



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MEETING NOTICE & PUBLIC HEARING  
AGENDA  
THURSDAY MAY 21, 2026**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Thursday May 21, 2026, at the District office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the District website ([www.kgid.org](http://www.kgid.org)), *News & Notices*. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

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

Remote attendance is welcomed. To offer public comment prior to the meeting, individuals may submit comments using the drop box located at the District office entrance, or email to [derek@kgid.org](mailto:derek@kgid.org)

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

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

<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09&omn=88087591740>

Meeting ID: 775 588 3548 Passcode: 5883548

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**MISSION STATEMENT**

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

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

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

## AGENDA

5:00 P.M.

**1. Call to Order**

**2. Pledge of Allegiance**

**3. Roll Call**

**4. Public Comment**

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

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

**6. Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on April 9, 2026.

**7. Closed Session:** Pursuant to NRS 241.030, the Board will meet in closed session to receive an update and discuss matters related to labor negotiations and collective bargaining strategy regarding the Collective Bargaining Agreement (CBA).

### NEW BUSINESS

**8. For Information and Possible Action:** Approval of list of Claims, April 2026

**9. For Information and Possible Action: PUBLIC HEARING** on Fiscal Year 2026/2027 Final Budget including discussion and approval of FY 2026/2027 Budget

**10. For Information and Possible Action:** Discussion of Employee Healthcare Benefit Options and HSA Contribution Structure

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

1. Board Member Reports
2. Management Report
3. Engineer Report
4. Attorney Report

5. Correspondence
6. Announcements and Final Public Comment
7. **For Possible Action;** Adjournment



**Kingsbury General Improvement District  
Board of Trustees**

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

**MEETING MINUTES**

**ADJOURNED MEETING OF THE KGID BOARD OF TRUSTEES  
HELD AT 160 PINE RIDGE DR. STATELINE, NV ON APRIL 9, 2026  
<https://kgid.org>**

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

**1. Call to Order**

**2. Pledge of Allegiance**

Chair Johns led the Pledge of Allegiance.

**3. Roll Call**

Chair Ed Johns, Trustee John Shearer, Trustee Jessica Grime, Trustee Sara Nelson, General Manager Derek Dombrook, Utility Ops Superintendent Byran Moss, Admin H.R. Supervisor Judy Brewer, Accountant II Brandy Johns and General Counsel Chuck Zumpft were all present in person. Trustee Cindy Trigg attended via zoom. Also present in person were Travis Marshall and Zak Mougharbel.

**4. Public Comment**

Mr. Zak Mougharbel presented 323 Tramway asking for a three-to-four-month payment plan on the connection fees in the amount of \$359,617.00 due to hardship, which was noted for future discussion at an agenda meeting.

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

The full discussion related to item 5 can be heard at:

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

**Media Timestamp (02:30 – 03:04)**

**M-04-9-26-1:** To approve the agenda as submitted/posted for Kingsbury GID Board of Trustees Meeting April 9, 2026.

Moved by Nelson

Seconded by Shearer

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

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**NAYS:** None

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Motion Passed

**6. Approval of Minutes: For Possible Action: Approval of the Minutes for the Board of Trustees meeting March 17 and March 31, 2026.**

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

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

**Media Timestamp (03:05 – 04:35)**

Johns suggested we update the minutes page to specify what document is being attested/signed and provide to Johns by the next board meeting.

**M-04-09-26-2:** To approve the minutes for March 17 and March 31, 2026.

Moved by Grimes

Seconded by Nelson

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

5

**NAYS:** None

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Motion Passed

**7. Management Update: Status of Recruitment for Business and Contracts Manager (Informational Only, No Action)**

This item was skipped

**NEW BUSINESS FOR POSSIBLE ACTION**

**8. For Discussion and Possible Action: Approve the list of Claims – March 2026**

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

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

**Media Timestamp (38:00 – 43:20)**





The board discussed placing a property on the Douglas County tax roll but determined they needed to complete several steps first, including providing written notice to the property owner. Item #12 has been tabled for future consideration.

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

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

**Media Timestamp (43:25 – 1:09:05)**

**1. Board Member Reports**

John's asked if we were addressing the leak at Charlena's building that appears to be on our side of the valve that is rotting their building. Moss said that he will get it fixed.

**2. Engineering Report**

KGID Ops yard is working with mechanical engineers and will have an update at the May board meeting. Kahle sewer improvements confirmation from NTCD contractor stating that they probably can't fit us in for the improvements this year. Update from the sewer authority regarding what types of pipes we will need for the flows for the Kahle component.

**3. Management Reports**

**GM Dornbrook:**

Dornbrook reported that, as part of his continued review of District operations and historical organizational structure, he evaluated the former Business and Contracts Manager position. He noted that the position appeared to provide significant value in the areas of administrative coordination, financial oversight, and contract management.

Dornbrook advised the Board that Ben Johnson has initiated the appraisal process for 298 Kingsbury.

Mr. Dornbrook briefly discussed the development of a District artificial intelligence (AI) policy.

Discussion was held regarding on-call reimbursement for the Operations Superintendent position.

Dornbrook reported that development of budget assumptions related to revenues, capital planning, and reserve funding will be informed by the District's ongoing rate study, which is scheduled for Board presentation in June 2026.

Staff is currently researching Health Savings Account (HSA) updates for future Board consideration, with additional information anticipated in May 2026. Dornbrook also briefly discussed potential grant funding opportunities. Discussion was held regarding the possibility of future candidate forums. (See full report in the KGID Board Packet available on the KGID website.)

**Brewer:**

Contacted Group West regarding ceiling tiles that show signs of leak in our building at 160 Pineridge.  
Water Operator Contractors job post on hold until we get starting rates.  
Asked if there are any questions on the remainder of her report (See full report on KGID Website-Board Package)

**Moss:**

Daily operations, state reports, worked on 2026-27 budget, Worked with Summit plumbing to replace pressure reducing vault at Tramway and Boulder Court, interviewed road maintenance position, etc. (See full report on KGID Website-Board Package)

**4. Attorney Report (Nothing presented)**

**5. Correspondence**

Zak Mougharbel with Peak contested the charges asking for a waiver, reduction and asked if he could split up the payments or enter him into a payment plan.

**13. Final Public Comment:**

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

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

None

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

The meeting of the Kingsbury GID Board of Trustees adjourned at 6:10 PM.

Respectfully submitted,

Attest:

\_\_\_\_\_  
Ed Johns, Chair

\_\_\_\_\_  
Cindy Trigg, Secretary

**ADJOURNED MEETING OF THE KGID BOARD OF TRUSTEES  
HELD AT 160 PINE RIDGE DR. STATELINE, NV ON APRIL 9, 2026**

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

**TITLE: APPROVAL OF LIST OF CLAIMS**

**MEETING DATE:** May 21, 2026

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

**RECOMMENDED ACTION:**

It is recommended that the Board of Trustees review and approve the list of claims for April 7, 2026, to May 12, 2026, from check number 66324 to 66435 for a total of \$744,048.36.

**BACKGROUND INFORMATION:**

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

**INCLUDED:**

- A. List of Claims for April 7, 2026, to May 12, 2026

**Fund impacted by above action:**

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

**Bank Reconciliation  
Board Audit**

User: BJohns  
 Printed: 05/12/2026 - 11:45AM  
 Date Range: 04/07/2026 - 05/12/2026



Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66324-66327	Payroll		<i>Transferred from Abila (see attached detail)</i>	04/07/2026		\$1,572.86
66328-66332	Payroll		<i>Transferred from Abila (see attached detail)</i>	04/09/2026		\$3,695.60
66333	General Fund	Allison Mackenzie, Ltd	Labor Negotiations 3/17/26 Board Meeting, 3/20/26 Emails, 3/25	04/09/2026	304.69	
66333	Water Fund	Allison Mackenzie, Ltd	Labor Negotiations 3/17/26 Board Meeting, 3/20/26 Emails, 3/25	04/09/2026	1,406.25	
66333	Sewer Fund	Allison Mackenzie, Ltd	Labor Negotiations 3/17/26 Board Meeting, 3/20/26 Emails, 3/25	04/09/2026	398.44	
66333	Snow Fund	Allison Mackenzie, Ltd	Labor Negotiations 3/17/26 Board Meeting, 3/20/26 Emails, 3/25	04/09/2026	234.37	
		<b>Total for Check Number 66333:</b>			455.75	\$2,343.75
66334	Water Fund	Arctic Electricians	Station 4 Crcut Breaker Issue	04/09/2026		\$455.75
66335		<b>Total for Check Number 66334:</b>			224.27	\$224.27
66335	298 Kingsbury	Ascen Heating And Air Llc	298 Kingsbury Grade replace thermostat.	04/09/2026		
		<b>Total for Check Number 66335:</b>			6.74	
66336	General Fund	Batteries Plus Bulbs #350	General Managers Battery Backup 12V 8AH Lead	04/09/2026	26.94	
66336	Water Fund	Batteries Plus Bulbs #350	General Managers Battery Backup 12V 8AH Lead	04/09/2026	4.48	
66336	Sewer Fund	Batteries Plus Bulbs #350	General Managers Battery Backup 12V 8AH Lead	04/09/2026	6.74	
66336	Snow Fund	Batteries Plus Bulbs #350	General Managers Battery Backup 12V 8AH Lead	04/09/2026		\$44.90
		<b>Total for Check Number 66336:</b>			332,901.25	\$332,901.25
66337	Sewer Fund	Douglas County Lake Tahoe	Maintenance & Operation Assessments Qtr. 4 04/26	04/09/2026		
		<b>Total for Check Number 66337:</b>			7,188.75	\$7,188.75
66338	Sewer Fund	Dowl, LLC	Engineering services Market Lift Station PER	04/09/2026		
66339	General Fund	Flyers Energy LLC	65 units carb reg eth90 units ulsd carb dyed #2 dsl	04/09/2026	285.20	
66339	Water Fund	Flyers Energy LLC	Fuel Regular 100 gal. Diesel 250 gal.	04/09/2026	2,281.60	
66339	Snow Fund	Flyers Energy LLC	Fuel Regular 100 gal. Diesel 250 gal.	04/09/2026	285.19	
		<b>Total for Check Number 66339:</b>			130.79	\$2,851.99
66340	Sewer Fund	Frontier Communications	775-588-2410-11700-5 Easy	04/09/2026		
		<b>Total for Check Number 66340:</b>			100.00	\$130.79
66341	General Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings March 2026	04/09/2026		
66341	Water Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings March 2026	04/09/2026	1,200.00	
66341	Sewer Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings March 2026	04/09/2026	600.00	
66341	Snow Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings March 2026	04/09/2026	100.00	
		<b>Total for Check Number 66341:</b>			29.38	\$2,000.00
66342	General Fund	High Sierra Elevator Inspector	Cat 1 Testing for Annual Permit	04/09/2026		
66342	Water Fund	High Sierra Elevator Inspector	Cat 1 Testing for Annual Permit	04/09/2026	352.50	
66342	Sewer Fund	High Sierra Elevator Inspector	Cat 1 Testing for Annual Permit	04/09/2026	176.24	
66342	Snow Fund	High Sierra Elevator Inspector	Cat 1 Testing for Annual Permit	04/09/2026	29.38	
		<b>Total for Check Number 66342:</b>				\$587.50

Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66343	General Fund	Kingsbury Automotive & Suppl Truck 0808	Combination Box Lamp	04/09/2026	5.79	
66343	Water Fund	Kingsbury Automotive & Suppl Truck 0808	Combination Box Lamp	04/09/2026	46.31	
66343	Snow Fund	Kingsbury Automotive & Suppl Truck 0808	Combination Box Lamp	04/09/2026	5.79	\$57.89
	<b>Total for Check Number 66343:</b>					
66344	Water Fund	Linde Gas & Equipment Inc.	Acct. 71572887 Industrial Acetylene Ind High Pressure	04/09/2026	217.33	\$217.33
	<b>Total for Check Number 66344:</b>					
66345	Snow Fund	Manchester Enterprises	Retention Snow Removal Advance 03/2026	04/09/2026	35,000.00	\$35,000.00
	<b>Total for Check Number 66345:</b>					
66346	Water Fund	McLaughlin Waste Equip, Inc	Station 2 Dumpster Replaced 36x42 2yd Metal Apartment Lids F	04/09/2026	1,569.82	\$1,569.82
	<b>Total for Check Number 66346:</b>					
66347	General Fund	Nevada News Group	FY 2026 Road Replacement & Rehab Project Ad	04/09/2026	170.00	\$170.00
	<b>Total for Check Number 66347:</b>					
66348	General Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines	04/09/2026	12.96	
66348	Water Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines	04/09/2026	177.15	
66348	Sewer Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines	04/09/2026	56.18	
66348	Snow Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines	04/09/2026	12.96	
	<b>Total for Check Number 66348:</b>					
66349	General Fund	NV Energy	1000044086803270814 801 Kingsbury Grade Unit Lights	04/09/2026	13.82	
66349	Water Fund	NV Energy	1000044046907329692 399 Eugene Dr	04/09/2026	7,598.56	
66349	Sewer Fund	NV Energy	1000044086803270814 801 Kingsbury Grade Unit Lights	04/09/2026	3.46	
66349	Snow Fund	NV Energy	1000044086803270814 801 Kingsbury Grade Unit Lights	04/09/2026	3.46	
	<b>Total for Check Number 66349:</b>					
66350	General Fund	Otis Elevator Company	Annual Fire Test on Elevator	04/09/2026	75.31	
66350	Water Fund	Otis Elevator Company	Annual Fire Test on Elevator	04/09/2026	903.76	
66350	Sewer Fund	Otis Elevator Company	Annual Fire Test on Elevator	04/09/2026	451.88	
66350	Snow Fund	Otis Elevator Company	Annual Fire Test on Elevator	04/09/2026	75.31	
	<b>Total for Check Number 66350:</b>					
66351	General Fund	Pacific Office Automation	Acct: 3691777720 Copier Lease	04/09/2026	23.38	
66351	Water Fund	Pacific Office Automation	Acct: 3691777720 Copier Lease	04/09/2026	280.57	
66351	Sewer Fund	Pacific Office Automation	Acct: 3691777720 Copier Lease	04/09/2026	140.28	
66351	Snow Fund	Pacific Office Automation	Acct: 3691777720 Copier Lease	04/09/2026	23.38	
	<b>Total for Check Number 66351:</b>					
66352	General Fund	Public Employees Benefit Proç Acct. 360	Medical Insurance Brewer, Dornbrook & Moss	04/09/2026	575.03	
66352	Water Fund	Public Employees Benefit Proç Acct. 360	Medical Insurance Brewer, Dornbrook & Moss	04/09/2026	1,870.14	
66352	Sewer Fund	Public Employees Benefit Proç Acct. 360	Medical Insurance Brewer, Dornbrook & Moss	04/09/2026	957.62	
66352	Snow Fund	Public Employees Benefit Proç Acct. 360	Medical Insurance Brewer, Dornbrook & Moss	04/09/2026	430.71	
	<b>Total for Check Number 66352:</b>					
66353	Water Fund	Round Hill General Impr Dist	Commercial consumption Dorla Ct. 2/17 to 3/31/26	04/09/2026	123.00	\$123.00
	<b>Total for Check Number 66353:</b>					
66354	Water Fund	SGS Silver State Laboratories	Colliforms-QT	04/09/2026	162.00	\$162.00
	<b>Total for Check Number 66354:</b>					
66355	General Fund	South Lake Tahoe Ace Hardw	Bit Set 1" 9 piece	04/09/2026	12.99	
66355	Water Fund	South Lake Tahoe Ace Hardw	Door hardware for Stations 4&5	04/09/2026	122.33	
	<b>Total for Check Number 66355:</b>					

Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66356	General Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade Service 3/2 & 3/26/26	04/09/2026	84.42	
66356	Water Fund	South Tahoe Refuse	Acct. 10-17862 3 165 Terrace View Dr Service 3/26/26	04/09/2026	331.20	
66356	Sewer Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade Service 3/2 & 3/26/26	04/09/2026	101.11	
66356	Snow Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade Service 3/2 & 3/26/26	04/09/2026	31.54	
66356	298 Kingsbury	South Tahoe Refuse	Acct. 10-41521 5 160 Pineridge/298 Kingsbury Bear Proof Rent	04/09/2026	278.26	\$826.53
	<b>Total for Check Number 66356:</b>					
66357	General Fund	Springbrook Software Compar GL & AP Implementation Review Load, Set up Config, Data Cha	04/09/2026	885.59		
66357	Water Fund	Springbrook Software Compar Add-Ons Pre-work Review, Implementation & Planning	04/09/2026	10,636.23		
66357	Sewer Fund	Springbrook Software Compar Springbrook GL & AP Implementation Planning, Discover, Kicko	04/09/2026	5,319.64		
66357	Snow Fund	Springbrook Software Compar Add-Ons Pre-work Review, Implementation & Planning	04/09/2026	888.29		\$17,729.75
	<b>Total for Check Number 66357:</b>					
66358	General Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent 3/26	04/09/2026	12.00	
66358	Water Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent 3/26	04/09/2026	12.00	
66358	Sewer Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent 3/26	04/09/2026	3.00	
66358	Snow Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent 3/26	04/09/2026	3.00	\$30.00
	<b>Total for Check Number 66358:</b>					
66359	General Fund	Tech Tastic LLC	Managed Service Suite 4/2026	04/09/2026	72.28	
66359	Water Fund	Tech Tastic LLC	Managed Service Suite 4/2026	04/09/2026	867.38	
66359	Sewer Fund	Tech Tastic LLC	Managed Service Suite 4/2026	04/09/2026	433.69	
66359	Snow Fund	Tech Tastic LLC	Managed Service Suite 4/2026	04/09/2026	72.28	\$1,445.63
	<b>Total for Check Number 66359:</b>					
66360	Water Fund	Tessenderlo Kerley, Inc.	Station 1 Captor, NSF STD 60 275 gal Qty. 3	04/09/2026	3,643.29	\$3,643.29
	<b>Total for Check Number 66360:</b>					
66361	Water Fund	Thunderbird Communications	Scada Troubleshoot click/drag feature for remote PC mobile etc	04/09/2026	4,646.00	\$4,646.00
	<b>Total for Check Number 66361:</b>					
66362	General Fund	US Bank Visa Rewards	LS Costco Office Bath Tissue, Paper Towels, AAA Batteries, etc	04/09/2026	101.28	
66362	Water Fund	US Bank Visa Rewards	SM Alpine Station 1 Honda Snowblower part	04/09/2026	1,108.40	
66362	Sewer Fund	US Bank Visa Rewards	LS Staples Copy Paper, Pens, Febreze, Post-it Notes, Address Li	04/09/2026	372.01	
66362	Snow Fund	US Bank Visa Rewards	JB Edgewood Team Outing Lunch	04/09/2026	114.93	
66362	298 Kingsbury	US Bank Visa Rewards	LS Costco 298 Kingsbury Trash Bags	04/09/2026	28.99	\$1,725.61
	<b>Total for Check Number 66362:</b>					
66363	General Fund	Verizon Wireless	Monthly GPS Services 3/31/26	04/09/2026	13.74	
66363	Water Fund	Verizon Wireless	Monthly GPS Services 3/31/26	04/09/2026	96.65	
66363	Sewer Fund	Verizon Wireless	Monthly GPS Services 3/31/26	04/09/2026	11.37	
66363	Snow Fund	Verizon Wireless	Monthly GPS Services 3/31/26 MEI Snow Removal Equipment	04/09/2026	105.64	\$227.40
	<b>Total for Check Number 66363:</b>					
66364	General Fund	Sierra Nevada Construction	RETENTION 2025 RAOD REHABILITATION PROJECT 7/2025	04/10/2026	93,261.70	\$93,261.70
	<b>Total for Check Number 66364:</b>					
	<b>Payroll</b>					
66374	General Fund	AFLAC	<i>Transferred from Abila (see attached detail)</i>	04/17/2026		\$21,639.13
66374	Water Fund	AFLAC	Acct. FA935 Life Insurance	04/22/2026	96.36	
66374	Sewer Fund	AFLAC	Acct. FA935 Life Insurance	04/22/2026	247.15	
66374	Snow Fund	AFLAC	Acct. FA935 Life Insurance	04/22/2026	87.10	
66374	Snow Fund	AFLAC	Acct. FA935 Life Insurance	04/22/2026	56.69	\$487.30
	<b>Total for Check Number 66374:</b>					

Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66375	Water Fund	Airgas USA, LLC	Acct. 3255567 Rent Liquid Ind LG 190-300 Lt nitro	04/22/2026	1,534.74	\$1,534.74
66376	<b>Total for Check Number 66375:</b>				224.27	\$224.27
66377	298 Kingsbury Ascen Heating And Air Lic	298 Kingsbury Grade #1A	Replace Thermostat	04/22/2026		
66377	<b>Total for Check Number 66376:</b>				8.77	\$490.72
66377	General Fund	Charter Communications	Acct. 8411100140191184 160 Pine Ridge Dr	04/22/2026	8.77	\$490.72
66377	Water Fund	Charter Communications	Acct. 8411100140031448 169 Terrace View Dr	04/22/2026	420.58	\$68.81
66377	Sewer Fund	Charter Communications	Acct. 8411100140191184 160 Pine Ridge Dr	04/22/2026	52.60	
66377	Snow Fund	Charter Communications	Acct. 8411100140191184 160 Pine Ridge Dr	04/22/2026	8.77	
66378	<b>Total for Check Number 66377:</b>				68.81	\$68.81
66378	Water Fund	Derrek Dornbrook	DD Reimburse Lunch for Ops Crew Market St Leak Tahoe Bage	04/22/2026		
66379	<b>Total for Check Number 66378:</b>				29,138.47	
66379	General Fund	Dowl, LLC	General Services 3/2026	04/22/2026	29,138.47	
66379	Water Fund	Dowl, LLC	General Services Tahoe Beach Club Inspections 3/2026	04/22/2026	7,778.85	
66379	Sewer Fund	Dowl, LLC	General Services 3/2026	04/22/2026	6,095.62	
66379	Snow Fund	Dowl, LLC	Engineering Services KGID-TDFPD Ops Yard Storage 3/2026	04/22/2026	1,020.06	\$44,033.00
66380	<b>Total for Check Number 66379:</b>				1,502.73	
66380	General Fund	Employment Security Division	Acct. 009020400 Unemployment Pierson 1/2026 to 2/2026	04/22/2026	1,502.73	
66380	Water Fund	Employment Security Division	Acct. 009020400 Unemployment Pierson 1/2026 to 2/2026	04/22/2026	286.24	\$2,862.35
66380	Snow Fund	Employment Security Division	Acct. 009020400 Unemployment Pierson 1/2026 to 2/2026	04/22/2026	1,073.38	
66381	<b>Total for Check Number 66380:</b>				48.64	
66381	General Fund	Flyers Energy LLC	Fuel Regular 75 gal	04/22/2026	48.64	\$486.40
66381	Water Fund	Flyers Energy LLC	Fuel Regular 75 gal	04/22/2026	389.12	
66381	Snow Fund	Flyers Energy LLC	Fuel Regular 75 gal	04/22/2026	48.64	
66382	<b>Total for Check Number 66381:</b>				15.40	
66382	General Fund	Frontier Communications	775-588-1065-022924-5 160 Pineridge	04/22/2026	15.40	\$1,388.35
66382	Water Fund	Frontier Communications	775-588-2705-042476-5 Terrace View	04/22/2026	722.86	
66382	Sewer Fund	Frontier Communications	775-588-7495-061182-5 Market	04/22/2026	614.69	
66382	Snow Fund	Frontier Communications	775-588-1065-022924-5 160 Pineridge	04/22/2026	15.40	
66383	<b>Total for Check Number 66382:</b>				759.00	
66383	General Fund	Zachry Good	Truck #0609 Vactor Service	04/22/2026	759.00	\$1,518.00
66383	Water Fund	Zachry Good	Truck #0609 Vactor Service	04/22/2026	759.00	
66384	<b>Total for Check Number 66383:</b>				1,539.20	
66384	Water Fund	Homeserve USA	Loss Insurance 3/31/26	04/22/2026	1,539.20	\$1,539.20
66385	<b>Total for Check Number 66384:</b>				4.30	
66385	General Fund	Kingsbury Automotive & Suppl	Truck #0808 Pigtail Adapt Harness	04/22/2026	4.30	\$42.98
66385	Water Fund	Kingsbury Automotive & Suppl	Truck #0808 Pigtail Adapt Harness	04/22/2026	34.38	
66385	Snow Fund	Kingsbury Automotive & Suppl	Truck #0808 Pigtail Adapt Harness	04/22/2026	4.30	
66386	<b>Total for Check Number 66385:</b>				90.90	
66386	General Fund	Minden Lawyers, LLC	Legal Fees 3/2026	04/22/2026	90.90	\$2,500.00
66386	Water Fund	Minden Lawyers, LLC	Legal Fees Tahoe Beach Club Meter Size Reduction 3/2026	04/22/2026	1,772.80	
66386	Sewer Fund	Minden Lawyers, LLC	Legal Fees 3/2026	04/22/2026	545.40	
66386	Snow Fund	Minden Lawyers, LLC	Legal Fees 3/2026	04/22/2026	90.90	
66387	<b>Total for Check Number 66386:</b>				1,000.00	\$1,000.00
66387	298 Kingsbury Pamela Joanne Nance	298 Kingsbury Grade 5	Cleanings 3/26	04/22/2026		
	<b>Total for Check Number 66387:</b>					

Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66388	General Fund	Public Employees	Employee and Employers PERS Contribution	04/22/2026	4,736.80	
66388	Water Fund	Public Employees	Employee and Employers PERS Contribution	04/22/2026	15,086.52	
66388	Sewer Fund	Public Employees	Employee and Employers PERS Contribution	04/22/2026	4,602.17	
66388	Snow Fund	Public Employees	Employee and Employers PERS Contribution	04/22/2026	3,306.62	
	<b>Total for Check Number 66388:</b>					<b>\$27,732.11</b>
66389	General Fund	Public Employees Benefit Proç Acct. 841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	04/22/2026	261.78	
66389	Water Fund	Public Employees Benefit Proç Acct. 841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	04/22/2026	1,063.21	
66389	Sewer Fund	Public Employees Benefit Proç Acct. 841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	04/22/2026	396.62	
66389	Snow Fund	Public Employees Benefit Proç Acct. 841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	841 Medical Insurance Esenarro, McKay, Runtzel, Vosburç	04/22/2026	166.58	
	<b>Total for Check Number 66389:</b>					<b>\$1,888.19</b>
66390	General Fund	Southwest Gas Corporation	910000799713 160 Pine Ridge Dr 1	04/22/2026	6.45	
66390	Water Fund	Southwest Gas Corporation	910000561117 698 Kingsbury Grade	04/22/2026	418.81	
66390	Sewer Fund	Southwest Gas Corporation	910000799713 160 Pine Ridge Dr 1	04/22/2026	38.71	
66390	Snow Fund	Southwest Gas Corporation	910000799713 160 Pine Ridge Dr 1	04/22/2026	6.45	
66390	298 Kingsbury	Southwest Gas Corporation	910000799717 298 Kingsbury Cir Up	04/22/2026	177.88	
	<b>Total for Check Number 66390:</b>					<b>\$648.30</b>
66391	Water Fund	Stratis Print Communications	#9 Regular Envelopes Qty. 5,000	04/22/2026	974.52	
66391	Sewer Fund	Stratis Print Communications	#10 Window Envelopes Qty. 10,000	04/22/2026	649.67	
66391	Snow Fund	Stratis Print Communications	#9 Regular Envelopes Qty. 5,000	04/22/2026	286.62	
	<b>Total for Check Number 66391:</b>					<b>\$1,910.81</b>
66392	Sewer Fund	Summit Plumbing LLC	Dug out Main Station & Parking Stations	04/22/2026	9,301.57	
	<b>Total for Check Number 66392:</b>					<b>\$9,301.57</b>
66393	General Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 3/26	04/22/2026	0.81	
66393	Water Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 3/26	04/22/2026	9.75	
66393	Sewer Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 3/26	04/22/2026	4.88	
66393	Snow Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 3/26	04/22/2026	0.81	
66393	298 Kingsbury	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 3/26	04/22/2026	16.25	
	<b>Total for Check Number 66393:</b>					<b>\$32.50</b>
66394	Water Fund	AT & T Mobility	ACCT. 287301170124 Cell Phones & Tablets	04/29/2026	1,213.27	
	<b>Total for Check Number 66394:</b>					<b>\$1,213.27</b>
66395	Water Fund	HD Supply, Inc	Inverted Paint Fluorescent Blue for USADiggs	04/29/2026	307.63	
	<b>Total for Check Number 66395:</b>					<b>\$307.63</b>
66396	General Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings	04/29/2026	100.00	
66396	Water Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings	04/29/2026	1,200.00	
66396	Sewer Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings	04/29/2026	600.00	
66396	Snow Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings	04/29/2026	100.00	
	<b>Total for Check Number 66396:</b>					<b>\$2,000.00</b>
66397	General Fund	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	04/29/2026	119.07	
66397	Water Fund	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	04/29/2026	294.52	
66397	Sewer Fund	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	04/29/2026	69.64	
66397	Snow Fund	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	IUOE Stationary Engineers Lo:Employee Union Dues 5/1/26	04/29/2026	95.00	
	<b>Total for Check Number 66397:</b>					<b>\$578.23</b>
66398	Water Fund	Shane Mortensen	SM Amazon receipt work boots	04/29/2026	536.17	
	<b>Total for Check Number 66398:</b>					<b>\$536.17</b>

Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66399	General Fund	NV Energy	1000044087003270836 801 Kingsbury Grade	04/29/2026	76.26	
66399	Water Fund	NV Energy	1000044086803301502 504 Laurel Ln Unit PMPSTA	04/29/2026	14,172.55	
66399	Sewer Fund	NV Energy	1000044771003320176 Kingsbury Grade Unit DISPM	04/29/2026	1,224.01	
66399	Snow Fund	NV Energy	1000044086804621577 801 Kingsbury Grade Unit B	04/29/2026	19.07	\$15,491.89
	<b>Total for Check Number 66399:</b>					
66400	Water Fund	SGS Silver State Laboratories	Coliforms-P/A & Coliforms QT	04/29/2026	1,664.00	\$1,664.00
	<b>Total for Check Number 66400:</b>					
66401	General Fund	Shred-it	Shred 3/25/26	04/29/2026	2.12	
66401	Water Fund	Shred-it	Shred 3/25/26	04/29/2026	25.42	
66401	Sewer Fund	Shred-it	Shred 3/25/26	04/29/2026	12.71	
66401	Snow Fund	Shred-it	Shred 3/25/26	04/29/2026	2.12	\$42.37
	<b>Total for Check Number 66401:</b>					
66402	Water Fund	South Lake Tahoe Ace Hardware	Station 1 Hex L-Key Set & 1/2"X260" Teflon Tape	04/29/2026	211.85	\$211.85
	<b>Total for Check Number 66402:</b>					
66403	General Fund	Stationary Engineers Local 39	Local 39 Employee Health/Life Premiums 6/1/26	04/29/2026	4,020.00	
66403	Water Fund	Stationary Engineers Local 39	Local 39 Employee Health/Life Premiums 6/1/26	04/29/2026	9,112.00	
66403	Sewer Fund	Stationary Engineers Local 39	Local 39 Employee Health/Life Premiums 6/1/26	04/29/2026	2,412.00	
66403	Snow Fund	Stationary Engineers Local 39	Local 39 Employee Health/Life Premiums 6/1/26	04/29/2026	3,216.00	\$18,760.00
	<b>Total for Check Number 66403:</b>					
66404	Sewer Fund	Summit Plumbing LLC	Call out M.H. #457 removed concrete bottom of troff	04/29/2026	422.79	\$422.79
	<b>Total for Check Number 66404:</b>					
66405	Water Fund	Tahoe Pool Service	Stations 3&5 case liquid chlorine qty 3	04/29/2026	193.50	\$193.50
66406	Water Fund	Trojan Technologies Corp	Shipping to Trojan UV Sensor repairs.	04/29/2026	144.00	
	<b>Total for Check Number 66405:</b>					
	<b>Total for Check Number 66406:</b>					
66407-66415	<b>Payroll</b>					
66416	Water Fund	Airgas USA, LLC	Acct. 3255567 Nitrogen Liq FG 266Ltrs 350 PSI	05/01/2026	592.62	\$144.00
	<b>Total for Check Number 66416:</b>					
66417	Water Fund	Centennial Aggregate Inc	3/4" Aggregate Base for Water Leaks	05/11/2026	621.12	\$21,704.06
	<b>Total for Check Number 66417:</b>					
66418	General Fund	Construction Sealants & Suppl	Crackpot Sealing Trailer Repairs/Service	05/11/2026	2,222.80	\$592.62
	<b>Total for Check Number 66418:</b>					
66419	General Fund	Employer Lynx, Inc.	Background Screening Hughes	05/11/2026	60.38	\$621.12
66419	Water Fund	Employer Lynx, Inc.	Background Screening Hughes	05/11/2026	11.50	\$2,222.80
66419	Snow Fund	Employer Lynx, Inc.	Background Screening Hughes	05/11/2026	43.12	
	<b>Total for Check Number 66419:</b>					
66420	General Fund	Flyers Energy LLC	Fuel Regular 90 gal	05/11/2026	206.06	\$115.00
66420	Water Fund	Flyers Energy LLC	Fuel Regular 50 gal Diesel 150 gal	05/11/2026	1,648.44	
66420	Snow Fund	Flyers Energy LLC	Fuel Regular 90 gal	05/11/2026	206.06	\$2,060.56
	<b>Total for Check Number 66420:</b>					
66421	Sewer Fund	Frontier Communications	775-588-2410-111700-5 Easy	05/11/2026	130.47	\$130.47
	<b>Total for Check Number 66421:</b>					
66422	General Fund	Zachry Good	Vactor Repair Weld and Reinforce Aluminum Heat Guard for poi	05/11/2026	225.12	
66422	Water Fund	Zachry Good	Vactor Repair Weld and Reinforce Aluminum Heat Guard for poi	05/11/2026	225.13	\$450.25
	<b>Total for Check Number 66422:</b>					

Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66423	General Fund	Byran Moss	BM Amazon purchased work boots.	05/11/2026	36.42	
66423	Water Fund	Byran Moss	BM Amazon purchased work boots.	05/11/2026	182.12	
66423	Sewer Fund	Byran Moss	BM Amazon purchased work boots.	05/11/2026	24.28	\$242.82
	<b>Total for Check Number 66423:</b>					
66424	Water Fund	Nevada News Group	Notice of Public Hearing 165 Irwin Drive 1318-22-002-096	05/11/2026	59.13	\$59.13
	<b>Total for Check Number 66424:</b>					
66425	General Fund	Nextiva, Inc.	Acct. 3680856 Office phone lines.	05/11/2026	12.96	
66425	Water Fund	Nextiva, Inc.	Acct. 3680856 Office phone lines.	05/11/2026	155.55	
66425	Sewer Fund	Nextiva, Inc.	Acct. 3680856 Office phone lines.	05/11/2026	77.78	
66425	Snow Fund	Nextiva, Inc.	Acct. 3680856 Office phone lines.	05/11/2026	12.96	
	<b>Total for Check Number 66425:</b>					
66426	General Fund	NV Energy	1000044086803294236 160 Pineridge Dr Unit Lights	05/11/2026	10.48	
66426	Water Fund	NV Energy	1000044086808604306 160 Pineridge Dr.	05/11/2026	125.76	
66426	Sewer Fund	NV Energy	1000044086808604306 160 Pineridge Dr.	05/11/2026	62.88	
66426	Snow Fund	NV Energy	1000044086803294236 160 Pineridge Dr Unit Lights	05/11/2026	10.48	
66426	298 Kingsbury	NV Energy	1000044086803297486 298 Kingsbury Grade Apt DDown	05/11/2026	468.49	
	<b>Total for Check Number 66426:</b>					
66427	General Fund	Public Employees Benefit Proç	Acct. 841 Medical Insurance Esenarro, McKay, Runitzel & Vosbu	05/11/2026	836.81	
66427	Water Fund	Public Employees Benefit Proç	Acct. 841 Medical Insurance Esenarro, McKay, Runitzel & Vosbu	05/11/2026	2,933.35	
66427	Sewer Fund	Public Employees Benefit Proç	Acct. 841 Medical Insurance Esenarro, McKay, Runitzel & Vosbu	05/11/2026	1,354.24	
66427	Snow Fund	Public Employees Benefit Proç	Acct. 360 Medical Insurance Brewer, Dombrook, & Moss	05/11/2026	597.29	
	<b>Total for Check Number 66427:</b>					
66428	Water Fund	Round Hill General Impr Dist	Commercial Consumption Dorta Ct 3/31 to 4/30/26	05/11/2026	287.00	\$5,721.69
	<b>Total for Check Number 66428:</b>					
66429	General Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade	05/11/2026	52.11	
66429	Water Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade	05/11/2026	237.48	
66429	Sewer Fund	South Tahoe Refuse	Acct. 10-41521 5 160 Pineridge/298 Kingsbury	05/11/2026	109.93	
66429	Snow Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade	05/11/2026	25.66	
66429	298 Kingsbury	South Tahoe Refuse	Acct. 10-41521 5 160 Pineridge/298 Kingsbury	05/11/2026	337.05	
	<b>Total for Check Number 66429:</b>					
66430	General Fund	Springbrook Software Compar	GL + AP Implementation 13.28 Hrs.	05/11/2026	135.10	
66430	Water Fund	Springbrook Software Compar	GL + AP Implementation 2 Hrs.	05/11/2026	1,621.20	
66430	Sewer Fund	Springbrook Software Compar	GL + AP Implementation 13.28 Hrs.	05/11/2026	810.60	
66430	Snow Fund	Springbrook Software Compar	GL + AP Implementation 13.28 Hrs.	05/11/2026	135.10	
	<b>Total for Check Number 66430:</b>					
66431	Sewer Fund	Summit Plumbing LLC	Sewer Pump Station Maintenance 5/2026	05/11/2026	7,694.77	\$2,702.00
	<b>Total for Check Number 66431:</b>					
66432	General Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent	05/11/2026	12.00	
66432	Water Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent	05/11/2026	12.00	
66432	Sewer Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent	05/11/2026	3.00	
66432	Snow Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent	05/11/2026	3.00	
	<b>Total for Check Number 66432:</b>					

Check No.	Fund Code	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66433	General Fund	Tech Tastic LLC	Managed Services Suite 05/2026	05/11/2026	72.28	
66433	Water Fund	Tech Tastic LLC	Managed Services Suite 05/2026	05/11/2026	867.38	
66433	Sewer Fund	Tech Tastic LLC	Managed Services Suite 05/2026	05/11/2026	433.69	
66433	Snow Fund	Tech Tastic LLC	Managed Services Suite 05/2026	05/11/2026	72.28	\$1,445.63
	<b>Total for Check Number 66433:</b>					
66434	General Fund	US Bank Visa Rewards	JB Safeway Gift cards for birthdays.	05/11/2026	29.66	
66434	Water Fund	US Bank Visa Rewards	SM Safeway Station 1 Distilled Water Qty 4	05/11/2026	1,550.49	
66434	Sewer Fund	US Bank Visa Rewards	JB Safeway Board meeting sandwiches.	05/11/2026	111.35	
66434	Snow Fund	US Bank Visa Rewards	JF Maverik Sweeper DEF 5.014 Gal	05/11/2026	51.88	
	<b>Total for Check Number 66434:</b>					
66435	Water Fund	Winters Electric Inc.	Station 4 Replace water pump main breaker with 250A reconditi	05/11/2026	2,996.46	\$1,743.38
	<b>Total for Check Number 66435:</b>					
					695,436.71	\$2,996.46
						<u>\$744,048.36</u>

**Total Springbrook Checks:**  
**Grand Total All Checks:**

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Check/Voucher Register - LIST OF CLAIMS**  
**From 4/7/2026 Through 5/12/2026**

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
66324	4/7/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 4/7/2026	0.00
66325	4/7/2026	TIMOTHY E. ROBERTS	Employee: ROBERT; Pay Date: 4/7/2026	0.00
66326	4/7/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 4/7/2026	198.57
66327	4/7/2026	TIMOTHY E. ROBERTS	Employee: ROBERT; Pay Date: 4/7/2026	1,374.29
66328	4/9/2026	JESSICA GRIME	Employee: GRIME; Pay Date: 4/9/2026	739.12
66329	4/9/2026	EDWARD J. JOHNS	Employee: JOHNSE; Pay Date: 4/9/2026	739.12
66330	4/9/2026	JOHN L. SHEARER	Employee: SHEARE; Pay Date: 4/9/2026	739.12
66331	4/9/2026	SARA NELSON	Employee: SNELSO; Pay Date: 4/9/2026	739.12
66332	4/9/2026	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 4/9/2026	739.12
66365	4/17/2026	JUDITH BREWER	Employee: BREWER; Pay Date: 4/17/2026	2,323.83
66366	4/17/2026	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 4/17/2026	3,852.20
66367	4/17/2026	BRANDY JOHNS	Employee: JOHNS; Pay Date: 4/17/2026	2,192.68
66368	4/17/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 4/17/2026	1,664.76
66369	4/17/2026	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 4/17/2026	3,384.97
66370	4/17/2026	BYRAN D. MOSS	Employee: MOSS; Pay Date: 4/17/2026	3,004.96
66371	4/17/2026	JEFF M. SIMAS	Employee: SIMAS; Pay Date: 4/17/2026	1,729.09
66372	4/17/2026	LEIGH C. STANTON	Employee: STANTO; Pay Date: 4/17/2026	1,456.65
66373	4/17/2026	JEFF T. WOOD	Employee: WOOD; Pay Date: 4/17/2026	2,029.99
66407	5/1/2026	JUDITH BREWER	Employee: BREWER; Pay Date: 5/1/2026	2,323.83
66408	5/1/2026	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 5/1/2026	3,878.92
66409	5/1/2026	BRANDY JOHNS	Employee: JOHNS; Pay Date: 5/1/2026	2,155.69
66410	5/1/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 5/1/2026	1,703.96
66411	5/1/2026	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 5/1/2026	3,176.44
66412	5/1/2026	BYRAN D. MOSS	Employee: MOSS; Pay Date: 5/1/2026	3,099.04
66413	5/1/2026	JEFF M. SIMAS	Employee: SIMAS; Pay Date: 5/1/2026	1,720.59
66414	5/1/2026	LEIGH C. STANTON	Employee: STANTO; Pay Date: 5/1/2026	1,521.92
66415	5/1/2026	JEFF T. WOOD	Employee: WOOD; Pay Date: 5/1/2026	2,123.67

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Check/Voucher Register - LIST OF CLAIMS  
From 4/7/2026 Through 5/12/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
				48,611.65
Report Total				

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

**TITLE: PUBLIC HEARING ON FISCAL YEAR 2026/2027 BUDGET INCLUDING DISCUSSION AND APPROVAL OF FINAL BUDGET**

**MEETING DATE:** May 21, 2026

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

**RECOMMENDED ACTION:** Approval of Budget for fiscal year 2026/2027

**BACKGROUND INFORMATION:** Each year the Board of Trustees conducts a budget workshop to review and discuss the tentative budget which is followed by the adoption of a final budget in May. Once approved, the budget must be signed by all Trustees and submitted to the Department of Taxation no later than June 1<sup>st</sup>, 2026.

The tentative FY 2026/2027 budget was submitted as required to the Department of Taxation. The notice of public hearing was published in a local newspaper.

A brief presentation on the proposed budget is available, which provides for the summary of the proposed 2026/2027 budget. The presentation and budget worksheets will be available for discussion during the hearing.

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

- |                                                                                      |                 |
|--------------------------------------------------------------------------------------|-----------------|
| 1. Opening/Welcome (specific to the public hearing)                                  | Board Chair     |
| 2. Presentation on proposed FY 2026/2027 Budget                                      | General Manager |
| 3. <b>Open Public Hearing (motion/vote) regarding the Budget proposed FY 2026/27</b> | Board Chair     |
| 4. Public Comment                                                                    |                 |
| 5. <b>Closed Public Hearing (motion/vote) of FY 2026/27 Budget</b>                   | Board Chair     |
| 6. Board discussion/action on adoption of FY 2026/2027 Budget                        | Board Chair     |

**INCLUDED:**

- A. Budget Memo FY 26/27
- B. Draft FY 2026/27 Final Budget
- C. Copy of published notice
- D. Tentative Budget Approval by Department of Taxation

**Fund(s) impacted by above action:**

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

To: KGID Trustees  
 From: Derek Dombrook, General Manager  
 Date: May 21, 2026  
 Subject: Fiscal Year 2026/2027 Budget Public Hearing

**EXECUTIVE SUMMARY**

Staff, with significant assistance from Accountant II Brandy Johns, prepared the proposed Final Budget for FY 2026/2027. The proposed budget has been developed assuming a 5% Water Fund rate increase and a 10% Sewer Fund rate increase. The District's water and sewer rate study is nearing completion, and a public rate hearing is scheduled for June 11, 2026, at which time the Board will determine the actual rate adjustments, if any, to be adopted. The currently adopted Snow Fund rate has been incorporated into the proposed budget, with no additional increase assumed at this time.

	<b>General Fund</b>	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Snow Fund</b>
Revenues	4,522,106	5,466,729	2,194,555	861,987
Expenditures	691,856	2,933,010	2,090,692	1,218,398
Operating Profit/Loss	3,830,250	2,533,719	103,863	(356,411)
Debt Service	--	(1,641,742)	(69,939)	--
Depreciation	--	(1,519,134)	(98,759)	--
<b>Net Profit/Loss</b>	<b>\$ 3,830,250</b>	<b>\$ (627,157)</b>	<b>\$ (64,835)</b>	<b>\$ (356,411)</b>
Capital Outlay/Projects	(1,811,573)	(1,828,680)	(2,218,440)	(40,573)
Cash Flow Adjustments including Grant & Loan revenues	(1,030,591)	1,519,134	1,711,259	(37,769)
<b>Net Cash Increase (Decrease)</b>	<b>988,086</b>	<b>(936,703)</b>	<b>(572,016)</b>	<b>(434,753)</b>
Opening Fund Balance	10,632,184	7,021,424	4,398,011	666,689
<b>Ending Fund Balance</b>	<b>11,620,270</b>	<b>6,084,721</b>	<b>3,825,996</b>	<b>231,936</b>
Rate Increase	N/A	5%	10%	None

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## General Fund

The General Fund is projected to increase approximately \$988,086 during FY 2026/2027, resulting in an estimated ending fund balance of \$11,620,270.

The actual General Fund balance at 6/30/26 is currently projected to decrease approximately \$163,905 compared to the budgeted decrease of \$1.07M. The improved projected year-end balance is primarily related to capital expenditures budgeted in FY 25/26 that are now anticipated to occur in FY 26/27, along with payroll and related benefit savings associated with unfilled positions and lower operating expenditures.

### FY 2026/2027

**Ad Valorem and Ad Valorem Make-Up Tax Revenue** – The budget has been prepared to collect the maximum base ad valorem taxes and ad valorem make-up taxes. Estimated property tax revenue for FY 26/27 totals approximately \$1,359,100, representing an increase of approximately 6% over the FY 25/26 budget.

**State Tax Distribution** – The State of Nevada projects KGID will receive approximately \$843,870 in state tax distributions during FY 2026/2027, an increase of approximately \$40,376 over the FY 25/26 budget.

**Engineering and Surveying** – General Fund engineering and surveying costs are budgeted at approximately \$170,000 and include miscellaneous engineering support, GIS updates, road paving support, and general engineering services.

**Road Maintenance and Supplies** – Approximately \$45,000 has been budgeted for roadway maintenance materials including safety patching, crack sealing, striping, and related roadway maintenance activities.

**Erosion and Drainage** – A total of \$70,000 is proposed for drainage improvements, erosion mitigation, and retaining wall repairs at various District locations.

**Capital Outlay** – Proposed General Fund capital outlay expenditures total approximately \$1.81M and include the 2026 Road Rehabilitation Project and Jack Drive Storm Drain Replacement engineering and construction activities.

**Contingency** – A 3% General Fund contingency in the amount of approximately \$75,103 has been included in the budget.

**Ending Fund Balance** – The projected General Fund balance at 6/30/27 is approximately \$11,620,270.

### Historical General Revenue & Expenditures:

FY2021/22 Revenue	1,795,991	Expenditures	367,336	=	1,426,655	Fund Balance	7,748,938
FY2022/23 Revenue	2,141,319	Expenditures	1,511,615	=	629,704	Fund Balance	8,378,642
FY2023/24 Revenue	2,405,090	Expenditures	1,179,016	=	1,226,074	Fund Balance	9,605,116

<b>General Fund</b>	<b>Actual 24/25</b>	<b>Budget 25/26</b>	<b>Projected 25/26</b>	<b>Budget 26/27</b>
Revenues	2,536,238	2,504,109	2,733,556	4,522,106
Salary	179,183	235,514	187,942	237,635
Benefits	90,615	148,899	108,700	130,183
Operating Expenses	161,995	662,173	225,895	324,037
Capital Outlay	363,247	2,808,206	2,354,111	1,811,573
Debt Service	225	0	0	0
Contingency/Transfers	550,000	(104,111)	(20,813)	(1,030,592)
Net	1,190,973	(1,070,381)	(163,905)	988,086
Increase/(Decrease)				
Ending Fund Balance	10,796,089	9,685,088	10,632,184	11,620,270

### Water Fund

The Water Fund is projected to decrease approximately **\$936,703** during FY 2026/2027, resulting in an estimated ending cash balance of **\$6,084,721**. The projected decrease is primarily related to ongoing capital improvement projects, debt service obligations associated with State Revolving Fund loans, and operating expenditures necessary to maintain and improve the District's water infrastructure.

FY 2025/2026 is projected to end with an increase in cash of approximately \$417,733 compared to the budgeted decrease of \$1.14 million. The improved projected year-end balance is primarily related to lower capital expenditures than originally budgeted, payroll and related benefit savings associated with unfilled positions, and lower utility expenditures.

#### FY 2026/2027

**Revenues** – Water revenues are projected based on the assumption of a **5% increase** to the base water rate and total approximately **\$5,466,729**. Consumption revenues were estimated based on current year trends with a slight increase in irrigation usage anticipated during the summer months. Connection fee revenue assumptions remain modest and include limited remodel and waterline upsizing activity.

**Engineering** – Proposed Water Fund engineering expenses total approximately \$65,000 and include general engineering services, GIS updates, standard detail updates, and miscellaneous engineering support.

**Debt Service** – Total Water Fund debt service for FY 2026/2027 is budgeted at approximately \$1,641,742 associated with the District's State Revolving Fund loans related to water system improvements, metering, water treatment regulatory improvements, and water treatment plant relocation projects.

**Capital Outlay** – Water Fund capital outlay expenditures total approximately \$1,828,680 and include the Maryanne/Andria/Barret Waterline Project, Drew-Aspen

Hillside Waterline improvements, SCADA-related improvements, and replacement of aging vehicles and equipment.

**Ending Balance** – The Water Fund is projected to end FY 2026/2027 with an estimated cash balance of approximately \$6,084,721. A portion of these funds will remain restricted for water system replacement and related infrastructure purposes.

**Historical Water Revenue & Expenditures:**

FY2017/18 Revenue 4,725,956 Expenditures 4,067,088 = 658,868 Fund Balance 7,118,149  
 FY2018/19 Revenue 5,279,447 Expenditures 4,368,568 = 910,879 Fund Balance 8,029,028  
 FY2019/20 Revenue 5,141,492 Expenditures 4,690,413 = 451,079 Fund Balance 8,480,107  
 FY2020/21 Revenue 5,103,425 Expenditures 4,435,300 = 668,125 Fund Balance 9,148,232  
 FY2021/22 Revenue 4,960,743 Expenditures 4,163,985 = 796,758 Fund Balance 9,944,990  
 FY2022/23 Revenue 4,968,495 Expenditures 5,960,393 = -991,898 Fund Balance 8,953,092  
 FY2023/24 Revenue 5,286,370 Expenditures 8,233,823 = -2,947,453 Fund Balance 6,005,639

Water Fund	Actual 24/25	Budget 25/26	Projected 25/26	Budget 26/27
Revenues	6,144,606	5,426,717	5,642,046	5,466,729
Salary	602,423	875,129	618,347	924,216
Benefits	174,363	603,051	357,616	521,813
Operating Expenses	1,055,470	1,273,474	1,189,282	1,486,981
Capital Outlay	2,780,581	5,926,726	1,426,080	1,828,680
Debt Service	1,624,864	1,641,742	1,632,988	1,641,742
Cash Flow Adj	691,147	3,753,200	0	0
Net Inc/(Dec)	598,052	(1,140,205)	417,733	(936,703)
<b>Ending Cash Balance</b>	<b>6,603,691</b>	<b>5,237,509</b>	<b>7,021,424</b>	<b>6,084,721</b>

**Sewer Fund**

The Sewer Fund is projected to decrease approximately \$572,016 during FY 2026/2027, resulting in an estimated ending cash balance of \$3,825,996. The projected decrease is primarily related to planned capital improvement projects, increased treatment and capital costs from DCSID, and operating expenditures necessary to maintain the District's wastewater infrastructure.

The current fiscal year FY 25/26 is projected to end with a decrease in cash of approximately \$65,991 compared to the budgeted decrease of \$654,211. The improved projected year-end balance is primarily attributable to lower operating expenditures, reduced capital expenditures, and payroll and related benefit savings associated with unfilled positions.

**FY 2026/2027**

**Revenues** – Sewer revenues reflected in the proposed budget are based on the assumption of a 10% increase to the monthly base sewer rate, increasing the residential equivalent rate from \$60.40 to approximately \$66.44 per month. Total projected Sewer Fund revenues for FY 2026/2027 are approximately \$2,194,555.

**DCSID Maintenance and Operations** – DCSID estimates KGID’s share of maintenance and operations expenses at the regional wastewater treatment plant will total approximately \$860,307 during FY 2026/2027.

**DCSID Capital Plan** – KGID’s projected share of DCSID capital improvement costs is approximately \$469,620 for FY 2026/2027. These costs include ongoing regional treatment facility improvements and the annual standby crossover line fee.

**Equipment Supplies, Repairs and Maintenance** – Approximately \$194,300 has been budgeted for sewer system maintenance activities including lift station maintenance, line cleaning, line televising, force account work, and other wastewater system repairs and operational support services.

**Engineering** – Sewer Fund engineering costs include miscellaneous engineering support, general engineering services, GIS updates, and sewer rate study.

**Capital Outlay** – Proposed Sewer Fund capital outlay expenditures total approximately \$2,218,440 and include Market Street Sewer Lift Station renovation engineering and potential construction costs, accounting software upgrades, operations yard improvements, and document imaging completion.

**Ending Balance** – The Sewer Fund is projected to end FY 2026/2027 with an estimated cash balance of approximately \$3,825,996.

**Historical Sewer Revenue & Expenditures:**

FY2017/2018 Revenue 1,661,005 Expenditures 1,605,511 = 55,494 Fund Balance 3,492,811  
 FY2018/2019 Revenue 1,661,993 Expenditures 1,411,926 = 582,069 Fund Balance 4,074,880  
 FY2019/2020 Revenue 1,975,954 Expenditures 1,980,228 = -4,274 Fund Balance 4,070,606  
 FY2020/2021 Revenue 1,957,732 Expenditures 1,610,540 = 341,410 Fund Balance 4,412,016  
 FY2021/2022 Revenue 1,921,098 Expenditures 1,810,119 = 110,979 Fund Balance 4,522,995  
 FY2022/2023 Revenue 2,002,985 Expenditures 1,746,072 = 256,913 Fund Balance 4,779,908  
 FY2023/2024 Revenue 2,115,817 Expenditures 2,594,963 = -479,146 Fund Balance 4,300,762

Sewer Fund	Actual 24/25	Budget 25/26	Projected 25/26	Budget 26/27
Revenues	2,056,236	2,057,590	2,106,658	2,194,555
Salary	146,765	217,734	145,009	161,854
Benefits	57,655	167,739	93,189	126,451
Operating Exp	1,536,224	1,818,562	1,734,778	1,802,387
Capital Outlay	24,230	507,766	98,759	2,218,440
Debt Service	0	0	0	69,939
Cash Flow Adj	(128,122)	0	0	1,612,500
Net Inc/(Dec)	163,240	(654,211)	(65,991)	(572,017)
Ending Cash Balance	4,464,002	3,748,105	4,398,011	3,825,996

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## Snow Fund

The Snow Fund is projected to decrease approximately \$434,753 during FY 2026/2027, resulting in an estimated ending fund balance of \$231,936. The projected decrease is primarily related to ongoing snow removal contract costs and operating expenditures.

The current fiscal year FY 25/26 is projected to end with a decrease in fund balance of approximately \$161,003 compared to the budgeted decrease of \$563,191. The improved projected year-end balance is primarily related to lower snow removal expenditures during the current winter season than originally budgeted.

### FY 2026/2027

**Revenue** – Snow Fund revenues are projected based on the currently adopted monthly rate of \$26.50 per residential unit or equivalent. Total projected revenue for FY 2026/2027, including penalties and interest income, is approximately \$861,987.

**Snow Removal Operations** – Snow plowing and sanding expenditures are budgeted at approximately \$850,000 for FY 2026/2027. The budget is intended to provide sufficient expenditure authority for snow removal operations, fuel adjustments, and potential severe winter conditions under the current snow removal contract.

**Payroll and Related Benefits** – Payroll and related benefit costs reflect staffing necessary to support winter operations, roadway maintenance activities, and administration of the snow removal program.

**Capital Outlay** – Proposed Snow Fund capital outlay expenditures total approximately \$40,573 and include allocated costs associated with the operations yard project and Springbrook software upgrade. There are no capital projects exclusive to the Snow Fund currently proposed for FY 2026/2027.

**Ending Balance** – The Snow Fund is projected to end FY 2026/2027 with an estimated fund balance of approximately \$231,936. The projected balance reflects continued financial pressure associated with rising snow removal costs and the need to maintain sufficient reserves for future severe winter seasons.

### Historical Snow Removal Revenue & Expenditures:

FY2017/2018 Revenue	490,744	Expenditures	459,695	=	31,049	Fund Balance	1,371,703
FY2018/2019 Revenue	503,277	Expenditures	662,404	=	-159,127	Fund Balance	1,212,576
FY2019/2020 Revenue	628,643	Expenditures	684,687	=	-56,046	Fund Balance	1,156,530
FY2020/2021 Revenue	475,395	Expenditures	425,782	=	49,613	Fund Balance	1,206,143
FY2021/2022 Revenue	446,431	Expenditures	510,732	=	-64,301	Fund Balance	1,141,842
FY2022/2023 Revenue	671,751	Expenditures	1,678,876	=	-1,007,125	Fund Balance	134,717
FY2023/2024 Revenue	710,566	Expenditures	766,387	=	-55,821	Fund Balance	78,896

Snow Fund	Actual 24/25	Budget 25/26	Projected 25/26	Budget 26/27
Revenues	818,313	830,401	886,129	861,987
Salary	116,586	155,096	123,631	137,339
Benefits	56,590	120,754	81,100	98,899
Operating Exp	418,515	953,485	808,926	982,160
Capital Outlay	7,869	123,667	13,480	40,573
Debt Service	0	0	0	0
Contingency/Transfers	530,043	(40,590)	(19,995)	(37,769)
Net Inc/(Dec)	748,796	(563,191)	(161,003)	(431,753)
Ending Fund Balance	827,692	58,667	666,689	231,936

The Final Budget must be adopted and filed with the Department of Taxation by June 1, 2026.

Worksheets included are:

- District Combined Budget Worksheets 2026/2027
- General Fund Budget Worksheet 2026/2027
- Water Fund Budget Worksheet 2026/2027
- Sewer Fund Budget Worksheet 2026/2027
- Snow Fund Budget Worksheet 2026/2027
- Payroll Calculations 2026/2027
- Fund Expense Allocations 2025/2026
- Computer Budget Items 2026/2027
- Capital Outlay 2<sup>nd</sup> 6 months 2025/2026
- Capital Outlay 2026/2027
- 298 Kingsbury Grade Rental

The following is a discussion of proposed revenues and expenditures in each fund for the fiscal year beginning July 1, 2026. The budget provides revenue projections and expenditure authority under state statutes. It does not commit KGID to an expenditure of funds.

**ALL FUNDS**

**Interest on Investments** – Interest income has been estimated based on projected average fund balances and current investment earnings rates. The budget assumes invested cash will earn approximately 3% to 4% during FY 2026/2027 based on current market conditions and recent investment performance.

**General Expense Allocations** - Expenses that are not clearly attributable to a specific fund and support overall District operations are allocated as follows: 5% General Fund, 60% Water Fund, 30% Sewer Fund, and 5% Snow Fund. Allocated expenses include administrative, facility, insurance, vehicle, and other shared operational costs.

### **BUDGET ASSUMPTIONS**

**Insurance and Bonds** - The budgeted amount of \$125,000 reflects an estimated maximum 2.2% decrease in premiums based on prior-year actual costs and communications with the District's insurance agent. No increase is currently anticipated for Servline Water Loss/Line Insurance.

**Legal expenses** are budgeted at \$117,385, which reflects the monthly retainer plus estimated additional legal services beyond the retainer limit.

**Accounting/Audit** - The budgeted amount of \$61,000 reflects Eide Bailly's proposal for audit services and MacLeod Watts OPEB 2027 (GASB 75) services totaling approximately \$2,400. A Single Audit is required when federal loan funding exceeds the applicable threshold in a fiscal year, which is not anticipated for FY 2026/2027

**Bank charges** - are budgeted at \$109,640, of which \$6,600 is estimated for analysis fees, \$260 for wire transfer fees and an estimated \$21,180 is budgeted for automatic payments and/or direct deposit charges. \$600 is budgeted for bond payment fees with US Bank and \$81,000 is estimated for merchant fees associated with a web-based customer account access and bill pay. Some of these fees will be reduced since we are now with Xpress bill pay. At this time, cost savings cannot be estimated.

**Office Supplies** - Budgeted at \$25,571 for the year including approximately \$400 for supplies associated with 298 Kingsbury Grade.

**Postage** – Postage expenses are budgeted at \$16,000, which is consistent with projected current-year actual expenditures.

**Telephone** – Budgeted at a total of \$17,056, no increase. This item includes cellular, office, shop and sewer phone lines.

**Vehicle Expense - Fuel** – Budgeted at \$175,488 for the upcoming budget year. This line item includes all fuel and automotive supplies such as oil and tires. This budget was increased by approximately 15% over projected current-year expenditures in anticipation of rising fuel costs.

**Vehicle Expense – R&M** – Budgeted at \$111,996 and includes a 20% increase above the anticipated costs for the current year ending.

**Trustee Fees** - Budgeted at the existing rate of \$750/mo.

**Janitorial** – Budgeted at \$27,800 (existing rates plus a 5% CPI increase). Janitorial services are provided for the District offices and 298 Kingsbury Grade. The budget assumes 298 Kingsbury Grade will be sold by September 2026; Janitorial set at \$1,800.

**Training & Seminars & Travel** – Training expenditures for FY 2026/2027 are budgeted at approximately \$2,000 per employee, totaling approximately \$32,100. Travel associated with training is budgeted at \$21,100.

**Computer Expenses** - See the attached spreadsheet. Expenses include upgrades & annual maintenance fees for our major programs, high speed Internet access, plus \$17,400 for Network & Server Monitoring, \$3,000 for miscellaneous hardware and \$15,887 for SCADA Wonderware support. Springbrook Software upgrade of \$34,782 is included as well as \$1,260 for Laserfiche Cloud fee. Website hosting of \$844 is also included in this line item.

**Utilities** – Budgeted at \$301,942, representing approximately a 13% increase over FY 2025/2026 projections, including estimated utility costs associated with a potential operations yard structure

**Capital Outlay 2025/2026 2<sup>nd</sup> 6 Months** – Capital outlay worksheets are attached listing each proposed outlay and the allocation of costs by fund. Items for the 2<sup>nd</sup> 6 months of the current budget year total \$640,596 and significant items include Market St PER - \$79,750, Tahoe Beach Club Inspections - \$17,846 (which we are reimbursed from TBC), Springbrook Upgrade - \$95,000, 2026 Road Rehab/Replacement - \$345,000 and Operations Yard Sprung Structure - \$20,000. These capital outlay items planned for the next 3 months were either originally budgeted for this fiscal year or fall within the total capital outlay budget.

**Capital Outlay 2026/2027** - Capital outlay worksheets are attached, listing each proposed outlay and the allocation of costs by fund. Items allocated to several funds are discussed here; items allocated to one fund only are discussed under that fund narrative. The capital outlay budget this year is extensive, including expenditures totaling \$5,899,266.

**SCADA Server Station 1** – Budgeted \$300,000 for SCADA improvements.

**Operations Yard Equipment Storage Facility** – \$300,000 is budgeted for engineering, geotechnical investigation, and preliminary design of the proposed Operations Yard Equipment Storage Facility.

**Springbrook Upgrade** – Estimated \$50,000 for the remainder of the project.

**Miscellaneous** – Annually, the district allows \$20,000 in miscellaneous capital outlay, split between all four funds at \$5,000 each.

**Payroll** - The attached "Payroll Calculations 2026/2027" reflect a 7% cost of living and 2% merit increase for employees other than General Manager.

## **GENERAL FUND**

The General Fund balance is projected to decrease approximately \$163,905 during FY 2025/2026. The smaller-than-budgeted decrease is primarily attributable to approximately \$454,000 in capital expenditures that were not completed during the current fiscal year, along with payroll and related benefit savings associated with unfilled positions and reduced operating expenditures..

The actual General Fund Balance at 6/30/26 is projected to decrease \$164K compared to a budgeted decline of \$1M.

**FY 2025/2026**

**Ad Valorem and Ad Valorem make-up Tax Revenue** - The budget has been prepared to collect the maximum base ad valorem taxes and ad valorem make-up taxes allowed. Estimated property tax revenue for FY 26/27 totals \$1,359,100, a \$78,439 or 6% increase over FY 25/26.

**State Tax Distribution** – The State of Nevada predicts that KGID will receive \$843,870 in state tax distributions during 2026/2027, an increase of \$40,376 from the budgeted FY2025/2026 revenue.

**Engineering and Surveying** - General Fund engineering is budgeted at \$170,000 with \$4,500 for miscellaneous engineering costs, \$15,000 general services, including \$29,000 Road Paver and GIS Updates.

**Road Maintenance & Supplies** – \$45,000 is budgeted for materials to complete safety patching, crack filling and striping of district roads.

**Erosion & Drainage** – A budget of \$70,000 is proposed to address repair of various drainage and retaining walls.

**Capital Outlay** – Proposed capital outlay expenditures exclusive to the General Fund are \$1 million for Engineering & Construction 2026 Road Maintenance Project and \$484,000 Engineering & Construction costs Jack Drive Storm Drain Replacement.

**Contingency** - A 3% General Fund expenditure contingency in the amount of \$75,103 has been provided as allowed by law.

**Ending Fund Balance** - The General Fund ending fund balance at 6/30/27 is projected to be \$11,620,270 reflecting a net increase for the year of \$988,086. Future revenues will provide cash flow and increased reserves for potential use at the operations yard, ongoing road maintenance activities and other road rehabilitation programs.

**Next five (5) year projection:**

**FY 26-27 Capital Outlay Projection \$880,000 Vehicle/Equipment Replacement \$80,000 = \$960,000**

**FY 27-28 Capital Outlay Projection \$0.00 Vehicle/Equipment Replacement \$133,347 = \$133,347**

**FY 28-29 Capital Outlay Projection \$261,599 Vehicle/Equipment Replacement \$132,275 = \$393,874**

**FY 29-30 Capital Outlay Projection \$1,432,036 Vehicle/Equipment Replacement \$544,375 = \$1,976,411**

*Future capital improvement projections beyond FY 2026/2027 are currently under review and subject to change based on future Board direction, infrastructure priorities, operational needs, and ongoing coordination with the District's engineering consultants. Updated long-range capital improvement projections were not finalized prior to completion of the FY 2026/2027 budget process.*

## **WATER FUND**

Current operating expenditures are projected to be approximately \$590,000 under budget for FY 2025/2026. The primary contributors to these savings include payroll and related benefit costs associated with unfilled positions, as well as lower-than-budgeted utility expenditures. These savings were partially offset by higher legal fees, computer expenses, and postage costs."

### **FY 2026/2027:**

**Revenues** – Water revenues are projected based on a 5% increase to the base water rate and are estimated to total approximately \$4,619,284. Consumption revenues were estimated based on projected current-year usage trends, with slightly higher irrigation demand anticipated during the summer months. Connection fees are modest using an estimate of two remodels including upsizing of waterline. Tahoe Beach Club (TBC) will be redesigning their Phase III of the development of residential properties, which would be premature to anticipate revenue. The District Infrastructure Fee Agreement with TBC states that a fee shall only be imposed on the subsequent resale of condominium lot. A limited number of infrastructure fee revenues are anticipated during FY 2026/2027 based on projected condominium resales

**Engineering** - Proposed Water Fund engineering expenditures are included in the enclosed Engineering 2026/2027 worksheet and include approximately \$5,000 for miscellaneous engineering services, \$15,000 for general engineering services, \$5,000 for GIS updates, \$15,000 for standard detail updates, and \$25,000 associated with water system capital improvement planning and support services for a total projected budget of \$65,000.

