KINGSBURY
GENERAL IMPROVEMENT DISTRICT

KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
PUBLIC HEARING & MEETING NOTICE
AGENDA
TUESDAY JULY 14, 2026

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday July 14, 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), News & Notices. At the direction of the Board's Secretary, Cindy Trigg, copies of this agenda were posted by 9:00 a.m. on Thursday, July 9, 2026, 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 websites: https://kgid.org and 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

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **906347.** Although the phone line accommodates multiple callers, should you receive a busy signal, please call back.

- Public comment occurs at the beginning and end of the meeting and is limited to three minutes per speaker. Public comment may be further limited due to time constraints. Public comment is also invited during the Board's consideration of each action item and before action is taken. The Board may, but is not required, to discuss or respond to public comment.

Join the meeting using the link below via Zoom:

https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09&omn=83104224081
Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

As a team, our employees and the Board of Trustees provide water and sewer services and maintain roads and drainage systems for the benefit of our customers, using modern business systems in an efficient, courteous, and accountable manner that surpasses standards for public health, safety, and environmental protection.

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.

UNLESS OTHERWISE NOTED, ALL ITEMS ON THE BOARD AGENDA ARE SCHEDULED FOR 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 within the Board's jurisdiction that is not listed on this agenda. Public comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. The Board may, but is not required, to discuss or respond to public comment. Nevada's 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. The Board may recess at one or more times during the meeting to receive legal advice from its counsel.

6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on June 11, 2026

NEW BUSINESS

7. **For Information and Possible Action:** Consideration of Customer **Appeal** Submitted by Sahana Shetty Regarding Utility Billing Late Fees and the Xpress Bill Pay System

8. **For Information and Possible Action**: Regarding Property Damage Claim Related to Snow Removal Contractor

9. **For Information and Possible Action:** Approval of list of Claims, June 2026

10. **For Information and Possible Action:** Review and Receive Quarterly Financial Statements January-March 2026

11. **For Information and Possible Action:** Consideration and Possible Action to Approve Salary Adjustments for Exempt Employees

12. **For Information and Possible Action:** Conduct the One Year Performance Evaluation of District General Manager Derek Dornbrook

13. **Reports and Correspondence - ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:**

    A. Board Member Reports
    B. Management Report
    C. Engineer Report
    D. Attorney Report
    E. Correspondence

14. **Announcements**

15. **Final Public Comment**
    This is the public's additional opportunity to speak on any topic pertinent to the District and within the Board's jurisdiction that is not listed on this agenda. Public comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. The Board may, but it is not required, to discuss or respond to public comment. Nevada's Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.

16. **For Possible Action; -** Adjournment

Kingsbury General Improvement District
Board of Trustees

MEETING MINUTES

ADJOURNED MEETING OF THE KGID BOARD OF TRUSTEES
HELD AT 160 PINE RIDGE DR. STATELINE, NV ON JUNE 11, 2026
https://kgid.org

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 Sara Nelson, Secretary/Treasurer Cindy Trigg were all present in person. General Manager Derek Dornbrook, Utility Ops Superintendent Byran Moss, Admin H.R. Supervisor Judy Brewer, Accountant II Brandy Johns and General Counsel Frank Flaherty were all present in person. Also present in person were Virgina Toy, Jim Norton and Luke Tipton. Present on zoom were Joel Locke, Travis Marshall and Bob Keller.

4. **Public Comment**

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

   Media Timestamp (Not recorded in error)
   M-06-11-26-01: To approve the agenda as submitted/posted for Kingsbury GID Board of Trustees Meeting June 11, 2026.

Moved by Trigg Seconded by Nelson
YEAS: Johns, Shearer, Trigg and Nelson 4
NAYS: None 0
Motion Passed

NEW BUSINESS FOR POSSIBLE ACTION

6. **For Discussion and Possible Action:** Consideration of Legal Counsel Retainer Agreement.

   Media Timestamp (Not recorded in error)

   M-06-11-26-02: The board approved the retainer agreement for legal services and authorized the General Manager to execute the agreement on behalf of the district.

   Moved by Nelson Seconded by Trigg
   YEAS: Johns, Shearer, Trigg and Nelson 4
   NAYS: None 0
   Motion Passed

7. **Approval of Minutes: For Possible Action: Approval of the Minutes for the Board of Trustees meeting May 21, 2026.**

   Nelson asked for a correction to her Board Member Report to show that the sewer line permits have been obtained by Douglas County Sewer Authority.

   Media Timestamp (Not recorded in error)

   M-06-11-26-03: To approve the minutes for May 21, 2026.

   Moved by Shearer Seconded by Nelson
   YEAS: Johns, Shearer, Trigg and Nelson 4
   NAYS: None 0
   Motion Passed

8. **For Discussion and Possible Action:** PUBLIC HEARING: Receipt and Filing of Report Regarding Delinquent Account for Possible Placement on County Tax Role

Virginia Toy owner of Property 1318-22-002-096 spoke about the 15-year struggle with the district's billing system and requested relief from a $71,000.00 bill. Action for the next filing step will be taken at the July 9, 2026 Meeting.

Media Timestamp (Not recorded in error)
M-06-11-26-04: To complete next action required in the process for the following board meeting.

Moved by Trigg Seconded by Shearer
YEAS: Johns, Trigg, Shearer and Nelson 4
NAYS: None 0
Motion Passed

9. **For Discussion and Possible Action:** Review and Approve the Nevada Public Agency Insurance Pool Member 2026 Proposal

Jim Norton from Warren Reed Insurance explained that most members of the Nevada Public Agency Insurance Pool received rate reductions. The pool offers comprehensive coverage including earthquake, flood, and cyber liability.

Media Timestamp (Not recorded in error)

M-06-11-26-05: A motion to accept the Nevada Public Agency POOL 2026/2027 proposal of $122,621.71 and authorize General Manager to execute the appropriate documents.

Moved by Trigg Seconded by Shearer
YEAS: Johns, Shearer, Nelson and Trigg 4
NAYS: None 0
Motion Passed

10. **For Discussion and Possible Action:** Approval of the FY 2026/27 Workers Compensation Insurance Policy

Jim explained the pool's workers' compensation plan details and rate changes.

Media Timestamp (Not recorded in error)

M-06-11-26-06: Accept renewal proposal for EMPLOYERS Preferred Insurance Company and authorize General Manager to execute appropriate documents.

