.00	51.76	15,530.00	10,300.24	66.32%	
SERVLINE LINE INSURANCE	233.20	233.00	0.20	932.80	933.00	(0.20)	2,798.00	1,865.20	66.66%	
<b>Total USER FEES</b>	<b>396,409.82</b>	<b>411,005.00</b>	<b>(14,595.18)</b>	<b>1,722,956.53</b>	<b>1,757,331.00</b>	<b>(34,374.47)</b>	<b>5,030,419.00</b>	<b>3,307,462.47</b>	<b>65.75%</b>	
<b>Total REVENUES</b>	<b>419,944.52</b>	<b>441,884.00</b>	<b>(21,939.48)</b>	<b>1,825,683.12</b>	<b>1,906,347.00</b>	<b>(80,663.88)</b>	<b>5,426,717.00</b>	<b>3,601,033.88</b>	<b>66.36%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	10,630.17	22,388.00	11,757.83	53,884.81	89,552.00	35,667.19	268,656.00	214,771.19	79.94%	No Operations Superintendent and other positions not filled. 3 pay periods.
PAYROLL - MAINTENANCE	43,573.56	42,949.00	(624.56)	136,948.50	171,794.00	34,845.50	515,386.00	378,437.50	73.43%	Employee cashed out annual leave plus 3 pay per. 3 pay periods
PAYROLL - OFFICE	8,402.56	6,507.00	(1,895.56)	25,267.82	26,031.00	763.18	78,087.00	52,819.18	67.64%	
EMPLOYEE BENEFITS - FICA/MEDIC	938.15	1,079.00	140.85	3,178.56	4,316.00	1,137.44	12,954.00	9,775.44	75.46%	
EMPLOYEE BENEFITS - MED. INS	16,085.95	29,998.00	13,912.05	62,919.91	102,154.00	39,234.09	306,463.00	243,543.09	79.47%	
EMPLOYEE BENEFITS - PERS	14,190.12	18,988.00	4,797.88	37,336.80	75,949.00	38,612.20	227,853.00	190,516.20	83.61%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - SIS	57.84	475.00	417.16	498.20	1,742.00	1,243.80	7,916.00	7,417.80	93.71%	
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	0.00	2,664.00	2,664.00	7,995.00	7,995.00	100.00%	
UNIFORMS	0.00	0.00	0.00	1,744.18	4,374.00	2,629.82	8,747.00	7,002.82	80.06%	
OPEB EXPENSE	2,419.38	3,389.00	969.62	9,677.52	13,556.00	3,878.48	40,670.00	30,992.48	76.20%	
ACCRUED LEAVE EXPENSE	589.34	1,083.00	493.66	8,383.30	4,336.00	(4,047.30)	13,000.00	4,616.70	35.51%	
OTHER PAYROLL EXPENSES	119.82	0.00	(119.82)	1,222.75	1,600.00	377.25	3,200.00	1,977.25	61.79%	
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(1,338.93)	(1,334.00)	4.93	(4,000.00)	(2,661.07)	65.53%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>97,006.89</b>	<b>127,189.00</b>	<b>30,182.11</b>	<b>339,723.42</b>	<b>496,734.00</b>	<b>157,010.58</b>	<b>1,486,927.00</b>	<b>1,147,203.58</b>	<b>77.15%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	19,113.11	11,983.00	(7,130.11)	19,113.11	29,140.00	10,026.89	38,040.00	18,926.89	49.76%	
LEGAL	5,830.68	3,250.00	(2,580.68)	8,764.33	13,000.00	4,235.67	39,000.00	30,235.67	77.53%	
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	7,440.00	7,440.00	100.00%	
ENGINEERING & SURVEYING	2,441.38	1,896.00	(545.38)	5,494.02	7,584.00	2,089.98	22,750.00	17,255.98	75.85%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	13,926.00	13,926.00	100.00%	Flood claims.
BANK CHARGES	4,829.03	4,441.00	(388.03)	17,970.91	17,762.00	(208.91)	53,290.00	35,319.09	66.28%	
BUILDING REPAIRS AND MAINT.	297.62	1,238.00	940.38	1,309.18	4,951.00	3,641.82	14,855.00	13,545.82	91.19%	
COMPUTER EXPENSE	15,822.81	5,000.00	(10,822.81)	43,908.21	32,261.00	(11,647.21)	70,261.00	26,352.79	37.51%	Springbrook Annual Subscription A/R, PO, Permit, FA, PR, UB, FI, FS.
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,632.09	8,337.00	4,704.91	9,666.00	6,033.91	62.42%	
EQUIP. SUPPLIES/MAINT./REPAIRS	63.39	440.00	376.61	1,891.55	8,070.00	6,178.45	16,150.00	14,258.45	88.29%	
EQUIPMENT RENTAL	491.40	462.00	(29.40)	2,890.46	3,226.00	335.54	9,245.00	6,354.54	68.73%	
SECURITY EXPENSE	1,655.00	2,500.00	845.00	4,542.62	6,265.00	1,722.38	14,548.00	10,005.38	68.77%	
INSURANCE AND BONDS	1,543.01	1,527.00	(16.01)	91,386.99	93,044.00	1,657.01	105,263.00	13,876.01	13.18%	
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	200.00	200.00	500.00	500.00	100.00%	
INVENTORY PARTS	8,169.60	0.00	(8,169.60)	8,349.13	8,000.00	(349.13)	15,000.00	6,650.87	44.34%	
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%	
LIEN FEES	0.00	90.00	90.00	42.00	340.00	298.00	500.00	458.00	91.60%	
MISCELLANEOUS EXPENDITURES	39.00	833.00	794.00	1,151.66	3,336.00	2,184.34	10,000.00	8,848.34	88.48%	
OFFICE JANITORIAL	1,200.00	1,500.00	300.00	5,100.00	6,000.00	900.00	18,000.00	12,900.00	71.67%	
OFFICE SUPPLIES	157.98	1,106.00	948.02	1,970.12	4,424.00	2,453.88	13,279.00	11,308.88	85.16%	
PERMITS AND FEES	841.27	950.00	108.73	3,416.74	3,850.00	433.26	9,639.00	6,222.26	64.55%	
POSTAGE	1,049.03	0.00	(1,049.03)	2,608.06	2,680.00	71.94	6,760.00	4,151.94	61.42%	
PUBLICATION CHARGES	0.00	0.00	0.00	694.34	1,180.00	485.66	3,180.00	2,485.66	78.17%	
SHOP SUPPLIES/SMALL TOOLS	0.00	583.00	583.00	72.67	2,333.00	2,260.33	7,000.00	6,927.33	98.96%	
TELEPHONE	1,199.29	1,265.00	65.71	4,942.87	5,060.00	117.13	15,180.00	10,237.13	67.44%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**DRAFT**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
TRAINING AND SEMINARS	1,407.90	1,914.00	506.10	3,130.15	7,656.00	4,525.85	22,968.00	19,837.85	86.37%	
TRAVEL	807.61	1,117.00	309.39	807.61	4,468.00	3,660.39	13,404.00	12,596.39	93.97%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	9,000.00	9,000.00	0.00	27,000.00	18,000.00	66.67%	
UTILITIES - GAS & ELECTRIC	13,406.96	16,470.00	3,063.04	81,558.98	96,077.00	14,518.02	274,502.00	192,943.02	70.29%	
VEHICLE EXP FUEL/OIL/SUPP	1,885.65	10,173.00	8,287.35	13,634.31	40,694.00	27,059.69	122,078.00	108,443.69	88.83%	
VEH EXP R&M	1,447.73	5,422.00	3,974.27	3,491.38	21,688.00	18,196.62	65,064.00	61,572.62	94.63%	
WATER MONITORING/SAMPLING	4,736.00	1,465.00	(3,271.00)	9,154.00	5,863.00	(3,291.00)	17,583.00	8,429.00	47.94%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%	
WATER DIST SYSTEM EXPENSE	726.31	6,475.00	5,748.69	2,710.14	25,900.00	23,189.86	77,700.00	74,989.86	96.51%	
WATER TREATMENT SYSTEM EXP	12,510.18	6,871.00	(5,639.18)	38,140.02	27,484.00	(10,656.02)	82,456.00	44,315.98	53.75%	
AMORTIZATION OF BONDS	679.56	680.00	0.44	2,718.24	2,720.00	1.76	8,155.00	5,436.76	66.67%	
DEPRECIATION EXPENSE	125,006.38	120,639.00	(4,367.38)	497,735.35	482,556.00	(15,179.35)	1,447,668.00	949,932.65	65.62%	
<b>Total OPERATING EXPENSES</b>	<b>229,607.88</b>	<b>212,840.00</b>	<b>(16,767.88)</b>	<b>907,948.24</b>	<b>1,018,649.00</b>	<b>110,700.76</b>	<b>2,720,550.00</b>	<b>1,812,601.76</b>	<b>66.63%</b>	
<b>OTHER EXPENSES</b>										
INTEREST EXPENSE	19,094.25	19,827.00	732.75	76,407.91	79,306.00	2,898.09	237,915.00	161,507.09	67.88%	
CAPITAL OUTLAY	(40,518.03)	250,000.00	290,518.03	1,296,215.72	1,515,000.00	218,784.28	5,926,726.00	4,630,510.28	78.13%	We have not received the FY24 Waterline Tramway/Tina Pay Application from Aspen. Credit from Western Nevada unused material returned.
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%	
<b>Total OTHER EXPENSES</b>	<b>(21,423.78)</b>	<b>269,827.00</b>	<b>291,250.78</b>	<b>1,372,623.63</b>	<b>1,594,306.00</b>	<b>221,682.37</b>	<b>6,161,441.00</b>	<b>4,788,817.37</b>	<b>77.72%</b>	
<b>Total EXPENDITURES</b>	<b>305,190.99</b>	<b>609,656.00</b>	<b>304,465.01</b>	<b>2,670,295.29</b>	<b>3,109,689.00</b>	<b>489,393.71</b>	<b>10,368,918.00</b>	<b>7,748,622.71</b>	<b>74.73%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>114,753.53</b>	<b>(167,772.00)</b>	<b>(282,525.53)</b>	<b>(794,612.17)</b>	<b>(1,203,342.00)</b>	<b>408,729.83</b>	<b>(4,942,201.00)</b>	<b>(4,147,588.83)</b>	<b>83.92%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**DRAFT**

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	15,152.10	14,734.00	418.10	58,749.29	58,937.00	(187.71)	176,809.00	118,059.71	66.77%	
PLAN REVIEW FEE	0.00	0.00	0.00	250.00	400.00	(150.00)	500.00	250.00	50.00%	
OTHER REVENUE	84.32	41.00	43.32	84.32	164.00	(79.68)	500.00	415.68	83.14%	
<b>Total MISCELLANEOUS</b>	<b>15,236.42</b>	<b>14,775.00</b>	<b>461.42</b>	<b>59,083.61</b>	<b>59,501.00</b>	<b>(417.39)</b>	<b>177,809.00</b>	<b>118,725.39</b>	<b>66.77%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	146,220.28	146,349.00	(128.72)	584,981.29	585,399.00	(417.71)	1,756,191.00	1,171,209.71	66.69%	
RESIDENTIAL TIER 1 CONSUMPTION	0.00	1,056.00	(1,056.00)	7,671.35	11,088.00	(3,416.65)	26,400.00	18,728.65	70.94%	
USER FEES - COMMERCIAL	3,503.20	3,503.00	0.20	14,012.80	14,012.00	0.80	42,038.00	28,025.20	66.67%	
COMMERCIAL CONSUMPTION	1,638.54	3,312.00	(1,673.46)	9,490.16	12,254.00	(2,763.84)	33,120.00	23,629.84	71.35%	
PENALTIES ON USER FEES	1,141.94	1,230.00	(88.06)	3,251.95	4,920.00	(1,668.05)	14,760.00	11,508.05	77.97%	
CONNECTION FEES	0.00	0.00	0.00	11,400.00	2,400.00	9,000.00	3,600.00	(7,800.00)	-216.67%	
TRANSFER FEE REVENUE	(24.20)	306.00	(330.20)	919.30	1,224.00	(304.70)	3,672.00	2,752.70	74.96%	
<b>Total USER FEES</b>	<b>152,479.76</b>	<b>155,756.00</b>	<b>(3,276.24)</b>	<b>631,726.85</b>	<b>631,297.00</b>	<b>429.85</b>	<b>1,879,781.00</b>	<b>1,248,054.15</b>	<b>66.39%</b>	
<b>Total REVENUES</b>	<b>167,716.18</b>	<b>170,531.00</b>	<b>(2,814.82)</b>	<b>690,810.46</b>	<b>690,798.00</b>	<b>12.46</b>	<b>2,057,590.00</b>	<b>1,366,779.54</b>	<b>66.43%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	7,972.62	12,931.00	4,958.38	33,365.27	51,722.00	18,356.73	155,170.00	121,804.73	78.50%	No Operations Superintendent and other positions not filled. 3 pay periods.
PAYROLL - OFFICE	6,301.92	4,980.00	(1,421.92)	18,950.90	19,520.00	569.10	58,564.00	39,613.10	67.64%	3 pay periods
EMPLOYEE BENEFITS - FICA/MEDIC	222.78	274.00	51.22	811.54	1,096.00	284.46	3,294.00	2,482.46	75.36%	
EMPLOYEE BENEFITS - MED. INS	4,162.83	8,794.00	4,631.17	16,248.79	26,899.00	10,650.21	80,696.00	64,447.21	79.86%	
EMPLOYEE BENEFITS - PERS	3,910.94	4,939.00	1,028.06	11,194.49	19,756.00	8,561.51	59,276.00	48,081.51	81.11%	
EMPLOYEE BENEFITS - SIIIS	5.49	59.00	53.51	185.53	216.00	30.47	987.00	801.47	81.20%	
UNEMPLOYMENT BENEFITS	0.00	499.00	499.00	0.00	1,996.00	1,996.00	5,996.00	5,996.00	100.00%	
UNIFORMS	0.00	0.00	0.00	58.50	73.00	14.50	147.00	88.50	60.20%	
OPEB EXPENSE	427.92	1,457.00	1,029.08	1,711.68	5,828.00	4,116.32	17,490.00	15,778.32	90.21%	
ACCRUED LEAVE EXPENSE	732.29	333.00	(399.29)	(701.82)	1,332.00	2,033.82	4,000.00	4,701.82	117.55%	
OTHER PAYROLL EXPENSES	14.67	41.00	26.33	78.47	184.00	85.53	500.00	421.53	84.31%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	(516.94)	(188.00)	348.94	(500.00)	16.94	-3.39%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>23,751.46</b>	<b>34,165.00</b>	<b>10,413.54</b>	<b>81,386.41</b>	<b>128,434.00</b>	<b>47,047.59</b>	<b>385,620.00</b>	<b>304,233.59</b>	<b>78.89%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	9,556.55	5,991.00	(3,565.55)	9,556.55	14,588.00	5,011.45	19,020.00	9,463.45	49.76%	
LEGAL	209.56	1,625.00	1,415.44	1,239.26	6,500.00	5,260.74	19,500.00	18,260.74	93.64%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**DRAFT**

<b>SEWER FUND (30)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	2,108.00	2,108.00	100.00%	
ENGINEERING & SURVEYING	374.11	854.00	479.89	1,321.63	3,416.00	2,094.37	10,250.00	8,928.37	87.11%	
DCLTSA PRORATA M & O	212,089.75	212,090.00	0.25	424,179.50	424,180.00	0.50	848,359.00	424,179.50	50.00%	
DCLTSA ASSESSMENTS	120,811.50	121,312.00	500.50	241,623.00	242,623.00	1,000.00	485,246.00	243,623.00	50.21%	
BAD DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	9,284.00	9,284.00	100.00%	
BANK CHARGES	3,219.35	2,946.00	(273.35)	11,980.61	11,784.00	(196.61)	35,360.00	23,379.39	66.12%	
BUILDING REPAIRS AND MAINT.	139.49	2,618.00	2,478.51	413.65	10,472.00	10,058.35	31,419.00	31,005.35	98.68%	
COMPUTER EXPENSE	8,301.83	6,000.00	(2,301.83)	15,541.82	11,660.00	(3,881.82)	21,876.00	6,334.18	28.95%	Springbrook Annual Subscription A/R, P.C., Permitt,FA, PR, UB, Fl, FS.
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	1,553.56	4,169.00	2,615.44	4,931.00	3,377.44	68.49%	
EQUIP. SUPPLIES/MAINT./REPAIRS	8,549.75	17,920.00	9,370.25	61,953.31	71,680.00	9,726.69	215,040.00	153,086.69	71.19%	
EQUIPMENT RENTAL	143.09	80.00	(63.09)	1,181.46	1,431.00	249.54	3,824.00	2,642.54	69.10%	
SECURITY EXPENSE	1,097.24	630.00	(467.24)	3,192.63	2,320.00	(872.63)	6,804.00	3,611.37	53.08%	160 Pineridge Elevator
INSURANCE AND BONDS	0.00	0.00	0.00	27,343.60	27,888.00	544.40	27,888.00	544.40	1.95%	
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	19.50	513.00	493.50	624.54	2,049.00	1,424.46	6,153.00	5,528.46	89.85%	
OFFICE JANITORIAL	600.00	750.00	150.00	2,550.00	3,000.00	450.00	9,000.00	6,450.00	71.67%	
OFFICE SUPPLIES	79.00	578.00	499.00	1,119.60	2,311.00	1,191.40	6,935.00	5,815.40	83.86%	
PERMITS AND FEES	0.00	0.00	0.00	385.82	405.00	19.18	405.00	19.18	4.74%	
POSTAGE	699.35	0.00	(699.35)	1,738.70	1,472.00	(266.70)	4,420.00	2,681.30	60.66%	
PUBLICATION CHARGES	0.00	0.00	0.00	90.26	1,200.00	1,109.74	2,200.00	2,109.74	95.90%	
TELEPHONE	77.96	136.00	58.04	470.63	544.00	73.37	1,632.00	1,161.37	71.16%	
TRAINING AND SEMINARS	608.60	489.00	(119.60)	633.20	1,956.00	1,322.80	5,874.00	5,240.80	89.22%	
TRAVEL	538.41	288.00	(250.41)	538.41	1,152.00	613.59	3,462.00	2,923.59	84.45%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	4,500.00	4,500.00	0.00	13,500.00	9,000.00	66.67%	
UTILITIES - GAS & ELECTRIC	1,130.00	1,406.00	276.00	5,340.10	8,199.00	2,858.90	23,425.00	18,084.90	77.20%	
DEPRECIATION EXPENSE	8,391.84	8,203.00	(188.84)	33,312.93	32,812.00	(500.93)	98,437.00	65,124.07	66.16%	
<b>Total OPERATING EXPENSES</b>	<b>377,761.88</b>	<b>385,554.00</b>	<b>7,792.12</b>	<b>852,384.77</b>	<b>892,791.00</b>	<b>40,406.23</b>	<b>1,916,852.00</b>	<b>1,064,467.23</b>	<b>55.53%</b>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	3,537.77	15,000.00	11,462.23	4,018.13	28,000.00	23,981.87	507,766.00	503,747.87	99.21%	
<b>Total OTHER EXPENSES</b>	<b>3,537.77</b>	<b>15,000.00</b>	<b>11,462.23</b>	<b>4,018.13</b>	<b>28,000.00</b>	<b>23,981.87</b>	<b>507,766.00</b>	<b>503,747.87</b>	<b>99.21%</b>	
<b>Total EXPENDITURES</b>	<b>405,051.11</b>	<b>434,719.00</b>	<b>29,667.89</b>	<b>937,789.31</b>	<b>1,049,235.00</b>	<b>111,435.69</b>	<b>2,810,238.00</b>	<b>1,872,448.69</b>	<b>66.63%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(237,334.93)</b>	<b>(264,188.00)</b>	<b>(26,853.07)</b>	<b>(246,978.85)</b>	<b>(358,427.00)</b>	<b>(111,448.15)</b>	<b>(752,648.00)</b>	<b>(505,669.15)</b>	<b>67.19%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**DRAFT**

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	3,638.63	702.00	2,936.63	15,111.48	2,808.00	12,303.48	8,419.00	(6,692.48)	-79.49%	Budget @ 1% allocation change per cash position 6/30/25 to 5%.
OTHER REVENUE	37.20	16.00	21.20	37.20	64.00	(26.80)	200.00	162.80	81.40%	
<b>Total MISCELLANEOUS</b>	<b>3,675.83</b>	<b>718.00</b>	<b>2,957.83</b>	<b>15,148.68</b>	<b>2,872.00</b>	<b>12,276.68</b>	<b>8,619.00</b>	<b>(6,529.68)</b>	<b>-75.76%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	62,157.26	62,222.00	(64.74)	248,778.45	248,888.00	(109.55)	746,664.00	497,885.55	66.68%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	22,896.00	22,896.00	0.00	68,688.00	45,792.00	66.67%	
PENALTIES ON USER FEES	436.86	401.00	35.86	1,280.35	1,602.00	(321.65)	4,810.00	3,529.65	73.38%	
TRANSFER FEE REVENUE	(10.69)	135.00	(145.69)	405.57	540.00	(134.43)	1,620.00	1,214.43	74.96%	
<b>Total USER FEES</b>	<b>68,307.44</b>	<b>68,482.00</b>	<b>(174.56)</b>	<b>273,360.37</b>	<b>273,926.00</b>	<b>(565.63)</b>	<b>821,782.00</b>	<b>548,471.63</b>	<b>66.74%</b>	
<b>Total REVENUES</b>	<b>71,983.27</b>	<b>69,200.00</b>	<b>2,783.27</b>	<b>288,509.05</b>	<b>276,798.00</b>	<b>11,711.05</b>	<b>830,401.00</b>	<b>541,891.95</b>	<b>65.26%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	3,986.31	6,048.00	2,061.69	15,920.63	24,192.00	8,271.37	72,578.00	56,657.37	78.06%	No Operations Superintendent and other positions not filled. 3 pay periods.
PAYROLL - MAINTENANCE	5,665.67	4,270.00	(1,395.67)	17,672.79	17,078.00	(694.79)	51,238.00	33,565.21	65.51%	3 pay per.
PAYROLL - OFFICE	3,150.94	2,440.00	(710.94)	9,475.36	9,760.00	284.64	29,280.00	19,804.64	67.64%	3 pay periods
EMPLOYEE BENEFITS - FICA/MEDIC	187.77	207.00	19.23	627.32	828.00	200.68	2,489.00	1,861.68	74.80%	
EMPLOYEE BENEFITS - MED. INS	4,924.07	6,147.00	1,222.93	17,461.49	20,787.00	3,325.51	62,362.00	44,900.51	72.00%	
EMPLOYEE BENEFITS - PERS	2,868.01	3,270.00	401.99	7,921.88	13,080.00	5,158.12	39,241.00	31,319.12	79.81%	
EMPLOYEE BENEFITS - SIIS	64.41	76.00	11.59	234.16	280.00	45.84	1,272.00	1,037.84	81.59%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	998.00	998.00	2,998.00	2,998.00	100.00%	
UNIFORMS	0.00	0.00	0.00	363.67	551.00	197.33	1,103.00	749.33	67.94%	
OPEB EXPENSE	197.49	949.00	751.51	789.96	3,796.00	3,006.04	11,392.00	10,602.04	93.07%	
ACCRUED LEAVE EXPENSE	741.65	166.00	(575.65)	(240.13)	664.00	904.13	2,000.00	2,240.13	112.01%	
OTHER PAYROLL EXPENSES	7.36	84.00	76.64	39.41	336.00	296.59	1,000.00	960.59	96.06%	
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	(205.80)	0.00	205.80	0.00	205.80	#DIV/0!	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>21,793.68</b>	<b>23,907.00</b>	<b>2,113.32</b>	<b>70,050.74</b>	<b>92,350.00</b>	<b>22,299.26</b>	<b>276,953.00</b>	<b>206,902.26</b>	<b>74.71%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	1,592.76	999.00	(593.76)	1,592.76	2,429.00	836.24	3,170.00	1,577.24	49.76%	
LEGAL	1,630.38	271.00	(1,359.38)	17,852.37	1,062.00	(16,770.37)	3,250.00	(14,602.37)	-449.30%	
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	1,240.00	1,240.00	100.00%	
ENGINEERING & SURVEYING	1,373.63	0.00	(1,373.63)	1,436.62	500.00	(936.62)	500.00	(936.62)	-187.32%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

**DRAFT**

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL - PLOWING	43,680.00	40,000.00	(3,680.00)	43,680.00	40,000.00	(3,680.00)	775,000.00	731,320.00	94.36%	Allocation based off previous contract.
SNOW REMOVAL - SANDING	4,320.00	5,000.00	680.00	4,320.00	5,000.00	680.00	75,000.00	70,680.00	94.24%	
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	4,096.00	4,096.00	100.00%	
BANK CHARGES	1,420.30	1,300.00	(120.30)	5,285.55	5,200.00	(85.55)	15,600.00	10,314.45	66.12%	
BUILDING REPAIRS AND MAINT.	31.03	402.00	370.97	87.36	1,608.00	1,520.64	4,830.00	4,742.64	98.19%	
COMPUTER EXPENSE	2,124.37	250.00	(1,874.37)	3,885.95	1,875.00	(2,010.95)	4,754.00	868.05	18.26%	Springbrook Annual Subscription AIR, PO, Permit, FA, PR, UB, FI, FS.
DUES & SUBSCRIPTIONS	0.00	25.00	25.00	258.92	595.00	336.08	726.00	467.08	64.34%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%	
EQUIPMENT RENTAL	30.55	51.00	20.45	390.93	426.00	35.07	1,101.00	710.07	64.49%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	10.98	21.00	10.02	49.30	82.00	32.70	250.00	200.70	80.28%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	25.00	25.00	0.00	50.00	50.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	3.25	467.00	463.75	195.94	1,868.00	1,672.06	5,600.00	5,404.06	96.50%	
OFFICE JANITORIAL	100.00	125.00	25.00	425.00	500.00	75.00	1,500.00	1,075.00	71.67%	
OFFICE SUPPLIES	13.16	114.00	100.84	369.35	456.00	86.65	1,373.00	1,003.65	73.10%	
PERMITS AND FEES	0.00	600.00	600.00	64.31	668.00	603.69	668.00	603.69	90.37%	
POSTAGE	308.54	0.00	(308.54)	777.56	600.00	(177.56)	1,820.00	1,042.44	57.28%	
PUBLICATION CHARGES	0.00	0.00	0.00	902.75	534.00	(368.75)	1,515.00	612.25	40.41%	
TELEPHONE	12.99	13.00	0.01	51.90	52.00	0.10	162.00	110.10	67.96%	
TRAINING AND SEMINARS	268.50	171.00	(97.50)	452.55	684.00	231.45	2,052.00	1,599.45	77.95%	
TRAVEL	237.53	165.00	(72.53)	237.53	660.00	422.47	1,984.00	1,746.47	88.03%	
TRUSTEE FEES	187.50	188.00	0.50	750.00	750.00	0.00	2,250.00	1,500.00	66.67%	
UTILITIES - GAS & ELECTRIC	30.07	35.00	4.93	102.97	202.00	99.03	575.00	472.03	82.09%	
VEHICLE EXP FUEL/OIL/SUPP	275.33	1,271.00	995.67	1,380.47	5,084.00	3,703.53	15,260.00	13,879.53	90.95%	
VEH EXP R&M	180.98	1,105.00	924.02	193.22	4,416.00	4,224.78	13,258.00	13,064.78	98.54%	
<b>Total OPERATING EXPENSES</b>	<b>57,831.85</b>	<b>52,598.00</b>	<b>(5,233.85)</b>	<b>89,302.78</b>	<b>90,021.00</b>	<b>718.22</b>	<b>952,382.00</b>	<b>863,079.22</b>	<b>90.82%</b>	
<b>OTHER EXPENSES</b>	<b>181.41</b>	<b>3,320.00</b>	<b>3,138.59</b>	<b>261.48</b>	<b>6,820.00</b>	<b>6,558.52</b>	<b>123,667.00</b>	<b>123,405.52</b>	<b>99.79%</b>	
CAPITAL OUTLAY										
<b>Total OTHER EXPENSES</b>	<b>181.41</b>	<b>3,320.00</b>	<b>3,138.59</b>	<b>261.48</b>	<b>6,820.00</b>	<b>6,558.52</b>	<b>123,667.00</b>	<b>123,405.52</b>	<b>99.79%</b>	
<b>Total EXPENDITURES</b>	<b>79,806.94</b>	<b>79,825.00</b>	<b>18.06</b>	<b>159,615.00</b>	<b>169,191.00</b>	<b>29,576.00</b>	<b>1,353,002.00</b>	<b>1,193,387.00</b>	<b>88.20%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(7,823.67)</b>	<b>(10,625.00)</b>	<b>2,801.33</b>	<b>128,894.05</b>	<b>87,807.00</b>	<b>41,287.05</b>	<b>(62,560.10)</b>	<b>(651,495.05)</b>	<b>124.66%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 10/1/2025 Through 10/31/2025**

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
<b>REVENUES</b>										
MISCELLANEOUS										
RENTAL INCOME	8,246.42	8,397.00	(150.58)	33,140.34	33,588.00	(447.66)	100,767.00	67,626.66	67.11%	
<b>Total MISCELLANEOUS</b>	<b>8,246.42</b>	<b>8,397.00</b>	<b>(150.58)</b>	<b>33,140.34</b>	<b>33,588.00</b>	<b>(447.66)</b>	<b>100,767.00</b>	<b>67,626.66</b>	<b>67.11%</b>	
<b>Total REVENUES</b>	<b>8,246.42</b>	<b>8,397.00</b>	<b>(150.58)</b>	<b>33,140.34</b>	<b>33,588.00</b>	<b>(447.66)</b>	<b>100,767.00</b>	<b>67,626.66</b>	<b>67.11%</b>	
<b>EXPENDITURES</b>										
<b>OPERATING EXPENSES</b>										
BUILDING REPAIRS AND MAINT.	346.05	416.00	69.95	1,403.60	1,664.00	260.40	5,000.00	3,596.40	71.93%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	0.00	200.00	200.00	400.00	400.00	100.00%	
EQUIPMENT RENTAL	16.25	18.00	1.75	65.00	72.00	7.00	220.00	155.00	70.45%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,711.13	3,786.00	74.87	3,786.00	74.87	1.98%	
MISCELLANEOUS EXPENDITURES	437.55	563.00	145.45	2,060.56	2,332.00	271.44	7,000.00	4,939.44	70.56%	
OFFICE JANITORIAL	800.00	900.00	100.00	3,400.00	3,600.00	200.00	10,800.00	7,400.00	68.52%	
OFFICE SUPPLIES	0.00	100.00	100.00	0.00	200.00	200.00	400.00	400.00	100.00%	
UTILITIES - GAS & ELECTRIC	1,021.87	860.00	(161.87)	3,860.87	2,752.00	(1,108.87)	17,191.00	13,330.13	77.54%	
<b>Total OPERATING EXPENSES</b>	<b>2,621.72</b>	<b>2,877.00</b>	<b>255.28</b>	<b>14,501.16</b>	<b>14,606.00</b>	<b>104.84</b>	<b>44,797.00</b>	<b>30,295.84</b>	<b>67.63%</b>	
<b>Total EXPENDITURES</b>	<b>2,621.72</b>	<b>2,877.00</b>	<b>255.28</b>	<b>14,501.16</b>	<b>14,606.00</b>	<b>104.84</b>	<b>44,797.00</b>	<b>30,295.84</b>	<b>67.63%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>5,624.70</b>	<b>5,520.00</b>	<b>104.70</b>	<b>18,639.18</b>	<b>18,982.00</b>	<b>(342.82)</b>	<b>55,970.00</b>	<b>37,330.82</b>	<b>200.28%</b>	