**Debt Service** - State Revolving Fund loan 2 funded water tank and waterline replacement projects, which funded 38.1% or 50% depending on the grant for our water system improvements (final payment 7/1/27). State Revolving Fund Loan 3 is funding the Water Metering Project (final payment 1/1/30), State Revolving Fund Loan 4 is partially funding LT2 (final payment 1/1/32), and State Revolving Fund Loan 5 is funding the relocation of water treatment plant (final payment 1/1/35).

Principal payments on the Series 2007 SRF (Loan 2) \$221,304 for the coming year. Series 2010 SRF Loan #3 principal payments will be \$193,173 and Series 2012 SRF Loan #4 (LT2) principal payments will be \$676,980, and Series 2015 SRF Loan #5

(DW1501) principal payments will be \$312,369.30. Total debt service budgeted for FY25/26 is \$1,403,827 or 42.5% of operating revenues.

**Capital Outlay** - Water Fund capital outlay expenditures total approximately \$1,828,680 and are detailed in the attached Capital Outlay FY 2026/2027 worksheet. Major projects include the Maryanne/Andria/Barret Waterline Project, Drew-Aspen Hillside Waterline improvements, and replacement of existing vehicles with a Ford F-550 truck.

**Grant and loan revenues/expenditures and cash flow** - The section of the Water Fund budget worksheet below Net Income is comprised of various entries that reflect capital expenditures, bond debt repayment and adjustments to cash flows to adjust for timing differences between capital projects expenses incurred, payments and receipt of reimbursements. This section of the worksheet was prepared to reflect as accurately as possible the anticipated Water Fund ending cash balances for this year and next year.

**Ending Balance** – The Water Fund cash balance is projected to increase by approximately \$418,000 during FY 2025/2026 and decrease by approximately \$937,000 during FY 2026/2027, primarily due to ongoing and planned capital improvement projects.

**Depreciation account reserved** – The amount considered restricted shown for FY 2026/2027 is \$1,842,659, leaving available funds of \$4,242,062 at year-end. The restricted cash can only be used for distribution system replacements and vehicle/equipment replacement.

Next five (5) year projection:

FY 26-27 Capital Outlay Projection \$3,061,701 Vehicle/Equipment Replacement \$205,000 = \$3,266,701

FY 27-28 Capital Outlay Projection \$6,195,356 Vehicle/Equipment Replacement \$80,000 = \$6,275,356

FY 28-29 Capital Outlay Projection \$6,688,571 Vehicle/Equipment Replacement \$156,475 = \$6,845,046

FY 29-30 Capital Outlay Projection \$2,104,171 Vehicle/Equipment Replacement \$512,500 = \$2,616,671

*Future capital improvement projections beyond FY 2026/2027 are currently under review and subject to change based on future Board direction, infrastructure priorities, operational needs, and ongoing coordination with the District's engineering consultants. Updated long-range capital improvement projections were not finalized prior to completion of the FY 2026/2027 budget process.*

## **SEWER FUND**

Sewer Fund revenues reflected in the proposed budget assume a 10% increase to the monthly base sewer rate, increasing the residential equivalent rate from \$60.40 to approximately \$66.44 per month. Projected FY 2025/2026 revenues are approximately \$1.8 million compared to the proposed FY 2026/2027 budget, which assumes a 10% base sewer rate increase resulting in projected revenues of approximately \$2.0 million..

The current fiscal year 2025/2026 ending cash projection includes a net cash decrease in the amount of \$65,991 as opposed to the budgeted amount of (\$654,211). Major contributors to the improved projected year-end cash position include:

- 1) Operating expenditures budgeted at approximately \$2.2 million are projected to be approximately \$231,562 under budget.
- 2) Of the \$507,766 budgeted for capital outlay expenditures, approximately \$308,093 is not expected to be incurred
- 3) \$385,473 budgeted for payroll and related costs, \$147,775 will not be incurred due to unfilled positions.

**FY 2026/2027:**

**Revenues** – The revenues reflected on the Sewer Fund budget worksheet are based on the existing rate of \$60.40 per residential unit per month with a 10% increase of \$6.04 bringing the monthly amount to \$66.44 per residential unit per month.

**DCSID Maintenance & Operations** - For the next fiscal year, DCSID estimates that KGID will owe \$860,307 (1.4% increase) for our share of maintenance and operations expenses at the sewer treatment plant.

**DCSID Capital Plan** – DCSID projects our share of their Capital Plan costs at \$469,620 and an annual \$2,000 fee for the standby crossover line that allows KGID to divert sewer flows to a DCSID pump station instead of directly to the treatment plant in an emergency.

**Equipment Supplies, Repairs and Maintenance** - The \$194,300 proposed for this line item covers the main pump station operation and maintenance contract which provides for main & lift station maintenance, line cleaning, line televising and force account work including other sewer related maintenance and repairs.

**Engineering** – Approximately \$5,000 has been budgeted for miscellaneous engineering support, \$20,000 for general engineering services, \$6,000 for GIS updates, and \$25,000 for the sewer rate study, for a total engineering budget of approximately \$56,000.

**Capital Outlay** - 2025-2026 Market Sewer Lift Station Renovation Engineering and possible construction costs \$2,150,000, Accounting Software upgrade \$15k, Operations Yard Equipment Storage Facility \$30k, and Document Imaging Completion \$18k.

**Available Cash Ending** – The Sewer Fund budget for FY 2026/2027 projects a decrease in available cash of approximately \$572,016, resulting in an estimated ending available cash balance of approximately \$3,825,996.

**Next five (5) year projection:**

FY 26-27 Capital Outlay Projection \$574,306 Other \$5,000 = \$579,306

FY 27-28 Capital Outlay Projection \$7,444,444 Other \$5,000 = \$7,449,444

FY 28-29 Capital Outlay Projection \$390,000 Vehicle/Equipment Replacement \$19,200 = \$409,200

FY 29-30 Capital Outlay Projection \$165,000 Other \$5,000 = \$170,000

*Future capital improvement projections beyond FY 2026/2027 are currently under review and subject to change based on future Board direction, infrastructure priorities, operational needs, and ongoing coordination with the District's engineering consultants. Updated long-range capital improvement projections were not finalized prior to completion of the FY 2026/2027 budget process.*

## **SNOW REMOVAL SPECIAL REVENUE FUND**

*The current snow rate was established to provide revenues over time to pay for periodic heavy winters. Although severe winters occur less frequently, the Snow Fund has experienced continued financial pressure since the 2022/2023 winter season and has recovered fund balance reserves more slowly than anticipated. The Board approved the most recent snow rate increases on December 13, 2022, effective January 1, 2023, as follows:*

<b><u>Current Rate</u></b> <b><u>1/1/27*</u></b>	<b><u>Rate Effective 1/1/23</u></b>	<b>*</b>	<b><u>1/1/25*</u></b>
Per residential unit or equivalent \$15.00 per month	\$22.25 per month		\$24.50/mo. \$26.50/mo.

\* In addition, it is proposed that should the snow removal year-end balance fall below \$1M, that the next rate step would be administratively activated for the first day of the following year.

Because the Snow Fund balance declined below the established \$1 million threshold sooner than anticipated, the scheduled rate increases were implemented earlier than originally projected.

The FY 2026/2027 snow removal budget of \$850,000 is intended to provide sufficient expenditure authority for contractor costs, fuel and labor increases, and the potential for severe winter conditions under the current snow removal contract.

### **FY 2026/2027**

**Revenue** – Annual Snow Fund revenues are based on the currently adopted rate of \$26.50 per residential unit. Total projected FY 2026/2027 revenues, including interest income, are approximately \$861,987.

**Snow Plowing & Sanding** – Plowing and sanding together are budgeted at \$850,000 for expenditure authority. We anticipate the current year end to utilize only \$697,464 of the \$850,000 budget due to a light winter.

**Capital Outlay** – Proposed capital outlay expenditures total \$40,573 and include the operations yard and Springbrook Upgrade. There are no capital expenditures exclusive to the Snow Fund.

**Contingency** - A 3% Snow Fund expenditure contingency in the amount of \$37,769 has been provided as allowed by law.

**Ending balance** – The Snow Fund is projected to begin FY 2026/2027 with an estimated fund balance of approximately \$669,689. Assuming severe winter conditions resulting in snow removal expenditures of approximately \$1,296,740, the projected ending fund balance would decrease to approximately \$231,936. Expenses for snow removal and sanding are budgeted at \$850,000 to provide contingency funds for an extreme winter at current contractor rates. These projections also assume full expenditure of the \$40,573 in budgeted capital outlay costs allocated to the Snow Fund.

**KGID COMBINED BUDGET 26-27**

ALL FUNDS PAYROLL INCREASE 9%	GENERAL FUND	WATER FUND 5% INC	SEWER FUND 10% INC	SNOW FUND	TOTAL ALL FUNDS
<b>REVENUES</b>					
RESIDENTIAL BASE FEES		\$ 3,974,230	\$ 1,932,048	\$ 746,664	\$ 6,652,942
TIER 1 CONSUMPTION REVENUE		\$ 329,000	\$ 26,400		\$ 355,400
TIER 2 CONSUMPTION REVENUE		\$ 66,000			\$ 66,000
TIER 3 CONSUMPTION REVENUE		\$ 73,000			\$ 73,000
FIRE PROTECTION		\$ 111,451			\$ 111,451
COMMERCIAL BASE FEES		\$ 382,259	\$ 46,604	\$ 68,688	\$ 497,551
CONSUMPTION		\$ 110,000	\$ 33,120		\$ 143,120
FIRE PROTECTION		\$ 98,844			\$ 98,844
PENALTIES ON USER FEES		\$ 42,420	\$ 14,760	\$ 4,810	\$ 61,990
SERVICE CHARGES		\$ 9,600			\$ 9,600
RETURN CHECK FEES		\$ 480			\$ 480
CONNECTION FEES		\$ 18,000	\$ 3,600		\$ 21,600
INTEREST ON INVESTMENTS	\$ 313,374	\$ 180,023	\$ 133,351	\$ 40,005	\$ 666,753
TRANSFER FM OTHER FUNDS					\$ -
GRANT REVENUE					\$ -
OTHER, INCL. RENTAL	\$ 1,996,375	\$ 43,400	\$ 500	\$ 200	\$ 2,039,475
TRANSFER FEES		\$ 7,308	\$ 3,672	\$ 1,620	\$ 12,600
PLAN REVIEW FEES		\$ 750	\$ 500		\$ 1,250
SERVLIN LOSS REVENUE		\$ 15,530			\$ 15,530
SERVLIN LINE REVENUE		\$ 2,534			\$ 2,534
SERVLIN ADMIN REVENUE		\$ 1,900			\$ 1,900
PERSONAL PROPERTY TAX	\$ 10,387				\$ 10,387
AD VALOREM TAXES	\$ 744,433				\$ 744,433
AD VALOREM MAKE-UP	\$ 614,667				\$ 614,667
STATE TAX DISTRIBUTION	\$ 843,870				\$ 843,870
<b>TOTAL REVENUES</b>	<b>\$ 4,522,106</b>	<b>\$ 5,466,729</b>	<b>\$ 2,194,555</b>	<b>\$ 861,987</b>	<b>\$ 13,045,378</b>
<b>EXPENDITURES</b>					
PAYROLL - MANAGEMENT	\$ 57,833	\$ 198,371	\$ 90,433	\$ 38,909	\$ 385,546
MAINTENANCE	\$ 142,592	\$ 622,951	\$ -	\$ 62,719	\$ 828,263
OFFICE	\$ 33,710	\$ 89,894	\$ 67,421	\$ 33,710	\$ 224,736
ACCRUED LEAVE	\$ 3,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 22,500
<b>PAYROLL SUBTOTAL</b>	<b>\$ 237,636</b>	<b>\$ 924,216</b>	<b>\$ 161,853</b>	<b>\$ 137,339</b>	<b>\$ 1,461,045</b>
FICA/MEDICARE	\$ 3,428	\$ 13,598	\$ 2,484	\$ 2,001	\$ 21,510
MEDICAL INS.	\$ 65,546	\$ 267,925	\$ 54,747	\$ 50,516	\$ 438,735
EMPLOYER PERS	\$ 37,724	\$ 171,261	\$ 43,366	\$ 29,748	\$ 282,099
WORKMANS COMP	\$ 7,448	\$ 17,164	\$ 1,868	\$ 1,243	\$ 27,724
UNEMPLOYMENT EXP	\$ 2,998	\$ 7,995	\$ 5,996	\$ 2,998	\$ 19,987
OPEB EXPENSE	\$ 11,040	\$ 40,670	\$ 17,490	\$ 11,392	\$ 80,592
OTHER P/R EXP	\$ 2,000	\$ 3,200	\$ 500	\$ 1,000	\$ 6,700
VEHICLE EXP INCL IN WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>BENEFIT SUBTOTAL</b>	<b>\$ 130,183</b>	<b>\$ 521,813</b>	<b>\$ 126,451</b>	<b>\$ 98,899</b>	<b>\$ 877,347</b>
<b>TOTAL P/R &amp; RELATED COSTS</b>	<b>\$ 367,819</b>	<b>\$ 1,446,029</b>	<b>\$ 288,305</b>	<b>\$ 236,238</b>	<b>\$ 2,338,392</b>
ACCOUNTING	\$ 3,170	\$ 38,040	\$ 19,020	\$ 3,170	\$ 63,400
BANK CHARGES		\$ 55,497	\$ 38,830	\$ 15,313	\$ 109,640
BAD DEBT		\$ 13,926	\$ -	\$ 4,096	\$ 18,022
BUILDING REPAIR & MAINT.	\$ 36,000	\$ 20,000	\$ 10,000	\$ 20,830	\$ 86,830
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 6,449	\$ 78,959	\$ 25,410	\$ 11,178	\$ 121,996
DCSID M & O			\$ 860,307		\$ 860,307
DCSID ASSESSMENTS			\$ 471,620		\$ 471,620
DUES AND SUBSCRIPTIONS	\$ 730	\$ 6,000	\$ 2,500	\$ 726	\$ 9,956
ENGINEERING & SURVEYING	\$ 48,500	\$ 40,000	\$ 31,000	\$ 500	\$ 120,000
EQUIP. SUPPLIES & R&M	\$ 5,000	\$ 19,650	\$ 194,300	\$ 500	\$ 219,450
EQUIPMENT RENTAL	\$ 500	\$ 9,245	\$ 3,824	\$ 1,101	\$ 14,670
EROSION & DRAINAGE	\$ 70,000				\$ 70,000
FIELD SUPPLIES/TOOLS/SIGNS	\$ 19,630			\$ 10,000	\$ 29,630
INSURANCE AND BONDS	\$ 8,229	\$ 103,435	\$ 27,255	\$ 4,556	\$ 143,475
INVENTORY PARTS		\$ 77,056	\$ 1,000		\$ 78,056
LEGAL	\$ 5,869	\$ 70,431	\$ 35,216	\$ 5,869	\$ 117,385
LEGAL LABOR NEGOTIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -

**KGID COMBINED BUDGET 26-27**

LIEN FEES		\$ 300			\$ 300
METER REPAIR & MAINT		\$ 69,056			\$ 69,056
MISCELLANEOUS	\$ 17,600	\$ 10,000	\$ 2,500	\$ 5,600	\$ 35,700
OFFICE JANITORIAL	\$ 3,300	\$ 15,600	\$ 7,600	\$ 1,300	\$ 27,800
OFFICE SUPPLIES	\$ 2,224	\$ 14,781	\$ 6,973	\$ 1,593	\$ 25,571
PERMITS AND FEES	\$ 167	\$ 9,699	\$ 405	\$ 668	\$ 10,939
POSTAGE		\$ 8,080	\$ 5,680	\$ 2,240	\$ 16,000
PUBLICATION CHARGES	\$ 1,180	\$ 3,780	\$ 2,200	\$ 865	\$ 8,025
ROAD MAINT. & SUPPLIES	\$ 45,000				\$ 45,000
SAFETY EQUIPMENT	\$ 500	\$ 500		\$ 100	\$ 1,100
SECURITY EXPENSE	\$ 200	\$ 22,548	\$ 9,804	\$ 250	\$ 32,802
SEWER FLOW MANAGEMENT					\$ -
SHOP SUPPLIES/SM. TOOLS		\$ 7,000			\$ 7,000
SNOW REMOVAL - FLOWING				\$ 775,000	\$ 775,000
SNOW REMOVAL - SANDING				\$ 75,000	\$ 75,000
SNOW REMOVAL- ANTI/DE ICING					\$ -
TELEPHONE	\$ 162	\$ 14,100	\$ 1,632	\$ 162	\$ 16,056
TRAINING & SEMINARS	\$ 4,550	\$ 20,856	\$ 4,818	\$ 1,876	\$ 32,100
TRAVEL	\$ 2,250	\$ 13,313	\$ 3,423	\$ 2,114	\$ 21,100
TRUSTEE COMPENSATION	\$ 2,250	\$ 27,000	\$ 13,500	\$ 2,250	\$ 45,000
UNIFORM EXPENSE	\$ 1,763	\$ 8,747	\$ 147	\$ 1,103	\$ 11,760
UTILITIES - GAS/ELECTRIC	\$ 3,440	\$ 274,502	\$ 23,425	\$ 575	\$ 301,942
VEHICLE EXPENSE FUEL/OIL	\$ 17,549	\$ 140,390		\$ 17,549	\$ 175,488
VEHICLE EXPENSE R&M	\$ 17,825	\$ 79,097		\$ 16,075	\$ 111,996
WATER MONITORING/SAMPLE		\$ 17,583			\$ 17,583
WTR CONSERV. & WTR SHED		\$ 18,500			\$ 18,500
WATER DISTRIBUTION EXP		\$ 77,700			\$ 77,700
WATER TREATMENT EXP		\$ 102,610			\$ 102,610
<b>TOTAL OPERATING EXP.</b>	<b>\$ 691,856</b>	<b>\$ 2,933,010</b>	<b>\$ 2,090,692</b>	<b>\$ 1,218,398</b>	<b>\$ 6,933,957</b>
INTEREST EXPENSE	\$ -	\$ 202,332	\$ 16,189	\$ -	\$ 218,521
DEPRECIATION EXPENSE		\$ 1,510,979	\$ 98,759		\$ 1,609,738
AMORTIZATION EXPENSE		\$ 8,155	\$ -		\$ 8,155
(GAIN) LOSS ON DISPOSAL OF EQUIP	\$ 955,489	\$ -			\$ 955,489
TRANSFER TO OTHER FUNDS	\$ -	\$ -			\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,647,345</b>	<b>\$ 4,654,477</b>	<b>\$ 2,205,640</b>	<b>\$ 1,218,398</b>	<b>\$ 9,725,858</b>
<b>NET INCOME</b>	<b>\$ 2,874,761</b>	<b>\$ 812,252</b>	<b>\$ (11,085)</b>	<b>\$ (356,411)</b>	<b>\$ 3,319,517</b>
CAPITAL OUTLAY	\$ (1,811,573)	\$ (1,828,680)	\$ (2,218,440)	\$ (40,573)	\$ (5,899,266)
CONTINGENCY	\$ (75,103)			\$ (37,769)	\$ (112,872)
DEBT PRINCIPAL REPAYMENT		\$ (1,439,410)	\$ (53,750)		\$ (1,439,410)
PROCEEDS FROM SRF LOAN		\$ -	\$ 1,612,500		\$ -
PROCEEDS FROM SALE OF EQUIP		\$ -			\$ -
ACCTS RECEIVABLE-GRANT		\$ -			\$ -
ACCTS PAYABLE-PROJECT		\$ -			\$ -
DEVELOPER CAPITAL CONTRIBUTIONS		\$ -			\$ -
ADD BACK DEPRECIATION/AMORT		\$ 1,519,134	\$ 98,759		\$ 1,617,893
ADJUST TO CASH FLOW		\$ -		\$ -	\$ -
<b>TOTAL CASH FLOW ADJUSTMENTS</b>	<b>\$ (1,886,676)</b>	<b>\$ (1,748,956)</b>	<b>\$ (560,931)</b>	<b>\$ (78,342)</b>	<b>\$ (4,274,904)</b>
<b>NET CASH INCR./DECR.</b>	<b>\$ 988,086</b>	<b>\$ (936,703)</b>	<b>\$ (572,016)</b>	<b>\$ (434,753)</b>	<b>\$ (955,387)</b>
AVAIL. CASH - BEGINNING		\$ 7,021,424	\$ 4,398,011		\$ 11,419,435
AVAILABLE CASH - END		\$ 8,084,721	\$ 3,825,996		\$ 9,910,717
OPENING FUND BALANCE	\$ 10,632,184			\$ 666,689	\$ 11,298,873
ENDING FUND BALANCE	\$ 11,620,270			\$ 231,936	\$ 11,852,206
DEPREC. ACCT. RESERVED	\$ 559,159	\$ 909,189	\$ 24,545	\$ 286,422	\$ 1,779,315
RESERVE ADDITIONS	\$ 130,001	\$ 177,884	\$ 5,798	\$ 54,012	\$ 367,695
LESS RESERVE USE	\$ (48,396)	\$ (65,285)	\$ (8,000)	\$ (85,958)	\$ (207,639)
NET RESERVE BALANCE	\$ 640,764	\$ 1,021,788	\$ 22,343	\$ 254,476	\$ 1,939,370
DISTRIBUTION DEBT SERVICE		\$ 228,692			\$ 228,692
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ -			\$ -
<b>TOTAL RESTRICTED CASH</b>	<b>\$ 640,764</b>	<b>\$ 1,842,659</b>	<b>\$ 22,343</b>	<b>\$ 254,476</b>	<b>\$ 2,760,241</b>

GENERAL

KGID GENERAL FUND BUDGET WORKSHEET 2026/2027							5/15/2026		FINANCIAL STATEMENT	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED	FY 2025	
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	BUDGET 26/27		
<b>REVENUES</b>										
AD VALOREM TAXES	620,203	690,878	432,200	258,678	258,678	690,878	0	744,433		
AD VALOREM MAKE-UP	542,186	589,783	368,958	220,825	220,825	589,783	0	614,667		
STATE TAX DISTRIBUTION	799,831	803,494	401,747	401,747	401,747	803,494	0	843,770	PROPERTY TAXES	1,176,484
INTEREST ON INVESTMENTS	457,678	311,520	204,573	106,947	347,549	552,122	(240,602)	313,374	CONSOLIDATED TAXES	799,831.00
PERSONAL PROPERTY TAX	14,095	6,667	7	6,660	6,660	6,667	(0)	10,387	INTEREST INCOME	457,678.00
GRANT REVENUE									OTHER REVENUE	833.00
RENTAL INCOME	101,412	100,787	47,545	53,222	42,900	90,445	10,322	14,375	RENTAL INCOME	101,412.00
OTHER, INCL. LAND SALE	833	1,000		1,000	167	167		833		2,536,238
<b>TOTAL REVENUES</b>	<b>2,536,238</b>	<b>2,504,109</b>	<b>1,455,030</b>	<b>1,049,080</b>	<b>1,278,526</b>	<b>2,733,556</b>	<b>(229,447)</b>	<b>4,522,106</b>		
<b>EXPENDITURES</b>										
PAYROLL - MANAGEMENT	57,070	87,602	24,710	62,892	26,880	51,590	36,012	57,833		
MAINTENANCE	93,578	115,132	45,957	69,175	58,489	104,446	10,886	142,592	SALARY WAGES	179,183
OFFICE	27,448	29,280	13,688	15,592	14,719	28,407	873	33,710	EMPLOYEE BENEFITS	90,615
ACCRUED LEAVE	4,390	3,500	1,945	1,555	1,555	3,500	(0)	3,500		
<b>PAYROLL SUBTOTAL</b>	<b>173,706</b>	<b>235,514</b>	<b>86,300</b>	<b>149,214</b>	<b>101,644</b>	<b>187,942</b>	<b>47,571</b>	<b>237,635</b>		
FICA/MEDICARE	4,384	3,728	1,889	1,839	2,509	4,398	(670)	3,428		
MEDICAL INS.	55,439	76,849	31,327	45,522	31,740	63,067	13,782	65,546		
EMPLOYER PERS	29,018	49,939	14,394	35,545	16,616	31,010	18,929	37,724		
WORKERS COMP	1,706	3,145	685	2,460	1,580	2,265	880	7,448		
UNEMPL BENEFIT	52	2,998	231	2,767	2,767	2,888	0	2,998		
OPEB EXPENSE	(16,317)	11,040	1,481	9,559	1,481	2,862	8,078	11,040		
OTHER PIR EXP.	929	2,000	39	1,961	1,961	2,000	(0)	2,000		
VEHICLE ALLOW INCL PR	(912)	(800)	(364)	(436)	-	(364)	(436)	0		
<b>BENEFIT SUBTOTAL</b>	<b>74,288</b>	<b>148,899</b>	<b>49,883</b>	<b>99,216</b>	<b>58,654</b>	<b>108,780</b>	<b>40,999</b>	<b>130,183</b>		
<b>TOTAL PIR &amp; RELATED COSTS</b>	<b>248,005</b>	<b>384,413</b>	<b>135,983</b>	<b>248,430</b>	<b>160,298</b>	<b>296,642</b>	<b>88,570</b>	<b>367,818</b>		
ACCOUNTING	2,885	3,170	3,032	138	138	3,170	0	3,170		
LEGAL	1,842	3,250	422	2,828	2,828	3,250	-	5,869		
LEGAL LABOR NEGOTIATIONS		1,612	-	1,612	1,612	1,612	-	-		
ENGINEERING & SURVEYING	8,111	51,700	4,759	46,941	14,741	19,500	32,200	48,500		
EROSION & DRAINAGE	433	20,000	679	19,321	19,321	20,000	-	70,000		
ROAD MAINT. & SUPPLIES	42,505	45,000	5,435	39,565	39,565	45,000	0	45,000		
BAD DEBTS	153	-	-	-	-	-	-	-		
BANK CHARGES										
BUILDING REPAIRS/MAINT	27,061	20,000	2,429	17,671	10,998	13,427	6,573	36,000		
COMPUTER EXPENSE	2,446	4,986	1,901	3,085	1,912	3,813	1,173	6,449		
DUES & SUBSCRIPTIONS	259	730	259	471	666	925	(195)	730		
EQUIPMENT SUPPLIES/R&M	408	5,500	934	4,566	4,566	5,500	0	5,000		
EQUIPMENT RENTAL	460	632	299	334	334	633	(1)	500		
FIELD SUPPL/TOOLS/SIGNS	3,530	19,630	176	19,454	20,630	20,806	(1,176)	19,630		
SECURITY EXPENSE	64	200	77	123	123	200	0	200		
INSURANCE AND BONDS	8,045	8,434	8,271	163	163	8,434	0	8,229		
MISCELLANEOUS EXP.	12,408	17,600	3,289	14,311	8,945	12,234	5,366	17,600		
OFFICE JANITORIAL	11,526	12,300	5,850	6,450	6,300	12,150	150	3,300		
OFFICE SUPPLIES	1,282	1,984	122	1,862	1,000	1,122	862	2,224		
PERMITS & FEES	63	167	64	103	103	167	(0)	167		
POSTAGE										
PUBLICATION CHARGES	912	1,180	45	1,135	430	475	705	1,180		
SAFETY EQUIPMENT		500		500	500	500		500		
TELEPHONE	179	162	78	84	84	162	0	162		
TRAINING & SEMINARS	176	4,726	253	4,473	895	1,148	3,578	4,550		
TRAVEL	84	2,250	-	2,250	450	1,800		2,250		
TRUSTEE COMPENSATION	2,250	2,250	1,125	1,125	1,125	2,250		2,250		
UNIFORM EXPENSE	1,307	1,763	612	1,151	1,151	1,763	0	1,763		
UTILITIES	14,258	17,766	6,589	11,177	10,347	16,936	830	3,440		
VEHICLE EXPENSE FUEL/OIL	10,780	15,260	5,323	9,937	9,937	15,260	(0)	17,549		
VEHICLE EXPENSE R&M	8,650	15,008	3,144	11,864	11,864	15,008	0	17,825	SERVICE & SUPPLIES	161,995
INTEREST EXPENSE									INTEREST EXPENSE	6
<b>SUBTOTAL EXPENSES</b>	<b>410,085</b>	<b>662,173</b>	<b>191,148</b>	<b>471,025</b>	<b>331,026</b>	<b>522,537</b>	<b>140,437</b>	<b>691,855</b>		
CAPITAL OUTLAY	363,247	2,808,206	1,991,361	816,845	362,750	2,354,111	454,095	1,811,573	CAPITAL OUTLAY	363,247
(GAIN) LOSS ON DISPOSAL OF PROPERTY								955,489	AMORTIZATION LEASES	219
CONTINGENCY		104,111		104,111	20,813	20,813	83,298	75,103	AMORTIZATION LEASES	219
<b>SUBTOTAL</b>	<b>773,332</b>	<b>3,574,490</b>	<b>2,182,509</b>	<b>1,391,981</b>	<b>714,589</b>	<b>2,897,461</b>	<b>677,829</b>	<b>3,534,020</b>		
TRANSF. TO OTHER FUNDS	550,000							0		
<b>TOTAL EXPENDITURES</b>	<b>1,323,332</b>	<b>3,574,490</b>	<b>2,182,509</b>	<b>1,391,981</b>	<b>714,589</b>	<b>2,897,461</b>	<b>677,829</b>	<b>3,534,020</b>	<b>TOTAL EXPENDITURES</b>	<b>795,484</b>
<b>NET GAIN OR LOSS</b>	<b>1,180,973</b>	<b>(1,070,381)</b>	<b>(727,480)</b>	<b>(342,901)</b>	<b>563,937</b>	<b>(163,905)</b>	<b>(907,276)</b>	<b>988,066</b>	<b>NET GAIN OR LOSS</b>	<b>1,740,754</b>
OPENING FUND BALANCE	9,605,116	10,755,469	10,796,089			10,796,089		10,632,184	OPENING FUND BALANCE	9,605,116
CLOSING FUND BALANCE	10,796,089	9,685,088	10,068,609			10,632,184		11,620,270	ENDING FUND BALANCE	10,795,870
DEPREC. ACCT. RESERVED	248,564	409,298	404,298	5,000	0	404,298		559,159		
VEHICLE & EQUIPEMENT										
RESERVE ADDITIONS	155,734	153,266	77,430	75,836	77,431	154,861		130,001		
LESS RESERVE USE	0	0	0	0	0	0		(48,396)		
NET RESERVE BALANCE	404,298	562,564	481,728	80,836	77,431	559,159		640,764		
<b>TOTAL RESTRICTED CASH</b>	<b>404,298</b>	<b>562,564</b>	<b>481,728</b>	<b>80,836</b>	<b>77,431</b>	<b>559,159</b>		<b>640,764</b>		