Moved by Trigg Seconded by Shearer
YEAS: Johns, Shearer, Nelson and Trigg 4
NAYS: None 0

Motion Passed

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

12. **For Discussion and Possible Action:** Approve July 1, 2026, to June 30, 2029, Collective Bargaining Agreement between Kingsbury General Improvement District and International Union of Operating Engineers Stationary Local 39, AFL-CIO

    The full discussion related to item 12 can be heard at:
    https://kgid.org/board-meeting-recordings
    Media Timestamp (04:07 – 14:30)

    M-06-11-26-07: Review and approve July 1, 2026, to June 30, 2029 Collective Bargaining Agreement between Kingsbury GID and International Union of Operating Engineers Stationary Local 39, AFL-CIO

    Moved by Nelson Seconded by Trigg
    YEAS: Johns, Shearer, Trigg and Nelson 4
    NAYS: None 0
    Motion Passed

13. **For Discussion and Possible Action:** Review and approval of Fiscal Year 2026/2027 professional services agreements with DOWL for Water Rights Consulting Services, General Services Consulting, and Geographic Information Systems (GIS) Services.

    The full discussion related to item 13 can be heard at:
    https://kgid.org/board-meeting-recordings
    Media Timestamp (15:44 – 21:08)

Travis from DOWL announced that the Market Street Sewer Project received $1 million in federal funding through the Mark Amodei appropriations bill. Reviewed task orders 77, 78 and 79.

M-06-11-26-08: Approve Fiscal Year 2026/2027 professional services agreements with DOWL for Water Rights Consulting Services, General Services Consulting, and Geographic Information Systems (GIS) Services, and authorize the General Manager to execute the agreements on behalf of the district.
Task Order #77 – General Services Consulting (not to exceed $50,000)
Task Order #78 – GIS Services (not to exceed $30,000)
Task Order #79 – Water Rights Consulting Services (not to exceed $5,000)

Moved by Trigg Seconded by Nelson
YEAS: Johns, Trigg, Shearer and Nelson 4
NAYS: None 0

Motion Passed

14.-15. <u>For Discussion and Possible Action</u> PUBLIC HEARING – Fiscal Year 2026/2027 Water and Sewer Rates Hearing. **(15)** Adoption of Resolution No. 2026-03 Establishing FY 2026/2027 Water and Sewer Rates.

The full discussion related to item **14/15** can be heard at:
https://kgid.org/board-meeting-recordings
Media Timestamp (21:21 – 1:45:37)

(14) The board conducted the public hearing regarding proposed Fiscal Year 2026/2027 Water and Sewer Utility rate adjustments with a Water and Sewer Utility Rate Analysis and Presentation prepared by DOWL and provided direction to staff.
(15) Discuss and consider adoption of Resolution No. 2026-03 establishing updated Water and Sewer Utility rate schedules and related financial policies effective July 1, 2026, including selection of preferred Water and Sewer Utility rate adjustment alternatives as presented by DOWL and incorporated into Exhibits "A" and "B" of the Resolution.

M-06-11-26-09: To adopt Resolution No. 2026-03 establishing updated water and sewer utility rate schedules to be increased with the water rates over the current levels of 5% through fiscal year 2029, followed by 4% thereafter through fiscal year 2031. Sewer rates to be increased over current levels by 10% through fiscal year 2029 followed by 5% thereafter through fiscal year 2031. All rate increases to be effective July 1, 2026.

Moved by Shearer Seconded by Nelson

YEAS: Johns, Trigg, Shearer and Nelson 4
NAYS: None 0

Motion Passed

16. For Discussion and Possible Action: Approval of list of Claims, May 2026.
The full discussion related to item 16 can be heard at:
https://kgid.org/board-meeting-recordings
Media Timestamp (1:46:25 – 1:48:25)

M-06-11-26-10: Motion to approve the list of claims for May 13, 2026, to June 5, 2026, from check number 66436 to 66500 for a total of $173,711.58.

Moved by Trigg Seconded by Nelson
YEAS: Johns, Trigg, Shearer and Nelson 4
NAYS: None 0

Motion Passed

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 (1:49:02 – 2:26:50)

1. **Board Member Reports**
   Shearer: A discussion regarding the potential property acquisition options for a new shop facility, with Shearer reporting on the possibility of acquiring an old county dump site off logging road, though this would require further investigation with Douglas County. Dornbrook and Shearer to investigate the possibility of acquiring the Douglas County property (old dump site) for district use, including determining land coverage and permits required.
   The Beach Club wants to know what our follow up is regarding the Phase 2 transitioning from the 3” lines to the 1.5” lines for the meters.
   Discussed implementing an anonymous employee survey to evaluate the General Managers performance review and will send it out via: Survey Monkey.

2. **Nelson:**

   At the Sewer Authority meeting yesterday she received more information on the export line that the Sewer Authority would like to replace next summer/fall.

They are looking to move it from up around Terrace View to a forest service dirt road which sits directly next to a power line to be more accessible.

3. **Management Reports**

GM Dornbrook:
Touched on customer appeal regarding late fees affiliated with the transition from Civic Pay to Xpress BillPay that is scheduled to be discussed at the July meeting. Attending a meeting next week with five other General Managers (Round Hill GID, Indian Hills GID, Gardnerville Water and Gardnerville Ranchos GID) with the possibility of additional agencies joining future discussions.

Brewer:
Spoke about the heavy workload from transitioning to Xpress bill pay from Civic Pay. We have a second interview tomorrow with a potential water candidate from Douglas County. Annual service plan meeting is scheduled for next week with Pool/Pact. We had an audit yesterday with the State of NV fingerprints division and will need one more person to be trained so we have a backup. Asked if anyone had any questions on the remainder of items on her Managers Report.

Moss:
Competed monthly state reports, Interviewed new applicants for water system operators. Hired Greg Melandow on the Water Crew. Maintenance and repairs completed on one of the street sweepers. Worked with Pye Barker Fire and Safety to check the alarm equipment at Galaxy, Easy Street, and Palisades Dr. sewer lift stations. Working with Aspen Development on punch lists items and warranty issues for the Tina and Tramway Waterline Project. The water crew repaired leaks on Kahle Dr., South Benjamin Dr. and Cottonwood Dr. with the help of the Road Crew.