**NOVEMBER 2025**  
**CASH POSITION,**  
**STATEMENT OF REVENUE**  
**AND EXPENDITURES**  
**COMBINED AND BY FUND**



# KINGSBURY GENERAL IMPROVEMENT DISTRICT

GENERAL	47%
WATER	28%
SEWER	20%
SNOW	5%

## CASH POSITION NOVEMBER 2025

FUND	BEGINNING					ENDING
	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE
GENERAL FUND	\$ 8,120,698.26	\$ 347,575.29	\$ (59.73)	\$ 333,682.62	\$ (112,342.84)	\$ 8,689,553.60
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 455,918.33	\$ 12,905.06	\$ -	\$ -	\$ -	\$ 468,823.39
GENERAL INVESTMENT	\$ 730,231.84	\$ (360,480.35)	\$ -	\$ 3,653.18	\$ -	\$ 373,404.67
<b>GF TOTAL</b>						<b>\$ 9,531,781.66</b>
WATER FUND	\$ 3,941,526.45	\$ 26,268.08	\$ 107.15	\$ 443,680.85	\$ (627,600.94)	\$ 3,783,981.59
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 730,723.74	\$ 16,629.40	\$ -	\$ -	\$ -	\$ 747,353.14
WATER INVESTMENT	\$ 639,861.20	\$ (230,006.22)	\$ -	\$ 2,272.62	\$ -	\$ 412,127.60
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00
DIST DEBT RESERVE	\$ 294,591.13	\$ 74,439.96	\$ -	\$ -	\$ -	\$ 369,031.09
TREAT DEBT RESERVE	\$ 447,229.54	\$ 112,668.78	\$ -	\$ -	\$ -	\$ 559,898.32
CAP IMPROV. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WF TOTAL</b>						<b>\$ 5,917,821.74</b>
SEWER FUND	\$ 3,912,483.52	\$ 160,217.62	\$ (4.36)	\$ 179,453.14	\$ (94,436.52)	\$ 4,157,713.40
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 19,162.34	\$ 672.81	\$ -	\$ -	\$ -	\$ 19,835.15
SEWER INVESTMENT	\$ 370,806.64	\$ (160,890.43)	\$ -	\$ 1,513.85	\$ -	\$ 211,430.06
<b>SF TOTAL</b>						<b>\$ 4,388,978.61</b>
SNOW REV. FUND	\$ 654,525.20	\$ 8,870.04	\$ (43.06)	\$ 72,067.01	\$ (80,275.46)	\$ 655,143.73
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 232,562.57	\$ 6,732.41	\$ -	\$ -	\$ -	\$ 239,294.98
SNOW INVESTMENT	\$ 25,551.10	\$ (15,602.45)	\$ -	\$ 333.02	\$ -	\$ 10,281.67
<b>SNOW TOTAL</b>						<b>\$ 904,720.38</b>
298 KINGSBURY GRADE RENTAL	\$ 300,984.19	\$ -	\$ -	\$ 5,484.94	\$ (1,916.54)	\$ 304,552.59
<b>80 RENTAL TOTAL</b>						<b>\$ 304,552.59</b>
<b>GRAND TOTALS</b>	<b>\$ 20,922,286.05</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>\$ 1,042,141.23</b>	<b>\$ (916,572.30)</b>	<b>\$ 21,047,854.98</b>
CHECKING						
US BANK	\$ 286,418.31	\$ 166,979.45		\$ 968,106.55	\$ (916,572.30)	\$ 504,932.01
US BANK MMA	\$ -	\$ -		\$ -	\$ -	\$ -
MORTON CAPITAL MMA	\$ 516,450.78	\$ (516,979.45)		\$ 7,772.67	\$ -	\$ 7,244.00
4.25% FIRST FNDTN BANK	\$ 250,000.00	\$ -				\$ 250,000.00
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ (250,000.00)				\$ -
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00
4.00% NORTHEAST BANK CD	\$ 250,000.00	\$ -				\$ 250,000.00
	\$ -	\$ -				\$ -
LOCAL GOVT POOLED 4.1025445%	\$ 18,869,416.96	\$ 600,000.00		\$ 66,262.01	\$ -	\$ 19,535,678.97
<b>GRAND TOTALS</b>	<b>\$ 20,922,286.05</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,042,141.23</b>	<b>\$ (916,572.30)</b>	<b>\$ 21,047,854.98</b>



**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES  
From 11/1/2025 Through 11/30/2025**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	19,500.34	13,818.00	5,682.34	398,952.25	421,436.00	(22,483.75)	690,878.00	291,925.75	42.25%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	7.14	75.00	(67.86)	6,667.00	6,659.86	99.89%
ADVALOREM MAKE-UP	16,646.88	11,796.00	4,850.88	340,575.15	359,768.00	(19,192.85)	589,783.00	249,207.85	42.25%
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	334,789.15	334,788.00	1.15	803,494.00	468,704.85	58.33%
<b>Total TAXES</b>	<b>103,105.05</b>	<b>92,572.00</b>	<b>10,533.05</b>	<b>1,074,323.69</b>	<b>1,116,087.00</b>	<b>(41,743.31)</b>	<b>2,090,822.00</b>	<b>1,016,488.31</b>	<b>48.62%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%
INTEREST ON INVESTMENTS	68,919.44	70,163.00	(1,243.56)	371,150.94	350,816.00	20,334.94	841,946.00	470,795.06	58.92%
PLAN REVIEW FEE	1,000.00	0.00	1,000.00	1,750.00	900.00	850.00	1,250.00	(500.00)	-40.00%
RENTAL INCOME	8,285.12	8,397.00	(111.88)	41,425.46	41,985.00	(559.54)	100,767.00	59,341.54	58.89%
OTHER REVENUE	8,047.00	2,254.00	5,793.00	23,410.58	11,264.00	12,146.58	27,050.00	3,639.42	13.45%
<b>Total MISCELLANEOUS</b>	<b>86,251.56</b>	<b>80,814.00</b>	<b>5,437.56</b>	<b>437,738.98</b>	<b>429,965.00</b>	<b>7,773.98</b>	<b>996,013.00</b>	<b>558,276.02</b>	<b>56.05%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	521,772.84	524,732.00	(2,959.16)	2,612,786.64	2,623,663.00	(10,876.36)	6,296,787.00	3,684,000.36	58.51%
RESIDENTIAL TIER 1 CONSUMPTION	14,741.26	20,796.00	(6,054.74)	148,866.49	170,064.00	(21,197.51)	355,400.00	206,533.51	58.11%
RESIDENTIAL TIER 2 CONSUMPTION	635.91	1,360.00	(724.09)	33,699.14	41,480.00	(7,780.86)	68,000.00	34,300.86	50.44%
RESIDENTIAL TIER 3 CONSUMPTION	60.71	720.00	(659.29)	34,041.34	48,240.00	(14,198.66)	72,000.00	37,958.66	52.72%
RESIDENTIAL FIRE PROTECTION	8,731.89	8,708.00	23.89	43,670.09	43,538.00	132.09	104,494.00	60,823.91	58.21%
USER FEES - COMMERCIAL	39,564.73	39,565.00	(0.27)	197,823.65	197,825.00	(1.35)	474,782.00	276,968.35	58.33%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	39,223.90	39,222.00	1.90	94,137.00	54,913.10	58.33%
COMMERCIAL CONSUMPTION	3,511.42	19,256.00	(15,744.58)	52,119.17	71,110.00	(18,990.83)	143,120.00	91,000.83	63.59%
PENALTIES ON USER FEES	5,889.47	5,166.00	723.47	22,510.69	25,828.00	(3,317.31)	61,990.00	39,479.31	63.69%
SERVICE CHARGES	300.00	800.00	(500.00)	5,468.69	4,000.00	1,468.69	9,600.00	4,131.31	43.03%
RETURN CHECK FEES	40.00	40.00	0.00	280.00	200.00	80.00	480.00	200.00	41.67%
CONNECTION FEES	29,150.00	0.00	29,150.00	59,450.00	15,412.00	44,038.00	18,312.00	(41,138.00)	-224.65%
TRANSFER FEE REVENUE	750.00	1,050.00	(300.00)	4,278.81	5,250.00	(971.19)	12,600.00	8,321.19	66.04%
SERVLINE ADMIN REVENUE	163.70	163.00	0.70	819.29	811.00	8.29	1,952.00	1,132.71	58.03%
SERVLINE LOSS INSURANCE	1,307.06	1,294.00	13.06	6,536.82	6,472.00	64.82	15,530.00	8,993.18	57.91%
SERVLINE LINE INSURANCE	227.98	233.00	(5.02)	1,160.78	1,166.00	(5.22)	2,798.00	1,637.22	58.51%
<b>Total USER FEES</b>	<b>634,691.75</b>	<b>631,727.00</b>	<b>2,964.75</b>	<b>3,262,735.50</b>	<b>3,294,281.00</b>	<b>(31,545.50)</b>	<b>7,731,982.00</b>	<b>4,469,246.50</b>	<b>57.80%</b>
<b>Total REVENUES</b>	<b>824,048.36</b>	<b>805,113.00</b>	<b>18,935.36</b>	<b>4,774,796.17</b>	<b>4,840,313.00</b>	<b>(65,516.83)</b>	<b>10,818,818.00</b>	<b>6,044,020.83</b>	<b>55.87%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES**  
**From 11/1/2025 Through 11/30/2025**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	17,716.96	48,667.00	30,950.04	139,094.34	243,333.00	104,238.66	584,006.00	444,911.66	76.18%
PAYROLL - MAINTENANCE	45,131.76	56,813.00	11,681.24	235,079.99	284,061.00	48,981.01	681,756.00	446,676.01	65.52%
PAYROLL - OFFICE	14,136.39	16,267.00	2,130.61	77,305.90	81,338.00	4,032.10	195,211.00	117,905.10	60.40%
EMPLOYEE BENEFITS - FICA/MEDIC	1,166.55	1,871.00	704.45	7,350.97	9,351.00	2,000.03	22,465.00	15,114.03	67.28%
EMPLOYEE BENEFITS - MED. INS	23,961.88	40,970.00	17,008.12	142,618.69	216,426.00	73,807.31	526,370.00	383,751.31	72.91%
EMPLOYEE BENEFITS - PERS	17,353.35	31,359.00	14,005.65	83,549.65	156,788.00	73,238.35	376,309.00	292,759.35	77.80%
EMPLOYEE BENEFITS - SIIS	224.49	932.00	707.51	1,734.78	3,862.00	2,127.22	13,320.00	11,585.22	86.98%
UNEMPLOYMENT BENEFITS	0.00	1,666.00	1,666.00	0.00	8,322.00	8,322.00	19,987.00	19,987.00	100.00%
UNIFORMS	267.75	0.00	(267.75)	3,007.03	5,880.00	2,872.97	11,760.00	8,752.97	74.43%
OPEB EXPENSE	3,291.67	6,715.00	3,423.33	16,458.35	33,575.00	17,116.65	80,592.00	64,133.65	79.58%
ACCRUED LEAVE EXPENSE	(369.09)	1,875.00	2,244.09	6,915.05	9,371.00	2,455.95	22,500.00	15,584.95	69.27%
OTHER PAYROLL EXPENSES	164.94	292.00	127.06	1,544.79	3,056.00	1,511.21	6,700.00	5,155.21	76.94%
CAR ALLOWANCE EXPENSE	0.00	(443.00)	(443.00)	(2,425.50)	(2,212.00)	213.50	(5,300.00)	(2,874.50)	54.24%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>123,046.65</b>	<b>206,984.00</b>	<b>83,937.35</b>	<b>712,234.04</b>	<b>1,053,151.00</b>	<b>340,916.96</b>	<b>2,535,676.00</b>	<b>1,823,441.96</b>	<b>71.91%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	28,781.25	9,826.00	(18,955.25)	60,636.43	58,392.00	(2,244.43)	63,400.00	2,763.57	4.36%
LEGAL	3,399.00	5,417.00	2,018.00	31,512.15	27,083.00	(4,429.15)	65,000.00	33,487.85	51.52%
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	12,400.00	12,400.00	100.00%
ENGINEERING & SURVEYING	3,137.50	7,068.00	3,920.50	15,548.75	35,791.00	20,242.25	85,200.00	69,651.25	81.75%
EROSION AND DRAINAGE	0.00	0.00	0.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	5,434.95	32,500.00	27,065.05	45,000.00	39,565.05	87.92%
SNOW REMOVAL - PLOWING	49,140.00	60,000.00	10,860.00	92,820.00	100,000.00	7,180.00	775,000.00	682,180.00	88.02%
SNOW REMOVAL - SANDING	4,860.00	7,500.00	2,640.00	9,180.00	12,500.00	3,320.00	75,000.00	65,820.00	87.76%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	424,179.50	424,180.00	0.50	848,359.00	424,179.50	50.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	241,623.00	242,623.00	1,000.00	485,246.00	243,623.00	50.21%
BAD DEBTS	0.00	23,000.00	23,000.00	0.00	23,000.00	23,000.00	27,306.00	27,306.00	100.00%
BANK CHARGES	8,993.14	8,688.00	(305.14)	44,230.21	43,434.00	(796.21)	104,250.00	60,019.79	57.57%
BUILDING REPAIRS AND MAINT.	605.57	5,925.00	5,319.43	3,973.00	29,620.00	25,647.00	71,104.00	67,131.00	94.41%
COMPUTER EXPENSE	3,391.87	5,844.00	2,452.13	68,523.77	53,300.00	(15,223.77)	101,877.00	33,353.23	32.74%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	5,703.49	13,741.00	8,037.51	16,063.00	10,349.51	64.47%
EQUIP. SUPPLIES/MAINT./REPAIRS	13,159.31	18,785.00	5,625.69	77,806.68	100,485.00	22,678.32	236,790.00	158,983.32	67.14%
EQUIPMENT RENTAL	707.57	644.00	(63.57)	5,366.58	5,937.00	570.42	14,802.00	9,435.42	63.74%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	126.19	29,250.00	29,123.81	29,630.00	29,503.81	99.57%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES**  
 From 11/1/2025 Through 11/30/2025

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
SECURITY EXPENSE	821.50	983.00	161.50	8,655.35	9,714.00	1,058.65	21,802.00	13,146.65	60.30%
INSURANCE AND BONDS	1,535.04	1,527.00	(8.04)	133,095.70	135,541.00	2,445.30	146,233.00	13,137.30	8.95%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	756.00	0.00	(756.00)	9,105.13	8,500.00	(605.13)	15,500.00	6,394.87	41.25%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%
LIEN FEES	42.00	160.00	118.00	84.00	500.00	416.00	500.00	416.00	83.20%
MISCELLANEOUS EXPENDITURES	718.38	3,279.00	2,560.62	4,947.02	16,400.00	11,452.98	39,353.00	34,405.98	87.43%
OFFICE JANITORIAL	3,500.00	3,400.00	(100.00)	15,400.00	17,000.00	1,600.00	40,800.00	25,400.00	62.25%
OFFICE SUPPLIES	443.77	1,930.00	1,486.23	3,987.15	9,849.00	5,861.85	23,571.00	19,583.85	83.08%
PERMITS AND FEES	601.27	700.00	98.73	4,532.45	5,790.00	1,257.55	10,879.00	6,346.55	58.34%
POSTAGE	0.00	2,057.00	2,057.00	5,124.32	6,809.00	1,684.68	13,000.00	7,875.68	60.58%
PUBLICATION CHARGES	949.00	250.00	(699.00)	2,681.48	3,414.00	732.52	8,075.00	5,393.52	66.79%
SHOP SUPPLIES/SMALL TOOLS	703.21	583.00	(120.21)	775.88	2,916.00	2,140.12	7,000.00	6,224.12	88.92%
TELEPHONE	1,335.65	1,428.00	92.35	6,852.95	7,136.00	283.05	17,136.00	10,283.05	60.01%
TRAINING AND SEMINARS	0.00	2,968.00	2,968.00	4,468.85	14,839.00	10,370.35	35,620.00	31,151.35	87.45%
TRAVEL	0.00	1,759.00	1,759.00	1,583.55	8,788.00	7,204.45	21,100.00	19,516.45	92.50%
TRUSTEE FEES	3,750.00	3,750.00	0.00	18,750.00	18,750.00	0.00	45,000.00	26,250.00	58.33%
UTILITIES - GAS & ELECTRIC	17,430.54	24,614.00	7,183.46	108,539.63	132,046.00	23,506.37	305,299.00	196,759.37	64.45%
VEHICLE EXP FUEL/OIL/SUPP	2,089.46	12,717.00	10,627.54	21,803.49	63,582.00	41,778.51	152,598.00	130,794.51	85.71%
VEH EXP R&M	1,851.66	7,778.00	5,926.34	7,569.23	38,886.00	31,316.77	93,330.00	85,760.77	91.89%
WATER MONITORING/SAMPLING	715.00	1,465.00	750.00	9,869.00	7,328.00	(2,541.00)	17,583.00	7,714.00	43.87%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%
WATER DIST SYSTEM EXPENSE	265.61	6,475.00	6,209.39	2,975.75	32,375.00	29,399.25	77,700.00	74,724.25	96.17%
WATER TREATMENT SYSTEM EXP	2,022.46	6,871.00	4,848.54	40,162.48	34,355.00	(5,807.48)	82,456.00	42,293.52	51.29%
AMORTIZATION OF BONDS	679.56	680.00	0.44	3,397.80	3,400.00	2.20	8,155.00	4,757.20	58.33%
DEPRECIATION EXPENSE	136,084.94	128,842.00	(7,242.94)	667,133.22	644,210.00	(22,923.22)	1,546,105.00	878,971.78	56.85%
<b>Total OPERATING EXPENSES</b>	<b>292,470.26</b>	<b>386,953.00</b>	<b>74,482.74</b>	<b>2,185,454.93</b>	<b>2,505,214.00</b>	<b>319,759.07</b>	<b>5,854,812.00</b>	<b>3,669,357.07</b>	<b>62.67%</b>
<b>OTHER EXPENSES</b>									
GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%
INTEREST EXPENSE	19,094.25	19,826.00	731.75	95,502.16	99,132.00	3,629.84	237,915.00	142,412.84	59.86%
CAPITAL OUTLAY	56,176.63	165,000.00	108,823.37	3,339,660.55	3,658,060.00	318,399.45	9,366,365.00	6,026,704.45	64.34%
<b>Total OTHER EXPENSES</b>	<b>75,270.88</b>	<b>194,826.00</b>	<b>109,555.12</b>	<b>3,435,162.71</b>	<b>3,757,192.00</b>	<b>322,029.29</b>	<b>9,601,080.00</b>	<b>6,165,917.29</b>	<b>64.22%</b>
<b>Total EXPENDITURES</b>	<b>490,787.79</b>	<b>758,763.00</b>	<b>267,975.21</b>	<b>6,332,851.68</b>	<b>7,315,557.00</b>	<b>982,705.32</b>	<b>17,991,568.00</b>	<b>11,658,716.32</b>	<b>64.80%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>333,280.57</b>	<b>46,350.00</b>	<b>286,930.57</b>	<b>(1,558,055.51)</b>	<b>(2,475,244.00)</b>	<b>917,188.49</b>	<b>(7,172,751.00)</b>	<b>(5,614,695.49)</b>	<b>78.28%</b>



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

**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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>TAXES</b>										
ADVALOREM TAXES	19,500.34	13,818.00	5,682.34	398,952.25	421,436.00	(22,483.75)	690,878.00	291,925.75	42.25%	
PERSONAL PROPERTY TAX	0.00	0.00	0.00	7.14	75.00	(67.86)	6,667.00	6,659.86	99.89%	
ADVALOREM MAKE-UP	16,646.88	11,796.00	4,850.88	340,575.15	359,768.00	(19,192.85)	589,783.00	249,207.85	42.25%	
STATE TAX DISTRIBUTION	96,957.83	66,958.00	(30,000.00)	334,789.15	334,788.00	1.15	803,494.00	468,704.85	58.33%	
<b>TOTAL TAXES</b>	<b>103,105.05</b>	<b>92,572.00</b>	<b>10,533.05</b>	<b>1,074,323.69</b>	<b>1,116,067.00</b>	<b>(41,743.31)</b>	<b>2,090,822.00</b>	<b>1,016,498.31</b>	<b>48.62%</b>	
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	31,756.48	25,960.00	5,796.48	173,142.68	129,800.00	43,342.68	311,520.00	138,377.32	44.42%	Budget @ 37% allocation change per cash position 6/30/25 to 47%.
OTHER REVENUE	0.00	83.00	(83.00)	0.00	417.00	(417.00)	1,000.00	1,000.00	100.00%	
<b>TOTAL MISCELLANEOUS</b>	<b>31,756.48</b>	<b>26,043.00</b>	<b>5,713.48</b>	<b>173,142.68</b>	<b>130,217.00</b>	<b>42,925.68</b>	<b>312,520.00</b>	<b>139,377.32</b>	<b>44.60%</b>	
<b>TOTAL REVENUES</b>	<b>134,861.53</b>	<b>118,615.00</b>	<b>16,246.53</b>	<b>1,247,466.37</b>	<b>1,246,284.00</b>	<b>1,182.37</b>	<b>2,403,342.00</b>	<b>1,155,875.63</b>	<b>48.09%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	2,657.56	7,300.00	4,642.44	20,864.23	36,500.00	15,635.77	87,602.00	66,737.77	76.18%	
PAYROLL - MAINTENANCE	5,263.18	9,594.00	4,330.82	40,590.12	47,970.00	7,379.88	115,132.00	74,541.88	64.74%	
PAYROLL - OFFICE	2,120.46	2,440.00	319.54	11,595.89	12,200.00	604.11	29,280.00	17,684.11	60.40%	
EMPLOYEE BENEFITS - FICA/MEDIC	147.58	311.00	163.42	1,714.58	1,551.00	(163.58)	3,728.00	2,013.42	54.01%	
EMPLOYEE BENEFITS - MED. INS	4,578.27	6,003.00	1,424.73	26,604.89	31,619.00	5,014.11	76,849.00	50,244.11	65.38%	
EMPLOYEE BENEFITS - PERS	2,211.22	4,161.00	1,949.78	11,954.35	20,805.00	8,850.65	49,939.00	37,984.65	76.06%	
EMPLOYEE BENEFITS - SIS	59.73	220.00	160.27	652.13	912.00	259.87	3,145.00	2,492.87	79.26%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	1,248.00	1,248.00	2,998.00	2,998.00	100.00%	
UNIFORMS	0.00	0.00	0.00	582.93	882.00	299.07	1,763.00	1,180.07	66.94%	
OPEB EXPENSE	246.88	920.00	673.12	1,234.40	4,600.00	3,365.60	11,040.00	9,805.60	88.82%	
ACCRUED LEAVE EXPENSE	400.77	292.00	(108.77)	243.56	1,456.00	1,212.44	3,500.00	3,256.44	93.04%	
OTHER PAYROLL EXPENSES	(0.03)	167.00	167.03	39.19	831.00	791.81	2,000.00	1,960.81	98.04%	
CAR ALLOWANCE EXPENSE	0.00	(67.00)	(67.00)	(363.83)	(334.00)	29.83	(600.00)	(436.17)	54.52%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>17,685.62</b>	<b>31,591.00</b>	<b>13,905.38</b>	<b>115,712.44</b>	<b>160,240.00</b>	<b>44,527.56</b>	<b>386,176.00</b>	<b>270,463.56</b>	<b>70.04%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	1,439.06	491.00	(948.06)	3,031.82	2,920.00	(111.82)	3,170.00	138.18	4.36%	
LEGAL	101.03	271.00	169.97	358.22	1,355.00	996.78	3,250.00	2,891.78	88.98%	
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	1,612.00	1,612.00	100.00%	
ENGINEERING & SURVEYING	102.75	4,309.00	4,206.25	4,261.73	21,542.00	17,280.27	51,700.00	47,438.27	91.76%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

DRAFT

<b>GENERAL FUND (10)</b>	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EROSION AND DRAINAGE	0.00	0.00	0.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%	
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	5,434.95	32,500.00	27,065.05	45,000.00	39,565.05	87.92%	
BUILDING REPAIRS AND MAINT.	10.40	1,250.00	1,239.60	164.04	6,250.00	6,085.96	15,000.00	14,835.96	98.91%	
COMPUTER EXPENSE	235.78	415.00	179.22	2,031.70	2,075.00	43.30	4,986.00	2,954.30	59.25%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.92	640.00	381.08	730.00	471.08	64.53%	
EQUIP. SUPPLIES/MAINT./REPAIRS	109.23	425.00	315.77	911.74	2,125.00	1,213.26	5,100.00	4,188.26	82.12%	
EQUIPMENT RENTAL	34.42	34.00	(0.42)	165.58	172.00	6.42	412.00	246.42	59.81%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	128.19	19,250.00	19,123.81	19,630.00	19,503.81	99.36%	
SECURITY EXPENSE	10.98	17.00	6.02	60.28	81.00	20.72	200.00	139.72	69.86%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	11.04	883.00	871.96	206.98	4,419.00	4,212.02	10,600.00	10,383.02	98.05%	
OFFICE JANITORIAL	125.00	125.00	0.00	550.00	625.00	75.00	1,500.00	950.00	63.33%	
OFFICE SUPPLIES	20.94	132.00	111.06	105.25	660.00	554.75	1,584.00	1,478.75	93.36%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	167.00	102.69	167.00	102.69	61.49%	
PUBLICATION CHARGES	0.00	250.00	250.00	45.13	500.00	454.87	1,180.00	1,134.87	96.18%	
TELEPHONE	12.99	13.00	0.01	64.89	65.00	0.11	162.00	97.11	59.94%	
TRAINING AND SEMINARS	0.00	394.00	394.00	252.75	1,989.00	1,716.25	4,726.00	4,473.25	94.65%	
TRAVEL	0.00	188.00	188.00	0.00	937.00	937.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	188.00	0.50	937.50	938.00	0.50	2,250.00	1,312.50	58.33%	
UTILITIES - GAS & ELECTRIC	81.15	46.00	(35.15)	327.32	248.00	(79.32)	575.00	247.68	43.07%	
VEHICLE EXP FUEL/OIL/SUPP	208.94	1,272.00	1,063.06	4,908.19	6,359.00	1,450.81	15,260.00	10,351.81	67.84%	
VEH EXP R&M	185.17	1,251.00	1,065.83	2,218.14	5,253.00	4,034.86	15,008.00	12,789.86	85.22%	
<b>Total OPERATING EXPENSES</b>	<b>2,876.38</b>	<b>12,004.00</b>	<b>9,127.62</b>	<b>31,724.10</b>	<b>134,198.00</b>	<b>102,473.90</b>	<b>231,200.00</b>	<b>199,475.90</b>	<b>86.28%</b>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	4,763.14	55,000.00	50,236.86	1,987,751.73	1,998,240.00	10,488.27	2,808,206.00	820,454.27	29.22%	
<b>Total OTHER EXPENSES</b>	<b>4,763.14</b>	<b>55,000.00</b>	<b>50,236.86</b>	<b>1,987,751.73</b>	<b>1,998,240.00</b>	<b>10,488.27</b>	<b>2,808,206.00</b>	<b>820,454.27</b>	<b>29.22%</b>	
<b>Total EXPENDITURES</b>	<b>25,325.14</b>	<b>98,595.00</b>	<b>73,269.86</b>	<b>2,135,189.27</b>	<b>2,292,678.00</b>	<b>157,489.73</b>	<b>3,425,582.00</b>	<b>1,290,393.73</b>	<b>37.67%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>109,536.39</b>	<b>20,020.00</b>	<b>89,516.39</b>	<b>(887,721.90)</b>	<b>(1,046,394.00)</b>	<b>158,672.10</b>	<b>(1,022,240.00)</b>	<b>(134,518.10)</b>	<b>13.16%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

**DRAFT**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%	Ponderosa MHP completed FY 25
INTEREST ON INVESTMENTS	19,350.99	28,767.00	(9,416.01)	106,335.52	143,835.00	(37,499.48)	345,198.00	238,862.48	69.20%	Budget @ 41% allocation change per cash position 6/30/25 to 29%.
PLAN REVIEW FEE	625.00	0.00	625.00	1,125.00	500.00	625.00	750.00	(375.00)	-50.00%	
OTHER REVENUE	7,925.48	2,112.00	5,813.48	23,167.54	10,560.00	12,607.54	25,350.00	2,182.46	8.61%	
<b>Total MISCELLANEOUS</b>	<b>27,901.47</b>	<b>30,879.00</b>	<b>(2,977.53)</b>	<b>130,628.06</b>	<b>179,895.00</b>	<b>(49,266.94)</b>	<b>396,298.00</b>	<b>265,669.94</b>	<b>67.04%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	313,406.79	316,161.00	(2,754.21)	1,570,660.85	1,580,805.00	(10,144.15)	3,793,932.00	2,223,271.15	58.60%	
RESIDENTIAL TIER 1 CONSUMPTION	14,741.26	19,740.00	(4,998.74)	141,195.14	157,920.00	(16,724.86)	329,000.00	187,804.86	57.08%	
RESIDENTIAL TIER 2 CONSUMPTION	635.91	1,360.00	(724.09)	33,699.14	41,480.00	(7,780.86)	68,000.00	34,300.86	50.44%	
RESIDENTIAL TIER 3 CONSUMPTION	60.71	720.00	(659.29)	34,041.34	48,240.00	(14,198.66)	72,000.00	37,958.66	52.72%	
RESIDENTIAL FIRE PROTECTION	8,731.89	8,708.00	23.89	43,670.09	43,538.00	132.09	104,494.00	60,823.91	58.21%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	151,687.65	151,690.00	(2.35)	364,056.00	212,368.35	58.33%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	39,223.90	39,222.00	1.90	94,137.00	54,913.10	58.33%	
COMMERCIAL CONSUMPTION	2,336.19	17,600.00	(15,263.81)	41,453.78	57,200.00	(15,746.22)	110,000.00	68,546.22	62.31%	
PENALTIES ON USER FEES	4,332.25	3,535.00	797.25	16,421.17	17,675.00	(1,253.83)	42,420.00	25,998.83	61.29%	
SERVICE CHARGES	300.00	800.00	(500.00)	5,468.69	4,000.00	1,468.69	9,600.00	4,131.31	43.03%	
RETURN CHECK FEES	40.00	40.00	0.00	280.00	200.00	80.00	480.00	200.00	41.67%	
CONNECTION FEES	22,400.00	0.00	22,400.00	41,300.00	13,012.00	28,288.00	14,712.00	(26,588.00)	-180.72%	
TRANSFER FEE REVENUE	492.75	609.00	(116.25)	2,696.69	3,045.00	(348.31)	7,308.00	4,611.31	63.10%	
SERVLIN ADMIN REVENUE	163.70	163.00	0.70	819.29	811.00	8.29	1,952.00	1,132.71	58.03%	
SERVLIN LOSS INSURANCE	1,307.06	1,294.00	13.06	6,536.82	6,472.00	64.82	15,530.00	8,993.18	57.91%	
SERVLIN LINE INSURANCE	227.98	233.00	(5.02)	1,160.78	1,166.00	(5.22)	2,798.00	1,637.22	58.51%	
<b>Total USER FEES</b>	<b>407,358.80</b>	<b>409,145.00</b>	<b>(1,786.20)</b>	<b>2,130,315.33</b>	<b>2,166,476.00</b>	<b>(36,160.67)</b>	<b>5,030,419.00</b>	<b>2,900,103.67</b>	<b>57.65%</b>	
<b>Total REVENUES</b>	<b>435,260.27</b>	<b>440,024.00</b>	<b>(4,763.73)</b>	<b>2,260,943.39</b>	<b>2,346,371.00</b>	<b>(85,427.61)</b>	<b>5,426,717.00</b>	<b>3,165,773.61</b>	<b>58.34%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	7,086.78	22,388.00	15,301.22	60,971.59	111,940.00	50,968.41	268,656.00	207,684.41	77.30%	
PAYROLL - MAINTENANCE	36,109.16	42,949.00	6,839.84	173,057.66	214,743.00	41,685.34	515,386.00	342,328.34	66.42%	
PAYROLL - OFFICE	5,654.56	6,507.00	852.44	30,922.38	32,538.00	1,615.62	78,087.00	47,164.62	60.40%	
EMPLOYEE BENEFITS - FICA/MEDIC	738.70	1,079.00	340.30	3,917.26	5,395.00	1,477.74	12,954.00	9,036.74	69.76%	
EMPLOYEE BENEFITS - MED. INS	12,002.95	24,052.00	12,049.05	74,922.86	126,206.00	51,283.14	306,463.00	231,540.14	75.55%	
EMPLOYEE BENEFITS - PERS	10,464.78	18,988.00	8,523.22	47,801.58	94,937.00	47,135.42	227,853.00	180,051.42	79.02%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

