



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, February 18, 2025**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday February 18, 2025, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

Remote attendance is welcomed. To offer public comment prior to the meeting, individuals may submit comments using the drop box located at the district office entrance, or email to 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=82649274040>
Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

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

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

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

AGENDA

5:00 P.M.

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

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

5. **Approval of Agenda: For Possible Action: Items** on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting January 21, 2025.

NEW BUSINESS

7. **For information and Possible Action:** Approve list of Claims, January 2025
8. **For information and Possible Action:** Review and Receive Financial Statement December 2024
9. **For information and Possible Action:** Status of ongoing projects with Dowl
10. **For Information and Possible Action:** Review proposed modifications to the Sewer Enterprise Fund Rates and approve Public Hearing date
11. **For Information and Possible Action:** Review proposed modifications to the Water Enterprise Fund Rates and approve Public Hearing date
12. **For information and Possible Action:** Interim General Manager Salary
13. **For Information and Possible Action:** Adopt application for public use of district facilities
14. **For information and Possible Action:** Update Postage Meter
15. **For information and Possible Action:** Direct district counsel as to desired course of action regarding the pending Nevada Supreme Court Appeal following Judge Gregory's judgment of judicial confirmation

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

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

**MINUTES OF THE SPECIAL MEETING & BUDGET WORKSHOP OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY JANUARY 21, 2025**

CALL TO ORDER - The meeting was called to order at 5:03 p.m. at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada by Sandy Parks.

PLEDGE OF ALLEGIANCE

ROLL CALL - In attendance were Trustees Sandy Parks, Cindy Trigg, Ed Johns, Sara Nelson and Greg Felton. Also, present Administration & Human Resource Supervisor Judy Brewer, Utility Operations Superintendent Joe Esenarro and General Counsel Chuck Zumpft. The public included district residents Charles Hancock and Jodie Nelson. District resident Brandy Johns and Matt Van Dyne of Dowl joined the public later in the meeting.

PUBLIC COMMENT - Jodie Nelson welcomed the new board members and offered her assistance if needed. Jodie also disclosed that she is acting on the committee to hire a new general manager.

APPROVAL OF AGENDA -

M-01/21/2025-1 - Motion by Felton, seconded by Trigg, and unanimously passed to approve the agenda.

APPROVAL OF MINUTES -

M-01/21/2025-2 - Felton noted the top of page 2 reads "Except Salary Schedule" and should read "Exempt Salary Schedule". Motion by Trigg, seconded by Nelson, unanimously passed to approve the Regular Meeting Minutes dated December 17, 2024, with the correction. Felton abstained due to his absence.

FOR POSSIBLE ACTION:

ORGANIZATION OF THE BOARD OF TRUSTEES AND THE ELECTION OF OFFICERS: Parks offered to serve as Chair. Johns and Trigg both offered to serve as Vice Chair.

M01/21/2025-3 - Motion by Felton, seconded by Nelson, and unanimously passed to elect Sandy Parks as 2025 Chair, Ed Johns as Vice-Chair and Cindy Trigg as Secretary-Treasurer.

ASSIGN REPRESENTATION TO SEWER AUTHORITY: Nelson offered to serve on the sewer authority board for the remainder of Jodie Nelsons term until September 2025.

M01/21/2025-4 - Motion by Parks, seconded by Trigg, and unanimously passed to elect Sara Nelson to represent Kingsbury General Improvement District at the sewer authority.

FINANCIAL STATEMENTS – DECEMBER 2025

Financials were provided for review.

LIST OF CLAIMS -

M-01/21/2025-5 - Motion by Felton, seconded by Nelson, and unanimously passed to approve the List of Claims in the amount of \$1,471,756.23 as represented by check numbers 64766 through 64883.

SUCCESSION PLANNING; GENERAL MANAGER: The board recognizes that the former general manager, Mitch Dion, resigned effective January 17, 2025, as per his email to the board's council. The board officially appointed Joe Esenarro as the interim general manager with all the authorities of the general manager position. Joe Esenarro will work with the board and district personnel to ensure a smooth transition. Joe Esenarro's salary will be addressed on an agenda item at the February 18, 2025, board meeting.

M-01/21/2025-6 - Motion by Parks, seconded by Johns, and unanimously acknowledged, as per Mitch Dion's assertion in an email to the boards council the district accepts his resignation from Kingsbury GID as of January 17, 2025.

M0-1/21/2025-7 - Motion by Johns, seconded by Trigg, and unanimously acknowledged that the board of trustees of Kingsbury General Improvement District appoint Joe Esenarro as the interim general manager with all the authorities of the general manager.

Legal Proceedings Update:

On January 7, 2025, Judge Gregory of the Ninth Judicial District Court of the State of Nevada in and for the County of Douglas entered his findings and facts, conclusions of law and decree of Judicial confirmation (NRS Chapter 43) regarding Kingsbury General Improvement District, a political subdivision of the State of Nevada regarding petition for judicial confirmation of matters involving the clearing of fire hydrants obstacles, debris and snow. Judge Gregory's ruling was not favorable for the district. Prior to this meeting the board council called and conducted a litigation gathering to discuss the pending litigation with the board regarding how to move forward. The Counsel is seeking out how to proceed considering Judge Gregory's judgement.

Felton expressed trying to negotiate with the fire district without continuing down the path of the court.

M-01/21/2025-8 - Motion by Johns, seconded by Trigg, and was passed to move forward with Kingsbury General Improvement Districts counsel file an appeal on behalf of Kingsbury General Improvement District. Trustee, Greg Felton declined.

M-01/21/2025-9 - Motion by Johns, seconded by Felton and unanimously passed to form a committee to proceed negotiations with Douglas Tahoe Fire Protection District and to assign board member Johns and Interim general manager, Joe Esenarro to that committee.

Board Reports

Felton stated he has a large list of questions and actions that the board needs to work on at a later meeting. Parks welcomed the new board members, encouraged them to review the mission statement.

Management Reports

General Manager's Report

Nothing to provide

Utility Operations Superintendent Report

A written report was provided.

Administrative and Human Resources Report

A written report was provided.

Engineer's Report

There were no questions.

Attorney's Report

Counsel read a text from Kingsbury General Improvement Districts previous general manager pertaining to passing material contact information for the insurance claim for fire hydrant, snowplow strike and subsequent damages. The mediation date is set for 26th of February 2025 at 9:00 a.m. The previous general manager stated he may be able to attend the mediation if it's beneficial but would need a formal agreement with the district to participate. It was also noted that the attorney from the insurance (Pool pact) is in the driver's seat so monitoring the process is all we can do. This topic will be placed on the February board meeting as to who will be attending the mediation.

CORRESPONDENCE - There were no comments.

FINAL PUBLIC COMMENT – A question was asked about the health saving account (Health Care Offset Payment) reimbursement that is being requested through an email by the prior general manager. Brewer is researching and will present findings to the interim general manager to determine how to respond to the email.

Hancock suggested that we follow the snow removal contract that the district has with F&B regarding the snow removal around the fire hydrants.

ADJOURNMENT

M-01/21/2025-10 - Motion by Johns seconded by Trigg, and unanimously passed to adjourn the meeting at 6:59 p.m.

Respectfully submitted,

Sandy Parks, Chair

Attest:

Cindy Trigg, Secretary

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

TITLE: APPROVAL OF LIST OF CLAIMS

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the district in January 2025.

MEETING DATE: 18 February 2025

PREPARED BY: Joe Esenarro; Interim General Manager

RECOMMENDED ACTION:

It is recommended that the Board of Trustees review and approve the list of claims for December/January from check number 64884 to 64985.

BACKGROUND INFORMATION:

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

INCLUDED:

- List of Claims for January 2025

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 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64884	1/21/2025	SARA NELSON	Employee: SNELSO; Pay Date: 1/21/2025	739.12
64885	1/21/2025	GREGORY FELTON	Employee: FELTON; Pay Date: 1/21/2025	739.12
64886	1/21/2025	EDWARD J. JOHNS	Employee: JOHNSE; Pay Date: 1/21/2025	739.12
64887	1/21/2025	SANDRA D. PARKS	Employee: PARKS; Pay Date: 1/21/2025	689.12
64888	1/21/2025	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 1/21/2025	739.12
64889	1/21/2025	AFLAC	ACCT FA935 LIFE INSURANCE CHURCHYARD, EDWARDS, JOHNS, MOSS,	552.61
64890	1/21/2025	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	893.03
64891	1/21/2025	BADGER METER, INC	1 INCH BADGER METERS QTY 6	1,523.26
64892	1/21/2025	BARTON HEALTHCARE SYSTEM	ACCT #800002207 EDWARDS CDL PHYSICAL	102.00
64893	1/21/2025	LELAND CHURCHYARD II	UNIFORM ALLOWANCE 1/1/25	85.00
64894	1/21/2025	DOUGLAS COUNTY CLERK-TREASURER	24/25 VOTER MAINTENANCE FEE QTY 2040	306.00
64895	1/21/2025	DOWL, LLC	ENGINEERING GENERAL SERVICES PERMIT RESEARCH 12/24	3,192.50
64895	1/21/2025	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROV 12/24	1,807.50
64895	1/21/2025	DOWL, LLC	ENGINEERING SERVICES 2025 ROAD REHAB/REPLACEMENT 12/24	22,948.75
64895	1/21/2025	DOWL, LLC	ENGINEERING SERVICES FY 25-26 WATER REPLACEMENT PROJECT	25,330.00
64895	1/21/2025	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATER REPLACE 12/24	1,342.25
64895	1/21/2025	DOWL, LLC	REIMBURSE PERMIT #23017 PAID TO NDWR DUE 10/1/24	120.00
64895	1/21/2025	DOWL, LLC	REIMBURSE PERMIT #30756 PAID TO NDWR DUE 10/1/24	120.00
64895	1/21/2025	DOWL, LLC	REIMBURSE PERMIT #66195 PAID TO NDWR DUE 2/1/25	120.00
64896	1/21/2025	FLYERS ENERGY LLC	FUEL DIESEL 42 GAL	175.87
64896	1/21/2025	FLYERS ENERGY LLC	FUEL DIESEL 60 GAL REGULAR 105 GAL	700.97
64896	1/21/2025	FLYERS ENERGY LLC	FUEL REGULAR 105 GAL	452.61
64896	1/21/2025	FLYERS ENERGY LLC	FUEL REGULAR 203.5 GAL	866.94

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64896	1/21/2025	FLYERS ENERGY LLC	FUEL REGULAR 65 GAL	286.31
64896	1/21/2025	FLYERS ENERGY LLC	FUEL REGULAR 75 GAL DIESEL 12 GAL	375.79
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	51.11
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	51.11
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	174.80
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 160 PINERIDGE	206.60
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.74
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	100.01
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	98.96
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	330.61
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.85
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.34
64897	1/21/2025	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.46
64898	1/21/2025	ED GOOD	TRUCK #0808 SERVICE BRAKES, ROTORS, CALIPERS, OIL, LUBE & FI	0.00
64899	1/21/2025	ZACHRY GOOD	TRUCK #0611 REPAIRS PIVOT PIN SEALS	2,075.00
64900	1/21/2025	GRANITE CONSTRUCTION SUPPLY	JERRON JACKETS, PANTS, BLAIR JEACKET, CLASS 2 SURVEY VESTS,	909.78
64901	1/21/2025	HACH COMPANY	STATION 2 BUFFER PH4.01 & PH10.01, STATION 1 FORMAZIN, OZONE	1,055.86
64902	1/21/2025	HYDRAFLO, INC.	FIRE HYDRANT MICKELLE & KAHLE HYDRAFLO UPPER MAIN VALVE, MAI	142.24
64903	1/21/2025	KINGSBURY AUTOMOTIVE & SUPPLY	OPS YARD FUEL FILTERS FOR PUMPS	63.18
64903	1/21/2025	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1020 LUBE, OIL & FILTER	136.81
64903	1/21/2025	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1929 LUBE, OIL & FILTER	104.35
64904	1/21/2025	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 1/31/25	399.60
64905	1/21/2025	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE IND HIGH PRESSURE	197.95
64906	1/21/2025	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 10/28/24 TO 11/27/24	18,691.67

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64906	1/21/2025	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 12/12/24 TO 12/30/24	34,542.21
64907	1/21/2025	MEEKS BUILDING CENTER	160 PINERIDGE AWING 2X8 10', 4X6 20', 2X6 18' WOOD	146.69
64907	1/21/2025	MEEKS BUILDING CENTER	160 PINERIDGE AWNING 2X6 16' #2 BTR DF CONT	19.35
64908	1/21/2025	SOUTH LAKE TAHOE ACE HARDWARE	160 PINERIDGE AWNING 1LB SCREWS 10/3 & DIAB BLD 7-1/4INX24T	31.48
64908	1/21/2025	SOUTH LAKE TAHOE ACE HARDWARE	160 PINERIDGE AWNING BALV NAIL 2-1/2, 5LB PP ESTERIOR 10X3	77.46
64909	1/21/2025	MINDEN LAWYERS, LLC	LEGAL FEES GENERAL, HYDRANT CLEARING & LOT 23 RATE ISSUE	3,288.25
64910	1/21/2025	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 5 CLEANINGS 12/2024	1,000.00
64911	1/21/2025	NAPA AUTO PARTS	STATION 2 GRAKE CLNR, CARB-CHOKE CLNR, STARTING FLUID, 10W30	122.64
64911	1/21/2025	NAPA AUTO PARTS	TOWABLE AIR COMPRESSOR CONNECTORS & HARNESS	37.97
64912	1/21/2025	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONS DORLA COURT 11/27 TO 12/31/24	135.49
64913	1/21/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
64913	1/21/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	189.00
64914	1/21/2025	SHRED-IT	160 PINERIDGE SHRED 12/30/24	37.00
64915	1/21/2025	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN 12/24	445.20
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	107.17
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	146.27
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY GROOKE LN PUMP	180.67
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	149.84
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	274.24
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	492.37
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	170.32
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	33.64
64916	1/21/2025	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	365.23

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64917	1/21/2025	PUBLIC EMPLOYEES BENEFIT PROG	ACCCT. 841 MEDICAL INSURANCE MCKAY, RUNTZEL, SCHRAUBEN, VOSB	1,411.78
64917	1/21/2025	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, ESENARRO, MOSS	4,343.14
64918	1/21/2025	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 12/24	30.00
64918	1/21/2025	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF 12/24	32.50
64919	1/21/2025	USDA FOREST SERVICE	RIGHT OF WAY FEES 2025-2029 BUCHANAN WATER LINE CROSSING	391.80
64920	1/21/2025	VERIZON WIRELESS	MONTHLY GPS SERVICE & MEI SNOW EQUIPMENT 1/25	227.40
64921	1/21/2025	WESTERN NEVADA SUPPLY CO	SMBL 226 FCRC 5.95-6.35X12 1/2	270.97
64922	1/21/2025	NATALIE YANISH	REIMBURSE MIELAGE NV LEAGUE OF CITY CONF SPARKS	0.00
64923	1/21/2025	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 3/1/24 TO 3/23/24	12,549.91
64923	1/21/2025	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 3/24 TO 3/31/24	4,314.13
64923	1/21/2025	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 4/1 TO 4/15/24	727.03
64923	1/21/2025	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 5/4 TO 5/5/24	1,244.33
64923	1/21/2025	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES & RETENTION 11/3 - 11/19/23	138.75
64923	1/21/2025	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 1/3 TO 1/25/24 RETENTION	8,858.51
64923	1/21/2025	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 12/1 TO 12/31/23 RETENTION	1,584.46
64923	1/21/2025	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 2/1/24 TO 2/29/24 RETENTION	11,728.70
64924	1/24/2025	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 1/24/2025	1,701.54
64925	1/24/2025	JUDITH BREWER	Employee: BREWER; Pay Date: 1/24/2025	2,060.01
64926	1/24/2025	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 1/24/2025	1,919.28

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64927	1/24/2025	TY CROCKETT	Employee: CROCKE; Pay Date: 1/24/2025	782.37
64928	1/24/2025	MITCHELL S. DION	Employee: DION; Pay Date: 1/24/2025	4,727.42
64929	1/24/2025	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 1/24/2025	2,562.47
64930	1/24/2025	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 1/24/2025	3,343.47
64931	1/24/2025	BRANDY JOHNS	Employee: JOHNS; Pay Date: 1/24/2025	1,912.56
64932	1/24/2025	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/24/2025	3,182.29
64933	1/24/2025	BYRAN D. MOSS	Employee: MOSS; Pay Date: 1/24/2025	2,021.21
64934	1/24/2025	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 1/24/2025	932.08
64935	1/24/2025	LEIGH C. STANTON	Employee: STANTO; Pay Date: 1/24/2025	1,443.98
64936	1/24/2025	JEFF T. WOOD	Employee: WOOD; Pay Date: 1/24/2025	1,702.61
64937	1/24/2025	MITCHELL S. DION	Employee: DION; Pay Date: 1/24/2025	13,016.61
64938	1/24/2025	NEVADA STATE TREASURER	ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEES	10.00
64938	1/24/2025	NEVADA STATE TREASURER	ID #3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEES 11/1/	2.00
64938	1/24/2025	NEVADA STATE TREASURER	ID 3200008846 JERRON DOUGLAS PIERSON WITHHOLDING FEES	2.00
64939	1/24/2025	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 1/25	27,210.50
64940	1/24/2025	NEVADA STATE COLLECTION	ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT	685.84
64941	1/31/2025	ACCOLADES TROPHIES, ENGRAVING	NAME SIGNS & BADGES FOR NEW BOARD OF TRUSTEES	90.00
64942	1/31/2025	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	595.64
64943	1/31/2025	CHARTER COMMUNICATIONS	ACCT 8411100140031448 169 TERRACE VIEW	149.98
64943	1/31/2025	CHARTER COMMUNICATIONS	ACCT 8411100140098488 97 BEACH CLUB	159.98
64943	1/31/2025	CHARTER COMMUNICATIONS	ACCT. 8411100140191184 160 PINE RIDGE DR	129.98
64944	1/31/2025	LELAND CHURCHYARD II	REIMBURSE B&L BACKFLOW RECIEPT BACKFLOW RECERTIFICATION	508.91
64945	1/31/2025	DOUGLAS COUNTY LAKE TAHOE	CROSS OVER AGREEMENT ANNUAL FEES	2,000.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64946	1/31/2025	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 08 2/1/25	852.30
64947	1/31/2025	FERGUSON ENTERPRISES, INC#3326	CONSTRUCTION METERS HYD MTR 2.5NST	2,297.58
64948	1/31/2025	ZACHRY GOOD	TRUCK 0808 SERVICE BRAKES, ROTORS, CALIPERS, LUBE, OIL & FIL	6,732.20
64949	1/31/2025	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 3/2025	20,440.00
64950	1/31/2025	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 2/1/25	643.36
64951	1/31/2025	KINGSBURY HARDWARE	LOCK OPS YARD	19.99
64952	1/31/2025	MCLAUGHLAN LIVING TRUST 1996	REFUND ACCT. 1551 OVERPAID/CLOSED ESCROW 1/21/25	77.39
64953	1/31/2025	MEEKS BUILDING CENTER	160 PINERIDGE AWNING 1-1/4IN COIL ROOFING, 2X2 ROOF EDGE	93.26
64953	1/31/2025	MEEKS BUILDING CENTER	160 PINERIDGE AWNING 3/8 STAPLES, HAMMER TACKER, 1-1/2X1-1/2	47.56
64953	1/31/2025	MEEKS BUILDING CENTER	160 PINERIDGE AWNING 5PK ROOFING BLADE	9.45
64953	1/31/2025	MEEKS BUILDING CENTER	RETURN 2X2 ROOF EDGE 160 PINERIDGE AWNING 2X2X10' DRIP EDGE	(3.56)
64954	VOID	NV Energy		
64955	1/31/2025	NV ENERGY	1000044046907329692 399 EUGENE DR	643.33
64955	1/31/2025	NV ENERGY	1000044086803274204 GALAXY LN PUMP	123.84
64955	1/31/2025	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	11.66
64955	1/31/2025	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	70.74
64955	1/31/2025	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	329.26
64955	1/31/2025	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	84.46
64955	1/31/2025	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	85.36
64955	1/31/2025	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	326.29
64955	1/31/2025	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	36.64
64955	1/31/2025	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	40.09

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64955	1/31/2025	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	47.18
64955	1/31/2025	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	3,452.02
64955	1/31/2025	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRABDU	1,339.43
64955	1/31/2025	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,982.45
64955	1/31/2025	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,263.96
64955	1/31/2025	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	93.59
64955	1/31/2025	NV ENERGY	1000044086807006297 97 BEACH CLUB	6,323.83
64955	1/31/2025	NV ENERGY	1000044086808604306 160 PINERIDGE DR	215.66
64955	1/31/2025	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	36.64
64955	1/31/2025	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,366.79
64956	1/31/2025	SGS SILVER STATE LABORATORIES	BROMATE	175.00
64956	1/31/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
64956	1/31/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	243.00
64956	1/31/2025	SGS SILVER STATE LABORATORIES	HAA5, HALOACETIC ACIDS & THM, TOTAL TRICHALOMETHANES	1,030.00
64957	1/31/2025	SUMMIT PLUMBING LLC	6MONTH MAINT SEWER LINES N18-1 TO N19, 7-2 TO 7-3, 6-2 TO 6-	464.21
64957	1/31/2025	SUMMIT PLUMBING LLC	MARKET STATION INSPECTION PUMP #2 REPLACED IMPELLER WITH BAC	1,791.10
64958	1/31/2025	TAHOE SUPPLY COMPANY, LLC	298 KINGSBURY GRADE TOWELS SHEETS & TOILET TISSUE	220.17
64959	2/7/2025	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 2/7/2025	1,613.54
64960	2/7/2025	JUDITH BREWER	Employee: BREWER; Pay Date: 2/7/2025	2,060.01
64961	2/7/2025	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 2/7/2025	2,193.47
64962	2/7/2025	TY CROCKETT	Employee: CROCKE; Pay Date: 2/7/2025	1,219.39
64963	2/7/2025	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 2/7/2025	2,416.98