4. **Attorney Report**
Nothing to report

5. **Correspondence**

6. **Final Public Comment:**

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

The meeting of the Kingsbury GID Board of Trustees adjourned at 8:23 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 JUNE 11, 2026

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #7

TITLE: CONSIDERATION OF CUSTOMER APPEAL SUBMITTED BY SAHANA SHETTY REGARDING UTILITY BILLING LATE FEES AND THE XPRESS BILL PAY SYSTEM

MEETING DATE: July 14, 2026

PREPARED BY: Judy Brewer, Administrative and Human Resources Supervisor

RECOMMENDED ACTION:
Receive the appeal submitted by Ms. Sahana Shetty, consider the concerns raised regarding customer communications, billing practices, and the implementation of the Xpress Bill Pay system, and provide direction to staff regarding any further review, policy considerations, or other actions the Board deems appropriate.

BACKGROUND
Customer Sahana Shetty submitted an appeal regarding late fees assessed following the District's transition to the Xpress Bill Pay billing platform. Ms. Shetty contends that the District's customer notification efforts were insufficient given the impact of the transition on existing autopay and paperless billing arrangements and that additional customer accommodations should have been provided during the implementation period.

District staff reviewed the account and previously granted a courtesy waiver of late fees. However, Ms. Shetty continues to request Board review of broader issues related to the implementation of the new billing system, including customer communications, delinquency notification practices, the assessment of late fees during the transition period, and whether additional policy changes or customer accommodations should be considered.

The appeal also requests information regarding the number of customers affected by the transition and the amount of late fee revenue collected during the implementation period. The Board may consider these concerns and provide direction to staff as it deems appropriate.

INCLUDED:

A. Appeal Letter Submitted by Sahana Shetty
B. Relevant Sections of KGID Water Ordinance No. 1 (Articles II and IX)
C. Summary of Transition from Civic Pay to Xpress Bill Pay

Fund(s) impacted by above action:

( ) All Funds	**( )** Not a Budget Item
(X) Water Fund	**(X)** Sewer Fund

( ) General Fund	( ) Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

Derek Dornbrook

From:	Sahana [redacted]
Sent:	Friday, May 29, 2026 5:14 PM
To:	Edward Johns; Sara Nelson; Cindy Trigg; Jessica Grime; John Shearer
Cc:	Leigh; Derek Dornbrook
Subject:	A call for Accountability and an end to punitive billing practices

Re: Reversal of Unreasonable Billing Penalties Resulting from District Billing System Migration

To the Board of Trustees, Kingsbury General Improvement District,

I am writing to formally dispute the administrative late fees applied to my account following a poorly communicated billing vendor transition to xPress Bill Pay. .

Situation

KGID recently executed a complete overhaul of its billing management system, an action that **intentionally** erased all existing customer autopay and paperless bill settings. Communication regarding this significant change was limited to a single email and a physical flyer sent to the address on file even if the customer had previously opted into paperless billing and had never received a paper bill at the address on file. Following the billing cycle, KGID immediately assessed late fees on unpaid invoices. No grace period was provided to customers. No notices of non-payment were issued either.

I missed the single email amongst the sea of emails one tends to receive. I no longer live at the address on file, and missed the paper bill reportedly sent (Note that since then I have confirmed that the tenants at the prior address have not received any mail directed to me either). The new system gleefully continued to assess late payment fees.

Upon contacting KGID, management allowed me to utilize the one-time penalty waiver permitted per ordinance while maintaining that their communication efforts were reasonable and refusing a full waiver.

Why This Constitutes Punitive Billing Practice

This issue stems entirely from the District's transition to a new billing platform, which **intentionally** deactivated established auto-pay and paperless billing enrollments. The administration underinvested in the communication efforts needed to get customers on to the new platform. Management cites Article IX, Section 9.13 or something like that of the Ordinance to justify charging late payment fees. When questioned, management refused to take accountability for the systemic disruption, forcing me to exhaust my sole courtesy waiver for an issue I did not cause.

I urge the Board to reject this rigid stance, which is structurally flawed and fundamentally unfair for the following reasons:

- **Inadequate Communication:** One email and one mailer do not constitute sufficient notice for a system overhaul of this magnitude. This is a failure in the District's communication planning.
- **System Disruption vs. Customer Neglect:** Section 9.13 does not justify a management-initiated termination of active auto-pay protocols established in good faith. There is a distinct difference between a customer missing a bill and the District deactivating their mechanism by which the customer was previously receiving bills.
    - **The Nevada Utility Precedent:** Management's position is out of step with consumer protection standards in Nevada. When NV Energy executed its major billing system migration, technical

disruptions routinely disabled customer accounts. The Public Utilities Commission of Nevada (PUCN) and state consumer advocates established that public utilities cannot hide behind bureaucratic ordinances when their own platform overhauls disrupt the consumer.

- **Insufficient Remediations:** Forcing customers to exhaust their standard, one-time annual courtesy waiver due to an operational disruption caused by the District's vendor transition is unjust. A migration of this scale requires a minimum 90-day grace period.

Demand for Board Investigation and Public Transparency

I formally request that the Board of Trustees audit the effectiveness of this changeover and publicly disclose the following metrics in the next meeting packet:

1. The exact number of customer accounts assessed late payment fees during the transition period.
2. The total dollar amount in penalty revenue generated by the District as a direct result of the platform migration.

If a significant portion of the KGID customer base was penalized during this rollout, it points to an operational rollout failure by the District and its vendor, not widespread customer neglect. Financial windfalls from these penalties should not be used to augment District revenue and all such revenue must be refunded.

Additionally, I request the Board to review how the administration determined that the limited communication format was sufficient and identify what efforts were made to research industry best practices around customer communications. These findings should be made available as part of upcoming public meeting.

Furthermore, I request that the Board evaluate whether KGID's practice to not issue any notices related to non-payment or failed payment are in accordance with industry standards.

Conclusion and Requested Actions

In conclusion, following the study, I request that the Board waive all associated late fees from this transition period for myself and all other impacted customers, without depleting our annual courtesy waivers.

Should we not reach an agreeable conclusion in the next few days, I request that this matter be placed on the agenda for formal discussion at the June 11, 2026, Board of Trustees meeting.

Sincerely,

Sahana Shetty

2.17 APPEALS:

Any person who is dissatisfied with any determination made under this Ordinance may, within thirty (30) days after such determination, appeal to the Board by giving written notice to the Manager setting forth the determination with which such person is dissatisfied and the bases for such dissatisfaction.

Prior to hearing of an appeal concerning the amount of charges due, charges shall be paid in full by the person making appeal. Any charge or amounts previously paid under protest will be refunded forthwith, when applicable, in accordance with Board determination at the appeal hearing.