**DRAFT**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
EMPLOYEE BENEFITS - SII	117.34	554.00	436.66	615.54	2,296.00	1,680.46	7,916.00	7,300.46	92.22%	
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	0.00	3,330.00	3,330.00	7,995.00	7,995.00	100.00%	
UNIFORMS	267.75	0.00	(267.75)	2,011.93	4,374.00	2,362.07	8,747.00	6,735.07	77.00%	
OPEB EXPENSE	2,419.38	3,389.00	969.62	12,096.90	16,945.00	4,848.10	40,670.00	28,573.10	70.26%	
ACCRUED LEAVE EXPENSE	(2,028.37)	1,083.00	3,111.37	6,354.93	5,419.00	(935.93)	13,000.00	6,845.07	51.12%	
OTHER PAYROLL EXPENSES	164.98	0.00	(164.98)	1,387.73	1,600.00	212.27	3,200.00	1,812.27	56.63%	
CAR ALLOWANCE EXPENSE	0.00	(334.00)	(334.00)	(1,338.93)	(1,668.00)	(329.07)	(4,000.00)	(2,661.07)	66.53%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>72,998.01</b>	<b>121,321.00</b>	<b>48,322.99</b>	<b>412,721.43</b>	<b>618,055.00</b>	<b>205,333.57</b>	<b>1,486,927.00</b>	<b>1,074,205.57</b>	<b>72.24%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	17,268.78	5,896.00	(11,372.78)	36,381.89	35,036.00	(1,345.89)	38,040.00	1,658.11	4.36%	
LEGAL	2,407.22	3,250.00	842.78	11,171.55	16,250.00	5,078.45	39,000.00	27,828.45	71.36%	Flood Claims
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	7,440.00	7,440.00	100.00%	
ENGINEERING & SURVEYING	1,388.00	1,895.00	507.00	6,882.02	9,479.00	2,596.98	22,750.00	15,867.98	69.75%	
BAD DEBTS	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	13,926.00	13,926.00	100.00%	
BANK CHARGES	4,586.50	4,441.00	(145.50)	22,557.41	22,203.00	(354.41)	53,290.00	30,732.59	57.67%	
BUILDING REPAIRS AND MAINT.	199.72	1,238.00	1,038.28	1,508.90	6,189.00	4,680.10	14,855.00	13,346.10	89.84%	
COMPUTER EXPENSE	1,978.58	4,000.00	2,021.42	45,886.79	36,261.00	(9,625.79)	70,261.00	24,374.21	34.69%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,632.09	8,337.00	4,704.91	9,666.00	6,033.91	62.42%	Maintenance Service Agreement Elevator & Fire Extinguisher Maintenance all stations.
EQUIP. SUPPLIES/MAINT./REPAIRS	2,570.09	440.00	(2,130.09)	4,461.64	8,510.00	4,048.36	16,150.00	11,688.36	72.37%	
EQUIPMENT RENTAL	493.49	462.00	(31.49)	3,383.95	3,688.00	304.05	9,245.00	5,861.05	63.40%	
SECURITY EXPENSE	285.98	415.00	129.02	4,828.60	6,680.00	1,851.40	14,548.00	9,719.40	66.81%	
INSURANCE AND BONDS	1,535.04	1,527.00	(8.04)	92,922.03	94,571.00	1,648.97	105,263.00	12,340.97	11.72%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	200.00	200.00	500.00	500.00	100.00%	
INVENTORY PARTS	0.00	0.00	0.00	8,349.13	8,000.00	(349.13)	15,000.00	6,650.87	44.34%	
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%	
LIEN FEES	42.00	160.00	118.00	84.00	500.00	416.00	500.00	416.00	83.20%	
MISCELLANEOUS EXPENDITURES	132.41	833.00	700.59	1,284.07	4,169.00	2,884.93	10,000.00	8,715.93	87.16%	
OFFICE JANITORIAL	1,500.00	1,500.00	0.00	6,600.00	7,500.00	900.00	18,000.00	11,400.00	63.33%	
OFFICE SUPPLIES	264.01	1,106.00	841.99	2,234.13	5,530.00	3,295.87	13,279.00	11,044.87	83.18%	
PERMITS AND FEES	601.27	700.00	98.73	4,018.01	4,550.00	531.99	9,639.00	5,620.99	58.32%	
POSTAGE	0.00	1,020.00	1,020.00	2,608.06	3,700.00	1,091.94	6,760.00	4,151.94	61.42%	
PUBLICATION CHARGES	949.00	0.00	(949.00)	1,643.34	1,180.00	(463.34)	3,180.00	1,536.66	48.32%	Water Operators
SHOP SUPPLIES/SMALL TOOLS	703.21	583.00	(120.21)	775.88	2,916.00	2,140.12	7,000.00	6,224.12	88.92%	
TELEPHONE	1,178.44	1,265.00	86.56	6,121.31	6,325.00	203.69	15,180.00	9,058.69	59.68%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

**DRAFT**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	3,130.15	9,570.00	6,439.85	22,968.00	19,837.85	86.37%	
TRAVEL	0.00	1,117.00	1,117.00	807.61	5,585.00	4,777.39	13,404.00	12,596.39	93.97%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	11,250.00	11,250.00	0.00	27,000.00	15,750.00	58.33%	
UTILITIES - GAS & ELECTRIC	14,843.67	21,960.00	7,116.33	96,402.65	118,037.00	21,634.35	274,502.00	178,099.35	64.88%	
VEHICLE EXP FUEL/OIL/SUPP	1,671.58	10,173.00	8,501.42	15,305.89	50,867.00	35,561.11	122,078.00	106,772.11	87.46%	
VEH EXP R&M	-1,481.32	5,422.00	3,940.68	4,972.70	27,110.00	22,137.30	65,064.00	60,091.30	92.36%	
WATER MONITORING/SAMPLING	715.00	1,465.00	750.00	9,869.00	7,328.00	(2,541.00)	17,583.00	7,714.00	43.87%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%	
WATER DIST SYSTEM EXPENSE	265.61	6,475.00	6,209.39	2,975.75	32,375.00	29,399.25	77,700.00	74,724.25	96.17%	
WATER TREATMENT SYSTEM EXP	2,022.46	6,871.00	4,848.54	40,162.48	34,355.00	(5,807.48)	82,456.00	42,293.52	51.29%	
AMORTIZATION OF BONDS	679.56	680.00	0.44	3,397.80	3,400.00	2.20	8,155.00	4,757.20	58.33%	
<b>DEPRECIATION EXPENSE</b>	<b>127,965.35</b>	<b>120,639.00</b>	<b>(7,326.35)</b>	<b>625,700.70</b>	<b>603,195.00</b>	<b>(22,505.70)</b>	<b>1,447,688.00</b>	<b>821,967.30</b>	<b>56.78%</b>	
<b>Total OPERATING EXPENSES</b>	<b>189,978.29</b>	<b>219,697.00</b>	<b>29,718.71</b>	<b>1,097,926.53</b>	<b>1,238,346.00</b>	<b>140,419.47</b>	<b>2,720,550.00</b>	<b>1,822,623.47</b>	<b>59.64%</b>	
<b>OTHER EXPENSES</b>										
INTEREST EXPENSE	19,094.25	19,826.00	731.75	95,502.16	99,132.00	3,629.84	237,915.00	142,412.84	59.86%	
CAPITAL OUTLAY	39,186.08	100,000.00	60,813.92	1,335,401.80	1,615,000.00	279,598.20	5,926,726.00	4,591,324.20	77.47%	We have not received the FY24 Waterline Tramway/Trin Pay Application from Aspen.
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%	
<b>Total OTHER EXPENSES</b>	<b>58,280.33</b>	<b>119,826.00</b>	<b>61,545.67</b>	<b>1,430,903.96</b>	<b>1,714,132.00</b>	<b>283,228.04</b>	<b>6,161,441.00</b>	<b>4,730,537.04</b>	<b>76.78%</b>	
<b>Total EXPENDITURES</b>	<b>324,256.63</b>	<b>460,844.00</b>	<b>139,587.37</b>	<b>2,941,551.92</b>	<b>3,570,533.00</b>	<b>628,981.08</b>	<b>10,369,918.00</b>	<b>7,427,366.08</b>	<b>71.63%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>114,003.64</b>	<b>(20,820.00)</b>	<b>134,823.64</b>	<b>(680,608.53)</b>	<b>(1,224,162.00)</b>	<b>543,553.47</b>	<b>(4,942,201.00)</b>	<b>(4,261,592.47)</b>	<b>86.23%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES BY FUND  
From 11/1/2025 Through 11/30/2025**

<b>SEWER FUND (30)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	14,365.98	14,734.00	(368.02)	73,115.27	73,671.00	(555.73)	176,809.00	103,693.73	58.65%	
PLAN REVIEW FEE	375.00	0.00	375.00	625.00	400.00	225.00	500.00	(125.00)	-25.00%	
OTHER REVENUE	84.32	42.00	42.32	168.64	206.00	(37.36)	500.00	331.36	66.27%	
<b>Total MISCELLANEOUS</b>	<b>14,825.30</b>	<b>14,776.00</b>	<b>49.30</b>	<b>73,908.91</b>	<b>74,277.00</b>	<b>(368.09)</b>	<b>177,809.00</b>	<b>103,900.09</b>	<b>58.43%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	146,210.82	146,349.00	(138.18)	731,192.11	731,748.00	(555.89)	1,756,191.00	1,024,998.89	58.36%	
RESIDENTIAL TIER 1 CONSUMPTION	0.00	1,056.00	(1,056.00)	7,671.35	12,144.00	(4,472.65)	26,400.00	18,728.65	70.94%	
USER FEES - COMMERCIAL	3,503.20	3,503.00	0.20	17,516.00	17,515.00	1.00	42,038.00	24,522.00	58.33%	
COMMERCIAL CONSUMPTION	1,175.23	1,656.00	(480.77)	10,665.39	13,910.00	(3,244.61)	33,120.00	22,454.61	67.80%	
PENALTIES ON USER FEES	1,108.83	1,230.00	(121.17)	4,360.78	6,150.00	(1,789.22)	14,760.00	10,399.22	70.46%	
CONNECTION FEES	6,750.00	0.00	6,750.00	18,150.00	2,400.00	15,750.00	3,600.00	(14,550.00)	-404.17%	
TRANSFER FEE REVENUE	178.50	306.00	(127.50)	1,097.80	1,530.00	(432.20)	3,672.00	2,574.20	70.10%	
<b>Total USER FEES</b>	<b>158,928.58</b>	<b>154,100.00</b>	<b>4,828.58</b>	<b>790,653.43</b>	<b>785,397.00</b>	<b>5,256.43</b>	<b>1,879,781.00</b>	<b>1,089,127.57</b>	<b>57.94%</b>	
<b>Total REVENUES</b>	<b>173,751.88</b>	<b>168,876.00</b>	<b>4,875.88</b>	<b>864,562.34</b>	<b>859,674.00</b>	<b>4,888.34</b>	<b>2,057,590.00</b>	<b>1,193,027.66</b>	<b>57.96%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	5,315.08	12,931.00	7,615.92	38,680.35	64,663.00	25,972.65	155,170.00	116,489.65	75.07%	
PAYROLL - OFFICE	4,240.92	4,880.00	639.08	23,191.82	24,400.00	1,208.18	58,564.00	35,372.18	60.40%	
EMPLOYEE BENEFITS - FICA/MEDIC	154.35	274.00	119.65	965.89	1,370.00	404.11	3,294.00	2,328.11	70.68%	
EMPLOYEE BENEFITS - MED. INS	3,664.09	6,035.00	2,370.91	19,912.88	32,934.00	13,021.12	80,696.00	60,783.12	75.32%	
EMPLOYEE BENEFITS - PERS	2,745.11	4,940.00	2,194.89	13,939.60	24,696.00	10,756.40	59,276.00	45,336.40	76.48%	
EMPLOYEE BENEFITS - SIIIS	4.36	69.00	64.64	189.89	285.00	95.11	987.00	797.11	80.76%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	0.00	2,496.00	2,496.00	5,996.00	5,996.00	100.00%	
UNIFORMS	0.00	0.00	0.00	58.50	73.00	14.50	147.00	88.50	60.20%	
OPEB EXPENSE	427.92	1,457.00	1,029.08	2,139.60	7,285.00	5,145.40	17,490.00	15,350.40	87.77%	
ACCRUED LEAVE EXPENSE	850.72	333.00	(517.72)	148.90	1,665.00	1,516.10	4,000.00	3,851.10	96.28%	
OTHER PAYROLL EXPENSES	(0.03)	42.00	42.03	78.44	206.00	127.56	500.00	421.56	84.31%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	(516.94)	(210.00)	306.94	(500.00)	16.94	-3.39%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>17,402.52</b>	<b>31,419.00</b>	<b>14,016.48</b>	<b>98,788.93</b>	<b>159,853.00</b>	<b>61,064.07</b>	<b>385,620.00</b>	<b>286,831.07</b>	<b>74.39%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	8,634.35	2,948.00	(5,686.35)	18,190.90	17,516.00	(674.90)	19,020.00	829.10	4.36%	
LEGAL	690.52	1,625.00	934.48	1,929.78	8,125.00	6,195.22	19,500.00	17,570.22	90.10%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

**DRAFT**

<b>SEWER FUND (30)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	2,108.00	2,108.00	100.00%	
ENGINEERING & SURVEYING	1,235.25	854.00	(381.25)	2,556.88	4,270.00	1,713.12	10,250.00	7,693.12	75.05%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	424,179.50	424,180.00	0.50	848,359.00	424,179.50	50.00%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	241,623.00	242,623.00	1,000.00	485,246.00	243,623.00	50.21%	
BAD DEBITS	0.00	9,000.00	9,000.00	0.00	9,000.00	9,000.00	9,284.00	9,284.00	100.00%	
BANK CHARGES	3,057.67	2,947.00	(110.67)	15,038.28	14,731.00	(307.28)	35,360.00	20,321.72	57.47%	
BUILDING REPAIRS AND MAINT.	54.24	2,618.00	2,563.76	467.89	13,090.00	12,622.11	31,419.00	30,951.11	98.51%	
COMPUTER EXPENSE	844.95	600.00	(244.95)	16,386.77	12,260.00	(4,126.77)	21,876.00	5,489.23	25.09%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	1,553.56	4,169.00	2,615.44	4,931.00	3,377.44	68.49%	
EQUIP. SUPPLIES/MAINT./REPAIRS	10,348.76	17,920.00	7,571.24	72,302.07	89,600.00	17,297.93	215,040.00	142,737.93	66.38%	
EQUIPMENT RENTAL	137.49	80.00	(57.49)	1,318.95	1,511.00	192.05	3,824.00	2,505.05	65.51%	
SECURITY EXPENSE	513.56	530.00	16.44	3,706.19	2,860.00	(866.19)	6,804.00	3,097.81	45.53%	
INSURANCE AND BONDS	0.00	0.00	0.00	27,343.60	27,888.00	544.40	27,888.00	544.40	1.95%	
INVENTORY PARTS	756.00	0.00	(756.00)	756.00	500.00	(256.00)	500.00	(256.00)	-51.20%	Sewer Manhole Covers.
MISCELLANEOUS EXPENDITURES	66.19	513.00	446.81	690.73	2,562.00	1,871.27	6,153.00	5,462.27	88.77%	
OFFICE JANITORIAL	750.00	750.00	0.00	3,300.00	3,750.00	450.00	9,000.00	5,700.00	63.33%	
OFFICE SUPPLIES	134.13	578.00	443.87	1,253.73	2,889.00	1,635.27	6,935.00	5,681.27	81.92%	
PERMITS AND FEES	0.00	0.00	0.00	385.82	405.00	19.18	405.00	19.18	4.74%	
POSTAGE	0.00	737.00	737.00	1,738.70	2,209.00	470.30	4,420.00	2,681.30	60.66%	
PUBLICATION CHARGES	0.00	0.00	0.00	90.26	1,200.00	1,109.74	2,200.00	2,109.74	95.90%	
TELEPHONE	131.23	136.00	4.77	601.86	680.00	78.14	1,632.00	1,030.14	63.12%	
TRAINING AND SEMINARS	0.00	489.00	489.00	633.20	2,445.00	1,811.80	5,874.00	5,240.80	89.22%	
TRAVEL	0.00	288.00	288.00	538.41	1,440.00	901.59	3,462.00	2,923.59	84.45%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	5,625.00	5,625.00	0.00	13,500.00	7,875.00	58.33%	
UTILITIES - GAS & ELECTRIC	1,398.84	1,874.00	475.16	6,738.94	10,073.00	3,334.06	23,425.00	16,686.06	71.23%	
DEPRECIATION EXPENSE	8,119.59	8,203.00	83.41	41,432.52	41,015.00	(417.52)	98,437.00	57,004.48	57.91%	
<b>Total OPERATING EXPENSES</b>	<b>37,997.77</b>	<b>53,815.00</b>	<b>15,817.23</b>	<b>890,382.54</b>	<b>946,606.00</b>	<b>56,223.46</b>	<b>1,916,852.00</b>	<b>1,026,469.46</b>	<b>53.55%</b>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	10,758.52	10,000.00	(758.52)	14,776.65	38,000.00	23,223.35	507,766.00	492,989.35	97.09%	
<b>Total OTHER EXPENSES</b>	<b>10,758.52</b>	<b>10,000.00</b>	<b>(758.52)</b>	<b>14,776.65</b>	<b>38,000.00</b>	<b>23,223.35</b>	<b>507,766.00</b>	<b>492,989.35</b>	<b>97.09%</b>	
<b>Total EXPENDITURES</b>	<b>66,158.81</b>	<b>95,234.00</b>	<b>29,075.19</b>	<b>1,009,948.12</b>	<b>1,144,459.00</b>	<b>140,510.88</b>	<b>2,810,239.00</b>	<b>1,806,289.88</b>	<b>64.28%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>107,593.07</b>	<b>73,642.00</b>	<b>33,951.07</b>	<b>(139,385.78)</b>	<b>(284,785.00)</b>	<b>145,399.22</b>	<b>(752,648.00)</b>	<b>(613,262.22)</b>	<b>81.48%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

**DRAFT**

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	3,445.99	702.00	2,743.99	18,557.47	3,510.00	15,047.47	8,419.00	(10,138.47)	-120.42%	Budget @ 1% allocation change per cash position 6/30/25 to 5%.
OTHER REVENUE	37.20	17.00	20.20	74.40	81.00	(6.60)	200.00	125.60	62.80%	
<b>Total MISCELLANEOUS</b>	<b>3,483.19</b>	<b>719.00</b>	<b>2,764.19</b>	<b>18,631.87</b>	<b>3,591.00</b>	<b>15,040.87</b>	<b>8,619.00</b>	<b>(10,012.87)</b>	<b>-116.17%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	62,155.23	62,222.00	(66.77)	310,933.68	311,110.00	(176.32)	746,664.00	435,730.32	58.36%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	28,620.00	28,620.00	0.00	68,688.00	40,068.00	58.33%	
PENALTIES ON USER FEES	448.39	401.00	47.39	1,728.74	2,003.00	(274.26)	4,810.00	3,081.26	64.06%	
TRANSFER FEE REVENUE	78.75	135.00	(56.25)	484.32	675.00	(190.68)	1,620.00	1,135.68	70.10%	
<b>Total USER FEES</b>	<b>68,406.37</b>	<b>68,482.00</b>	<b>(75.63)</b>	<b>341,766.74</b>	<b>342,408.00</b>	<b>(641.26)</b>	<b>821,782.00</b>	<b>480,015.26</b>	<b>58.41%</b>	
<b>Total REVENUES</b>	<b>71,889.56</b>	<b>69,201.00</b>	<b>2,688.56</b>	<b>360,398.61</b>	<b>345,999.00</b>	<b>14,399.61</b>	<b>830,401.00</b>	<b>470,002.39</b>	<b>56.60%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	2,657.54	6,048.00	3,390.46	18,578.17	30,240.00	11,661.83	72,578.00	53,999.83	74.40%	
PAYROLL - MAINTENANCE	3,759.42	4,270.00	510.58	21,432.21	21,348.00	(84.21)	51,238.00	29,805.79	58.17%	
PAYROLL - OFFICE	2,120.45	2,440.00	319.55	11,595.81	12,200.00	604.19	29,280.00	17,684.19	60.40%	
EMPLOYEE BENEFITS - FICA/MEDIC	125.92	207.00	81.08	753.24	1,035.00	281.76	2,489.00	1,735.76	69.74%	
EMPLOYEE BENEFITS - MED. INS	3,716.57	4,880.00	1,163.43	21,178.06	25,667.00	4,488.94	62,362.00	41,183.94	66.04%	
EMPLOYEE BENEFITS - PERS	1,932.24	3,270.00	1,337.76	9,854.12	16,350.00	6,495.88	39,241.00	29,386.88	74.89%	
EMPLOYEE BENEFITS - SIIS	43.06	89.00	45.94	277.22	369.00	91.78	1,272.00	994.78	78.21%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	1,248.00	1,248.00	2,998.00	2,998.00	100.00%	
UNIFORMS	0.00	0.00	0.00	353.67	551.00	197.33	1,103.00	749.33	67.94%	
OPEB EXPENSE	197.49	949.00	751.51	987.45	4,745.00	3,757.55	11,392.00	10,404.55	91.33%	
ACCRUED LEAVE EXPENSE	407.79	167.00	(240.79)	167.66	831.00	663.34	2,000.00	1,832.34	91.62%	
OTHER PAYROLL EXPENSES	0.02	83.00	82.98	39.43	419.00	379.57	1,000.00	960.57	96.06%	
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	(205.80)	0.00	205.80	0.00	205.80	#DIV/0!	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>14,960.50</b>	<b>22,653.00</b>	<b>7,692.50</b>	<b>85,011.24</b>	<b>115,003.00</b>	<b>29,991.76</b>	<b>276,953.00</b>	<b>191,941.76</b>	<b>69.30%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	1,439.06	491.00	(948.06)	3,031.82	2,920.00	(111.82)	3,170.00	138.18	4.36%	
LEGAL	200.23	271.00	70.77	18,052.60	1,363.00	(16,699.60)	3,250.00	(14,802.60)	-455.46%	
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	1,240.00	1,240.00	100.00%	
ENGINEERING & SURVEYING	411.50	0.00	(411.50)	1,848.12	500.00	(1,348.12)	500.00	(1,348.12)	-269.62%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUES and EXPENDITURES BY FUND  
From 11/1/2025 Through 11/30/2025**

**DRAFT**

<b>SNOW REMOVAL SPECIAL REVENUE (60)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
SNOW REMOVAL - PLOWING	49,140.00	60,000.00	10,860.00	92,820.00	100,000.00	7,180.00	775,000.00	682,180.00	88.02%	
SNOW REMOVAL - SANDING	4,860.00	7,500.00	2,640.00	9,180.00	12,500.00	3,320.00	75,000.00	65,820.00	87.76%	
SNOW REMOVAL ANTI-ICE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
BAD DEBTS	0.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,096.00	4,096.00	100.00%	
BANK CHARGES	1,348.97	1,300.00	(48.97)	6,634.52	6,500.00	(134.52)	15,600.00	8,965.48	57.47%	
BUILDING REPAIRS AND MAINT.	10.40	402.00	391.60	97.76	2,010.00	1,912.24	4,830.00	4,732.24	97.98%	
COMPUTER EXPENSE	332.56	829.00	496.44	4,218.51	2,704.00	(1,514.51)	4,754.00	535.49	11.26%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.92	595.00	336.08	726.00	467.08	64.34%	
EQUIP. SUPPLIES/MAINT./REPAIRS	109.23	0.00	(109.23)	109.23	50.00	(59.23)	100.00	(9.23)	-9.23%	
EQUIPMENT RENTAL	25.42	50.00	24.58	416.35	476.00	59.65	1,101.00	684.65	62.18%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	10.98	21.00	10.02	60.28	103.00	42.72	250.00	189.72	75.89%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	11.04	467.00	455.96	206.98	2,335.00	2,128.02	5,600.00	5,393.02	96.30%	
OFFICE JANITORIAL	125.00	125.00	0.00	550.00	625.00	75.00	1,500.00	950.00	63.33%	
OFFICE SUPPLIES	24.69	114.00	89.31	394.04	570.00	175.96	1,373.00	978.96	71.30%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	688.00	603.69	688.00	603.69	90.37%	
POSTAGE	0.00	300.00	300.00	777.56	900.00	122.44	1,820.00	1,042.44	57.28%	
PUBLICATION CHARGES	0.00	0.00	0.00	902.75	534.00	(368.75)	1,515.00	612.25	40.41%	
TELEPHONE	12.99	14.00	1.01	64.89	66.00	1.11	162.00	97.11	59.94%	
TRAINING AND SEMINARS	0.00	171.00	171.00	452.55	855.00	402.45	2,052.00	1,599.45	77.95%	
TRAVEL	0.00	166.00	166.00	237.53	826.00	588.47	1,984.00	1,746.47	88.03%	
TRUSTEE FEES	187.50	187.00	(0.50)	937.50	937.00	(0.50)	2,250.00	1,312.50	58.33%	
UTILITIES - GAS & ELECTRIC	35.82	46.00	10.18	138.79	248.00	109.21	575.00	436.21	75.86%	
VEHICLE EXP FUEL/OIL/SUPP	208.94	1,272.00	1,063.06	1,589.41	6,355.00	4,766.59	15,260.00	13,670.59	89.58%	
VEH EXP R&M	185.17	1,105.00	919.83	378.39	5,523.00	5,144.61	13,258.00	12,879.61	97.15%	
<b>Total OPERATING EXPENSES</b>	<b>56,679.50</b>	<b>78,831.00</b>	<b>20,151.50</b>	<b>147,982.28</b>	<b>168,852.00</b>	<b>20,869.72</b>	<b>952,382.00</b>	<b>804,399.72</b>	<b>84.46%</b>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	1,468.89	0.00	(1,468.89)	1,730.37	6,820.00	5,089.63	123,667.00	121,936.63	98.60%	
<b>Total OTHER EXPENSES</b>	<b>1,468.89</b>	<b>0.00</b>	<b>(1,468.89)</b>	<b>1,730.37</b>	<b>6,820.00</b>	<b>5,089.63</b>	<b>123,667.00</b>	<b>121,936.63</b>	<b>98.60%</b>	
<b>Total EXPENDITURES</b>	<b>75,108.89</b>	<b>101,484.00</b>	<b>26,375.11</b>	<b>234,723.89</b>	<b>290,675.00</b>	<b>55,951.11</b>	<b>1,353,002.00</b>	<b>1,118,278.11</b>	<b>82.65%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(3,210.33)</b>	<b>(32,283.00)</b>	<b>29,063.67</b>	<b>125,674.72</b>	<b>55,324.00</b>	<b>70,350.72</b>	<b>(522,601.00)</b>	<b>(648,275.72)</b>	<b>124.05%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 11/1/2025 Through 11/30/2025**

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
<b>REVENUES</b>										
MISCELLANEOUS										
RENTAL INCOME	8,285.12	8,397.00	(111.88)	41,425.46	41,985.00	(559.54)	100,767.00	59,341.54	58.89%	
<b>Total MISCELLANEOUS</b>	<b>8,285.12</b>	<b>8,397.00</b>	<b>(111.88)</b>	<b>41,425.46</b>	<b>41,985.00</b>	<b>(559.54)</b>	<b>100,767.00</b>	<b>59,341.54</b>	<b>58.89%</b>	
<b>Total REVENUES</b>	<b>8,285.12</b>	<b>8,397.00</b>	<b>(111.88)</b>	<b>41,425.46</b>	<b>41,985.00</b>	<b>(559.54)</b>	<b>100,767.00</b>	<b>59,341.54</b>	<b>58.89%</b>	
<b>EXPENDITURES</b>										
<b>OPERATING EXPENSES</b>										
BUILDING REPAIRS AND MAINT.	330.81	417.00	86.19	1,734.41	2,081.00	346.59	5,000.00	3,265.59	65.31%	
EQUIP. SUPPLIES/MAINT./REPAIRS	22.00	0.00	(22.00)	22.00	200.00	178.00	400.00	378.00	94.50%	
EQUIPMENT RENTAL	16.75	18.00	1.25	81.75	90.00	8.25	220.00	138.25	62.84%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,711.13	3,786.00	74.87	3,786.00	74.87	1.98%	
MISCELLANEOUS EXPENDITURES	497.70	583.00	85.30	2,558.26	2,915.00	356.74	7,000.00	4,441.74	63.45%	
OFFICE JANITORIAL	1,000.00	900.00	(100.00)	4,400.00	4,500.00	100.00	10,800.00	6,400.00	59.25%	
OFFICE SUPPLIES	0.00	0.00	0.00	0.00	200.00	200.00	400.00	400.00	100.00%	
UTILITIES - GAS & ELECTRIC	1,071.06	588.00	(383.06)	4,931.93	3,440.00	(1,491.93)	17,191.00	12,259.07	71.31%	
<b>Total OPERATING EXPENSES</b>	<b>2,938.32</b>	<b>2,606.00</b>	<b>(332.32)</b>	<b>17,439.48</b>	<b>17,212.00</b>	<b>(227.48)</b>	<b>44,797.00</b>	<b>27,357.52</b>	<b>61.07%</b>	
<b>Total EXPENDITURES</b>	<b>2,938.32</b>	<b>2,606.00</b>	<b>(332.32)</b>	<b>17,439.48</b>	<b>17,212.00</b>	<b>(227.48)</b>	<b>44,797.00</b>	<b>27,357.52</b>	<b>61.07%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>5,346.80</b>	<b>5,791.00</b>	<b>(444.20)</b>	<b>23,985.98</b>	<b>24,773.00</b>	<b>(787.02)</b>	<b>55,970.00</b>	<b>31,984.02</b>	<b>133.34%</b>	