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/18/2025 Through 2/13/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
64964	2/7/2025	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 2/7/2025	3,108.97
64965	2/7/2025	BRANDY JOHNS	Employee: JOHNS; Pay Date: 2/7/2025	1,912.56
64966	2/7/2025	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 2/7/2025	2,531.72
64967	2/7/2025	BYRAN D. MOSS	Employee: MOSS; Pay Date: 2/7/2025	2,751.27
64968	2/7/2025	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 2/7/2025	932.08
64969	2/7/2025	LEIGH C. STANTON	Employee: STANTO; Pay Date: 2/7/2025	1,443.98
64970	2/7/2025	JEFF T. WOOD	Employee: WOOD; Pay Date: 2/7/2025	1,959.73
64971	2/10/2025	MICHAEL EDWARDS JR.	MEAL PER DIEM CLA VAL TRAINING ORANG CO 2/17 TO 2/20/25	322.00
64972	2/10/2025	EMPLOYER LYNX, INC.	BACKGROUND SCREENING CROCKETT SEASONAL EMPLOYEE	60.00
64973	2/10/2025	BEATRIZ HERNANDEZ	160 PINERIDGE 4 CLEANING JAN 2025	2,000.00
64974	2/10/2025	INTEGRITY LOCKSMITH	160 PINERIDGE CONTROL KEY, STATION 1 REKEY LOCK QTY 6	270.00
64975	2/10/2025	NEVADA NEWS GROUP	AD EMPLOYMENT DISTRICT GENERAL MANAGER 1/22 TO 1/29/25	977.00
64976	2/10/2025	NEXTIVA, INC.	ACCT. 3427338 DITRICT OFFICE PHONE LINES 2/25	259.36
64977	2/10/2025	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	34.91
64977	2/10/2025	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	20.14
64977	2/10/2025	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	635.63
64978	2/10/2025	OSHINSKI & FOSBERG, LTD.	LEGAL FEES FIRE HYDRANT ISSUES 13 HRS 12/24	4,745.00
64978	2/10/2025	OSHINSKI & FOSBERG, LTD.	LEGAL FEES FIRE HYDRANT ISSUES 2HRS 01/25	730.00
64979	2/10/2025	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK & MONITORING SERVICES 2/2025	1,222.50
64980	2/10/2025	RNR TIRE EXPRESS	TRUCK #0808 TIRES & ALIGNMENT	1,396.68
64981	2/10/2025	NEVADA STATE COLLECTION	ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT	685.84

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/18/2025 Through 2/13/2025

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
64982	2/10/2025	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES JAN 2025	1,731.00
64983	2/10/2025	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE FEB. 2025	7,694.77
64984	2/10/2025	TAHOE POOL SERVICE	STATION 3 & 5 LIQUID CHLORINE 3 CASES	207.24
64985	2/10/2025	UNITED RENTALS (NORTH AMERICA)	160 PINERIDGE BOOM 65-70' RENATL FOR SCADA	1,137.92
Report Total				355,235.57

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
01/31/25	64954	NV ENERGY	VOIDED

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

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS DECEMBER 2024

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 18 February 2025

PREPARED BY: Joe Esenarro, Interim General Manager

RECOMMENDED ACTION: Review and file financial statements of December 2024

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

INCLUDED:

- Financial Statements December 2024

Fund impacted by above action:

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

DECEMBER 2024
CASH POSITION
&
BALANCE SHEET

JB

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	55%
CASH POSITION						WATER	21%
						SEWER	20%
DECEMBER 2024						SNOW	4%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 9,080,019.02	\$ (12,977.85)	\$ (41.01)	\$ 107,362.01	\$ (62,749.34)	\$ 9,111,612.83	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 313,453.09	\$ 12,977.85	\$ -	\$ -	\$ -	\$ 326,430.94	
GENERAL INVESTMENT	\$ 788,092.16	\$ -	\$ -	\$ 11,954.07	\$ -	\$ 800,046.23	
GF TOTAL						\$ 10,238,090.00	
WATER FUND	\$ 2,260,154.43	\$ 42,791.28	\$ 75.91	\$ 414,570.72	\$ (907,489.72)	\$ 1,810,102.62	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 524,815.31	\$ 25,055.83	\$ -	\$ -	\$ -	\$ 549,871.14	
WATER INVESTMENT	\$ 815,880.33	\$ -	\$ -	\$ 7,987.98	\$ -	\$ 823,868.31	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 360,104.33	\$ (131,412.70)	\$ -	\$ -	\$ -	\$ 228,691.63	
TREAT DEBT RESERVE	\$ 546,503.58	\$ 45,675.53	\$ -	\$ -	\$ -	\$ 592,179.11	
CAP IMPROV. RESERVE	\$ -	\$ 17,890.06	\$ -	\$ -	\$ -	\$ 17,890.06	
WF TOTAL						\$ 4,068,032.87	
SEWER FUND	\$ 3,771,646.84	\$ (679.24)	\$ (1.55)	\$ 168,422.34	\$ (344,919.78)	\$ 3,594,468.61	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 11,716.40	\$ 679.24	\$ -	\$ -	\$ -	\$ 12,395.64	
SEWER INVESTMENT	\$ 432,556.56	\$ -	\$ -	\$ 5,433.10	\$ -	\$ 437,989.66	
SF TOTAL						\$ 4,044,853.91	
SNOW REV. FUND	\$ 172,700.83	\$ (7,963.69)	\$ (33.35)	\$ 65,584.96	\$ (48,676.33)	\$ 181,612.42	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 149,887.09	\$ 7,963.69	\$ -	\$ -	\$ -	\$ 157,850.78	
SNOW INVESTMENT	\$ 23,214.69	\$ -	\$ -	\$ 496.90	\$ -	\$ 23,711.59	
SNOW TOTAL						\$ 363,174.79	
298 KINGSBURY GRADE RENTAL	\$ 270,661.03	\$ -	\$ -	\$ -	\$ (17,502.28)	\$ 253,158.75	
80 RENTAL TOTAL						\$ 253,158.75	
GRAND TOTALS	\$ 19,566,835.69	\$ (0.00)	\$ -	\$ 781,812.08	\$ (1,381,337.45)	\$ 18,967,310.32	
CHECKING							
US BANK	\$ 376,516.22	\$ 500,000.00		\$ 690,866.56	\$ (1,381,337.45)	\$ 186,045.33	
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 59,631.49			\$ 25,872.05	\$ -	\$ 85,503.54	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -				\$ 250,000.00	
4.80% BLUE RIDGE BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.00% NORTHEAST BANK CD	\$ 250,000.00	\$ -				\$ 250,000.00	
LOCAL GOVT POOLED 4.6694392%	\$ 17,130,575.73	\$ (500,000.00)		\$ 65,073.47	\$ -	\$ 16,695,649.20	
GRAND TOTALS	\$ 19,566,835.69	\$ -	\$ -	\$ 781,812.08	\$ (1,381,337.45)	\$ 18,967,310.32	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 12/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ASSETS						
CURRENT ASSETS						
CASH						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	9,111,612.83	1,810,102.62	3,594,468.61	181,612.42	253,158.75	14,950,955.23
DISTRIBUTION DEBT SERVICE	0.00	228,691.63	0.00	0.00	0.00	228,691.63
TREATMENT DEBT SERVICE	0.00	592,179.11	0.00	0.00	0.00	592,179.11
CAPITAL IMPROVEMENT RESERVE	0.00	17,890.06	0.00	0.00	0.00	17,890.06
CASH HELD BY DOUGLAS COUNTY	48,444.88	0.00	0.00	0.00	0.00	48,444.88
Total CASH	9,160,557.71	2,648,863.42	3,594,468.61	181,612.42	253,158.75	15,838,660.91
INVESTMENTS						
INVESTMENTS	1,126,470.58	1,419,176.68	450,385.31	181,561.72	0.00	3,177,594.29
Total INVESTMENTS	1,126,470.58	1,419,176.68	450,385.31	181,561.72	0.00	3,177,594.29
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	156.76	307,300.02	93,298.05	33,159.06	718.89	434,632.78
RENT RECEIVABLE	0.00	0.00	0.00	0.00	13,116.22	13,116.22
DUE FROM OTHER GOVERNMENTS	0.00	0.00	46,779.00	0.00	0.00	46,779.00
GRANT RECEIVABLE	0.00	2,418,655.42	0.00	0.00	0.00	2,418,655.42
STATE TAX DIST. RECEIVABLE	130,180.08	0.00	0.00	0.00	0.00	130,180.08
A/R-EDGEWOOD WTR CO.	0.00	1,155.36	0.00	0.00	0.00	1,155.36
INTEREST RECEIVABLE - INVEST.	41,643.14	21,163.34	16,467.71	2,292.71	0.00	81,566.90
DELINQ. PROPERTY TAXES RECEIV	7,162.00	0.00	0.00	0.00	0.00	7,162.00
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	70.36	351.76	46.88	0.00	0.00	469.00
Total ACCOUNTS RECEIVABLE	179,433.92	2,751,284.86	157,921.12	35,673.35	13,835.11	3,138,148.36
MATERIAL INVENTORY						
MATERIAL INVENTORY	0.00	178,029.98	910.05	0.00	0.00	178,940.03
Total MATERIAL INVENTORY	0.00	178,029.98	910.05	0.00	0.00	178,940.03
PREPAID EXPENSES						
PREPAID EXPENSES	5.50	6,077.08	1,692.07	688.65	0.00	8,463.30
Total PREPAID EXPENSES	5.50	6,077.08	1,692.07	688.65	0.00	8,463.30

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 12/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSURE COSTS (NET)						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(306,500.57)	0.00	0.00	0.00	(306,500.57)
Total DEFERRED CHARGES BOND ISSURE COSTS (NET)	0.00	43,198.97	0.00	0.00	0.00	43,198.97
Total CURRENT ASSETS	10,466,467.71	7,046,630.99	4,205,377.16	399,536.14	266,993.86	22,385,005.86
FIXED ASSETS						
PROPERTY PLANT & EQUIPMENT (NET)						
OFFICE EQUIPMENT	0.00	80,305.52	39,549.81	0.00	0.00	119,855.33
ACCUM. DEPR. OFFICE EQUIP.	0.00	(63,318.02)	(29,877.39)	0.00	0.00	(93,195.41)
EQUIPMENT	0.00	4,837,862.25	394,444.11	0.00	0.00	5,232,306.36
ACCUM. DEPR. EQUIPMENT	0.00	(3,102,671.84)	(155,104.80)	0.00	0.00	(3,257,776.64)
UTILITY PLANT IN SERVICE	0.00	22,883,799.96	7,019,691.18	0.00	0.00	29,903,491.14
ACCUM. DEPR. UTILITY PLANT	0.00	(4,439,365.41)	(5,403,992.11)	0.00	0.00	(9,843,357.52)
INFRASTRUCTURE	0.00	31,931,162.44	786,324.36	0.00	0.00	32,717,486.80
ACCUM. DEPR. INFRASTRUCTURE	0.00	(11,159,394.89)	(296,144.83)	0.00	0.00	(11,455,539.72)
OTHER ASSETS	0.00	808,433.71	0.00	0.00	0.00	808,433.71
ACCUM DEPR. OZONE FACILITY	0.00	(362,689.86)	0.00	0.00	0.00	(362,689.86)
VEHICLES & EQUIPMENT	0.00	535,604.25	8,113.28	0.00	0.00	543,717.53
ACCUM. DEPR. VEHICLES & EQUIP	0.00	(512,651.04)	(8,113.28)	0.00	0.00	(520,764.32)
CONSTRUCTION IN PROGRESS	0.00	2,446,527.65	212,859.86	0.00	0.00	2,659,387.51
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	43,883,604.72	2,567,750.19	0.00	0.00	46,451,354.91
Total FIXED ASSETS	0.00	43,883,604.72	2,567,750.19	0.00	0.00	46,451,354.91
Total ASSETS	10,466,467.71	50,930,235.71	6,773,127.35	399,536.14	266,993.86	68,836,360.77

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	25,061.05	206,060.76	(244,373.89)	123,997.47	3,758.33	114,503.72
ACCOUNTS PAYABLE - SUSPENSE	0.00	(3,303.96)	2,950.00	0.00	0.00	(353.96)
LOSS PROTECTION PAYABLE	0.00	1,054.35	0.00	0.00	0.00	1,054.35
LINE PAYABLE	0.00	266.86	0.00	0.00	0.00	266.86
Total ACCOUNTS PAYABLE	25,061.05	204,078.01	(241,423.89)	123,997.47	3,758.33	115,470.97
PAYROLL RELATED PAYABLES						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	10,279.52	63,509.61	18,210.99	9,944.07	0.00	101,944.19
ACCRUED TAXES VAC/SICK	3,157.49	17,213.34	5,177.05	2,674.51	0.00	28,222.39
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
GARNISHMENT PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	49,758.24	487,630.98	86,247.66	39,806.64	0.00	663,443.52
CREDIT UNION W/H PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SIIS PAYABLE	0.00	(3,740.03)	0.00	0.00	0.00	(3,740.03)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.02	0.00	0.02
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	63,195.25	564,613.90	109,635.70	52,425.24	0.00	789,870.09
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	85,494.50	34,799.50	0.00	7,176.00	127,470.00
PREPAID USER FEES	0.00	44,026.97	15,724.93	5,534.67	0.00	65,286.57
Total REFUNDABLE DEPOSITS	0.00	129,521.47	50,524.43	5,534.67	7,176.00	192,756.57
LONG TERM LIABILITIES						
BONDS PAYABLE	88,256.30	898,213.38	(81,263.76)	181,957.38	10,934.33	1,098,097.63
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 12/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable #2	0.00	673,932.80	0.00	0.00	0.00	673,932.80
SRF Loan Interest Payable	0.00	9,974.20	0.00	0.00	0.00	9,974.20
SRF Loan Payable #3	0.00	1,117,482.99	0.00	0.00	0.00	1,117,482.99
SRF Loan Interest Payable #3	0.00	15,924.13	0.00	0.00	0.00	15,924.13
SRF Loan Payable #4	0.00	5,427,203.83	0.00	0.00	0.00	5,427,203.83
SRF Loan Interest Payable #4	0.00	64,855.07	0.00	0.00	0.00	64,855.07
SRF LOAN #5 PAYABLE	0.00	3,620,081.30	0.00	0.00	0.00	3,620,081.30
SRF LOAN #5 INTEREST PAYABLE	0.00	41,268.93	0.00	0.00	0.00	41,268.93
Total BONDS PAYABLE	0.00	10,970,723.25	0.00	0.00	0.00	10,970,723.25
Total LONG TERM LIABILITIES	0.00	10,970,723.25	0.00	0.00	0.00	10,970,723.25
Total LIABILITIES	88,256.30	11,868,936.63	(81,263.76)	181,957.38	10,934.33	12,068,820.88
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
RETAINED EARNINGS						
RETAINED EARNINGS	8,723,114.20	35,546,408.84	2,990,080.21	69,121.58	247,711.41	47,576,436.24
Total RETAINED EARNINGS	8,723,114.20	35,546,408.84	2,990,080.21	69,121.58	247,711.41	47,576,436.24
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	392,307.18	0.00	0.00	0.00	0.00	392,307.18
PERSONAL PROPERTY TAX	61.41	0.00	0.00	0.00	0.00	61.41
ADVALOREM MAKE-UP	342,957.69	0.00	0.00	0.00	0.00	342,957.69

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 12/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
STATE TAX DISTRIBUTION	398,404.02	0.00	0.00	0.00	0.00	398,404.02
319 NON POINT SOURCE EPA GRANT	0.00	1,142,610.74	0.00	0.00	0.00	1,142,610.74
USER FEES - RESIDENTIAL	0.00	1,840,824.52	876,893.59	344,888.94	0.00	3,062,607.05
RESIDENTIAL TIER 1 CONSUMPTION	0.00	172,687.03	13,041.61	0.00	0.00	185,728.64
RESIDENTIAL TIER 2 CONSUMPTION	0.00	42,581.86	0.00	0.00	0.00	42,581.86
RESIDENTIAL TIER 3 CONSUMPTION	0.00	48,234.45	0.00	0.00	0.00	48,234.45
RESIDENTIAL FIRE PROTECTION	0.00	51,041.96	0.00	0.00	0.00	51,041.96
USER FEES - COMMERCIAL	0.00	182,025.18	21,019.20	31,752.00	0.00	234,796.38
COMMERCIAL FIRE PROTECTION	0.00	47,068.68	0.00	0.00	0.00	47,068.68
COMMERCIAL CONSUMPTION	0.00	53,128.38	13,494.24	0.00	0.00	66,622.62
PENALTIES ON USER FEES	0.00	31,502.73	12,763.03	4,446.80	0.00	48,712.56
SERVICE CHARGES	0.00	4,275.00	50.00	0.00	0.00	4,325.00
RETURN CHECK FEES	0.00	220.00	0.00	0.00	0.00	220.00
CONNECTION FEES	0.00	(500.00)	0.00	0.00	0.00	(500.00)
INTEREST ON INVESTMENTS	230,698.88	130,970.73	96,639.00	11,386.68	0.00	469,695.29
TRANSFER FEE REVENUE	0.00	5,208.00	1,198.50	493.50	0.00	6,900.00
PLAN REVIEW FEE	0.00	250.00	0.00	0.00	0.00	250.00
SERVLINE ADMIN REVENUE	0.00	947.89	0.00	0.00	0.00	947.89
SERVLINE LOSS INSURANCE	0.00	7,545.25	0.00	0.00	0.00	7,545.25
SERVLINE LINE INSURANCE	0.00	1,409.29	0.00	0.00	0.00	1,409.29
RENTAL INCOME	0.00	0.00	0.00	0.00	49,405.41	49,405.41
OTHER REVENUE	113.75	21,089.10	462.50	113.75	718.89	22,497.99
PAYROLL - MANAGER	(28,399.34)	(95,577.69)	(45,458.13)	(19,893.92)	0.00	(189,329.08)
PAYROLL - MAINTENANCE	(41,521.27)	(183,484.61)	0.00	(21,679.48)	0.00	(246,685.36)
PAYROLL - OFFICE	(13,502.43)	(36,006.48)	(27,004.85)	(13,502.40)	0.00	(90,016.16)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,965.23)	(4,901.88)	(1,250.04)	(841.36)	0.00	(8,958.51)
EMPLOYEE BENEFITS - MED. INS	(26,206.29)	(90,338.63)	(21,409.60)	(20,345.06)	0.00	(158,299.58)
EMPLOYEE BENEFITS - PERS	(16,446.59)	(72,148.52)	(19,984.83)	(12,359.50)	0.00	(120,939.44)
EMPLOYEE BENEFITS - SIIS	(518.92)	(602.19)	(18.08)	(229.58)	0.00	(1,368.77)
UNIFORMS	(1,012.76)	(3,898.16)	(19.90)	(702.06)	0.00	(5,632.88)
OPEB EXPENSE	(1,731.54)	(16,969.32)	(3,001.38)	(1,385.28)	0.00	(23,087.52)
ACCRUED LEAVE EXPENSE	(2,027.53)	4,103.08	(2,918.34)	(1,865.13)	0.00	(2,707.92)
OTHER PAYROLL EXPENSES	(144.03)	(1,032.00)	(12.09)	(32.77)	0.00	(1,220.89)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 12/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
CAR ALLOWANCE EXPENSE	105.54	527.64	70.32	0.00	0.00	703.50
ACCOUNTING	(2,885.44)	(34,625.28)	(17,312.64)	(2,885.44)	0.00	(57,708.80)
LEGAL	(197.02)	(43,019.43)	(1,182.18)	(197.02)	0.00	(44,595.65)
ENGINEERING & SURVEYING	(1,630.32)	(8,273.75)	(1,922.11)	(572.57)	0.00	(12,398.75)
ROAD MAINTENANCE & SUPPLIES	(36,235.68)	0.00	0.00	0.00	0.00	(36,235.68)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(85,888.75)	0.00	(85,888.75)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(32,287.78)	0.00	(32,287.78)
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00
DCLTSA PRO-RATA M & O	0.00	0.00	(411,845.50)	0.00	0.00	(411,845.50)
DCLTSA ASSESSMENTS	0.00	0.00	(244,017.00)	0.00	0.00	(244,017.00)
BANK CHARGES	0.00	(25,673.10)	(16,786.25)	(6,911.99)	0.00	(49,371.34)
BUILDING REPAIRS AND MAINT.	(1,330.15)	(20,104.86)	(7,980.81)	(1,334.96)	(22,810.96)	(53,561.74)
COMPUTER EXPENSE	(969.65)	(54,346.44)	(10,525.67)	(3,194.27)	0.00	(69,036.03)
DUES & SUBSCRIPTIONS	(8.27)	(600.29)	(49.66)	(8.27)	0.00	(666.49)
EQUIP. SUPPLIES/MAINT./REPAIRS	(62.17)	(7,853.13)	(59,257.78)	(33.14)	0.00	(67,206.22)
EQUIPMENT RENTAL	(107.85)	(4,448.34)	(1,998.55)	(664.33)	(97.50)	(7,316.57)
SECURITY EXPENSE	(68.27)	(5,045.68)	(4,120.59)	(68.27)	0.00	(9,302.81)
INSURANCE AND BONDS	(4,430.82)	(91,825.10)	(26,584.91)	(4,430.82)	(3,607.13)	(130,878.78)
INVENTORY PARTS	0.00	(4,819.92)	0.00	0.00	0.00	(4,819.92)
LIEN FEES	0.00	(129.00)	0.00	0.00	0.00	(129.00)
MISCELLANEOUS EXPENDITURES	(5,244.52)	(1,776.13)	(867.08)	(144.52)	(3,462.98)	(11,495.23)
OFFICE JANITORIAL	(650.00)	(7,800.00)	(3,900.00)	(650.00)	(5,000.00)	(18,000.00)
OFFICE SUPPLIES	(578.20)	(8,021.51)	(4,186.76)	(886.65)	(135.48)	(13,808.60)
PERMITS AND FEES	(63.40)	(4,591.14)	(380.40)	(63.40)	0.00	(5,098.34)
POSTAGE	0.00	(3,120.00)	(2,040.00)	(840.00)	0.00	(6,000.00)
PUBLICATION CHARGES	(402.75)	(406.55)	(375.45)	(135.75)	0.00	(1,320.50)
SHOP SUPPLIES/SMALL TOOLS	0.00	(952.45)	0.00	0.00	0.00	(952.45)
TELEPHONE	(101.15)	(7,568.07)	(807.66)	(93.93)	0.00	(8,570.81)
TRAINING AND SEMINARS	(119.68)	(4,124.91)	(475.64)	(94.18)	0.00	(4,814.41)
TRAVEL	(84.49)	(1,166.90)	(167.81)	(57.15)	0.00	(1,476.35)
TRUSTEE FEES	(1,125.00)	(13,500.00)	(6,750.00)	(1,125.00)	0.00	(22,500.00)
UTILITIES - GAS & ELECTRIC	(173.17)	(124,143.89)	(9,469.74)	(173.17)	(6,662.13)	(140,622.10)
VEHICLE EXP FUEL/OIL/SUPP	(8,194.85)	(21,684.41)	0.00	(2,240.72)	0.00	(32,119.98)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