2.18 DUTY OF MANAGER UPON CUSTOMER APPEAL:

The Manager shall promptly investigate and transmit to the Board of Trustees a report upon the matter appealed. The Board shall cause written notice to be given at least ten (10) days prior to the time fixed for hearing to all persons affected by such application of the time and place fixed by the Board for hearing such appeal. Following hearing, the Board may approve, disapprove or revise any determination made by the Manager.

2.19 RELIEF FROM CHARGES DUE TO LOSS:

Effective September 1, 2018 all leak adjustments will be handled by our ServLine Program. Requests must be submitted to ServLine customer Service at 775-339-9500: address of property where loss occurred; whether the property was occupied at the time of the loss; cause of loss, date loss was discovered; date loss was repaired; copies of repair invoices and receipts; letter of explanation if repairs made by Customer; and photographs and other information that may be required by ServLine. Leak Adjustment requests must be submitted within 30 days of the billing date. No customer shall receive more than one leak adjustment that could incorporate two (2) consecutive months of consumption. Typical eligible leaks include underground or unseen, unknown leaks occurring in underground piping between the meter and the structure and pipes under the structure that can be accessed through a crawl space. These leaks are typically continuous in nature.

Adjustments on water bills will NOT be made on the following:

a. Residential customers who do not have their own water meter and are served through a master meter no larger than 2.0 inches.
b. Commercial, Residential Class 2, or Industrial Customers.
c. Premises left or abandoned without reasonable care for the plumbing system.
d. Leaks on irrigation systems or irrigation lines, leaks in water features such as fountains, etc., leaks on any water lines coming off the primary water service line, plumbing leaks in any structure other than the primary residence.
e. Negligent acts such as leaving water running.
f. Excess water charges not directly resulting from a qualifying plumbing leak.
g. Filling of swimming pools or leaks in swimming pools.
h. Watering of lawns or gardens.

Any customer declining to participate in the program will be responsible for the full amount of their water bill with no adjustments being made. Our new Kingsbury General Improvement District ServLine Program is the only way in which qualifying leak adjustments will be made for leaks occurring after September 1, 2018.

2.20 DISCONTINUANCE OF SERVICE:

includes delinquencies over 30 days past due. The District shall notify the property owner by providing a copy of the Lien to the property owners last known mailing address at the time of recording. When payments received bring the account into current status with no delinquency and payments are confirmed cleared by the bank, a lien release will be recorded on the property, with a copy mailed to the last known mailing address of the property owner, usually within 14 days. Lien and lien release recording fees shall be charged to the Customer at the time the Lien is filed and are shown in the Fee Schedule. The District may record a lien on a property for amounts owed at any time.

Checks, electronic funds transfers and credit cards presented for payment of bills that are returned by a bank shall be treated as though no payment had been made, and the Insufficient Funds Charge as shown in the Fee Schedule will be levied by the District, plus any additional amounts charged to the District by its bank. The Customer shall pay the District for any returned check/electronic funds transfer or credit card fees charged by a bank to the District. Accounts with returned checks, EFTs or credit card payments may no longer be eligible for that specific payment option and may be required to pay in the form of cash, money order or cashier's check for a period of up to six months. Discontinuance of any payment option shall be at the discretion of the District.

When an account payment has been returned by a bank, the District shall take immediate action to discontinue water service when that payment was made to avoid water service disconnection, The District shall have no obligation to give a Customer additional notice provided that the initial five (5) day written notice was given.

9.13 <u>RESPONSIBILITY FOR PAYMENT OF BILLS:</u>

Failure to receive a bill does not relieve the Customer of liability. Any amount due shall be deemed a debt to the District, and any Customer failing, neglecting or refusing to pay said indebtedness shall be liable for an action in the name of the District in any court of competent jurisdiction for the amount thereof, as well as attorney's fees, court costs and related expenses.

9.14 <u>SERVICE CHARGES:</u>

Except as provided in §4.02, a service call charge in accordance with the Fee Schedule will be made for each response to the property by District personnel. The charge will be made and collected prior to renewing service following discontinuance for violation of these rules or for non-payment of bills. Leak detection and water meter profiling service shall be provided to a Customer once per twelve (12) months, without a service call charge, to assist Customer and promote water conservation,

9.15 <u>ABATEMENT:</u>

During the period of discontinuance of water service, habitation of such premises shall constitute a public nuisance, whereupon the Manager may cause proceedings to be brought for the abatement of the occupancy of said premises. In such event, the Customer shall be liable for a reasonable attorney's fee, together with litigation costs.

9.16 <u>COMBINED BILLINGS BY DISTRICT:</u>

Where the person charged is a user of more than one service billed regularly by the District, the charges may be billed upon the same bill and collected as one item.

9.17 <u>GOVERNMENT CONDEMNED PROPERTY:</u>

Units condemned or posted as uninhabitable by the County or any other government authority may have monthly service charges temporarily waived or reduced in accordance with Exhibit B as it may be changed from time to time, upon owner submittal of evidence certifying same to the District. Should the District believe the property is occupied despite being condemned or

ARTICLE IX. WATER SERVICE BILLING PROCEDURES

AND SPECIAL CHARGES

9.1 METER READING:

Meters shall be read on the last regular business day of each month or at such later time as deemed necessary by the District. Water consumption shown on the monthly billings shall be shown as either gallons or cubic feet dependent upon whether the meter reads in gallons or cubic feet increments. Cubic feet meter consumption is converted to equivalent gallons for calculation of consumption charges.

9.2 BILLING TIME:

Bills for water service are typically prepared and mailed to Customers by the 5th day of each month with the due date specified thereon. Monthly bills are due and payable to the District office by the last day of the same calendar month as the bill was presented.

9.3 BILLING PERIOD:

Billing period shall be the period for which a billing is made, not necessarily coincident with the calendar month (i.e., may be billed on a cycle between 28 and 31 days.) Residential accounts will be billed a base rate charge for current month and water usage will be billed for in arrears. Commercial accounts will be billed both base rate and water usage in arrears.

9.4 PENALTIES:

All charges shall become delinquent after the due date specified on the bill if payment has not been received by the District. All delinquent charges shall be subject to a basic penalty of ten percent (10%) of charges for the first month delinquent. In addition, a penalty of one and one-half percent (1 ½%) per month for non-payment of the charges and basic penalty shall thereafter be imposed. Customers with a good payment record as defined by the District may have one late penalty waived per twelve (12) months. The District credits all payments against the oldest outstanding balance, to include other charges and penalties, first.

9.5 BILLING OF SEPARATE METERS COMBINED:

Separate bills will be rendered for each meter installation except where the District has, for its own convenience, installed two or more meters in place of one meter. Where such installations are made, the meter reading will be combined for billing purposes, however, a separate base rate is charged for each connection.