**DECEMBER 2025**  
**CASH POSITION,**  
**STATEMENT OF REVENUE**  
**AND EXPENDITURES**  
**COMBINED AND BY FUND**



KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	47%
						CASH POSITION	WATER
DECEMBER 2025						SEWER	20%
						SNOW	6%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 8,689,553.60	\$ 82,658.31	\$ (63.33)	\$ 135,160.74	\$ (25,090.88)	\$ 8,882,218.44	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 468,823.39	\$ 12,905.06	\$ -	\$ -	\$ -	\$ 481,728.45	
GENERAL INVESTMENT	\$ 373,404.67	\$ (95,563.37)	\$ -	\$ 3,074.48	\$ -	\$ 280,915.78	
<b>GF TOTAL</b>						<b>\$ 9,644,862.67</b>	
WATER FUND	\$ 3,783,981.59	\$ 153,354.76	\$ 111.81	\$ 404,516.35	\$ (564,156.75)	\$ 3,777,807.76	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 747,353.14	\$ 16,629.40	\$ -	\$ -	\$ -	\$ 763,982.54	
WATER INVESTMENT	\$ 412,127.60	\$ (104,394.43)	\$ -	\$ 1,901.28	\$ -	\$ 309,634.45	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 369,031.09	\$ (140,339.44)	\$ -	\$ -	\$ -	\$ 228,691.65	
TREAT DEBT RESERVE	\$ 559,898.32	\$ 32,280.79	\$ -	\$ -	\$ -	\$ 592,179.11	
CAP IMPROV. RESERVE	\$ -	\$ 42,468.92	\$ -	\$ -	\$ -	\$ 42,468.92	
<b>WF TOTAL</b>						<b>\$ 5,760,194.43</b>	
SEWER FUND	\$ 4,157,713.40	\$ 53,074.11	\$ (24.54)	\$ 162,318.34	\$ (46,478.58)	\$ 4,326,602.73	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 19,835.15	\$ 672.81	\$ -	\$ -	\$ -	\$ 20,507.96	
SEWER INVESTMENT	\$ 211,430.06	\$ (53,746.92)	\$ -	\$ 1,251.41	\$ -	\$ 158,934.55	
<b>SF TOTAL</b>						<b>\$ 4,506,045.24</b>	
SNOW REV. FUND	\$ 655,143.73	\$ (3,919.32)	\$ (23.94)	\$ 70,176.13	\$ (19,311.01)	\$ 702,065.59	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 239,294.98	\$ 6,732.41	\$ -	\$ -	\$ -	\$ 246,027.39	
SNOW INVESTMENT	\$ 10,281.67	\$ (2,813.09)	\$ -	\$ 314.27	\$ -	\$ 7,782.85	
<b>SNOW TOTAL</b>						<b>\$ 955,875.83</b>	
298 KINGSBURY GRADE RENTAL	\$ 304,552.59	\$ -	\$ -	\$ -	\$ (1,980.90)	\$ 302,571.69	
<b>80 RENTAL TOTAL</b>						<b>\$ 302,571.69</b>	
<b>GRAND TOTALS</b>	<b>\$ 21,047,854.98</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 778,713.00</b>	<b>\$ (657,018.12)</b>	<b>\$ 21,169,549.86</b>	
CHECKING							
US BANK	\$ 504,932.01	\$ (43,482.19)		\$ 708,608.30	\$ (657,018.12)	\$ 513,040.00	
US BANK MMA	\$ -	\$ -		\$ -	\$ -	\$ -	
MORTON CAPITAL MMA	\$ 7,244.00	\$ (6,517.81)		\$ 6,541.44	\$ -	\$ 7,267.63	
4.25% FIRST FNDTN BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ (250,000.00)				\$ -	
4.00% NORTHEAST BANK CD	\$ 250,000.00	\$ -				\$ 250,000.00	
	\$ -	\$ -				\$ -	
	\$ -	\$ -				\$ -	
LOCAL GOVT POOLED 4.0826674%	\$ 19,535,678.97	\$ 300,000.00		\$ 63,563.26	\$ -	\$ 19,899,242.23	
<b>GRAND TOTALS</b>	<b>\$ 21,047,854.98</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 778,713.00</b>	<b>\$ (657,018.12)</b>	<b>\$ 21,169,549.86</b>	



**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES  
From 12/1/2025 Through 12/31/2025**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	33,247.61	27,635.00	5,612.61	432,199.86	449,071.00	(16,871.14)	690,878.00	258,678.14	37.44%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	7.14	75.00	(67.86)	6,667.00	6,659.86	99.89%
ADVALOREM MAKE-UP	28,382.52	23,591.00	4,791.52	368,957.67	383,359.00	(14,401.33)	589,783.00	220,825.33	37.44%
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	401,746.98	401,746.00	0.98	803,494.00	401,747.02	50.00%
<b>Total TAXES</b>	<b>129,587.96</b>	<b>119,184.00</b>	<b>10,403.96</b>	<b>1,202,911.65</b>	<b>1,234,251.00</b>	<b>(31,339.35)</b>	<b>2,090,822.00</b>	<b>887,910.35</b>	<b>42.47%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%
INTEREST ON INVESTMENTS	69,340.37	70,163.00	(822.63)	440,491.31	420,979.00	19,512.31	841,946.00	401,454.69	47.68%
PLAN REVIEW FEE	0.00	0.00	0.00	1,750.00	900.00	850.00	1,250.00	(500.00)	-40.00%
RENTAL INCOME	8,319.39	8,397.00	(77.61)	49,744.85	50,382.00	(637.15)	100,767.00	51,022.15	50.63%
OTHER REVENUE	4,501.67	2,255.00	2,246.67	27,912.25	13,519.00	14,393.25	27,050.00	(862.25)	-3.19%
<b>Total MISCELLANEOUS</b>	<b>82,161.43</b>	<b>80,815.00</b>	<b>1,346.43</b>	<b>519,898.41</b>	<b>510,780.00</b>	<b>9,118.41</b>	<b>996,013.00</b>	<b>476,114.59</b>	<b>47.80%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	522,209.38	524,732.00	(2,522.62)	3,134,996.02	3,148,395.00	(13,398.98)	6,296,787.00	3,161,790.98	50.21%
RESIDENTIAL TIER 1 CONSUMPTION	25,427.98	25,142.00	285.98	174,294.47	195,206.00	(20,911.53)	355,400.00	181,105.53	50.96%
RESIDENTIAL TIER 2 CONSUMPTION	1,201.95	2,040.00	(838.05)	34,901.09	43,520.00	(8,618.91)	68,000.00	33,098.91	48.67%
RESIDENTIAL TIER 3 CONSUMPTION	1,328.56	1,440.00	(111.44)	35,369.90	49,680.00	(14,310.10)	72,000.00	36,630.10	50.88%
RESIDENTIAL FIRE PROTECTION	8,780.03	8,708.00	72.03	52,450.12	52,246.00	204.12	104,494.00	52,043.88	49.81%
USER FEES - COMMERCIAL	39,564.73	39,565.00	(0.27)	237,388.38	237,390.00	(1.62)	474,782.00	237,393.62	50.00%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	47,068.68	47,067.00	1.68	94,137.00	47,068.32	50.00%
COMMERCIAL CONSUMPTION	6,308.23	24,212.00	(17,903.77)	58,427.40	95,322.00	(36,894.60)	143,120.00	84,692.60	59.18%
PENALTIES ON USER FEES	6,544.48	5,166.00	1,378.48	29,055.17	30,994.00	(1,938.83)	61,990.00	32,934.83	53.13%
SERVICE CHARGES	626.88	800.00	(173.12)	6,095.57	4,800.00	1,295.57	9,600.00	3,504.43	36.50%
RETURN CHECK FEES	20.00	40.00	(20.00)	300.00	240.00	60.00	480.00	180.00	37.50%
CONNECTION FEES	0.00	0.00	0.00	59,450.00	15,412.00	44,038.00	18,312.00	(41,138.00)	-224.65%
TRANSFER FEE REVENUE	1,097.84	1,050.00	47.84	5,376.65	6,300.00	(923.35)	12,600.00	7,223.35	57.33%
SERVLINE ADMIN REVENUE	0.72	163.00	(162.28)	820.01	974.00	(153.99)	1,952.00	1,131.99	57.99%
SERVLINE LOSS INSURANCE	5.70	1,294.00	(1,288.30)	6,542.52	7,766.00	(1,223.48)	15,530.00	8,987.48	57.87%
SERVLINE LINE INSURANCE	0.38	233.00	(232.62)	1,161.16	1,399.00	(237.84)	2,798.00	1,636.84	58.50%
<b>Total USER FEES</b>	<b>620,961.64</b>	<b>642,430.00</b>	<b>(21,468.36)</b>	<b>3,883,697.14</b>	<b>3,936,711.00</b>	<b>(53,013.86)</b>	<b>7,731,982.00</b>	<b>3,846,284.86</b>	<b>49.77%</b>
<b>Total REVENUES</b>	<b>831,711.03</b>	<b>841,429.00</b>	<b>(9,717.97)</b>	<b>5,606,507.20</b>	<b>5,681,742.00</b>	<b>(75,234.80)</b>	<b>10,816,817.00</b>	<b>5,212,309.80</b>	<b>48.18%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES  
From 12/1/2025 Through 12/31/2025**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	25,639.94	48,667.00	23,027.06	164,734.28	292,000.00	127,265.72	584,006.00	419,271.72	71.79%
PAYROLL - MAINTENANCE	35,496.94	56,813.00	21,316.06	270,576.93	340,874.00	70,297.07	681,756.00	411,179.07	60.31%
PAYROLL - OFFICE	13,945.14	16,267.00	2,321.86	91,251.04	97,605.00	6,353.96	195,211.00	103,959.96	53.26%
EMPLOYEE BENEFITS - FICA/MEDIC	1,025.54	1,871.00	845.46	8,376.51	11,222.00	2,845.49	22,465.00	14,088.49	62.71%
EMPLOYEE BENEFITS - MED. INS	23,961.88	40,970.00	17,008.12	166,580.57	257,396.00	90,815.43	526,370.00	359,789.43	68.35%
EMPLOYEE BENEFITS - PERS	17,231.97	31,360.00	14,128.03	100,781.62	188,148.00	87,366.38	376,309.00	275,527.38	73.22%
EMPLOYEE BENEFITS - SIIS	197.33	1,466.00	1,268.67	1,932.11	5,328.00	3,395.89	13,320.00	11,387.89	85.49%
UNEMPLOYMENT BENEFITS	439.61	1,666.00	1,226.39	439.61	9,988.00	9,548.39	19,987.00	19,547.39	97.80%
UNIFORMS	109.22	0.00	(109.22)	3,116.25	5,880.00	2,763.75	11,760.00	8,643.75	73.50%
OPEB EXPENSE	3,291.67	6,715.00	3,423.33	19,750.02	40,290.00	20,539.98	80,592.00	60,841.98	75.49%
ACCRUED LEAVE EXPENSE	1,969.22	1,875.00	(94.22)	8,884.27	11,246.00	2,361.73	22,500.00	13,615.73	60.51%
OTHER PAYROLL EXPENSES	49.93	1,892.00	1,842.07	1,594.72	4,948.00	3,353.28	6,700.00	5,105.28	76.20%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,425.50)	(2,653.00)	(227.50)	(5,300.00)	(2,874.50)	54.24%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>123,358.39</b>	<b>209,121.00</b>	<b>85,762.61</b>	<b>835,992.43</b>	<b>1,262,272.00</b>	<b>426,679.57</b>	<b>2,535,676.00</b>	<b>1,700,083.57</b>	<b>67.05%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	5,008.00	5,008.00	60,636.43	63,400.00	2,763.57	63,400.00	2,763.57	4.36%
LEGAL	4,670.00	5,416.00	746.00	36,182.15	32,499.00	(3,683.15)	65,000.00	28,817.85	44.34%
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	12,400.00	12,400.00	100.00%
ENGINEERING & SURVEYING	3,506.75	7,057.00	3,550.25	19,055.50	42,848.00	23,792.50	85,200.00	66,144.50	77.63%
EROSION AND DRAINAGE	0.00	0.00	0.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%
ROAD MAINTENANCE & SUPPLIES	99,596.25	150,000.00	50,403.75	5,434.95	32,500.00	27,065.05	45,000.00	39,565.05	87.92%
SNOW REMOVAL - FLOWING	6,566.25	9,000.00	2,433.75	192,416.25	250,000.00	57,583.75	775,000.00	582,583.75	75.17%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	15,746.25	21,500.00	5,753.75	75,000.00	59,253.75	79.01%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	424,179.50	424,180.00	0.50	848,359.00	424,179.50	50.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	241,623.00	242,623.00	1,000.00	485,246.00	243,623.00	50.21%
BAD DEBTS	0.00	4,306.00	4,306.00	0.00	27,306.00	27,306.00	27,306.00	27,306.00	100.00%
BANK CHARGES	8,804.20	8,688.00	(116.20)	53,034.41	52,122.00	(912.41)	104,250.00	51,215.59	49.13%
BUILDING REPAIRS AND MAINT.	949.70	5,925.00	4,975.30	4,922.70	35,545.00	30,622.30	71,104.00	66,181.30	93.08%
COMPUTER EXPENSE	2,145.25	5,265.00	3,119.75	70,669.02	58,565.00	(12,104.02)	101,877.00	31,207.98	30.63%
DUES & SUBSCRIPTIONS	0.00	360.00	360.00	5,703.49	14,101.00	8,397.51	16,053.00	10,349.51	64.47%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,576.82	18,810.00	10,233.18	86,383.50	119,295.00	32,911.50	236,790.00	150,406.50	63.52%
EQUIPMENT RENTAL	1,854.07	2,111.00	256.93	7,220.65	8,048.00	827.35	14,802.00	7,581.35	51.22%
FIELD SUPPLIES, TOOLS & SIGNS	49.42	50.00	0.58	175.61	29,300.00	29,124.39	29,630.00	29,454.39	99.41%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT of REVENUES and EXPENDITURES  
From 12/1/2025 Through 12/31/2025**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
SECURITY EXPENSE	1,298.88	1,391.00	92.12	9,954.23	11,105.00	1,150.77	21,802.00	11,847.77	54.34%
INSURANCE AND BONDS	6.08	1,527.00	1,520.92	133,101.78	137,068.00	3,966.22	146,233.00	13,131.22	8.98%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	839.45	0.00	(839.45)	9,944.58	8,500.00	(1,444.58)	15,500.00	5,555.42	35.84%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%
LIEN FEES	(38.00)	0.00	38.00	46.00	500.00	454.00	500.00	454.00	90.80%
MISCELLANEOUS EXPENDITURES	1,046.26	3,279.00	2,232.74	5,993.28	19,679.00	13,685.72	39,353.00	33,359.72	84.77%
OFFICE JANITORIAL	2,800.00	3,400.00	600.00	18,200.00	20,400.00	2,200.00	40,800.00	22,600.00	55.39%
OFFICE SUPPLIES	1,067.90	1,931.00	863.10	5,055.05	11,780.00	6,724.95	23,571.00	18,515.95	78.55%
PERMITS AND FEES	601.27	700.00	98.73	5,133.72	6,490.00	1,356.28	10,879.00	5,745.28	52.81%
POSTAGE	2,000.00	0.00	(2,000.00)	7,124.32	6,809.00	(315.32)	13,000.00	5,875.68	45.20%
PUBLICATION CHARGES	0.00	0.00	0.00	2,681.48	3,414.00	732.52	8,075.00	5,393.52	66.79%
SHOP SUPPLIES/SMALL TOOLS	608.82	584.00	(24.82)	1,384.70	3,500.00	2,115.30	7,000.00	5,615.30	80.22%
TELEPHONE	1,467.07	1,428.00	(39.07)	8,320.02	8,564.00	243.98	17,136.00	8,815.98	51.45%
TRAINING AND SEMINARS	0.00	2,968.00	2,968.00	4,468.65	17,807.00	13,338.35	35,620.00	31,151.35	87.45%
TRAVEL	0.00	1,758.00	1,758.00	1,583.55	10,546.00	8,962.45	21,100.00	19,516.45	92.50%
TRUSTEE FEES	3,750.00	3,750.00	0.00	22,500.00	22,500.00	0.00	45,000.00	22,500.00	50.00%
UTILITIES - GAS & ELECTRIC	19,135.45	24,957.00	5,821.55	127,675.08	157,003.00	29,327.92	305,299.00	177,623.92	58.18%
VEHICLE EXP FUEL/OIL/SUPP	4,035.91	12,716.00	8,680.09	25,839.40	76,298.00	50,458.60	152,598.00	126,758.60	83.07%
VEH EXP R&M	9,256.98	7,778.00	(1,478.98)	16,826.21	46,684.00	29,837.79	93,330.00	76,503.79	81.97%
WATER MONITORING/SAMPLING	877.00	1,465.00	588.00	10,746.00	8,793.00	(1,953.00)	17,583.00	6,837.00	38.88%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%
WATER DIST SYSTEM EXPENSE	2,490.28	6,475.00	3,984.72	5,466.03	38,850.00	33,383.97	77,700.00	72,233.97	92.97%
WATER TREATMENT SYSTEM EXP	2,343.11	6,871.00	4,527.89	42,505.59	41,226.00	(1,279.59)	82,456.00	39,950.41	48.45%
AMORTIZATION OF BONDS	679.56	680.00	0.44	4,077.36	4,080.00	2.64	8,155.00	4,077.64	50.00%
DEPRECIATION EXPENSE	138,793.30	128,842.00	(9,951.30)	805,926.52	773,052.00	(32,874.52)	1,546,105.00	740,178.48	47.87%
<b>Total OPERATING EXPENSES</b>	<b>329,778.03</b>	<b>434,496.00</b>	<b>104,717.97</b>	<b>2,515,232.96</b>	<b>2,939,710.00</b>	<b>424,477.04</b>	<b>5,854,812.00</b>	<b>3,339,579.04</b>	<b>57.04%</b>
<b>OTHER EXPENSES</b>									
GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%
INTEREST EXPENSE	19,094.26	19,826.00	731.74	114,596.42	118,958.00	4,361.58	237,915.00	123,318.58	51.83%
CAPITAL OUTLAY	13,088.25	93,346.00	80,257.75	3,352,748.80	3,751,406.00	398,657.20	9,366,365.00	6,013,616.20	64.20%
<b>Total OTHER EXPENSES</b>	<b>32,182.51</b>	<b>113,172.00</b>	<b>80,989.49</b>	<b>3,467,345.22</b>	<b>3,870,364.00</b>	<b>403,018.78</b>	<b>9,601,080.00</b>	<b>6,133,734.78</b>	<b>63.89%</b>
<b>Total EXPENDITURES</b>	<b>485,318.93</b>	<b>756,769.00</b>	<b>271,470.07</b>	<b>6,818,170.61</b>	<b>8,072,346.00</b>	<b>1,254,175.39</b>	<b>17,991,568.00</b>	<b>11,173,397.39</b>	<b>62.10%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>346,392.10</b>	<b>84,640.00</b>	<b>261,752.10</b>	<b>(1,211,663.41)</b>	<b>(2,390,604.00)</b>	<b>1,178,940.59</b>	<b>(7,172,751.00)</b>	<b>(5,961,087.59)</b>	<b>83.11%</b>



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>TAXES</b>										
ADVALOREM TAXES	33,247.61	27,635.00	5,612.61	432,199.86	449,071.00	(16,871.14)	690,878.00	258,678.14	37.44%	
PERSONAL PROPERTY TAX	0.00	0.00	0.00	7.14	75.00	(67.86)	6,667.00	6,659.86	99.89%	
ADVALOREM MAKE-UP	28,382.52	23,591.00	4,791.52	368,957.67	383,359.00	(14,401.33)	589,783.00	220,825.33	37.44%	
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	401,746.98	401,746.00	0.98	803,494.00	401,747.02	50.00%	
<b>Total TAXES</b>	<b>128,587.96</b>	<b>118,184.00</b>	<b>10,403.96</b>	<b>1,202,911.65</b>	<b>1,234,251.00</b>	<b>(31,339.35)</b>	<b>2,090,822.00</b>	<b>887,910.35</b>	<b>42.47%</b>	
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	31,930.71	25,960.00	5,970.71	205,073.39	155,760.00	49,313.39	311,520.00	106,445.61	34.17%	Budget @ 37% allocation change per cash position 6/30/25 to 47%.
OTHER REVENUE	0.00	84.00	(84.00)	0.00	501.00	(501.00)	1,000.00	1,000.00	100.00%	
<b>Total MISCELLANEOUS</b>	<b>31,930.71</b>	<b>26,044.00</b>	<b>5,886.71</b>	<b>205,073.39</b>	<b>156,261.00</b>	<b>48,812.39</b>	<b>312,520.00</b>	<b>107,446.61</b>	<b>34.38%</b>	
<b>Total REVENUES</b>	<b>160,518.67</b>	<b>144,228.00</b>	<b>16,290.67</b>	<b>1,407,985.04</b>	<b>1,390,512.00</b>	<b>17,473.04</b>	<b>2,403,342.00</b>	<b>995,356.96</b>	<b>41.42%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	3,846.00	7,300.00	3,454.00	24,710.23	43,800.00	19,089.77	87,602.00	62,891.77	71.79%	
PAYROLL - MAINTENANCE	5,367.17	9,594.00	4,226.83	45,957.29	57,564.00	11,606.71	115,132.00	69,174.71	60.08%	
PAYROLL - OFFICE	2,091.77	2,440.00	348.23	13,687.66	14,640.00	952.34	29,280.00	15,592.34	53.25%	
EMPLOYEE BENEFITS - FICA/MEDIC	174.27	311.00	136.73	1,888.85	1,862.00	(26.85)	3,728.00	1,839.15	49.33%	
EMPLOYEE BENEFITS - MED. INS	4,722.59	6,003.00	1,280.41	31,327.48	37,622.00	6,294.52	76,849.00	45,521.52	59.24%	
EMPLOYEE BENEFITS - PERS	2,440.00	4,162.00	1,722.00	14,394.35	24,967.00	10,572.65	49,939.00	35,544.65	71.18%	
EMPLOYEE BENEFITS - SIIS	32.97	346.00	313.03	685.10	1,258.00	572.90	3,145.00	2,459.90	78.22%	
UNEMPLOYMENT BENEFITS	230.80	250.00	19.20	230.80	1,498.00	1,267.20	2,988.00	2,767.20	92.30%	
UNIFORMS	28.67	0.00	(28.67)	611.60	882.00	270.40	1,763.00	1,151.40	65.31%	
OPEB EXPENSE	246.88	920.00	673.12	1,481.28	5,520.00	4,038.72	11,040.00	9,558.72	86.58%	
ACCRUED LEAVE EXPENSE	1,701.53	292.00	(1,409.53)	1,945.09	1,748.00	(197.09)	3,500.00	1,554.91	44.43%	
OTHER PAYROLL EXPENSES	(0.03)	167.00	167.03	39.16	998.00	958.84	2,000.00	1,960.84	98.04%	
CAR ALLOWANCE EXPENSE	0.00	(66.00)	(66.00)	(363.83)	(400.00)	(36.17)	(800.00)	(436.17)	54.52%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>20,882.62</b>	<b>31,719.00</b>	<b>10,836.38</b>	<b>136,595.06</b>	<b>191,959.00</b>	<b>55,363.94</b>	<b>386,176.00</b>	<b>249,580.94</b>	<b>64.63%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	0.00	250.00	250.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	63.79	270.00	206.21	422.01	1,625.00	1,202.99	3,250.00	2,827.99	87.02%	
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	1,612.00	1,612.00	100.00%	
ENGINEERING & SURVEYING	497.08	4,308.00	3,810.92	4,758.81	25,850.00	21,091.19	51,700.00	46,941.19	90.80%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
EROSION AND DRAINAGE	0.00	0.00	0.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%	
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	5,434.95	32,500.00	27,065.05	45,000.00	39,585.05	87.92%	
BUILDING REPAIRS AND MAINT.	55.78	1,250.00	1,194.22	219.82	7,500.00	7,280.18	15,000.00	14,780.18	98.53%	
COMPUTER EXPENSE	87.09	415.00	327.91	2,118.79	2,480.00	371.21	4,986.00	2,867.21	57.51%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.92	640.00	381.08	730.00	471.08	64.53%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	425.00	425.00	911.74	2,550.00	1,638.26	5,100.00	4,188.26	82.12%	
EQUIPMENT RENTAL	34.42	34.00	(0.42)	200.00	206.00	6.00	412.00	212.00	51.46%	
FIELD SUPPLIES, TOOLS & SIGNS	49.42	50.00	0.58	175.61	19,300.00	19,124.39	19,630.00	19,454.39	99.11%	
SECURITY EXPENSE	16.23	17.00	0.77	76.51	98.00	21.49	200.00	123.49	61.75%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	27.48	883.00	855.52	234.46	5,302.00	5,067.54	10,600.00	10,365.54	97.79%	
OFFICE JANITORIAL	100.00	125.00	25.00	650.00	750.00	100.00	1,500.00	850.00	56.67%	
OFFICE SUPPLIES	16.26	132.00	115.74	121.51	792.00	670.49	1,584.00	1,462.49	92.33%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	167.00	102.69	167.00	102.69	61.49%	
PUBLICATION CHARGES	0.00	0.00	0.00	45.13	500.00	454.87	1,180.00	1,134.87	96.18%	
TELEPHONE	12.99	13.00	0.01	77.88	78.00	0.12	162.00	84.12	51.93%	
TRAINING AND SEMINARS	0.00	394.00	394.00	252.75	2,363.00	2,110.25	4,726.00	4,473.25	94.65%	
TRAVEL	0.00	188.00	188.00	0.00	1,125.00	1,125.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	187.00	(0.50)	1,125.00	1,125.00	0.00	2,250.00	1,125.00	50.00%	
UTILITIES - GAS & ELECTRIC	77.69	46.00	(31.69)	405.01	294.00	(111.01)	575.00	169.99	29.56%	
VEHICLE EXP FUEL/OIL/SUPP	415.21	1,271.00	855.79	5,323.40	7,630.00	2,306.60	15,260.00	9,936.60	65.12%	
VEH EXP R&M	925.70	1,251.00	325.30	3,143.84	7,504.00	4,360.16	15,008.00	11,864.16	79.05%	
<b>Total OPERATING EXPENSES</b>	<b>2,566.64</b>	<b>11,509.00</b>	<b>8,942.36</b>	<b>34,290.74</b>	<b>145,707.00</b>	<b>111,416.26</b>	<b>231,200.00</b>	<b>196,909.26</b>	<b>85.17%</b>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	3,609.50	25,000.00	21,390.50	1,991,361.23	2,023,240.00	31,878.77	2,808,206.00	816,844.77	29.09%	
<b>Total OTHER EXPENSES</b>	<b>3,609.50</b>	<b>25,000.00</b>	<b>21,390.50</b>	<b>1,991,361.23</b>	<b>2,023,240.00</b>	<b>31,878.77</b>	<b>2,808,206.00</b>	<b>816,844.77</b>	<b>29.09%</b>	
<b>Total EXPENDITURES</b>	<b>27,058.76</b>	<b>68,228.00</b>	<b>41,169.24</b>	<b>2,162,247.03</b>	<b>2,360,906.00</b>	<b>198,658.97</b>	<b>3,425,582.00</b>	<b>1,263,334.97</b>	<b>36.88%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>133,459.91</b>	<b>76,000.00</b>	<b>57,459.91</b>	<b>(754,261.99)</b>	<b>(970,394.00)</b>	<b>216,132.01</b>	<b>(1,022,240.00)</b>	<b>(267,978.01)</b>	<b>26.21%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**DRAFT**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%	Ponderosa MHP completed FY 25
INTEREST ON INVESTMENTS	19,449.45	28,767.00	(9,317.55)	125,784.97	172,602.00	(46,817.03)	345,198.00	219,413.03	63.56%	Budget @ 41% allocation change per cash position 03/02/25 to 29%.
PLAN REVIEW FEE	0.00	0.00	0.00	1,125.00	500.00	625.00	750.00	(375.00)	-50.00%	
OTHER REVENUE	4,283.17	2,112.00	2,171.17	27,450.71	12,672.00	14,778.71	25,350.00	(2,100.71)	-8.29%	
<b>Total MISCELLANEOUS</b>	<b>23,732.62</b>	<b>30,879.00</b>	<b>(7,146.38)</b>	<b>154,360.68</b>	<b>210,774.00</b>	<b>(56,413.32)</b>	<b>396,298.00</b>	<b>241,937.32</b>	<b>61.05%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	313,808.17	316,161.00	(2,352.83)	1,884,469.02	1,896,966.00	(12,496.98)	3,793,932.00	1,909,462.98	50.33%	
RESIDENTIAL TIER 1 CONSUMPTION	22,137.24	23,030.00	(892.76)	163,332.38	180,950.00	(17,617.62)	329,000.00	165,667.62	50.35%	
RESIDENTIAL TIER 2 CONSUMPTION	1,201.95	2,040.00	(838.05)	34,901.09	43,520.00	(8,618.91)	66,000.00	33,098.91	48.67%	
RESIDENTIAL TIER 3 CONSUMPTION	1,328.56	1,440.00	(111.44)	35,369.90	49,680.00	(14,310.10)	72,000.00	36,630.10	50.88%	
RESIDENTIAL FIRE PROTECTION	8,780.03	8,708.00	72.03	52,450.12	52,246.00	204.12	104,494.00	52,043.88	49.81%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	182,025.18	182,028.00	(2.82)	364,056.00	182,030.82	50.00%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	47,068.68	47,067.00	1.68	94,137.00	47,068.32	50.00%	
COMMERCIAL CONSUMPTION	4,455.65	20,900.00	(16,444.35)	45,909.43	78,100.00	(32,190.57)	110,000.00	64,090.57	58.26%	
PENALTIES ON USER FEES	5,034.57	3,535.00	1,499.57	21,455.74	21,210.00	245.74	42,420.00	20,964.26	49.42%	
SERVICE CHARGES	626.88	800.00	(173.12)	6,095.57	4,800.00	1,295.57	9,600.00	3,504.43	36.50%	
RETURN CHECK FEES	20.00	40.00	(20.00)	300.00	240.00	60.00	480.00	180.00	37.50%	
CONNECTION FEES	0.00	0.00	0.00	41,300.00	13,012.00	28,288.00	14,712.00	(26,588.00)	-180.72%	
TRANSFER FEE REVENUE	750.40	609.00	141.40	3,447.09	3,654.00	(206.91)	7,308.00	3,860.91	52.83%	
SERVLINE ADMIN REVENUE	0.72	163.00	(162.28)	820.01	974.00	(153.99)	1,952.00	1,131.99	57.99%	This revenue was not billed out to customer by mistake. It was billed out in January with notice to customers of error.
SERVLINE LOSS INSURANCE	5.70	1,294.00	(1,288.30)	6,542.52	7,766.00	(1,223.48)	15,530.00	8,987.48	57.87%	
SERVLINE LINE INSURANCE	0.38	233.00	(232.62)	1,161.16	1,399.00	(237.84)	2,798.00	1,636.84	58.50%	
<b>Total USER FEES</b>	<b>396,332.56</b>	<b>417,136.00</b>	<b>(20,803.44)</b>	<b>2,526,647.89</b>	<b>2,563,612.00</b>	<b>(36,964.11)</b>	<b>5,030,419.00</b>	<b>2,503,771.11</b>	<b>49.77%</b>	
<b>Total REVENUES</b>	<b>420,065.18</b>	<b>448,015.00</b>	<b>(27,949.82)</b>	<b>2,681,008.57</b>	<b>2,794,386.00</b>	<b>(113,377.43)</b>	<b>5,426,717.00</b>	<b>2,745,708.43</b>	<b>50.60%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	13,029.02	22,388.00	9,358.98	74,000.61	134,328.00	60,327.39	268,656.00	194,655.39	72.46%	
PAYROLL - MAINTENANCE	26,296.08	42,949.00	16,652.92	199,363.74	257,692.00	58,338.26	515,386.00	316,032.26	61.32%	
PAYROLL - OFFICE	5,578.06	6,507.00	928.94	36,500.44	39,045.00	2,544.56	78,087.00	41,586.56	53.26%	
EMPLOYEE BENEFITS - FICA/MEDIC	572.82	1,079.00	506.18	4,490.08	6,474.00	1,983.92	12,954.00	8,463.92	65.34%	
EMPLOYEE BENEFITS - MED. INS	11,762.42	24,052.00	12,289.58	86,685.28	150,258.00	63,572.72	306,463.00	219,777.72	71.71%	
EMPLOYEE BENEFITS - PERS	9,962.10	18,988.00	9,025.90	57,763.68	113,925.00	56,161.32	227,853.00	170,089.32	74.65%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUES and EXPENDITURES BY FUND  
From 12/1/2025 Through 12/31/2025**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
EMPLOYEE BENEFITS - SIIS	136.11	871.00	734.89	751.65	3,167.00	2,415.35	7,916.00	7,164.35	90.50%	
UNEMPLOYMENT BENEFITS	43.96	666.00	622.04	43.96	3,996.00	3,952.04	7,995.00	7,951.04	99.45%	
UNIFORMS	60.07	0.00	(60.07)	2,072.00	4,374.00	2,302.00	8,747.00	6,675.00	76.31%	
OPEB EXPENSE	2,419.38	3,389.00	969.62	14,516.28	20,334.00	5,817.72	40,670.00	26,153.72	64.31%	
ACCRUED LEAVE EXPENSE	(1,694.92)	1,083.00	2,767.92	4,670.01	6,502.00	1,831.99	13,000.00	8,329.99	64.08%	
OTHER PAYROLL EXPENSES	49.97	1,600.00	1,550.03	1,437.70	3,200.00	1,762.30	3,200.00	1,762.30	55.07%	
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(1,338.93)	(2,001.00)	(662.07)	(4,000.00)	(2,661.07)	66.53%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>68,225.07</b>	<b>123,239.00</b>	<b>55,013.93</b>	<b>480,946.50</b>	<b>741,294.00</b>	<b>260,347.50</b>	<b>1,486,927.00</b>	<b>1,005,980.50</b>	<b>67.66%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	0.00	3,004.00	3,004.00	36,381.89	38,040.00	1,658.11	38,040.00	1,658.11	4.36%	
LEGAL	1,172.57	3,250.00	2,077.43	12,344.12	19,500.00	7,155.88	39,000.00	26,655.88	68.35%	
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	7,440.00	7,440.00	100.00%	
ENGINEERING & SURVEYING	2,512.58	1,895.00	(617.58)	9,394.60	11,374.00	1,979.40	22,750.00	13,355.40	58.71%	FY26 Water Right Support Permits
BAD DEBTS	0.00	3,926.00	3,926.00	0.00	13,926.00	13,926.00	13,926.00	13,926.00	100.00%	
BANK CHARGES	4,490.14	4,441.00	(49.14)	27,047.55	26,644.00	(403.55)	53,290.00	26,242.45	49.24%	
BUILDING REPAIRS AND MAINT.	302.18	1,238.00	935.82	1,811.08	7,427.00	5,615.92	14,855.00	13,043.92	87.81%	
COMPUTER EXPENSE	1,366.48	4,000.00	2,633.52	47,253.27	40,261.00	(6,992.27)	70,261.00	23,007.73	32.75%	
DUES & SUBSCRIPTIONS	0.00	175.00	175.00	3,632.09	8,512.00	4,879.91	9,666.00	6,033.91	62.42%	
EQUIP. SUPPLIES/MAINT./REPAIRS	27.07	440.00	412.93	4,488.71	8,960.00	4,461.29	16,150.00	11,661.29	72.21%	
EQUIPMENT RENTAL	1,066.78	1,235.00	148.22	4,470.73	4,923.00	452.27	9,245.00	4,774.27	51.64%	
SECURITY EXPENSE	721.36	823.00	101.64	5,549.96	7,503.00	1,953.04	14,548.00	8,998.04	61.85%	
INSURANCE AND BONDS	6.08	1,527.00	1,520.92	92,928.11	96,098.00	3,169.89	105,263.00	12,334.89	11.72%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	200.00	200.00	500.00	500.00	100.00%	
INVENTORY PARTS	839.45	0.00	(839.45)	9,188.58	8,000.00	(1,188.58)	15,000.00	5,811.42	38.74%	Replaced part used in leak.
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%	
LIEN FEES	(38.00)	0.00	38.00	46.00	500.00	454.00	500.00	454.00	90.80%	
MISCELLANEOUS EXPENDITURES	329.72	833.00	503.28	1,613.79	5,002.00	3,388.21	10,000.00	8,386.21	83.86%	
OFFICE JANITORIAL	1,200.00	1,500.00	300.00	7,800.00	9,000.00	1,200.00	18,000.00	10,200.00	56.67%	
OFFICE SUPPLIES	573.91	1,107.00	533.09	2,808.04	6,637.00	3,828.96	13,279.00	10,470.96	78.85%	
PERMITS AND FEES	601.27	700.00	98.73	4,619.28	5,250.00	630.72	9,639.00	5,019.72	52.08%	
POSTAGE	1,020.00	0.00	(1,020.00)	3,628.06	3,700.00	71.94	6,760.00	3,131.94	46.33%	
PUBLICATION CHARGES	0.00	0.00	0.00	1,643.34	1,180.00	(463.34)	3,180.00	1,536.66	48.32%	
SHOP SUPPLIES/SMALL TOOLS	608.82	584.00	(24.82)	1,384.70	3,500.00	2,115.30	7,000.00	5,615.30	80.22%	
TELEPHONE	1,309.86	1,265.00	(44.86)	7,431.17	7,590.00	158.83	15,180.00	7,748.83	51.05%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**DRAFT**