WATER

5/15/2026

FINANCIAL STATEMENT  
FY 2025

KGID WATER FUND BUDGET WORKSHEET 2026/27

	ACTUAL 24/25	BUDGET 25/26	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 25/26	(OVER/ UNDER	PROPOSED BUDGET 26/27	
<b>5% INCREASE</b>									
<b>3,974,230</b>									
<b>REVENUES</b>									
RESIDENTIAL BASE FEES	3,726,071	3,793,932	1,884,469	1,909,463	1,888,200	3,772,669	21,263	0	
CONSUMPTION	0	0	0	0	0	0	0	0	
TIER 1 CONSUMPTION	317,849	329,000	163,332	165,668	145,236	308,668	20,432	329,000	
TIER 2 CONSUMPTION	64,460	68,000	34,901	33,099	24,000	58,901	9,099	66,000	
TIER 3 CONSUMPTION	73,717	72,000	35,370	36,300	26,000	61,370	10,630	73,000	
FIRE PROTECTION	103,180	104,494	52,450	52,044	52,692	105,142	(648)	111,451	
COMMERCIAL BASE FEES	364,050	364,056	182,025	182,031	182,025	364,050	6	362,259	WATER FEES 4951954
CONSUMPTION	84,232	110,000	45,909	64,091	40,000	85,909	24,091	110,000	CONNECTION FEES 10200
FIRE PROTECTION	94,137	94,137	47,069	47,068	47,068	94,137	0	98,844	INTEREST INCOME 5182393
PENALTIES ON USER FEES	40,484	42,420	21,456	20,984	20,964	42,420	0	42,420	
SERVICE CHARGES	11,207	9,600	6,096	3,504	3,504	9,600	0	9,600	
RETURN CHECK FEES	513	480	300	180	240	540	(60)	480	
CONNECTION FEES	10,200	14,712	41,300	(26,588)	273,700	315,000	(300,288)	18,000	
INTEREST ON INVESTMENTS	220,238	345,198	125,475	219,723	191,507	316,982	28,216	180,023	
GRANT REVENUE	982,213	25,000	0	25,000	0	0	25,000	0	
TRANSFER FEE REVENUE	7,823	7,308	3,447	3,861	3,861	7,308	(0)	7,308	
PLAN REVIEW FEES	625	750	1,125	(375)	5,000	6,125	(5,375)	750	
SERVLINE LOSS REVENUE	15,328	15,530	6,543	8,987	7,834	14,376	1,154	15,530	
SERVLINE LINE REVENUE	2,812	2,798	1,161	1,637	1,373	2,534	264	2,534	
SERVLINE ADMIN REVENUE	1,924	1,952	820	1,132	986	1,806	146	1,900	
OTHER INCL. LAND SALE	43,532	25,350	27,451	(2,101)	47,158	74,609	(49,259)	43,400	
<b>TOTAL REVENUES</b>	<b>6,144,606</b>	<b>5,426,717</b>	<b>2,680,699</b>	<b>2,746,018</b>	<b>2,961,348</b>	<b>5,642,046</b>	<b>(215,329)</b>	<b>5,466,729</b>	
<b>EXPENDITURES</b>									
PAYROLL - MANAGEMENT	174,849	268,656	74,001	194,655	97,463	161,464	107,192	198,371	SALARY WAGES 667,385
MAINTENANCE	385,759	515,386	199,354	316,032	168,777	368,131	147,256	622,951	EMPLOYEE BENEFITS 198,149
OFFICE	70,330	78,087	36,500	41,587	39,251	75,752	2,335	89,694	
ACCRUED LEAVE EXP	(28,515)	13,000	4,670	8,330	8,330	13,000	(0)	13,000	
<b>PAYROLL SUBTOTAL</b>	<b>602,423</b>	<b>875,129</b>	<b>314,525</b>	<b>560,604</b>	<b>303,821</b>	<b>618,347</b>	<b>256,783</b>	<b>924,216</b>	
FICA/MEDICARE	9,722	12,954	4,490	8,464	5,522	10,012	2,942	13,598	
MEDICAL INS.	186,901	306,483	88,689	219,778	96,454	183,339	123,324	267,925	
EMPLOYER PERS	133,910	227,853	57,764	170,089	61,194	118,958	108,895	171,261	
WORKERS COMP	4,127	7,916	752	7,164	4,527	5,279	2,637	17,164	
UNEMPLOYMENT EXP	623	7,995	44	7,951	7,951	7,995	0	7,995	
OPEB EXPENSE	(159,907)	40,670	14,616	26,154	14,516	29,032	11,638	40,670	
OTHER P/R EXP	1,853	3,200	1,438	1,762	1,762	3,200	0	3,200	
VEHICLE ALLOW INCL WAGES	(2,966)	(4,000)	(1,339)	(2,661)	0	(1,339)	(2,661)	0	
<b>BENEFIT SUBTOTAL</b>	<b>174,363</b>	<b>603,061</b>	<b>164,350</b>	<b>14,293</b>	<b>191,926</b>	<b>357,616</b>	<b>249,436</b>	<b>621,813</b>	
<b>TOTAL P/R &amp; RELATED COSTS</b>	<b>776,786</b>	<b>1,478,190</b>	<b>478,875</b>	<b>999,306</b>	<b>495,748</b>	<b>975,963</b>	<b>606,219</b>	<b>1,446,029</b>	
ACCOUNTING	34,625	38,040	36,382	1,658	1,658	38,040	(0)	38,040	
LEGAL	82,683	39,000	12,344	26,656	26,656	39,000	0	70,431	
LEGAL LABOR NEGOTIATIONS	24,465	22,750	9,395	13,356	44,205	53,600	(30,850)	40,000	
ENGINEERING & SURVEYING	1,841	13,926	0	13,926	0	0	13,926	13,926	
BAD DEBTS	61,885	53,290	27,048	26,242	26,622	53,670	(390)	55,497	
BANK CHARGES	22,986	14,865	1,811	13,044	6,445	8,256	6,599	20,000	
BUILDING REPAIR & MAINT.	0	0	0	0	0	0	0	0	
BUSINESS MEALS	83,433	70,261	46,881	23,400	24,268	71,129	(868)	78,959	
COMPUTER EXPENSE	3,605	9,686	3,632	6,034	514	4,146	5,520	6,000	
DUES AND SUBSCRIPTIONS	13,881	16,150	4,489	11,661	6,897	11,386	4,764	18,650	
EQUIP. SUPPLIES & R&M	8,575	9,245	4,471	4,774	3,818	8,289	956	9,245	
EQUIPMENT RENTAL	11,832	14,548	5,550	8,998	5,662	11,212	3,336	22,548	
SECURITY EXPENSE	101,030	105,263	82,928	12,335	9,203	102,132	3,131	103,435	
INSURANCE AND BONDS	350	500	0	500	500	500	0	500	
SAFETY EQUIPMENT	10,321	15,000	9,189	5,811	5,811	15,000	0	77,056	
INVENTORY PARTS	163	500	46	454	252	298	202	300	
LIEN FEES	30,673	30,000	0	30,000	30,000	30,000	0	69,056	
METER REPAIR & MAINT	5,378	10,000	1,814	8,386	6,100	7,714	2,286	10,000	
MISCELLANEOUS	15,943	18,000	7,800	10,200	7,800	15,600	2,400	16,600	
OFFICE JANITORIAL	11,511	13,279	2,809	10,470	4,000	6,809	6,470	14,781	
OFFICE SUPPLIES	8,681	9,639	4,619	5,020	5,048	9,667	(28)	9,699	
PERMITS AND FEES	7,254	6,760	3,628	3,132	4,380	8,008	(1,248)	8,090	
POSTAGE	2,367	3,180	1,643	1,537	2,374	4,017	(637)	3,780	
PUBLICATION CHARGES	1,379	7,000	1,385	5,615	6,048	7,433	(433)	7,000	
SHOP SUPPLIES/SM. TOOLS	14,808	15,180	7,431	7,749	7,749	15,180	0	14,100	
TELEPHONE	4,669	22,968	3,130	19,838	3,968	7,098	15,870	20,856	
TRAINING & SEMINARS	2,368	13,404	949	12,455	2,489	3,438	9,966	13,313	
TRAVEL	27,000	27,000	13,500	13,500	13,500	27,000	0	27,000	
TRUSTEE COMPENSATION	4,986	8,747	2,072	6,675	6,675	8,747	0	8,747	
UNIFORM EXPENSE	239,652	274,502	112,577	161,925	118,517	231,094	43,408	274,502	
UTILITIES - GAS/ELECTRIC	40,685	122,078	18,522	103,556	103,556	122,078	0	140,390	
VEHICLE EXPENSE FUEL/OIL	17,307	65,064	12,378	52,686	52,686	65,064	(0)	78,097	
VEHICLE EXPENSE R&M	14,344	17,583	10,746	6,837	6,837	17,583	0	17,583	
WATER MONITORING/SAMPLE	49,530	18,500	16,617	1,883	1,883	18,500	0	18,500	
WTR SHED MANAGEMENT	15,621	77,700	5,466	72,234	72,234	77,700	(0)	77,700	SUPPLIERS 1,027,272
WTR DISTRIBUTION EXP	79,538	82,456	42,506	39,950	39,950	82,456	0	102,610	INTEREST EXPENSE 264,690
<b>TOTAL OPERATING EXP.</b>	<b>1,832,266</b>	<b>2,751,654</b>	<b>1,002,413</b>	<b>1,749,243</b>	<b>1,161,494</b>	<b>2,185,245</b>	<b>580,411</b>	<b>2,933,010</b>	
INTEREST EXPENSE	255,371	237,915	114,596	123,319	114,566	228,161	6,754	202,332	
DEPRECIATION EXPENSE	1,463,639	1,447,668	756,107	691,561	754,872	1,510,979	(63,311)	1,510,979	DEPRECIATION/AMORTIZ 146,622
AMORTIZATION EXPENSE	9,246	8,155	4,077	4,078	4,078	8,155	(0)	8,155	
(GAIN)/LOSS ON DISPOSAL OF ET	(53,889)	(3,200)	0	(3,200)	0	0	(3,200)	0	LOSS ON DISPOSAL ASSET (53,889)
<b>TOTAL EXPENDITURES</b>	<b>3,506,623</b>	<b>4,442,192</b>	<b>1,877,191</b>	<b>2,585,001</b>	<b>2,035,009</b>	<b>3,913,539</b>	<b>532,656</b>	<b>4,654,477</b>	
<b>NET INCOME</b>	<b>2,637,982</b>	<b>984,525</b>	<b>803,508</b>	<b>181,017</b>	<b>926,339</b>	<b>1,728,607</b>	<b>(747,984)</b>	<b>812,252</b>	
CAPITAL OUTLAY	(2,780,581)	(5,926,726)	(1,338,234)	4,588,492	(706,305)	(1,403,627)	(0)	(1,439,410)	CAPITAL EXPENDITURES (2,780,581)
DEBT PRINCIPAL REPAYMENT	(1,369,133)	(1,403,827)	(697,522)	706,305	(706,305)	(1,403,627)	(0)	(1,439,410)	PRINCIPAL PAYMENT LEASE -2632
PROCEEDS FROM SRF LOAN	0	0	0	0	0	0	0	0	
PROCEEDS FROM SALE OF EQUI	0	0	0	0	0	0	0	0	
ACCTS RECEIVABLE-GRANT	2,218,912	0	0	0	0	0	0	0	
FUND OPEB LIABILITY ACCT	(2,632)	0	0	0	0	0	0	0	
ACCTS PAYABLE-PROJECT	0	0	66,677	66,677	(66,677)	0	0	0	
DEVELOPER CAPITAL CONTRIB	0	3,750,000	0	(3,750,000)	0	3,750,000	0	3,750,000	
ADD BACK DEPRECIATION/AMOR	1,472,885	1,455,823	756,107	695,639	758,950	1,519,134	(63,311)	1,519,134	
ADJUST TO CASH FLOW	(1,579,382)	(436,033)	(436,033)	0	0	0	0	0	
<b>TOTAL CASH FLOW ADJUSTMENTS</b>	<b>(2,039,931)</b>	<b>(2,124,730)</b>	<b>(1,647,005)</b>	<b>1,873,080</b>	<b>332,164</b>	<b>(1,310,773)</b>	<b>(813,957)</b>	<b>(1,748,956)</b>	
<b>NET CASH INCR./DECR.</b>	<b>598,052</b>	<b>(1,140,205)</b>	<b>(843,497)</b>	<b>296,708</b>	<b>1,258,493</b>	<b>417,733</b>	<b>(1,557,938)</b>	<b>(936,703)</b>	
AVAIL. CASH - BEGINNING	6,005,639	6,377,714	6,603,691	0	0	6,603,691	0	7,021,424	
AVAILABLE CASH - END	6,603,691	5,237,509	5,760,194	0	0	7,021,424	0	6,084,721	

WATER

KGID WATER FUND BUDGET WORKSHEET 2026/27

5/15/2026

FINANCIAL STATEMENT  
FY 2025

	ACTUAL 24/25	BUDGET 25/26	1ST 6 MOS. ACTUAL	(OVER/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 25/26	(OVER/ UNDER	PROPOSED BUDGET 26/27
DEPREC. ACCT. RESERVED	444,966	705,636	709,636	(4,000)	809,412	709,636		909,189
RESERVE ADDITIONS (PONDEROSA MHP) Per Grant	0	-	0	-	0	-		0
RESERVE ADDITIONS (VEHICLE)	300,670	206,644	99,776	106,868	99,777	199,563		177,804
LESS RESERVE USE	(36,000)	-	-	-	0	0		(65,285)
NET RESERVE BALANCE	709,636	912,280	809,412	102,868	909,189	909,189		1,021,788
DISTRIB DEBT SERVICE	228,692	228,692	228,692	0	228,692	228,692		228,692
TREATMENT DEBT SERVICE	592,179	592,179	592,179	-	592,179	592,179		592,179
CAPITAL IMPROV RESERVE	-	-	42,469	(42,469)	303,561	303,561		-
<b>TOTAL RESTRICTED CASH</b>	<b>1,530,507</b>	<b>1,733,151</b>	<b>1,672,752</b>	<b>60,399</b>	<b>2,033,621</b>	<b>2,033,621</b>	<b>-</b>	<b>1,842,659</b>

SEWER

KGD SEWER FUND BUDGET WORKSHEET 2026/27										FINANCIAL STATEMENT	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)	PROJECT	PROJECT	5/15/2026	PROPOSED		FY 2025	
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	(OVER)/	BUDGET 26/27	10% INCREASE		
<b>REVENUES</b>											
USER FEES - RESIDENTIAL	1,753,977	1,756,191	877,421	878,770	877,479	1,754,900	1,291	1,932,048			
USER FEES - COMMERCIAL	42,038	42,038	10,862	31,076	21,019	31,981	10,057	46,604			
CONSUMPTION RESIDENTIAL	20,249	28,400	21,019	5,381	5,381	28,400	(0)	28,400	SEWER USER FEES	1,847,379	
CONSUMPTION COMMERCIAL	31,115	33,120	12,518	20,602	17,712	30,230	2,890	33,120	CONNECTION FEE/OTHER	23,129	
PENALTIES ON USER FEES	10,900	14,760	5,425	9,335	7,800	13,225	1,535	14,760	INTEREST INCOME	185,727	
CONNECTION FEES/SERVICE	7,850	3,600	18,150	(14,550)	6,900	25,050	(21,450)	3,600		2,056,235	
INTEREST ON INVESTMENTS	185,727	176,809	87,404	89,405	127,671	215,075	(38,266)	133,351			
TRANSFER FEES	1,989	3,672	1,348	2,324	2,324	3,672	(0)	3,672			
PLAN REVIEW FEES	625	500	625	(125)	5,000	5,625	(5,125)	500			
OTHER REVENUE	1,785	500	320	180	180	500	(0)	500			
<b>TOTAL REVENUES</b>	<b>2,056,236</b>	<b>2,057,590</b>	<b>1,035,193</b>	<b>1,022,397</b>	<b>1,071,466</b>	<b>2,106,658</b>	<b>(49,069)</b>	<b>2,194,555</b>			
<b>EXPENDITURES</b>											
PAYROLL - MANAGEMENT	101,190	155,170	44,788	110,382	40,060	84,668	70,302	90,433	SALARIES & WAGES	166,853	
MAINTENANCE OFFICE	54,895	58,584	27,375	31,189	28,766	56,141	2,423	67,421	EMPLOYEE BENEFITS	58,020	
ACCRUED LEAVE	(9,320)	4,000	1,585	2,415	2,415	4,000	(0)	4,000		224,873	
<b>PAYROLL SUBTOTAL</b>	<b>146,765</b>	<b>217,734</b>	<b>73,748</b>	<b>143,986</b>	<b>71,262</b>	<b>145,009</b>	<b>72,725</b>	<b>161,854</b>			
FICA/MEDICARE	2,497	3,294	1,125	2,169	1,096	2,221	1,073	2,484			
MEDICAL INS.	47,016	80,696	23,673	57,023	25,384	49,057	31,639	54,747			
EMPLOYER PERS	35,414	59,276	16,837	42,439	18,824	35,661	23,615	43,366			
WORKERS COMP	575	987	194	793	420	614	5,986	5,996			
UNEMPLOYMENT	312	5,996	-	5,996	-	-	-	-			
OPEB EXPENSE	(28,283)	17,490	2,568	14,922	2,568	5,136	12,354	17,490			
OTHER P/R EXP.	125	500	78	422	422	500	(0)	500			
VEHICLE EXP INCL WAGES	(1,519)	(500)	(517)	17	-	(517)	17	0			
<b>BENEFIT SUBTOTAL</b>	<b>57,855</b>	<b>167,739</b>	<b>43,958</b>	<b>123,781</b>	<b>48,714</b>	<b>93,189</b>	<b>75,050</b>	<b>126,451</b>			
<b>TOTAL P/R &amp; RELATED COSTS</b>	<b>204,420</b>	<b>385,473</b>	<b>117,706</b>	<b>267,767</b>	<b>119,975</b>	<b>238,198</b>	<b>147,775</b>	<b>288,305</b>			
ACCOUNTING	17,313	19,020	18,191	829	829	19,020	(0)	35,216			
LEGAL	6,691	19,500	2,464	17,036	17,036	19,500	(0)	35,216			
LEGAL LABOR NEGOTIATIONS	-	2,108	-	2,108	2,108	2,108	-	31,000			
ENGINEERING & SURVEYING	10,628	10,250	3,054	7,196	35,946	39,000	(28,750)	880,307			
DCLTSA #1 PRO-RATA M & O	734,565	848,369	424,180	424,180	424,180	848,369	(1)	471,620			
DCLTSA CAP PLAN (ASSESS)	490,034	486,246	241,623	243,823	246,017	487,640	(2,394)	8,284			
BAD DEBTS	920	9,284	-	9,284	-	-	-	38,830			
BANK CHARGES	34,328	35,360	18,032	17,328	17,748	35,780	(420)	10,000			
BUILDING REPAIR & MAINT.	8,625	31,419	558	30,861	1,846	2,404	29,015	25,410			
BUSINESS MEALS	-	-	-	-	-	-	-	3,026			
COMPUTER EXPENSE	19,097	21,876	17,055	4,821	4,821	21,876	0	2,500			
DUES & SUBSCRIPTIONS	1,552	4,931	1,554	3,377	351	1,905	3,026	194,300			
EQUIP. SUPPLIES & R&M	116,608	215,040	80,852	134,188	70,520	151,372	63,668	3,824			
EQUIPMENT RENTAL	3,632	3,824	1,840	1,984	1,810	3,650	174	9,604			
SECURITY EXPENSE	8,285	6,804	4,199	2,606	4,384	8,582	(1,778)	27,255			
INSURANCE AND BONDS	26,600	27,888	27,344	544	544	27,888	0	1,000			
SAFETY EQUIPMENT	0	-	0	-	-	-	-	2,500			
INVENTORY PARTS	(65)	500	756	(256)	500	1,256	(756)	7,600			
MISCELLANEOUS EXP.	1,691	6,163	856	5,297	8,204	9,060	(2,907)	6,973			
OFFICE JANITORIAL	7,972	9,000	3,900	5,100	4,590	8,490	510	405			
OFFICE SUPPLIES	6,081	6,835	1,604	5,331	2,395	3,999	2,936	5,680			
PERMITS & FEES	380	405	386	19	25	411	(6)	2,200			
POSTAGE	4,796	4,420	2,419	2,001	2,820	5,239	(819)	2,200			
PUBLICATION CHARGES	1,652	2,200	90	2,110	1,825	1,915	285	1,632			
CONSERVATION-SEWER FLOW	-	-	-	-	-	-	(0)	4,818			
TELEPHONE	1,693	1,632	786	846	846	1,632	-	3,423			
TRAINING & SEMINARS	509	5,874	633	5,241	1,048	1,681	4,193	13,500			
TRAVEL	168	3,462	632	2,830	566	1,198	2,264	147			
TRUSTEE COMPENSATION	13,500	13,500	6,750	6,750	6,750	13,500	(1)	23,425	SERVICES & SUPPLIES	1,522,696	
UNIFORM EXPENSE	26	147	59	89	89	148	-	1,353	INTEREST EXPENSE	1,353	
UTILITIES - GAS/ELECTRIC	18,842	23,425	8,331	15,094	8,831	17,162	6,263	2,090,692			
<b>SUBTOTAL EXPENSES</b>	<b>1,740,644</b>	<b>2,204,035</b>	<b>985,853</b>	<b>1,218,182</b>	<b>986,604</b>	<b>1,972,976</b>	<b>231,562</b>	<b>2,090,692</b>			
INTEREST EXPENSE	1,353	-	0	-	0	-	-	16,189			
DEPRECIATION EXPENSE	98,495	98,437	49,820	48,617	48,939	98,759	(322)	98,759	DEPRECIATION/AMORTIZ	98,495	
AMORTIZATION	-	-	-	-	-	-	-	-			
LOSS/GAIN ON DISPOSALS	(0)	-	-	-	-	-	-	-			
<b>TOTAL EXPENDITURES</b>	<b>1,840,492</b>	<b>2,302,472</b>	<b>1,035,673</b>	<b>1,266,799</b>	<b>1,035,543</b>	<b>2,071,735</b>	<b>231,240</b>	<b>2,205,640</b>			
<b>NET INCOME</b>	<b>215,744</b>	<b>(244,882)</b>	<b>(480)</b>	<b>(244,402)</b>	<b>35,923</b>	<b>34,923</b>	<b>(280,309)</b>	<b>(11,085)</b>			
CAPITAL OUTLAY	24,230	507,766	21,423	486,343	178,250	199,673	308,093	2,218,440			
DEBT PRINCIPAL REPAYMENT	0	0	0	-	-	-	-	53,750			
PROCEEDS FROM SRF LOAN	0	0	0	-	-	-	-	(1,612,500)			
PROCEEDS ON SALE OF EQUIP	0	0	0	-	-	-	-	-			
DEVELOPER CAPITAL CONTRIB	0	0	0	-	-	-	-	-			
ADD BACK DEPR	(98,495)	(98,437)	(49,820)	(48,617)	(48,939)	(98,759)	322	(98,759)			
ADJUST TO CASH FLOW	126,789	-	(14,126)	14,126	14,126	-	-	-			
<b>TOTAL CASH FLOW ADJUSTMENTS</b>	<b>52,594</b>	<b>409,329</b>	<b>(42,623)</b>	<b>451,852</b>	<b>143,437</b>	<b>100,914</b>	<b>308,415</b>	<b>560,931</b>	OPERATING EXPENSE	58,020	
									NON OPERATING EXPENSE	1,353	
<b>NET CASH INCR./DECR.</b>	<b>163,240</b>	<b>(654,211)</b>	<b>42,042</b>	<b>(696,253)</b>	<b>(107,514)</b>	<b>(65,991)</b>	<b>(588,724)</b>	<b>(572,016)</b>			
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-			
AVAIL. CASH - BEGINNING	4,300,762	4,402,316	4,464,002	-	-	4,464,002	-	4,398,011			
<b>AVAILABLE CASH - END</b>	<b>4,464,002</b>	<b>3,748,105</b>	<b>4,506,045</b>	-	-	<b>4,398,011</b>	-	<b>3,825,996</b>			
DEPREC. ACCT. RESERVED	6,320	16,471	16,471	-	20,508	16,471	-	24,545			
RESERVE ADDITIONS	8,151	9,231	4,037	5,194	4,037	8,074	-	5,798			
LESS RESERVE USE	0	-	-	-	0	0	-	(8,000)			
NET RESERVE BALANCE	16,471	25,702	20,508	5,194	24,545	24,545	-	22,343			
<b>TOTAL RESTRICTED CASH</b>	<b>16,471</b>	<b>25,702</b>	<b>20,508</b>	<b>5,194</b>	<b>24,545</b>	<b>24,545</b>	-	<b>22,343</b>			

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2026/27								5/15/2026	FINANCIAL STATEMENT	
	ACTUAL	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED	FY 2025	
	24/25	25/26	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	BUDGET 26/27		
<b>REVENUES</b>										
USER FEES	717,873	746,664	373,106	373,558	373,173	746,279	385	746,664		
COMMERCIAL USER FEES	68,096	68,686	34,344	34,344	34,344	68,688		68,688	TRANSFER IN FROM OTHER	550,000
PENALTIES ON USER FEES	4,061	4,810	2,174	2,636	2,636	4,810	(0)	4,810	SNOW USER FEES	792,436
INTEREST ON INVESTMENTS	29,331	8,419	21,975	(13,556)	42,557	64,532	(56,113)	40,005	CONNECTION FEE/OTHER	5,013
TRANSFER FEE	838	1,620	582	1,038	1,038	1,620	1	1,620	INTEREST INCOME	29,331
GRANT REVENUE			0		0					
OTHER	114	200	141	59	59	200	(0)	200		
GAIN ON DISPOSAL OF ASSET			0		0					
<b>TOTAL REVENUES</b>	<b>818,313</b>	<b>830,401</b>	<b>432,322</b>	<b>398,078</b>	<b>453,807</b>	<b>886,129</b>	<b>(55,728)</b>	<b>861,987</b>		
<b>EXPENDITURES</b>										
PAYROLL - MANAGEMENT	47,358	72,578	21,236	51,342	17,281	38,517	34,061	38,909		
MAINTENANCE	46,220	51,238	25,266	25,972	29,778	55,044	(3,806)	62,719		
OFFICE	27,448	29,280	13,688	15,592	14,383	28,070	1,210	33,710		
ACCRUED LEAVE	14,439	2,000	684	1,316	1,316	2,000	(0)	2,000		
<b>PAYROLL SUBTOTAL</b>	<b>116,586</b>	<b>155,096</b>	<b>60,874</b>	<b>94,222</b>	<b>62,758</b>	<b>123,631</b>	<b>31,465</b>	<b>137,339</b>	<b>SALARIES &amp; WAGES</b>	<b>122,182</b>
FICA/MEDICARE	1,763	2,489	873	1,616	907	1,780	709	2,001	<b>EMPLOYEE BENEFITS</b>	<b>69,643</b>
MEDICAL INS.	43,984	62,362	24,895	37,467	25,378	50,273	12,089	50,516		
EMPLOYER PERS	23,342	39,241	11,786	27,455	12,788	24,575	14,666	29,748		
WORKERS COMP	924	1,272	301	971	801	1,102	170	1,243		
UNEMPLOYMENT	52	2,988	165	2,833	2,833		2,998	2,998		
OPEB EXPENSE	(13,054)	11,392	1,185	10,207	1,185	2,370	9,022	11,392		
OTHER P/R EXP	262	1,000	39	961	961	1,000	(0)	1,000		
CAR ALLOW INCL WAGES	(684)	0	206	206	0	206	206	0		
<b>BENEFITS SUBTOTAL</b>	<b>56,590</b>	<b>120,754</b>	<b>39,038</b>	<b>81,717</b>	<b>44,853</b>	<b>81,100</b>	<b>39,654</b>	<b>98,899</b>		
<b>TOTAL P/R &amp; RELATED COSTS</b>	<b>173,176</b>	<b>275,850</b>	<b>99,912</b>	<b>175,938</b>	<b>107,611</b>	<b>204,731</b>	<b>71,119</b>	<b>236,238</b>		
ACCOUNTING	2,885	3,170	3,032	138	138	3,170	0	3,170		
LEGAL	1,743	3,250	20,952	(17,702)	4,250	25,202	(21,952)	5,889		
LEGAL LABOR NEGOTIATIONS		1,240		1,240	1,240	1,240				
ENGINEERING & SURVEYING	1,679	500	1,848	(1,348)	1,598	3,446	(2,946)	500		
SNOW REMOVAL PLOWING	316,928	775,000	192,416	582,584	450,000	642,416	132,584	775,000		
SNOW REMOVAL SANDING	67,978	75,000	15,746	59,254	39,301	55,047	19,953	75,000		
SNOW REMOVAL ANTI/DE ICING	0	0	0	0	0	0	0	0		
BAD DEBTS	153	4,096	0	4,096	0	0	4,096	4,096		
BANK CHARGES	14,651	15,600	7,955	7,645	7,740	15,695	(95)	15,313		
BUILDING REPAIRS/MAINT	1,475	4,830	124	4,706	3,753	3,877	953	20,830		
BUSINESS MEALS	0	0	0	0	0	0	0	0		
COMPUTER EXPENSE	5,429	4,754	4,852	(98)	1,945	6,797	(2,043)	11,178		
DUES AND SUBSCRIPTIONS	259	726	259	467	102	361	365	726		
EQUIPMENT SUPPLIES & MAINT	101	100	109	(9)		109	(9)	500		
EQUIPMENT RENTAL	1,138	1,101	611	490	684	1,275	(174)	1,101		
FIELD SUPPLIES/TOOLS/SIGN	0	10,000	0	10,000	0		10,000	10,000		
SECURITY	138	250	77	173	145	222	28	250		
INSURANCE AND BONDS	4,438	4,648	4,559	89	0	4,559	89	4,556		
MISCELLANEOUS	(16,827)	5,600	234	5,366	3,716	3,950	1,650	5,600		
OFFICE JANITORIAL	1,329	1,500	650	850	850	1,500		1,300		
OFFICE SUPPLIES	1,412	1,373	522	851	925	1,447	(74)	1,593		
PERMITS AND FEES	63	668	64	604	605	669	(1)	668		
POSTAGE	2,056	1,820	1,078	742	1,250	2,328	(508)	2,240		
PUBLICATION CHARGES	645	1,515	903	612	612	1,515	0	865		
SAFETY EQUIPMENT	46	100	0	100	100	100	0	100		
TELEPHONE	172	162	78	84	84	162	0	162		
TRAINING & SEMINARS	111	2,052	453	1,599	320	773	1,279	1,876		
TRAVEL	57	1,984	279	1,705	341	620	1,364	2,114		
TRUSTEE COMPENSATION	2,250	2,250	1,125	1,125	1,125	2,250		2,250		
UNIFORM EXPENSE	903	1,103	374	729	729	1,103	(0)	1,103		
UTILITIES	396	575	179	396	396	575	0	575		
VEHICLE EXPENSE FUEL/OIL	4,744	15,260	1,994	13,266	13,266	15,260	(0)	17,549		
VEHICLE EXPENSE R&M	1,938	13,258	1,304	11,954	11,954	13,258	(0)	16,075	<b>SERVICES &amp; SUPPLIES</b>	<b>418,065</b>
INTEREST EXPENSE	225		0	0	0	0	0	225	<b>INTEREST EXPENSE</b>	<b>225</b>
<b>TOTAL OPERATING EXP.</b>	<b>591,691</b>	<b>1,229,335</b>	<b>361,688</b>	<b>867,647</b>	<b>654,780</b>	<b>1,013,657</b>	<b>215,678</b>	<b>1,218,398</b>		
CAPITAL OUTLAY	7,869	123,667	1,730	121,937	11,750	13,480	110,187	40,573	<b>CAPITAL OUTLAY</b>	<b>7869</b>
CONTINGENCY		40,590		40,590	19,995	19,995		37,769	<b>AMORTIZATION LEASES</b>	
ADJUST TO CASH FLOW	19,958		58,495	(58,495)	58,495					
<b>SUBTOTAL</b>	<b>619,518</b>	<b>1,393,592</b>	<b>421,914</b>	<b>971,678</b>	<b>628,010</b>	<b>1,047,132</b>	<b>346,459</b>	<b>1,296,740</b>		
TRANSF. FROM OTHER FUNDS	(550,000)							0		
<b>TOTAL EXPENDITURES</b>	<b>69,518</b>	<b>1,393,592</b>	<b>421,914</b>	<b>971,678</b>	<b>628,010</b>	<b>1,047,132</b>	<b>346,459</b>	<b>1,296,740</b>	<b>TOTAL EXPENDITURES</b>	<b>617,984</b>
<b>NET GAIN OR LOSS</b>	<b>748,796</b>	<b>(563,191)</b>	<b>10,408</b>	<b>(573,600)</b>	<b>(174,203)</b>	<b>(161,003)</b>	<b>(402,187)</b>	<b>(434,753)</b>	<b>NET GAIN OR LOSS</b>	<b>748,796</b>
OPENING FUND BALANCE	78,896	621,858	827,692			827,692		666,689	<b>OPENING FUND BALANCE</b>	<b>78,896</b>
<b>ENDING FUND BALANCE</b>	<b>827,692</b>	<b>58,667</b>	<b>838,099</b>			<b>666,689</b>		<b>231,936</b>	<b>ENDING FUND BALANCE</b>	<b>827,692</b>
DEPREC. ACCT. RESERVED	110,069	210,633	205,633	5,000	246,027	205,633		286,422		
RESERVE ADDITIONS	95,564	82,382	40,394	41,988	40,395	80,789		54,012		
LESS RESERVE USE	0				0	0		(85,958)		
<b>NET RESERVE BALANCE</b>	<b>205,633</b>	<b>293,015</b>	<b>246,027</b>	<b>46,988</b>	<b>286,422</b>	<b>286,422</b>		<b>254,476</b>		
<b>TOTAL RESTRICTED CASH</b>	<b>205,633</b>	<b>293,015</b>	<b>246,027</b>	<b>46,988</b>	<b>286,422</b>	<b>286,422</b>		<b>254,476</b>		

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2026/2027				5/15/2026	
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
<b>MAINTENANCE, SUPPORT &amp; UPGRADES</b>					
Web Hosting	844	42	507	253	42
Precision - Laserfiche Cloud Fees	1,260	63	756	378	63
Misc Software Upgrades	3,000	150	1,800	900	150
Springbrook Software GL, AR, AP, PR, UB, Perm	34,782	1,299	20,033	10,918	2,532
Network Monitoring Tech Tastic	17,400	870	10,440	5,220	870
Springbrook Web Payments	2,256		1,139	801	316
GIS Licensing (ESRI)	2,700	810	1,350	540	-
Consulting fees and support (Thunderbird) (SCADA)	8,400		8,400		
Charter (office, shop & lake station)					
Office 5:60:30:5	2,020	101	1,212	606	101
Shop & Lake Station	4,060		4,060		
SCADAPage Alarm Notification	300	-	300	-	-
SCADA Wonderware Support/Maint ST 2	7,046		7,046		
SCADA Wonderware Support/Maint Lake	8,541		8,541		
Verizon Networkfleet GPS	1,592	165	1,160	136	131
Verizon Networkfleet GPS - Snow (7)	1,137				1,137
Miscellaneous hardware	3,000	150	1,800	900	150
Adobe Annual Subscription	285	14	171	86	14
Office Laptop and Docking Stations (3)	8,075	1,211	3,231	2,423	4,441
Office Water Crew Computer	2,283	-	2,283	-	-
Office Road Crew Computer	2,283	1,199	228	-	856
Cloud Migration & Server Decommission	7,500	375	4,500	2,250	375
<b>TOTAL COMPUTER EXPENSE</b>	<b>118,764</b>	<b>6,449</b>	<b>78,959</b>	<b>25,410</b>	<b>11,178</b>