9.6 INITIATION OF MONTHLY CHARGES TO NEW SERVICES:

Monthly charges begin not more than six months after a connection permit is issued, regardless of whether a certificate of occupancy is obtained or construction is completed. Charges continue as long as the Connection Permit remains valid in accordance with Exhibit B.

9.7 MONTHLY CHARGES IRRESPECTIVE OF USE:

Monthly charges are due and payable regardless of use. Disconnection of service can only be made in accordance with "Validity of Utility Connection Permits." See Exhibit B. Reconnection of service will be made only upon payment of a new connection fee. Vacant or abandoned properties are subject to, and will be billed for, monthly base rate charges, penalties and any other miscellaneous charges as applicable.

Transition from Civic Pay to Xpress Bill Pay Summary

Prepared By: Judy Brewer

Date: July 8, 2026

Background

KGID successfully transitioned from Civic Pay to Xpress Bill Pay to provide customers with an updated online payment platform. Approximately **1,267 customers** had email addresses associated with their Civic Pay accounts.

For security and liability reasons, customer credit card information is never stored long-term. Payment information is encrypted or tokenized, making it impossible to transfer saved payment methods from Civic Pay to Xpress Bill Pay. As a result, customers were required to create a new account and re-enter their payment information in the new system.

To ensure customers were informed of the transition, multiple communication efforts were made:

- **February 10:** Staff participated in Xpress Bill Pay training.
- **February 20:** The final automatic payment was processed through Civic Pay.
- **March 3:** Xpress Bill Pay sent email notifications to customers regarding the transition. While some emails may have been filtered into junk or spam folders, the vendor was unable to control individual email settings.
- **March 3:** Staff posted the Xpress Bill Pay website link on the district's website to assist customers with the transition.
- Customers attempting to access Civic Pay through the district's website were automatically redirected to the Xpress Bill Pay portal.
- Notifications regarding the transition of AutoPay services were included in both the **March** and **May** billing statements mailed to all customers.

After these notifications, staff began personally contacting the approximately **350 remaining customers** who had not yet completed the transition. Outreach efforts included phone calls, emails, and, when contact information was outdated, online searches to locate updated information. Letters were also mailed to customers who did not respond to phone calls or emails.

These efforts were largely successful. Staff assisted many customers with the registration process and waived March late fees to help ease the transition.

Overall, the transition required extensive customer outreach and staff support but resulted in nearly all former Civic Pay users successfully migrating to the Xpress Bill Pay system.

Additional follow-up included:

- **May 25:** Late notices were mailed to approximately **300 customers** who had not responded or whose contact information was no longer current.
- **June 11:** Only **two** former Civic Pay customers had still not transitioned to Xpress Bill Pay, while **four** additional customers indicated they intended to register online but had not yet completed registration.
- **June 24:** Door hangers were delivered to **nine** properties notifying customers that water service would be shut off on **June 30** if payment was not received. Ultimately, **eight** accounts remained subject to shutoff; however, **four** of those accounts are served by master meters and could not be disconnected individually.

As a result of the District's communication and outreach efforts, the transition was completed successfully. **Xpress Bill Pay currently has 1,474 active accounts.** During the transition, staff processed approximately **230 account adjustments** totaling **$4,672.34**, which included waived late fees and other account corrections necessary to facilitate the conversion.

The district did not track the total number of customer complaints or service inquiries related to the transition. Staff resources were focused on assisting customers and completing the conversion process. During this period, approximately **150 billing statements were returned due to outdated mailing addresses**, and staff handled a high volume of phone calls each day from customers needing assistance with setting up their new Xpress Bill Pay accounts and AutoPay services.

Overall, the transition required significant staff time and customer assistance but resulted in the successful migration of virtually all former Civic Pay users to the Xpress Bill Pay system.

Lessons Learned and Recommendations

This transition provided valuable insight into how future software conversions can be made even more successful. One of the most important lessons learned is the need to begin customer communications much earlier. For future software transitions, customers should be notified **five to six months in advance** through multiple communication channels, with regular reminders leading up to the conversion date.

Another key recommendation is to verify customer contact information during every interaction with the district. Whenever staff speaks with a customer by phone or in person, email addresses, mailing addresses, and phone numbers should be confirmed and updated as needed. Maintaining accurate contact information will improve communication, reduce returned mail, and help ensure customers receive important notifications regarding future system changes.

Implementing these practices will help improve customer awareness, reduce confusion, and make future software conversions more efficient for both customers and staff.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #8

TITLE: DISCUSSION AND POSSIBLE DIRECTION REGARDING PROPERTY DAMAGE CLAIM RELATED TO SNOW REMOVAL CONTRACTOR

MEETING DATE: July 14, 2026

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION:
Staff recommends that the Board determine that the District fulfilled its obligations under Claims Management Policy AD-2.1 by referring the claim to the contractor, who is alleged to have caused the damage and that no further action by the District is warranted. Alternatively, if the Board determines that reimbursement is appropriate under the unique circumstances presented, provide direction to staff regarding the disposition of the claim.

BACKGROUND INFORMATION:
At the beginning of the 2025–2026 snow removal season, property owner Cory Lobato reported that a driveway paver on his property had been damaged by tire chains from equipment operated by the District's then snow removal contractor, Lopez Snow Removal (LSR). Consistent with the District's Claims Management Policy, staff referred the claim to LSR for investigation and resolution, as claims involving contractor-caused damage are handled directly by the responsible contractor through the District's claims policy procedures.

During the snow removal season, LSR voluntarily withdrew from its snow removal contract with the District. The District subsequently entered into a contract with Manchester Enterprises to complete the remainder of the season. Following LSR's withdrawal, the District established a deadline of January 21, 2026, for the submission of any outstanding claims related to LSR's work.

In April 2026, Mr. Lobato advised the District that he had replaced the damaged paver at a cost of $550 and submitted an invoice requesting reimbursement. As a courtesy, staff forwarded the invoice and supporting documentation to LSR and requested a response. Because the contractor was no longer under contract with the District and the contractual claims period had expired, the District had no contractual authority to compel the contractor to investigate or resolve the claim.

On July 6, 2026, LSR responded and denied responsibility for the alleged damage. LSR asserted that the claim had previously been investigated and dismissed by District staff and further stated that comments made during the January 7, 2026 Board meeting supported its understanding that the matter had been resolved. Staff reviewed the recording of the January 7, 2026 Board meeting. The only comment identified regarding the alleged damage was Trustee Ed Johns' statement, *"It's only one brick."* Staff did not identify any

Board action or determination dismissing the claim or assigning responsibility.