<b>WATER FUND (20)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	3,130.15	11,484.00	8,353.85	22,968.00	19,837.85	86.37%	
TRAVEL	0.00	1,117.00	1,117.00	807.61	6,702.00	5,894.39	13,404.00	12,596.39	93.97%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	13,500.00	13,500.00	0.00	27,000.00	13,500.00	50.00%	
UTILITIES - GAS & ELECTRIC	16,174.00	21,960.00	5,786.00	112,576.65	139,997.00	27,420.35	274,502.00	161,925.35	58.99%	
VEHICLE EXP FUEL/OIL/SUPP	3,216.07	10,173.00	6,956.93	18,521.96	61,040.00	42,518.04	122,078.00	103,556.04	84.83%	Truck #1323 Service engine, transmission, 7-Case, radiator, etc.
VEH EXP R&M	7,406.58	5,422.00	(1,983.58)	12,378.28	32,532.00	20,153.72	65,064.00	52,685.72	80.98%	
WATER MONITORING/SAMPLING	877.00	1,465.00	588.00	10,746.00	8,793.00	(1,953.00)	17,583.00	6,837.00	38.88%	
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%	
WATER DIST SYSTEM EXPENSE	2,490.28	6,475.00	3,984.72	5,466.03	38,850.00	33,383.97	77,700.00	72,233.97	92.97%	
WATER TREATMENT SYSTEM EXP	2,343.11	6,871.00	4,527.89	42,505.59	41,226.00	(1,279.59)	82,456.00	39,950.41	48.45%	
AMORTIZATION OF BONDS	679.56	680.00	0.44	4,077.36	4,080.00	2.64	8,155.00	4,077.64	50.00%	
DEPRECIATION EXPENSE	130,405.81	120,639.00	(9,766.81)	756,106.51	723,834.00	(32,272.51)	1,447,666.00	691,561.49	47.77%	
<b>Total OPERATING EXPENSES</b>	<b>183,971.68</b>	<b>210,909.00</b>	<b>26,937.32</b>	<b>1,281,898.21</b>	<b>1,449,255.00</b>	<b>167,356.79</b>	<b>2,720,550.00</b>	<b>1,438,651.79</b>	<b>52.88%</b>	
<b>OTHER EXPENSES</b>										
INTEREST EXPENSE	19,094.26	19,826.00	731.74	114,596.42	118,958.00	4,361.58	237,915.00	123,318.58	51.83%	
CAPITAL OUTLAY	2,832.25	50,000.00	47,167.75	1,338,234.05	1,665,000.00	326,765.95	5,926,726.00	4,588,491.95	77.42%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%	
<b>Total OTHER EXPENSES</b>	<b>21,926.51</b>	<b>69,826.00</b>	<b>47,899.49</b>	<b>1,452,830.47</b>	<b>1,783,958.00</b>	<b>331,127.53</b>	<b>6,161,441.00</b>	<b>4,708,610.53</b>	<b>76.42%</b>	
<b>Total EXPENDITURES</b>	<b>274,123.26</b>	<b>403,874.00</b>	<b>129,850.74</b>	<b>3,215,675.18</b>	<b>3,974,507.00</b>	<b>758,831.82</b>	<b>10,368,918.00</b>	<b>7,153,242.82</b>	<b>68.99%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>145,941.92</b>	<b>44,041.00</b>	<b>101,900.92</b>	<b>(534,666.61)</b>	<b>(1,180,121.00)</b>	<b>645,454.39</b>	<b>(4,942,201.00)</b>	<b>(4,407,534.39)</b>	<b>88.18%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**DRAFT**

<b>SEWER FUND (30)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	14,493.19	14,734.00	(240.81)	87,608.46	88,405.00	(796.54)	176,809.00	89,200.54	50.45%	
PLAN REVIEW FEE	0.00	0.00	0.00	625.00	400.00	225.00	500.00	(125.00)	-25.00%	
OTHER REVENUE	151.61	42.00	109.61	320.25	248.00	72.25	500.00	179.75	35.95%	
<b>Total MISCELLANEOUS</b>	<b>14,644.80</b>	<b>14,776.00</b>	<b>(131.20)</b>	<b>88,553.71</b>	<b>89,053.00</b>	<b>(499.29)</b>	<b>177,809.00</b>	<b>89,255.29</b>	<b>50.20%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	146,228.91	146,349.00	(120.09)	877,421.02	878,097.00	(675.98)	1,756,191.00	878,769.98	50.04%	
RESIDENTIAL TIER 1 CONSUMPTION	3,290.74	2,112.00	1,178.74	10,962.09	14,256.00	(3,293.91)	26,400.00	15,437.91	58.48%	
USER FEES - COMMERCIAL	3,503.20	3,503.00	0.20	21,019.20	21,018.00	1.20	42,038.00	21,018.80	50.00%	
COMMERCIAL CONSUMPTION	1,852.58	3,312.00	(1,459.42)	12,517.97	17,222.00	(4,704.03)	33,120.00	20,602.03	62.20%	
PENALTIES ON USER FEES	1,064.55	1,230.00	(165.45)	5,425.33	7,380.00	(1,954.67)	14,760.00	9,334.67	63.24%	
CONNECTION FEES	0.00	0.00	0.00	18,150.00	2,400.00	15,750.00	3,600.00	(14,550.00)	-404.17%	
TRANSFER FEE REVENUE	250.26	306.00	(55.74)	1,348.06	1,836.00	(487.94)	3,672.00	2,323.94	63.29%	
<b>Total USER FEES</b>	<b>156,180.24</b>	<b>156,812.00</b>	<b>(621.76)</b>	<b>946,843.67</b>	<b>942,209.00</b>	<b>4,634.67</b>	<b>1,879,781.00</b>	<b>932,937.33</b>	<b>49.63%</b>	
<b>Total REVENUES</b>	<b>170,835.04</b>	<b>171,588.00</b>	<b>(752.96)</b>	<b>1,035,397.38</b>	<b>1,031,262.00</b>	<b>4,135.38</b>	<b>2,057,590.00</b>	<b>1,022,192.62</b>	<b>49.68%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	6,107.38	12,931.00	6,823.62	44,787.73	77,584.00	32,796.27	155,170.00	110,382.27	71.14%	
PAYROLL - OFFICE	4,183.54	4,880.00	696.46	27,375.36	29,280.00	1,904.64	58,564.00	31,188.64	53.26%	
EMPLOYEE BENEFITS - FICA/MEDIC	158.77	274.00	115.23	1,124.66	1,644.00	519.34	3,294.00	2,169.34	65.85%	
EMPLOYEE BENEFITS - MED. INS	3,760.30	6,035.00	2,274.70	23,673.18	38,969.00	15,295.82	80,686.00	57,022.82	70.66%	
EMPLOYEE BENEFITS - PERS	2,897.63	4,940.00	2,042.37	16,837.23	29,636.00	12,798.77	59,276.00	42,438.77	71.60%	
EMPLOYEE BENEFITS - SIIIS	4.31	109.00	104.69	194.20	384.00	199.80	987.00	792.80	80.32%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	0.00	2,996.00	2,996.00	5,996.00	5,996.00	100.00%	
UNIFORMS	0.00	0.00	0.00	58.50	73.00	14.50	147.00	88.50	60.20%	
OPEB EXPENSE	427.92	1,457.00	1,029.08	2,587.52	8,742.00	6,174.48	17,490.00	14,922.48	85.32%	
ACCRUED LEAVE EXPENSE	1,436.12	333.00	(1,103.12)	1,585.02	1,998.00	412.98	4,000.00	2,414.98	60.37%	
OTHER PAYROLL EXPENSES	(0.02)	42.00	42.02	78.42	248.00	169.58	500.00	421.58	84.32%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	(516.94)	(252.00)	264.94	(500.00)	16.94	-3.39%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>18,975.95</b>	<b>31,459.00</b>	<b>12,483.05</b>	<b>117,764.88</b>	<b>191,312.00</b>	<b>73,547.12</b>	<b>385,620.00</b>	<b>267,855.12</b>	<b>69.46%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	0.00	1,504.00	1,504.00	18,190.90	19,020.00	829.10	19,020.00	829.10	4.36%	
LEGAL	534.36	1,625.00	1,090.64	2,464.14	9,750.00	7,285.86	19,500.00	17,035.86	87.36%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**DRAFT**

<b>SEWER FUND (30)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	2,108.00	2,108.00	100.00%	
ENGINEERING & SURVEYING	497.09	854.00	356.91	3,053.97	5,124.00	2,070.03	10,250.00	7,196.03	70.21%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	424,179.50	424,180.00	0.50	848,359.00	424,179.50	50.00%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	241,623.00	242,623.00	1,000.00	485,246.00	243,623.00	50.21%	
BAD DEBTS	0.00	284.00	284.00	0.00	9,284.00	9,284.00	9,284.00	9,284.00	100.00%	
BANK CHARGES	2,993.43	2,947.00	(46.43)	18,031.71	17,678.00	(353.71)	35,360.00	17,328.29	49.01%	
BUILDING REPAIRS AND MAINT.	90.59	2,618.00	2,527.41	558.48	15,708.00	15,149.52	31,419.00	30,860.52	98.22%	
COMPUTER EXPENSE	493.94	600.00	106.06	16,880.71	12,860.00	(4,020.71)	21,876.00	4,995.29	22.83%	
DUES & SUBSCRIPTIONS	0.00	185.00	185.00	1,553.56	4,354.00	2,800.44	4,931.00	3,377.44	68.49%	
EQUIP. SUPPLIES/MAINT./REPAIRS	8,549.75	17,920.00	9,370.25	80,851.82	107,520.00	26,668.18	215,040.00	134,188.18	62.40%	
EQUIPMENT RENTAL	521.35	649.00	127.65	1,840.30	2,160.00	319.70	3,824.00	1,983.70	51.88%	
SECURITY EXPENSE	545.06	530.00	(15.06)	4,251.25	3,380.00	(871.25)	6,804.00	2,552.75	37.52%	
INSURANCE AND BONDS	0.00	0.00	0.00	27,343.60	27,888.00	544.40	27,888.00	544.40	1.95%	
INVENTORY PARTS	0.00	0.00	0.00	756.00	500.00	(256.00)	500.00	(256.00)	-51.20%	
MISCELLANEOUS EXPENDITURES	164.86	513.00	348.14	855.59	3,075.00	2,219.41	6,153.00	5,297.41	86.09%	
OFFICE JANITORIAL	600.00	750.00	150.00	3,900.00	4,500.00	600.00	9,000.00	5,100.00	56.67%	
OFFICE SUPPLIES	350.07	578.00	227.93	1,603.80	3,467.00	1,863.20	6,935.00	5,331.20	76.87%	
PERMITS AND FEES	0.00	0.00	0.00	385.82	405.00	19.18	405.00	19.18	4.74%	
POSTAGE	680.00	0.00	(680.00)	2,418.70	2,209.00	(209.70)	4,420.00	2,001.30	45.28%	
PUBLICATION CHARGES	0.00	0.00	0.00	90.26	1,200.00	1,109.74	2,200.00	2,109.74	95.90%	
TELEPHONE	131.23	136.00	4.77	733.09	816.00	82.91	1,632.00	898.91	55.08%	
TRAINING AND SEMINARS	0.00	489.00	489.00	633.20	2,934.00	2,300.80	5,874.00	5,240.80	89.22%	
TRAVEL	0.00	288.00	288.00	538.41	1,728.00	1,189.59	3,462.00	2,923.59	84.45%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	6,750.00	6,750.00	0.00	13,500.00	6,750.00	50.00%	
UTILITIES - GAS & ELECTRIC	1,591.93	1,874.00	282.07	8,330.87	11,947.00	3,616.13	23,425.00	15,094.13	64.44%	
DEPRECIATION EXPENSE	8,387.49	8,203.00	(184.49)	49,820.01	49,218.00	(602.01)	98,437.00	48,616.99	49.39%	
<b>Total OPERATING EXPENSES</b>	<b>27,258.15</b>	<b>43,672.00</b>	<b>16,413.85</b>	<b>917,638.69</b>	<b>990,278.00</b>	<b>72,639.31</b>	<b>1,916,852.00</b>	<b>(752,648.00)</b>	<b>97.15%</b>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	6,646.50	15,846.00	9,199.50	21,423.15	53,846.00	32,422.85	507,766.00	486,342.85	95.78%	
<b>Total OTHER EXPENSES</b>	<b>6,646.50</b>	<b>15,846.00</b>	<b>9,199.50</b>	<b>21,423.15</b>	<b>53,846.00</b>	<b>32,422.85</b>	<b>507,766.00</b>	<b>486,342.85</b>	<b>95.78%</b>	
<b>Total EXPENDITURES</b>	<b>52,878.60</b>	<b>90,977.00</b>	<b>38,098.40</b>	<b>1,056,826.72</b>	<b>1,235,436.00</b>	<b>178,609.28</b>	<b>2,810,238.00</b>	<b>1,753,411.28</b>	<b>62.39%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>117,956.44</b>	<b>80,611.00</b>	<b>37,345.44</b>	<b>(21,429.34)</b>	<b>(204,174.00)</b>	<b>182,744.66</b>	<b>(752,648.00)</b>	<b>(731,218.66)</b>	<b>97.15%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT of REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**DRAFT**

<b>SNOW REMOVAL SPECIAL REVENUE (60)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	3,467.02	702.00	2,765.02	22,024.49	4,212.00	17,812.49	8,419.00	(13,605.49)	-161.00%	Budget @ 1% allocation change per cash position 6/30/25 to 5%.
OTHER REVENUE	66.89	17.00	49.89	141.29	98.00	43.29	200.00	58.71	29.36%	
<b>Total MISCELLANEOUS</b>	<b>3,533.91</b>	<b>719.00</b>	<b>2,814.91</b>	<b>22,165.78</b>	<b>4,310.00</b>	<b>17,855.78</b>	<b>8,619.00</b>	<b>(13,546.78)</b>	<b>-157.17%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	62,172.30	62,222.00	(49.70)	373,105.98	373,332.00	(226.02)	746,664.00	373,558.02	50.03%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	34,344.00	34,344.00	0.00	68,688.00	34,344.00	50.00%	
PENALTIES ON USER FEES	445.36	401.00	44.36	2,174.10	2,404.00	(229.90)	4,810.00	2,635.90	54.80%	
TRANSFER FEE REVENUE	97.18	135.00	(37.82)	581.50	810.00	(228.50)	1,620.00	1,038.50	64.10%	
<b>Total USER FEES</b>	<b>68,438.84</b>	<b>68,482.00</b>	<b>(43.16)</b>	<b>410,205.58</b>	<b>410,890.00</b>	<b>(684.42)</b>	<b>821,782.00</b>	<b>411,576.42</b>	<b>50.08%</b>	
<b>Total REVENUES</b>	<b>71,972.75</b>	<b>69,201.00</b>	<b>2,771.75</b>	<b>432,371.36</b>	<b>415,200.00</b>	<b>17,171.36</b>	<b>830,401.00</b>	<b>398,029.64</b>	<b>47.93%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	2,657.54	6,048.00	3,390.46	21,235.71	36,288.00	15,052.29	72,578.00	51,342.29	70.74%	
PAYROLL - MAINTENANCE	3,833.69	4,270.00	436.31	25,265.90	25,618.00	352.10	51,238.00	25,972.10	50.69%	
PAYROLL - OFFICE	2,091.77	2,440.00	348.23	13,687.58	14,640.00	952.42	29,280.00	15,592.42	53.25%	
EMPLOYEE BENEFITS - FICA/MEDIC	119.68	207.00	87.32	872.92	1,242.00	369.08	2,489.00	1,616.08	64.93%	
EMPLOYEE BENEFITS - MED. INS	3,716.57	4,880.00	1,163.43	24,894.63	30,547.00	5,652.37	62,362.00	37,467.37	60.08%	
EMPLOYEE BENEFITS - PERS	1,932.24	3,270.00	1,337.76	11,786.36	19,620.00	7,833.64	39,241.00	27,454.64	69.96%	
EMPLOYEE BENEFITS - SIIS	23.94	140.00	116.06	301.16	509.00	207.84	1,272.00	970.84	76.32%	
UNEMPLOYMENT BENEFITS	164.85	250.00	85.15	164.85	1,498.00	1,333.15	2,998.00	2,833.15	94.50%	
UNIFORMS	20.48	0.00	(20.48)	374.15	551.00	176.85	1,103.00	728.85	66.08%	
OPEB EXPENSE	197.49	949.00	751.51	1,184.94	5,694.00	4,509.06	11,392.00	10,207.06	89.60%	
ACCRUED LEAVE EXPENSE	516.49	167.00	(349.49)	684.15	988.00	313.85	2,000.00	1,315.85	65.79%	
OTHER PAYROLL EXPENSES	0.01	83.00	82.99	39.44	502.00	462.56	1,000.00	960.56	96.06%	
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	(205.80)	0.00	205.80	0.00	205.80	#DIV/0!	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>15,274.75</b>	<b>22,704.00</b>	<b>7,429.25</b>	<b>100,285.98</b>	<b>137,707.00</b>	<b>37,421.01</b>	<b>276,953.00</b>	<b>176,667.01</b>	<b>63.79%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	0.00	250.00	250.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	2,899.28	271.00	(2,628.28)	20,951.88	1,624.00	(19,327.88)	3,250.00	(17,701.88)	-544.67%	Snow Removal Contract
LEGAL LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	1,240.00	1,240.00	100.00%	
ENGINEERING & SURVEYING	0.00	0.00	0.00	1,848.12	500.00	(1,348.12)	500.00	(1,348.12)	-269.62%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**DRAFT**

<b>SNOW REMOVAL SPECIAL REVENUE (60)</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 FY25 Budget</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>	<b>NOTES</b>
SNOW REMOVAL - PLOWING	99,596.25	150,000.00	50,403.75	192,416.25	250,000.00	57,583.75	775,000.00	582,583.75	75.17%	
SNOW REMOVAL - SANDING	6,566.25	9,000.00	2,433.75	15,746.25	21,500.00	5,753.75	75,000.00	59,253.75	79.01%	#DIV/0!
SNOW REMOVAL ANTI-ICE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%	
BAD DEBTS	0.00	96.00	96.00	0.00	4,096.00	4,096.00	4,096.00	4,096.00	100.00%	
BANK CHARGES	1,320.63	1,300.00	(20.63)	7,955.15	7,800.00	(155.15)	15,600.00	7,644.85	49.01%	
BUILDING REPAIRS AND MAINT.	25.98	402.00	376.02	123.74	2,412.00	2,288.26	4,830.00	4,706.26	97.44%	
COMPUTER EXPENSE	197.74	250.00	52.26	4,416.25	2,954.00	(1,462.25)	4,754.00	337.75	7.10%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.92	595.00	336.08	726.00	467.08	64.34%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	25.00	25.00	109.23	75.00	(34.23)	100.00	(9.23)	-9.23%	
EQUIPMENT RENTAL	194.77	175.00	(19.77)	611.12	651.00	39.88	1,101.00	489.88	44.49%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	16.23	21.00	4.77	76.51	124.00	47.49	250.00	173.49	69.40%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	27.48	467.00	439.52	234.46	2,802.00	2,567.54	5,600.00	5,365.54	95.81%	
OFFICE JANITORIAL	100.00	125.00	25.00	650.00	750.00	100.00	1,500.00	850.00	56.67%	
OFFICE SUPPLIES	127.66	114.00	(13.66)	521.70	684.00	162.30	1,373.00	851.30	62.00%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	668.00	603.69	668.00	603.69	90.37%	
POSTAGE	300.00	0.00	(300.00)	1,077.56	900.00	(177.56)	1,820.00	742.44	40.79%	
PUBLICATION CHARGES	0.00	0.00	0.00	902.75	534.00	(368.75)	1,515.00	612.25	40.41%	
TELEPHONE	12.99	14.00	1.01	77.88	80.00	2.12	162.00	84.12	51.93%	
TRAINING AND SEMINARS	0.00	171.00	171.00	452.55	1,026.00	573.45	2,052.00	1,599.45	77.95%	
TRAVEL	0.00	165.00	165.00	237.53	991.00	753.47	1,984.00	1,746.47	88.03%	
TRUSTEE FEES	187.50	188.00	0.50	1,125.00	1,125.00	0.00	2,250.00	1,125.00	50.00%	
UTILITIES - GAS & ELECTRIC	39.87	46.00	6.13	178.66	294.00	115.34	575.00	396.34	68.93%	
VEHICLE EXP FUEL/OIL/SUPP	404.63	1,272.00	867.37	1,994.04	7,628.00	5,633.96	15,260.00	13,265.96	86.93%	
VEH EXP R&M	925.70	1,105.00	179.30	1,304.09	6,628.00	5,323.91	13,258.00	11,933.91	90.16%	
<b>Total OPERATING EXPENSES</b>	<b>112,942.96</b>	<b>165,457.00</b>	<b>52,514.04</b>	<b>260,925.24</b>	<b>334,309.00</b>	<b>73,383.76</b>	<b>952,382.00</b>	<b>691,456.76</b>	<b>72.60%</b>	
<b>OTHER EXPENSES</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>1,730.37</b>	<b>9,320.00</b>	<b>7,589.63</b>	<b>123,667.00</b>	<b>121,936.63</b>	<b>98.60%</b>	
<b>Total OTHER EXPENSES</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>1,730.37</b>	<b>9,320.00</b>	<b>7,589.63</b>	<b>123,667.00</b>	<b>121,936.63</b>	<b>98.60%</b>	
<b>Total EXPENDITURES</b>	<b>128,217.71</b>	<b>190,661.00</b>	<b>62,443.29</b>	<b>362,941.60</b>	<b>481,336.00</b>	<b>118,394.40</b>	<b>1,353,002.00</b>	<b>990,060.40</b>	<b>73.18%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(56,244.96)</b>	<b>(121,460.00)</b>	<b>65,215.04</b>	<b>69,429.76</b>	<b>(66,136.00)</b>	<b>135,565.76</b>	<b>(522,601.00)</b>	<b>(592,030.76)</b>	<b>113.29%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUES and EXPENDITURES BY FUND**  
**From 12/1/2025 Through 12/31/2025**

**DRAFT**

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
<b>REVENUES</b>										
MISCELLANEOUS										
RENTAL INCOME	8,319.39	8,397.00	(77.61)	49,744.85	50,382.00	(637.15)	100,767.00	51,022.15	50.63%	
Total MISCELLANEOUS	8,319.39	8,397.00	(77.61)	49,744.85	50,382.00	(637.15)	100,767.00	51,022.15	50.63%	
Total REVENUES	8,319.39	8,397.00	(77.61)	49,744.85	50,382.00	(637.15)	100,767.00	51,022.15	50.63%	
<b>EXPENDITURES</b>										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	475.17	417.00	(58.17)	2,209.58	2,498.00	288.42	5,000.00	2,790.42	55.81%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	22.00	200.00	178.00	400.00	378.00	94.50%	
EQUIPMENT RENTAL	16.75	18.00	1.25	98.50	108.00	9.50	220.00	121.50	55.23%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,711.13	3,786.00	74.87	3,786.00	74.87	1.98%	
MISCELLANEOUS EXPENDITURES	496.72	583.00	86.28	3,054.98	3,498.00	443.02	7,000.00	3,945.02	56.36%	
OFFICE JANITORIAL	800.00	900.00	100.00	5,200.00	5,400.00	200.00	10,800.00	5,600.00	51.85%	
OFFICE SUPPLIES	0.00	0.00	0.00	0.00	200.00	200.00	400.00	400.00	100.00%	
UTILITIES - GAS & ELECTRIC	1,251.96	1,031.00	(220.96)	6,183.89	4,471.00	(1,712.89)	17,191.00	11,007.11	64.03%	
Total OPERATING EXPENSES	3,040.60	2,949.00	(91.60)	20,480.08	20,161.00	(319.08)	44,797.00	24,316.92	54.28%	
Total EXPENDITURES	3,040.60	2,949.00	(91.60)	20,480.08	20,161.00	(319.08)	44,797.00	24,316.92	54.28%	
EXCESS REVENUE OVER EXPENDITURES	5,278.79	5,448.00	(169.21)	29,264.77	30,221.00	(956.23)	55,970.00	26,705.23	91.25%	

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

**TITLE: PROPOSED UPDATES TO THE BY-LAWS**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:**

Staff recommends that the Board of Trustees conduct the first reading of the proposed updated By-Laws of the Kingsbury General Improvement District. No action to adopt the by-laws is requested at this time. Following Board discussion and direction, the proposed by-laws may be scheduled for second reading and final adoption at a subsequent duly noticed public meeting in accordance with Article X of the by-laws.

**BACKGROUND:**

The By-Laws of the Kingsbury General Improvement District govern the organization, authority, and operating procedures of the Board of Trustees. Over time, the existing by-laws were amended periodically, resulting in a document that contained outdated references, inconsistent terminology, and provisions that were difficult to navigate.

The by-laws have been reviewed and consolidated into a single updated document intended to improve clarity, organization, and consistency while preserving the District's governance structure and statutory authority under Nevada Revised Statutes (NRS) Chapter 318. **At the Board's January 20, 2026 meeting, the Board requested additional clarification regarding certain officer roles and responsibilities.** The proposed updates are presented to the Board for first reading and initial review. The first reading is intended to provide the Board with an opportunity to review the proposed by-laws, ask questions, and provide direction prior to consideration of second reading and final adoption.

**INCLUDED**

- A. Final Draft 2026 By-Laws of the Kingsbury General Improvement District
- B. Existing By-Laws
- C. Staff Report - Summary of Changes
- D. Resolution 2026-2

**Fund impacted by the above action:**

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



**BY-LAWS OF THE KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**BOARD OF TRUSTEES**



**ARTICLE I. NAME, AUTHORITY, AND PURPOSE**

**1.01 Name**

The name of this governmental entity is the **Kingsbury General Improvement District** (the “District” or “KGID”).

**1.02 Authority**

The District is organized and governed pursuant to **Nevada Revised Statutes Chapter 318**, as amended from time to time, and all other applicable provisions of Nevada law.

**1.03 Purpose**

The purpose of the District is to provide municipal and improvement services authorized by law for the benefit of property owners and residents within the District boundaries, and to exercise all powers granted to general improvement districts under Nevada law.

The purpose of these By-Laws is to help Trustees work effectively with one another and with others to achieve the District’s goals during their respective terms in office. Trustees and local officials shall listen to the community, represent the public interest, and assist the community in visualizing and planning for its future.

**ARTICLE II. OFFICES AND RECORDS**

**2.01 Principal Office**

The principal place of business of the District shall be the Kingsbury General Improvement District office located at 160 Pine Ridge Drive, Kingsbury Grade, Stateline, Nevada.

**2.02 Records**

All current official records of the District shall be kept at the principal place of business of Kingsbury General Improvement District. Older records, which may be stored at another location shall be made available for public inspection in accordance with NRS 239.010.

## **ARTICLE III. BOARD OF TRUSTEES**

### **3.01 Composition**

The governing body of the District shall be the Board of Trustees (“Board”), consisting of five (5) members elected at large in a Douglas County General Election.

### **3.02 Terms and Vacancies**

Trustees shall serve four-year terms except as described in the following.

If a Board Member resigns or passes away before the end of their term, the remaining Board Members shall appoint a replacement to serve until the next general election. The appointee may run for election at that time if they wish to continue Board service.

If, at the time of the next general election, the vacated seat would have had two (2) years remaining in the original term, the candidate receiving the lowest number of votes among those elected to the Board shall be elected to a two-year term.

### **3.03 Quorum**

Three (3) Trustees present at an open public meeting shall constitute a quorum.

### **3.04 Compensation**

Trustees shall be compensated \$750 per month beginning with their first month in office and ending with their last month in office.

## **ARTICLE IV. MEETINGS**

### **4.01 Regular Meetings**

Regular meetings of the Board of Trustees shall be held at the principal office of the District or such other location as designated by the Board. Meetings are customarily held on the third Tuesday of each month at 5:00 p.m., unless otherwise scheduled or noticed in accordance with Nevada Open Meeting Law.

### **4.02 Special Meetings**

Special meetings, to address business that cannot be postponed until a regular meeting or to address a special purpose, can be called at any time by the Chair or by any two Trustees, in accordance with the Nevada Open Meeting Law.

### **4.03 Public Hearing on Tentative Budget**

A public hearing for the purpose of public comment on the District’s tentative budget shall be held annually on the third Tuesday in May in accordance with Nevada Revised Statutes (NRS). This meeting may also serve as the regular May meeting.