DRAFT

Balance Sheet

As of 12/31/2024

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
VEH EXP R&M	(2,061.57)	(3,354.60)	0.00	(885.90)	0.00	(6,302.07)
WATER MONITORING/SAMPLING	0.00	(7,804.70)	0.00	0.00	0.00	(7,804.70)
WATER/SEWER SHED MANAGMENT	0.00	(15,621.00)	0.00	0.00	0.00	(15,621.00)
WATER DIST SYSTEM EXPENSE	0.00	(6,027.66)	0.00	0.00	0.00	(6,027.66)
WATER TREATMENT SYSTEM EXP	0.00	(50,864.13)	0.00	0.00	0.00	(50,864.13)
INTEREST EXPENSE	0.00	(132,022.33)	0.00	0.00	0.00	(132,022.33)
CAPITAL OUTLAY	(84,932.59)	(2,108,666.81)	(40,402.37)	(5,919.97)	0.00	(2,239,921.74)
AMORTIZATION OF BONDS	0.00	(4,622.94)	0.00	0.00	0.00	(4,622.94)
DEPRECIATION EXPENSE	0.00	(729,818.52)	(49,436.83)	0.00	0.00	(779,255.35)
Total EXCESS REVENUE OVER EXPENDITURES	1,079,515.53	(275,630.94)	(8,288.64)	148,457.18	8,348.12	952,401.25
Total FUND EQUITY	10,378,211.41	39,061,299.08	6,854,391.11	217,578.76	256,059.53	56,767,539.89

DECEMBER 2024
STATEMENT OF REVENUE &
EXPENDITURES ALL FUNDS
COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2024 Through 12/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	25,848.20	25,037.00	811.20	392,307.18	406,858.00	(14,550.82)	709,165.00	(316,857.82)	(44.68)%
PERSONAL PROPERTY TAX	0.00	800.00	(800.00)	61.41	800.00	(738.59)	4,104.00	(4,042.59)	(98.50)%
ADVALOREM MAKE-UP	22,596.68	21,894.00	702.68	342,957.69	355,776.00	(12,818.31)	561,529.00	(218,571.31)	(38.92)%
STATE TAX DISTRIBUTION	66,400.67	66,401.00	(0.33)	398,404.02	398,402.00	2.02	790,070.00	(391,665.98)	(49.57)%
Total TAXES	114,845.55	114,132.00	713.55	1,133,730.30	1,161,836.00	(28,105.70)	2,064,868.00	(931,137.70)	(45.09)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	1,342.25	0.00	1,342.25	1,142,610.74	2,350,000.00	(1,207,389.26)	0.00	1,142,610.74	0.00%
INTEREST ON INVESTMENTS	74,407.48	70,163.00	4,244.48	469,695.29	420,979.00	48,716.29	416,386.00	53,309.29	12.80%
PLAN REVIEW FEE	0.00	0.00	0.00	250.00	1,500.00	(1,250.00)	2,500.00	(2,250.00)	(90.00)%
RENTAL INCOME	8,274.28	8,931.00	(656.72)	49,405.41	53,581.00	(4,175.59)	103,353.00	(53,947.59)	(52.20)%
OTHER REVENUE	10,192.00	2,243.00	7,949.00	22,497.99	13,446.00	9,051.99	26,976.00	(4,478.01)	(16.60)%
Total MISCELLANEOUS	94,216.01	81,337.00	12,879.01	1,684,459.43	2,839,506.00	(1,155,046.57)	549,215.00	1,135,244.43	206.70%
USER FEES									
USER FEES - RESIDENTIAL	516,886.17	502,179.00	14,707.17	3,062,607.05	3,013,068.00	49,539.05	5,906,715.00	(2,844,107.95)	(48.15)%
RESIDENTIAL TIER 1 CONSUMPTION	22,307.99	25,142.00	(2,834.01)	185,728.64	195,206.00	(9,477.36)	361,400.00	(175,671.36)	(48.61)%
RESIDENTIAL TIER 2 CONSUMPTION	554.48	2,040.00	(1,485.52)	42,581.86	43,520.00	(938.14)	68,000.00	(25,418.14)	(37.38)%
RESIDENTIAL TIER 3 CONSUMPTION	260.97	1,440.00	(1,179.03)	48,234.45	49,680.00	(1,445.55)	69,900.00	(21,665.55)	(31.00)%
RESIDENTIAL FIRE PROTECTION	8,686.65	7,362.00	1,324.65	51,041.96	44,172.00	6,869.96	83,277.00	(32,235.04)	(38.71)%
USER FEES - COMMERCIAL	39,132.73	39,314.00	(181.27)	234,796.38	235,884.00	(1,087.62)	464,981.00	(230,184.62)	(49.50)%
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	3,749.89	24,302.00	(20,552.11)	66,622.62	95,790.00	(29,167.38)	123,007.00	(56,384.38)	(45.84)%
PENALTIES ON USER FEES	8,924.91	2,863.00	6,061.91	48,712.56	17,175.00	31,537.56	74,976.00	(26,263.44)	(35.03)%
SERVICE CHARGES	400.00	1,200.00	(800.00)	4,325.00	7,200.00	(2,875.00)	14,400.00	(10,075.00)	(69.97)%
RETURN CHECK FEES	0.00	40.00	(40.00)	220.00	240.00	(20.00)	480.00	(260.00)	(54.17)%
CONNECTION FEES	0.00	0.00	0.00	(500.00)	95,450.00	(95,950.00)	31,000.00	(31,500.00)	(101.61)%
TRANSFER FEE REVENUE	900.00	600.00	300.00	6,900.00	3,598.00	3,302.00	5,400.00	1,500.00	27.78%
SERVLINE ADMIN REVENUE	162.34	185.00	(22.66)	947.89	930.00	17.89	1,838.00	(890.11)	(48.43)%
SERVLINE LOSS INSURANCE	1,293.87	1,226.00	67.87	7,545.25	7,354.00	191.25	15,801.00	(8,255.75)	(52.25)%
SERVLINE LINE INSURANCE	233.20	238.00	(4.80)	1,409.29	1,428.00	(18.71)	2,851.00	(1,441.71)	(50.57)%
Total USER FEES	611,337.98	615,946.00	(4,608.02)	3,808,241.63	3,857,762.00	(49,520.37)	7,318,163.00	(3,509,921.37)	(47.96)%
Total REVENUES	820,399.54	811,415.00	8,984.54	6,626,431.36	7,859,104.00	(1,232,672.64)	9,932,246.00	(3,305,814.64)	(33.28)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2024 Through 12/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	32,940.30	49,602.00	16,661.70	189,329.08	297,607.00	108,277.92	514,813.00	325,483.92	63.22%
PAYROLL - MAINTENANCE	39,303.69	53,752.00	14,448.31	246,885.36	322,511.00	75,825.64	555,512.00	308,826.64	55.59%
PAYROLL - OFFICE	14,548.80	15,384.00	835.20	90,016.16	92,296.00	2,279.84	175,655.00	85,638.84	48.75%
EMPLOYEE BENEFITS - FICA/MEDIC	1,407.43	1,875.00	467.57	8,958.51	11,247.00	2,288.49	19,278.00	10,319.49	53.53%
EMPLOYEE BENEFITS - MED. INS	25,594.94	33,039.00	7,444.06	158,299.58	212,415.00	54,115.42	406,983.00	248,683.42	61.10%
EMPLOYEE BENEFITS - PERS	19,431.71	27,366.00	7,934.29	120,939.44	164,191.00	43,251.56	301,066.00	180,126.56	59.83%
EMPLOYEE BENEFITS - SIIS	185.20	1,284.00	1,098.80	1,368.77	4,672.00	3,303.23	13,238.00	11,869.23	89.66%
UNEMPLOYMENT BENEFITS	0.00	1,666.00	1,666.00	0.00	9,988.00	9,988.00	0.00	0.00	0.00%
UNIFORMS	275.47	0.00	(275.47)	5,632.88	4,679.00	(953.88)	9,360.00	3,727.12	39.82%
OPEB EXPENSE	3,847.92	6,715.00	2,867.08	23,087.52	40,290.00	17,202.48	189,874.00	166,786.48	87.84%
ACCRUED LEAVE EXPENSE	(2,863.81)	1,875.00	4,738.81	2,707.92	11,246.00	8,538.08	22,500.00	19,792.08	87.96%
OTHER PAYROLL EXPENSES	229.95	559.00	329.05	1,220.89	3,346.00	2,125.11	4,250.00	3,029.11	71.27%
CAR ALLOWANCE EXPENSE	(562.80)	(441.00)	121.80	(703.50)	(2,653.00)	(1,949.50)	(5,300.00)	(4,596.50)	86.73%
Total PAYROLL RELATED EXPENSES	134,338.80	192,676.00	58,337.20	847,542.61	1,171,835.00	324,292.39	2,207,229.00	1,359,686.39	61.60%
OPERATING EXPENSES									
ACCOUNTING	0.00	4,992.00	4,992.00	57,708.80	98,925.00	41,216.20	45,000.00	(12,708.80)	(28.24)%
LEGAL	8,033.25	4,832.00	(3,201.25)	44,595.65	29,002.00	(15,593.65)	58,000.00	13,404.35	23.11%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	12,400.00	12,400.00	0.00	0.00	0.00%
ENGINEERING & SURVEYING	3,192.50	5,666.00	2,473.50	12,398.75	34,498.00	22,099.25	68,500.00	56,101.25	81.90%
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	17,000.00	17,000.00	25,000.00	25,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	36,235.68	32,500.00	(3,735.68)	30,000.00	(6,235.68)	(20.79)%
SNOW REMOVAL - FLOWING	50,186.25	150,000.00	99,813.75	85,888.75	250,000.00	164,111.25	775,000.00	689,111.25	88.92%
SNOW REMOVAL - SANDING	19,443.98	9,000.00	(10,443.98)	32,287.78	21,500.00	(10,787.78)	75,000.00	42,712.22	56.95%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	411,845.50	411,846.00	0.50	725,653.00	313,807.50	43.24%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	244,017.00	245,017.00	1,000.00	486,029.00	242,012.00	49.79%
BAD DEBTS	0.00	27,971.00	27,971.00	0.00	61,641.00	61,641.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,233.57	8,289.00	55.43	49,371.34	49,733.00	361.66	92,898.00	43,526.66	46.85%
BUILDING REPAIRS AND MAINT.	16,752.95	7,225.00	(9,527.95)	53,561.74	43,344.00	(10,217.74)	83,599.00	30,037.26	35.93%
COMPUTER EXPENSE	5,363.83	3,924.00	(1,439.83)	69,036.03	53,545.00	(15,491.03)	135,639.00	66,602.97	49.10%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2024 Through 12/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
DUES & SUBSCRIPTIONS	0.00	175.00	175.00	666.49	13,182.00	12,515.51	14,743.00	14,076.51	95.48%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,094.62	18,538.00	9,443.38	67,206.22	117,352.00	50,145.78	232,698.00	165,491.78	71.12%
EQUIPMENT RENTAL	1,877.86	2,115.00	237.14	7,316.57	7,783.00	466.43	14,340.00	7,023.43	48.98%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	0.00	30,300.00	30,300.00	30,630.00	30,630.00	100.00%
SECURITY EXPENSE	1,253.57	1,040.00	(213.57)	9,302.81	9,255.00	(47.81)	18,171.00	8,868.19	48.80%
INSURANCE AND BONDS	1,527.07	2,969.00	1,441.93	130,878.78	139,499.00	8,620.22	141,406.00	10,527.22	7.44%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	1,240.12	0.00	(1,240.12)	4,819.92	8,000.00	3,180.08	15,500.00	10,680.08	68.90%
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	105.00	105.00	129.00	625.00	496.00	250.00	121.00	48.40%
MISCELLANEOUS EXPENDITURES	1,872.40	2,857.00	984.60	11,495.23	17,143.00	5,647.77	34,288.00	22,792.77	66.47%
OFFICE JANITORIAL	3,000.00	1,863.00	(1,137.00)	18,000.00	11,171.00	(6,829.00)	22,347.00	4,347.00	19.45%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	43,328.00	43,328.00	100.00%
OFFICE SUPPLIES	215.24	1,832.00	1,616.76	13,808.60	11,192.00	(2,616.60)	54,591.00	40,782.40	74.71%
PERMITS AND FEES	592.39	660.00	67.61	5,098.34	6,180.00	1,081.66	9,911.00	4,812.66	48.56%
POSTAGE	2,000.00	0.00	(2,000.00)	6,000.00	7,500.00	1,500.00	15,000.00	9,000.00	60.00%
PUBLICATION CHARGES	1,172.00	0.00	(1,172.00)	1,320.50	2,148.00	827.50	7,300.00	5,979.50	81.91%
SHOP SUPPLIES/SMALL TOOLS	69.88	584.00	514.12	952.45	3,500.00	2,547.55	7,000.00	6,047.55	86.39%
TELEPHONE	1,321.99	1,395.00	73.01	8,570.81	8,366.00	(204.81)	16,740.00	8,169.19	48.80%
TRAINING AND SEMINARS	149.00	2,968.00	2,819.00	4,814.41	17,807.00	12,992.59	35,620.00	30,805.59	86.48%
TRAVEL	0.00	1,759.00	1,759.00	1,476.35	10,546.00	9,069.65	21,100.00	19,623.65	93.00%
BUSINESS MEALS	0.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
TRUSTEE FEES	3,750.00	3,750.00	0.00	22,500.00	22,500.00	0.00	45,000.00	22,500.00	50.00%
UTILITIES - GAS & ELECTRIC	21,953.53	22,714.00	760.47	140,622.10	162,186.00	21,563.90	305,299.00	164,676.90	53.94%
VEHICLE EXP FUEL/OIL/SUPP	2,788.47	11,425.00	8,636.53	32,119.98	68,557.00	36,437.02	128,358.00	96,238.02	74.98%
VEH EXP R&M	2,075.00	6,273.00	4,198.00	6,302.07	37,636.00	31,333.93	55,959.00	49,656.93	88.74%
WATER MONITORING/SAMPLING	796.00	1,465.00	669.00	7,804.70	8,793.00	988.30	17,359.00	9,554.30	55.04%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%
WATER DIST SYSTEM EXPENSE	367.54	5,225.00	4,857.46	6,027.66	31,350.00	25,322.34	66,520.00	60,492.34	90.94%
WATER TREATMENT SYSTEM EXP	12,120.71	6,871.00	(5,249.71)	50,864.13	41,226.00	(9,638.13)	72,910.00	22,045.87	30.24%
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	4,622.94	4,620.00	(2.94)	10,434.00	5,811.06	55.69%
DEPRECIATION EXPENSE	133,886.20	118,316.00	(15,570.20)	779,255.35	709,898.00	(69,357.35)	1,391,057.00	611,801.65	43.98%
Total OPERATING EXPENSES	315,100.41	437,618.00	122,517.59	2,454,543.43	2,903,766.00	449,222.57	5,531,173.00	3,076,629.57	55.62%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2024 Through 12/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	22,003.68	22,717.00	713.32	132,022.33	136,304.00	4,281.67	306,497.00	174,474.67	56.93%
CAPITAL OUTLAY	51,428.50	379,201.00	327,772.50	2,239,921.74	12,253,356.00	10,013,434.26	11,058,000.00	8,818,078.26	79.74%
Total OTHER EXPENSES	73,432.18	401,918.00	328,485.82	2,371,944.07	12,389,660.00	10,017,715.93	11,364,497.00	8,992,552.93	79.13%
Total EXPENDITURES	522,871.39	1,032,212.00	509,340.61	5,674,030.11	16,465,261.00	10,791,230.89	19,102,899.00	13,428,868.89	70.30%
EXCESS REVENUE OVER EXPENDITURES	297,528.15	(220,797.00)	518,325.15	952,401.25	(8,606,157.00)	9,558,558.25	(9,170,653.00)	10,123,054.25	(110.39)%