The claimant has continued to seek reimbursement for the repair. Because the contractor responsible for the alleged damage is no longer under contract with the District, denies responsibility for the claim, and no resolution has been reached, the matter is being presented to the Board for discussion and possible direction.

The Board may also wish to consider the broader policy implications of reimbursing claims that are contractually assigned to District contractors. While the Board has discretion in addressing the unique circumstances of this matter, any decision to reimburse a claimant despite the contractual allocation of responsibility could influence expectations regarding the District's handling of similar claims in the future.

INCLUDED:

A. Damage Claim Policy
B. Snow Removal Policy
C. Lobato Damage Claim
D. Lopez Response Email

Fund(s) impacted by above action:

( ) All Funds	( ) Not a Budget Item
( ) Water Fund	( ) Sewer Fund
( ) General Fund	**(X)** Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

AD-2.1 Claims Management Policy

2.1.1 Purpose

The purpose of this policy is to establish a claims management process which complies with the State law and following Pool/Pact recommendations for claims handling. This policy is not intended to address claims submitted by district personnel or contracted vendors which are addressed in other policies.

2.1.2 Applicability

This process will be used by the district to address claims seeking reimbursement from the district for damages to personal or real property, or for personal injuries alleged to be caused by district facilities or equipment, or its directors, officers, employees, or agents. The district must take action on each valid claim made by a person or entity against the district for damages to personal or real property, or personnel injuries.

2.1.3 District management responsibilities

District management must assemble appropriate procedures and forms for the public to allow for submission of claims. The policy must outline the receipt, review, action, and final disposition of the matters addressed in the claim. The district will use appropriate risk transfer provisions in their contracts and route claims to the responsible parties (such as snow removal or other damage which may have occurred due to a contractor or subcontractor).

2.1.4 Authority

The Operations Superintendent and/or the Admistrative and Finance Analyst have the responsibility to receive claim documentation, conduct initial inspection and prepare an investigation report with recommendation for action to the General Manager or Board. The General Manager has the authority to negotiate and settle property damage claims which are not likely to exceed $5,000. Claims involving personal injury or exceeding $5,000 will be referred to the district legal counsel or Pool. The district legal counsel with the concurrence of the General Manager may negotiate and settle claims less than $10,000 without prior approval of the Board. The General Manager has the authority to reject claims up to $10,000.

All claims for bodily injury in any amount and all claims exceeding $25,000 in value will be presented for action to the Board at a noticed regular or special board meeting, within 45 days of receipt of a complete claim unless an alternate resolution process is underway. District staff will present all documents received from a claimant, an investigator report, and a recommendation to approve or reject the claim.

In the event a claim is rejected, district management or legal counsel will send a letter to the claimant describing the district's determination of the claim.

2.1.5 Reporting

All claims will be reported to the board. Those claims or incidents likely to exceed $25,000 or involve bodily injury will be reported to the board (or board president if confidentiality is required) immediately (and no later than 24 hours). Others will be reported in the board meetings or established routine reporting tools.

The following types of claims are required to be reported to POOL:

SERIOUS INJURIES, INCLUDING:

- Spinal Cord Injuries resulting in paraplegia, quadriplegia
- Amputations
- Severe head injury involving brain damage and affecting mentality or central nervous system
- Impairment of vision or hearing by 50% or more
- Burns involving over 10% of body with third degree or 30% with second degree
- Multiple fractures
- Nerve damage
- Massive internal injuries
- Injury to nerve at base of spinal canal or any other back injury resulting in incontinence of bowel and/or bladder
- Fatalities
- Any claim not listed above that presents an unusual exposure to coverage, i.e. sexual molestation, AIDS, rape, environmental exposure, class actions and bad faith allegations
- Any other serious injury that may involve our liability

LARGE PROPERTY LOSSES (exceeding $25,000):

In the event of a property loss to buildings, contents or computer equipment:

- Building contents or data breach (take reasonable steps to protect the property from further damage)
- A crime is involved (notify Sherriff immediately and do not disturb physical evidence)

2.2.6 Insurance

The district will tender to Risk Pool or Insurer any claim as required, the district will provide notice of the claim and all relevant documents to Pool/Pact or to any other risk pool or insurer from which the district may obtain any insurance coverage or indemnity for claims from time to time.

Revision:

Revision Date	Description or paragraph	Completed by

KINGSBURY
GENERAL IMPROVEMENT DISTRICT

P.O. Box 2220, Stateline, Nevada 89449

February 2025

It's that time again. Time to reacquaint yourself with some necessary "Snow Removal Operational Procedures and Policies." We hope this information will help to make snow removal as stress-free, and more importantly, as safe as possible. Knowing how snow removal operations work, can make it work better for you.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SNOW REMOVAL OPERATIONAL PROCEDURES AND POLICIES

Kingsbury G.I.D. (KGID) is responsible for snow removal on 22 miles of public streets within the District's boundaries. KGID's policy is to provide safe, drive-able roadways at all times. KGID uses both contractors and in-house crews to provide this service. KGID may modify snow removal procedures when conditions warrant. As a mountain community receiving several feet of snow each season it is important that you equip and maintain your vehicles for our climate.

SNOW REMOVAL PROCEDURES

Snow removal equipment operators follow a set pattern to plow the streets. Designated main thoroughfares and school bus routes are plowed first followed by through streets and cul de sacs. The snow removal contractor is responsible for initiating snow removal operations and keeping priority routes open.

District thoroughfares will be plowed using plow-equipped sand trucks when there is light snowfall. Snowplowing will begin on side streets when approximately six (6) inches of snow have accumulated or when needed.

Snow removal operations may vary depending on the severity and length of a storm, as well as the time of year; however, the basic program is as follows:

Initial plowing operations provide drive-able access down each roadway. In heavy storms, only one drive-able lane may be provided on side streets and into cul de sacs at this stage. Initial plowing follows a set pattern as determined by the contractor.

Widening operations begin once all roads in the District have been initially plowed. During this operation plows push snow as far back as possible within the road right-of-way. This may result in a "berm" when operators do not accommodate moving snow to a storage site.

Snow blowing is done to widen streets when plows can no longer push snow off the roadway and additional snow storage space is needed. A rotary snow blower cuts back the snow embankment and blows the snow close to the roadway, avoiding driveways whenever possible.