## **ARTICLE V. OFFICERS**

### **5.01 Officers**

The officers of the Board of Trustees shall consist of a Chair, Vice Chair, and Secretary/Treasurer. At the first meeting in January of each year, after the meeting is called to order by the Chair from the preceding year, the Board of Trustees shall elect a Chair, Vice Chair, and Secretary/Treasurer. Officers shall serve one-year terms and may be re-elected.

### **5.02 Duties - Chair**

The Chair of the Board shall preside at all meetings and shall be responsible for maintaining order and the orderly conduct of all attendees at public meetings. With input from Trustees and the public, the General Manager shall be responsible for preparing proposed meeting agendas, **subject to approval by the Chair**. The Chair or the General Manager may appoint Board committees, subject to Board direction.

### **5.03 Duties - Vice Chair**

The Vice Chair shall perform the duties of the Chair in the absence of the Chair.

### **5.04 Duties - Secretary/Treasurer in Accordance with NRS 318.085**

The Secretary/Treasurer is responsible for ensuring compliance with statutory recordkeeping and financial requirements of the District, including those set forth in NRS 318.085.

The Secretary shall ensure that:

- Audio recordings or transcripts of all meetings are maintained;
- A well-bound record of Board proceedings, minutes of meetings, certificates, contracts, bonds, and official acts is maintained;
- Such records are open to inspection by property owners and other interested persons, and that copies of minutes or recordings are provided upon request in accordance with the Open Meeting Law (NRS 241.035).

The Treasurer shall ensure that accurate financial records are maintained for all money received and disbursed by the District.

The Treasurer shall file, or cause to be filed, a corporate surety bond in an amount not to exceed \$50,000, or such other amount as may be set by the county board of commissioners, covering the faithful performance of the Treasurer's duties. Any officer or trustee who handles District funds shall also be bonded under similar conditions, as required by law.

The Secretary/Treasurer may delegate the performance of administrative, recordkeeping, and financial tasks to the General Manager or District staff, consistent with applicable law, while retaining oversight and statutory responsibility.

**5.05** The General Manager shall oversee the preparation and transcription of meeting minutes and the maintenance of District records and financial systems, as delegated by the Board and in support of the Secretary/Treasurer's statutory responsibilities.

## **ARTICLE VI. RULES OF PROCEDURE**

### **6.01 Parliamentary Procedure**

Robert's Rules of Order, Newly Revised, shall govern the conduct of meetings, including debate, motions, and other procedural matters, to the extent such rules are consistent with applicable law. The Board of Trustees shall comply with the Nevada Open Meeting Law when conducting any official District business.

### **6.02 Motions**

Except for items on the consent calendar, all motions shall be stated aloud for the record. A written copy of each motion shall be provided to the Chair of the Board, who shall restate the motion for the record prior to the vote.

## **ARTICLE VII. RESPONSIBILITIES**

### **7.01 General Policies, Programs, and Resources**

The primary purpose of the Board of Trustees is to provide general policies to guide the Kingsbury General Improvement District, approve programs and services, and appropriate the necessary financial resources, all as recommended by the General Manager. The Board shall periodically review the programs to ensure compliance with established policies. It is the responsibility of the General Manager to execute the policies.

### **7.02 Hiring the General Manager**

The Board of Trustees is responsible for hiring the General Manager. The Board may use any method of selection it deems appropriate but should follow the criteria published in the Kingsbury General Improvement District Personnel Policies Manual as closely as possible with respect to qualifications and credentials.

### **7.03 Evaluation of the General Manager**

The Board of Trustees shall evaluate the General Manager's performance at least annually at a properly noticed public meeting. If the Board deems it necessary, it may evaluate the General Manager more often. Areas of concern or those needing improvement shall be clearly outlined, with expectations defined, corrective actions agreed upon, and a timeline established for implementation.

### **7.04 Budget Adoption**

The Board of Trustees shall adopt and approve an annual budget. The tentative budget, due by

April 15, will normally be approved at the March meeting. The Tentative Budget Hearing shall be conducted the third Tuesday in May. The Final Budget must be adopted on or before June 1. If ready and subject to public comment, the Board may adopt the final budget at the May Public Hearing. If not, the Board will need to meet on or before the June 1 deadline to adopt the Final Budget.

#### **7.05 Budget Oversight**

As an elected official, it is each Trustee's responsibility to understand the budget document and the budgeting process. Trustees shall continually evaluate budget implementation through expenditure reports and monthly financial statements. It is the General Manager's responsibility to administer the budget.

#### **7.06 Official Actions and Voting**

The Board shall act only by ordinance, resolution, or motion. A majority vote of the Trustees present at an open meeting is required for each action taken, and the vote shall be recorded.

#### **7.07 Media Spokesperson**

The Chair, or the Vice Chair in the Chair's absence, shall act as the official spokesperson to the media regarding issues affecting the governing body unless specifically delegated to another Trustee by the Chair.

#### **7.08 Labor Negotiations**

Although a Trustee may wish to attend a contract negotiating session between labor and management, Trustees are not part of the management negotiating team and shall not take an active part in the negotiating process. The Board's role is to recommend policy on labor-management issues and to approve the final bargaining agreement.

#### **7.09 Board-General Manager Communication**

The primary forum for communication between the Board of Trustees and the General Manager shall be scheduled public meetings. This provision does not preclude any Trustee from communicating with the General Manager on a one-on-one basis for clarification or information on any subject.

#### **7.10 Individual Trustee Communications**

Individual Trustees may receive communications from employees and may communicate on matters concerning the District; however, direction to staff, requests for work, or official communications on behalf of the District shall be made through the General Manager. All official communications to or from the Board shall be made through the General Manager or the General Manager's designee.

### **ARTICLE VIII. LEGAL COUNSEL**

### **8.01 Legal Counsel**

The Kingsbury General Improvement District shall retain an attorney, approved by a majority vote of the Board of Trustees, to provide legal advice on matters affecting the District. The Board of Trustees or any employee may communicate with legal counsel only at the direction of, or with the authorization of, the Chair of the Board (or the Vice Chair in the Chair's absence) or the General Manager (or the General Manager's designee in the General Manager's absence), unless specific authorization is granted by the Chair.

Nothing in this section shall prohibit an individual Trustee from consulting with legal counsel regarding personal legal obligations, ethics compliance, or potential individual liability, provided such consultation does not involve direction of legal services on behalf of the District.

## **ARTICLE IX. ETHICS AND CONFLICTS OF INTEREST**

### **9.01**

No Trustee shall have a financial or personal interest that would conflict, or reasonably appear to conflict, with the public interest or the Trustee's duties to the District. A Trustee shall not be disqualified from serving solely because a relative is employed by the District. In such circumstances, the Trustee shall comply with the disclosure and abstention requirements set forth in Nevada Revised Statutes Chapter 281A when applicable. These By-Laws shall be interpreted consistently with state law, and any conflict between these By-Laws and Nevada law shall be resolved in favor of Nevada law.

All Trustees shall comply with applicable state and local ethics laws, including Nevada Revised Statutes Chapter 281A, and shall sign and abide by the **Board Members Code of Ethics**, as adopted by resolution of the Board of Trustees and as amended from time to time.

## **ARTICLE X. AMENDMENTS**

These By-Laws may be amended or repealed by a majority vote of the Board of Trustees at two consecutive meetings. Amendments shall be reflected by noting the month and year of adoption.

**BY-LAWS OF  
KINGSBURY GENERAL IMPROVEMENT DISTRICT  
BOARD OF TRUSTEES**

**ARTICLE I. PURPOSE**

- 1.01** The purpose of these by-laws is to help you work effectively with others to achieve your goals during your term in office. Local officials need to listen to the community as well as help the community visualize where it wants to be in the future.

**ARTICLE II. OFFICE/RECORDS (Amended, June 2022)**

- 2.01** The principle place of business of the Kingsbury General Improvement District shall be 255 Kingsbury Grade, Stateline, Nevada.
- 2.02** All current official records of the District shall be kept at the principle place of business of Kingsbury General Improvement District. Older records, which may be stored at another location can be made available at the principle place of business and are available for public inspection per NRS 239.010.

**ARTICLE III. MEMBERSHIP (Amended, June 2022)**

- 3.01** The Kingsbury General Improvement District Board of Trustees shall consist of five members elected at large in a Douglas County General Election and shall serve for four years except as described in the following.  
If a Board Member resigns his/her office or passes away before the end of his/her term, the remaining Board Members shall appoint a replacement who shall serve until the next general election at which time the appointee would need to run for office in the general election if he/she wishes to continue on the Board. If at the time of the next general election the replaced Board Member would have had two years left in their original term, then the lowest vote getter of the number of positions to be filled would be elected for a two-year term.
- 3.02** Every other two years at the County General Election three then two then three, etc. positions will be filled.
- 3.03** Three members present at an open public meeting shall constitute a quorum.
- 3.04** Trustees shall be compensated \$650.00 per month beginning with their first month in office and ending with their last month in office.

#### **ARTICLE IV. MEETINGS (Amended, June 2022)**

- 4.01** Unless otherwise noted, meeting of the Board of Trustees will take place at the principle place of the District.
- 4.02** Regular meetings are normally scheduled for the third Tuesday of each month at 5:00 p.m.
- 4.03** Special meetings, to address business that cannot be postponed until a regular meeting or to address a special purpose, can be called at any time by the Chairman if it is properly noticed.
- 4.04** A public hearing for the purpose of public comment on the District's tentative budget shall be held the third Thursday in May per NRS. This meeting may also serve as the regular May meeting.

#### **ARTICLE V. OFFICERS/DUTIES (Amended, June 2022)**

- 5.01** As the first order of business at the first meeting of each January after the meeting is called to order by the previous year's Chairman, the Board shall elect a Chairman, Vice-Chairman, and Secretary/Treasurer. Their terms of office shall be one year unless re-elected.
- 5.02** The Chairman shall preside at all meetings. Through input from Trustees, and the public, the General Manager is responsible for the content of meeting agendas. The Chairman or General Manger shall be responsible for the appointment of Board sub-committees. The Chairman shall be responsible for the orderly conduct of all attendees at public meetings.
- 5.03** The Vice-Chairman shall assume all responsibilities of the Chairman in his/her absence.
- 5.04** The Secretary/Treasurer shall be responsible for all items outlined in NRS 318.085.
- 5.05** The General Manager shall be the person who oversees the transcription of the minutes.

#### **ARTICLE VI. RULES OF PROCEDURE**

- 6.01** Robert's Rules of Order shall govern all issues of debate, motions, and other discussion procedures. The Board of Trustees shall adhere to the Nevada Open Meeting Law when conducting any official Kingsbury General Improvement District business.
- 6.02** All motions, except for consent calendar items, shall be read into the record aloud and a written copy of the motion provided to the Chairman of the Board who shall read the motion back then to the Clerk of the Board.

## **ARTICLE VII. RESPONSIBILITIES**

- 7.01** The primary purpose of the Board of Trustees is to provide general policies to guide the Kingsbury General Improvement District, approve programs and services, and appropriate the necessary financial resources, all as recommended by the General Manager. The Board shall periodically review the programs to ensure compliance with established policies. It is up to the General Manager to execute the policies.
- 7.02** The Board of Trustees are responsible for hiring the General Manager. They may choose any method of selection they wish but should follow the criteria published in the Kingsbury General Improvement District Personnel Policies Manual as close as possible as to qualifications and credentials.
- 7.03** The Board of Trustees shall evaluate the General Manager's performance on at least an annual basis at a public meeting that is properly noticed. If the Board deems it necessary, they may evaluate the General Manager more often. Areas of concern or that need improvement shall be clearly outlined with expectations defined and agree on corrective actions to be taken along with a timeline for implementation.
- 7.04** The Board of Trustees shall adopt and approve an annual budget. The Tentative Budget, due by April 15<sup>th</sup> will normally be approved at the March meeting. The Tentative Budget Hearing shall be conducted the third Thursday in May. The Final Budget must be adopted on or before June 1<sup>st</sup>. If ready, and subject to public comment, the Board may adopt the Final Budget at the May Public Hearing. If not, the Board will need to meet on or before the June 1<sup>st</sup> deadline to adopt the Final Budget.
- 7.05** As an elected official it is your responsibility to understand the budget document and the budgeting process. Board Members shall continually evaluate the budget implementation through expenditure reports and monthly financial statements. It is the General Manager's responsibility to administer the budget.
- 7.06** The Board shall act only by Ordinance, Resolution, or motion. A majority vote of the Board Members present at an open meeting is required on each action taken and the vote shall be recorded.
- 7.07** The Chairman, or the Vice Chairman in his/her absence, shall act as the official spokesperson to the media regarding issues affecting the governing body unless specifically delegated to another Board member by the Chairman. Examples of issues that the media may desire information on could be the selection process for a new General Manager, contract negotiations, etc.
- 7.08** Although a Board member may wish to attend a contract negotiating session between labor and management, they are not part of the management negotiating team and shall not take an active part in the negotiating process. The Board's role is to recommend policy on labor-management issues and to approve the final bargaining agreement.

**7.09** The primary forum for communication between Board members and the General Manager will be scheduled public meetings although this does not preclude any Board member from communicating with the General Manager on a one-on-one basis for clarification on any subject.

**7.10** Individual Board members can remain open to communication from employees of the District, however, all official communications shall be made through proper channels extending through an order of command. All official communications to or from the Board shall be made through the General Manager or his/her designee.

### **ARTICLE XIII. LEGAL COUNSEL**

**8.01** The Kingsbury General Improvement District shall have an attorney, approved by a majority vote of the Board, to give advice on legal issues that may affect the District, the Board of Trustees, or any employee. Only the Chairman of the Board (or Vice-Chairman in his/her absence) or General Manger (or designee in his/her absence) may contact legal counsel unless specific permission is granted by the Chairman.

### **ARTICLE IX. ETHICS**

**9.01** No Board member shall have a financial or personal interest that in a particular situation conflict or may conflict with the public interest. No relative of a Board member may be an employee of the District. All Board members shall sign and abide by the Board Members Code of Ethics.

### **ARTICLE X. CHANGES TO BY-LAWS**

**10.01** By-laws may be added, deleted, or amended only by a majority vote of the Board at two consecutive meetings. The changes shall be accurately reflected in the minutes and the changes shall be shown by the words (Amended, Month, Year) in parenthesis after the section changed.

## **STAFF REPORT**

**TO:** Board of Trustees

**FROM:** Derek Dornbrook, General Manager

**DATE:** February 18, 2026

**SUBJECT:** Discussion and Possible Action on Proposed Updates to the District By-Laws (First Reading)

### **PART I – BASIC SUMMARY OF CHANGES**

#### **1. Structural & Organizational Changes**

- Reorganized and expanded Article I to include **Name, Authority, and Purpose** (previous version only contained “Purpose”).
- Renumbered and reformatted articles for clarity and consistency.
- Updated address of principal office (now 160 Pine Ridge Drive instead of 255 Kingsbury Grade).

#### **2. Trustee Compensation**

- Increased monthly Trustee compensation from **\$650/month** to **\$750/month**.

#### **3. Budget Hearing Date Correction**

- Tentative Budget Public Hearing corrected from **third Thursday in May** (current) to **third Tuesday in May**, aligning with regular meeting schedule.

#### **4. Officer Roles Clarified**

- Expanded and clarified duties of:
  - Chair
  - Vice Chair
  - Secretary/Treasurer (now includes detailed statutory references to NRS 318.085)
- Added explicit bonding requirements and delegation language.
- Clarified General Manager’s role in supporting statutory duties.

#### **5. Open Meeting Law & Governance Updates**

- Added clearer references to:

- Nevada Open Meeting Law (NRS 241)
- Public records law (NRS 239)
- Ethics statutes (NRS 281A)
- Clarified media spokesperson authority.
- Clarified communication protocol between Trustees and staff.

## **6. Ethics Section Expanded**

- Added explicit compliance requirement with NRS 281A.
- Strengthened conflict-of-interest language.
- Removed disqualification language.

## **7. Legal Counsel Section Updated**

- Clarified who may contact District legal counsel.
- Added provision allowing Trustees to consult counsel on personal legal matters (without directing District representation).

## **8. Amendments Section Simplified**

- Streamlined amendment language and removed requirement that changes be reflected by parenthetical notation in minutes.

## **PART II – VERBATIM LINE-BY-LINE CHANGES**

### **ARTICLE I**

#### **CURRENT (Article I – Purpose only)**

The purpose of these by-laws is to help you work effectively with others to achieve your goals during your term in office. Local officials need to listen to the community as well as help future community visualize where it wants to be in the future.

#### **PROPOSED (Article I – Name, Authority, Purpose)**

#### **ADDED:**

### 1.01 Name

The name of this governmental entity is the Kingsbury General Improvement District (the “District” or “KGID”).

### 1.02 Authority

The District is organized and governed pursuant to Nevada Revised Statutes Chapter 318...

#### **REVISED PURPOSE LANGUAGE:**

Old:

help you work effectively...

New:

The purpose of these By-Laws is to help Trustees work effectively...

(Modernized language; removed informal tone “you”)

---

## **ARTICLE II – OFFICE**

### **CURRENT**

255 Kingsbury Grade, Stateline, Nevada.

### **PROPOSED**

160 Pine Ridge Drive, Kingsbury Grade, Stateline, Nevada.

**CHANGE:** Address updated.

---

## **ARTICLE III – COMPENSATION**

### **CURRENT 3.04**

Trustees shall be compensated \$650.00 per month...

### **PROPOSED 3.04**

Trustees shall be compensated \$750 per month...

**CHANGE:** \$650 → \$750.

---

## **ARTICLE IV – BUDGET HEARING DATE**

#### **CURRENT 4.04**

held the third Thursday in May per NRS.

#### **PROPOSED 4.03**

held annually on the third Tuesday in May...

**CHANGE:** Thursday → Tuesday.

---

### **ARTICLE V – SECRETARY/TREASURER DUTIES**

#### **CURRENT 5.04**

The Secretary/Treasurer shall be responsible for all items outlined in NRS 318.085.

#### **PROPOSED (Expanded)**

Now includes detailed statutory responsibilities:

#### **ADDED VERBATIM:**

Audio recordings or transcripts of all meetings are maintained;

A well-bound record of Board proceedings...

Records open to inspection per NRS 241.035...

Treasurer shall ensure accurate financial records...

Treasurer shall file... corporate surety bond...

May delegate administrative tasks to the General Manager...

**CHANGE:** Previously one sentence; now detailed compliance framework.

---

### **ARTICLE VI – RULES OF PROCEDURE**

#### **CURRENT 6.01**

Robert's Rules of Order shall govern all issues...

#### **PROPOSED 6.01**

Robert's Rules of Order, Newly Revised, shall govern... to the extent such rules are consistent with applicable law...

**CHANGE:** Added "Newly Revised" and legal consistency qualifier.

---

## **ARTICLE VII – MEDIA SPOKESPERSON**

### **CURRENT 7.07**

Chairman... shall act as official spokesperson... Examples of issues that the Chairman may desire information...

### **PROPOSED 7.07**

The Chair... shall act as the official spokesperson... unless specifically delegated...

**CHANGE:** Removed example language; streamlined and clarified delegation authority.

---

## **ARTICLE VIII – LEGAL COUNSEL**

### **CURRENT**

Only the Chairman (or Vice-Chairman...) or General Manager... may contact legal counsel unless specific permission is granted...

### **PROPOSED**

#### **ADDED:**

Nothing in this section shall prohibit an individual Trustee from consulting with legal counsel regarding personal legal obligations...

**CHANGE:** Clarifies personal vs. District legal representation.

---

## **ARTICLE IX – ETHICS**

### **CURRENT**

No Board member shall have a financial or personal interest...

### **PROPOSED**

#### **ADDED:**

All Trustees shall comply with applicable state and local ethics laws, including Nevada Revised Statutes Chapter 281A...

**CHANGE:** The prior language:

- Imposed an automatic employment prohibition.

- Potentially conflicted with Nevada ethics law.
- Could be interpreted as adding eligibility restrictions beyond statute.

The revised language:

- Aligns with NRS 281A (disclosure + abstention framework).
- Avoids creating a disqualification not found in statute.
- Reduces legal risk.
- Modernizes governance practice.

---

## **ARTICLE X – AMENDMENTS**

### **CURRENT**

The changes shall be accurately reflected in the minutes and the changes shall be shown by the words (Amended, Month, Year)...

### **PROPOSED**

Amendments shall be reflected by noting the month and year of adoption.

**CHANGE:** Removed detailed formatting requirement.

---

## **OVERALL CHARACTER OF CHANGES**

Proposed version:

- Modernizes language
- Strengthens statutory alignment
- Clarifies governance roles
- Improves legal defensibility
- Formalizes compliance requirements
- Updates compensation
- Cleans up procedural ambiguities

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
RESOLUTION 2026-02**

**A RESOLUTION AMENDING THE BY-LAWS OF THE KINGSBURY GENERAL  
IMPROVEMENT DISTRICT**

WHEREAS,

The Board of Trustees of the Kingsbury General Improvement District (“District”) is authorized pursuant to Nevada Revised Statutes Chapter 318 to adopt by-laws governing the organization and operation of the District; and

WHEREAS,

The District’s existing by-laws have been amended periodically over time and were determined by the Board to require consolidation, clarification, and updating; and

WHEREAS,

The Board of Trustees reviewed proposed updated by-laws intended to preserve the District’s governance structure while improving clarity, organization, and consistency with applicable law; and

WHEREAS,

The proposed updated by-laws were approved on first reading by the Board of Trustees at a duly noticed public meeting held on February 17, 2026, in accordance with Article X of the by-laws; and

WHEREAS,

The proposed updated by-laws are now presented to the Board of Trustees for second reading and final adoption at a duly noticed public meeting;

---

NOW, THEREFORE, BE IT RESOLVED

That the Board of Trustees of the Kingsbury General Improvement District hereby adopts the updated By-Laws of the Kingsbury General Improvement District, effective immediately upon adoption.

BE IT FURTHER RESOLVED

That upon adoption, the updated by-laws shall supersede and replace all prior versions of the District's by-laws.

**BE IT FURTHER RESOLVED**

That the Chair of the Board and the Secretary/Treasurer are authorized and directed to execute the certification of adoption and take any administrative actions necessary to implement this resolution.

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**Effective Date:**

This Resolution shall take effect immediately upon adoption.

<b>Trustee</b>	<b>Vote Aye/Nay/Absent</b>
Ed Johns, Chair	_____
Sara Nelson, Vice Chair	_____
Cindy Trigg, Secretary/Treasurer	_____
Jessica Grime, Trustee	_____
John Shearer, Trustee	_____

**APPROVED:**

\_\_\_\_\_  
Ed Johns, Chairman  
KGID Board of Trustees

**ATTEST:**

\_\_\_\_\_  
Derek Dornbrook, General Manager  
Kingsbury General Improvement District

**KINGSBURY GENERAL IMPROVEMENT DISTRICT AGENDA ITEM #15**

**TITLE: RESCHEDULING OF THE APRIL 21, 2026 BOARD OF TRUSTEES MEETING**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

**RECOMMENDED ACTION:**

Staff recommends that the Board of Trustees select an alternative date for the April 21, 2026 5:00 P.M. Board meeting due to identified scheduling conflicts and direct staff to update the District's official meeting calendar and provide proper public notice in accordance with applicable requirements.

**OPTIONS FOR CONSIDERATION**

1. Hold the April 2026 Board of Trustees meeting on Thursday, April 16, 2026 5:00 P.M.
2. Hold the April 2026 Board of Trustees meeting on Monday, April 13, 2026 5:00 P.M.

**BACKGROUND:**

At the December 16, 2025 Board of Trustees meeting, the Board reviewed and approved the District's regular meeting dates for the 2026 calendar year. As part of that discussion, the April 2026 Board meeting was scheduled in accordance with the District's customary practice of meeting on the third Tuesday of the month. The currently adopted calendar reflects the April Board meeting scheduled for **Tuesday, April 21, 2026.**

Subsequent to adoption of the 2026 meeting calendar, the General Manager and a Board member identified previously scheduled personal commitments during the third week of April that would prevent their attendance if the meeting were held on April 21, 2026. In light of these conflicts, staff has requested that the Board consider rescheduling the April meeting to an earlier date.

Thursday, April 16, 2026, and Wednesday, April 15, 2026, have been identified as potential alternative meeting dates that would avoid the noted conflicts. The Board is asked to consider the available options and select a revised meeting date for the April 2026 Board of Trustees meeting.

**INCLUDED**

- A. April Calendar

**Fund impacted by the above action:**

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



# April 2026

April 2026							May 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 29	30	31	Apr 1	2 Douglas C. BOCC 10 STUPD 2 TRPA 2	3	4
5	6	7	8 TRPA 9:30	9	10	11
12	13 KGID Temp Proposed 2	14 Chuck Zumpft - Standing LT Community College 6:20	15 Chuck Standing 6 DCLTSA 9:30	16 Douglas C. BOCC 10 KGID Temp Proposed 1 STUPD 2 TRPA 2	17	18
19	20	21 KGID-Current Schedule 5 Round Hill 4:30 Tahoe Chamber of Commerce 1-2:30	22 TDFPD 2:30	23	24	25
26	27	28 LT Community College 6:20	29 Incline GID 5	30 TRPA 5	May 1	2



## KINGSBURY GENERAL IMPROVEMENT DISTRICT AGENDA ITEM #16

### TITLE: PROPOSED CHANGE TO STANDING BOARD OF TRUSTEES MEETING SCHEDULE

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dornbrook, General Manager

#### **RECOMMENDED ACTION:**

Consideration of a proposal to change the monthly standing Board of Trustees meeting date from the **third Tuesday of each month** to the **second Thursday of each month**, effective May 14, 2026

#### **BACKGROUND:**

The proposed change to the standing Board of Trustees meeting schedule is intended to reduce recurring scheduling conflicts with other local agencies and improve trustee availability and inter-agency coordination. The Kingsbury General Improvement District's current standing meeting time—the third Tuesday of each month in the evening—conflicts directly with the regularly scheduled Board of Trustees meeting of the **Round Hill General Improvement District (RHGID)**, which also meets on the third Tuesday of each month. This overlap limits opportunities for shared attendance, coordination, and collaboration between neighboring districts with overlapping service areas and regional interests. Moving KGID's standing meeting date to the **second Thursday of each month** would eliminate this conflict and better align meeting schedules among local partner agencies, supporting improved communication, coordination, and governance effectiveness.

In addition to reducing scheduling conflicts, organizational research and productivity studies suggest that meetings held later in the work week, particularly mid-week—tend to benefit from stronger engagement, focus, and collaborative decision-making. Placing standing Board meetings on a Thursday avoids early-week transitional demands and competing priorities that can affect participation and preparedness.

Organizational research and productivity guidance indicate that employee engagement and collaborative decision-making tend to be stronger mid-week, while focus and participation are often lower on Mondays and Fridays. Studies on meeting effectiveness and scheduling suggest that important discussions and strategic decisions are best placed during periods of stable work rhythm later in the workweek. Avoiding early-week scheduling reduces conflicting priorities with other deliverables and minimizes transitional inefficiencies associated with the start of the workweek. *Source: Fellow.app, "Best Time to Hold Meetings for Better Productivity."*

#### **INCLUDED**

- A. May Calendar Illustrating Typical Monthly Local Agency Meeting Schedules
- B. Best Practices for Scheduling Governing Board Meetings Summary of Article

**Fund impacted by the above action:**

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

# May 2026

June 2026

Su	1	2	3	4	5	6
Mo	8	9	10	11	12	13
Tu	15	16	17	18	19	20
We	22	23	24	25	26	27
Th	28	29	30			

May 2026

Su	3	4	5	6	7	8	9
Mo	10	11	12	13	14	15	16
Tu	17	18	19	20	21	22	23
We	24	25	26	27	28	29	30
Th	31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 26	27	28	29	30	May 1	2
3	4	5	6	7 Douglas County BOC 10 STUPD 2	8	9
10	11 7:00am Agenda to Board Prelim	12 Chuck Zumpft Standing	13 IVGID TRPA 9:30	14 2ND THURSDAY OF EACH MONTH KGID - PROPOSED 2026	15	16
17	18	19 KGID 5 CURRENT Round Hill 4:30	20 DCLTSA 9:30 Indian Hills GID Chuck	21 Douglas County BOC 10 STPUD 2	22	23
24	25 North Tahoe Cons. Dist. 1	26 Lake Tahoe Comm. College 6:20	27 Incline GID 5	28 TRPA 9:30	29	30
31	Jun 1	2	3	4	5	6





## Meeting Schedule Best Practices – One-page Summary

### **Best Practices for Scheduling Governing Board Meetings**

#### **Purpose**

This summary provides research-supported best practices for scheduling governing board meetings, with an emphasis on meeting effectiveness, participation, and coordination with partner agencies. It is intended to support consideration of adjusting standing meeting schedules.

---

#### **Key Findings**

##### **1. Mid-week meetings are generally more effective**

Organizational productivity research consistently shows that meetings held mid-week—particularly on **Wednesdays and Thursdays**—tend to have higher levels of engagement, preparedness, and decision-making effectiveness.

- Participants are more settled into their work rhythm than at the start of the week
- Fewer transitional tasks compete for attention
- Improved focus and collaboration during discussions

In contrast, **Mondays** are often dominated by catch-up work and operational resets, while **Tuesdays** frequently carry heavy standing-meeting loads across organizations, increasing conflicts and fatigue.

---

##### **2. Early-week meetings face higher conflict and cognitive load**

Studies and management guidance note that Mondays and Tuesdays are more likely to experience:

- Scheduling conflicts with other agencies and recurring meetings
- Reduced preparedness due to competing priorities
- Lower cognitive availability for strategic or policy-level discussions

Shifting meetings later in the week reduces overlap with other organizations and allows participants more time to prepare.

---

### **3. Governance best practices favor coordination and availability**

Public administration best practices emphasize aligning governing body schedules to:

- Minimize conflicts with partner agencies
- Support trustee availability and attendance
- Improve inter-agency coordination and communication

Selecting meeting days with fewer overlapping commitments improves participation and governance effectiveness.

---

### **Conclusion**

Scheduling governing board meetings on **Wednesdays or Thursdays** is widely supported by organizational research and governance best practices. These days tend to provide better engagement, reduced conflicts, and stronger decision-making compared to Mondays, Tuesdays and Fridays.

---

### **Reference**

Fellow.app – *Best Time to Hold Meetings for Better Productivity*

<https://fellow.ai/blog/best-time-to-hold-meetings-for-better-productivity/>

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

**TITLE: REMOTE PUBLIC PARTICIPATION OPTIONS FOR BOARD MEETINGS**

**MEETING DATE:** February 18, 2026

**PREPARED BY:** Derek Dombrook, General Manager

**RECOMMENDED ACTION:**

Discuss remote public participation options for Board meetings, including consideration of discontinuing routine internet-based and teleconference platforms for public participation, and provide direction to staff regarding future meeting formats.

**BACKGROUND:**

Staff has evaluated current practices related to remote public participation at Board meetings and reviewed approaches taken by peer agencies. Several regional agencies, including South Tahoe PUD, Round Hill GID, Incline Village GID, and North Tahoe PUD, no longer provide remote participation options such as Zoom or Microsoft Teams for public comment.

Considerations related to remote participation include legal requirements, public accessibility, administrative effort, meeting management, and consistency with Board policies and practices. As pandemic-related requirements have sunset, agencies have reassessed the role of remote participation in regular Board meetings.

This item is intended to provide an opportunity for the Board to discuss remote public participation options and, if desired, provide direction to staff regarding future meeting formats.

**INCLUDED:**

- A. Peer Agency Practice Summary (Staff Report)

**Fund impacted by the above action:**

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



## Staff Report

Prepared by: Derek Dornbrook, General Manager

### Peer Agency Practice Summary

#### Remote Public Participation at Board Meetings

##### Purpose

This summary provides an overview of how peer regional agencies currently approach remote public participation at Board meetings, based on staff outreach and recent communications. The intent is informational only and is provided to assist the Board in evaluating options for KGID.