DECEMBER 2024
STATEMENT OF REVENUE &
EXPENDITURE
(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	25,848.20	25,037.00	811.20	392,307.18	406,858.00	(14,550.82)	709,165.00	(316,857.82)	(44.68)%	
PERSONAL PROPERTY TAX	0.00	800.00	(800.00)	61.41	800.00	(738.59)	4,104.00	(4,042.59)	(98.50)%	
ADVALOREM MAKE-UP	22,596.68	21,894.00	702.68	342,957.69	355,776.00	(12,818.31)	561,529.00	(218,571.31)	(38.92)%	
STATE TAX DISTRIBUTION	66,400.67	66,401.00	(0.33)	398,404.02	398,402.00	2.02	790,070.00	(391,665.98)	(49.57)%	
Total TAXES	114,845.55	114,132.00	713.55	1,133,730.30	1,161,836.00	(28,105.70)	2,064,868.00	(931,137.70)	(45.09)%	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	38,278.38	25,960.00	12,318.38	230,698.88	155,760.00	74,938.88	116,588.00	114,110.88	97.88%	
OTHER REVENUE	68.75	84.00	(15.25)	113.75	501.00	(387.25)	1,000.00	(886.25)	(88.63)%	
Total MISCELLANEOUS	38,347.13	26,044.00	12,303.13	230,812.63	156,261.00	74,551.63	117,588.00	113,224.63	96.29%	
Total REVENUES	153,192.68	140,176.00	13,016.68	1,364,542.93	1,318,097.00	46,445.93	2,182,456.00	(817,913.07)	(37.48)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	4,941.05	7,440.00	2,498.95	28,399.34	44,640.00	16,240.66	77,222.00	48,822.66	63.22%	
PAYROLL - MAINTENANCE	5,035.14	9,657.00	4,621.86	41,521.27	57,942.00	16,420.73	57,158.00	15,636.73	27.36%	
PAYROLL - OFFICE	2,182.32	2,308.00	125.68	13,502.43	13,844.00	341.57	26,349.00	12,846.57	48.76%	
EMPLOYEE BENEFITS - FICAMEDIC	216.57	314.00	97.43	1,965.23	1,884.00	(81.23)	2,392.00	426.77	17.84%	
EMPLOYEE BENEFITS - MED. INS	4,386.84	5,268.00	881.16	26,206.29	32,646.00	6,439.71	62,528.00	36,321.71	58.09%	
EMPLOYEE BENEFITS - PERS	3,193.59	3,743.00	549.41	16,446.59	22,457.00	6,010.41	38,641.00	22,194.41	57.44%	
EMPLOYEE BENEFITS - SIIS	41.01	303.00	261.99	518.92	1,104.00	585.08	1,975.00	1,456.08	73.73%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	1,498.00	1,498.00	0.00	0.00	0.00%	
UNIFORMS	47.79	0.00	(47.79)	1,012.76	702.00	(310.76)	1,404.00	391.24	27.87%	
OPEB EXPENSE	288.59	920.00	631.41	1,731.54	5,520.00	3,788.46	15,190.00	13,458.46	88.60%	
ACCRUED LEAVE EXPENSE	(443.05)	292.00	735.05	2,027.53	1,748.00	(279.53)	3,500.00	1,472.47	42.07%	
OTHER PAYROLL EXPENSES	79.98	167.00	87.02	144.03	998.00	853.97	550.00	405.97	73.81%	
CAR ALLOWANCE EXPENSE	(84.43)	(66.00)	18.43	(105.54)	(400.00)	(294.46)	(800.00)	(694.46)	86.81%	
Total PAYROLL RELATED EXPENSES	19,885.40	30,596.00	10,710.60	133,370.39	184,563.00	51,212.61	286,109.00	152,738.61	53.38%	
OPERATING EXPENSES										
ACCOUNTING	0.00	246.00	246.00	2,885.44	2,946.00	60.56	2,250.00	(635.44)	(28.24)%	
LEGAL	46.76	241.00	194.24	197.02	1,451.00	1,253.98	2,900.00	2,702.98	93.21%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,612.00	1,612.00	0.00	0.00	0.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
ENGINEERING & SURVEYING	0.00	2,917.00	2,917.00	1,630.32	17,500.00	15,869.68	35,000.00	33,369.68	95.34%	
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	17,000.00	17,000.00	25,000.00	25,000.00	100.00%	
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	36,235.68	32,500.00	(3,735.68)	30,000.00	(6,235.68)	(20.79)%	Andria Dr FY23 Slurry Seal Customers Drive Ways \$32,328
BUILDING REPAIRS AND MAINT.	390.38	417.00	26.62	1,330.15	2,500.00	1,169.85	1,904.00	573.85	30.14%	
COMPUTER EXPENSE	76.69	614.00	537.31	969.65	3,900.00	2,930.35	5,551.00	4,581.35	82.53%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	8.27	587.00	578.73	674.00	665.73	98.77%	
EQUIP. SUPPLIES/MAINT./REPAIRS	6.32	375.00	368.68	62.17	2,250.00	2,187.83	4,500.00	4,437.83	98.62%	
EQUIPMENT RENTAL	2.31	26.00	23.69	107.85	157.00	49.15	314.00	206.15	65.65%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	0.00	20,300.00	20,300.00	20,630.00	20,630.00	100.00%	
SECURITY EXPENSE	15.77	0.00	(15.77)	68.27	42.00	(26.27)	42.00	(26.27)	(62.55)%	160 Pineridge Frontier Line Elevator
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,783.00	352.18	8,151.00	3,720.18	45.64%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	64.69	593.00	528.31	5,244.52	3,555.00	(1,689.52)	7,057.00	1,812.48	25.68%	Andria Dr Settlement Reseal Driveways \$4,950.00
OFFICE JANITORIAL	100.00	65.00	(35.00)	650.00	387.00	(263.00)	773.00	123.00	15.91%	160 Pineridge additional footage in cleaning area compared to 255 Kingsbury
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	10.77	127.00	116.23	578.20	762.00	183.80	3,135.00	2,556.80	81.56%	
PERMITS AND FEES	0.00	0.00	0.00	63.40	167.00	103.60	67.00	3.60	5.37%	
PUBLICATION CHARGES	402.75	0.00	(402.75)	402.75	150.00	(252.75)	265.00	(137.75)	(51.98)%	Seasonal Help & General Manager Postings
TELEPHONE	12.97	13.00	0.03	101.15	78.00	(23.15)	162.00	60.85	37.56%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
TRAINING AND SEMINARS	22.35	394.00	371.65	119.68	2,363.00	2,243.32	4,726.00	4,606.32	97.47%	
TRAVEL	0.00	188.00	188.00	84.49	1,125.00	1,040.51	2,250.00	2,165.51	96.24%	
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	44.83	45.00	0.17	173.17	197.00	23.83	1,014.00	840.83	82.92%	
VEHICLE EXP FUEL/OIL/SUPP	281.29	1,192.00	910.71	8,194.85	7,156.00	(1,038.85)	13,436.00	5,241.15	39.01%	
VEH EXP R&M	1,037.50	1,004.00	(33.50)	2,061.57	6,027.00	3,965.43	10,121.00	8,059.43	79.63%	
Total OPERATING EXPENSES	2,702.88	8,694.00	5,991.12	66,724.42	131,120.00	64,395.58	184,838.00	116,113.58	63.90%	
OTHER EXPENSES										
CAPITAL OUTLAY	22,948.75	5,034.00	(17,914.75)	84,932.59	1,858,342.00	1,773,409.41	1,984,760.00	1,899,827.41	95.72%	
Total OTHER EXPENSES	22,948.75	5,034.00	(17,914.75)	84,932.59	1,858,342.00	1,773,409.41	1,984,760.00	1,899,827.41	95.72%	
Total EXPENDITURES	45,537.03	44,324.00	(1,213.03)	285,027.40	2,174,045.00	1,889,017.60	2,455,707.00	2,170,679.60	88.39%	
EXCESS REVENUE OVER EXPENDITURES	107,655.65	95,852.00	11,803.65	1,079,515.53	(655,948.00)	1,935,463.53	(273,251.00)	1,352,766.53	(495.06)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Total Budget Revised Variance	Percent Total Budget Remaining	NOTES
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	1,342.25	0.00	1,342.25	1,142,610.74	2,350,000.00	(1,207,389.26)	0.00	1,142,610.74	This is a grant receivable. Request for funding will be submitted soon. Working with Dowl on submission calculations.
INTEREST ON INVESTMENTS	19,015.38	28,767.00	(9,751.62)	130,970.73	172,602.00	(41,631.27)	183,210.00	(52,239.27)	
PLAN REVIEW FEE	0.00	0.00	0.00	250.00	750.00	(500.00)	1,250.00	(1,000.00)	
OTHER REVENUE	8,923.11	2,112.00	6,811.11	21,089.10	12,672.00	8,417.10	25,800.00	(4,710.90)	
Total MISCELLANEOUS	29,280.74	30,879.00	(1,598.26)	1,294,920.57	2,536,024.00	(1,241,103.43)	210,260.00	1,084,660.57	515.87%
USER FEES									
USER FEES - RESIDENTIAL	313,204.14	298,715.00	14,489.14	1,840,824.52	1,792,286.00	48,538.52	3,523,523.00	(1,682,698.48)	(47.76)%
RESIDENTIAL TIER 1 CONSUMPTION	19,502.70	23,030.00	(3,527.30)	172,687.03	180,950.00	(8,262.97)	329,000.00	(156,312.97)	(47.51)%
RESIDENTIAL TIER 2 CONSUMPTION	554.48	2,040.00	(1,485.52)	42,581.86	43,520.00	(938.14)	68,000.00	(25,418.14)	(37.38)%
RESIDENTIAL TIER 3 CONSUMPTION	260.97	1,440.00	(1,179.03)	48,234.45	49,680.00	(1,445.55)	69,900.00	(21,665.55)	(31.00)%
RESIDENTIAL FIRE PROTECTION	8,686.65	7,362.00	1,324.65	51,041.96	44,172.00	6,869.96	83,277.00	(32,235.04)	(38.71)%
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	182,025.18	182,028.00	(2.82)	364,584.00	(182,558.82)	(50.07)%
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	2,064.19	20,900.00	(18,835.81)	53,128.38	78,100.00	(24,971.62)	88,987.00	(35,858.62)	(40.30)%
PENALTIES ON USER FEES	5,970.36	1,489.00	4,481.36	31,502.73	8,933.00	22,569.73	47,256.00	(15,753.27)	(33.34)%
SERVICE CHARGES	400.00	1,200.00	(800.00)	4,275.00	7,200.00	(2,925.00)	14,400.00	(10,125.00)	(70.31)%
RETURN CHECK FEES	0.00	40.00	(40.00)	220.00	240.00	(20.00)	480.00	(260.00)	(54.17)%
CONNECTION FEES	0.00	0.00	0.00	(500.00)	91,850.00	(92,350.00)	25,000.00	(25,500.00)	(102.00)%
TRANSFER FEE REVENUE	756.00	348.00	408.00	5,208.00	2,088.00	3,120.00	3,285.00	1,923.00	58.54%
SERVLINE ADMIN REVENUE	162.34	155.00	7.34	947.89	930.00	17.89	1,838.00	(890.11)	(48.43)%
SERVLINE LOSS INSURANCE	1,293.87	1,226.00	67.87	7,545.25	7,354.00	191.25	15,801.00	(8,255.75)	(52.25)%
SERVLINE LINE INSURANCE	233.20	238.00	(4.80)	1,409.29	1,428.00	(18.71)	2,851.00	(1,441.71)	(50.57)%
Total USER FEES	391,271.21	395,366.00	(4,094.79)	2,488,200.22	2,537,826.00	(49,625.78)	4,732,319.00	(2,244,118.78)	(47.42)%
Total REVENUES	420,551.95	427,245.00	(6,693.05)	3,783,120.79	5,073,850.00	(1,290,729.21)	4,942,579.00	(1,159,458.21)	(23.46)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	17,482.73	22,959.00	5,476.27	95,577.69	137,749.00	42,171.31	243,268.00	147,690.31	60.71%	
PAYROLL - MAINTENANCE	30,672.02	39,780.00	9,107.98	183,484.61	238,681.00	55,196.39	457,526.00	274,041.39	59.90%	
PAYROLL - OFFICE	5,819.52	6,153.00	333.48	36,006.48	36,918.00	911.52	70,262.00	34,255.52	48.75%	
EMPLOYEE BENEFITS - FICA/MEDIC	821.31	1,065.00	243.69	4,901.88	6,387.00	1,485.12	11,907.00	7,005.12	58.83%	
EMPLOYEE BENEFITS - MED. INS	14,692.56	19,349.00	4,656.44	90,338.63	125,384.00	35,045.37	238,732.00	148,393.37	62.16%	
EMPLOYEE BENEFITS - PERS	10,512.89	16,453.00	5,940.11	72,148.52	98,719.00	26,570.48	186,649.00	114,500.48	61.35%	
EMPLOYEE BENEFITS - SIIS	113.29	764.00	650.71	602.19	2,778.00	2,175.81	8,812.00	8,209.81	93.17%	
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	0.00	3,996.00	3,996.00	0.00	0.00	0.00%	
UNIFORMS	193.55	0.00	(193.55)	3,898.16	3,481.00	(417.16)	6,962.00	3,063.84	44.01%	Still within budget.
OPEB EXPENSE	2,828.22	3,389.00	560.78	16,969.32	20,334.00	3,364.68	138,608.00	121,638.68	87.76%	
ACCRUED LEAVE EXPENSE	(489.10)	1,083.00	1,572.10	(4,103.08)	6,502.00	10,605.08	13,000.00	17,103.08	131.56%	
OTHER PAYROLL EXPENSES	149.97	267.00	117.03	1,032.00	1,598.00	566.00	3,200.00	2,168.00	67.75%	
CAR ALLOWANCE EXPENSE	(422.11)	(333.00)	89.11	(527.64)	(2,001.00)	(1,473.36)	(4,000.00)	(3,472.36)	86.81%	
Total PAYROLL RELATED EXPENSES	82,374.85	111,595.00	29,220.15	500,328.76	680,526.00	180,197.24	1,374,926.00	874,597.24	63.61%	
OPERATING EXPENSES										
ACCOUNTING	0.00	3,000.00	3,000.00	34,625.28	75,355.00	40,729.72	27,000.00	(7,625.28)	(28.24)%	
LEGAL	7,659.13	2,900.00	(4,759.13)	43,019.43	17,400.00	(25,619.43)	34,800.00	(8,219.43)	(23.62)%	Fire hydrant clearing.
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	7,440.00	7,440.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	3,192.50	1,895.00	(1,297.50)	8,273.75	11,374.00	3,100.25	22,750.00	14,476.25	63.63%	Still within budget.
BAD DEBTS	0.00	22,053.00	22,053.00	0.00	32,053.00	32,053.00	33,383.00	33,383.00	100.00%	
BANK CHARGES	4,281.46	4,403.00	121.54	25,673.10	26,418.00	744.90	49,318.00	23,644.90	47.94%	
BUILDING REPAIRS AND MAINT.	8,434.56	2,500.00	(5,934.56)	20,104.86	15,000.00	(5,104.86)	30,000.00	9,895.14	32.98%	Snow Removal Ops Yard
COMPUTER EXPENSE	4,690.37	2,500.00	(2,190.37)	54,346.44	36,261.00	(18,085.44)	88,179.00	33,832.56	38.37%	Moving Scada from Station 2 to 160 Pineridge & Station 1 pump network troubleshooting.
DUES & SUBSCRIPTIONS	0.00	175.00	175.00	600.29	7,884.00	7,283.71	9,038.00	8,437.71	93.36%	
EQUIP. SUPPLIES/MAINT./REPAIRS	68.02	284.00	215.98	7,853.13	8,328.00	474.87	14,750.00	6,896.87	46.76%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
EQUIPMENT RENTAL	1,066.75	1,235.00	168.25	4,448.34	4,824.00	375.66	9,146.00	4,697.66	51.36%	
SECURITY EXPENSE	679.54	450.00	(229.54)	5,045.68	4,925.00	(120.68)	9,531.00	4,485.32	47.06%	160 Pineridge Frontier Line Elevator
INSURANCE AND BONDS	1,527.07	2,989.00	1,441.93	91,825.10	97,345.00	5,519.90	99,908.00	8,082.90	8.09%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	200.00	200.00	500.00	500.00	100.00%	
INVENTORY PARTS	1,240.12	0.00	(1,240.12)	4,819.92	8,000.00	3,180.08	15,000.00	10,180.08	67.87%	Still within budget. Station 1 backup parts.
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	105.00	105.00	129.00	625.00	496.00	250.00	121.00	48.40%	
MISCELLANEOUS EXPENDITURES	776.22	833.00	56.78	1,776.13	5,002.00	3,225.87	10,000.00	8,223.87	82.24%	
OFFICE JANITORIAL	1,200.00	773.00	(427.00)	7,800.00	4,636.00	(3,164.00)	9,274.00	1,474.00	15.89%	160 Pineridge additional footage in cleaning area compared to 255 Kingsbury
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	25,998.00	25,998.00	100.00%	
OFFICE SUPPLIES	129.14	1,047.00	917.86	8,021.51	6,282.00	(1,739.51)	31,890.00	23,868.49	74.85%	
PERMITS AND FEES	592.39	660.00	67.61	4,591.14	4,940.00	348.86	8,771.00	4,179.86	47.66%	
POSTAGE	1,040.00	0.00	(1,040.00)	3,120.00	3,900.00	780.00	7,950.00	4,830.00	60.75%	Still within budget.
PUBLICATION CHARGES	362.00	0.00	(362.00)	406.55	1,180.00	773.45	3,180.00	2,773.45	87.22%	General Manager Job posting.
SHOP SUPPLIES/SMALL TOOLS	69.88	584.00	514.12	952.45	3,500.00	2,547.55	7,000.00	6,047.55	86.39%	
TELEPHONE	1,165.72	1,232.00	66.28	7,568.07	7,392.00	(176.07)	14,784.00	7,215.93	48.81%	
TRAINING AND SEMINARS	59.60	1,914.00	1,854.40	4,124.91	11,484.00	7,359.09	22,968.00	18,843.09	82.04%	
TRAVEL	0.00	1,117.00	1,117.00	1,166.90	6,702.00	5,535.10	13,404.00	12,237.10	91.29%	
BUSINESS MEALS	0.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	13,500.00	13,500.00	0.00	27,000.00	13,500.00	50.00%	
UTILITIES - GAS & ELECTRIC	18,517.98	19,496.00	978.02	124,143.89	142,036.00	17,892.11	255,702.00	131,558.11	51.45%	
VEHICLE EXP FUEL/OIL/SUPP	2,217.75	8,874.00	6,656.25	21,684.41	53,247.00	31,562.59	99,486.00	77,801.59	78.20%	
VEH EXP R&M	1,037.50	4,327.00	3,289.50	3,354.60	25,958.00	22,603.40	36,467.00	33,112.40	90.80%	
WATER MONITORING/SAMPLING	796.00	1,465.00	669.00	7,804.70	8,793.00	988.30	17,359.00	9,554.30	55.04%	
WATER/SEWER SHED IMANAGEMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	15,500.00	(121.00)	(0.78)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
WATER TREATMENT SYSTEM EXP	12,120.71	6,871.00	(5,249.71)	50,864.13	41,226.00	(9,638.13)	72,910.00	22,045.87	30.24%	Station 1 Liquid Oxygen
AMORTIZATION OF BONDS	770.49	770.00	(0.49)	4,622.94	4,620.00	(2.94)	10,434.00	5,811.06	55.69%	
DEPRECIATION EXPENSE	125,493.36	113,135.00	(12,358.36)	729,818.52	678,810.00	(51,008.52)	1,335,034.00	605,215.48	45.33%	
Total OPERATING EXPENSES	201,805.80	215,042.00	13,236.20	1,317,733.83	1,441,740.00	124,006.17	2,565,184.00	1,247,450.17	48.63%	
OTHER EXPENSES										
INTEREST EXPENSE	22,003.68	22,717.00	713.32	132,022.33	136,304.00	4,281.67	306,497.00	174,474.67	56.93%	
CAPITAL OUTLAY	28,479.75	355,000.00	326,520.25	2,108,666.81	9,834,249.00	7,725,582.19	7,985,340.00	5,876,673.19	73.59%	
Total OTHER EXPENSES	50,483.43	377,717.00	327,233.57	2,240,689.14	9,970,553.00	7,729,863.86	8,291,837.00	6,051,147.86	72.98%	
Total EXPENDITURES	334,664.08	704,354.00	369,689.92	4,058,751.73	12,092,619.00	8,034,067.27	12,231,947.00	8,173,195.27	66.82%	
EXCESS REVENUE OVER EXPENDITURES	85,887.87	(277,109.00)	362,996.87	(275,630.94)	(7,018,969.00)	6,743,338.06	(7,289,368.00)	7,013,737.06	(96.22)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	14,964.22	14,734.00	230.22	96,639.00	88,405.00	8,234.00	87,441.00	9,198.00	10.52%	
PLAN REVIEW FEE	0.00	0.00	0.00	0.00	750.00	(750.00)	1,250.00	(1,250.00)	(100.00)%	
OTHER REVENUE	412.50	42.00	370.50	462.50	248.00	214.50	150.00	312.50	208.33%	
Total MISCELLANEOUS	15,376.72	14,776.00	600.72	97,101.50	89,403.00	7,698.50	88,841.00	8,260.50	9.30%	
USER FEES										
USER FEES - RESIDENTIAL	146,199.58	145,987.00	212.58	876,893.59	875,920.00	973.59	1,753,291.00	(876,397.41)	(49.99)%	
RESIDENTIAL TIER 1 CONSUMPTION	2,805.29	2,112.00	693.29	13,041.61	14,256.00	(1,214.39)	32,400.00	(19,358.39)	(59.75)%	
USER FEES - COMMERCIAL	3,503.20	3,684.00	(180.80)	21,019.20	22,104.00	(1,084.80)	42,401.00	(21,381.80)	(50.43)%	
COMMERCIAL CONSUMPTION	1,685.70	3,402.00	(1,716.30)	13,494.24	17,690.00	(4,195.76)	34,020.00	(20,525.76)	(60.33)%	
PENALTIES ON USER FEES	2,216.69	973.00	1,243.69	12,763.03	5,838.00	6,925.03	20,160.00	(7,396.97)	(36.69)%	
SERVICE CHARGES	0.00	0.00	0.00	50.00	0.00	50.00	0.00	50.00	0.00%	
CONNECTION FEES	0.00	0.00	0.00	0.00	3,600.00	(3,600.00)	6,000.00	(6,000.00)	(100.00)%	
TRANSFER FEE REVENUE	102.00	178.00	(76.00)	1,198.50	1,068.00	130.50	1,575.00	(376.50)	(23.90)%	
Total USER FEES	156,512.46	156,336.00	176.46	938,460.17	940,476.00	(2,015.83)	1,889,847.00	(951,386.83)	(50.34)%	
Total REVENUES	171,889.18	171,112.00	777.18	1,035,561.67	1,029,879.00	5,682.67	1,978,688.00	(943,126.33)	(47.66)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	7,421.16	13,099.00	5,677.84	45,458.13	78,594.00	33,135.87	133,104.00	87,645.87	65.85%	
PAYROLL - OFFICE	4,364.64	4,615.00	250.36	27,004.85	27,690.00	685.15	52,695.00	25,690.15	48.75%	
EMPLOYEE BENEFITS - FICAMEDIC	221.15	287.00	65.85	1,250.04	1,722.00	471.96	3,056.00	1,805.96	59.10%	
EMPLOYEE BENEFITS - MED. INS	3,169.68	4,472.00	1,302.32	21,409.60	29,528.00	8,118.40	57,210.00	35,800.40	62.58%	
EMPLOYEE BENEFITS - PERS	3,564.67	4,273.00	708.33	19,984.83	25,638.00	5,653.17	46,179.00	26,194.17	56.72%	
EMPLOYEE BENEFITS - SIIIS	1.55	95.00	93.45	18.08	345.00	326.92	1,049.00	1,030.92	98.28%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	0.00	2,996.00	2,996.00	0.00	0.00	0.00%	
UNIFORMS	0.00	0.00	0.00	19.90	58.00	38.10	117.00	97.10	82.99%	
OPEB EXPENSE	500.23	1,457.00	956.77	3,001.38	8,742.00	5,740.62	24,684.00	21,662.62	87.84%	
ACCRUED LEAVE EXPENSE	(1,413.29)	333.00	1,746.29	2,918.34	1,998.00	(920.34)	4,000.00	1,081.66	27.04%	
OTHER PAYROLL EXPENSES	(0.02)	42.00	42.02	12.09	248.00	235.91	200.00	187.91	93.95%	
CAR ALLOWANCE EXPENSE	(56.26)	(42.00)	14.26	(70.32)	(252.00)	(181.68)	(500.00)	(429.68)	85.94%	
Total PAYROLL RELATED EXPENSES	17,773.51	29,131.00	11,357.49	121,006.92	177,307.00	56,300.08	321,794.00	200,787.08	62.40%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