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE						5/15/2026				
2026/27 - WITH 7% CPI & 2% MERIT INCREASE				2025/2026	INCREASE OF	2026/2027	GENERAL	WATER	SEWER	SNOW
				BASE	9.00%	TOTAL	FUND	FUND	FUND	FUND
<b>Water Department</b>										
<u>Water Operator 50%/50%% PERS Paid</u>										
Operator I - Base Rate-\$37.25/hr w/merit \$38	61,755	17,285	79,040					79,040		
Operator I - Special Skills (2.5%) \$0.95Reg Rate\$38/hr			1,976					1,976		
Operator I - Overtime- 156hrs = 12/wk w/merit & special skills \$58.43	2,316	6,799	9,115					9,115		
Subtotal	64,071	24,084	90,131					90,131		
<b>Operator II</b>										
Operator II - Base Rate-\$37.25/hr w/merit \$38	65,166	13,874	79,040					79,040		
Operator II - Special Skills (2%) \$0.75 Reg Rate\$37.25/hr		1,560	1,560					1,560		
Operator II - Standby Rate 1664hrs 12.5% base \$4.84/hr		8,054	8,054					8,054		
Operator II - Overtime- 156hrs = 12/wk w/merit & special skills \$58.13	7,332	1,736	9,068					9,068		
Subtotal	72,498	25,225	97,722					97,722		
<b>Operator III</b>										
Operator III - Base Rate-\$41.77/hr w/merit \$42.61	70,595	18,034	88,629					88,629		
Operator III - Special Skills (2.5%) \$1.04 Reg Rate \$41.77/hr	1,768	395	2,163					2,163		
Operator III - Standby Rate 1664hrs 12.5% base \$5.33/hr	7,055	1,814	8,869					8,869		
Operator III - In Charge Pay 10% \$4.36premium of regular pay -	369	5,212	5,581					5,581		
Operator III - Overtime- 156hrs @65.48 = 12/wk	2,713	7,502	10,215					10,215		
Subtotal	82,500	32,957	115,457					115,457		
<b>Operator III (continued)</b>										
Operator III - Base Rate-\$41.77/hr w/merit \$42.61	83,096	5,533	88,629					88,629		
Operator III - Special Skills (4.5%) \$1.88 Reg Rate \$41.77/hr	6,240	(2,330)	3,910					3,910		
Operator III - Standby Rate 1664hrs 12.5% base \$5.56/hr	8,303	949	9,252					9,252		
Operator III - In Charge Pay 10% \$4.45 premium of regular pay -										
Operator III - Overtime- 156hrs @66.74 = 4/wk	3,350	7,061	10,411					10,411		
Subtotal	100,989	11,213	112,202					112,202		
<b>Lead Operator</b>										
Lead Operator - Base Rate-\$45.21/hr w/merit \$46.11	89,648	6,260	95,909					95,909		
Lead Operator - Special Skills (7.5%) \$3.61 Reg Rate \$48.17/hr	5,387	1,810	7,197					7,197		
Lead Operator - Standby Rate 1664hrs 12.5% base \$6.14/hr	8,937	648	9,585					9,585		
Lead Operator - In Charge Pay 10% \$5.28 premium of regular pay -	5,837	512	6,349					6,349		
Lead Operator - Overtime- 52hrs @79.11 = 4/wk	3,564	303	3,867					3,867		
Lead Operator - Call Back - Field - 78hrs @79.11 = 6/wk	5,346	454	5,800					5,800		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,782	151	1,933					1,933		
Subtotal	120,501	10,138	130,639					130,638		
<b>Award Budget 1% Total Base Wages</b>										
	4,135	1,155	5,290					5,290		
Subtotal	4,135	1,155	5,290					5,290		
<b>TOTAL WATER OPERATORS</b>										
Base Rate-\$37.33/hr	370,260	60,986	431,247					431,247		
Special Skills	13,395	1,435	16,806					16,806		
Standby Rate 6656HRS AT 12.5%	24,295	11,465	35,760					35,760		
In Charge Pay 10% premium of regular pay	6,206	5,724	11,930					11,930		
Overtime- 208hrs regular pay	19,275	23,401	42,676					42,676		
Award Budget 1%	4,135	1,155	5,290					5,290		
Call Back - Field - 312hrs on regular pay	5,346	454	5,800					5,800		
Call Back - Laptop - 104hrs on base pay	1,782	151	1,933					1,933		
<b>Total Water Dept</b>	<b>444,694</b>	<b>104,770</b>	<b>551,441</b>					<b>551,441</b>		
<b>Road/Snow Department</b>										
<u>Street Maintenance Specialist 52.5%GF;10%WF;37.5%Snow</u>										
Base Pay at \$37.27/hr w/merit \$38.02/hr	62,983	16,099	79,082	41,518				7,908		29,555
Special Skills (2.5%) \$0.95 Reg Rate \$38.97/hr		1,976	1,976	1,037				198		741
Overtime - 100 hours at \$58.46 per hour	4,542	1,304	5,846	3,069				585		2,192
Lead - 510 hours at \$3.24 per hour	1,545	444	1,989	1,044				199		746
Standby time 128 hrs/wk for 12 wks @ \$4.05/hr.	485	123	608	319				61		228
<b>Total Street Maintenance Specialist 50/50 PERS</b>	<b>69,555</b>	<b>19,946</b>	<b>89,501</b>	<b>46,989</b>				<b>8,951</b>		<b>33,562</b>
Maintenance Technician II - Base Pay at \$31.77/hr w/merit \$32.41	59,551	7,862	67,413	35,392				6,741		25,280
Special Skills (2.5%) \$0.81 Reg Rate \$32.41/hr		1,684	1,684	884				168		632
Standby time 128 hrs/wk for 12 wks @ \$4.05/hr.	458	60	518	272				52		195
Overtime - 100 hours at \$49.83 per hour	4,295	688	4,983	2,616				498		1,868
Lead - 510 hours at \$3.24 per hour	1,548	103	1,652	867				165		621
<b>Total Street Maintenance Technician II 50/50 PERS</b>	<b>65,852</b>	<b>10,398</b>	<b>76,250</b>	<b>40,030</b>				<b>7,624</b>		<b>28,596</b>
Seasonal person with CDL at \$25.00/hr for 6 mos.	20,800		26,750							
Overtime 40 hrs at \$37.50/hr	900		375							
<b>Total Seasonal wages &amp; OT X 4</b>	<b>43,400</b>		<b>108,500</b>	<b>54,250</b>				<b>54,250</b>		
Award Budget 1% Total Base Wages	1,226	1,345	2,571	1,323				685		563
Award Subtotal	1,226	1,345	2,571	1,323				685		562
<b>Total Road/Snow Department</b>	<b>180,033</b>	<b>31,690</b>	<b>276,821</b>	<b>142,592</b>				<b>71,510</b>		<b>62,719</b>
<b>Office Allocated 15%GF;40%WF;30%SF;15%SnowFund</b>										
Accountant II 100% PERS \$39.44/hr	62,962	19,073	82,035	12,305				32,813	24,610	12,305
Overtime 60 hrs at \$59.16	2,770	1,099	3,869	580				1,548	1,161	580
Lead 982 hrs at \$3.94	2,975	894	3,869	580				1,549	1,161	580
Utility Billing Coordinator at \$34.18/hr	66,456	4,637	71,094	10,664				28,439	21,328	10,664
Overtime 30 hrs at \$51.27	1,438	101	1,538	231				616	462	231
Administrative Clerk/Secretary \$28.58/hr	55,557	3,361	58,918	8,838				23,566	17,675	8,838
Overtime 30 hrs at \$42.87	1,203	83	1,286	193				514	4,886	193
Award Budget 1% Total Base Wages	1,850	277	2,126	319				849	638	319

PAYROLL

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE 2026/27 - WITH 7% CPI & 2% MERIT INCREASE	2025/2026	INCREASE OF	2026/2027	GENERAL	WATER	SEWER	SNOW
	BASE	9.00%	TOTAL	FUND	FUND	FUND	FUND
<b>Total Office</b>	195,211	29,525	224,735	33,710	89,894	67,421	33,710
<b>Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW</b>							
General Manager \$173,340 annual 50/50 PERS	162,000	10,480	172,480	25,872	68,992	51,744	25,872
Operations Super - \$124,903.15 annual w/50/50 PERS	99,166	25,737	124,903	18,735	93,676	12,491	0
Operations Super Award Budget 1% Base Salary	992	257	1,249	187	937	125	0
Admin. & Human Resources Super - \$86,053.04 annual	80,424	5,629	86,053	12,908	34,421	25,816	12,908
Admin. & Human Resources Super Award Budget 1% Base Sal	804	57	861	129	343	258	129
Engineering Technician - Not Filling	131,664	0	0	0	0	0	0
Admin. & Financial Analyst - Not Filling	98,748	0	0	0	0	0	0
<b>Total Management</b>	573,798	42,161	385,547	57,833	198,371	90,433	38,909
<b>TOTAL ALL WAGES &amp; SALARIES</b>	1,393,736	208,145	1,438,544	234,136	911,216	157,854	135,339
<b>Medical Insurance - State Plan &amp; Union 3.25% Increase</b>							
5 Water Union Employees including depend. at \$2760/mo each	157,899	7,701	165,600		165,600		
1 Management Non Union Employee \$2760/mo (Ops Super)	33,423	(7,332)	26,091	3,914	19,568	2,609	
2 Road/Snow Union Employee includ. depend. at \$2760/mo	63,160	3,080	66,240	34,776	6,624		24,840
3 Office Employees includ. depend. at \$2760/mo	94,740	4,620	99,360	14,904	39,744	29,808	14,904
2 Management Non Union Employees \$2174/mo	149,908	(125,652)	58,056	8,708	23,223	17,417	8,708
1 Water State/Union Employee \$0.0/mo	12,327		0	0	0	0	0
Retired Employees State Mandated Contribution \$147/mo	1,764		1,764		1,764		
Retired Employees State Mandated Contribution \$655.29/mo	7,863		7,863	1,180	5,898	785	
Retired Employees State Mandated Contribution \$1,146.64/mo	13,760		13,760	2,064	5,504	4,128	2,064
<b>Total Medical Insurance</b>	534,844	(117,583)	438,734	65,546	267,925	54,747	50,516
<b>Retirement PERS at 19.25%/36.75% of Base, Special Skills &amp; Star</b>							
Water Dept. 0:100:0:0 (5)	479,957		92,392		92,392		
Water Dept. 0:100:0:0 100% Employer paid (0)	0		0		0		10,921
Road Dept. 52.5:10:0:37.5 50/50 PERS	151,281		29,122	15,289	2,912		0
Road Dept. 52.5:10:0:37.5 100% PERS	0		0	0	0		0
GM 50/50 PERS	172,480		33,202	4,980	13,280	9,961	4,980
Admin & Human Resources Super 100% Employer Paid	98,053		31,625	4,744	12,651	9,487	4,744
Ops Super 50/50 PERS	124,903		24,044	3,607	18,033	2,404	0
Office 15:40:30:15 Accountant II 100% Employer Paid	82,035		30,148	4,522	12,059	9,044	4,522
Office 15:40:30:15 Utility Billing Coordinator, Admin/Sec.	130,012		25,027	3,754	10,012	7,508	3,754
Trustees (5) 100% Employer Paid	45,000		16,538	827	9,923	4,961	827
<b>Total PERS</b>	1,271,720	0	282,099	37,724	171,261	43,366	29,748
<b>Fica at 6.2% of all non-PERS Wages &amp; Salaries</b>							
0 Trustee - \$9,000 at 6.2% 5:60:30:5			0	0	0	0	0
4 Seasonal Employee at 6.2%	108,500		6,727	3,364	3,363	0	0
<b>Total Fica</b>	108,500		6,727	3,364	3,363	0	0
<b>Total Retirement</b>			288,826	41,087	174,623	43,366	29,748
<b>Medicare</b>							
5 Water Employees at 1.45%	551,441		7,996		7,996		
Trustees - \$45,000 at 1.45%	45,000		653	33	392	195	33
3 Office Employees + Management at 1.45%	484,129		7,020	1,053	2,808	2,108	1,053
4 Seasonal Employees - at 1.45%	108,500		1,573	786	787		0
Operations Supervisor at 1.45%	126,152		1,829	274	1,372	183	0
2 Road/Snow Employee at 1.45%	168,322		2,441	1,281	245		915
<b>Total Medicare</b>	1,483,544		21,510	3,428	13,598	2,484	2,001
<b>Worker's Comp. Limit \$36,000 per employee</b>							
Water Dept. 0:100:0:0	0.0358	180,000	6,444		6,444		
Street Maintenance Techs II 52.5:10:0:37.5	0.0358	72,000	2,578	1,354	257		967
Road Dept. Seasonal 100:0:0:0	0.0358	108,500	3,884	3,884			
Management 15:40:30:15	0.0358	36,000	1,289	193	516	387	193
Office & Human Resource 15:40:30:15	0.00285	180,000	513	77	205	154	77
Operations Supervisor 15:75:10:00	0.3580	36,000	12,888	1,933	9,666	1,289	0
Trustees at \$9,000/yr x 5 = \$45,000	0.00285	45,000	128	6	77	38	6
<b>Total Worker's Comp.</b>			27,723	7,448	17,164	1,868	1,243
<b>Uniforms and safety gear (separate line item on worksheets)</b>							
Boot/Safety glasses allowance \$750 per field employee	4000		6,000	600	2,975	50	375
Uniforms \$170 per field empl.	1360		1,360	203	1,012	17	128
Miscellaneous Shirts, Jackets and Coveralls \$1,200 (8)	6400		9,600	980	4,780	80	600
<b>Total uniforms and safety gear</b>			16,960	1,763	8,747	147	1,103
<b>SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS</b>							
<b>Wages &amp; Salaries</b>			1,438,544	234,136	911,216	157,854	135,339
<b>Medical Insurance</b>			438,734	65,546	267,925	54,747	50,516
<b>Pers</b>			282,099	37,724	171,261	43,366	29,748
<b>Fica</b>			6,727	3,364	3,363	0	0
<b>Medicare</b>			21,510	3,428	13,598	2,484	2,001
<b>Workers Comp</b>			27,723	7,448	17,164	1,868	1,243
<b>GRAND TOTALS</b>			2,215,337	351,645	1,384,524	260,319	218,849

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2026/2076	5/15/2026					
	PROJECTED 2025/26	PROPOSED 2026/2027	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	143,012	125,000	8,229	84,960	27,255	4,556
Servline Water Loss/line Ins		18,475		18,475		
Total Insurance Expense		143,475	8,229	103,435	27,255	4,556
Legal	86,952	117,385	5,869	70,431	35,216	5,869
Accounting/Audit 5:60:30:5	57,709	63,400	3,170	38,040	19,020	3,170
Single Act Audit		0		0		
		63,400	3,170	38,040	19,020	3,170
Bank Charges 0:54:37:09	105,144	109,380	0	55,237	38,830	15,313
Bank Charges wire/usbank		260		260		
Totals		109,640	0	55,497	38,830	15,313
Office Supplies						
298 Kingsbury		400	400			
Billing 0:54:37:09	0	3,500	0	1,768	1,243	490
Other 5:60:30:5	0	21,671	1,824	13,014	5,730	1,103
Totals	13,377	25,571	2,224	14,781	6,973	1,593
Postage (general) 0:54:37:09	15,574	16,000		8,080	5,680	2,240
Telephone 5:60:30:5 Office		3,240	162	1,944	972	162
Telephone 0:100:0:0 Shop		12,156		12,156		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	17,136	16,056	162	14,100	1,632	162
Vehicle Exp FUEL/OIL. 10:0:80:10	152,598	163,488	16,349	130,790	0	16,349
Water Veh. Tires		6,000	600	4,800		600
Road Crew Veh Tires		6,000	600	4,800		600
Total Vehicle Exp/Fuel/Tires		175,488	17,549	140,390	0	17,549
Vehicle Exp. R&M 10:0:80:10	93,330	89,496	8,950	71,597	0	8,950
Sweeper R&M 50:0:0:50		9,500	2,375			7,125
Vactor R&M 50:50:0:0		13,000	6,500	6,500		
Total Vehicle R&M		111,996	17,825	78,097	0	16,075
Trustee Compensation 5:60:30:5	45,000	45,000	2,250	27,000	13,500	2,250
Janitorial 5:60:30:5	37,740	27,800	3,300	15,600	7,600	1,300
Training and Seminars						
Water 0:0:100:0		13,500		13,500		
Roads 100:0:0:0		4,000	4,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		1,200				1,200
Billing 0:54:37:09		1,400		756	518	126
Other 5:60:30:5		11,000	550	6,600	3,300	550
Totals	10,700	32,100	4,550	20,856	4,818	1,876
Travel						
Water 0:0:100:0		9,000		9,000		
Roads 100:0:0:0		2,000	2,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		1,500				1,500
Billing 0:54:37:09		2,600		1,313	923	364
Other 5:60:30:5		5,000	250	3,000	1,500	250
Totals	5,706	21,100	2,250	13,313	3,423	2,114
Computer Exp. 5:60:30:5	103,615	121,996	6,449	78,959	25,410	11,178
Utilities						
298 Kingsbury Grade		2,865	2,865			
Office 5:60:30:5		11,504	575	6,902	3,452	575
Water 0:100:0:0		267,600		267,600		
Sewer 0:0:100:0		19,973			19,973	
Total Utilities	265,766	301,942	3,440	274,502	23,425	575
<b>TOTAL</b>		<b>1,328,951</b>	<b>77,267</b>	<b>953,082</b>	<b>212,780</b>	<b>85,821</b>



CAPITAL OUTLAY 26-27

KGID CAPITAL OUTLAY 26/27	TOTAL	GENERAL FUND	WATER FUND	5/15/2026	
				SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
2025/2026 Market Sewer Lift Station Renovation					
Engineering	650,000			650,000	
Construction	1,500,000			1,500,000	
Scada Sever Station 1 & Upgrades	300,000		300,000		
	-				
FY 26 Road Maintenance Tramway/S. Benjamin	-				
Engineering	100,000	100,000			
Contruccion	1,000,000	1,000,000			
Springbrook Upgrade- AR, Building Permits, Fixed Asset, Licese&Permits, P.O., HR Cor, Payroll, Open	50,000	2,500	30,000	15,000	2,500
TBC Inspection Cost	25,000		25,000		
Operation Yard Edquipment Storage Facility	300,000	120,000	120,000	30,000	30,000
Truck Ford F-550 replacing 2 Tucks (Sterling & Small Dump Truck)	110,000	55,000	55,000		
Station 2 Scada Computer	10,000	-	10,000	-	-
Retaining Wall Aspen	42,000	42,000			
CDI ( Document Imaging Completion)	61,466	3,073	36,880	18,440	3,073
Waterline Project Maryann/Andria/Barrett	-				
Engineering	69,000		69,000		
Construction	24,800		24,800		
Drew-Aspen Hillside Water Line Replacement	-				
Engineering	178,000		178,000		
Construction	975,000		975,000		
Jack Drive Storm Drain Replacement					
Engineering	64,000	64,000			
Construction	420,000	420,000			
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,899,266</b>	<b>1,811,573</b>	<b>1,828,680</b>	<b>2,218,440</b>	<b>40,573</b>

ENG 25-26 2ND 6 MONTH

<b>KGID 'ENGINEERING 2025/2026 - 2ND 6 MONTHS</b>					5/15/2026
<b>PROJECT</b>	<b>TOTAL</b>	<b>GENERAL</b>	<b>WATER</b>	<b>SEWER</b>	<b>SNOW</b>
General Services	14,390	8,741	2,105	1,946	1598
GIS Updates	20,000	6,000	10,000	4,000	
Water Rights Permit Support	2,100		2,100		
Water/Sewer Rate Study	60,000		30,000.00	30,000.00	
<b>TOTALS</b>	<b>96,490</b>	<b>14,741</b>	<b>44,205</b>	<b>35,946</b>	<b>1,598</b>

<b>KGID ENGINEERING 2026/2027</b>				<b>5/15/2026</b>	
<b>PROJECT</b>	<b>TOTAL</b>	<b>GENERAL</b>	<b>WATER</b>	<b>SEWER</b>	<b>SNOW</b>
Miscellaneous	15,000	4,500	5,000	5,000	500
General Services	50,000	15,000	15,000	20,000	
Water Rights Permit Support	5,000		5,000		
Road/Paver Updates	20,000	20,000			
GIS Updates	30,000	9,000	15,000	6,000	
Water/Sewer Rate Study	50,000		25,000	25,000	
<b>TOTALS</b>	<b>170,000</b>	<b>48,500</b>	<b>40,000</b>	<b>31,000</b>	<b>500</b>
			<b>65,000</b>	<b>56,000</b>	

## 298 KINGSBURY GRADE RENTAL

(Included in General Fund)

Ordinary Income/Expense Income	AUDITED	BUDGET	1ST 6 MOS.	(OVER)/	PROJECT	PROJECT	(OVER)/	PROPOSED
	2024/2025	2025/2026	ACTUAL	UNDER	2ND 6 MOS.	25/26 TOTAL	UNDER	2026/2027
Rental Income & Reimbursed Expenses	\$101,412.26	\$94,000.00	\$44,703.74	\$49,296.26	\$40,362.00	\$85,065.74	\$8,934.26	\$13,454.58
Other, Including Land Sale	\$718.89	\$0.00	\$2,841.11	\$3,925.57	\$2,820.00	\$5,661.11	\$1,105.57	\$920.00
<b>Total Income</b>	<b>\$102,131.15</b>	<b>\$100,766.68</b>	<b>\$47,544.85</b>	<b>\$53,221.83</b>	<b>\$43,182.00</b>	<b>\$90,726.85</b>	<b>\$10,039.83</b>	<b>\$1,994,374.58</b>
<b>Expense</b>								
Property Insurance	\$3,607.13	\$3,785.99	\$3,711.13	\$74.86	\$0.00	\$3,711.13	\$74.86	\$3,700.00
<b>Leasing</b>								
Mgmt-Advtg-Mktg (Misc. Expend)	\$6,976.19	\$7,000.00	\$3,054.98	\$3,945.02	\$3,945.02	\$7,000.00	\$0.00	\$1,166.67
Equipment Rental Bear Box	\$195.25	\$220.00	\$98.50	\$121.50	\$121.50	\$220.00	\$0.00	\$36.67
UTILITIES Electric/Gas	\$13,861.89	\$17,191.00	\$6,183.89	\$11,007.11	\$11,007.11	\$17,191.00	\$0.00	\$2,865.17
<b>Total Leasing</b>	<b>\$21,033.33</b>	<b>\$24,411.00</b>	<b>\$9,337.37</b>	<b>\$15,073.63</b>	<b>\$15,073.63</b>	<b>\$24,411.00</b>	<b>\$0.00</b>	<b>\$4,068.51</b>
<b>Property Maintenance</b>								
Janitorial	\$10,200.00	\$10,800.00	\$5,200.00	\$5,600.00	\$5,600.00	\$10,800.00	\$0.00	\$1,800.00
Equipment Supplies/Maint/Repair	\$0.00	\$400.00	\$22.00	\$378.00	\$378.00	\$400.00	\$0.00	\$68.00
Supplies	\$512.84	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	\$40.00
Publication Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bldg Repairs & Maintenance	\$25,585.61	\$5,000.00	\$2,209.58	\$2,790.42	\$2,790.42	\$5,000.00	\$0.00	\$5,000.00
<b>Total Property Maintenance</b>	<b>\$36,298.45</b>	<b>\$16,600.00</b>	<b>\$7,431.58</b>	<b>\$9,168.42</b>	<b>\$9,168.42</b>	<b>\$16,600.00</b>	<b>\$0.00</b>	<b>\$6,908.00</b>
<b>Travel</b>								
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Travel</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Operating Expense</b>	<b>\$60,938.91</b>	<b>\$44,796.99</b>	<b>\$20,480.08</b>	<b>\$24,316.91</b>	<b>\$24,242.05</b>	<b>\$44,722.13</b>	<b>\$74.86</b>	<b>\$14,676.51</b>
<b>Other Expenses</b>								
Gain/Loss on Sale of Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$955,489.00
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$955,489.00</b>
<b>Total Expenditures</b>	<b>\$60,938.91</b>	<b>\$44,796.99</b>	<b>\$20,480.08</b>	<b>\$24,316.91</b>	<b>\$24,242.05</b>	<b>\$44,722.13</b>	<b>\$74.86</b>	<b>\$970,165.51</b>
<b>NET INCOME</b>	<b>\$41,192.24</b>	<b>\$55,969.69</b>	<b>\$27,064.77</b>	<b>\$28,904.92</b>	<b>\$18,939.95</b>	<b>\$46,004.72</b>	<b>\$9,964.97</b>	<b>\$1,024,209.07</b>

**legals-  
douglas co.**

**legals-  
douglas co.**

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

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Kingsbury General Improvement District will hold a public hearing on the final budget for the fiscal year 2026-2027 on Thursday, May 21, 2026, at 5:00 p.m., at 160 Pine Ridge Drive, Stateline, Nevada.

The final budget has been prepared in detail on forms prescribed by the Nevada Department of Taxation. Copies of the final budget are on file and available for public inspection at the Kingsbury General Improvement District Office, the Office of Douglas County Clerk in Minden, NV, and the Department of Taxation in Carson City, NV.

For additional information, please contact the Kingsbury General Improvement District at (775) 588-3548.

Dated this 9<sup>th</sup> day of May, 2026.

Derek Dornbrook  
General Manager

**Pub Date: May 9, 2026**

**Ad # 61668**



STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
*Governor*

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

SHELLIE HUGHES  
*Executive Director*

May 13, 2026

Mr. Derek Dornbrook  
General Manager  
Kingsbury General Improvement District  
P. O. Box 2220  
Stateline, NV 89449

Re: Tentative Budget – Fiscal Year 2026-27

Dear Mr. Dornbrook,

The Department of Taxation has examined the fiscal year 2026-27 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

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

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

Sincerely,

  
Ande Thorpe  
Budget Analyst  
Local Government Finance  
Department of Taxation

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

**TITLE: DISCUSSION OF EMPLOYEE HEALTHCARE BENEFIT OPTIONS AND  
HSA CONTRIBUTION STRUCTURE**

**MEETING DATE:** May 21, 2026

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

**RECOMMENDED ACTION:**

Receive information, discuss employee healthcare benefit options, and provide direction to staff regarding:

- Continuation of the current High Deductible Health Plan (HDHP) and Health Savings Account (HSA) contribution structure;
- Modification of employer HSA contribution levels or methodology; or
- Transition to a lower deductible health plan option available through the Public Employees' Benefits Program (PEBP).

**BACKGROUND INFORMATION:**

KGID participates in the Public Employees' Benefits Program (PEBP) for exempt employees not covered under the Union Local 39 health insurance plan. Since 2016, the Board of Trustees has periodically reviewed and approved employer Health Savings Account (HSA) contributions associated with the PEBP High Deductible Health Plan (HDHP).

Employer HSA contributions have historically been intended to:

- Offset employee deductible and out-of-pocket exposure associated with the HDHP; and
- Maintain relative equity between employee benefit structures.

Policy 5.10 regarding Health Savings Accounts was adopted by the Board in July 2025. In September 2025, the Board approved a modified HSA contribution methodology for FY 2025/2026 based on IRS maximum contribution limits adjusted for PEBP contributions and Board-directed offsets.

At the Board's direction, staff has continued reviewing:

- Employer HSA contribution practices;
- Alternative health plan structures;
- Total employer healthcare costs; and
- Comparative information from public agencies and utilities.

Staff reviewed available lower deductible health plan options offered through PEBP and compared estimated employer healthcare costs associated with those alternatives to the District's current HDHP/HSA structure. Preliminary analysis indicates that while lower deductible plan options may reduce employee deductible and out-of-pocket exposure, they would also increase annual employer healthcare costs relative to the current structure.

The information provided is intended to assist the Board in evaluating:

- Long-term healthcare cost sustainability;
- Employee recruitment and retention considerations;
- Employee out-of-pocket cost exposure; and
- Overall benefit structure and equity considerations.

At the Board's direction, staff completed additional review and comparative analysis related to employer HSA contributions and lower deductible health plan options available through PEBP. The information provided is intended to assist the Board in evaluating whether to maintain the current HDHP/HSA structure, modify employer HSA contribution methodology, or transition to a lower deductible health plan option.

**INCLUDED:**

- A. Summary of HSA Program, Historical Context, and Policy Considerations
- B. Comparative Information – Employer HSA Contributions and Health Benefit Structures
- C. Summary of Policy Options – HSA Contributions and Health Plan Structure
- D. PEBP Public Employee's Benefits Program
- E. Policy 5.10 – Health Savings Accounts

**Fund(s) impacted by above action:**

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

## **ATTACHMENT A**

### **SUMMARY OF HSA PROGRAM, HISTORICAL CONTEXT, AND POLICY CONSIDERATIONS**

**Prepared by:** Derek Dornbrook, General Manager

#### **Purpose**

This attachment summarizes Kingsbury General Improvement District's (KGID) Health Savings Account (HSA) program, including historical Board actions, the rationale for employer contributions, and key considerations for future policy direction.

#### **Background**

KGID participates in a High Deductible Health Plan (HDHP) through the Public Employees' Benefits Program (PEBP) for certain employees. HSAs have historically been utilized to help offset employee deductible and out-of-pocket exposure associated with the HDHP.

Since 2016, the Board of Trustees has reviewed and approved employer HSA contributions on an annual basis. Contribution levels have generally been tied to IRS maximum contribution limits, adjusted for PEBP contributions and other Board-directed considerations.

#### **Historical Context**

- In 2016, the Board approved employer-funded HSAs to address differences between the PEBP HDHP and the union health plan.
- The program was intended to:
  - Offset higher employee out-of-pocket costs under the HDHP
  - Maintain relative equity between employee benefit structures
- HSA contribution levels have since been reviewed annually and periodically adjusted based on Board direction.
- For FY 2025/2026, the Board approved a modified contribution methodology based on IRS maximum contribution limits less defined offsets.

#### **Program Characteristics**

- HSAs are designed to assist employees with qualified medical expenses associated with HDHP participation.
- Employer HSA contributions are not subject to payroll taxes and may be less costly than equivalent wage increases.
- HDHPs generally have lower premium costs than traditional plans, with HSAs helping offset higher deductibles and employee cost exposure.

#### **Key Considerations**

Review of the District's HSA program identified the following:

- There is no single standard approach to employer HSA contributions among public agencies.
- Employer contributions vary significantly depending on:
  - Plan design
  - Organizational priorities
  - Labor and compensation structures
- HSA contributions should be evaluated as one component of the District's broader employee health benefit structure, including:
  - Premium costs
  - Deductibles and out-of-pocket exposure
  - Overall employer healthcare expenditures
  - Recruitment and retention considerations

**Conclusion**

KGID's HSA program has historically been utilized to offset employee cost exposure associated with the PEBP high deductible health plan and to support relative equity between employee benefit structures. The program has been reviewed annually and adjusted over time based on Board direction.

This information is provided to support Board discussion regarding potential future direction related to employer HSA contributions and overall health benefit structure.

**ATTACHMENT B  
COMPARATIVE INFORMATION – EMPLOYER HSA CONTRIBUTIONS AND HEALTH  
BENEFIT STRUCTURES**

**Prepared by:** Derek Dornbrook, General Manager

**Purpose**

This attachment provides general comparative information regarding employer Health Savings Account (HSA) contributions and alternative employee health benefit structures among public agencies and related employers. The information is intended to provide context for Board discussion and does not establish a recommended approach or industry standard.

**Summary of Key Observations**

- There is no single standard approach to employer HSA contributions among public agencies.
- Employer contributions vary significantly depending on:
  - Health plan structure
  - Organizational priorities
  - Collective bargaining considerations
  - Overall compensation philosophy
- Many agencies utilize alternatives to HSAs, including:
  - Lower deductible health plans
  - Employer-paid premiums
  - Flexible Spending Accounts (FSAs)
  - Health Reimbursement Arrangements (HRAs)

**National and Industry Context**

Available national information indicates:

- Average employer HSA contributions are generally approximately \$1,000 to \$1,200 annually.
- Most employers do not contribute at or near IRS maximum contribution limits.

These figures suggest that full or near-full HSA funding is less common in the broader employer market.

**Public Utility and Public Agency Comparisons**

Examples of identified employer HSA contribution levels include:

- STPUD: approximately \$2,800
- Walker River Irrigation District: approximately \$3,400
- Snohomish PUD: approximately \$1,500–\$2,500

These examples reflect a range of contribution practices among public utilities utilizing high deductible health plans.

### **Local and Regional Agency Practices**

Review of publicly available information from nearby and comparable agencies indicates many organizations utilize alternative health benefit structures rather than HSAs.

Examples identified include:

- Tahoe-Truckee Sanitation Agency (TTSA)
  - Utilizes a Health Reimbursement Arrangement (HRA)
- Tahoe City Public Utility District (TCPUD)
  - Provides employer-paid health benefits and cafeteria/FSA options
- Placer County Water Agency (PCWA)
  - Utilizes CalPERS health plans and Flexible Spending Accounts
- Nevada Irrigation District (NID)
  - Utilizes Section 125 Flexible Spending Accounts

Publicly available information did not identify active HSA programs at several nearby agencies reviewed.

### **Context for KGID**

KGID has historically funded HSAs at or near IRS maximum contribution limits, subject to annual Board approval. This approach places the District:

- Above national average contribution levels
- Within the broader range observed among some public utilities utilizing HDHP structures
- Structurally different from many local agencies that utilize alternative benefit models rather than HSAs

### **Conclusion**

Comparative information indicates that employer HSA contribution practices vary widely among public agencies and utilities, with no consistent standard approach. While KGID's historical contribution levels are higher than national averages, they remain within the broader range observed among certain public utilities utilizing high deductible health plans.

This information is provided to support Board discussion regarding the District's approach to employee healthcare benefits and potential future policy direction.

## **ATTACHMENT C**

### **SUMMARY OF POLICY OPTIONS – HSA CONTRIBUTIONS AND HEALTH PLAN STRUCTURE**

**Prepared by:** Derek Dornbrook, General Manager

#### **Purpose**

This attachment summarizes potential policy options related to employer Health Savings Account (HSA) contributions and employee health plan structure for Board discussion purposes.

#### **Option A – Maintain Current HSA Contribution Structure**

Continue employer HSA contributions at current levels and under the existing methodology, subject to annual Board review.

##### **General Considerations**

- Maintains current benefit structure
- Provides continuity and predictability
- Reflects recent Board direction and prior practice

#### **Option B – Modify Employer HSA Contributions**

Adjust employer HSA contributions by establishing contribution caps, reducing contribution levels, or revising the current methodology.

##### **General Considerations**

- Provides flexibility to manage District healthcare costs
- May align contributions more closely with external benchmarks
- May increase employee out-of-pocket cost exposure

#### **Option C – Transition to Lower Deductible PEBP Health Plan**

Transition from the current HDHP/HSA structure to a lower deductible health plan option available through PEBP.

##### **General Considerations**

- Reduces employee deductible and out-of-pocket exposure
- Would likely eliminate employer HSA contributions
- Increases annual employer premium costs
- Based on current estimates, may increase total annual District healthcare costs by approximately \$7,500 annually

ATTACHMENT D

PEBP Public Employees' Benefits Program

ACTIVE NON-STATE EMPLOYEES NATIONWIDE PPO	2026 - CONSUMER DRIVEN HEALTH PLAN (CDHP)		2027 - CONSUMER DRIVEN 2027 HSA CONTRIBUTIONS		2027
	HEALTH PLAN (CDHP)	HEALTH PLAN (CDHP)	2027 HSA CONTRIBUTIONS	2027 HSA CONTRIBUTIONS	LOW DEDUCTIBLE (LD)
JUDY	912.35/10,948.20	912.35/10,948.20	366.67/4,400.00	366.67/4,400.00	1,386.45/16,637.40
BYRAN	912.35/10,948.20	912.35/10,948.20	366.67/4,400.00	366.67/4,400.00	1,386.45/16,637.40
DEREK	1,809.90/21,718.80	1,809.90/21,718.80	729.17/8,750.00	729.17/8,750.00	2,758.09/33,097.08
<b>TOTAL ANNUAL:</b>	<b>3,833.50/46,002.00</b>	<b>3,634.60/43,615.20</b>	<b>1,462.51/17,550.00</b>	<b>1,462.51/17,550.00</b>	<b>5,530.99/66,371.88</b>
<b>TOTAL FOR CDHP AND HSA ANNUAL:</b>	<b>5,097.11/61,165.20</b>				

Note: The State provides a \$700 annual contribution to HSA for the employee and \$200 per dependent (up to three)  
 \$58,865.20 Annually with HSA

\$66,371.88 Annually

**ATTACHMENT D**

PEBP Public Employees' Benefits Program  
FY 2026/2027 Health Plan Comparison

<b>ACTIVE NON-STATE EMPLOYEES</b>	<b>2027 CONSUMER DRIVEN HEALTH PLAN (CDHP)</b>	<b>2027 HSA CONTRIBUTIONS</b>	<b>2027 LOW DEDUCTIBLE (LD)</b>
Judy	10,948.20	4,000.00	16,637.40
Bryan	10,948.20	4,000.00	16,637.40
Derek	17,178.00	7,750.00	33,097.08
Annual	39,074.40	15,750.00	66,371.88

<b>TOTAL ANNUAL CDHP PREMIUMS:</b>	<b>39,074.40</b>
<b>TOTAL ANNUAL HSA CONTRIBUTIONS:</b>	<b>15,750.00</b>
<b>TOTAL ANNUAL HDHP + HSA COST:</b>	<b>58,824.40</b>
<b>TOTAL ANNUAL LOW DEDUCTIBLE COST:</b>	<b>66,371.88</b>

**Estimated Difference**

- Approximate increase of **\$7,548 annually** for the Low Deductible plan option compared to the current HDHP/HSA structure.