---

#### South Tahoe Public Utility District (STPUD)

**Governing Law:** California Brown Act

- Does **not** provide live remote public participation (Zoom/Teams) for regular Board meetings
  - Board meetings are held **in person** at a physical location
  - Vendors and consultants may participate **by telephone**, typically connected through the meeting room speaker system
  - When slide presentations are required, a staff member present at the meeting controls the presentation
  - Meetings are **recorded and posted** to the agency's website the following day and retained for one year
  - No live public viewing option is currently provided
  - Future technology upgrades are anticipated as California requirements evolve, though current mandates apply only to large districts
- 

#### Round Hill General Improvement District (RHGID)

**Governing Law:** Nevada Open Meeting Law (NRS 241)

- Does **not** allow remote public participation for Board meetings

- Remote participation is limited to **Board members** when attendance in person is not possible
  - Vendors and consultants may participate remotely when appropriate, though in-person attendance is preferred
  - Reasonable accommodations for members of the public may be provided on a **case-by-case basis** when requested in advance
  - Meetings are typically brief with limited public attendance outside of major policy items
- 

### **Incline Village General Improvement District (IVGID)**

**Governing Law:** Nevada Open Meeting Law (NRS 241)

- Conducts Board meetings **in person**
  - Does **not** provide live remote public participation via Zoom or similar platforms
  - Remote participation is generally limited to Board members or staff as needed
- 

### **North Tahoe Public Utility District (NTPUD)**

**Governing Law:** California Brown Act

- Holds Board meetings **in person**
  - Does **not** provide live two-way remote public participation
  - Remote participation by consultants or staff may occur by phone when necessary
- 

### **Common Themes Observed**

Across these agencies, the following practices are consistent:

- In-person Board meetings remain the primary format
- Live remote public participation (Zoom/Teams) is generally **not provided** for regular meetings
- Remote participation is typically limited to Board members, staff, or vendors when needed

- Public access is maintained through physical attendance and post-meeting recordings
  - Agencies emphasize transparency while balancing administrative burden, meeting management, and technology costs
- 

## **Conclusion**

Based on staff's review of peer agency practices and recent experience, staff proposes that the District discontinue routine internet-based and teleconference platforms (such as Zoom or Microsoft Teams) for public participation at Board meetings and instead adopt an approach similar to that used by **Round Hill General Improvement District**.

Under this model, Board meetings would continue to be conducted at a physical location open to the public, with in-person attendance as the primary means of participation. Remote participation would be limited to Board members, staff, or consultants when appropriate, and reasonable accommodations would be provided on a case-by-case basis for individuals who are unable to attend in person.

Staff has observed that fully remote public participation, particularly when anonymity can be maintained, may at times detract from meeting decorum and effective dialogue. In-person participation promotes accountability, civility, and clearer communication, and helps ensure that meetings function as a meaningful forum for public engagement rather than a detached or disruptive one.

This approach is consistent with the practices of several peer agencies, aligns with staff's interpretation of applicable open meeting requirements, and balances transparency with practical meeting management. Staff seeks Board direction on whether to proceed with this approach or provide alternative guidance.





# MEMORANDUM

TO: Derek Dornbrook, General Manager, Kingsbury GID  
FROM: Travis Marshall, PE, Project Manager, DOWL  
DATE: February 12, 2026  
SUBJECT: Engineering Report for the Meeting of February 17, 2026

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## **GENERAL**

Assisted with General Service tasks requested and general correspondence.

- Assisted General Manager with the NAC and modeling for the Ridge Club for another engineering firm.
- Correspondence with Tahoe Beach Club and review of permit plans for Phase III.

## **PROJECTS**

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

- Final retention release payment to contractor withheld until Contractor provides DOWL lien releases from paving sub-contractor.
- DOWL to continue coordination with Contractor and General Manager and District staff to receive final documentation and close out project.

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

- Project Closeout expected to be completed February 2026 with final pay application and administrative items for retention release.
- The contractor is going to complete all remaining Substantial Completion checklist items with the Utility Superintendent.
- Final Pay Applications and quantities have been coordinated with the contractor.
- DOWL to complete Labor Commissioner and necessary permitting closeout.

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

- Project on hold until further analysis and information known from Rate Study to determine if outside funding is required based on proposed Capital Improvement plan.
- Replacement of approximately 9,200 LF of water main with ductile iron for Maryanne, Barrett, and Panorama. Minor streets include Carol Cir, Drew Ct, and Vista Dr.

### **Task Order #67: 2025 Road Rehabilitation & Replacement Project**

- DOWL has reviewed final documentation from the contractor and provided the contractor the retention payment paperwork for signatures.
- Project Closeout expected to be completed February 2026.

### **Task Order #70: Water & Sewer Utility Rate Analysis**

- DOWL has met with the General Manager to make any revisions or modifications to the CIP and will perform a revenue requirement analysis on projected expenses.
- DOWL to present the Rate Study alternatives for water and sewer at the March Board Meeting.

## MEMORANDUM

### Task Order #71: Market Street Preliminary Engineering Report (PER)

- PER will consolidate the multiple studies into a single comprehensive planning document that will follow the requirements for SRF and USDA-RD funding to provide the District options.
- DOWL to present alternatives to the Board at the February meeting.
- DOWL has put together the framework for the PER using the previous reports, identified data gaps, and revised the approach for discussion and review with the General Manager.
- DOWL to set up meeting with Stakeholders (Sewer Authority and TRPA) with the General Manager and KGID Staff to discuss project and provide input. Meetings with agencies are planned for February 18<sup>th</sup>.

### Task Order #72: Water Rights Support FY 2026

- DOWL to support KGID in water rights permitting efforts with the Nevada Division of Water Resources (NDWR).
- Efforts include extension of time applications for three permits, a potential change application for two permits for surface water rights to move point of diversion, and expand the use to the Districts current service area.
- DOWL has submitted for the permits, and worked with the General Manager on the 66195 permit to submit before the deadline.

### Task Order #73: KGID – TDFPD Operations Yard Storage Building

- DOWL to support KGID in construction of a proposed steel structure for the shared vehicle storage with Tahoe Douglas Fire protection District.
- Per the Board Approval, the Scope for the project will be limited to Task 1 for the preliminary Cost Estimate and Figure. Subsequent tasks will be brought to the board for approval after review of costs and scope of project between DOWL and the General Manager.
- DOWL has submitted the revised Task Order with the sub-consultant fees.
- Preliminary cost estimate to be presented to the General Manager before the March Board meeting.

## **MEMORANDUM**

TO: Board of Trustees, Kingsbury General Improvement District

FROM: Derek Dornbrook, General Manager

DATE: February 18, 2026

SUBJECT: General Manager's Report

### **Snow Removal Contract**

The new Snow Removal Contract with C. Manchester Ent., Inc. has been approved by both parties and executed at the District office February 12, 2026. The agreement establishes a term of January 20, 2026 through September 30, 2028, with options for extension upon mutual consent and Board approval. The contract includes defined performance standards, equipment requirements, indemnification provisions, and updated compensation terms, including an annual minimum payment guarantee and seasonal compensation cap. This agreement restores stability to the District's snow removal operations and provides clear expectations regarding service levels, hydrant access, and sanding protocols.

### **Lead Service Line Notification – Customer Inquiries**

Following distribution of the EPA-required “unknown service line material” notice, the District has received an increase in customer calls seeking clarification. This response was anticipated. Staff have been provided with an approved call-handling script and FAQ to ensure consistent, accurate, and compliant messaging. At this time, the District has no confirmed lead service lines, and drinking water continues to meet all state and federal standards. Management intends to pursue a service line inventory and verification approach similar to that completed by South Tahoe Public Utility District, which will allow the District to document service line materials, reduce “unknown” classifications, and ultimately eliminate the need for future annual notices. Management will continue tracking inquiries and verification efforts and will update the Board as appropriate.

### **FY 2026–27 Budget Development Update Rate Study**

Staff has initiated the FY 2026–27 budget development process and established a preliminary schedule consistent with prior years. Development of budget assumptions related to revenues, capital planning, and reserves will be informed by the District's ongoing rate study, which is scheduled for Board presentation in March 2026. Following the rate study, staff will incorporate the Board's direction into preparation of the proposed budget and return to the Board with a budget workshop in April.

- Rate Study Workshop February 2, 2026
- March 17, 2026: Rate Study Presentation
- March–April 2026: Budget development and internal review
- April 2026: Board budget workshop
- May 2026: Public hearing and budget adoption
- April 15, 2026: Tentative budget submitted to the State
- June 1, 2026: Final adopted budget submitted to the State

## **HSA RESEARCH UPDATE**

At the Board's request, staff is continuing its review of the District's use of Health Savings Accounts (HSAs), including prior Board actions, peer agency practices, and alternative approaches. This work confirms that employer-funded HSAs have been in place since 2016, when the Board approved their use to help offset higher deductibles and out-of-pocket costs associated with participation in the Nevada Public Employees' Benefits Program (PEBP), while maintaining balance between union and non-union benefits. Research to date indicates there is no single public-sector model for HSAs, with agencies managing employee healthcare costs through a mix of premium support and varying HSA contribution levels. While KGID's approach has generally been more generous than average, it has also helped the District manage insurance costs, support recruitment and retention, and achieve payroll tax efficiencies. Staff appreciates the Board's guidance on this issue and will continue the review, returning in June with several options for consideration, consistent with the Board's long-standing practice of annual HSA review.

## **Sprung Equipment Storage Facility – Contract Closeout Update**

The Sprung Equipment Storage Facility project was initiated in 2024 under prior management. At the end of 2024 the former General Manager retired, and the District experienced a period of interim leadership until my appointment on May 1, 2025.

During this transition period, communication between the District and RPM (the design consultant) was not formally documented or transitioned to incoming management. At the time I assumed the role of General Manager, I was under the understanding that the project had effectively paused at approximately the 75% design stage.

RPM has since advised that they continued responding to building and fire review comments and progressed the drawings to the 100% stage. They have submitted their final invoice in the amount of \$11,900, representing the remaining 20% balance of the \$59,500 design contract. To date, \$47,600 (75%) has been paid. Payment will be contingent upon receipt of completed and stamped plans.

**Communications & Public Outreach:** Staff responded to a Lake Tahoe Daily Tribune news story regarding the mutual contract termination agreement with Lopez Snow Removal. A January 21, 2026 news brief initially contained incorrect details related to the mutual termination, indicating that the termination was due to property damages caused by Lopez Snow Removal. Staff promptly contacted the reporter, and the online version was corrected prior to the print edition going to press.

Efforts to restore and optimize the District's Google Business account remain ongoing, though access issues have not yet been resolved. Staff is also working to enhance the District's proactive communication efforts, including development of a dedicated newsletter section on the District website. A quarterly newsletter is being considered as an initial approach to provide consistent updates to customers and stakeholders. In addition, staff continues to benchmark communications practices of neighboring

agencies. The District's social media platforms are being updated approximately twice per week, with ongoing evaluation of opportunities to expand reach and strengthen public engagement.

### **Investments**

Staff continues to monitor investment performance and market conditions. As certificates of deposit (CDs) mature, funds are being transitioned to the Local Government Investment Pool (LGIP) in response to comparatively low CD interest rates. This approach maintains liquidity while positioning District funds to achieve more favorable returns under current market conditions.

### **Salary Survey:**

A salary survey has been initiated to address ongoing staffing and recruitment needs. Judy and I have received initial compensation data through the Salary Survey process and began outreach to comparable agencies, including STPUD, IVGID, El Dorado Irrigation District, Mammoth, Auburn, Rocklin, Reno, and Carson City. Additional outreach to regional agencies will continue in order to evaluate current compensation levels and ensure the District remains competitive with other water and wastewater agencies in the area. This review is intended to support recruitment, retention, and overall workforce stability.

### **On-Mountain Housing Options**

Staff has discussed with Operations the need for on-mountain housing to support on-call personnel and after-hours emergency response, as a significant portion of District staff reside outside of the service area. Ensuring timely response capability remains an operational priority. As an initial step, staff has begun exploring potential use of space at the District-owned property located at 298 Kingsbury, which is currently listed for sale. Additional housing options will also be evaluated to determine the most practical and cost-effective approach to improving emergency response readiness.

### **Board Development & Training**

Participation in POOL/PACT governance training continues. Required training units for Board members and the General Manager—including Ethics, Open Meeting Law, Robert's Rules of Order and Difficult Board Member—are ongoing. The General Manager completed the same training units as the Board. Trustee Jessica Grime has completed all four required training units.

### **Water System Tours**

The second round of water system tours for Board members has concluded. In compliance with Nevada Open Meeting Law requirements, tours are conducted with no more than two Trustees at a time. The tours are intended to provide Trustees, staff, and interested stakeholders with a general overview of the District's water treatment, distribution, and storage systems. They also provide an opportunity to review the overall condition of infrastructure and discuss system operations, maintenance needs, and long-term planning considerations.

Public reporting on these tours on social media platforms and our website has generated interest from additional community members. Staff is considering opportunities to expand outreach efforts, including the potential for educational tours for local school children in the near future.

## Grants

Grant funding has been an ongoing topic of discussion since my interviews last spring and throughout the beginning of my tenure in May 2025. Since that time, staff has explored several grant opportunities, including a Tahoe Water for Fire Suppression grant, related to a potential water main intertie project with Round Hill GID and participation in a meeting with the EPA regarding disaster mitigation funding, particularly as it relates to wildfire resilience.

As we move forward with the rate study, I think it is appropriate to reopen this discussion and consider how grant opportunities may fit into the District's broader financial and capital planning strategy. I wanted to raise this today for awareness and initial discussion.

If the Board would like a more detailed discussion on grant strategy or priorities, staff can agendaize that for a future meeting with more formalized direction including the possible use of a grant writer.

## Goals for 2026:

Underway Planning Phase **Completed** Proposed

- **Salary Survey**
- **Hazard Mitigation Plan in conjunction with TDFPD**
- Develop analytics for measuring system water loss and perform monthly **Performance Reports** – establish target benchmarks to systematically reduce water losses beyond water main replacements currently underway – this also justifies rate adjustments
- Leak detection program
- Water Master Plan for 2026 and beyond
- **Organizational Review/Workforce Capacity Assessment** – Assess current staffing levels relative to workload and service demands, determine optimal staffing, and develop recommendations for organizational, structural, or workforce changes to address identified gaps.
- Staff career development
- Social Media Presence
- Website Improvements
- Customer Satisfaction Survey
- Desk Manual
- Monthly newsletter
- AI Development and Implementation
- Filtration/Membrane plant for PFAS within 10 years? Long-range plan?



## KINGSBURY GENERAL IMPROVEMENT DISTRICT

### SNOW REMOVAL CONTRACT

Term: January 20, 2026, to September 30, 2028

THIS CONTRACT is entered into this 12th day of February 2026, by and between the KINGSBURY GENERAL IMPROVEMENT DISTRICT, hereinafter referred to as "District" and C. Manchester Ent., Inc. hereinafter referred to as "Contractor".

This agreement is made with reference to the following facts which are deemed a material part of this contract:

#### RECITALS

Whereas, District is organized pursuant to N.R.S. Chapter 318 and has powers to maintain certain public roads within its boundaries, including the removal of snow; and

Whereas, District, after public notice by advertisement for Request For Proposals (RFPs) for snow removal and review of said Proposals at a duly noticed public meeting, accepted the proposal of a third party vendor; and

Whereas, the contract with the third party vendor was cancelled during its term, and Contractor's proposal was the next most responsive and responsible; and

Whereas, pursuant to NRS 332.065, District has the option to accept Contractor's proposal without the need for further competitive processes; and

Whereas, Contractor's Proposal is attached as Exhibit "B".

NOW THEREFORE, IT IS AGREED by and between the Contractor and the District as follows:

#### I. Scope of Work and Contract

The Contractor shall perform all the work and furnish all labor and equipment required to perform snow removal on District maintained streets and those private streets within the KGID boundaries which the District directs Contractor to plow, as set forth in the General

Conditions and Specifications, **Exhibit A**; Contractor's Proposal, **Exhibit B**, dated August 29, 2025; Contractor's Qualification Statement, **Exhibit C**; District Map, **Exhibit D**; and Priority Hydrant List, **Exhibit E**, each attached hereto and incorporated herein by reference. All exhibits are an integral part of this Contract. In the event of any inconsistency between the provisions of **Exhibit A** and **Exhibit B**, the provision of **Exhibit A** shall control.

## **II. Time of Performance**

This Contract shall become effective on January 20, 2026, and shall continue through September 30, 2028, a term of three (3) years. Upon Contractor's satisfactory performance this contract may be extended for up to **two (2) additional three (3)-year terms**, upon mutual written consent of the parties and approval by the Board of Trustees, subject to applicable law.

## **III. Payments**

Payments shall be made to the Contractor for said work performed at the time and in the manner provided in the General Conditions and Specifications.

## **IV. Independent Contractor**

It is understood and agreed by and between the parties hereto that the Contractor shall perform this Contract as an independent contractor, and nothing herein shall be construed to be inconsistent with this relationship or status, nor shall anything in this Contract be in any way construed to constitute the Contractor, or any of the Contractor's employees or agents, as the agent, employee or representative of the District.

## **V. Contractor's Representations**

In order to induce District to enter into the Agreement, Contractor makes the following representations:

1. Contractor has examined and carefully studied the Contract Documents, all incorporated Exhibits and the other related data identified in the Bidding Documents.
2. Contractor has visited the Site and is familiar with and is satisfied as to the General, Local, and Site conditions that may affect cost, progress, and performance of the Work. Contractor has provided District with snow removal services for many decades.
3. Contractor is familiar with and is satisfied as to all federal, state and Local Laws and Regulations that may affect cost, progress, and performance of the Work.
4. Contractor does not consider that any further examinations, investigations, explorations, tests, studies or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.

5. Contractor is aware of the general nature of work to be performed by District and others at the Site that relates to the Work as indicated in the Contract Documents.
6. Contractor has correlated the information known to Contractor, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.
7. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.
8. Due to a natural snowfall event that occurred prior to mobilization and the execution of this Contract, the Contractor was unable to fully inspect or observe existing Site conditions. As a result, certain pre-existing Site conditions or concealed conditions may not have been visible or reasonably discoverable at the time of inspection. Although Contractor is familiar with work Site, Contractor further acknowledges that a previous Contractor performed work at the Site before the Contractor's engagement. The Contractor expressly disclaims responsibility for any defects, damage, delays or performance impacts arising from concealed conditions or the acts or omissions of prior Contractors. Notwithstanding the foregoing, the Contractor shall be responsible for any new accidents or damage directly caused by Contractor's operations from the date of the execution of this Contract forward. At the time of this agreement, neither party is aware of any damage caused by the prior contractor.

#### **VI. Indemnification and Hold Harmless**

The Contractor assumes all Liability and agrees to indemnify, protect and hold the District harmless from all liability and expense on account of claims, suits and costs growing out of or connected with operations by the Contractor and the Contractor's employees and agents under this Contract; provided, however, that the District shall not be relieved hereby from non-immunized liability for the District's own negligence or that of its employees. Any and all provisions of this Contract by which the Contractor agrees to indemnify and hold the District harmless shall be construed to apply under all working conditions and to all stationary or mobile locations where work is to be performed regardless of the hazards and dangers to persons or property, whether disclosed or undisclosed.

The Contractor shall indemnify and hold the District harmless against any suit, action, claim, demand, lien, loss, damage, fine, judgment or decree and any expenses connected therewith, including reasonable attorney's fees for or on account of the violation of any statute, ordinance, building code or regulations, or for any property damages, or for personal injury or death to any person, including contractors, employees or agents, which may arise from the work or operations of Contractor under this Contract. As related to non-contractual claims and damages, Contractor is limited to the extent of Contractor's negligence not withstanding anything to the contrary in the Agreement.

#### **VII. Compliance with Laws**

The Contractor agrees to observe and promptly comply with, at the Contractor's own

expense, all present, amended, and future applicable federal, state and local laws, ordinances, rules and regulations, including safety and hazardous materials laws and regulations of any governing authority, and including any applicable licensing requirements and regulations for the payment of sales and use taxes on equipment, materials and supplies necessary to perform under this Contract.

**VIII. Right of Inspection**

District reserves the right, with prior arrangement, to inspect the equipment and materials the Contractor uses for snow removal, sanding and de-icing under this Contract. District's approval, failure to inspect or acquiescence following inspection does not imply compliance with environmental, DOT or other regulations pertinent to this activity.

**IX. Assignment**

Neither this Contract nor any interest therein, or claim hereunder, shall be assigned or transferred by the Contractor to any party or parties without the express written approval of the District. Contractor may not subcontract any portion of this Contract or its obligation without the District's prior written consent.

**X. Dispute Resolution**

In the event of a dispute regarding interpretation, enforcement of, or a parties' performance under this Contract, the parties shall first engage in mediation, initiated by the written request of any party. The parties agree to share equally the cost of any such mediation process; however, they agree to assume the expense of their own counsel. Venue for any mediation shall be within Douglas County, Nevada. Commencement of mediation shall not affect any of the rights or obligations of either party hereunder, all of which shall continue to be performed on a timely basis. If the dispute(s) is (are) not resolved through mediation, and is (are) litigated, the prevailing party shall be entitled to reasonable attorney's fees, litigation expenses and costs.

**XI. Attorney's Fees**

In the event that any action is filed in relation to this Contract, the unsuccessful party in the action shall pay to the successful party, in addition to all the sums that either party may be called on to pay, a reasonable sum for the successful party's reasonable attorney's fees.

**XII. Notices**

All notices, demands and other communications to be given or delivered under or by reason of the provisions of this Contract shall be in writing and shall be deemed to have been given when personally delivered or mailed by certified mail, postage prepaid, return receipt requested. Notices, demands and communications shall, unless another address is specified in writing, be sent to the addresses indicated below:

If to the District:

Derek Dornbrook, General Manager or Judy Brewer, Admin. & H.R. Supervisor Kingsbury General Improvement District 160 Pine Ridge Drive  
Post Office Box 2220 Stateline, Nevada 89449

If to the Contractor:

Charlena Manchester,  
C. Manchester Ent., Inc.  
Post Office Box 2275  
Stateline, Nevada 89449

**XIII. Severability**

The unenforceability, invalidity, or illegality of any provision of this Contract shall not render the other remaining provisions unenforceable, invalid or illegal, and the remaining provisions shall not in any way be affected or impaired thereby.

**XIV. Integration**

This Contract with exhibits incorporated and part thereof, **Exhibit "A"** - General Conditions & Specification; **Exhibit "B"** - Contractor's Proposal; **Exhibit "C"** - Contractor's Qualification Statement; **Exhibit "D"** - District Map; and Priority Hydrant List, **Exhibit E**, contains and constitutes the entire contract by and between the parties hereto and supersedes any and all prior written or oral agreements, express or implied, involving that which is the subject matter of this Contract.

**XV. Boycott of Israel Certification**

Pursuant to **NRS 332.065(4)**, the Contractor certifies that it is not currently engaged in and agrees for the duration of this Contract not to engage in, a boycott of Israel, as that term is defined in **NRS 357.250**.

The Contractor further certifies that it will not enter into any subcontract related to this Contract with a subcontractor that is engaged in a boycott of Israel.

**IN WITNESS WHEREOF**

District has caused this Contract to be executed by its officers, duly authorized, and Contractor has subscribed same this 12th day of February, 2026.

KINGSBURY GENERAL IMPROVEMENT DISTRICT

BY [Signature] 2/12/26  
Derek Dornbrook, General Manager

ATTEST:

BY [Signature] 2-12-26

C. MANCHESTER ENT., INC

BY [Signature] 2-12-26  
CHARLENA MANCHESTER, Secretary and Treasurer of  
C. Manchester Ent.

State of NV  
County of Douglas

This instrument was acknowledged before me  
on ~~December~~ February 12, 2026 by Derek Dornbrook.



[Signature]  
(Signature of notarial officer)

**EXHIBIT A**  
**GENERAL CONDITIONS AND**  
**SPECIFICATIONS FOR THE**  
**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**CONTRACT FOR SNOW REMOVAL**

**I. SCOPE OF WORK**

The work to be done under this Contract consists of performing snow plowing of streets, the application of de-icing and/or anti-icing materials to streets, the removal of snow berms and cutter discharge from in front of and around fire hydrants and related tasks. Scope does not include clearing naturally accumulating snow from hydrants. Plow operations are considered deficient and unacceptable if they result in priority fire hydrants being inaccessible by first responders. Contractor will refrain from plowing berms in front of or on top of hydrants to the best of their ability. The need for snow removal varies depending on hydrant riser height. Rather than clear snow removal after a set number of inches of snowfall, removal shall be required only when snowfall, berms, or cutter discharge begins to hinder access or operation of the hydrant. District understands that during Storm Events, it is inconceivable to ensure that all hydrants will be fully accessible, but Contractor assures District that to the best of the Contractor's ability it will minimize snow accumulation in front of hydrants. Contractor assures District that priority first responder ready hydrant access will commence and be completed within 48 hours of a storm event. Secondary hydrants will be completed after the priority hydrants have been cleared. Contractor is not responsible for removing snow from around hydrants that accumulates naturally during a snowstorm, provided the Contractor's operations did not contribute to the obstruction. All additional required natural snowfall removal from hydrants shall commence within 24 hours of notification from the District, as approved by District staff and to be billed on a time and material basis. Contractor's operators shall not cover or obstruct hydrants with plowing debris; and the Contractor shall cause the removal of any such debris from around such at contractor's expense. Unless otherwise specified herein, the Contractor shall furnish all labor, material and equipment to perform the work.

**II. LOCATION OF WORK**

The work shall be accomplished on streets maintained by the District within its boundaries. Kingsbury Grade, State Route 207, is maintained by the Nevada Department of Transportation and is not a part of this Contract. At the direction of District, some private roads within the District may be plowed under provisions of this Contract to allow District to access its service infrastructure.

Contractor and Contractor's operators are responsible for familiarizing themselves with District's roads and adjacent properties, including all hazards. District will provide, install and maintain road markers and snow stakes at its expense. Contractor will assist District as requested in determining where markers should be placed to protect property and operators. Contractor, to the best of its ability and knowledge, will advise District of missing or damaged markers throughout the term of this Contract. The District will have the final determination of placement of markers, however, Contractor shall not be responsible for all damages caused by impact if the District failed to properly place markers or had been previously advised by Contractor at annual inventory of marker placement. As provided in Section XIII, Contractor shall be solely responsible to repair or replace delineations devices (markers) that it have become damaged or demolished, and for all damage to property adjacent to said locations and caused by Contractor.

### **III. PREVAILING WAGES**

Prevailing wages are not required under this Contract.

### **IV. PERFORMANCE AND PAYMENT BONDS**

Contractor shall furnish annually a Performance Bond and a Payment Bond, each in the amount of \$450,000, for the term of this Contract. Such bonds shall be in a form approved

by the District and executed by one or more surety companies authorized to do business in Nevada in compliance with N.R.S. Chapter 339.

After Contractor has satisfactorily performed snow removal for the District for two (2) or more consecutive years, the District may, at its option and upon the request of Contractor, withhold from each payment to Contractor ten percent (10%) retention in lieu of requiring Performance or Payment Bonds. If Contractor thereafter satisfactorily performs for one year, then the retention shall be returned on June 1. Retention will be held during each contract year for which bonds are not provided.

### **V. LICENSES**

The Contractor and any approved subcontractor shall maintain all business registrations, permits, and licenses required by applicable law to contract with and perform work for the District. Contractor shall comply with all applicable local, state, and federal laws and regulations governing the Work. Contractor shall ensure that all persons operating equipment under this Contract are properly



trained and licensed, where required by law, for the equipment operated and tasks performed. If circumstances arise requiring services outside the Contractor's lawful authority, Contractor shall promptly notify the District.

## **VI. SUBCONTRACTORS**

Except with prior written authorization of the District, no subcontractor will be recognized as such, and all persons engaged in the work will be considered Contractor's employees, and Contractor will be responsible for their work. Nothing contained in the Contract documents shall create any contractual relationship between any subcontractor and the District.

## **VII. SUPERINTENDENCE AND PERSONNEL**

The Contractor shall designate in writing, before starting work, the names and phone numbers of authorized representatives who shall have complete authority to represent and act for the Contractor. An authorized representative shall be readily available at all times. The Contractor is solely responsible for the superintendence of the work and for its safety and progress. The District shall notify the Contractor's authorized representatives when, in the opinion of the District, conditions warrant additional or reduced snow removal efforts. The Contractor shall provide sufficient experienced, properly licensed and trained personnel to do the work outlined in this Contract and shall not employ any unfit or unskilled person.

Prior to (and during multi-day) storm events, the Contractor shall provide direct contact information for authorized representative in charge of the plowing operations. This allows the District to more effectively handle customer complaints, calls from law enforcement, and other issues as they arise. The Contractor's authorized representative shall also advise District of cessation of operations concurrently therewith. Contractor's authorized representative shall meaningfully respond to District inquiries, communications or directions.

## **VIII. SAFETY**

The Contractor shall be solely and completely responsible for conditions of the jobsite, including safety of all persons and property during performance of the work. Safety provisions shall conform to all present, amended and future applicable federal, state, county and local laws, ordinances, and codes, to the rules and regulations established by the Nevada Department of Industrial Safety, and to all other laws applicable to the work.

## **IX. INSTRUCTIONS**

The District will furnish the Contractor maps of the District for use by Contractor's drivers. Maps will designate roads to be plowed and primary and secondary sanding

routes. Secondary sanding routes shall be sanded only after primary sanding routes. It is the District's goal to balance safety of the traveling public, expense and environmental concerns of the snow plowing activity on its roadways by minimizing unnecessary sanding efforts. However, public safety is the dominant factor.

## **X. PERMITS AND REGULATIONS**

Permits and licenses necessary to perform the work shall be obtained by the Contractor at its expense. The Contractor shall acquaint itself with, and abide by, all requirements of this Contract and related documents. The Contractor shall comply with all laws, ordinances, rules, and regulations bearing on the conduct of the work. If the Contractor observes that this Contract's specifications are at variance therewith, it shall promptly notify the District in writing and specifically detail any such discrepancies. If the Contractor performs any work contrary to such laws, ordinances, rules, and regulations, Contractor shall bear all costs, penalties, fines and attorney's fees incidental thereto.

## **XI. DISTRICT'S RIGHT TO TERMINATE CONTRACT OR TO DO WORK**

In the case of unsatisfactory performance by Contractor, District may provide snow removal to supplement Contractor's work without terminating the Contract, and Contractor shall be responsible for any increased costs above the rates specified by this Contract incurred by District, whether resulting from District's efforts or those of a third party.

If the Contractor should be adjudged voluntary or involuntary bankrupt, or if it should make a general assignment for the benefit of its creditors, or if a receiver should be appointed on account of it, or if it is insolvent, or if it should persistently or repeatedly refuse or fail to supply enough properly skilled or trained personnel or provide properly maintained equipment, or should fail to perform effective snow removal, provide adequate quality sand and salt or perform de-icing to a reasonable level of effort and care, or if it should fail to make prompt payment to its employees or subcontractors for material or labor, or persistently disregard governing law, ordinances, codes or the instructions of the District, or otherwise be guilty of a substantial or material breach or violation of any provisions of this Contract, then the District may, without prejudice to any other right or remedy, and after giving the Contractor seven (7) days written notice, terminate this Contract with Contractor. In such case, the Contractor shall not be entitled to receive any further payment under this Contract.

If the District terminates the Contract for unsatisfactory performance, Contractor shall be responsible for any increased cost in snow removal above the rates specified by this Contract for the balance of the Contract term.

In the event of disagreements, all parties agree to meet and confer prior to any action.

Contractor will be provided reasonable opportunity to cure deficiencies prior to default or termination for unsatisfactory performance.

NRS 332.065, Subsection 3. states "If after the lowest responsive and responsible bidder has been awarded the contract, during the term of the Contract he or she does not supply goods or services in accordance with the bid specifications, or if he or she repudiates the contract, the governing body or its authorized representative may re-award the Contract to the next lowest responsive and responsible bidder without requiring that new bids be submitted.