SEWER FUND (30)	Current Period Actual		Current Period Budget		Current Period Budget Variance		Current Year Actual		YTD Budget		YTD Budget Variance		Total Budget - Revised		Total Budget Variance		Percent Total Budget Remaining		NOTES
	Actual	Budget	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Revised	Variance	Revised	Variance	Revised	Variance	Remaining	%	
OPERATING EXPENSES																			
ACCOUNTING	0.00	1,500.00	1,500.00	1,500.00	0.00	17,678.00	365.36	17,312.64	17,678.00	365.36	13,500.00	(3,812.64)	13,500.00	(3,812.64)	(28.24)%				
LEGAL	280.60	1,450.00	1,169.40	1,169.40	280.60	8,700.00	7,517.82	1,182.18	8,700.00	7,517.82	17,400.00	16,217.82	17,400.00	16,217.82	93.21%				
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	2,108.00	2,108.00	0.00	2,108.00	2,108.00	0.00	0.00	0.00	0.00	0.00%				
ENGINEERING & SURVEYING	0.00	854.00	854.00	854.00	0.00	5,124.00	3,201.89	1,922.11	5,124.00	3,201.89	10,250.00	8,327.89	10,250.00	8,327.89	81.25%				
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	0.00	0.00	411,846.00	0.50	411,845.50	411,846.00	0.50	725,653.00	313,807.50	725,653.00	313,807.50	43.24%				
DCLTSA ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	245,017.00	1,000.00	244,017.00	245,017.00	1,000.00	486,029.00	242,012.00	486,029.00	242,012.00	49.79%				
BAD DEBTS	0.00	4,192.00	4,192.00	4,192.00	0.00	20,958.00	20,958.00	0.00	20,958.00	20,958.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%				
BANK CHARGES	2,799.41	2,894.00	94.59	94.59	2,799.41	17,363.00	576.75	16,786.25	17,363.00	576.75	32,453.00	15,666.75	32,453.00	15,666.75	48.28%				
BUILDING REPAIRS AND MAINT.	2,342.28	2,618.00	275.72	275.72	2,342.28	15,708.00	7,727.19	7,980.81	15,708.00	7,727.19	31,419.00	23,438.19	31,419.00	23,438.19	74.60%				
COMPUTER EXPENSE	502.58	560.00	57.42	57.42	502.58	10,120.00	(405.67)	10,525.67	10,120.00	(405.67)	34,269.00	23,743.33	34,269.00	23,743.33	69.29%				
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	4,116.00	4,066.34	49.66	4,116.00	4,066.34	4,346.00	4,296.34	4,346.00	4,296.34	98.86%				
EQUIP. SUPPLIES/MAINT./REPAIRS	9,013.96	17,729.00	8,715.04	8,715.04	9,013.96	106,374.00	47,116.22	59,257.78	106,374.00	47,116.22	212,748.00	153,490.22	212,748.00	153,490.22	72.15%				
EQUIPMENT RENTAL	563.80	672.00	108.20	108.20	563.80	2,183.00	184.45	1,998.55	2,183.00	184.45	3,847.00	1,848.45	3,847.00	1,848.45	48.05%				
SECURITY EXPENSE	542.49	590.00	47.51	47.51	542.49	4,270.00	149.41	4,120.59	4,270.00	149.41	8,580.00	4,459.41	8,580.00	4,459.41	51.97%				
INSURANCE AND BONDS	0.00	0.00	0.00	0.00	0.00	28,694.00	2,109.09	26,584.91	28,694.00	2,109.09	25,676.00	(908.91)	25,676.00	(908.91)	(3.54)%				
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%				
MISCELLANEOUS EXPENDITURES	388.10	383.00	(5.10)	(5.10)	388.10	2,298.00	1,430.92	867.08	2,298.00	1,430.92	4,600.00	3,732.92	4,600.00	3,732.92	81.15%				160 Pineridge additional footage in cleaning area compared to 255 Kingsbury
OFFICE JANITORIAL	600.00	386.00	(214.00)	(214.00)	600.00	2,316.00	(1,584.00)	3,900.00	2,316.00	(1,584.00)	4,637.00	737.00	4,637.00	737.00	15.89%				
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,998.00	12,998.00	12,998.00	12,998.00	100.00%				
OFFICE SUPPLIES	64.56	549.00	484.44	484.44	64.56	3,294.00	(892.76)	4,186.76	3,294.00	(892.76)	16,242.00	12,055.24	16,242.00	12,055.24	74.22%				
PERMITS AND FEES	0.00	0.00	0.00	0.00	0.00	405.00	24.60	380.40	405.00	24.60	405.00	24.60	405.00	24.60	6.07%				
POSTAGE	680.00	0.00	(680.00)	(680.00)	680.00	2,550.00	510.00	2,040.00	2,550.00	510.00	5,250.00	3,210.00	5,250.00	3,210.00	61.14%				Still within budget.
PUBLICATION CHARGES	271.50	0.00	(271.50)	(271.50)	271.50	590.00	214.55	375.45	590.00	214.55	1,590.00	1,214.55	1,590.00	1,214.55	76.39%				General Manager Job postings.
TELEPHONE	130.33	136.00	5.67	5.67	130.33	816.00	8.34	807.66	816.00	8.34	1,632.00	824.34	1,632.00	824.34	50.51%				
TRAINING AND SEMINARS	44.70	489.00	444.30	444.30	44.70	2,934.00	2,458.36	475.64	2,934.00	2,458.36	5,874.00	5,398.36	5,874.00	5,398.36	91.90%				
TRAVEL	0.00	288.00	288.00	288.00	0.00	1,728.00	1,560.19	167.81	1,728.00	1,560.19	3,462.00	3,294.19	3,462.00	3,294.19	95.15%				
TRUSTEE FEES	1,125.00	1,125.00	0.00	0.00	1,125.00	6,750.00	0.00	6,750.00	6,750.00	0.00	13,500.00	6,750.00	13,500.00	6,750.00	50.00%				

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Total Budget Revised Variance	Percent Total Budget Remaining	NOTES
UTILITIES - GAS & ELECTRIC	1,846.97	2,100.00	253.03	9,489.74	15,300.00	5,830.26	32,271.00	22,801.26	70.66%
DEPRECIATION EXPENSE	8,392.84	5,181.00	(3,211.84)	49,436.83	31,088.00	(18,348.83)	56,023.00	6,586.17	11.76%
Total OPERATING EXPENSES	29,589.12	43,696.00	14,106.88	882,441.02	970,328.00	87,886.98	1,778,356.00	895,914.98	50.38%
OTHER EXPENSES									
CAPITAL OUTLAY	0.00	4,167.00	4,167.00	40,402.37	458,015.00	417,612.63	967,150.00	926,747.63	95.82%
Total OTHER EXPENSES	0.00	4,167.00	4,167.00	40,402.37	458,015.00	417,612.63	967,150.00	926,747.63	95.82%
Total EXPENDITURES	47,362.63	76,994.00	29,631.37	1,043,850.31	1,605,650.00	561,799.69	3,067,300.00	2,023,449.69	65.97%
EXCESS REVENUE OVER EXPENDITURES	124,526.55	94,118.00	30,408.55	(8,288.64)	(575,771.00)	567,482.36	(1,088,612.00)	1,080,323.36	(99.24)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	2,149.50	702.00	1,447.50	11,386.68	4,212.00	7,174.68	29,147.00	(17,760.32)	(60.93)%	
OTHER REVENUE	68.75	5.00	63.75	113.75	25.00	88.75	26.00	87.75	337.50%	
Total MISCELLANEOUS	2,218.25	707.00	1,511.25	11,500.43	4,237.00	7,263.43	29,173.00	(17,672.57)	(60.58)%	
USER FEES										
USER FEES - RESIDENTIAL	57,482.45	57,477.00	5.45	344,888.94	344,862.00	26.94	629,901.00	(285,012.06)	(45.25)%	
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	31,752.00	31,752.00	0.00	57,996.00	(26,244.00)	(45.25)%	
PENALTIES ON USER FEES	737.86	401.00	336.86	4,446.80	2,404.00	2,042.80	7,560.00	(3,113.20)	(41.18)%	
TRANSFER FEE REVENUE	42.00	74.00	(32.00)	493.50	442.00	51.50	540.00	(46.50)	(8.61)%	
Total USER FEES	63,554.31	63,244.00	310.31	381,581.24	379,460.00	2,121.24	695,997.00	(314,415.76)	(45.17)%	
Total REVENUES	65,772.56	63,951.00	1,821.56	393,081.67	383,697.00	9,384.67	725,170.00	(332,088.33)	(45.79)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,095.36	6,104.00	3,008.64	19,893.92	36,624.00	16,730.08	61,219.00	41,325.08	67.50%	
PAYROLL - MAINTENANCE	3,596.53	4,315.00	718.47	21,679.48	25,888.00	4,208.52	40,828.00	19,148.52	46.90%	
PAYROLL - OFFICE	2,182.32	2,308.00	125.68	13,502.40	13,844.00	341.60	26,349.00	12,846.60	48.76%	
EMPLOYEE BENEFITS - FICA/MEDIC	148.40	209.00	60.60	841.36	1,254.00	412.64	1,923.00	1,081.64	56.25%	
EMPLOYEE BENEFITS - MED. INS	3,345.86	3,950.00	604.14	20,345.06	24,857.00	4,511.94	48,513.00	28,167.94	58.06%	
EMPLOYEE BENEFITS - PERS	2,160.56	2,897.00	736.44	12,359.50	17,377.00	5,017.50	29,597.00	17,237.50	58.24%	
EMPLOYEE BENEFITS - SIIS	29.35	122.00	92.65	229.58	445.00	215.42	1,402.00	1,172.42	83.62%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	0.00	1,498.00	1,498.00	0.00	0.00	0.00%	
UNIFORMS	34.13	0.00	(34.13)	702.06	438.00	(264.06)	877.00	174.94	19.95%	
OPEB EXPENSE	230.88	949.00	718.12	1,385.28	5,694.00	4,308.72	11,392.00	10,006.72	87.84%	
ACCRUED LEAVE EXPENSE	(518.37)	167.00	685.37	1,865.13	998.00	(867.13)	2,000.00	134.87	6.74%	
OTHER PAYROLL EXPENSES	0.02	83.00	82.98	32.77	502.00	469.23	300.00	267.23	89.08%	
Total PAYROLL RELATED EXPENSES	14,305.04	21,354.00	7,048.96	92,836.54	129,419.00	36,582.46	224,400.00	131,563.46	58.63%	
OPERATING EXPENSES										
ACCOUNTING	0.00	246.00	246.00	2,885.44	2,946.00	60.56	2,250.00	(635.44)	(28.24)%	
LEGAL	46.76	241.00	194.24	197.02	1,451.00	1,253.98	2,900.00	2,702.98	93.21%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,240.00	1,240.00	0.00	0.00	0.00%	
ENGINEERING & SURVEYING	0.00	0.00	0.00	572.57	500.00	(72.57)	500.00	(72.57)	(14.51)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL - PLOWING	50,186.25	150,000.00	99,813.75	85,888.75	250,000.00	164,111.25	775,000.00	689,111.25	88.92%	
SNOW REMOVAL - SANDING	19,443.98	9,000.00	(10,443.98)	32,287.78	21,500.00	(10,787.78)	75,000.00	42,712.22	56.95%	
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%	
BAD DEBTS	0.00	1,726.00	1,726.00	0.00	8,630.00	8,630.00	3,211.00	3,211.00	100.00%	
BANK CHARGES	1,152.70	992.00	(160.70)	6,911.99	5,952.00	(959.99)	11,127.00	4,215.01	37.88%	
BUILDING REPAIRS AND MAINT.	390.38	440.00	49.62	1,334.96	2,636.00	1,301.04	5,276.00	3,941.04	74.70%	
COMPUTER EXPENSE	94.19	250.00	155.81	3,194.27	3,264.00	69.73	7,640.00	4,445.73	58.19%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	8.27	595.00	586.73	685.00	676.73	98.79%	
EQUIP. SUPPLIES/MAINT./REPAIRS	6.32	150.00	143.68	33.14	400.00	366.86	700.00	666.86	95.27%	
EQUIPMENT RENTAL	228.75	165.00	(63.75)	664.33	520.00	(144.33)	832.00	167.67	20.15%	
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	15.77	0.00	(15.77)	68.27	18.00	(50.27)	18.00	(50.27)	(279.28)%	160 Pineridge Frontier Line Elevator
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,782.00	351.18	4,279.00	(151.82)	(3.55)%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	64.69	467.00	402.31	144.52	2,802.00	2,657.48	5,600.00	5,455.48	97.42%	
OFFICE JANITORIAL	100.00	65.00	(35.00)	650.00	388.00	(262.00)	773.00	123.00	15.91%	160 Pineridge additional footage in cleaning area compared to 255 Kingsbury
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,166.00	2,166.00	100.00%	
OFFICE SUPPLIES	10.77	109.00	98.23	886.65	654.00	(232.65)	2,924.00	2,037.35	69.68%	
PERMITS AND FEES	0.00	0.00	0.00	63.40	668.00	604.60	668.00	604.60	90.51%	
POSTAGE	280.00	0.00	(280.00)	840.00	1,050.00	210.00	1,800.00	960.00	53.33%	Still within budget.
PUBLICATION CHARGES	135.75	0.00	(135.75)	135.75	228.00	92.25	2,265.00	2,129.25	94.01%	General Manager Job postings.
TELEPHONE	12.97	14.00	1.03	93.93	80.00	(13.93)	162.00	68.07	42.02%	
TRAINING AND SEMINARS	22.35	171.00	148.65	94.18	1,026.00	931.82	2,052.00	1,957.82	95.41%	
TRAVEL	0.00	166.00	166.00	57.15	991.00	933.85	1,984.00	1,926.85	97.12%	
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	44.83	100.00	55.17	173.17	435.00	261.83	1,012.00	838.83	82.89%	
VEHICLE EXP FUEL/OIL/SUPP	289.43	1,359.00	1,069.57	2,240.72	8,154.00	5,913.28	15,436.00	13,195.28	85.48%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Total Budget Variance	Percent Total Budget Remaining	NOTES
VEH EXP R&M	0.00	942.00	942.00	885.90	5,651.00	4,765.10	9,371.00	8,485.10	90.55%	
Total OPERATING EXPENSES	72,713.39	166,791.00	94,077.61	145,867.98	337,736.00	191,868.02	954,581.00	808,713.02	84.72%	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	15,000.00	15,000.00	5,919.97	102,750.00	96,830.03	120,750.00	114,830.03	95.10%	
Total OTHER EXPENSES	0.00	15,000.00	15,000.00	5,919.97	102,750.00	96,830.03	120,750.00	114,830.03	95.10%	
Total EXPENDITURES	87,018.43	203,145.00	116,126.57	244,624.49	589,905.00	325,280.51	1,299,731.00	1,055,106.51	81.18%	
EXCESS REVENUE OVER EXPENDITURES	(21,245.87)	(139,194.00)	117,948.13	148,457.18	(186,208.00)	334,665.18	(574,561.00)	723,018.18	(125.84)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures by Fund
From 12/1/2024 Through 12/31/2024

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	8,274.28	8,931.00	(656.72)	49,405.41	53,581.00	(4,175.59)	103,353.00	(53,947.59)	(52.20)%	
OTHER REVENUE	718.89	0.00	718.89	718.89	0.00	718.89	0.00	718.89	0.00%	
Total MISCELLANEOUS	<u>8,993.17</u>	<u>8,931.00</u>	<u>62.17</u>	<u>50,124.30</u>	<u>53,581.00</u>	<u>(3,456.70)</u>	<u>103,353.00</u>	<u>(53,228.70)</u>	<u>(51.50)%</u>	
Total REVENUES	<u>8,993.17</u>	<u>8,931.00</u>	<u>62.17</u>	<u>50,124.30</u>	<u>53,581.00</u>	<u>(3,456.70)</u>	<u>103,353.00</u>	<u>(53,228.70)</u>	<u>(51.50)%</u>	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	5,195.35	1,250.00	(3,945.35)	22,810.96	7,500.00	(15,310.96)	15,000.00	(7,810.96)	(52.07)%	Snow removal service.Replacement of roof changed to repair.
EQUIPMENT RENTAL	16.25	17.00	0.75	97.50	99.00	1.50	201.00	103.50	51.49%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,607.13	3,895.00	287.87	3,392.00	(215.13)	(6.34)%	
MISCELLANEOUS EXPENDITURES	578.70	581.00	2.30	3,462.98	3,486.00	23.02	7,031.00	3,568.02	50.75%	
OFFICE JANITORIAL	1,000.00	574.00	(426.00)	5,000.00	3,444.00	(1,556.00)	6,890.00	1,890.00	27.43%	
OFFICE SUPPLIES	0.00	0.00	0.00	135.48	200.00	64.52	400.00	264.52	66.13%	
UTILITIES - GAS & ELECTRIC	1,498.92	973.00	(525.92)	6,662.13	4,218.00	(2,444.13)	15,300.00	8,637.87	56.46%	
Total OPERATING EXPENSES	<u>8,289.22</u>	<u>3,395.00</u>	<u>(4,894.22)</u>	<u>41,776.18</u>	<u>22,842.00</u>	<u>(18,934.18)</u>	<u>48,214.00</u>	<u>6,437.82</u>	<u>13.35%</u>	
Total EXPENDITURES	<u>8,289.22</u>	<u>3,395.00</u>	<u>(4,894.22)</u>	<u>41,776.18</u>	<u>22,842.00</u>	<u>(18,934.18)</u>	<u>48,214.00</u>	<u>6,437.82</u>	<u>13.35%</u>	
EXCESS REVENUE OVER EXPENDITURES	<u>703.95</u>	<u>5,536.00</u>	<u>(4,832.05)</u>	<u>8,348.12</u>	<u>30,739.00</u>	<u>(22,390.88)</u>	<u>55,139.00</u>	<u>(46,790.88)</u>	<u>(84.86)%</u>	

CASH POSITIONS
NOVEMBER, OCTOBER,
SEPTEMBER 2024
(REQUEST FOR LOCAL GOVT POOLED INTEREST
RATE)

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	53%
CASH POSITION						WATER	23%
NOVEMBER 2024						SEWER	21%
						SNOW	3%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 8,828,795.33	\$ (12,977.85)	\$ (61.39)	\$ 312,850.48	\$ (48,587.55)	\$ 9,080,019.02	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 300,475.24	\$ 12,977.85	\$ -	\$ -	\$ -	\$ 313,453.09	
GENERAL INVESTMENT	\$ 785,165.18	\$ -	\$ -	\$ 2,926.98	\$ -	\$ 788,092.16	
GF TOTAL						\$ 10,181,564.27	
WATER FUND	\$ 2,405,398.65	\$ (211,005.71)	\$ 110.84	\$ 421,989.49	\$ (356,338.84)	\$ 2,260,154.43	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 499,759.48	\$ 25,055.83	\$ -	\$ -	\$ -	\$ 524,815.31	
WATER INVESTMENT	\$ 813,684.15	\$ -	\$ -	\$ 2,196.18	\$ -	\$ 815,880.33	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 286,259.82	\$ 73,844.51	\$ -	\$ -	\$ -	\$ 360,104.33	
TREAT DEBT RESERVE	\$ 434,398.21	\$ 112,105.37	\$ -	\$ -	\$ -	\$ 546,503.58	
CAP IMPROV. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WF TOTAL						\$ 4,552,887.98	
SEWER FUND	\$ 3,674,029.91	\$ (679.24)	\$ (1.55)	\$ 162,391.06	\$ (64,093.34)	\$ 3,771,646.84	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 11,037.16	\$ 679.24	\$ -	\$ -	\$ -	\$ 11,716.40	
SEWER INVESTMENT	\$ 431,164.49	\$ -	\$ -	\$ 1,392.07	\$ -	\$ 432,556.56	
SF TOTAL						\$ 4,215,919.80	
SNOW REV. FUND	\$ 144,398.10	\$ (7,963.69)	\$ (47.90)	\$ 63,913.28	\$ (27,598.96)	\$ 172,700.83	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 141,923.40	\$ 7,963.69	\$ -	\$ -	\$ -	\$ 149,887.09	
SNOW INVESTMENT	\$ 23,100.93	\$ -	\$ -	\$ 113.76	\$ -	\$ 23,214.69	
SNOW TOTAL						\$ 345,802.61	
298 KINGSBURY GRADE RENTAL	\$ 261,994.98	\$ -	\$ -	\$ 14,516.11	\$ (5,850.06)	\$ 270,661.03	
80 RENTAL TOTAL						\$ 270,661.03	
GRAND TOTALS	\$ 19,087,015.03	\$ (0.00)	\$ -	\$ 982,289.41	\$ (502,468.75)	\$ 19,566,835.69	
CHECKING							
US BANK	\$ 441,807.17	\$ (470,000.00)		\$ 907,177.80	\$ (502,468.75)	\$ 376,516.22	
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 53,002.50			\$ 6,628.99	\$ -	\$ 59,631.49	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -				\$ 250,000.00	
4.80% BLUE RIDGE BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.00% NORTHEAST BANK CD	\$ 250,000.00	\$ -				\$ 250,000.00	
LOCAL GOVT POOLED 4.7931387%	\$ 16,592,093.11	\$ 470,000.00		\$ 68,482.62	\$ -	\$ 17,130,575.73	
GRAND TOTALS	\$ 19,087,015.03	\$ -	\$ -	\$ 982,289.41	\$ (502,468.75)	\$ 19,566,835.69	