**Note**

The State provides an annual HSA contribution of:

- \$700 for employees
- \$200 per dependent (up to three dependents)

## 5.10 HSA Policy

### 5.10.1 Purpose.

The purpose of the Kingsbury General Improvement District Health Savings Account (HSA) Policy is to provide guidance for the benefit of covering the high-deductible health plan through PEBP (Public Employees Benefit Program) for full-time employees that are not eligible for the Union Local 39 insurance plan.

### 5.10.2 Eligibility.

- (a) To qualify for Health Savings Account (HSA) you must be enrolled in High-Deductible Health Plan (HDHP).
- (b) Employees cannot be covered by other non-HDHP health coverage, including Medicare, or health FSAs/HRAs, Tricare, Tribal, etc. that cover pre-deductible medical expenses.
- (c) Spouses and or dependents are eligible for HSA contributions under the plan.
- (d) Spouses cannot have an HRA that can be used to pay for your medical expenses.
- (e) Employees cannot be claimed on someone else's tax return (excludes joint returns).
- (f) Eligibility commences on the first day of full-time employment or the date of contract.

### 5.10.3 Benefits.

- (a) Benefits are based on a fiscal year, rather than a calendar year. The plan year starts July 1<sup>st</sup> and ends June 30<sup>th</sup>, unless you experience a qualifying life event that allows you to make changes to your coverage.
- (b) The contribution will be prorated through the end of June or December depending on the hire date.
- (c-1) The Health Savings Account contribution will conclude on December 31<sup>st</sup> if you resign or are terminated between July 1<sup>st</sup> and December 31<sup>st</sup>.
- (c-2) The Health Savings Account contribution will conclude on June 30<sup>th</sup> if you resign or are terminated between January 1<sup>st</sup> and June 30<sup>th</sup>.

### 5.10.4 Contributions.

- (a) The amount of contributions to the HSA is to be determined annually by the Board of Trustees.
- (b) Contributions are made in two separate payments on July 1<sup>st</sup> and January 1<sup>st</sup> of each calendar year.

	Maximum Contribution Limit: \$4,300.00 (Annually)
Single Plan:	Minimum Deductible: \$1,650.00
	Maximum Out-of-Pocket: \$8,300.00
	Maximum Contribution Limit: \$8,550.00 (Annually)
Family Plan:	Minimum Deductible: \$3,300.00 (Per Individual-Annually)
	Minimum Out-of-Pocket: 16,600.00 (Per Individual-Annually)

- (c) Pool Pact funds \$1,200.00 annually towards the contribution for each full-time employee enrolled in the HSA plan.

# KINGSBURY GENERAL IMPROVEMENT DISTRICT GENERAL MANAGER'S MONTHLY REPORT

May 21, 2026



## Executive Highlights

- TDFPD withdrew from joint vehicle storage project due to budget constraints.
- FY27 Budget completed including salary and insurance evaluations.
- Completed federally required AWIA Risk & Resilience Assessment and ERP.
- Participated in Tahoe Interagency Executive Steering Committee (TIE).
- Exploring WaterSMART and drought resilience grant opportunities.
- Developing AI and Social Media governance policies.

**TO: Board of Trustees, Kingsbury General Improvement District**

**FROM: Derek Dornbrook, General Manager**

### Operations Yard Vehicle Storage Facility Update

Tahoe Douglas Fire Protection District Battalion Chief Steve Prather has informed KGID that TDFPD is reluctantly withdrawing from participation in the proposed joint operations yard vehicle storage facility project due to budgetary constraints. TDFPD expressed appreciation for the collaborative effort and disappointment that current budget limitations prevent continued participation at this time.

Despite TDFPD's withdrawal from the project, KGID will continue working with DOWL under the existing task order to advance the engineering and design phase of the project as currently budgeted. Staff will continue evaluating project scope, costs, and potential future options as the design process moves forward.

### Staffing and Operations Update

While recent recruiting efforts have yielded cautiously optimistic results, I am continuing to explore ways to help reduce workloads for Bryan and Shane during current staffing shortages. This includes potentially taking on additional responsibilities related to permitting and inspections, preparing to take the Grade II Water Treatment exam, and learning system operations at an operator level where needed and if possible.

KGID operates what is likely one of the most complex water treatment and distribution system in the State of Nevada. While my current workload and limited operational experience may restrict the level at which

I can directly assist, I intend to continue exploring all options to better support operations staff.

I am also exploring ways the HR/Admin Manager may be able to assume additional responsibilities so staff can better complement each other and work more efficiently as a team.

### Exempt Employee Evaluation and Compensation Administration

As part of improving our management processes, I plan to begin personally conducting annual evaluations for exempt employees and administering compensation adjustments, where appropriate, within approved salary ranges and the adopted budget.

In the past, compensation adjustments for exempt employees were agendaized for Board consideration. Going forward, I intend to handle these administratively while continuing to keep the Board informed.

Staff has also informed me that formal evaluations for exempt employees have not been consistently conducted for more than six years. I believe regular evaluations are important for accountability, communication, and employee development, and this practice needs to change.

I also plan to share employee evaluations with the Board on a confidential basis, since these are personnel matters and not appropriate for public discussion except as allowed by law.

### Organizational Structure Update

The District organizational chart has been updated to reflect the elimination of the vacant Administrative

and Finance Analyst and Engineering Technician positions, as previously discussed. In addition, the Accountant II position will now report directly to the General Manager, which more accurately reflects the functional reporting structure already in place.

Assessment of office staff efficiency and operational workflows remains ongoing. Additional reorganization or restructuring may be considered and implemented as part of continued efforts to improve administrative effectiveness, accountability, and overall organizational efficiency.

### **Standing Committees**

As part of ongoing efforts to enhance board efficiency and provide additional opportunity for detailed review of District financial and operational matters, I would like to open discussion regarding the possible formation of a standing Finance and Operations Committee. Such a committee could assist the Board and staff by providing more focused review of budgets, capital projects, operational priorities, infrastructure planning, and long-term financial considerations prior to full Board consideration. The committee could potentially be comprised of two Board members and one member of the public, with regular monthly meetings coordinated through the General Manager's office. Meetings would be publicly noticed and open to the public in accordance with applicable open meeting requirements. Any committee would remain advisory in nature, with all final decisions continuing to reside with the full Board of Trustees.

Board direction regarding whether staff and legal counsel should prepare a draft committee charter and formation resolution for future consideration.

### **Budget**

Staff has completed preparation of the FY27 budget, including finalized salary adjustment recommendations, evaluation of HSA and low-deductible health insurance plan options for exempt employees, and updated stormwater/CCTV program cost estimates.

### **DOWL Annual Client Meeting**

KGID staff met with DOWL representatives on May 6, 2026, for the annual client meeting to review the District's current priorities, capital improvement planning, funding opportunities, operational challenges, and future infrastructure needs. Discussion topics included the overall working

relationship between KGID and DOWL, FY27 projects and budgets, long-range CIP planning, GIS recovery efforts, and strategies for addressing future regulatory and infrastructure demands. Additional discussion included water loss reduction strategies, leak detection efforts, sewer rehabilitation and CCTV assessment priorities.

### **Tahoe Interagency Executive Steering Committee (TIESC)**

I attended my first Tahoe Interagency Executive Steering Committee (TIESC) meeting on May 7 after being invited to participate following recent discussions with TRPA leadership. Participation in TIESC provides KGID with direct involvement in regional coordination efforts and access to basin-wide leadership discussions on infrastructure, environmental, and funding priorities.

The meeting focused primarily on Lake Tahoe Restoration Act (LTRA) 2026 funding awards and planning for the 30th Annual Tahoe Summit. KGID has previously benefited from LTRA funding, including acquisition of the District's street sweeper in 2019. Participation in TIE strengthens KGID's visibility and relationships with partner agencies and positions the District to stay informed and engaged on issues affecting the Tahoe Basin. For the 2027 funding cycle, I plan to actively explore and engage in all applicable Lake Tahoe Restoration Act funding opportunities that may benefit the District.

### **Emergency Response Plan & Risk and Resiliency Assessment**

Completed the District's federally required America's Water Infrastructure Act (AWIA) Risk and Resilience Assessment (RRA) and Emergency Response Plan (ERP) for the water system. These documents evaluate operational, physical, cyber, and natural hazard risks to the District's drinking water infrastructure and establish response and recovery procedures for emergency events. To the best of management's knowledge, this represents the first time these required AWIA compliance documents have been fully completed and brought current for the District. The RRA and ERP will be maintained as confidential security-sensitive documents and certified to the U.S. Environmental Protection Agency within the required compliance deadlines.

**Tahoe Beach Club – Water Meter Size Request**  
Tahoe Beach Club has requested approval to reduce

domestic water meter sizes for Building 3 based on updated engineering analysis indicating that smaller meters would adequately serve projected domestic demand. District engineering review generally supports the requested reduction from an operational and hydraulic standpoint.

However, the existing agreement between KGID and Tahoe Beach Club establishes meter sizing, infrastructure capacity, and negotiated connection fees as part of a broader contractual framework. As a result, any modification to approved meter sizing may constitute a material amendment to the agreement and could require Board approval.

From an operational standpoint, I am comfortable supporting the meter size reduction if our engineer confirms the analysis. However, I do not recommend reopening or modifying the negotiated fee structure associated with the original agreement. My recommendation would be to treat this as a technical amendment only and, if the Board agrees, staff and legal counsel can prepare a narrowly focused amendment for future consideration.

Staff will seek Board direction regarding whether to pursue a formal amendment process and will return with recommendations if further action is warranted.

### **298 Kingsbury Sale**

The appraisal process for the potential sale of the 298 Kingsbury property is currently underway. Staff continues to coordinate necessary due diligence and evaluation activities associated with the property disposition process and will provide additional information to the Board as the appraisal and related review efforts progress.

### **Nevada League of Cities & Municipalities – Mayors & Chairs Day (June 1, 2026)**

I will attend the Nevada League of Cities & Municipalities' 2026 Mayors & Chairs Day at the Nevada State Capitol in Carson City. The event, hosted by Governor Lombardo, provides an opportunity for local government leaders to discuss state-local collaboration, legislative priorities, and issues affecting Nevada communities.

### **Bureau of Reclamation/WaterSMART Grant Opportunities**

Staff has begun preliminary evaluation of potential Bureau of Reclamation WaterSMART grant opportunities in coordination with the Nevada Tahoe

Conservation District (NTCD) and District engineering consultants. Initial discussions have focused on balancing the potential benefits of federal funding opportunities with associated compliance, reporting, matching fund, and administrative requirements.

While some smaller grant opportunities may not provide sufficient benefit relative to the required federal oversight and administrative burden, staff is continuing to explore whether larger drought resilience-oriented opportunities may align with planned District infrastructure priorities. In particular, staff is evaluating whether future engineering and planning efforts associated with a potential emergency intertie with Round Hill GID may qualify under federal drought response and regional resiliency funding programs.

Staff will continue discussions with NTCD and engineering consultants to determine whether pursuit of one or more grant opportunities is practical and strategically beneficial for the District.

### **Artificial Intelligence (AI) Policy Development**

Staff has continued evaluating the development of a District Artificial Intelligence (AI) Use Policy to establish appropriate governance, security, and operational guidelines for the use of emerging AI technologies within KGID. Research and review have included policies and guidance utilized by the State of Nevada as well as various peer agencies and public sector organizations.

The proposed policy framework is intended to support operational efficiency and responsible innovation while maintaining appropriate safeguards related to data protection, public records compliance, transparency, and human oversight. Staff anticipates presenting a draft policy to the Board of Trustees at a future meeting for discussion, consideration, and possible adoption.

### **Social Media Policy**

I also intend to develop a formal policy for Board discussion and possible adoption. The policy will address topics including official District communications, public records retention, comment moderation standards, employee and Board member use of social media, and compliance with applicable open meeting and First Amendment requirements. The intent is to establish clear expectations, improve consistency in public communications, and reduce organizational risk associated with social media use.

Rate Hearing Preparation / Public Communication Staff in conjunction with DOWL is preparing presentation materials and a detailed staff report for the upcoming rate hearing. The materials are intended to clearly communicate the financial, operational, regulatory, and infrastructure-related factors driving the proposed rate adjustments. Given the likelihood of significant public interest and concern regarding utility costs, staff's objective is to provide transparent and understandable information regarding the District's financial needs, capital improvement obligations, operating cost increases, reserve requirements, and long-term infrastructure sustainability. Presentation materials will also address the potential impacts of deferring necessary rate adjustments.

A public notice of the June 11, 2026 Rate Hearing was posted to our social media platforms, the KGID website, and the normal public notice posting locations. The notice was also published in two local newspapers per NRS.

**Attachments:**

- \*Organizational charts (Previous and Updated)
- \*TIESC Agenda items
- \*298 Kingsbury Grade Road Property Flyer

<b>GOALS FOR 2026</b>	<p><b>Progress Status</b>  <i>Color coding utilized to identify initiatives in the following phases: <b>Proposed</b>, <b>Planning Phase</b>, <b>Underway</b>, and <b>Completed</b>.</i></p>
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The following organizational and operational initiatives are intended to improve long-term infrastructure planning, customer communication, workforce sustainability, operational efficiency, regulatory preparedness, and organizational resilience.

**Operational & Infrastructure**

- **Salary Survey**
- **Water Loss Analytics & Monthly Performance Reporting** - Develop analytics for measuring system water loss, establish target benchmarks, and implement monthly performance reporting to systematically reduce losses beyond water main replacements currently underway. This initiative will also support long-term rate justification and infrastructure planning.

- **Leak Detection Program**
- **Water Master Plan for 2026 and Beyond**
- **Long-Range PFAS Treatment Planning and Evaluation of Future Filtration/Membrane Facilities**

**Organizational Development**

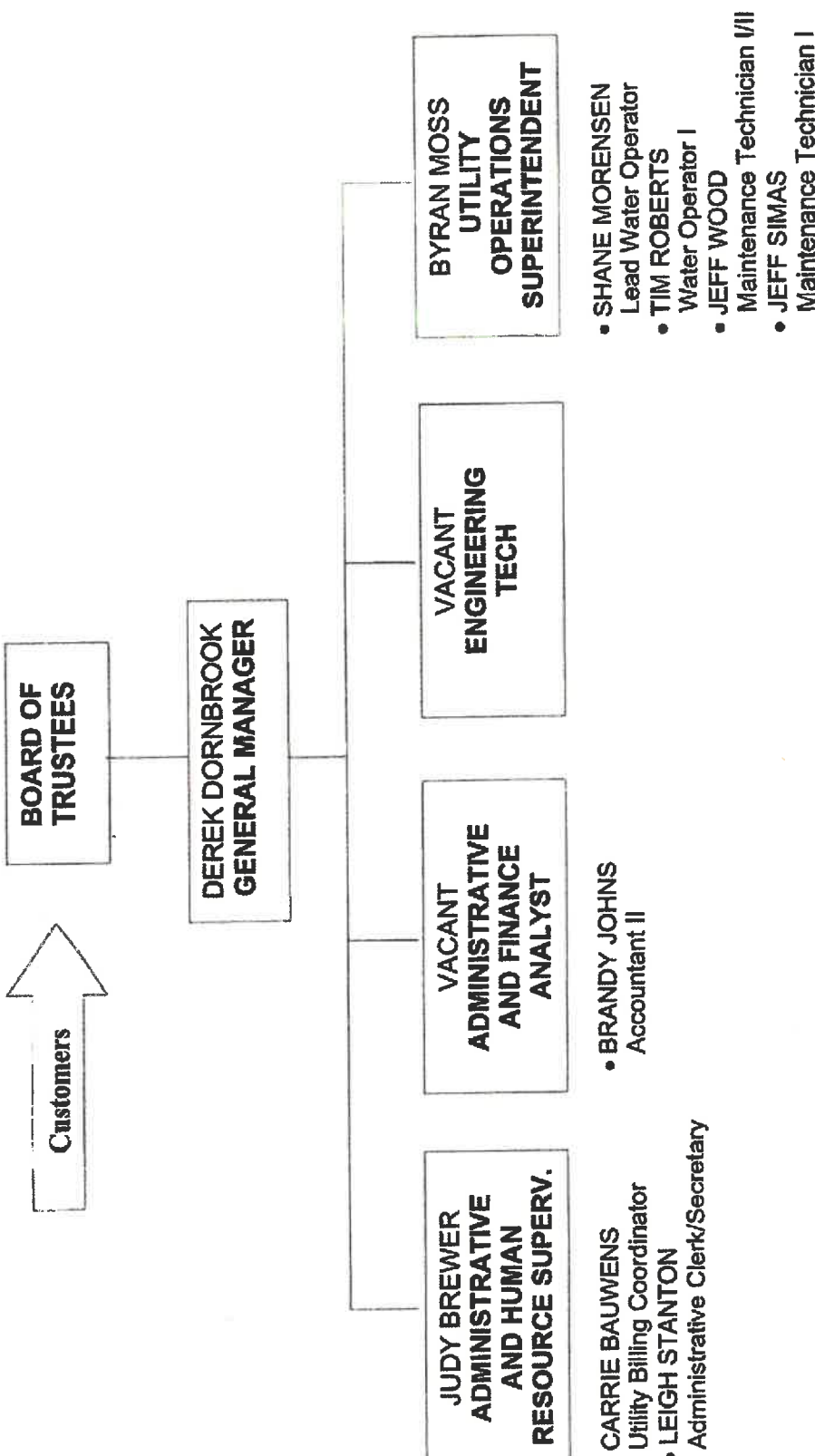
- **Organizational Review / Workforce Capacity Assessment** - Assess current staffing levels relative to workload and service demands, determine optimal staffing, and develop recommendations for organizational, structural, or workforce changes to address identified gaps or inefficiencies.
- **Staff Career Development**
- **Desk Manual Development**

**Governance & Policy**

- **AI Policy Development and Implementation** - To be presented to the Board for discussion and possible adoption.
- **Social Media Policy** - Development of a formal policy addressing official District communications, comment moderation standards, public records retention, employee and Board member social media use, and compliance with applicable open meeting and First Amendment requirements.
- **Standing Committee** - Evaluate Opportunities for Advisory Committees or Working Groups to Support Board and Management Initiatives

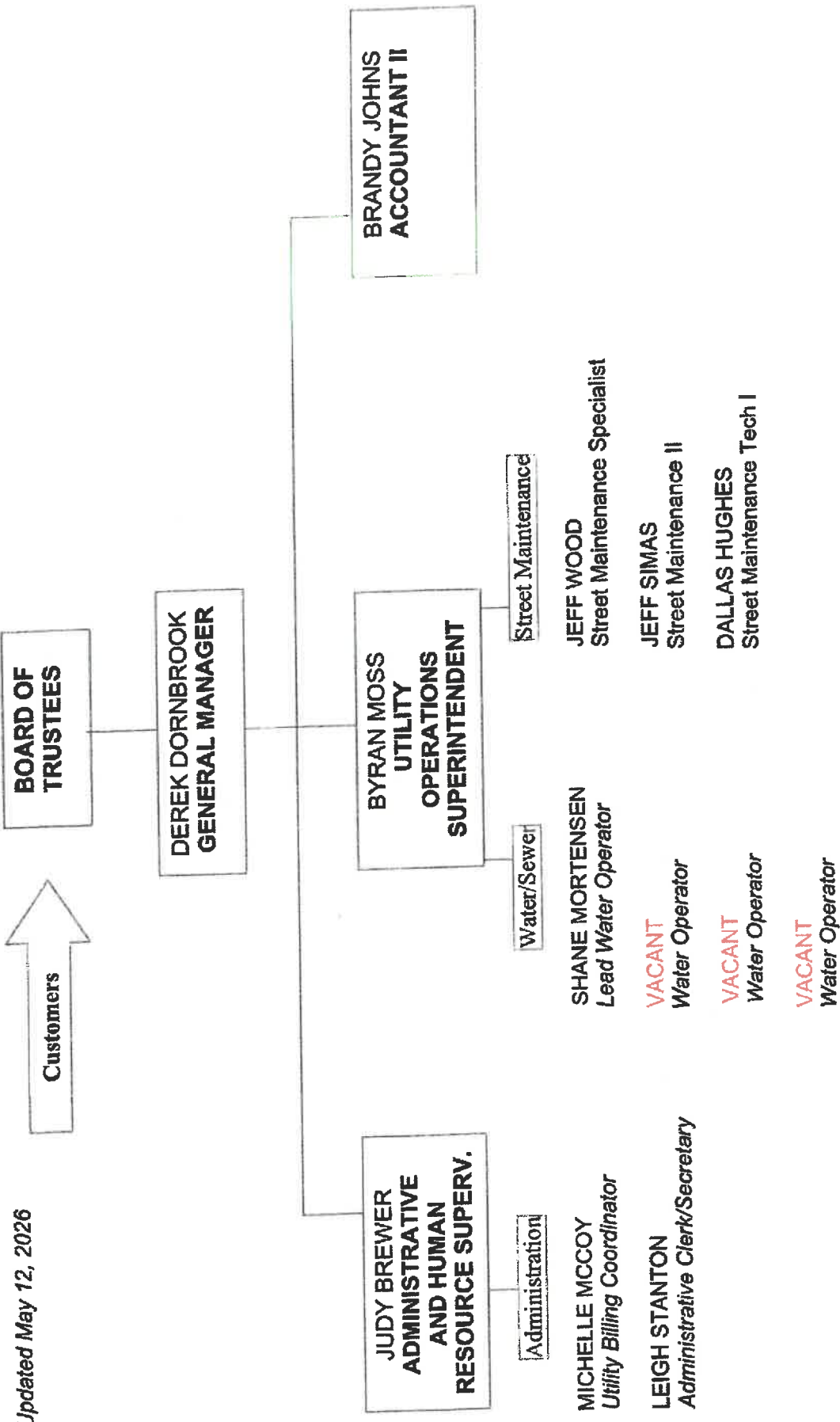
**Public Communication & Customer Engagement**

- **Public Information and Communication Improvements / Social Media Presence**
- **Website Improvements**
- **Customer Satisfaction Survey**
- **Monthly Newsletter**
- **Regional Coordination & Emergency Preparedness**
- **Hazard Mitigation Plan**



15 FTE  
 FY 2025 Requested Authorized Positions  
**Outsourced**  
 Snow Removal  
 Sewer Maintenance Services  
 Engineering

Updated May 12, 2026



2 Seasonal Laborers

10 FTE  
FY 2026 Requested Authorized Positions

**Outsourced**  
Snow Removal  
Sewer Maintenance Services  
Engineering  
Engineering

# Tahoe Interagency Executives Steering Committee

May 7, 2026

1:00PM-3:00PM

Tahoe Regional Planning Agency: In Person + Hybrid Meeting



**Lake Tahoe**  
ENVIRONMENTAL  
IMPROVEMENT PROGRAM

Time	Agenda Topics	Lead	TIE Priority and Objective
1:00-1:15	<b>Welcome, Introductions</b>	Dionne Uzes (USFS)	Set meeting intent
1:15-2:00	<b>Lake Tahoe Restoration Act FY26 Awards</b> <ul style="list-style-type: none"> <li>● Funding updates</li> <li>● EIPCC Update: Project Prioritization</li> </ul>	Stephanie Coppeto (USFS)  Robert Larsen (EIPCC)	<b>TIE Priority: Project Prioritization and Funding Coordination</b>
2:00-2:30	<b>The 30th Tahoe Summit</b> <ul style="list-style-type: none"> <li>● Summit Overview</li> <li>● Summit messaging – review for feedback</li> <li>● 30 EIP Projects Campaign</li> <li>● Related Events:                             <ul style="list-style-type: none"> <li>○ June 23 - Pre-Summit Briefing</li> <li>○ August 18 - Education Day Tour</li> </ul> </li> <li>● EIP Accomplishments Report Timeline</li> </ul>	Devin Middlebrook (TRPA)  EIP Communications and Funding Committee	<b>TIE Priority: Communications</b>  Align around messaging for the Summit
2:30-3:00	<b>Partner Updates, Wrap Up, and Adjourn</b> <ul style="list-style-type: none"> <li>● All partners – key milestones, staffing updates, and announcements</li> <li>● What’s coming up</li> </ul>	ALL	

**To Join Zoom Meeting**

<https://us02web.zoom.us/j/82279669272?pwd=wZHFySrSlJaQ8CZHwpUr4kdA7x4VDK.1>

Meeting ID: 822 7966 9272

Passcode: 676705

# Lake Tahoe Restoration Act (LTRA) – FY2026 Funded Projects

*(Fiscal Year 2026: October 1, 2025 - September 30, 2026)*

The Lake Tahoe Restoration Act (LTRA) funding for Federal Fiscal Year 2026 includes:

- \$5.5 million for forest health and water infrastructure projects
- \$6.175 million for watershed and water quality projects

Funding was allocated through the FY2026 U.S. Forest Service budget. The Forest Service Lake Tahoe Basin Management Unit (LTBMU) first prioritized projects that address LTBMU Environmental Improvement Program (EIP) needs. LTBMU then collaborated with the Tahoe Regional Planning Agency (TRPA) to identify recipients for the remaining funds.

## Project Selection Criteria:

Projects were selected based on the following:

- Priority 1 designation on LTRA Priority List by the EIP working groups
- Readiness for implementation
- Implementor has not received LTRA funding recently, and/or
- Demonstrated ability to expend funds effectively

A small number of projects not included on the original working group lists were also selected due to their time-sensitive and strategic value. These include the TRPA Sustainable Recreation Threshold Update and Incline Pile Burning.

The selected projects are outlined below.

Forest Health and Water Infrastructure - Lake Tahoe Restoration Act FY2026 Projects

Project	EIP #	Organization	Amount
West Shore WUI	02.01.01.0089	LTBMU	\$1,900,000
EIP project equipment	Various	LTBMU	\$250,000
EIP project Prescribed Fire contract	Various	LTBMU	\$750,000
UC Davis Extension monitoring burned areas	TBD	LTBMU	\$329,760
Nevada Understory Burning Program	02.02.02.0015	Nevada Tahoe Resource Team	\$250,000
Nevada Urban Lot and Forest Enhancement	02.01.01.0025	Nevada Tahoe Resource Team	\$300,000
Tunnel Creek Hazardous Fuels Reduction	02.01.01.0163	Nevada Tahoe Resource Team	\$250,000
North Lake Tahoe Division: CWPP Implementation	02.01.01.0154	North Lake Tahoe FPD	\$800,000
Incline Pile Burning	02.01.01.0032	North Lake Tahoe FPD	\$304,312
North Lake Tahoe Defense Zone Improvement	02.01.01.0124	North Lake Tahoe FPD	\$200,000
			<b>\$5,334,072</b>

Watershed and Water Quality - Lake Tahoe Restoration Act FY2026 Projects

Project	EIP #	Organization	Amount
Taylor Talliac Ecosystem Restoration	01.02.01.0034	LTBMU	\$1,175,000
Ward Creek Restoration	01.02.01.0051	LTBMU	\$434,149
LTBMU Adaptive Management for Restoration Actions	Various	LTBMU	\$50,000
Basin wide Aquatic Organism Passage Assessment	01.02.01.0113	US Fish and Wildlife Service	\$200,000
Fallen Leaf Road Rehab Phase 1 (SR 89/Campground)	01.01.01.0203	El Dorado County	\$1,000,000
Upper Truckee River Johnson Meadow Restoration	01.02.01.0070	TRCD	\$1,300,000
Stormwater Management Tools for Lake Tahoe Basin	01.01.01.0216	TRCD	\$450,000
Kings Beach Watershed Improvement (Implementation)	01.01.01.0045	Placer County	\$300,000
North Tahoe Recreation Access WQ Improvements (Implementation)	01.01.01.0194	Placer County	\$250,000
Areawide Assessments & Drainage Master Planning	01.01.01.0221	City of South Lake Tahoe	\$300,000
TRPA Sustainable Recreation Threshold Update	03.01.02.0136	TRPA	\$50,000
Emerald Bay Gateway Project (Planning/Environmental Doc)	03.01.02.0122	California State Parks	\$500,000
			<b>\$6,009,149</b>

The TIE Steering Committee collaboratively developed this document to ensure consistent messaging across the EIP partnership for the Lake Tahoe Summit. EIP partners can use this document to guide internal and executive briefings, speech writing, and talking points.

## 2026 Tahoe Summit - Key Messages (draft 5/4/26)



**Host:** U.S. Senator Jacky Rosen (D-NV)

**Keynote:** TBA

**Theme:** Celebrating 30 Years of the Tahoe Summit

- **Celebrating 30 Years of the Tahoe Summit!** Thirty years ago, the first Tahoe Summit brought national and international attention to Lake Tahoe, both its beauty and threats. The Summit turned urgency into action, laying the groundwork for the creation of the Lake Tahoe Environmental Improvement Program.
- **The Environmental Improvement Program is a National Model for Bipartisan Collaboration.** Rooted in the Bi-State Compact between Nevada and California, this cross-boundary restoration partnership has a proven track record of bringing public and private partners together to deliver big results for Lake Tahoe.
- **The Lake Tahoe Restoration Act (LTRA) is the cornerstone of federal investment at Tahoe, born at the first summit, has led to the legacy we are celebrating today.** Since 2000, the LTRA has been the foundation of Team Tahoe's commitment to protecting Lake Tahoe's future. Continued success depends on fully funding and implementing the Act to achieve Tahoe's critical environmental goals.
- **Modernizing Santini-Burton is critical to balancing Sustainable Recreation and Conservation at Tahoe.** Thanks to the 1980 Santini-Burton Act, Tahoe's unique character continues to be of national significance, but the threats to the lake require bold solutions. Modernization would free up existing, but currently restricted, resources to manage public lands and address visitation impacts at Tahoe.

The TIE Steering Committee collaboratively developed this document to ensure consistent messaging across the EIP partnership for the Lake Tahoe Summit. EIP partners can use this document to guide internal and executive briefings, speech writing, and talking points.

**Message Point: Modernizing Santini-Burton is critical to balancing Sustainable Recreation and Conservation.**

The 1980 Santini-Burton Act was essential to Lake Tahoe's early conservation success story leading to the acquisition of 16,000 acres of public land at Tahoe.

Today, 90 percent of the Tahoe Region is publicly owned.

If enacted, modernization would free up existing funds for ongoing management, allowing the Tahoe Basin to complete more lake-saving Environmental Improvement Program projects to protect Tahoe's famed clarity, improve recreation access, manage forests, reduce wildfire risk, and expand the presence of the Washoe Tribe of Nevada and California.

**Message Point: Celebrating 30 Years of the Tahoe Summit!**

Thirty years ago, the first Tahoe Summit brought national and international attention to Lake Tahoe, both its beauty and threats.

The Summit also brought together federal, state, Tribal, and local partners—now known as Team Tahoe—around a shared commitment to protect the basin.

Early agreements turned urgency into action, laying the groundwork for the creation of the Lake Tahoe Environmental Improvement Program. Today, that legacy continues through one of the most successful environmental partnerships in the country.

**Message Point:**

**The Environmental Improvement Program is a National Model for Bipartisan Collaboration**

The EIP partnership has a proven track record as a good investment. Partners have implemented more than 900 projects to date.

Today lake clarity has stabilized, but more must be done to address changing lake dynamics and achieve the clarity goals we are striving to achieve.

We must maintain progress to address the urgent threats of today: wildfire, invasive species, and recreation pressures.



**Together for Tahoe**

- **Message Point: The LTRA is the cornerstone of federal investment at Tahoe, born at the first summit, has led to the legacy we are celebrating today.**

Federal funding sources like the LTRA are essential to the EIP and catalyze millions in state, local, and private match.

Continued success depends on fully funding and implementing the Act to achieve Tahoe's critical environmental goals.

However, the LTRA does not fund all of Tahoe's needs. Additional funding is needed to support sustainable recreation and transportation solutions.