Re-awarding the Contract to the next lowest responsive and responsible bidder is not a waiver of any liability of the initial bidder awarded the contract." District may elect to exercise this right in the event of Contractor's uncured default.

## **XII. INSURANCE**

The Contractor shall obtain at its own expense all required insurance. Such insurance must have the approval of the District as to limit, form, and amount and be in accord with this Contract. The Contractor will not permit any District approved subcontractor to commence any work until the insurance requirements have been complied with by such subcontractor. Contractor shall obtain and maintain Workers Compensation Insurance and Comprehensive General Liability and Property Insurance. Nothing contained in these insurance requirements is to be construed as limiting the extent of the Contractor's responsibility for payment of damages resulting from its operations under this Contract. The Contractor will provide District certificates issued by the insurance carrier showing that such policies are in force for the specified period. Each policy or certificate will bear an endorsement or statement waiving right of cancellation or reduction in coverage without thirty (30) days written notice to be delivered by certified or registered mail to the District. In case of the breach of any provision of this Article, the District, at its option, may take out and maintain at the expense of the Contractor such insurance as the District may deem necessary and may deduct the cost of such insurance from any monies which may be due or become due the Contractor under this Contract.

**A. Comprehensive General Liability Insurance:** The Contractor shall submit written evidence that it and/or its subcontractors have obtained full Comprehensive General Liability Insurance coverage. This coverage will provide for both bodily injury and property damage and be in the minimum amounts of \$2,000,000.00 per occurrence and \$3,000,000.00 aggregate. The Bodily Injury portion will include coverage for injury, sickness, disease, or death, arising directly or indirectly out of, or in connection with, the performance of work under this Contract. The Property Damage portion will provide for all damages arising out of injury to or destruction of property of others arising directly or indirectly out of, or in connection with, the performance of work under this Contract. Included in such insurance will be contractual coverage sufficiently broad to ensure compliance with that provision titled "Indemnity" hereinafter. The Comprehensive General Liability Insurance will

include as Additional Named Insureds the District and each of its officers, agents, and employees.

**B. Workers' Compensation Insurance:** The Contractor shall submit written evidence that it has obtained for the period of the Contract full Workers' Compensation Insurance coverage for all persons whom it employs or may employ in carrying out the work under this Contract This insurance will be in strict accordance with the requirements of the most current and applicable State of Nevada laws, including any amended laws taking effect during the term of this Contract. The Contractor shall, before the commencement of the work herein, and on an annual basis thereafter, furnish to the District a certificate of coverage in compliance with Nevada Workers' Compensation laws.

**C. Automobile Liability:** The Contractor shall submit written evidence that it has obtained full Business Auto insurance coverage. This insurance shall include protection against claims arising from death, bodily or personal injury, or damage to property resulting from actions, failures to act, operations, maintenance or use of equipment of the insured, or by its employees, agents or consultants, or by anyone directly or indirectly employed by the insured. The amount of insurance shall be not less than \$1,000,000 combined single limit per accident, including non-owned and hired, applying to bodily and personal injury and property damage.

### **XIII. INDEMNITY**

The Contractor shall hold harmless, indemnify, and defend the District and each of its officers and employees and agents from any and all liability claims, losses, or damages arising or alleged to arise from or during the performance of the work described herein, and specifically including any personal injury, property damage, or any other loss caused by or occurring as a result of Contractor's performance of the Contract; provided, however, that the District shall not be relieved hereby from non-immunized liability for damages resulting from District's own negligence or that of its employees. As related to non-contractual claims and damages, Contractor is limited to the extent of Contractor's negligence notwithstanding anything to the contrary in the contract. Nothing contained in this section or in any provision of this agreement shall be deemed to be a waiver, relinquishment or reduction of District's sovereign and other immunities, all of which are expressly and fully preserved and retained by District for all purposes. Furthermore, nothing provided in this agreement is intended to provide or create rights or benefits in favor of any third party. There are no intended third party beneficiaries to this agreement.

### **XIV. PRESERVATION OF PROPERTY**

The Contractor shall take all precautions necessary to prevent damage to all property and improvements, including above-ground and underground utilities, fire hydrants,

trees, shrubbery, fences, signs, mailboxes, driveways, survey marks and monuments, buildings and structures, the District's property, adjacent property and any other improvements or facilities within or adjacent to the work. If such improvements or property are injured or damaged by reason of the Contractor's negligent operations, they shall be replaced and/or restored at the Contractor's expense, to a condition at least as good as the condition they were prior to the injury or damage. Roadway delineation/snow stakes shall be included in "District's property". When delineation is damaged beyond repair by contractor and new delineation has to be installed, the cost and responsibility to repair or replace the delineation will be the Contractor's sole responsibility.

On or before September 1 of each contract year, and as adverse conditions arise throughout the season, the Contractor may notify the District, in writing, of observable hazards within the roadway that could reasonably cause damage to equipment. Upon receipt of such notice, the District will make reasonable efforts, as conditions and resources allow, to repair, eliminate, mitigate, or mark such hazards. Nothing in this section shall relieve the Contractor of its obligation to operate in a safe and prudent manner or to avoid hazards that are known to or reasonably observable by the Contractor. The District shall not be responsible for damage to the Contractor's equipment resulting from such hazards, except to the extent such damage is caused by the District's direct negligence.

## **XV. ACCIDENTS**

The Contractor shall promptly report in writing to the District all known accidents arising out of, or in connection with, the performance of the work, giving full details and the names, addresses and statements of witnesses. In addition, if death or serious injury or serious damage occurs, the accident must be reported immediately to the District by telephone or messenger. If any claim is made by anyone against the Contractor or any subcontractor on account of any accident, the Contractor shall promptly report the facts in writing to the District, giving full details of the claim. "Promptly report" is defined as within one business day.

## **XVI. MATERIALS AND EQUIPMENT**

If the Contractor proposes to substitute materials or equipment from those specified, it shall first request approval from the District of the proposed substitutions. No substitutions may be made without prior written approval of the District.

## XVII. RECORDS

The Contractor shall at all times maintain adequate books and records pertaining to work under the Contract and documenting work performed, hours worked, and quantities and costs of materials for sanding, de-icing and fuel. All records shall be available to District during regular business hours upon reasonable prior notice.

## XVIII. CONSIDERATION AND PAYMENT

Contractor shall be fully responsible for the prompt and full payment of all bills, wages and salaries including all taxes and insurance of its employees.

For its services, Contractor shall be paid an Annual Minimum Payment Guarantee of **Four Hundred Fifty Thousand Dollars and no cents (\$450,000.00)** per plow season contracted with District beginning with the 2025-2026 Season, which shall be prorated to **Three Hundred Fifty Thousand Dollars and no cents (\$350,000.00)**. The Annual Minimum Payment Guarantee shall continue for the **2026-2027** and **2027-2028** plow seasons.

The Annual Minimum Payment Guarantee for each plow season shall be advanced to the Contractor in six (6) equal installments. Advance payments shall be made on October 1, November 1, December 1, January 1, February 1, and March 1 of each plow season.

Each installment shall equal one-sixth (1/6) of the applicable Annual Minimum Payment Guarantee for that season.

If, at any time during the season, the total value of approved invoices submitted by Contractor exceeds the total amount of seasonal guarantee advances paid to date, the District shall pay the excess amount due in accordance with the standard invoice payment terms set forth in this Contract.

At the conclusion of the plow season, total compensation paid to Contractor shall be reconciled against the Annual Minimum Payment Guarantee and the seasonal compensation cap, as applicable.

The total compensation paid to Contractor for any single plow season shall be **capped at Six Hundred Thousand Dollars and no cents (\$600,000.00)**. Upon reaching the seasonal compensation cap, any additional work authorized by the District shall be billed at **actual cost plus fifteen percent (15%)**, with such costs and the determination of overage documented and agreed upon at the time the cap is reached or exceeded. Contractor to provide evidence of cost with invoices.

Contractor's equipment hourly rates shall be subject to an **annual rate adjustment**

**based on the Consumer Price Index (CPI) for the West Region published by the U.S. Bureau of Labor Statistics (BLS), applied at the beginning of each plow season.**

Following the initial contract term, the District may, upon mutual written consent and continued satisfactory performance, extend this Contract for up to 2 additional 3-year plow seasons. Any such extension shall be subject to annual appropriation and formal written approval by the District's Board of Trustees.

Contractor may submit invoices as soon as possible after a snow event, and at least once monthly by the 10<sup>th</sup> of the month for work performed the previous month. Payment under this Contract shall be made for each documented hour or partial hour of equipment used for snow removal, sanding and checking roads to determine if plowing/sanding is needed and shall be made for each load or partial load of sand/salt mix applied to roads. Partial hours shall be documented and paid for (1/4) hour increments. In support of billing Contractor shall supply time records showing date, operator name, general location of plowing and sanding, equipment used, hours of work, a measurement of sand/salt used and fuel invoices if a surcharge is included in the invoice.

Payment shall be made to contractor within fifteen days of receipt of an invoice, subject to verification by District of work performed.

De-icing or anti-icing materials, including salt/sand mix shall be paid for as used by the Contractor for the benefits of District and shall be billed at Contractor's documented cost for materials, hauling, mixing, loading, and storage. Records of total quantities and areas of application must be provided to the District with each pay request.

It is reasonably foreseeable that Contractor may be called upon by District to perform additional work for District's benefit which falls outside the scope of work identified in this Contract. Such services shall only be performed pursuant to a written direction by District and acceptance by Contractor. In such cases the following payment protocols will be observed and followed by the parties.

For out-of-scope work, Contractor may submit invoices immediately after the work is performed. Payment under this Contract shall be made for each documented hour or partial hour of equipment used for the out-of-scope tasks. Partial hours shall be documented and paid for in (1/4) quarter hour increments. In support of each billing, Contractor shall supply time records showing date, driver's name, general location of work performed, nature of the work performed, equipment used, hours of work, a measurement of materials used, if any, and fuel invoices if a fuel surcharge is permitted.

The Contractor shall accept the compensation as herein provided as the full payment for furnishing all superintendence, labor, materials, tools, equipment, and incidentals necessary to the completed work and for performing all work contemplated and embraced under the Contract; also for loss or damage arising from the nature of the work and for all risks of every description connected with the prosecution of the work; also for all expenses incurred in consequence of the suspension or discontinuance of the work as herein

specified; and for executing the work according to the Contract documents. No compensation will be made in any case for loss of anticipated profits.

Payments Withheld: The District may withhold or, on account of subsequently discovered evidence, nullify the whole or part of any payment to such extent as may be necessary to protect itself from loss on account of:

1. Claims filed or reasonable evidence indicating probable filing of claims.
2. Failure of the Contractor to make payments properly to subcontractors, suppliers or employees or for material or labor.
3. Failure of the Contractor to repair damage to private property or in right-of-way.
4. Failure to maintain or repair required equipment to meet performance requirements.

## **XIX. ISSUES WITH PRIVATE PROPERTY OWNERS AND THE GENERAL PUBLIC**

All complaints of third parties on snow removal or sanding shall be directed to District first, which will immediately notify all potential claims to the Contractor in order for the Contractor to do its due diligence of inspection. District shall initially provide its determination as to whether the claim is or is not valid.

Contractor's employees shall not enter into discussions with the public, and shall instead refer such persons to the District's designated representative.

District and Contractor shall cooperate in the removal of vehicles from the right-of-way when they are impeding snow removal. Contractor shall first notify the Douglas County Sheriff and then notify the District representative of such impeding vehicles.

## **XX. SNOW REMOVAL AND DE-ICING PROCEDURES**

### **A: PROCEDURES**

Contractor shall perform snow removal and sanding on designated streets maintained by the District and on private roads within District boundaries that are designated by the District.

1. Unless District notifies Contractor otherwise, plowing operations shall commence when snow reaches a depth of three (3) inches on the road at the intersection of North Benjamin and Kingsbury Grade. Sanding shall begin as soon as surfaces on regularly-sanded streets have the potential to become slippery, as determined by the District.
2. Contractor shall ensure school bus routes are free of snow and apply de-icing materials prior to the normal travel time of school buses and, when conditions permit, by 7 a.m. if the snow is at or over three (3)

inches deep.

3. De-icing ("sanding") shall be done on streets designated by the District before 7 a.m. and again early afternoon when streets are icy and at such other times as conditions warrant.
  - a) District shall designate Primary and Secondary Sanding Routes. Secondary sanding routes shall only be after Primary sanding routes. Areas not identified as Primary or Secondary shall only be sanded at the direction of the District Representative or designate. District reserves the right to reduce or expand the routes based on operational requirements.
  - b) Type "D" Sand meeting the Nevada Department of Transportation specification shall be exclusively used in the sand/salt mix applied to streets.
  - c) The District shall designate the application rate, width and symmetry of sand application.
  - d) The District shall communicate to the Contractor any changes in application rate from the calibrated rate of application as defined herein.
  - e) The District shall designate the width of spread pattern to use on each route unless this has been pre-arranged. In no case shall the spread pattern formed by the material extend beyond the traveled portion of the road.
4. Operators shall make best efforts to avoid covering or obstructing hydrants with plowing debris; and the Contractor shall cause the removal of any such debris as set forth above. Contractor shall assume responsibility for any snowplow damage to said fire hydrants and shall indemnify and hold District harmless for damages to said hydrants or any claim resulting from Contractor removing snow from said fire hydrants. District is initially responsible for hydrant marking compliant with local code. District, with input from Contractor will reliably mark hydrant locations.
5. Contractor is not responsible for removing snow from around hydrants that accumulates naturally during a snowstorm, provided the Contractor's operations did not contribute to the obstruction. In the event District engages Contractor to clear hydrants of naturally accumulated snow as determined by District staff, Contractor will do so as available, which snow removal will be billed on a time and material

basis.

6. A rotary snow blower shall be used in such areas as are designated by District, with District authorization prior to each use.
7. District reserves the right to perform limited plowing (up 25% of the plowing work). If District plows, District shall coordinate its efforts with Contractor so that the work is not overlapped. Such coordination shall include but not be limited to a meeting with the Contractor to communicate specific streets that the District will plow, specific days and times that the District will take responsibility for plowing, and when the Contractor shall resume plowing and/or sanding responsibilities for those specific streets. Contractor shall not be liable for damage caused by District plowing efforts. District's supplemental plowing shall not affect the Contractor's payment. District to immediately notify contractor as to any damages District or it's employees may cause due to District plowing
8. District will perform anti-icing operations within specific areas of the District. District shall coordinate such efforts with Contractor. Such coordination shall include but not be limited to a meeting with the Contractor to communicate specific streets that the District will perform anti-icing operations, specific days and times that the District Work will be performed, and when the Contractor shall resume anti-icing responsibilities for those specific streets. Contractor shall not be liable for damages resulting from District's anti-icing operations. Contractor shall be responsible for the overall safety of the roads at all times and has complete authority to do what is necessary to protect that safety and provide for the liability this statement requires.
9. When practical, loader and plow truck blades shall be turned away from driveways, intersections, and fire hydrants to reduce or eliminate berms. Intersection berms shall be cleared regularly during and immediately after a storm.

**B: EXCESSIVE WINTER DE-ICING MATERIALS/ ABRASIVES USAGE**

1. The District has determined the amount of winter de-icing materials/abrasives required to complete each route based on normal rate of application and even coverage.
2. Contractor shall utilize best efforts to comply with District's determinations as to amounts of products mentioned in the previous

paragraph, and will avoid excessive application of de-icing materials and abrasives. This is necessary for Lake Tahoe clarity concerns.

3. Should the winter de-icing material/abrasives usage as a function of distribution rate as measured by the spreader controls (+/-5%) not equal the actual volume of winter de-icing materials/abrasives used, the spreader will be deemed to be operating improperly or the load to have been spread incorrectly. If so, the Contractor shall immediately advise the District and shall do the following:
  - a. Should the Contractor have a spare spreader; the Contractor shall remove from service the out of calibration spreader. The Contractor shall make the spreader switch recognizing that time is of the essence. The District and Contractor shall agree on the time required to make the switch safely.
4. If the Contractor does not have a spare spreader, District may permit the Contractor to use the out of calibration spreader on the current winter event.
5. The out-of-calibration spreader shall be re-calibrated and available within twenty- four (24) hours or other agreed upon time frame.
6. The Contractor shall ensure that the actual volume of winter de-icing materials used is included in daily reports. This shall be reported in cubic yards.
7. Upon completion of an assigned route the Contractor shall return any unused winter de-icing materials to its place of origin and again shall ensure that the actual cubic yard volume of winter de-icing materials used is included on the daily reports.
8. The Contractor is aware that large or foreign objects may exist in the de-icing materials. The Contractor shall take such precautions to prevent damage to its equipment and public from such objects. District will not be responsible for any damages from such objects loaded into the Contractor's spreaders.

## **XXI. EQUIPMENT**

### **A. MINIMUM EQUIPMENT REQUIRED**

Contractor shall have in good working order for the performance of this Contract the following equipment. Substitutions may be made only with the approval of District and will be documented with an amendment to this Contract. Other equipment and hourly rates (if applicable) may be listed (will not be included in determining the rate for bidding) but could be made available by the Contractor for use under this Contract as approved by the District. Minimum equipment required, when not available during a snow event may be cause for a deduction of payment (at the rate specified in the bid) unless suitable substitution has been approved by the District.

1. Five (5) fully chained wheel loaders with 10 to 14-foot snow blades and/or plow with wings and a minimum of three (5) five - cubic yard buckets.
2. Two (2) large rotary snow blowers with minimal capacity each of 2500 tons per hour. And three (3) small rotary snow blowers with capacity of approximately 600 to 1000 tons per hour. Blowers may be loader-mounted.

Plowing/Sanding and Salting units as specified;

1. Three (3) Spreader trucks with 4x4 drive wheels chained with 3 cubic yard spreader box/ hopper.
2. One (1) Brining truck must have both pre-wetting and anti-icing capability and be equipped with a minimum liquid tank capacity of 300 gallons.
3. One (1) Foreman Support truck for fuel, chains, hoses and backup spreader. May include plow.

All snowplow units shall be equipped with variable speed spread control system capable of controlling the application rate of sand or the sand/salt mixture.

Variable speed spread control devices shall be able to be calibrated to ensure consistent and uniform delivery of material to the road. It is preferred for the spread rate application settings to be controlled from inside the cab of the vehicle. All must be suitable to be fitted with GPS sensors for spreader

on/off protocol.

Any plow trucks will be fitted with prescribed vehicle tracking system modules. Contractor is responsible for use, maintenance, and security of these tracking units. The GPS unit is connected to the electronic wiring harness system of the vehicle. Detailed information on the current system being used can be found at <http://www.networkfleet.com>. The District will pay the monthly monitoring charges. The District will allow the Contractor limited access to various functions within the software and to generate reports. Alternative tracking systems may be substituted upon agreement between District and Contractor.

Equipment not meeting the above requirements will be rejected. Within the provisions of this Contract and upon mutual agreement the Contractor may make equipment available to complete other District assignments which the Contractor is licensed and qualified to perform.

## **XXII. DE-ICING AND ANTI-ICING MATERIALS**

- A. Contractor shall prepare and provide mixed sand and salt for de-icing at a ratio not to exceed 1 part salt to 3 parts Type "D" at Contractor's cost. Contractor shall provide covered storage for the sand/salt mixture and maintain moisture content at less than 2%. Alternatively, District, at its discretion, may provide and store mixed sand/salt for Contractor's use with appropriate notice.
- B. District may seek to explore de-icing and anti-icing alternatives during the term of the Contract and reserves the right to negotiate with Contractor the implementation of a different sanding/de-icing/anti-icing program which may include, among other things, pre-wetting of the sand/salt mix, use of different chemicals and a change in application rates or procedures. District reserves the right to bring the sanding component of the Contract in-house upon reasonable notification to Contractor with appropriate reduction in minimum rate payable to Contractor.
- C. QA/QC: Contractor shall allow the District to obtain samples of the sand/salt mix from spreaders to verify correct sand type and mix ratios.

## **XXIII. STAGING YARD AND MATERIALS STORAGE**

- A. Contractor must provide his own equipment staging and material storage area at Stateline, Nevada or at another nearby (within two miles of District

boundaries) District-approved site. Contractor is required to operate and maintain the yard in compliance with applicable laws.

- B. Contractor may use the District's Operations Yard to stage equipment and material. Contractor shall operate and maintain the yard consistent with all applicable laws and ordinances. Contractor's use of the District Operations Yard shall not interfere with District's use thereof.

**XXIV. DEFINITIONS**

- A. SANDING means the application of de-icing abrasives by pre-wetting a sand and salt mixture as it is applied during and after storm events.
- B. ANTI-ICING means pre-wetting the road surface with 23% salt brine and/or salt before a storm event.
- C. DE-ICING means Application of 23% salt brine and salt after a storm event.

**XXV. SAND SPECIFICATIONS (SPEC. "D")**

- A. Moisture content shall not be in excess of 5% of the weight of the material delivered.
- B. Durability Index or hardness must be greater than 75 per ASTM D4644 test. The loss by abrasion must be less than 33%.
- C. The content of material smaller than 100 mesh sieve must not exceed 4.0 percent fines by weight. The content of material smaller than 200 mesh sieve must not exceed 2.5 percent fines by weight. Phosphorus: The maximum phosphorus content shall be 10 parts per million or less.

<u>SIEVE SIZE</u>	<u>PERCENTAGE PASSING</u>
#4	93%-100%
#8	40%-80%
#16	15%-60%
#SO	0%-20%
#100	0%-4%
#200	0%-2.5%

**"Percent Fines"** means the percent material passing a specified sieve size as determined by the American Society for Testing Materials (AASHTO) "Standard Method for Sieve Analysis of Fine and Coarse Aggregates," designation 136-84a or AASHTO Designation T27.

**"Durability Index"** means the hardness of the material or its resistance to breaking down as defined by American Association of State Highway and Transportation Officials (AASHTO) T-210 or Caltrans Test 229.

**"Loss by Abrasion"** means the percent loss of weight as determined by using AASHTO "Standard Test Method for Resistance to Degradation of Small-Size Coarse Aggregate by Abrasion and impact in the Los Angeles Machine", Designation AASHTO T-96.



**Memo to:** Board of Trustees

**From:** Byran Moss, Utilities Operations Superintendent

**Subject:** Operations report for the meeting of February 18, 2026

Working on daily operations.

State reports.

Made arrangements to have the Case 521 loader, Caterpillar 262 Skid Steer and the Vactor 2100 serviced.

Meetings with the attorney to prepare for my deposition on the Kimberly Brooke fire hydrant damage.

Connection permits.

Worked with a technician to diagnose an intermittent problem with the VFD on Raw Water Pump #3.

- Water crew:**
1. Working on annual small equipment maintenance.
  2. Replaced broken sewer manhole rings and covers on South Benjamin Drive and on Tramway Drive.
  3. Assisted a technician to diagnose the Raw Water Pump #3 VFD problem.
  4. Repaired the Chlorine injection system at Station #3.
  5. Working on quarterly water system pressure checks.
  6. Repaired the gate operator at the plant.
  7. Programmed replacement water meter registers.

- Road Crew:**
1. Replaced broken sewer manhole rings and covers on South Benjamin Drive and on Tramway Drive.
  2. Swept Roadways.
  3. Cleared Storm drains in the district.
  4. Working on small equipment maintenance.
  5. Cleaned rodent nests from the interiors of trucks and equipment at the OPS Yard and installed traps in the vehicles.
  6. Working on small equipment maintenance.



# **Administrative and H.R. Supervisor Manager's Report**

**Date: February 18, 2026**

## **1. Springbrook Transition**

Training and implementing a new Springbrook platform. This transition includes staff training and constituent support to assist not only with the move to the new Express Pay option but also with setting up and understanding the entire new accounting side of Springbrook.

## **3. General Operations**

Since the holidays, a significant portion of time has been dedicated to addressing daily operational issues as they arise, requiring ongoing prioritization and responsiveness.

## **4. Staffing Updates**

- Interviews were held for the water position and the street maintenance positions; however, no external candidates have progressed at this time.
- A current street maintenance crew member who previously applied for the water operations position will be transitioning into that role while working toward obtaining the required certifications.
- The district is actively recruiting for a certified water operator and will also need to fill the street maintenance position created by this transition.

## **5. Compensation Review**

Work was initiated on developing a five-step level salary table for KGID. This project has been temporarily paused to address higher-priority operational and legal matters.

## **6. Legal Matters**

Considerable time has been spent compiling and recovering discovery materials for legal counsel representing KGID in the Manchester/F&B lawsuit related to the fire hydrant incident that occurred in March 2024. A deposition is scheduled, and detailed testimony will be required regarding this matter.

## **7. Labor Relations**

A union negotiation meeting with the district's negotiation attorney, the union representative and the General Manager is scheduled for **February 24, 2026**.

## **8. Safety Recognition**

January was recognized with a pizza party in celebration of having no on-the-job injuries.

## 9. Team Building

We will be having a team building activity at Trapped in Tahoe this coming Thursday.

## 10. Monthly Metrics

Service Requests Completed (January):	2025 – 37 ea. (\$1,125.00 income)
	2026 – 03 ea. (\$ 150.00 income)

Hours Worked (January-Hourly Employees):	2025 - 1487 hours (9 employees)
	2026 – 1148 hours (7 employees)

### Outstanding Liens:

- 759 Boulder Court, Q — \$94,617 (Tax Lien)
- 495 Tramway #12 — \$96,083 (Tax Lien)
- 165 Irwin A&B — \$67,796 (Lien) maybe it's time for a tax lien?



Nevada Division of  
**STATE LANDS**

STATE OF NEVADA  
Department of Conservation & Natural Resources  
Joe Lombardo, *Governor*  
James A. Settelmeyer, *Director*  
Charles Donohue, *Administrator*

January 23, 2026

Kingsbury General Improvement District  
P.O Box 2220  
Stateline, NV 89449

Re: Notice of Expiring Permit  
APN: 1318-22-002-001  
Project #: 8356

To Whom it May Concern,

Our records show that your license for a commercial water intake line for commercial use (Contract #4309) will expire on February 1, 2027. Pursuant to NRS Chapter 322, the occupancy and use of state-owned land must be authorized by Nevada Division of State Lands (NDSL) and appropriate fees paid.

If you desire to retain these structures, a letter requesting extension must be submitted to the address below **90** days prior to the expiration of your license, so that NDSL can renew your license.

Nevada Division of State Lands  
Attn: Danielle Whybrew  
901 S. Stewart St., Ste 5003  
Carson City, NV 89701

If you wish to terminate your use of state-owned lands, please notify NDSL so that authorization for the removal of your structures can be arranged.

If you have any questions, please contact our office at 775-684-2739 or by email at [dwhybrew@lands.nv.gov](mailto:dwhybrew@lands.nv.gov).

Sincerely,

Kevin Fromherz

RECEIVED

JAN 29 2026

Initial: DD





*Charles Scott Zumpft, Esq.*  
[Zumpft@mindenlawyers.com](mailto:Zumpft@mindenlawyers.com)  
*Admitted in Nevada*  
*California*  
*Colorado*

*Neal Falk, Esq.*  
*Admitted in Nevada*  
*Florida*

January 21, 2026

Judy Brewer, District Clerk  
Kingsbury General Improvement District  
PO Box 2220  
Stateline, NV 89449

Re: Kingsbury General Improvement District – Summary of Claims 2025

Dear Ms. Brewer:

Pursuant to NRS 41.0385, I am submitting to you the Summary of Claims made against Kingsbury General Improvement District in 2025. This summary is a public record open to inspection upon request.

Please do not hesitate to call if you have any questions.

Sincerely,

Minden Lawyers, LLC

Charles S. Zumpft, Esq.

CSZ:tma  
Enclosures

RECEIVED

JAN 26 2026

Initial:



**SUMMARY OF CLAIMS**

**FOR 2025**

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

No admission is made for any liability for such claim or any amount requested for any claim. This report is prepared pursuant to statutory requirements.

**TOTAL OF ALL CATEGORIES (I - III)**

TOTALS:

P#	<u>0</u>	P\$	<u>0</u>
O#	<u>0</u>	O\$	<u>0</u>
J#	<u>0</u>	J\$	<u>0</u>
C#	<u>1</u>		

See attached for detailed breakdown per category of wrong alleged.

**STATUS CODES:**

- P =Paid
- O =Open or Pending
- J =Judgment entered but not Paid
- C =Closed with no payment

*Amounts shown include fees and costs (if any).*



**I. Law Enforcement Liability**

**A. Assault / Battery / Excessive Use of Force**

Claimant Name	Status	Amount Claimed	Judgment Amount	Amount Paid
---------------	--------	----------------	-----------------	-------------

TOTALS: P# 0 P\$ 0  
O# 0 O\$ 0  
J# 0 J\$ 0  
C# 0

**B. False Arrest / False Imprisonment**

Claimant Name	Status	Amount Claimed	Judgment Amount	Amount Paid
---------------	--------	----------------	-----------------	-------------

TOTALS: P# 0 P\$ 0  
O# 0 O\$ 0  
J# 0 J\$ 0  
C# 0

**C. Automobile Liability**

Claimant Name	Status	Amount Claimed	Judgment Amount	Amount Paid
---------------	--------	----------------	-----------------	-------------

TOTALS: P# 0 P\$ 0  
O# 0 O\$ 0  
J# 0 J\$ 0  
C# 0

**D. Other**

Claimant Name	Status	Amount Claimed	Judgment Amount	Amount Paid
---------------	--------	----------------	-----------------	-------------

TOTALS: P# 0 P\$ 0  
O# 0 O\$ 0  
J# 0 J\$ 0  
C# 0

**E. Total of Categories I. A-D:**

TOTALS: P# 0 P\$ 0  
O# 0 O\$ 0  
J# 0 J\$ 0  
C# 0



**II. Negligent Injury (Other than auto or law enforcement)**

**A. Bodily Injury**

<u>Claimant Name</u>	<u>Status</u>	<u>Amount Claimed</u>	<u>Judgment Amount</u>	<u>Amount Paid</u>
----------------------	---------------	-----------------------	------------------------	--------------------

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>0</u>		

**B. Property Damage**

<u>Claimant Name</u>	<u>Status</u>	<u>Amount Claimed</u>	<u>Judgment Amount</u>	<u>Amount Paid</u>
MOORE, DENEVA & CHESTER	C	0.00		0.00

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>1</u>		

**C. Libel, Slander, Defamation**

<u>Claimant Name</u>	<u>Status</u>	<u>Amount Claimed</u>	<u>Judgment Amount</u>	<u>Amount Paid</u>
----------------------	---------------	-----------------------	------------------------	--------------------

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>0</u>		

**D. Wrongful Death**

<u>Claimant Name</u>	<u>Status</u>	<u>Amount Claimed</u>	<u>Judgment Amount</u>	<u>Amount Paid</u>
----------------------	---------------	-----------------------	------------------------	--------------------

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>0</u>		

**E. Totals of Categories II. A-D:**

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>1</u>		



**III. Negligent Injury - Auto (Excluding Law Enforcement)**

**A. Bodily Injury**

<u>Claimant Name</u>	<u>Status</u>	<u>Amount Claimed</u>	<u>Judgment Amount</u>	<u>Amount Paid</u>
----------------------	---------------	-----------------------	------------------------	--------------------

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>0</u>		

**B. Property Damage**

<u>Claimant Name</u>	<u>Status</u>	<u>Amount Claimed</u>	<u>Judgment Amount</u>	<u>Amount Paid</u>
----------------------	---------------	-----------------------	------------------------	--------------------

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>0</u>		

**C. Wrongful Death**

<u>Claimant Name</u>	<u>Status</u>	<u>Amount Claimed</u>	<u>Judgment Amount</u>	<u>Amount Paid</u>
----------------------	---------------	-----------------------	------------------------	--------------------

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>0</u>		

**D. Total of Categories III. A-C:**

TOTALS:	P#	<u>0</u>	P\$	<u>0</u>
	O#	<u>0</u>	O\$	<u>0</u>
	J#	<u>0</u>	J\$	<u>0</u>
	C#	<u>0</u>		