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	53%
CASH POSITION						WATER	23%
OCTOBER 2024						SEWER	21%
						SNOW	3%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 8,759,175.40	\$ (12,977.85)	\$ (141.76)	\$ 132,991.07	\$ (50,251.53)	\$ 8,828,795.33	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 287,497.39	\$ 12,977.85	\$ -	\$ -	\$ -	\$ 300,475.24	
GENERAL INVESTMENT	\$ 782,161.32	\$ -	\$ -	\$ 3,003.86	\$ -	\$ 785,165.18	
GF TOTAL						\$ 9,914,435.75	
WATER FUND	\$ 2,915,885.83	\$ (207,330.77)	\$ 177.21	\$ 508,271.00	\$ (811,604.62)	\$ 2,405,398.65	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 474,703.65	\$ 25,055.83	\$ -	\$ -	\$ -	\$ 499,759.48	
WATER INVESTMENT	\$ 811,247.67	\$ -	\$ -	\$ 2,436.48	\$ -	\$ 813,684.15	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 213,874.69	\$ 72,385.13	\$ -	\$ -	\$ -	\$ 286,259.82	
TREAT DEBT RESERVE	\$ 324,508.40	\$ 109,889.81	\$ -	\$ -	\$ -	\$ 434,398.21	
CAP IMPROV. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WF TOTAL						\$ 4,484,930.31	
SEWER FUND	\$ 3,517,456.84	\$ (679.24)	\$ (1.55)	\$ 207,607.47	\$ (50,353.61)	\$ 3,674,029.91	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 10,357.92	\$ 679.24	\$ -	\$ -	\$ -	\$ 11,037.16	
SEWER INVESTMENT	\$ 429,688.91	\$ -	\$ -	\$ 1,475.58	\$ -	\$ 431,164.49	
SF TOTAL						\$ 4,116,231.56	
SNOW REV. FUND	\$ 91,506.56	\$ (7,963.69)	\$ (33.90)	\$ 76,933.23	\$ (16,044.10)	\$ 144,398.10	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 133,959.71	\$ 7,963.69	\$ -	\$ -	\$ -	\$ 141,923.40	
SNOW INVESTMENT	\$ 22,990.26	\$ -	\$ -	\$ 110.67	\$ -	\$ 23,100.93	
SNOW TOTAL						\$ 309,422.43	
298 KINGSBURY GRADE RENTAL	\$ 248,520.33	\$ -	\$ -	\$ 14,777.24	\$ (1,302.59)	\$ 261,994.98	
80 RENTAL TOTAL						\$ 261,994.98	
GRAND TOTALS	\$ 19,068,964.88	\$ -	\$ -	\$ 947,606.60	\$ (929,556.45)	\$ 19,087,015.03	
CHECKING							
US BANK	\$ 501,110.36	\$ -		\$ 870,253.26	\$ (929,556.45)	\$ 441,807.17	
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 45,975.91			\$ 7,026.59	\$ -	\$ 53,002.50	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -				\$ 250,000.00	
4.80% BLUE RIDGE BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.00% NORTHEAST BANK CD	\$ 250,000.00	\$ -				\$ 250,000.00	
LOCAL GOVT POOLED 5.1079343%	\$ 16,521,766.36	\$ -		\$ 70,326.75	\$ -	\$ 16,592,093.11	
GRAND TOTALS	\$ 19,068,964.88	\$ -	\$ -	\$ 947,606.60	\$ (929,556.45)	\$ 19,087,015.03	

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	52%
CASH POSITION						WATER	25%
SEPTEMBER 2024						SEWER	20%
						SNOW	3%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 8,477,893.86	\$ (130,477.85)	\$ (34.98)	\$ 437,151.40	\$ (25,357.03)	\$ 8,759,175.40	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 274,519.54	\$ 12,977.85	\$ -	\$ -	\$ -	\$ 287,497.39	
GENERAL INVESTMENT	\$ 664,573.50	\$ 117,500.00	\$ -	\$ 87.82	\$ -	\$ 782,161.32	
GF TOTAL						\$ 9,828,834.11	
WATER FUND	\$ 3,266,744.15	\$ (281,560.60)	\$ 66.93	\$ 444,750.33	\$ (514,114.98)	\$ 2,915,885.83	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 449,647.82	\$ 25,055.83	\$ -	\$ -	\$ -	\$ 474,703.65	
WATER INVESTMENT	\$ 736,191.61	\$ 75,000.00	\$ -	\$ 56.06	\$ -	\$ 811,247.67	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 141,795.40	\$ 72,079.29	\$ -	\$ -	\$ -	\$ 213,874.69	
TREAT DEBT RESERVE	\$ 215,082.92	\$ 109,425.48	\$ -	\$ -	\$ -	\$ 324,508.40	
CAP IMPROV. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WF TOTAL						\$ 4,785,650.24	
SEWER FUND	\$ 3,783,147.28	\$ (53,179.24)	\$ (2.73)	\$ 164,911.65	\$ (377,420.12)	\$ 3,517,456.84	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 9,678.68	\$ 679.24	\$ -	\$ -	\$ -	\$ 10,357.92	
SEWER INVESTMENT	\$ 377,149.67	\$ 52,500.00	\$ -	\$ 39.24	\$ -	\$ 429,688.91	
SF TOTAL						\$ 3,957,503.67	
SNOW REV. FUND	\$ 83,487.70	\$ (12,963.69)	\$ (29.22)	\$ 63,506.48	\$ (42,494.71)	\$ 91,506.56	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 125,996.02	\$ 7,963.69	\$ -	\$ -	\$ -	\$ 133,959.71	
SNOW INVESTMENT	\$ 17,986.53	\$ 5,000.00	\$ -	\$ 3.73	\$ -	\$ 22,990.26	
SNOW TOTAL						\$ 248,456.53	
298 KINGSBURY GRADE RENTAL	\$ 250,841.80	\$ -	\$ -	\$ -	\$ (2,321.47)	\$ 248,520.33	
80 RENTAL TOTAL						\$ 248,520.33	
GRAND TOTALS	\$ 18,920,166.48	\$ 0.00	\$ -	\$ 1,110,506.71	\$ (961,708.31)	\$ 19,068,964.88	
CHECKING							
US BANK	\$ 677,255.13	\$ (250,000.00)		\$ 1,035,563.54	\$ (961,708.31)	\$ 501,110.36	
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 45,789.06			\$ 186.85	\$ -	\$ 45,975.91	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -		\$ -	\$ -	\$ 250,000.00	
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -				\$ 250,000.00	
4.80% BLUE RIDGE BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.70% FLAGSTAR BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.10% MORGAN STANLEY BANK	\$ 250,000.00	\$ -				\$ 250,000.00	
5.20% BANK HAPOALIM NEW YORK	\$ 250,000.00	\$ -				\$ 250,000.00	
4.00% NORTHEAST BANK CD		\$ 250,000.00				\$ 250,000.00	
LOCAL GOVT POOLED 5.1078526%	\$ 16,447,010.04	\$ -		\$ 74,756.32	\$ -	\$ 16,521,766.36	
GRAND TOTALS	\$ 18,920,166.48	\$ -	\$ -	\$ 1,110,506.71	\$ (961,708.31)	\$ 19,068,964.88	

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

TITLE: STATUS OF ONGOING PROJECTS WITH DOWL

For Discussion and Possible Action. Discussion and possible action ratifying the Interim General Manager to move forward on certain open projects with DOWL that are agreed upon by the Board.

MEETING DATE: 18 February 2025

PREPARED BY: Joe Esenarro; Interim General Manager

RECOMMENDED ACTION: Choose and/or approve all or a portion of the tasks that Dowl is working on with directions from the prior General Manager.

BACKGROUND INFORMATION:

The prior General Manager for Kingsbury General Improvement District has approved Dowl to start work on numerous projects.

The purpose of this agenda item is to educate us on open projects Dowl is working on that have been approved by the prior General Manager.

INCLUDED:

- List of open projects with Dowl

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

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

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

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

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

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

MEETING DATE: 18 February 2025

PREPARED BY: Joe Esenarro, Interim General Manager

RECOMMENDED ACTION: Review proposed modifications to the Sewer Enterprise Fund Rates and approve Public Hearing date of May 20, 2025.

BACKGROUND INFORMATION:

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

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

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

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

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

Summit Plumbing increases.

NV Energy customers will see a 4% increase in their energy rates following the Public Utilities Commission of Nevada's approval of changes as part of a general rate review. The new rates, which include a slight rise in the

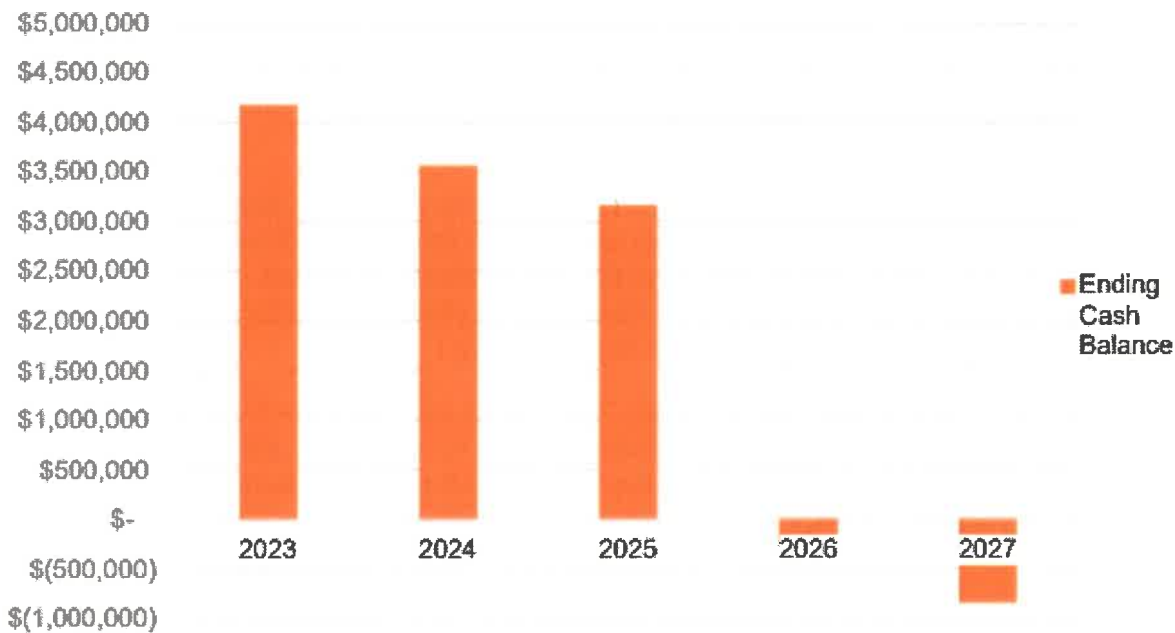
monthly basic service charge for single-family residential customers, took effect on October 1 and will be reflected in the next billing cycle.

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

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

Capital

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



Sewer Fund 5 Year Balance (reserves)

The largest expenditures within the Sewer Fund are:

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

Table 2: 2023 Monthly Flows by District (MG)

Month	Beach	Elks Pt. ¹	Dorla Cl. ¹	DCLTSA Total	EHGID ²	KGID	TDD	Total Summation	Plant Influent Meter
January	17.999	0.101	0.019	18.119	3.158	8.583	7.433		37.293
February	16.013	0.129	0.018	16.160	3.216	8.000	6.419		33.795
March	18.218	0.110	0.024	18.352	3.904	8.434	8.113		38.803
April	17.746	0.201	0.024	17.972	5.167	9.257	8.441		40.837
May	17.154	0.184	0.024	17.362	4.365	7.923	8.509		38.159
June	18.187	0.184	0.024	18.396	4.389	8.080	8.341		39.206
July	21.299	0.184	0.024	21.507	4.379	9.424	10.142		45.453
August	20.778	0.184	0.024	20.986	3.348	8.295	9.463		42.093
September	18.552	0.184	0.024	18.760	3.752	6.168	7.088		35.768
October	17.996	0.184	0.024	18.204	2.996	5.512	6.234		32.946
November	16.144	0.218	0.022	16.384	2.257	6.336	6.164		31.142
December	16.687	0.210	0.019	16.915	3.029	7.518	6.838		34.300
Contribution (MG)	216.772	2.075	0.271	219.118	43.960	93.530	93.186	449.794	449.794
Calculated Contribution (%)²	48.19%	0.46%	0.06%	48.72%	9.77%	20.79%	20.72%	100.00%	

Legend:

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

² District contribution divided by plant influent meter.

³ Plant Influent Meter minus all other districts

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

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

The district must consider changes to Ordinance #2 which requires a public hearing which is proposed for May 20, 2025.

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

INCLUDED:

- (A) Budget Excerpt
- (B) Ten-year capital plan spreadsheet

Fund impacted by above action:

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

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2023/24							5/15/2024	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVERY	PROJECT	PROJECT	(OVERY	PROPOSED
	22/23	23/24	ACTUAL	UNDER	2ND 6 MOS.	23/24 TOTAL	UNDER	BUDGET 24/25
REVENUES								
USER FEES - RESIDENTIAL	1,750,999	1,753,291	870,950	882,341	870,122	1,741,072	12,219	1,751,842
USER FEES - COMMERCIAL	42,233	42,401	21,019	21,382	22,108	43,125	(724)	44,212
CONSUMPTION RESIDENTIAL	29,629	32,400	16,563	15,837	10,200	26,763	5,637	26,400
CONSUMPTION COMMERCIAL	37,961	34,020	15,412	18,608	16,200	31,612	2,408	34,020
PENALTIES ON USER FEES	25,348	20,180	14,057	6,103	12,471	26,528	(6,368)	11,682
CONNECTION FEES	10,200	6,000	5,400	600	600	6,000	-	7,200
INTEREST ON INVESTMENTS	136,635	87,441	109,789	(22,328)	93,316	203,085	(115,644)	176,809
TRANSFER FEES	1,937	1,575	1,106	469	1,071	2,177	(602)	2,142
PLAN REVIEW FEES	1,250	1,250	250	1,000	1,000	1,250	-	1,500
OTHER REVENUE	591	150	2,270	(2,120)	150	2,420	(2,270)	500
TOTAL REVENUES	2,036,782	1,978,688	1,056,796	921,892	1,027,236	2,084,032	(105,344)	2,056,307
EXPENDITURES								
PAYROLL - MANAGEMENT	84,798	133,104	45,202	87,902	42,994	88,196	44,908	157,190
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	46,543	52,695	25,398	27,299	35,322	60,718	(8,023)	55,380
ACCRUED LEAVE	5,189	4,000	2,295	1,705	675	2,970	1,030	4,000
PAYROLL SUBTOTAL	136,530	189,799	72,892	116,907	78,991	151,884	37,914	216,570
FICA/MEDICARE	2,287	3,058	1,236	1,820	1,875	3,110	(54)	3,444
MEDICAL INS.	41,150	57,210	21,284	35,926	20,814	42,097	15,113	59,056
EMPLOYER PERS	33,349	46,179	20,133	26,047	19,392	39,525	6,654	51,276
WORKERS COMP	635	1,049	(13)	1,062	901	888	161	659
SEPIRA	98	-	-	-	-	-	-	0
UNEMPLOYMENT	-	-	-	-	-	-	-	5,998
OPEB EXPENSE	595	24,684	3,597	21,087	3,597	7,194	17,490	17,490
OTHER P/R EXP.	337	200	124	78	166	310	(110)	500
VEHICLE EXP INCL WAGES	(509)	(500)	(267)	(233)	(18)	(285)	(215)	(500)
BENEFIT SUBTOTAL	77,941	131,878	46,093	85,785	46,746	92,839	39,255	138,121
TOTAL P/R & RELATED COSTS	214,471	321,677	118,986	202,691	125,737	244,723	77,169	354,691
ACCOUNTING	11,467	13,500	15,818	(2,318)	-	15,818	(2,318)	17,678
LEGAL	11,038	17,400	3,527	13,873	2,280	5,807	11,593	17,400
LEGAL LABOR NEGOTIATIONS	106	-	-	-	1,054	1,054	(1,054)	2,108
ENGINEERING & SURVEYING	2,829	10,250	1,004	9,246	3,350	4,354	5,896	10,250
DCLTSA #1 PRO-RATA M & O	652,903	725,653	362,827	362,827	362,827	725,654	(1)	823,691
DCLTSA CAP PLAN (ASSESS)	496,649	486,029	242,015	244,015	244,015	486,029	-	490,034
BAD DEBTS	-	13,202	-	13,202	10,923	10,923	2,279	20,958
BANK CHARGES	31,519	32,453	15,776	16,677	16,018	31,794	659	34,727
BUILDING REPAIR & MAINT.	2,284	31,419	1,554	29,865	1,549	3,103	28,318	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	12,474	34,269	9,663	24,606	24,606	34,269	(0)	17,861
DUES & SUBSCRIPTIONS	3,486	4,346	3,174	1,172	366	3,560	786	4,346
EQUIP. SUPPLIES & R&M	107,227	212,748	49,592	163,158	102,183	151,775	60,973	212,748
EQUIPMENT RENTAL	3,212	3,847	2,207	1,640	1,768	3,975	(128)	3,847
SECURITY EXPENSE	7,439	8,580	3,613	4,967	3,958	7,571	1,009	8,580
INSURANCE AND BONDS	21,800	25,676	26,514	(838)	-	26,514	(838)	28,694
SAFETY EQUIPMENT	0	-	0	-	-	-	-	-
INVENTORY PARTS	(69)	500	-	500	500	500	-	500
MISCELLANEOUS EXP.	11,026	4,600	(880)	5,480	1,725	845	3,755	4,600
OFFICE JANITORIAL	3,876	4,637	1,419	3,218	3,478	4,697	(260)	4,637
FACILITIES RENT	19,499	12,998	9,750	3,248	3,250	13,000	(2)	0
OFFICE SUPPLIES	4,327	16,242	1,016	15,226	15,226	16,242	(0)	6,582
PERMITS & FEES	379	405	383	22	22	405	(0)	405
POSTAGE	4,416	5,250	2,098	3,152	2,020	4,118	1,132	5,100
PUBLICATION CHARGES	227	1,590	391	1,199	590	981	609	1,590
INTEREST	-	-	-	-	-	-	-	-
SWR FLOW MANAGEMENT	-	-	1,667	(1,667)	-	1,667	(1,667)	-
TELEPHONE	1,553	1,632	730	902	845	1,575	57	1,632
TRAINING & SEMINARS	368	5,874	368	5,506	3,200	3,568	2,306	5,874
TRAVEL	680	3,462	701	2,761	1,500	2,201	1,261	3,462
TRUSTEE COMPENSATION	12,405	13,500	6,750	6,750	6,750	13,500	-	13,500
UNIFORM EXPENSE	59	117	98	19	19	117	(0)	117
UTILITIES - GAS/ELECTRIC	25,698	32,271	11,550	20,721	11,781	23,331	8,940	30,000
SUBTOTAL EXPENSES	1,663,170	2,044,127	892,310	1,151,817	951,560	1,843,870	200,472	2,157,031
CAPITAL OUTLAY	168,293	967,150	701,058	266,092	122,714	823,772	143,378	520,000
LOSS/GAIN ON DISPOSALS	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE	57,450	56,023	29,970	26,053	32,205	62,175	(6,152)	62,176
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	-	-	-	-	-	-	-	-
ADD BACK DEPR	(57,450)	(56,023)	(29,970)	(26,053)	(32,205)	(62,175)	6,152	(62,176)
ADJUST TO CASH FLOW	(51,594)	-	(52,518)	52,518	52,518	-	-	-
TOTAL EXPENDITURES	1,779,868	3,011,277	1,540,850	1,470,427	1,126,792	2,667,842	343,852	2,677,031
NET CASH INCR./DECR.	256,913	(1,032,589)	(484,054)		(99,556)	(583,610)	(440,195)	(620,724)

SEWER

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

Summit Plumbing Adjustment

Current Contract 2019 - 2024

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

Table ES-5: 10-year Sewer Fund CIP

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

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

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

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

MEETING DATE: 18 February 2025

PREPARED BY: Joe Esenarro, Interim General Manager

RECOMMENDED ACTION: Review proposed modifications to the Water Enterprise Fund Rates and approve Public Hearing date of May 20, 2025.