**Tahoe Sierra**

**For Sale**

**7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space**



## 298 Kingsbury Grade Road

Stateline, Nevada 89449

### Property Highlights

- ±7,624 SF multi-tenant retail/office building
- 14 units with diversified tenant mix
- ±21,344 SF parcel with ample on-site parking
- High-visibility location along Kingsbury Grade
- Predominantly month-to-month leases at below-market rents
- One lease in place through 10/31/2027
- ±18% efficiency ratio
- Owner/user, lease-up, or redevelopment opportunity

### Offering Summary

<b>Sale Price:</b>	\$1,950,000
<b>Building Size:</b>	7,624 SF
<b>Units:</b>	14
<b>Lot Size:</b>	0.49 Acres
<b>Parking Spaces:</b>	30
<b>Price/SF</b>	\$255

### For More Information

**Scott Fair**

O: 530 525 2304

stair@naitahoesierra.com | NV #BS.0144220

**298 Kingsbury Grade Road, Stateline, NV 89449**

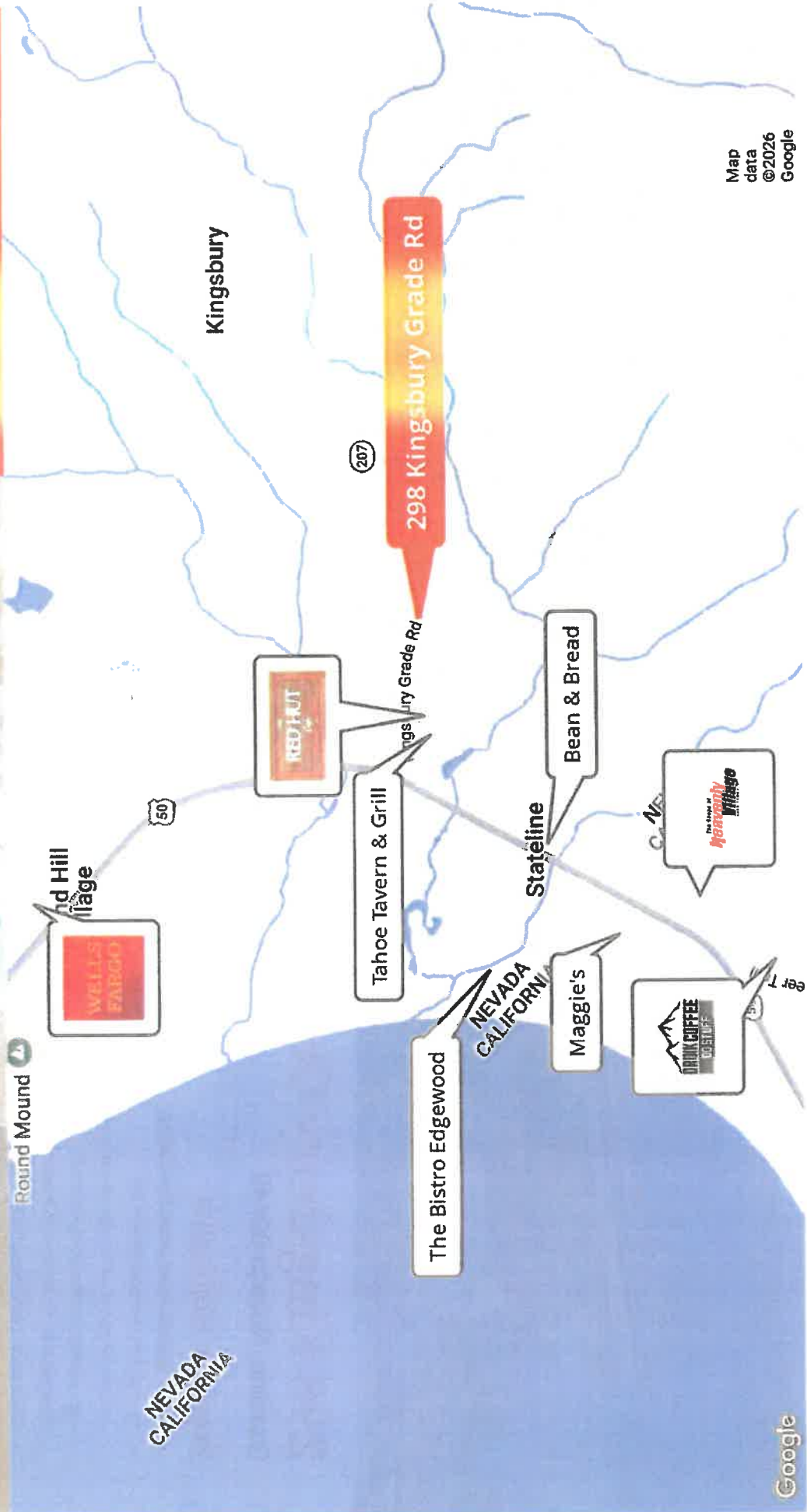
**BROCHURE**

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**NAI** Tahoe Sierra

**For Sale**

7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space



Map data ©2026 Google

**BROCHURE**

**298 Kingsbury Grade Road, Stateline, NV 89449**

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**M**Tahoe Sierra

**For Sale**

7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space



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**M**Tahoe Sierra

**For Sale**

7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space



**BROCHURE**

**298 Kingsbury Grade Road, Stateline, NV 89449**

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**M**Tahoe Sierra

**For Sale**

7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space

Suite	Tenant Name	Size SF	Monthly Rent	% Of Building	Price / SF / Month	Market Rent / SF	Lease Start	Lease End
1A	Black Tie Ski Rentals	1,400 SF	\$1,565	18.36%	\$1.12	\$2.00	10/27/2016	mtm
1B	V's Image Options	800 SF	\$1,291	10.49%	\$1.61	\$2.00	4/1/2016	mtm
1C	DA Davidson & Co.	104 SF	\$534	1.36%	\$5.13	\$2.00	3/1/2026	mtm
1H	DA Davidson & Co.	300 SF	\$534	3.93%	\$1.78	\$2.00	3/1/2026	mtm
1D	Tahoe Technology Solutions	231 SF	\$290	3.03%	\$1.26	\$2.00	7/15/2016	mtm
1E	K2 Squared Productions LLC	288 SF	\$650	3.78%	\$2.26	\$2.00	11/1/2020	mtm
1F	K2 Squared Productions LLC	248 SF	\$500	3.25%	\$2.02	\$2.00	10/1/2021	mtm
1G	Vacant	300 SF	-	3.93%	-	\$2.00	-	-
2E	Save United.org	100 SF	\$150	1.31%	\$1.50	\$2.00	12/17/2014	mtm
2F	Peter & Katrin Sienkiewicz	80 SF	\$125	1.05%	\$1.56	\$2.00	9/1/2020	mtm
2H,2K	Tahoe Massage & Wellness	650 SF	\$706	8.53%	\$1.09	\$2.00	4/13/2018	mtm
2I-J	Vacant	940 SF	\$1,201	12.33%	\$1.28	\$2.00	-	-
3(2B)	Bruce Cable CPA	880 SF	\$814,000	11.54%	\$925.00	\$2.00	10/24/2017	10/31/2027
<b>Totals</b>		<b>6,321 SF</b>	<b>\$821,545</b>	<b>82.89%</b>	<b>\$945.60</b>	<b>\$26.00</b>		
<b>Averages</b>		<b>486 SF</b>	<b>\$68,462</b>	<b>6.38%</b>	<b>\$78.80</b>	<b>\$2.00</b>		

**298 Kingsbury Grade Road, Stateline, NV 89449**

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**Walt**Tahoe Sierra

**For Sale**

7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space

### Investment Overview

Price	\$1,950,000
Price per SF	\$256
GRM	19.23
CAP Rate	2.11%

### Operating Data

Gross Scheduled Income	\$101,412
Other Income	\$719
Total Scheduled Income	\$102,131
Vacancy Cost	\$3,042
Gross Income	\$99,089
Operating Expenses	\$60,939
Net Operating Income	\$41,192

### BROCHURE

298 Kingsbury Grade Road, Stateline, NV 89449

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**MA**Tahoe Sierra

**For Sale**

7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space

**Income Summary**

Vacancy Cost

(\$3,042)

Gross Income

\$99,089

**Expenses Summary**

**Building Repairs and Maintenance**

\$25,586

**Equipment Rental**

\$195

**Insurance and Bonds**

\$3,607

**Miscellaneous Expenditures**

\$6,976

**Office Janitorial**

\$10,200

**Office Supplies**

\$513

**Utilities - Gas & Electric**

\$13,862

**Property Management @ 6%**

\$6,085

**Property Taxes**

\$5,000

**Operating Expenses**

\$60,939

**Net Operating Income**

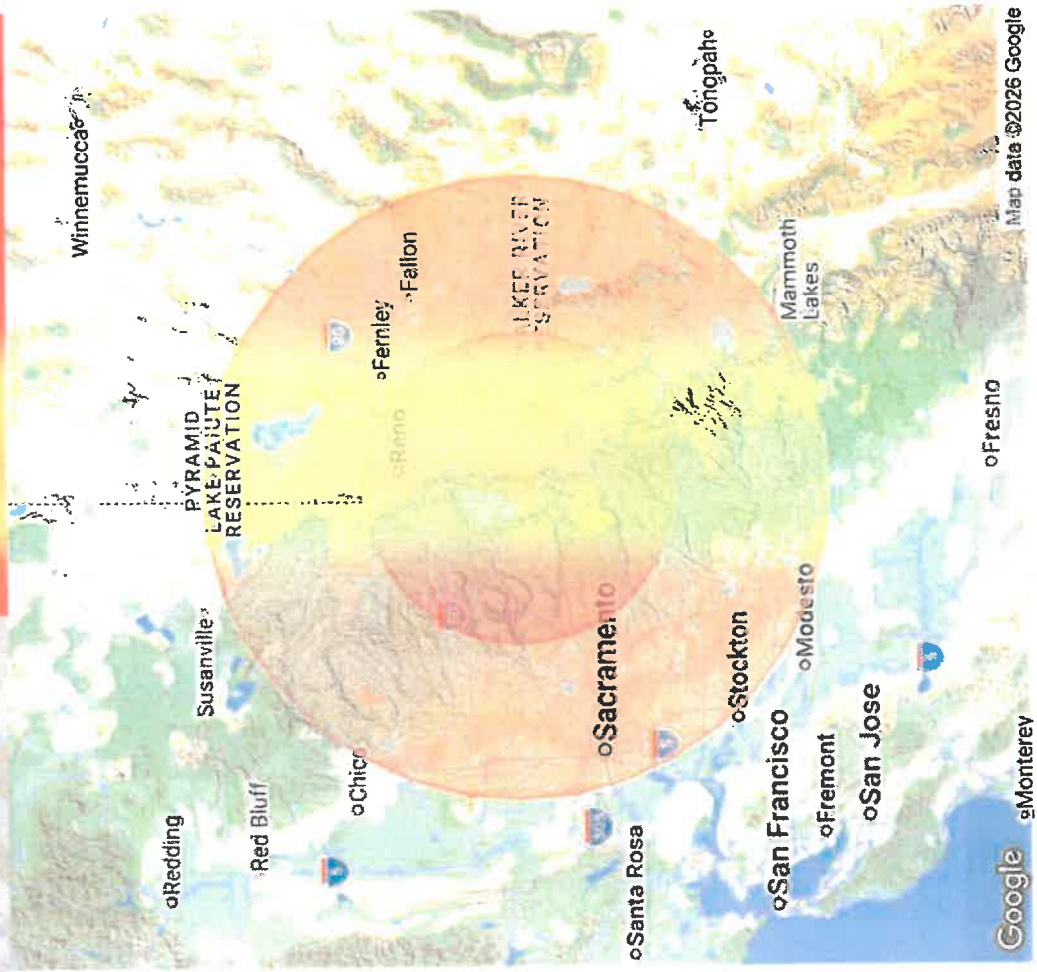
\$41,192

# For Sale

7,624 SF | \$1,950,000  
Storefront Retail/Office  
Space

	5 Miles	50 Miles	100 Miles
<b>Population</b>			
Total Population	21,728	735,045	3,752,503
Average Age	44.9	42.4	40.4
Average Age (Male)	45.2	42.0	39.4
Average Age (Female)	43.7	43.0	41.4
<b>Households &amp; Income</b>			
Total Households	9,545	297,396	1,383,630
# of Persons per HH	2.3	2.5	2.7
Average HH Income	\$141,779	\$116,015	\$117,317
Average House Value	\$1,010,572	\$601,749	\$565,196

2023 American Community Survey (ACS)



**BROCHURE**

298 Kingsbury Grade Road, Stateline, NV 89449

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## **Admin. & H.R. Mgr. Report 5/21/26**

### **Management & Staff Communication**

- Held our first Managers Meeting on April 13, 2026, which was productive.
- Would like to implement monthly all-staff team meetings following each Board meeting to ensure employees are informed and up to date on District activities and projects.
- Plan to incorporate the Pool/Pact course, *Cybersecurity – Generative AI: Intelligent and Dangerous?*, into a future team meeting, as completion of this training is currently past due.

### **Training & Professional Development**

- Attended a Special Districts HR Round Table hosted by Pool/Pact with HR professionals from surrounding districts to discuss topics of interest and current industry challenges.
- Attended the Pool/Pact Influential Leadership class in Carson City, which was informative and will be useful moving forward.
- Registered the Road and Water crews for Flagger Training scheduled for June 3–4 in Reno.
- Coordinated with Kelly Pettit to conduct Adult First Aid/CPR and AED certification training at Kingsbury GID on June 16, 2026, at 9:00 a.m.

### **Hiring & Recruitment**

- Onboarded one full-time Street Maintenance employee, Dallas Hughes, who started on April 27, 2026.
- Onboarded two seasonal Street employees who began employment on May 11, 2026.
- Met several times with Actalent Services regarding staffing needs, bill rates, and recruitment expectations.
- Conducted multiple interviews for Water Department positions. We currently have three strong candidates and would like to interview a few additional applicants.
- Received approximately 200 applications for the Water Distribution/Treatment position. After reviewing applications, approximately ten qualified candidates were selected for interviews. We are continuing the interview process and are getting closer to potentially hiring three candidates.

### **Public Notices & Compliance**

- Posted the Public Hearing notice in the May 9, 2026 newspaper.
- Published the Rate Increase notice in the Record-Courier on May 13 and May 17, 2026, for the June 11, 2026 Rate Increase meeting in compliance with the required 30-day notice.
- Renewed the District's SAM (System for Award Management) registration prior to its expiration on April 27, 2026.

- A Virtual Non-Criminal Justice Civil Audit has been scheduled for June 10, 2026, at 9:30 a.m. The audit questionnaire, Fingerprint Applicants Survey, and supporting documentation have already been completed and submitted.

## **Insurance & Benefits**

- An Aflac representative visited the office to enroll new and existing employees in supplemental insurance coverage.
- If the District plans to make changes to its PEBP health insurance coverage, the open enrollment event must be completed and submitted no later than May 31, 2026, with supporting documentation due by June 15, 2026. Any approved changes will take effect July 1, 2026.
- Warren Reed insurance renewal premiums decreased by 2.2%, resulting in a total 2026–2027 premium cost of \$122,621.71.

## **Records Management & Technology**

- Reviewed the Laserfiche system to ensure documents are being assigned and categorized properly for easier retrieval. To date, over 150 boxes have been processed into Laserfiche.
- Worked with Techtastic and Nextiva to resolve issues with Bryan’s desk phone, which is now fully operational.
- Leigh and Michelle have been working through hundreds of reversals and adjustments for late fees related to the transition from Civic Pay to Xpress Bill Pay.
- Michelle worked closely with Beacon to restore functionality to the meter reader after it became corrupted. The system is now operational.

## **Roads, Facilities & Maintenance**

- The District has received numerous calls regarding the use of decomposed granite (DG) on roads instead of sand. Concerns have increased because the material was reapplied after streets had already been swept.
- Contacted Otis Elevator again regarding continued issues with the elevator being out of service. This is approximately the tenth occurrence since installation in 2024, despite minimal usage.
- Following coordination between our alarm company and Otis Elevator, the elevator operating permit was successfully renewed and is valid through March 16, 2027.
- Ceiling tiles with water stains indicate potential roof leaks. Attempts have been made for over a year to contact Paul Cavin and Group West regarding warranty-related issues. Paul Cavin Architect recently advised that Group West was purchased by Martin Harris, which has assumed responsibility for the warranties.
- Ascend Heating and Air advised that one of the air conditioning units at 298 Kingsbury is nearing the end of its service life. Since the building is anticipated to be sold, replacement has been deferred at this time.

- Scheduled window cleaning services for both 160 Pineridge and 298 Kingsbury on June 10, 2026.

## **Public Records & Community Relations**

- Dennis Raggi requested all documents related to the 2025 snow removal contract bidding and award process, including applications, bids, references, and Board meeting minutes regarding the contract award. The requested information was provided on May 12, 2026.
- Contacted Craig Zager regarding removal of his sign from the marquee at 298 Kingsbury and contacted Tahoe Property Management regarding removal of the Still Water Yoga sign.

## **Administrative Operations**

- American Document Destruction picked up approximately 40 boxes of records on May 18, 2026, after the retention period had expired.

**Memo to:** Board of Trustees

**From:** Byran Moss, Utilities Operations Superintendent

**Subject:** Operations report for the meeting of May 21, 2026

Working on daily operations.

State reports.

Worked on the 2026-2027 budget.

Interviewed new applicants for water system operators and seasonal street technicians.

Connection permits.

Hired Dallas Hughs on the road crew full time.

Hired 2 seasonal employees on the road crew.

Winters electric replaced the circuit breaker on Pump #1 at Station #4.

Completed the 2025-2026 Consumer Confidence Report.

**Water crew:** 1. Repaired water leaks on Market Street, 201 Manor Drive, and South Benjamin Drive.

2. Worked on zinc pumps at the plant.

3. After hours shutdown and start-up at the treatment plant so NV Energy could connect the new power service line.

4. Connection permits.

5. Repaired Ozone Generator #2 feed gas problem.

**Road Crew:** 1. Helped repair water leaks on Market Street, 201 Manor Drive, and South Benjamin Drive.

2. Dried out the water from the crawl space at 201 Manor Drive using fans and dehumidifiers.

3. Swept roads.

4. Removed fallen rocks from Linda Way and Jack Drive.
5. Cleaned drains.
6. Removed a tree damaged by car wreck on meadow Lane.
7. Organized the Operations Yard.



**DOWL**

## MEMORANDUM

**TO:** Derek Dornbrook, General Manager, Kingsbury GID  
**FROM:** Travis Marshall, PE, Project Manager, DOWL  
**DATE:** May 14, 2026  
**SUBJECT:** Engineering Report for the Meeting of May 21, 2026

### GENERAL

Assisted with General Service tasks requested and general correspondence.

- Annual Client meeting to discuss future projects and budgets to develop a CIP plan.
- DOWL supported the FY26/FY27 budgets with project Capital outlay plans and estimated numbers for Engineering and Construction.
- Plan review for permit submittal Tahoe Beach Club PH III for proposed water main and connection to Kahle.

### PROJECTS

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

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

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

- The Contractor will complete all remaining Substantial Completion checklist items and warranty work before the Road Rehab project begins.

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

- Annual Client meeting regarding water system rehab and budgets to determine how to phase project water main replacement on Maryanne/Barrett and Drew/Aspen.
- Rate Study option has determined a set amount of funds the District can utilize each year for maintenance and emergency water work. DOWL and KGID to prepare CIP with budgets and phasing to complete areas in need of repair.

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

- DOWL has submitted the final retention payment to the District to pay to Contractor for project Closeout.

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

- DOWL and the General Manager coordinated and finalized Rate Study options.
- Sewer and Water Rates to be presented at the June Board Meeting for the hearing and adoption of the resolution.

## MEMORANDUM

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

- DOWL continues to coordinate with DCLTSA and NTCD to know scope of sewer infrastructure replacement and construction timelines.
- Final PER deliverable and selected alternative to be submitted to the General Manager June 2026.
- Once PER is completed and full scope of project known DOWL and General Manager to determine next steps for project schedule, design, and budget / funding.

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

- DOWL has prepared water rights renewal permits and no new permits are required until November 2026.
- DOWL will prepare a FY 2027 Task Order for Water Rights support to continue permitting support.

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

- DOWL Submitted Operations Yard Tech Memo and Planning Level Cost Estimate.
- Cost estimate is multi-discipline, and includes Civil Utility and Site work, structural components, electrical and lighting, and mechanical and plumbing.

### Task Order #74: Kahle Drive Sewer Improvement Project

- KGID and DOWL are working closely with the North Tahoe Conservation District (NTCD) to leverage their 2026 road project for utility improvements, and DCLTSA to understand the scope of sewer improvements needed to pass all flows to the DCLTSA system.
- While the Task Order is approved, the NTCD contractor has indicated that performing the sewer work this year is unlikely due to their current construction schedule.

### Task Order #75: FY 26 On-Call GIS

- Task order to reestablish a targeted GIS Effort with DOWL and to update the existing data base and add improvements identified by District Operations Staff.
- Utilizing the remaining FY26 budget to initiate system improvements, with a comprehensive task order for continued development scheduled for FY27.

### Task Order #76: 2026 Road Project – Construction Management / Observation

- District's multi-year roadway rehabilitation plan by targeting high-priority repairs on major arterial roads, including Tramway Drive and S. Benjamin Drive.
- Construction anticipated to begin June/July 2026.

## UPCOMING TASK ORDERS

### Fiscal Year Task Orders (FY27):

- FY27 General Services
- FY27 On-Call GIS
- FY27 Water Rights Permit Support



**KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD  
PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM**

**TO:** Derek Dornbrook, General Manager  
**FROM:** Travis Marshall, P.E.  
**REVIEWED:** Matt Van Dyne, P.E.  
**DATE:** 5/14/2026  
**PROJECT:** KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD  
**SUBJECT:** PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM

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## **EXECUTIVE SUMMARY**

Kingsbury General Improvement District (KGID) is evaluating the feasibility of constructing an enclosed operations yard storage building at 801 Kingsbury Grade. The purpose of the project is to provide secure, weather-protected space for equipment, vehicles, and supplies; improve working conditions for staff; and reduce long-term reliance on leased facilities. Additional cost details are provided in Appendix 1 (discipline-level breakdown). A preliminary site layout is provided in Appendix 2.

## **PROJECT BACKGROUND**

The operations yard site has been evaluated and planned multiple times dating back to 1999. Prior concepts included relocating both administrative and operational functions to the site. The larger facility included an administration office, public access, operations staff facility, shop, and vehicle/equipment storage components. Early Evaluations were for KGID use only. Under these evaluations, the proposed facility was required to account for additional operational, structural, mechanical, considerable earthwork, and improvements to Kingsbury Grade. Although feasible, these earlier efforts did not move forward primarily due to overall project cost, and KGID proceeded with renting office space and ultimately purchasing 298 Kingsbury Grade and 180 Pine Ridge Drive.

Past KGID management explored the site to construct a Sprung structure which would serve as sheltered storage for critical KGID equipment to protect them from the harsh weather. As management investigated, it became clear that a Sprung structure did not accommodate the snow loading not the size requirements. The approach shifted to a steel building and management communicated with steel building companies to obtain quotes and develop an approach.

A change in KGID management occurred and the findings and approach were reviewed by current management and DOWL. The past approach and cost presentations did not account for Douglas County building permits, meeting all codes, remedying the unstable/unsuitable soils to be constructed on, building foundations/footings, and other amenities such as lighting, heat, and optional access road. Upon review, KGID engaged DOWL to provide an independent, professional assessment of the total project cost required to construct a complete and code-compliant facility at this location.



## KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM

As DOWL's review began, the Tahoe-Douglas Fire Protection District (TDFPD) expressed interest in partnering to expand the building program to accommodate TDFPD equipment and vehicles, with the goal of improving emergency response coverage in the area. As DOWL was finalizing this preliminary review, TDFPD notified KGID that it would not be partnering on the project. Due to the timing of this notification, DOWL completed this preliminary estimate using the 10,500-square-foot concept that was being evaluated at the time. This memorandum also discusses potential size and cost reduction opportunities if KGID proceeds with a KGID-only facility.

### PRELIMINARY COST SUMMARY (KGID-TDFPD)

- **Estimated Total Project Cost:** approximately \$4.3 million
- **Expected Cost Range:** approximately \$2.1 million to \$8.6 million
- **Estimate Type:** Conceptual Planning Level AACE Class 4 range -50% / +100%

This total project cost includes site excavation and engineered fill, building foundations, utilities, drainage/paving, fire/life-safety systems, ventilation/heating, and electrical service/lighting—items that are typically not included in manufacturer "building-only" quotes. Costs are based on planning level design and information.

The cost exceeds earlier building quotes because those quotes addressed only the building structure and did not include major components such as excavation and engineered fill, site improvements, utilities, fire protection, ventilation systems, or regulatory requirements.

This estimate represents what it would realistically cost to build the facility correctly on this site, not just to purchase a building shell.

### KEY COST DRIVERS

The primary contributors to cost include:

- **Site and soil conditions** require deep excavation and replacement of undocumented and unconsolidated fill before construction can begin, significantly increasing upfront cost. If soils conditions were not addressed, the building would be at risk of the underlying soils settling causing damage.
- **Fire and life-safety requirements**, particularly if paint or hazardous materials are stored, trigger additional code requirements, specialty design, and building systems.
- **Mechanical and electrical systems** must support large vehicles and equipment, which drive higher ventilation and power requirements than a typical storage building. Lighting and minimal heating requirements are to be met to prevent freezing conditions.
- **Site improvements** such as access, drainage, and slope stabilization are required to safely develop the property and comply with permitting requirements
- **Operational requirements**, including prior consideration for large vehicles and equipment, increase structural loading, ventilation, and building system requirements.



**KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD  
PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM**

**BOARD DECISIONS AFFECTING COST**

The following decisions will have the greatest impact on final project cost:

- Final building size, operational needs, and intended use for KGID only due to withdrawal of TDFPD
- Inclusion or exclusion of a paint storage room
- Level of site paving
- Whether to proceed with further design to improve cost certainty

Reducing scope may significantly lower both project cost and complexity. This memorandum is intended to support informed Board discussion prior to advancing the project.

**PRELIMINARY COST ESTIMATE**

**LEVEL OF COST ESTIMATE**

The Engineer’s Opinion of Probable Construction Costs (OPCC) is a preliminary, conceptual estimate prepared to support early project planning and Board decision-making. It is not intended for bidding or construction.

This estimate is classified as an AACE Class 4 estimate, which is typical for conceptual or feasibility-level evaluations. At this stage, limited design information is available, and costs are based on preliminary layouts, historical unit costs, and professional judgment.

Consistent with AACE guidance, a Class 4 estimate carries an expected accuracy range of approximately -50% to +100%. A more refined cost cannot be established until additional design and site investigation are completed. Reference Table 1 for the AACE Class 4 cost classification.

**Table 1: Summary of cost classifications and expected range of accuracy per AACE.**

Estimate Class	Primary Characteristic	Secondary Characteristic			
	Maturity Level of Project Definition Deliverables (Expressed as % of complete definition)	End Usage (Typical purpose of estimate)	Methodology (Typical estimating method)	Expected Accuracy Range (Typical +/- range relative to index of 1 [a])	Preparation Effort (Typical degree of effort relative to least cost index of 1 [b])
Class 5	0% to 2%	Screening or feasibility	Stochastic (factors and/or models) or judgment	4 to 20	1
Class 4	1% to 15%	Concept study or feasibility	Primarily stochastic	3 to 12	2 to 4
Class 3	10% to 40%	Budget authorization or control	Mixed but primarily stochastic	2 to 6	3 to 10
Class 2	30% to 75%	Control or bid/tender	Primarily deterministic	1 to 3	5 to 20
Class 1	65% to 100%	Check estimate or bid/tender	Deterministic	1	10 to 100

[a] If the range index value of "1" represents +10/-5%, then an index value of 10 represents +100/-50% (at an 80% confidence interval).

[b] If the cost index value of "1" represents 0.005% of project costs, then an index value of 100 represents 0.5%.

**ENGINEERS’ OPINION OF PROBABLE CONSTRUCTION COSTS**



**KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD  
PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM**

The preliminary estimated construction cost for the project is approximately \$4.08 million. Including engineering design and construction administration, the total project cost is approximately \$4.49 million.

Based on the estimate classification, the total project cost may reasonably range between approximately \$2.24 million and \$8.97 million.

The cost estimate reflects the full scope of work required to construct a complete and code-compliant facility at the operations yard site, including site preparation, utilities, and building systems. Earlier building-only quotes obtained from vendors were significantly lower because they did not include major cost components such as excavation and engineered fill, building foundation/footings, fire protection, ventilation systems, electrical infrastructure, or regulatory requirements.

The majority of project cost is driven by site conditions, code requirements, and operational needs, not by the building structure alone.

A summary of estimated construction costs by discipline is summarized in Table 2.

**Table 2: Summary of the Preliminary Engineers' Opinion of Probable Construction Costs.**

<b>KINGSBURY GID OPERATIONS YARD COST ESTIMATE</b>		
<b>ITEM</b>	<b>DISCIPLINE</b>	<b>ESTIMATED COSTS</b>
<b>1</b>	<b>STRUCTURAL</b>	<b>\$1,423,000</b>
<b>2</b>	<b>CIVIL &amp; GEOTECHNICAL</b>	<b>\$857,000</b>
<b>3</b>	<b>MECHANICAL &amp; PLUMBING</b>	<b>\$634,000</b>
<b>4</b>	<b>ELECTRICAL</b>	<b>\$808,000</b>
<b>PRELIMINARY ENGINEER'S OPINION OF PROBABLE CONSTRUCTION</b>		<b>\$3,722,000</b>
<b>ENGINEERING DESIGN &amp; CONSTRUCTION ADMINISTRATION COST:</b>		<b>\$560,000</b>
<b>PROJECT TOTAL COST:</b>		<b>\$4,282,000</b>
<b>PROJECT COST (LOW):</b>		<b>\$2,141,000</b>
<b>PROJECT COST (HIGH):</b>		<b>\$8,564,000</b>

Note: AACE Class 4 ~ Index 10 Utilized (-50% & +100%)

**STRUCTURAL**

The structural cost estimate is based on a review of previous building supplier pricing and an independent evaluation by DOWL's structural engineer. A prior estimate prepared by General Steel Buildings (dated September 5, 2025) was reviewed and found to exclude key assumptions required for a complete, code-compliant, installed facility.

The manufacturer quote is primarily the building package and does not represent a full installed facility (erection/installation and foundation engineering may be excluded unless explicitly included). A separate installer budget includes erection, but still excludes major items such as site work, and early budgets may not reflect public procurement requirements (bonding/certified payroll/prevailing wage if applicable).

DOWL's structural engineer's estimate is higher than the supplier's building quote because the supplier pricing reflects only the building shell and excludes foundations, site-specific design, code upgrades, and construction overhead.



The structural engineer's estimate accounts for:

- Compliance with the current International Building Code
- Foundation and structural design appropriate for site-specific soil conditions
- Mobilization, overhead, and general conditions (items typically excluded from supplier pricing)
- Structural requirements that may be triggered by hazardous material storage

Additional elements that may further increase structural costs include:

- Floor drains, which significantly increase slab and foundation complexity
- Fire sprinkler systems, requiring additional structural coordination and design subcontractor
- Paint storage, which triggers hazardous materials classification and additional structural, fire-resistive, and coordination requirements

Questions & Considerations:

- Has the building supplier based their design on the current adopted building code?
- Has the supplier accounted for site-specific geotechnical conditions in the foundation design?
- Does the supplier estimate include mobilization, overhead, and general conditions, or are these excluded?

## CIVIL

Civil costs reflect site development work required to safely support the proposed building and long-term operations. The site requires significant grading and stabilization based on terrain and prior geotechnical recommendations.

Major civil cost components include:

- Retaining wall extensions
- Slope stabilization using riprap
- Removal and replacement of undocumented fill and native soils
  - Excavation is anticipated to extend at least 8 feet
  - Import of engineered fill is required
- No groundwater was encountered in prior investigations
- Utility work includes connections to existing water, gas, and storm systems.

Questions & Considerations:

- Should the project assume full removal and replacement of undocumented fill, or pursue further geotechnical investigation to refine quantities?
- Is KGID open to phasing site work to reduce upfront costs?
- Are existing utility locations and capacities assumed adequate, or should they be verified during design?

## GEOTECHNICAL

Geotechnical costs address both pre-design investigation and construction-phase support. A new geotechnical investigation is recommended to confirm current subsurface conditions and support final design decisions. Subsurface conditions directly influence excavation, foundations, pavement, utilities, and overall constructability, making geotechnical conditions one of the primary drivers of total project cost.



**KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD  
PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM**

**Costs include:**

- Evaluation and controlled reuse of undocumented fill
- Screening, removal of unsuitable materials, blending with engineered fill
- Moisture control and compaction
- Construction materials testing and geotechnical observation

**Questions & Considerations:**

- Recommended to get updated geotechnical report and test pit locations at proposed building location
- Is reuse of on-site materials preferred where feasible to reduce import costs?
- What level of construction-phase geotechnical oversight is desired?

**MECHANICAL**

The mechanical cost estimate was prepared by DOWL's mechanical engineering subconsultant. Mechanical costs primarily address ventilation, heating, and air-quality systems required for vehicle and equipment storage. These systems are driven by operational needs and applicable code requirements.

**Included elements are:**

- Ventilation systems for garage and equipment areas
- Additional ventilation if a paint storage room is included
- Plumbing connections for potable water
- Wastewater routed through a sand-oil interceptor and retention pond
- Allowances for fire protection system connections

**Questions & Considerations:**

- Is a dedicated paint storage room required for operations?
- Will the building store or service large diesel vehicles, requiring enhanced ventilation?
- Are all mechanical systems intended for day-to-day use, or could portions be simplified?

**ELECTRICAL**

The electrical cost estimate was prepared by DOWL's Electrical engineering department. Electrical costs reflect the infrastructure needed to reliably serve the building and support operations.

**Included elements are:**

- Connection to existing power pole and utility transformer
- New service transformer by NV Energy
- Two interior dry transformers
- Interior and exterior lighting systems
- A backup generator is not included.

**Questions & Considerations:**

- What level of electrical capacity is required for operations and future growth?
- Is a backup generator desired now or anticipated in the future?
- Should electrical systems be sized strictly for current needs, or for potential expansion?



**KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD  
PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM**

**SUBCONSULTANTS REQUIRED BUT EXCLUDED FROM PRELIMINARY TASK**

The following professional services are expected to be required to fully design and construct the project but are not included in the current preliminary cost estimate. These services would be incorporated if the project advances to further design. These services are not omitted from the project but are not yet included because they are typically procured during later design phases once scope decisions are finalized.

- **Architect:** Required if hazardous materials are stored on site (e.g., paint storage) and for overall building code compliance and life-safety coordination. Douglas County Building Permit approval may also be contingent on architectural plans.
- **Fire Protection Engineer:** Required for hazardous material classification, code interpretation, and coordination with the Authority Having Jurisdiction. Required for design of the fire sprinkler system and related fire protection components.
- **Landscape Architect:** May be required for site restoration, slope stabilization planting, and revegetation in accordance with Douglas County permitting requirements.
- **Special Inspections Agency:** Required to perform code-mandated inspections during construction (e.g., soils, concrete, steel structural elements).

**CLIENT CONSIDERATIONS AND DECISIONS**

The following items represent key decisions that will directly influence project scope, complexity, and overall cost.

**OPERATIONS YARD BUILDING**

- Does KGID prefer a specific building manufacturer, or should competitive options be evaluated?
- Would KGID consider retaining an architect to design the facility around operational needs rather than relying solely on pre-engineered building layouts?

**COORDINATION WITH TAHOE-DOUGLAS FIRE PROTECTION DISTRICT (TDFPD)**

- Based on current information, TDFPD is not anticipated to occupy or operate from the building. DOWL recommends confirming this as a final assumption.
- If shared use is no longer anticipated, should the building footprint and operational requirements be reduced accordingly?
- Building size and intended use are the primary drivers of total construction cost.

**COST-REDUCTION OPPORTUNITIES FOR CONSIDERATION (KGID-ONLY STORAGE)**

The items below reflect potential reductions if the facility is confirmed as KGID-only storage (no TDFPD occupancy). The savings ranges are planning-level discussion estimates developed in a limited timeframe and have not been fully vetted or coordinated across disciplines (for example, mechanical reductions can also reduce electrical scope).

**Estimated Cost Savings (Planning-Level) by Discipline**

- **Structural – Estimated Savings: TBD (not quantified at this stage)**
  - Driver: A smaller KGID-only footprint and removal of specialty features may reduce slab/foundation and structural scope; however, structural savings were not quantified in this planning exercise to avoid overstating reductions.



KINGSBURY GENERAL IMPROVEMENT DISTRICT OPERATIONS YARD  
PRELIMINARY COST ESTIMATE TECHNICAL MEMORANDUM

- **Civil / Sitework / Geotechnical** – Estimated Savings: ~\$25,000 to \$75,000
  - Driver: Phase or reduce paving by using aggregate base in lieu of asphalt for portions of the lot/driveway where operationally feasible.
- **Mechanical / Plumbing** – Estimated Savings: ~\$233,000 to \$376,000
  - Driver: Confirm storage-only operations (no routine indoor warm-ups/maintenance, no washdown/oily drainage, and no paint/hazmat room) to reduce/remove fleet-garage systems (high-volume ventilation/makeup air, vehicle exhaust capture, drains/interceptor rough-in, sensors/controls, and specialty ventilation).
- **Electrical** – Estimated Savings: ~\$85,000 to \$290,000
  - Driver: Electrical reductions are largely tied to reducing mechanical loads (ventilation power, controls, panels, wiring/conduit) when shifting from apparatus/vehicle operations to storage-only use.
- **Conceptual Savings gross** – not yet coordinated across disciplines:
  - ~\$343,000 to \$741,000 reduction on construction costs
  - This is a gross planning range for Board discussion only. Final savings should be confirmed through a revised basis-of-design and an updated estimate in the next phase.

## **CONCLUSION**

This Technical Memorandum provides KGID with a realistic and comprehensive understanding of the costs required to design and construct a fully functional, code-compliant operations yard storage building. Earlier building supplier quotes represented only a fraction of the total project cost and excluded critical site, utility, safety, and regulatory components.

DOWL recommends that KGID use this information to confirm operational needs, evaluate potential scope adjustments, and determine whether to advance the project into further design. As with prior evaluations of this site, overall cost remains a key consideration, and construction costs are expected to increase over time. Balancing scope, budget, and long-term operational needs will be critical to determining the appropriate path forward. The primary driver of project cost is not the building itself, but the site conditions, required infrastructure, and code compliant systems needed to support safe and reliable operations. If the project proceeds as a KGID-only facility (no TDFPD occupancy), total cost is expected to decrease; however, savings will not be proportional to square footage because major site preparation and infrastructure costs are required regardless of building size.

**APPENDIX 1: PRELIMINARY ENGINEER'S OPINION OF  
PROBABLE CONSTRUCTION COSTS**

# Kingsbury General Improvement District

## KGID-TDFPD Operational Yard Storage Building

### Opinion of Probable Construction Costs

<u>Description</u>	<u>Cost</u>
General Arrangements, Overhead, Mobilization	\$96,500
Demolition/Existing Conditions	\$0
Concrete (slab and footings)	\$367,500
[General Steel Buildings]	[\$210,000]
Insulation	\$76,500
Doors	\$84,560
4-Man doors, 6-14'x14' overhead doors	\$504,000
Metal Building	\$294,000
[General Steel Buildings: Metal Building + Doors + Insulation] [\$575,940]	[\$575,940]
Erection	\$294,000
[General Steel Buildings]	[\$110,250]
<hr style="border-top: 3px double #000;"/>	
Building Cost	\$1,423,060
[General Steel Buildings: excluding Gen. Arr., OH, Mob]	[\$896,190]
Plumbing/HVAC-By Others	
Electrical-By Others	
Earthwork-By Others	
Sitework-By Others	
Furnishings-By others	
Contractors Profit-Not Included	
Contingency-Not Included	

Geotechnical and Civil Site & Utility Preliminary Cost Estimate					
Item	Description	Quantity	Unit	Unit Price	Estimated Costs
<b>1.0 Mobilization, Traffic Control, &amp; Erosion Control Components:</b>					<b>\$65,000</b>
1.1	Mobilization and Demobilization	1	LS	5% TOTAL	\$29,700
1.2	Temporary Traffic Control	1	LS	2% TOTAL	\$11,900
1.3	Temporary Erosion Control	1	LS	4% TOTAL	\$23,800
<b>2.0 Geotechnical Components:</b>					<b>\$233,000</b>
2.1	Geotechnical Pad Excavation - Full Depth (Geotech)	3,111	CY	\$15	\$46,667
2.2	Structural Fill - Screening / Import (50/50) & Placement <sup>1</sup>	3,111	CY	\$60	\$186,667
<b>3.0 Civil Site &amp; Utility Components:</b>					<b>\$361,000</b>
3.1	Site Grading (Typical)	20,000	CY	\$5	\$100,000
3.2	Asphalt Roads / Parking	15,935	SF	\$6	\$95,610
3.3	Potable Water Connection & Fittings (Outside building)	50	LF	\$300	\$15,000
3.4	Gas Lateral Installation (Outside Building)	1	LS	\$7,500	\$7,500
3.5	Storm Drain Management (Culvert)	1	LS	\$10,000	\$10,000
3.6	Slope Stabilization (Rip-Rap)	4550	SF	\$25	\$113,750
3.7	Retaining wall (Non-Structural)	77	LF	\$200	\$15,400
3.8	Reveg - Hydroseed	0.75	AC	\$5,000	\$3,750
Preliminary Engineer's Opinion of Probable Construction Costs Subtotal:					\$659,000
30% Contingency:					\$198,000
<b>PRELIMINARY ENGINEER'S OPINION OF PROBABLE CONSTRUCTION COSTS TOTAL:</b>					<b>\$857,000</b>

**Notes**

1 30\$ Screening; 30\$/CY to import Structural Fill 50%, \$15/CY to Compact & place in Lifts

# CR ENGINEERING

Mechanical Engineering Consultant  
 5434 Longley Lane  
 Reno, NV 89511  
 Phone: 775.826.1919  
[www.cr-eng.com](http://www.cr-eng.com)



## Preliminary Construction Budget

**Date:** 4/20/2026  
**Project:** KGID Operations Yard Storage Building  
**Location:** Kingsbury Grade, Nevada

**Project No:** n/a  
**Square Feet:** 10,500

		Quantity	Unit	Unit Cost	Total Cost
<b>Mechanical</b>					
Paint Stor	Exhaust Fan, Explosion Proof	1	ea	\$7,500.00	\$7,500
	Fire/Smoke Damper	2	ea	\$4,000.00	\$8,000
	Ductwork	1	ls	\$2,500.00	\$2,500
Garage	Makeup Air Unit, 8,000 cfm	2	ea	\$15,000.00	\$30,000
	Exhaust Fan, 8,000 cfm	2	ea	\$10,000.00	\$20,000
	Louver	2	ea	\$2,500.00	\$5,000
	Control Damper	2	ea	\$3,000.00	\$6,000
	Ductwork	10500	sf	\$5.00	\$52,500
	Vehicle Exhaust System Fan	1	ea	\$20,000.00	\$20,000
	Vehicle Exhaust Duct	10500	sf	\$8.00	\$84,000
	Vehicle Exhaust Hose Reel	8	ea	\$10,000.00	\$80,000
	Seismic Restraints	1	ls	\$5,000.00	\$5,000
	HVAC Panel	1	ls	\$7,500.00	\$7,500
	Control Wiring	1500	lf	\$15.00	\$22,500
	Thermostats	2	ea	\$800.00	\$1,600
	CO2 & NOX Sensors	4	ea	\$3,500.00	\$14,000
	Crane	1	ls	\$5,000.00	\$5,000
	Test and Balance	10500	sf	\$2.00	\$21,000
	Miscellaneous	10%			\$39,210
<b>Subtotal</b>					<b>431,310</b>

		Quantity	Unit	Unit Cost	Total Cost
<b>Plumbing</b>					
	Trench Drain	144	lf	\$150.00	\$21,600
	Hose Bibb	4	ea	\$800.00	\$3,200
	Sink	2	ea	\$3,200.00	\$6,400
	Sink w/ Eye Wash	1	ea	\$4,500.00	\$4,500
	Sand Oil Interceptor rough-in	1	ea	\$7,500.00	\$7,500
	Water Heater	1	ea	\$5,000.00	\$5,000
	Recirculation Pump	1	ea	\$1,000.00	\$1,000
	Expansion Tank	1	ea	\$500.00	\$500
	Cold Water Entrance	1	ea	\$2,500.00	\$2,500
	Cold Water Piping	400	lf	\$65.00	\$26,000
	Waste & Vent Piping	500	lf	\$65.00	\$32,500
	Fuel Gas Piping	400	lf	\$60.00	\$24,000
	Miscellaneous	10%			\$13,470
<b>Subtotal</b>					<b>\$148,170</b>

<b>Fire Protection</b>	<b>Quantity</b>	<b>Unit</b>	<b>Unit Cost</b>	<b>Total Cost</b>
Riser	1	ls	\$12,500.00	\$12,500
Pipng & Heads	10500	sf	\$4.00	\$42,000
<b>Subtotal</b>				<b>54,500</b>
<b>Cost per square foot</b>				<b>\$5.19</b>

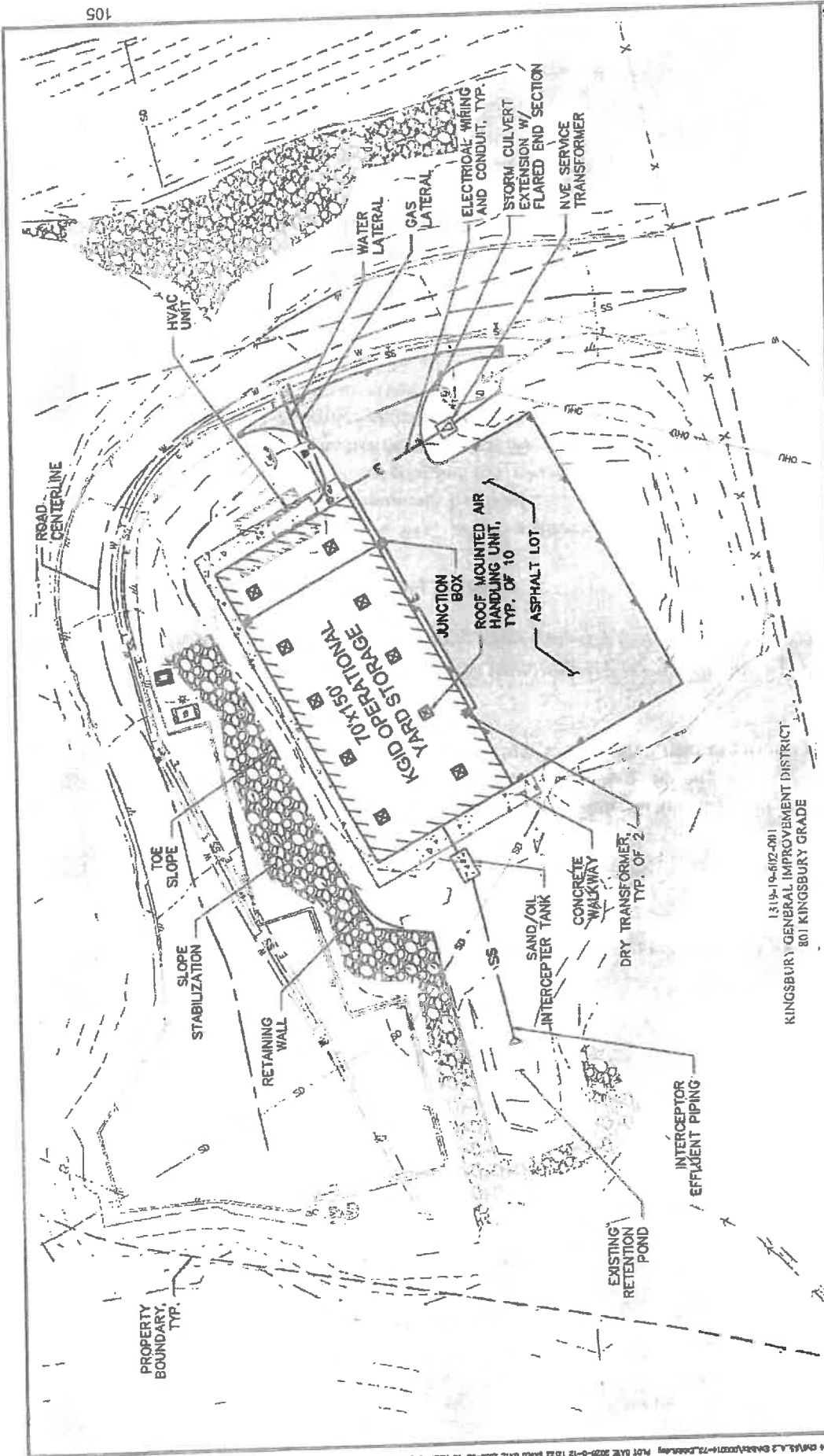
<b>Totals</b>	<b>Cost/SF</b>	<b>Total Cost</b>
Mechanical	41.08	\$431,310
Plumbing	14.11	\$148,170
Fire Protection	5.19	\$54,500
<b>Total Project Cost</b>		<b>\$633,980</b>
<b>Cost per square foot</b>		<b>\$60.38</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
OPERATIONS YARD STORAGE BUILDING  
Engineer's Opinion of Probable Construction Costs (Electrical)**

Estimate by: Philip LeGoy  
 Project No. 7363.000014.73  
 Date: 03/18/26  
 QC Check by: Travis Marshall  
 Date: 05/12/26

<b>CONCEPTUAL ESTIMATE FOR CLIENT</b>					
<b>Bid Item</b>	<b>Description</b>	<b>Quantity</b>	<b>Unit</b>	<b>Unit Cost</b>	<b>Total Cost</b>
1	NV Energy Pole & Feeder Cables/Conduit /Service Connect/Disconnect Bkr	1	EA	\$55,000.00	\$55,000.00
2	Mobilization/Demobilization	1	EA	\$35,850.16	\$35,850.16
3	Surface Mount Metered Panel 100A MCB, 480Y/277V, 3PH, Copper Bus, NEMA 3R	1	EA	\$4,000.00	\$4,000.00
4	Breaker 100A, 3 Pole, Voltage: 480/277V, 3PH	1	EA	\$1,100.00	\$1,100.00
5	HVAC Load Panel, 200A, 480/277V, 3PH	1	EA	\$4,000.00	\$4,000.00
6	Breaker 20A 480/277V	4	EA	\$700.00	\$2,800.00
7	Dry Type Transformer(s) 480V to 120V, NEMA 3R	2	EA	\$7,000.00	\$14,000.00
8	Utility Panel, 120/240V, 200A, 1PH, Copper Bus, 24 Breakers, NEMA 3R	2	EA	\$1,200.00	\$2,400.00
9	House Load Panel, 200A, 120/240V, 1PH, Copper Bus, 48 Breakers, NEMA 3R, LED lights recepticles etc.	2	EA	\$4,000.00	\$8,000.00
10	LED Comercial Luminare w/12" Reflectors, 1600 Lumens	60	EA	\$100.00	\$6,000.00
11	Ventilation Fan Sys at 20ACH	10	EA	\$12,000.00	\$120,000.00
12	Wire and Conduit Trench	210	LF	\$100.00	\$21,000.00
13	Wire and Conduit Material costs	1	LS	\$166,858.64	\$166,858.64
14	Shipping and handling for wire and conduit	1	EA	\$8,342.93	\$8,342.93
<b>Material + NVE + Mob/Demob Cost:</b>					<b>\$449,351.73</b>
<b>PRELIMINARY ENGINEER'S OPINION OF PROBABLE CONSTRUCTION COSTS:</b>					<b>\$717,003.15</b>

## **APPENDIX 2: PRELIMINARY SITE EXHIBIT**



1319-19-602-001  
 KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 801 KINGSBURY GRADE

PROJECT	000014-73
DATE	9/20/23

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 OPERATIONS YARD  
 PRELIMINARY SITE EXHIBIT**

**DOWL**  
 4875 Lockway Lane  
 Plano, Nevada 86614  
 775-561-1788

**PRELIMINARY  
 NOT FOR CONSTRUCTION**



**APPENDIX 2**

# THE HALL TRUST

Brendon M. Hall, Trustee

Phone

(775) 588-3690

Email

brendon@ihethalltrust.com

Location

( Delivery & Limited Services )

201 Manor Drive

Stalline, Nevada 89449

Mailing

Post Office Box 2035

Weatherford, Texas 76086

Kingsbury Center  
Kingsbury Manor Mobile Home Park  
Manor Office Building

April 13, 2026

Derek Dornbrook, General Manager  
Kingsbury General Improvement District  
160 Pine Ridge Drive  
Stalline, Nevada 89449

FedEx Delivery and Electronic Mail:  
derek@kgid.org

RE: **Formal Demand for Immediate Repair of Water Leak and Remediation**  
191 Manor Dr.

Dear Mr. Dornbrook,

I am writing to formally demand immediate action by the Kingsbury General Improvement District ("KGID") regarding a known and ongoing water leak originating from KGID's water supply infrastructure located at or near the utility valve box in front of Unit 5 at 191 Manor Drive.

As you are aware, this matter has been ongoing for an extended period and has now escalated into a condition causing active property damage and potential health hazards.

## Summary of Conditions and Findings

- The utility valve box, which contains KGID's main supply line, meter, and associated components, has been consistently filled with water.
- After the box was pumped out, a visible and audible stream of water was observed entering the box from outside the structure, specifically near the point where the KGID supply line enters the box.
- With all downstream service valves closed and the main supply valve remaining open, KGID's water meter did not register any flow, thereby indicating that the source of water intruding into the valve box is located upstream of the meter and main supply valve.
- KGID personnel previously acknowledged that the water present was system water and indicated that repairs were necessary.
- Despite this acknowledgment, no corrective action has been taken to date.

## THE HALL TRUST

April 13, 2026

Page 2

**Further, during a recent inspection of the building's crawl space:**

- Standing water was observed beneath the structure at a depth sufficient to submerge electrical wiring.
- Water intrusion is occurring through a seam in the concrete stem wall, directly aligned with the location of the valve box.
- Elevated moisture conditions and foul odors have been detected within tenant spaces, indicating potential mold and environmental concerns.

### **Prior Notice and KGID Knowledge**

KGID has been aware of this issue since at least July 2025. Your staff:

- Identified the source as system water,
- Indicated the leak required repair,
- Represented that corrective work would be scheduled.

Despite multiple follow-ups, including direct communication with you on March 27, 2026, no remediation or repair work has been performed.

For your reference, a detailed timeline of events prepared by our maintenance manager is attached.

### **Demand for Immediate Action**

KGID is hereby required to:

- 1. Repair the Leak**  
Immediately locate and repair the leak in the KGID water supply line.
- 2. Engage Qualified Remediation Professionals**  
Retain, at KGID's sole cost, a licensed third-party remediation company to:
  - Remove standing water beneath the structure,
  - Dry and treat the crawl space,
  - Inspect and remediate any mold or microbial growth,
  - Ensure the area is returned to a safe and sanitary condition.
- 3. Restore Affected Improvements**  
Repair and restore any damage to:
  - Asphalt parking surfaces,
  - Concrete walkways,
  - Planter boxes,
  - Any other impacted improvements resulting from the leak or repair work.

**THE HALL TRUST**

April 13, 2026

Page 3

**4. Provide Written Plan and Timeline**

Within five (5) calendar days of the date of this letter, provide:

- o A written scope of work,
- o Identification of contractors,
- o A firm start date for repairs and remediation.

**Failure to Comply**

If KGID fails to respond within the required timeframe or fails to promptly commence corrective action, we will proceed to:

- Retain contractors to perform all necessary repairs and remediation,
- Take all reasonable steps to mitigate further damage,
- Seek full reimbursement from KGID for all incurred costs, including:
  - o Repair and remediation expenses,
  - o Professional fees,
  - o Legal fees and costs.

Nothing in this letter shall be construed as a waiver of any rights or remedies available to us.

**Given the active damage and potential safety concerns, this matter requires immediate attention.**

Please direct your written response to me at your earliest convenience. You may reach me at any of the following:

Phone: (775) 588-3690  
Email: [brendon@thehalltrust.com](mailto:brendon@thehalltrust.com)  
Mailing Address: The Hall Trust  
Administrative Office  
P.O. Box 2035  
Weatherford, TX 76086

Sincerely,



Brendon M. Hall, Trustee

**Enclosure:** Chronology of Events

# THE HALL TRUST

Kingsbury Center  
Kingsbury Manor Mobile Home Park  
Manor Office Building

Brendon M. Hall, Trustee

Phone  
(775) 588-3690

Email  
brendon@thehalltrust.com

April 13, 2026

Derek Dornbrook, General Manager  
Kingsbury General Improvement District  
160 Pine Ridge Drive  
Stateline, Nevada 89449

Location  
( Delivery & Limited Services )  
201 Manor Drive  
Stateline, Nevada 89449

**FedEx Delivery and Electronic Mail:**  
derek@kgid.org

Mailing  
Post Office Box 2035  
Weatherford, Texas 76086

**RE: Formal Demand for Immediate Repair of Water Leak and Remediation  
191 Manor Dr.**

Dear Mr. Dornbrook,

I am writing to formally demand immediate action by the Kingsbury General Improvement District ("KGID") regarding a known and ongoing water leak originating from KGID's water supply infrastructure located at or near the utility valve box in front of Unit 5 at 191 Manor Drive.

As you are aware, this matter has been ongoing for an extended period and has now escalated into a condition causing active property damage and potential health hazards.

## **Summary of Conditions and Findings**

- The utility valve box, which contains KGID's main supply line, meter, and associated components, has been consistently filled with water.
- After the box was pumped out, a visible and audible stream of water was observed entering the box from outside the structure, specifically near the point where the KGID supply line enters the box.
- With all downstream service valves closed and the main supply valve remaining open, KGID's water meter did not register any flow, thereby indicating that the source of water intruding into the valve box is located upstream of the meter and main supply valve.
- KGID personnel previously acknowledged that the water present was system water and indicated that repairs were necessary.
- Despite this acknowledgment, no corrective action has been taken to date.

## THE HALL TRUST

April 13, 2026

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### **Further, during a recent inspection of the building's crawl space:**

- Standing water was observed beneath the structure at a depth sufficient to submerge electrical wiring.
- Water intrusion is occurring through a seam in the concrete stem wall, directly aligned with the location of the valve box.
- Elevated moisture conditions and foul odors have been detected within tenant spaces, indicating potential mold and environmental concerns.

### **Prior Notice and KGID Knowledge**

KGID has been aware of this issue since at least July 2025. Your staff:

- Identified the source as system water,
- Indicated the leak required repair,
- Represented that corrective work would be scheduled.

Despite multiple follow-ups, including direct communication with you on March 27, 2026, no remediation or repair work has been performed.

For your reference, a detailed timeline of events prepared by our maintenance manager is attached.

### **Demand for Immediate Action**

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**THE HALL TRUST**

April 13, 2026

Page 3

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P.O. Box 2035  
Weatherford, TX 76086

Sincerely,



Brendon M. Hall, Trustee

**Enclosure:** Chronology of Events

## **Chronology of Events**

### **Water Leak**

Kingsbury Manor Offices | 191 Manor Drive, Stateline, Nevada

#### **July 2025 – Initial Discovery and KGID Involvement**

- On **7/15/25**, KGID was contacted to assist with locating and shutting off water to the building at 191 Manor Dr.
- On **7/16/25**, two KGID employees responded and identified:
  - Multiple valves within the utility box, including both owner-side valves and a KGID valve located before the meter.
  - The utility box was full of water at the time of inspection.
- Water to the building was shut off using an owner-side valve.
- The utility box was pumped out, revealing:
  - Water entering the box from outside the structure near the point where the KGID supply line enters the box.
  - An audible sound consistent with pressurized water leakage.

#### **KGID Follow-Up and Acknowledgment**

- KGID personnel were notified of the observed conditions.
- Upon returning to the site, KGID personnel:
  - Observed the water intrusion into the box.
  - Conducted testing and confirmed the presence of treated system water.
  - Indicated that the source appeared to be a leak associated with the supply line and that repair would be required.
- Shortly thereafter:
  - The utility box was pumped again.
  - Markings were placed on the parking lot surface near the box, consistent with utility locating or planned work.

### **Prior Site Visit (Approx. June 2025)**

- Approximately one month earlier, KGID personnel were observed at the same utility box.
- During that visit:
  - The box was also full of water.
  - No repair work was performed at that time.

### **August 2025 – Follow-Up Inquiry**

- On 8/5/25, KGID was contacted regarding the status of the repair.
- KGID indicated that:
  - The condition would be further evaluated.
  - Additional personnel would be dispatched to investigate.
- A follow-up inspection by KGID personnel was scheduled for 8/7/25.

### **March 2026 – Escalation**

- On 3/27/26, the issue was escalated to KGID Board Member Ed Johns.
- A site meeting occurred at 191 Manor Dr., during which:
  - A written timeline of events was provided.
  - Ed Johns contacted KGID General Manager Derik Dornbrook to discuss the matter.
- Later that same day:
  - Derik Dornbrook contacted the property representative,
  - Confirmed receipt of the timeline,
  - Indicated that the matter would be reviewed and addressed.

### **Subsequent Status**

- As of the most recent follow-up:
  - No repair work has been performed.
  - No further contact or scheduling from KGID has been observed.

**Notes on Physical Conditions (from observations)**

- The utility valve box has repeatedly been found full of water.
- When pumped out, water has been observed entering from outside the box near the supply line.
- The water has been identified as treated system water.

KGID P.O. Box 2220  
St. Albans, Vt. 87449

RECEIVED April 2, 2026

APR 08 2026

Dear Mr. Dornbrook: Initial

I think you should know how I have to live because I have to watch my money. I go to a buffet once a week to get meat, salads, vegetable fish, and good nutrition. I go to Aldi Costco to get student's who color my hair and wash it.

I use some public transitation and take Link. I shop at places who you could get things cheaper like Dollar Tree, Grocery Outlet, T.J. Maxx, Nordstrom Rack.

Do you think I will pay \$69,000 for nothing? I have to be stupid or have mental illness as I did 2009 to 2016 to pay \$21,000 for nothing. I had no water and I was so intimidated that I paid padded bills.

I will be willing to go to prison and will refuse to sign anything because I refuse to pay \$69,000 for nothing. I wrote Mr. Eric Schmitt and asked that he find a lawyer who will do pro-bono service in case I might have to sue KGID.

It seems like common sense that you do not pay for nothing. I feel I have to fight this. I even sent Mr. Schmitt a bill from your company for nearly \$69,000 so he would know I'm not kidding.

I should have followed my intuition and said out more on why your company makes people sign that they will get water and pay your bills. There was no transparency on the fact you make people pay high bills and have a lien on their property if they get no water. People would investigate if there was another water company that didn't make you sign something in escrow. Is your company a monopoly? If there was another water company I should have gotten water from them.

This letter is to show you what I have to do for survival and why I cannot pay any more for nothing. I paid \$21,000 from 2009 - 2016. My mind was not well. Otherwise, I would have fought paying for nothing. I cannot have water because of my age and because I am alone and have become susceptible of illness. To live to 101 or even 105 is a real possibility for me. My mother died at 101 of age. I am just as concerned as nutrition and exercise as my mother. I will probably live even longer.

You have to accept the fact I will not pay for nothing for another 20 years. It is no option for me to be homeless or such in my old age. It is no option for me to change my pipes and such because they cannot be utilized. I will not do any rental of parts of the property. My money is for my survival. It costs at least \$3000 a month for caretaking services to \$10,000 a month (according to a registered nurse.) Right now I do my own everything. There is no guarantee that I will not need anything in the future. At \$4,000 a month that's \$48,000 a year. Do you realize you want me to pay \$9,000 which is more than a year of health care?

As you probably realize, my mind is still good. I wrote this letter without copying it over.

You have to change your policy on having people pay for no water and sending people jettied bills and a fine where you send people jettied bills.

I started telling people what your policy was. Some no sense says it's wrong and shows a lack of a moral compass.

Virginia Jay

RECEIVED March 13, 2026

MAR 18 2026

Dear Mr. Derek DeMbrat: <sup>initials: D</sup>

Finally, Transparency after 40 years!  
I was never sent the District's water rate policies.  
Those terms you mentioned from no correspondence  
from the district. Could you prove I got any  
correspondence from your company? I didn't even  
know two liens was filed against my property. Why  
should a lien be filed Oct. 29, 2009? I paid the  
bills even though I got no water. The reason why I  
paid the bills from 2009 to 2016. (About \$1,000)  
for nothing. <sup>was</sup> I supposedly had viral encephalitis and ~~was~~  
in a coma for two weeks and 109° temperature. I  
was in hospitals for two weeks. I got out early and  
I was not completely well. I could not handle any  
emotional strain. I paid the bills even with no water  
because at that time I could not handle controversies.  
The \$69,000 was from 2016-2026. I paid bills  
for seven years 2009-2016. My question is why  
would a lien be filed when I paid the bills?

When I was married, we had 14 properties.  
No other except on properties required me to sign  
a paper that I wanted water and would pay bills.  
There was no transparency that even if you didn't have  
water you would still have to pay bills. Recently I  
didn't have water in one of my properties. No lien  
was filed against me and no bills. It seems your  
company is the <sup>only</sup> one to do the liens & bills.

Recently, I wrote to Mr. Eric Schmitt, senator  
of Missouri. I understood he has a strong sense of  
justice and injustice. I haven't heard from him  
but I did not write him directly. I wrote a third  
letter and will mail it to him directly.

He works with 350 lawyers. They sweat China and  
 won! There must be some good lawyers, I asked  
 that he find me a lawyer who does proband work.  
 My mother died at 101 years of age. I was not  
 in her will. That means my money has to last 20  
 more years. I am doing due proband work and  
 children. I do not work I will have enough money  
 when I calculated my expenses for 2 years. I am  
 currently trying to raise more money legally. So  
 having a lawyer will have to be proband.

I am having the problem because I stupidly  
 signed a paper in a station. I cannot pay any of  
 the \$69,000 bill of my mother. The bills were  
 pulled. I only use of the duplex since 2009.  
 I did not have extra service. In fact, I had no  
 service at all.

If I do have to see your company, I want  
 the \$21,000 I paid from 2007-2012. I want  
 the \$69,000 bill voided. The law must be taken off  
 An allowance for hotel bills where I go for a bath,  
 hotel bills where my hair is washed. (Hotel for a  
 beauty school in Reno where students do services  
 at local cost) An allowance for bottled water. An  
 allowance for plastic bags. If it goes so far  
 there is a jury, I hope I will get compensated for  
 pain and suffering. (I truly suffered, Mother's  
 a means of survival) I would have died if I did  
 not have another place to stay.

I hope this will be resolved. However, I am  
 not a stupid as to pay \$69,000 for nothing.

Virginia Taylor  
 P. O. Box 4705  
 Stateline, NV. 89449

At this point I want no water. As one grows old, things change. I am 85 years old. I no longer use a stove unless I am fully awake, I nearly caused a fire. The third time really scared me. I now only use a crock pot that automatically shuts off. I should not have water because I might forget to have water shut off during winter months and have a "freeze back" problem. A house sleep the block health and three floors was destroyed so I can't pay for no water for another 20 years.

Sorry, I want pay anything. I am willing to go to prison or have my credit rating damaged. I can't pay anything when I need the money for survival.

I hope you have a moral compass. I paid bills for 30 years. (23 with water, 7 no water) The connection to my house should be paid for. I can't have water. I would need new pipes, I could have gotten water from the main water line, but I never did that. I found that in my case it was better to not have water.

There was no correspondence between K&LD. I never signed any paper on certified mail. The information could have been sent to me. I never got any correspondence. I'll take a lie detector test on this. Being a landlord I never sign mail that is certified.

I see no point in meeting. I don't have the money to pay for nothing. I'm using my money for survival.

~~Derek DeMuro - Gen. Manager~~

~~Shelby, AL 35344~~

P.O. Box 2220

KCID

If you want me to know something, send it  
by regular mail.

P.S. I sent Eric Schnitt my bill for \$6,515 so he  
would know my situation is real.

P.S.S. Does the IRS know you got \$21,000 for  
nothing?

P.S.S.S. If you decide to void all my bills & fees, I want  
it in writing, please, so you can't get \$21,000 for  
nothing. Enough is enough.



May 7, 2026

Kingsbury General Improvement District  
255 Kingsbury Grade  
PO Box 2220  
Stateline, NV 89449

**Subject: Statement of Concurrence**

The Sacramento Municipal Utility District (SMUD) proposes to modify its use of frequency 153.41 MHz, that is co-channel to a frequency used by your agency under call sign WXS523. No interference to your radio system is expected.

FCC rule 90.173(a) & (b) and FCC rule 175(a) & (b) provide for the shared use of the frequency spectrum and the procedures to be followed for assignment of frequencies. Either the FCC rules or a decision by the FCC Certified Frequency Coordinator requires a letter of concurrence (LOC) to ensure that all affected licensees are aware of the frequency recommendation by the Frequency Coordinator (EWA) and the proposed operations of the applicant.

Should any interference problems arise because of the frequency assignment, the licensees must cooperate in the resolution of the issue according to FCC rule 90.173(b), taking into consideration that the frequency spectrum is finite and shared. If the interference cannot be resolved in a timely manner, it is the responsibility of SMUD to cease operations immediately. It is the responsibility of SMUD to change frequencies if the interference cannot be resolved.

SMUD respectfully requests your concurrence for this radio station application. The following page provides background information for consideration. Please indicate your response below and e-mail this form to [christian.morales-gomez@smud.org](mailto:christian.morales-gomez@smud.org).

If you have any questions, please contact me at [christian.morales-gomez@smud.org](mailto:christian.morales-gomez@smud.org).

Sincerely,  
Christian Morales-Gomez  
Telecommunications Engineer  
(916) 732-5902

**WXS523 Kingsbury General Improvement District**

I concur  Telecommunications Engineer Date: 5/8/26  
Authorized Signature and Title

I do not concur \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Signature and Title



**Background:**

Call sign KMK637 has been in operation by SMUD since 1997 and SMUD is proposing to relicense and modify its existing legacy voice radio system to a trunked, digital P25 radio system. Propagation studies show that our current licensed system has a much larger service area, due to using higher power to penetrate deeper into the rugged mountain terrain from a single transmitter (Big Hill). The new, proposed system includes the addition/distribution of (3) transmitter sites and general reduction of ERP throughout our Upper American River Projects territory in El Dorado County. These updates are critical to ensure SMUD’s continued safe and compliant operations in these remote areas.

**Transmitters & ERP:**

Location #	Address	ERP (W)	Antenna Height (m)
1	Big Hill Lookout (38-50-31.7 N, 120-24-27.7 W)	60	60
2	Loon Lake Powerhouse (38-59-05.1 N, 120-19-40.0 W)	60	40
3	Slate Mountain (38-49-24.6 N, 120-41-04.9 W)	60	20
4	Fresh Pond Microwave (38-45-35.7 N, 120-32-24.7 W)	60	20

**Operations:**

SMUD’s voice radio system provides critical, public safety communications to personnel involved in the safe and reliable generation, transmission, distribution, and monitoring of electrical power. Personnel service and operate field assets within El Dorado County and the El Dorado National Forest. These assets include hydrogeneration plants, dams, reservoirs, and off-grid weather stations. The remote and rugged nature of this territory makes voice communication with our field crews and nearby public safety entities critical.

SMUD’s proposed modifications and relicensing will provide better voice radio coverage to our mobile field crews around our remote territory while also improving our response time for emergencies with our regional partners. As SMUD has been licensed and operating on these channels under callsign KMK637 without issue and our propagation studies have revealed no negative changes, SMUD has determined that the proposed modifications and relicensing are not expected to impact WXS523.