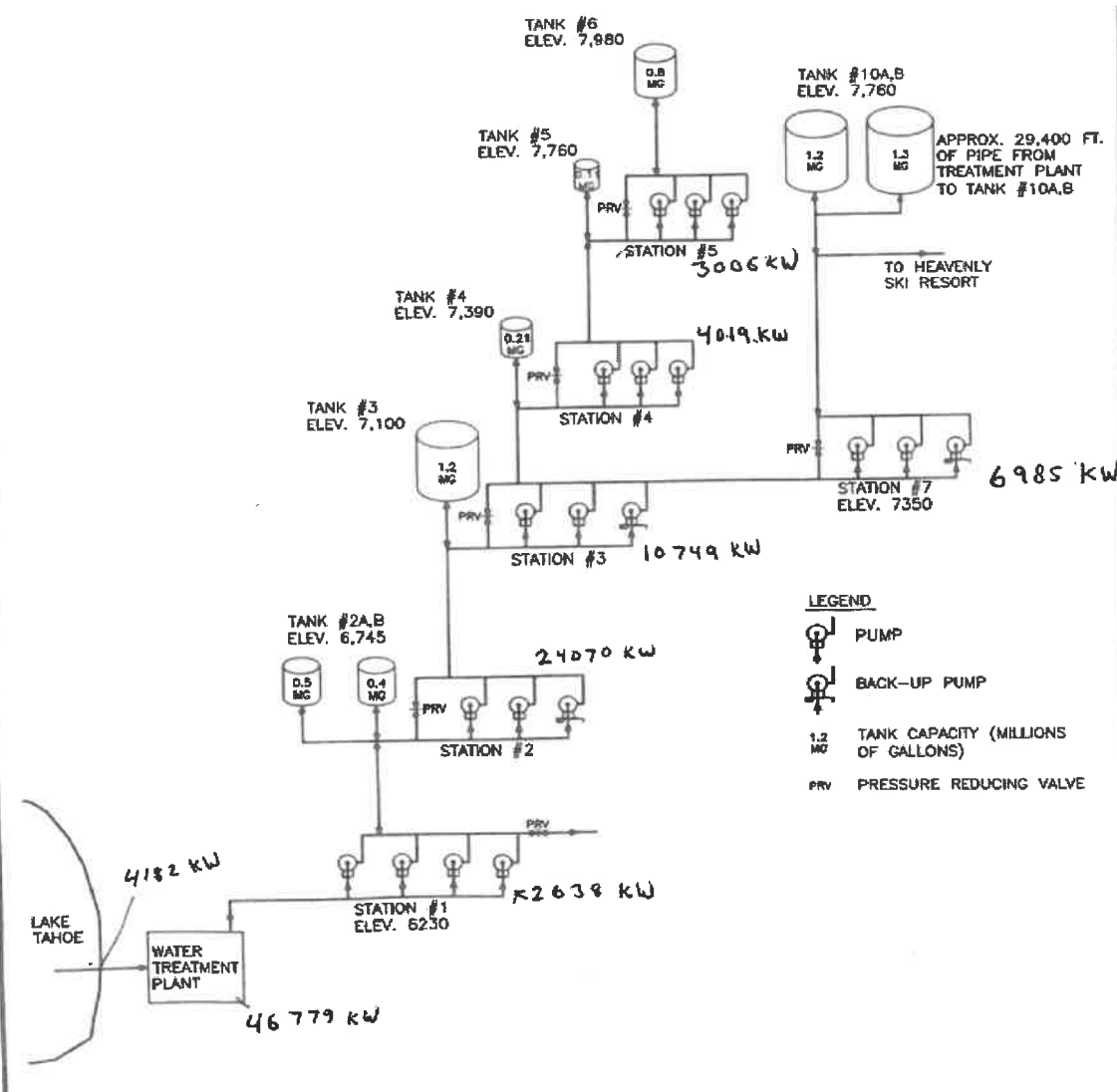
BACKGROUND INFORMATION:

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

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

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

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



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

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

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

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

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

It is recommended that May 20, 2025, be set as the public hearing date to address the rates and charges within Ordinance #1 of the district.

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

INCLUDED:

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

Fund impacted by the above action:

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

WATER

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

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

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

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

Notes

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

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

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

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

Note: Principal payments commenced January 1, 2011.

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

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

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

Note: Principal payments commenced July 1, 2013.

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

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

SCHEDULE OF DEBT REPAYMENTS
AS OF JUNE 30, 2024

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

Note: Principal payments commenced January 1, 2016.

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

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

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

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

Note: Principal payments commenced July 1, 2016.

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

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

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

**FEE SCHEDULE
EFFECTIVE OCTOBER 1, 2017**

BASE MONTHLY CHARGES

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

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

2. Residential Leak Coverage Insurance \$1.62 per month

3. Fire Protection Monthly Rate – Schedule per Meter Size

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

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

CONSUMPTIVE RATES AND TIERED RANGES

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

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

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

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

OTHER CHARGES

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

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

CONNECTION FEES

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

1. **RESIDENTIAL**

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

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

2. **COMMERCIAL**

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

3. **IRRIGATION**

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

3. **ALL CLASSIFICATIONS EXCEPT FIRE PROTECTION**

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

Connection Schedule

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

4. **FIRE PROTECTION**

Private fire protection hydrant, standpipe or sprinkler system

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

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

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

Double the amount of the connection fee per the Connection Schedule

OTHER CHARGES

1. SERVICE CALLS

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

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

3. LIEN FEES Actual cost incurred from Douglas County Recorder

4. METER TAMPERING FINE \$200.00

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

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

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

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

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

7. ACCOUNT TRANSFER FEE \$75.00

8. WATER WASTE PENALTY

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

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

10. PENALTIES ON DELINQUENT ACCOUNTS

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

First month delinquent
Thereafter

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

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

FEE SCHEDULE EFFECTIVE ~~APRIL~~ ^{JULY} 1, 2025

BASE MONTHLY CHARGES

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

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

2. Residential Leak Coverage Insurance \$0.67 per month

3. Fire Protection Monthly Rate - Schedule per Meter Size

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

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

CONSUMPTIVE RATES AND TIERED RANGES

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

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

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

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

OTHER CHARGES

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

10. Damaged or non-returned hydrant meter (Deducted from any refundable deposit)	Actual cost to repair or replace
--	----------------------------------

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

CONNECTION FEES

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

1. RESIDENTIAL

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

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

2. COMMERCIAL

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

3. IRRIGATION

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

4. ALL CLASSIFICATIONS EXCEPT FIRE PROTECTION

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

	3.5% Inc.		3.5% Inc.		3.5% Inc.	
	Current	Effective 4/1/2025	Effective 4/1/2026	Effective 4/1/2027	Effective 4/1/2027	Effective 4/1/2027
3/4" or less (minimum charge per residential unit)	\$7,700	\$7,969.50	\$8,248.43	\$8,537.13	\$8,537.13	\$8,537.13
1"	\$12,800	\$13,248.00	\$13,711.68	\$14,191.59	\$14,191.59	\$14,191.59
1 1/2"	\$25,600	\$26,496.00	\$27,423.36	\$28,383.18	\$28,383.18	\$28,383.18
2"	\$40,900	\$42,331.50	\$43,813.10	\$45,346.56	\$45,346.56	\$45,346.56
3"	\$81,800	\$84,663.00	\$87,626.21	\$90,693.13	\$90,693.13	\$90,693.13
4"	\$127,800	\$132,273.00	\$136,902.56	\$141,694.15	\$141,694.15	\$141,694.15
6"	\$255,600	\$264,546.00	\$273,805.11	\$283,388.29	\$283,388.29	\$283,388.29
8"	\$409,000	\$423,315.00	\$438,131.03	\$453,465.62	\$453,465.62	\$453,465.62

5. FIRE PROTECTION

Private fire protection hydrant, standpipe or sprinkler system

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

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

6. FINE FOR WATER CONNECTION WITHOUT DISTRICT APPROVAL

Double the amount of the connection fee per the Connection Schedule

OTHER CHARGES

1. SERVICE CALLS

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

2. INSUFFICIENT FUNDS CHECK/EFT/CREDIT CARD CHARGE

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
	\$20.00	\$20.70	\$21.42	\$22.17

3. LIEN FEES

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

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

	Current	3.5% Inc. 4/1/2025	3.5% Inc. 4/1/2026	3.5% Inc. 4/1/2027
First Offense	\$100.00	\$103.50	\$107.12	\$110.87
Second and additional Offenses (each)	\$500.00	\$517.50	\$535.61	\$554.36

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

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

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

7. ACCOUNT TRANSFER FEE

Current	3.5% Inc. \$77.63	3.5% Inc. \$80.35	3.5% Inc. \$83.16
---------	-------------------	-------------------	-------------------

8. WATER WASTE PENALTY

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

9. INSPECTION DEPOSIT

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

10. PENALTIES ON DELINQUENT ACCOUNTS

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

Sewer Rates

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

Customer Class	6% Increase			6% Increase			6% Increase			Water Consumptive Tier 2 Range
	Base Rate Effective 7/1/2019	Effective 4/1/2025	Effective 4/1/2026	Effective 4/1/2027	Allowed Water Consumption Tier 1 Range (Included in Base Rate)	Consumptive Rate (Per 1,000 gal.)	Effective 4/1/2025	Effective 4/1/2026	Effective 4/1/2027	
Customer Class Current	Current \$60.40	\$64.02	\$67.86	\$71.93	NA	Current NA	NA	NA	NA	NA
Residential - Per Equivalent Dwelling Unit	\$60.40	\$64.02	\$67.86	\$71.93	1 - 4,000 Gallons	\$17.26	\$18.30	\$19.40	\$20.56	4,000 Gallons per month per Unit
Timeshare - Per Equivalent Dwelling Unit	\$60.40	\$64.02	\$67.86	\$71.93	1 - 4,000 Gallons	\$17.26	\$18.30	\$19.40	\$20.56	4,000 Gallons per month per Unit
Commercial - Per Equivalent Dwelling Unit - Commercial w/Irrigation - Per Equivalent Dwelling Unit - based on average winter water use.	\$60.40	\$64.02	\$67.86	\$71.93	1 - 4,000 Gallons	\$17.26	\$18.30	\$19.40	\$20.56	4,000 Gallons per month per Unit

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

TITLE: INTERIM GENERAL MANAGER SALARY

For Discussion and Possible Action. Discuss and approve Interim General Managers' Salary

MEETING DATE: 18 February 2025

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

PRESENTED BY: Sandy Parks; Chairman of the board

RECOMMENDED ACTION: Discuss and provide a salary amount of \$140,000.00 for the Interim General Manager position for consideration.

BACKGROUND INFORMATION:

Recruitment for the General Manager position was initiated in December 2024, the committee interviewed applicants, as of today none have been offered the position.

Kingsbury GID's Utility Operations Superintendent agreed to fill in as the Interim General Manager at the 21st of January board meeting. The purpose of this agenda item is to offer the Interim General Manager a salary amount that is agreed upon by both parties.

INCLUDED:

Fund impacted by the above action:

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

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

TITLE: ADOPT APPLICATION FOR PUBLIC USE OF DISTRICT FACILITIES

For Discussion and Possible Action. Review and adopt the application for public use of district facilities

MEETING DATE: 18 February 2025

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

RECOMMENDED ACTION: Adopt application for the public use of the district facilities.

BACKGROUND INFORMATION:

On 17th September 2024 the board approved a policy for the public use of the boardroom on the second floor of the district facilities. The district's boardroom is constructed in a manner such that the district offices and operational areas are isolated. The boardroom with adjoining restrooms can be used while the remainder of the facility is secure. The district has tested the use of the facility with an outside organization after business hours and it was successful.

Our insurance company has been contacted and there are no stipulations that would prevent us from loaning out our facilities for public use as long as the application is approved by the G.M.

INCLUDED:

Draft application for the use of district facilities
AD 2.4 Public Use of District Facilities Policy

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 |

USE OF KINGSSBURY GENERAL IMPROVEMENT DISTRICT FACILITIES

All requests for use of facilities are subject to approval by the district.

District facilities are made available for community use not to be used to compete with private business interests. The district facilities can be used by community-based groups on the following conditions.

District facilities are not to be used to compete with private business interests. The district facilities can be used by such community-based groups on the following conditions.

- a. Use is for public agencies or not-for-profit entities serving the Stateline Community
- b. A responsible person will sign application and be responsible for protecting equipment and facilities from damage
- c. Priority of use will be first come first serve, but the district reserves the right to interrupt schedules should district matters require the use of the room
- d. The General Manager is responsible to approve or disapprove the use of room by any group which fails to meet the standard of this policy or based upon prior experience
- e. The district will not charge for the use of facility but may require a deposit or fee for anticipated expenses such as cleaning may be necessary to offset district expenses at the General Manager's discretion
- f. The district will not provide any IT services or special set up arrangements. Tables and chairs normally available in the room will be extent of service provided
- g. The boardroom is available with no provisions for food preparation. Food service for items prepared elsewhere is acceptable. No cooking is allowed, reheating with appropriate devices may be approved for use on hard surface counter, not tables
- h. District facilities shall not be used for political purposes or campaigns
- i. District facilities shall not be used for religious services
- j. The district facilities shall not be identified as the "regular meeting place" or place of business for any entity except the district
- k. There shall be no smoking in or around the facility
- l. No alcohol is allowed on site
- m. Only official service animals are permitted

HOLD HARMLESS AGREEMENT

In consideration for the use of the facilities, the applicant, on behalf of the organization, group or society, agrees to indemnify and hold harmless the Kingsbury General Improvement District, its representatives, officers, agents, and employees from any and all liabilities, claims, obligations, judgments, suits, costs, damages, expenses, and attorney's fees, incurred or paid, arising out of, or in account of any claims of any nature for damage to property or for personal injury including death, which may arise from the use of districts facilities or grounds to full extent provided by law. User accepts full responsibility for all participants and guests.

Applicant Signature

Date

KINGSBURY GENERAL IMPROVEMENT DISTRICT

160 Pineridge Drive, Stateline, NV 89449

PH (775) 588-3548 Fax (775) 588-3541

REQUEST FOR USE OF KINGSBURY GENERAL IMPROVEMENT DISTRICT

Please submit the application at least one week in advance. The information requested in this Application must be as complete as possible for your planned activity.

Name of Responsible Person and/or Organization: _____

Date: _____

Address: _____

Telephone: _____

Email: _____

Purpose of Use: _____

Requested Date(s) of Use: _____

Start Time: _____

Finish Time: _____

Expected Attendance: _____

Contact: _____ Telephone: _____

I have read and agree to all terms and conditions. I understand that the approval of this event is contingent upon compliance with provisions as stated and availability of custodian.

Signature of Applicant

_____ DISTRICT USE ONLY _____

APPROVED _____

NOT APPROVED _____

General Manager: _____

Date: _____

AD-2.4 Public use of District Facilities

2.4.1 Purpose

The purpose of this policy is to establish policy guidance for the administration of requests to use district facilities for other than district purposes.

2.4.2 Applicability

This process will be used by the district to address requests to use district facilities by other public agencies or by private entities seeking to use district facilities for other than functions related to the district. As the district has begun updating and improving its facilities, some spaces are suitable for other purposes. At the core, the district exists to provide services to the community as approved in its charter. No use of facilities by others may interfere with the mission of the district or be counter to its best interests. However, extending the use of district facilities for others may be without interference with the district and be supportive of community.

2.4.3 Public Agencies

The district facilities are a public resource and to the degree their use can promote public cost savings in any agency, it should be considered beneficial. Some public agencies such as NDEP or DOT have direct impacts on the community and to the degree feasible can be accommodated in the use of the district facilities can reflect favorably upon the district. Due to the Lake Tahoe location, the spaces may be considered useful for other reasons by requesting public agencies. In addition, when other agencies conduct formal meetings at district facilities, it may improve access for district residents to those entities.

2.4.4 Private Entities

District facilities are not to be used to compete with private business interests, however many community-based groups exist and meet in hodge podge of arrangements, such as residential homes. The district facilities can be used by such community-based groups on the following conditions.

- a. Use is for public agencies or not for profit entities serving the Stateline Community
- b. A responsible person will sign application and be responsible for protecting equipment and facilities from damage
- c. Priority of use will be first come first serve, but the district reserves the right to interrupt schedules should district matters require the use of the room
- d. The General Manager is delegated responsibility to approve or disapprove the use of the room by any group which fails to meet the standard of this policy or based upon an unsatisfactory prior experience
- e. The district will not charge for the use of the facility but may require a deposit or fee for anticipated expenses such as cleaning may be necessary to offset district expenses at the General Manager's discretion.
- f. The district will not provide any IT services or special set up arrangements. Tables and chairs normally available in the room will be the extent of service provided
- g. The room is available with no provisions for food preparation. Food service for items prepared elsewhere is acceptable. No cooking is allowed, reheating with appropriate devices may be approved.
- h. District facilities shall not be used for political purposes or campaigns
- i. District facilities shall not be used for religious services.
- j. The district facilities shall not be identified as the "regular meeting place" or place of business for any entity except the district.

2.4.5 Fees

The district may assign a fee as a deposit or for direct cost recovery which will be established in the district fee schedule. Fees may be waived by the General Manager if the impact is judged to be diminutive.

Revision:

Revision Date	Description or paragraph	Completed by

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

TITLE: MANDATORY UPDATE OF POSTAGE METER

For Discussion and Possible Action. Discussion and Possible Action regarding updating the postage meter

MEETING DATE: 18 February 2025

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

RECOMMENDED ACTION: Discuss and make an action to update our postage meter

BACKGROUND INFORMATION:

The United States Postal Service has mandated that all postage meters be transitioned to an intelligent Mail Indicia (IMI) equipped model by December 31, 2024. They extended the deadline to March 31, 2025. After the 31st of March our mail will be non-compliant.

Attachment:

Purchase Order to lease postage meter
Purchase Order to purchase postage meter
Brochure of New Postage Meter

- | | |
|---|---|
| <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 |

Customer

Organization	KINGSBURY GENERAL IMPROVEMENT DISTRICT		
DBA			
Address	PO BOX 2220		
City State Zip	STATELINE	NV	89449-2220
Phone	(775) 588-3548	Fax	(775) 588-3541

Purchase Order - Lease

NASPO/ValuePoint Contract #: CTR058809
 and / or
 State Participating Addendum (PA) #:
 99SWC-NV23-15680 (NV)

Vendor

Company Name	Quadient Leasing USA Inc. FEDERAL ID# 94-2984524		
Attention	Government Sales	DUNS# 150836872	
Address	478 Wheelers Farms Rd		
City State Zip	Milford	CT	06461
Phone	(866) 448-0045	Fax	(203) 301-2600

Ship To

Organization	KINGSBURY GENERAL IMPROVEMENT DISTRICT		
Attention	Carrie Bauwens		
Address	160 Pine Ridge Drive		
City State Zip	Stateline	NV	89449
Phone	(775) 588-3548	Email	carrie@kgid.org

P.O. Number	P.O. Date	Requisitioner	Shipped Via	F.O.B. Point	Terms
			Ground	Destination	Quarterly Invoicing

QTY	Unit	Description	Unit Price	Total
60	Months	Lease Payment	\$179.93	\$10,795.80

Lease payment specified above for products listed below includes, as applicable, reduced price equipment maintenance to reflect first year free, meter rental, meter resets, postal rate changes, software license/support/subscription fees, delivery, installation, and operator training.

Products

QTY	Product ID	Description
1	IXSAF	iX-5 Series Base w/ Autofeeder, Sealer, Catch Tray & Ink Cartridge
1	IXWP5	iX Series 5 lb Weighing Platform

1) Order is governed under the terms and conditions of the NASPO/ValuePoint Master Price Agreement Contract Number CTR058809. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.

2) Payments will be sent to:
 Quadient Leasing USA, Inc.
 Dept 3682
 PO Box 123682
 Dallas TX 75312-3682

3) Send all correspondence to:
 Quadient Leasing USA, Inc.
 478 Wheelers Farms Rd
 Milford CT 06461
 Phone: 203-301-3400
 Fax: 203-301-2600

 Authorized by Date

 Print Name Title

Customer

Organization	KINGSBURY GENERAL IMPROVEMENT DISTRICT		
DBA			
Address	PO BOX 2220		
City State Zip	STATELINE	NV	89449-2220
Phone	(775) 588-3548	Fax	(775) 588-3541

Purchase Order - Purchase

NASPO/ValuePoint Contract #: CTR058809
 and / or
 State Participating Addendum (PA) #:
 99SWC-NV23-15680 (NV)

Vendor

Company Name	Quadient Inc.	FEDERAL ID# 94-2388882
Attention	Government Sales	DUNS# 080708241
Address	478 Wheelers Farms Rd	
City State Zip	Milford	CT 06461
Phone	(203) 301-3400	Fax (203) 301-2600

Ship To

Organization	KINGSBURY GENERAL IMPROVEMENT DISTRICT		
Attention	Carrie Bauwens		
Address	160 Pine Ridge Drive		
City State Zip	Stateline	NV	89449
Phone	(775) 588-3548	Email	carrie@kgid.org

P.O. Number	P.O. Date	Requisitioner	Shipped Via	F.O.B. Point
			Ground	Destination

Products

QTY	Product ID	Description	Unit Price	Total
1	IX5AF	iX-5 Series Base w/ Autofeeder, Sealer, Catch Tray & Ink Cartridge	\$3,253.25	\$3,253.25
1	IXWP5	iX Series 5 lb Weighing Platform	\$884.00	\$884.00
			Grand Total	\$4,137.25

Delivery, installation, and operator training are included at no charge for the above products.

Related Services

Type	Notes	Unit	Unit Price	Terms
Meter Rental	Includes resets and postal rate changes	Months	\$37.00	Quarterly Invoicing
Equipment Maintenance (on site)	First Year Free, invoicing commences in year two	Years	\$828.00	Quarterly Invoicing

1) Order is governed under the terms and conditions of the NASPO/ValuePoint Master Price Agreement Contract Number CTR058809. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.

2) Payments will be sent to:
 Quadient, Inc.
 Dept 3689
 PO Box 123689
 Dallas TX 75312-3689

 Authorized by Date

3) Send all correspondence to:
 Quadient, Inc.
 478 Wheelers Farms Rd
 Milford CT 06461
 Phone: 203-301-3400
 Fax: 203-301-2600

 Print Name Title

BUSINESS ACCELERATED

Simple. Flexible. Reliable.



iX-5 Series

The iX-5 offers flexibility and efficiency while maintaining job integrity every step of the way. Ideal for mid-level mail volumes, the iX-5 is available in two models, a power-assisted hand feed (iX-5 HF) or with auto-feed technology (iX-5 AF).

The iX-5 boasts a modern design with a color screen and easy-to-use control panel. The system meets the latest Intelligent Mail Indicia (IMI) and Dimensional Weighing (DIM) USPS® requirements. The contemporary design of the iX-5 Series depicts clean lines and bold edges while maintaining Quadi^{ent}'s commitment to build and ship products in the most ecological manner.



EXPERIENCE
A rich history of world-class leadership



PROVEN RESULTS
96% customer satisfaction rate

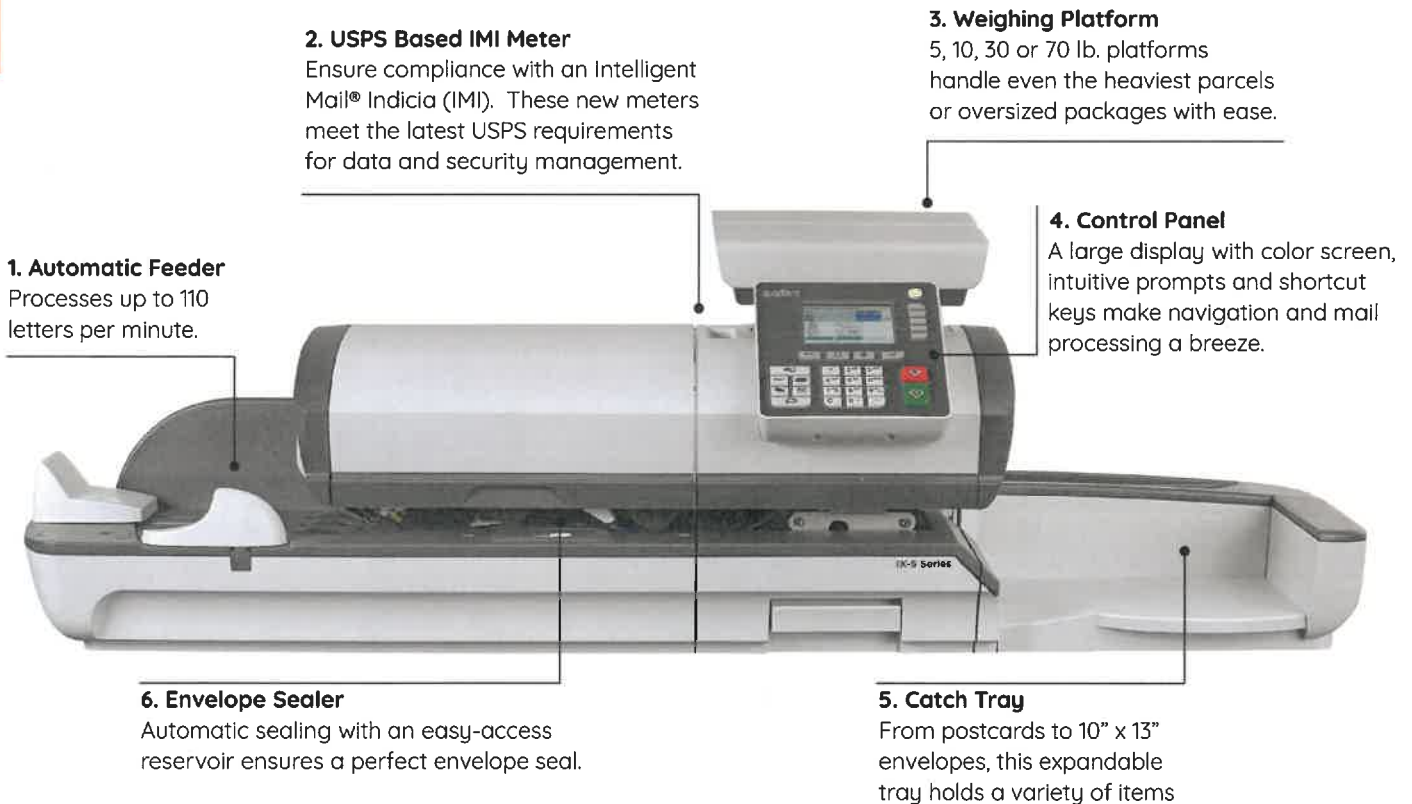


EXPERTISE
8 billion personalized experiences annually



BACKED BY THE EXPERTS
Gartner, Forrester, and Aspire

INNOVATION DRIVEN BY EXPERIENCE



OPTIMIZING EFFICIENCY

The IX-5 HF offers a power-assisted hand feeder/moistener combination and processes up to 75 lpm. All other components of the mailing system are shared with the IX-5 AF system.



MULTI-CARRIER SHIPPING WITH NEOSHIP ADVANCED

Times are changing and businesses want options when it comes to sending parcels. Some companies are extremely loyal to a specific carrier, while others are focused on the bottom line. Hitting a delivery target, or sending an item at the lowest cost are key priorities. Neoship ADVANCED provides the choices businesses are looking for.



- Multi-carrier shipping using USPS®, UPS® and FedEx®
- Cost and time saving opportunities with rate shopping:
 - Neoship automatically identifies the lowest cost or fastest delivery method for getting a parcel to its final destination
- An intuitive interface makes desktop shipping a breeze
- USPS® IM®pb compliant solution
- Discounted postage rates with Commercial Base Pricing
- Free address correction services
- Streamlined shipping workflow with batch processing

MANAGE, CONTROL AND TRACK POSTAGE EXPENSES WITH NEOSTATS

This robust application provides tools to reconcile postage dollars down to 1/10 of a cent in minutes!

- Analyze postage expense data in summary or detailed formats
- Tighten postage forecasting and budgets by understanding postage usage trends on a daily, weekly, or monthly basis
- Optimize potential cost savings by reviewing use of USPS Mail Classes and Weight Break detail
- Create spreadsheets and eye-catching colorful graphs
- Export and share data for additional analysis

This flexible solution supports predefined and user-defined reporting parameters based on Mail Class, Account/Department, Weight Break, Presort and Operator details.

Neostats Enhanced supports a single mailing system. Upgrade to Neostats Consolidated to centralize postage expense data for multiple mailing systems at one location or across many.



SPECIFICATIONS

USPS based IMI meter	Standard
Processing speed iX-5 HF	Up to 75 lpm
Processing speed iX-5 AF	Up to 110 lpm
Feeding capability iX-5 HF	Semi-automatic hand feed
Feeding capability iX-5 AF	Automatic feed
Color display	Standard
On-screen DIM calculations	Standard
Weighing platform	5 lb. Standard
Accounts/departments	100 Standard
Envelope minimum	3.5" X 5"
Envelope maximum	10" x 13"
Envelope thickness	Up to ½"
Envelope orientation	Landscape or portrait
Connectivity	LAN Standard
Job imprint memories	9
Neoslogan	Standard
Postage meter tapes	Yes, integrated automatic dispenser
4-digit PIN code	Standard
Neostats Basic postage expense reporting	Standard

OPTIONS

Differential weighing	Available
External weighing platform	Available 10, 30 or 70 lb.
Accounts/departments upgrade	300 or 500
E-Services with Electronic Return Receipt	Available
Neostats Enhanced postage expense reporting	Available
Neostats Consolidated postage expense reporting	Available
Neoship PLUS online shipping software (USPS only)	Available
Neoship ADVANCED multi-carrier online shipping software	Available
IPV6	Available

SYSTEM DIMENSIONS

iX-5 HF with envelope tray	33" x 15" x 12"
iX-5 AF with envelope tray	47" x 15" x 12"

Guided by Quadient's Sustainable Design and Responsible Manufacturing Policy, our products may contain reused components. For more Information, visit www.quadient.com/about-us/sustainable-design-and-manufacturing.



About Quadient®

Quadient is the driving force behind the world's most meaningful customer experiences. By focusing on four key solution areas including Customer Experience Management, Business Process Automation, Mail-related Solutions, and Parcel Locker Solutions, Quadient helps simplify the connection between people and what matters. Quadient supports hundreds of thousands of customers worldwide in their quest to create relevant, personalized connections and achieve customer experience excellence. Quadient is listed in compartment B of Euronext Paris (QDT) and belongs to the SBF 120 index.

For more information about Quadient, visit www.quadient.com

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

TITLE: DIRECT DISTRICT COUNSEL AS TO DESIRED COURSE OF ACTION REGARDING THE PENDING NEVADA SUPREME COURT APPEAL FOLLOWING JUDGE GREGORY’S JUDGMENT OF JUDICIAL CONFIRMATION.

For Discussion and Possible Action. Direct district counsel as to the desired course of pending judgment with the Nevada Supreme Court.

MEETING DATE: 18 February 2025

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

PRESENTED BY: Chuck Zumpft; District Counsel

RECOMMENDED ACTION: Direction if the district is to maintain the appeal or dismiss the appeal. Also, to confirm which two board members will work with counsel through the settlement process.

BACKGROUND INFORMATION:

When we last discussed legal proceedings regarding Judge Gregory’s findings on January 21, 2025, meeting of the board, a motion (M-01/21/25-8) was unanimously passed to move forward with having KGID council file an appeal on behalf of the district.

The prevailing view was that the appeal would be an avenue to pursue settlement discussion while having some protection from the judgment. Given that there may be no settlement through the Supreme Court’s program, counsel is uncertain as to the Board’s desire to maintain the appeal. All the realities that we previously discussed remain true. The counsel needs to know whether to maintain the appeal or dismiss the appeal and accept the shackle that is the current judgment.

Alternatively, if the mediation does proceed, we need to submit confidential settlement statements. Mr. Wasick directed that we add 30 days to the 14 days allowed by the rules, so that will make the statement due in mid-march. We do need to confirm which two board members will work with counsel through the settlement process, so that we can prepare the memorandum, which is essentially our proposed resolution with the fire district.

Funds 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 |

1

MEMO TO: Board of Trustees

FROM: Joe Esenarro, Interim General Manager

SUBJECT: Interim General Manager Report for the meeting of February 18, 2025

Transitioning from Utility Operations Superintendent to Interim General Manager. tackling tasks which include budgeting, claims, updating banking, addressing Mitch's emails, communicating with important contacts, educating myself on upcoming projects and continuing to oversee the crew to make sure they are prioritizing daily projects as needed.

Big kudos to the entire staff for helping wherever is needed during this transition.

Communicated via email with F&B (Manchester) after sending them a copy of their contract, highlighting the paragraph that shows they are responsible for clearing snow to and from around the fire hydrants along with a map of the primary hydrants. We are setting up a meeting with them to go over the details in person.

Summit completed the water service line replacement on Holly Lane.

Summit repaired sewer lateral at 476 Andria.

MacLeod Watt's performed valuation services for liability.

Built and completed a Lean to cover the air conditioning units from snow damage at 160 Pineridge.

The crew completed the small equipment maintenance.

Our crew completed some pump station maintenance.

Took the lead for the Osha inspection of our Lake Station, 160 Pineridge and Station 2.

The antenna was re-mounted at 160 Pineridge by Tom Swick, Thunderbird Communications to check alignment & strength for future Scada.

Conference call with Derek Noack regarding the fire Hydrant issue on Kimberly Brook insurance litigation. Sent information for upcoming mediation of February 26th.

Met with Dowl to go over upcoming projects.

Working with Beach Club on an upcoming project regarding easements and water line relocations.

Submitted monthly reports to the state.

Re-arranged the office to better fit the needs of the administration team.

Cleaned up and created a space for the crew to be able to work at a desk when needed.

Water production for the month was 13,480,000 gallons.

MEMO TO: Joe Esenarro, Interim General Manager
FROM: Judy Brewer, Administrative & Human Resource Supervisor
SUBJECT: Management Report for February 2025

Rental Property (298 Kingsbury)

- Full occupancy
- Exploring the possibility of having KGID manage the property

General Information

- Document imaging project continuing to move forward
- Researching outsourcing bill preparation and mailing
- Actively searching for an individual interested in generating board meeting minutes
- The contractor keys for our building are re-keyed and have been organized by our Utility Billing Coordinator
- Administrative Clerk/Secretary attended an online “Front Desk Skills for Administrative Assistants”
- The H.R. Supervisor attended “Toughest Supervisor Challenges” at Pool Pact

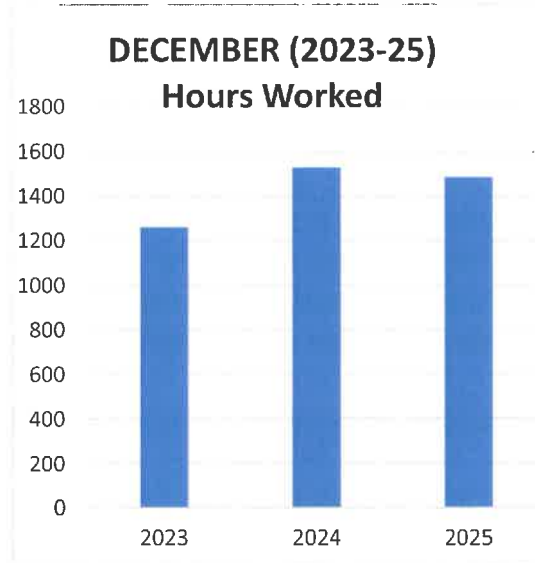
Human Resources

- Recruiting for General Manager, Water Operator, Finance Manager and Civil Engineer
- Created a 5 tier pay range for the Engineer position, waiting for feedback and approval
- Receiving numerous requests for records etc.
- Familiarizing myself with open projects, internal and external
- Met with Pac States our I.T. company to update any outstanding projects within our building
- Receiving resumes for the G.M. position and assisting the ADHOC team when necessary

SERVICE REQUEST (JANUARY 24 vs JANUARY 25)

Jan. 2024			Jan. 2025		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	2	100.00	OFF/ON	5	150.00
INSPECTION	19	0.00	INSPECTION	9	0.00
LEAK	0	0.00	LEAK	0	0.00
REPAIR	1	111.25	REPAIR	2	325.25
OFF	4	250.00	OFF	5	150.00
ESCROW	3	150.00	ESCROW	1	50.00
ON	4	200.00	ON	4	100.00
ONCALL	0	00.00	ONCALL	1	100.00
NEW	0	0.00	NEW	0	0.00
PROFILE	2	0.00	PROFILE	1	0.00
TAMPER	1	200.00	TAMPER	1	200.00
FROZEN	1	0.00	FROZEN	1	50.00
CHANGE	1	0.00	CHANGE	4	0.00
REMOVE	0	0.00	REMOVE	2	0.00
TOTAL	38	1011.25	TOTAL	37	1125.25

**HOURS WORKED COMPARISON
(December 2023-2024-2025)**



LIENS (December 2024)

111 Tramway Dr. A-10 \$ 2,205.84

County Tax roll collection:

759 Boulder Court #Q \$104,288.82

495 Tramway Drive, #12 \$103,589.03

Service Turned Off:

165 Irwin A&B \$53,561.55 Turned off in 2016

302 Griffin Court \$13,977.72 Turned off in 2021



MEMORANDUM

TO: Joe Esenarro, General Manager, Kingsbury GID
FROM: Travis Marshall, PE, Project Manager, DOWL
DATE: February 11, 2025
SUBJECT: Engineering Report for the Meeting of February 18, 2025

GENERAL

- Assisted with general service request items and general correspondence:
 - Annual client meeting DOWL marketing effort with General Manager and GID Staff to discuss status of all active and future projects and DOWL performance.
 - Coordination with OFA for updated NIFS login.
 - NIFS Pre-Application updates for OFA SRF Priority List for anticipated water and sewer projects.
 - Updated CIP outlook for Water, Sewer, and Road Projects.

PROJECTS

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

- On-call construction observation will resume next summer.

Task Order #54: Sewer Master Plan

- Final Sewer Master Plan and Bypass memo submitted to General Manager. Bypass Memo discussions to continue through final deliverables.

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

- FY23: Andria and Barrett (West)
- FY24: Tramway and Tina
- FY25: Maryanne and Barrett
 - All tasks listed are complete for design.

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

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

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

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

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- DOWL continues to coordinate with the District to complete contractual requirements and Federal Funding Requirements.
- Project Closeout Documents provided to District for upload to NIFS.
- Final Contract price and Pay Applications have been completed. Closeout documentation requested from Contractor to provide Final Acceptance Letter by DOWL and District.
- Project Closeout to be completed February 2025 for Ponderosa MHP.

MEMORANDUM

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

- DOWL coordinated with General Manager on Construction and Bidding schedule. Amendment to Design Schedule provided to General Manager as project construction to begin Summer 2026.
- Final design deliverables and contract documents to be submitted to General Manager March 2025.
- 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 incorporating General Manager input on project scope to received final deliverables February 2025.
- Construction project anticipated to be bid in February and awarded in March for Approval at District Board Meeting.
- Project includes full rehabilitation for Andria/N Benjamin, Tramway, Quaking Aspen, S Benjamin, and Terrace View. Other roadwork includes a district-wide crack repair, full section replacements, and Manhole/valve collar reconstruction.
- Preliminary Road CIP planning to consider future Water CIP and active construction projects in service area.

Kingsburg

Jan. 25, 2025

Dear Mr. General Manager:

My social workers from Douglas County informed me on Jan. 22, 2025 the reason you have a lien on my property, a bill for \$51,000 was for a connection from your water line to my property. I didn't know that was the reason for \$51,000 bill, a lien on my property, and the ability to sell my property under me. I was never informed about this unless you sent me a registered mail letter. As a bad person you didn't ^{just} send me a letter informing me. In 40 ⁽¹⁹⁸⁵⁾ years when I bought this property I probably signed something about water. I'm now 84 years old alone, so I didn't always know things.

I am thinking of three things to do along with your rating on ^{my} account. You want to sign me \$51,000 or give my property worth 900,000 to \$1,000,000 according to a realtor a few days ago. The three things are: (1) writing a book When It's Legal, It Could Be Immoral. (2) write Pres. Donald Trump. He might do nothing. I have written him three times in 6 years. ^{to} inform the I.R.S. that I paid nearly 20,000 from 2009 to 2016 for no water, ^{and} Now I still have no water a bill for \$51,000 a lien ^{and} where you could sell my property anytime. I want to know if you paid taxes on "free money" from me and others.

Virginia Toy
P.O. Box 4105
Stateline, NV. 89449

The bill is now \$52,505.94 for nothing. How much does it cost to put a connection from the street to my property?

RECEIVED

JAN 30 2025

Initial: _____

RECEIVED Feb. 7, 2025

FEB 10 2025

Dear General Manager:

I am Virginia Toye ^{Initial:} I am basically not a trouble maker.

I now realize your water company is a monopoly. I also realize your company should not make people who acquire a property sign a statement that that person will pay your bills because your water line is connected to the property.

People do not know what will happen forty years from then. People can't anticipate they might end up divorced, and alone and even 84 years old!

I now realize I don't want water. A house down my block had "freeze back" and three stories of damage. This might happen to me. I might forget to turn off the water during winter. When one gets old, there must be changes. For example:

I almost had three fires. The last time this happened scared me. I now only cook with a crock pot that has an automatic turn off valve.

If your company makes some changes to my situation for the better I will not make trouble. The paper that people have to sign when they purchase a property that they must pay your water bills should be optional. People should have the right to have water or not. Also, to have a bill for \$2,505 for nothing is unconscionable. Also, to get a lien on people's property with the right to steal their property is not right. Right now, you might be able to do that legally, but as Abraham Lincoln said, this could not be moral.

I hope you are smart enough to understand my reasonings and act accordingly. All I want is for

you to void the bills for nothing #52,525,
and take the lien from my property, I have a
feeling if people know the facts of this case
they also will feel the injustice of this.

Also, there might be a bill that you cannot
deny people water, if they want it. If I didn't have
another home I could have died without water.

You don't understand what hardships I had to bear
without water. I've conquered them all, I even
found ten good things of not having water.

I even thought of writing a book When It's Legal,
It might not be moral. For single persons having no
water could be an alternative solution to having more
money for other things. They might look into incinerator
toilet.

I've suffered greatly. It's time to have all this
stop.

Virginia Toy
P.O. Box 1105
Stateline, NV, 89449.