Sanding of icy main roads and school bus routes will normally take place before the first scheduled school bus trip in the morning and in the afternoon when necessary. Additionally, steep hills on main roads and side streets will be sanded on an as needed basis.

All snow removal comments, or complaints should be directed to the District office at (775) 588-3548, not to the contractor or plow operators.

SNOW REMOVAL POLICIES

Towing and Ticketing To protect vehicles and operators, vehicles parked on or within five (5) feet of the pavement or otherwise interfering with snow removal will be ticketed and/or towed continuously between October 1 and May 1. Towing and storage will be at the owner's sole expense.

SNOW REMOVAL POLICIES CONTINUED

Driveway Berms vary in size depending on the amount of snow and its moisture content. While efforts are taken to minimize the impact, it is the responsibility of the owner/resident to remove any berm left across the driveway by the plows.

Snow Storage areas: Road right-of-way in the District are between forty (40) feet and sixty (60) feet wide and extend beyond the paved roadway. The District must utilize all non-drivable portions of the right-of-way for snow storage. Therefore, no vehicles or other objects may be parked or stored in the right-of-way between October 1 and May 1. Vehicles or other objects within five (5) feet of the roadway or otherwise interfering with snow removal will be ticketed or towed and stored at the owner's sole expense. The District assumes no responsibility for damage to vehicles, property or objects left or placed in the right-of-way during snow season.

The paved portion of the road is not always in the center of the right-of-way and heavy snowstorms can drop more snow than can be stored within the right-of-way. Therefore, the District may have to push or blow snow onto private property immediately adjacent to the right-of-way in order to fulfill its responsibility to remove snow from the roadway. Efforts will be made to avoid the use of private property whenever possible.

Property owners should stake all driveways, fences, walls, landscaping, and other objects within ten (10) feet of the right-of-way at intervals not exceeding every ten (10) feet. Distinctively colored stakes or poles a minimum of eight (8) feet in height should be used with a reflector facing traffic affixed to the topmost portion thereof. Stakes or markers should be put in place by the property owner not later than October 1st of every year and shall remain in place until May 1st of every year.

Damage to Private Property:

1. Neither the District nor the snow removal contractor will assume responsibility for damage to property constructed, abandoned, parked, or stored in the road right-of-way including any consequential damages on private property as a result of encroachments in the road right-of-way.

2. The District or its snow removal contractor may assume responsibility for damage clearly on private property and clearly caused by snow removal operations when the damaged items were clearly staked as defined above.

3. The District's snow removal contractor will be responsible for damage to private property determined by District to be the result of snow removal operations if the damage was caused by carelessness or occurred more than ten (10) feet onto private property. Preliminary determinations of responsibility will be submitted to the contractor for review and response before a final determination of responsibility is made.

4. In order for any claim to be considered, the claimant must submit a completed claim form provided by the District. Claims must be submitted by July 1 following the damage unless a greater amount of time is permitted by the District. In any event, damage should be reported to the District **immediately** following the occurrence. The District and contractor will promptly investigate all damage claims. On site and timely photos are encouraged.

5. If the District or contractor accepts responsibility for damage, the property owner will normally be required to have the damage repaired and submit a bill to KGID for reimbursement. If it is estimated that repairs will cost over $300, KGID must approve the scope of work and price prior to the work being accomplished. In any case, the District must be notified of damage immediately and prior to any repairs. Depreciated value will be paid for repairs or replacement if claim is approved.

Dumping, Throwing or Storing of Snow in the road right-of-way is prohibited. If a District resident or his/her agent dumps, plows, throws, stores or blows snow into the road right-of-way, the District will charge the property owner an administrative fee of $20.00 plus equipment and labor costs associated with removing the snow from the right-of-way. **Per Douglas County Snow Dumping Code 12.08.040, any person who violates any provision of this chapter is guilty of a misdemeanor and is punishable as set forth in section 1.08.010 of this code. Section 1.08.010 provides for a fine of not more than one thousand dollars or by imprisonment in the county jail for a period not exceeding six months, or by both fine and imprisonment for violations or failing to comply with the code.**

Sending pictures of Pavers that are effected by the equipment as well. He spent 8k on Pavers since we wouldn't replace the Swale.

RECEIVED
OCT 28 2025
Initial:

KINGSBURY

DAMAGE CLAIM FORM

1. Attach Separate Sheets, if necessary.
2. Claims Must Be Filed within 3 Months of incident.
3. Provide at least two estimates for damage repairs.

Name of Claimant: Cory Lobato
Date of Incident: October 15/16
Time of Incident:

Mailing Address: PO Box 3
City: Stateline
State: NV
Zip: 89449

Street Address Where Incident Occurred: 127 Cypress Lane

Phone Number: 775 772 8510
Email: corylobato@hotmail.com

$

Amount claimed

Describe Damage: Pavers & Concrete Swale damaged by plow chains in my driveway

What act or omission do you claim caused the damage? Snow plowing

Names/Address/Contact information of witnesses:

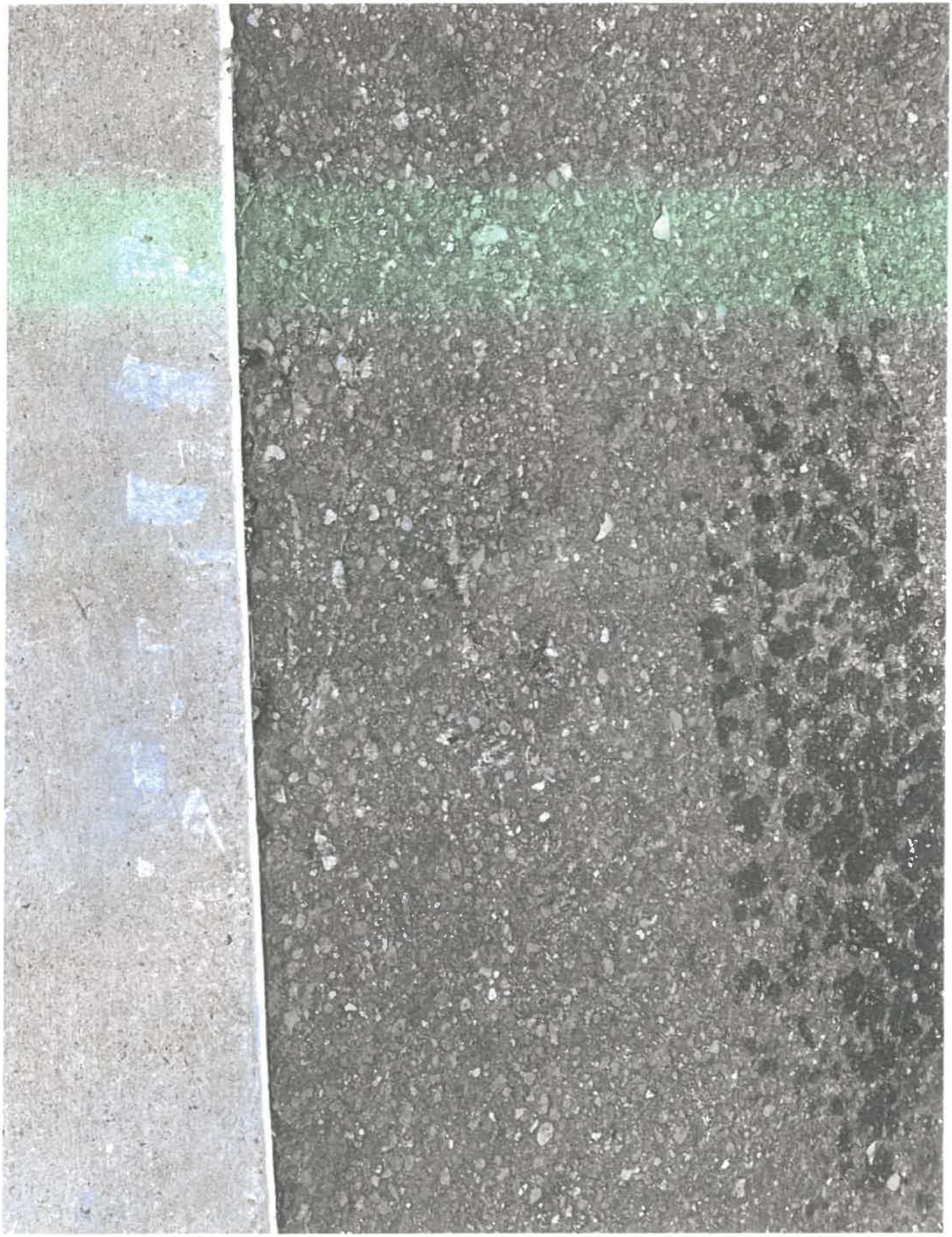
Best time to contact you: After 2:00 pm

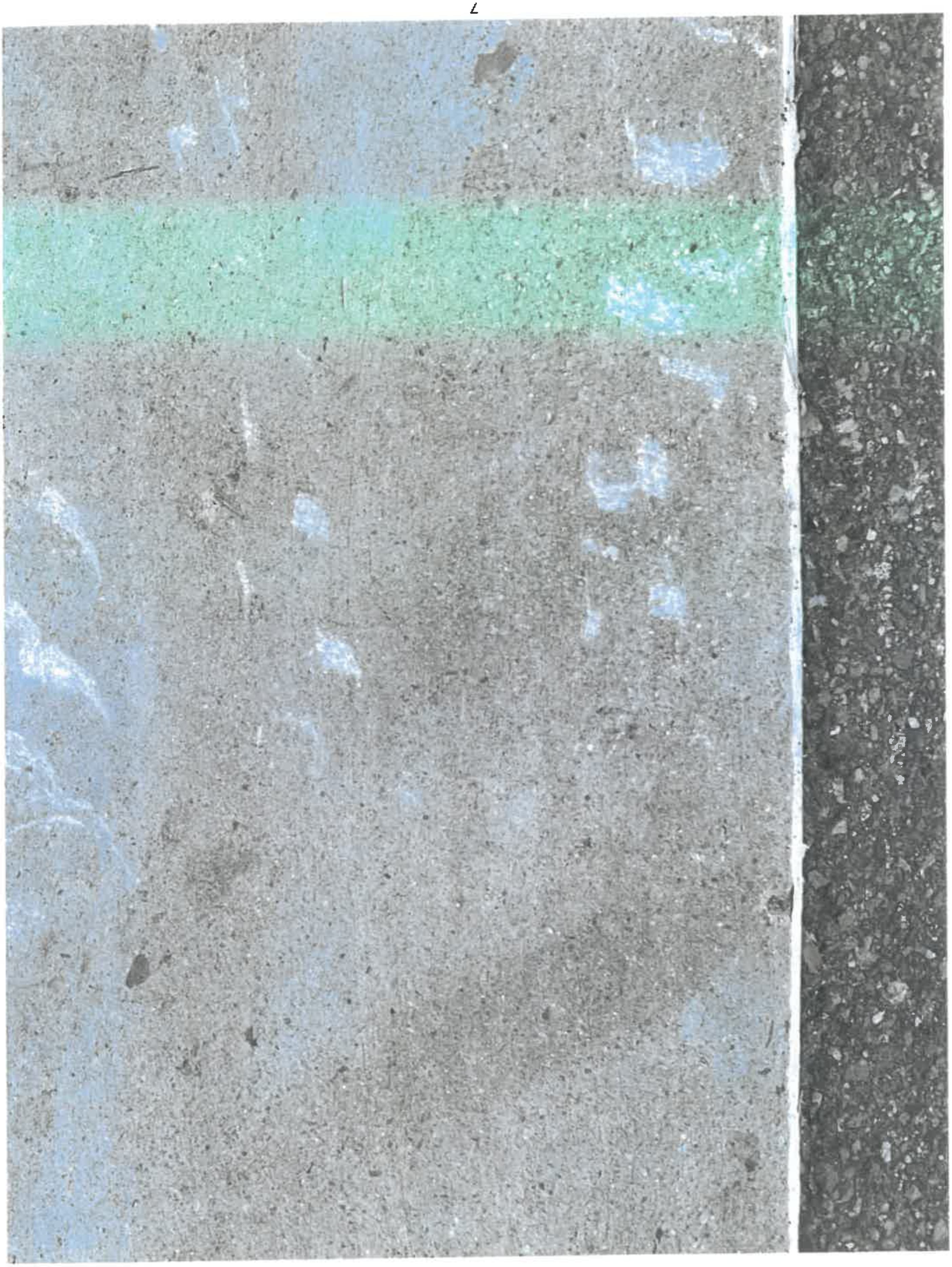
I have read the foregoing claim and know the contents thereof and certify that the same is true of my own knowledge except as to those matters which are here stated upon my information and belief and as to those matters I believe it to be true. I declare under penalty of perjury that the foregoing is true and correct.

Cory Lobato
Signature of Claimant or Authorized Representative

10/28/2025
Date

5





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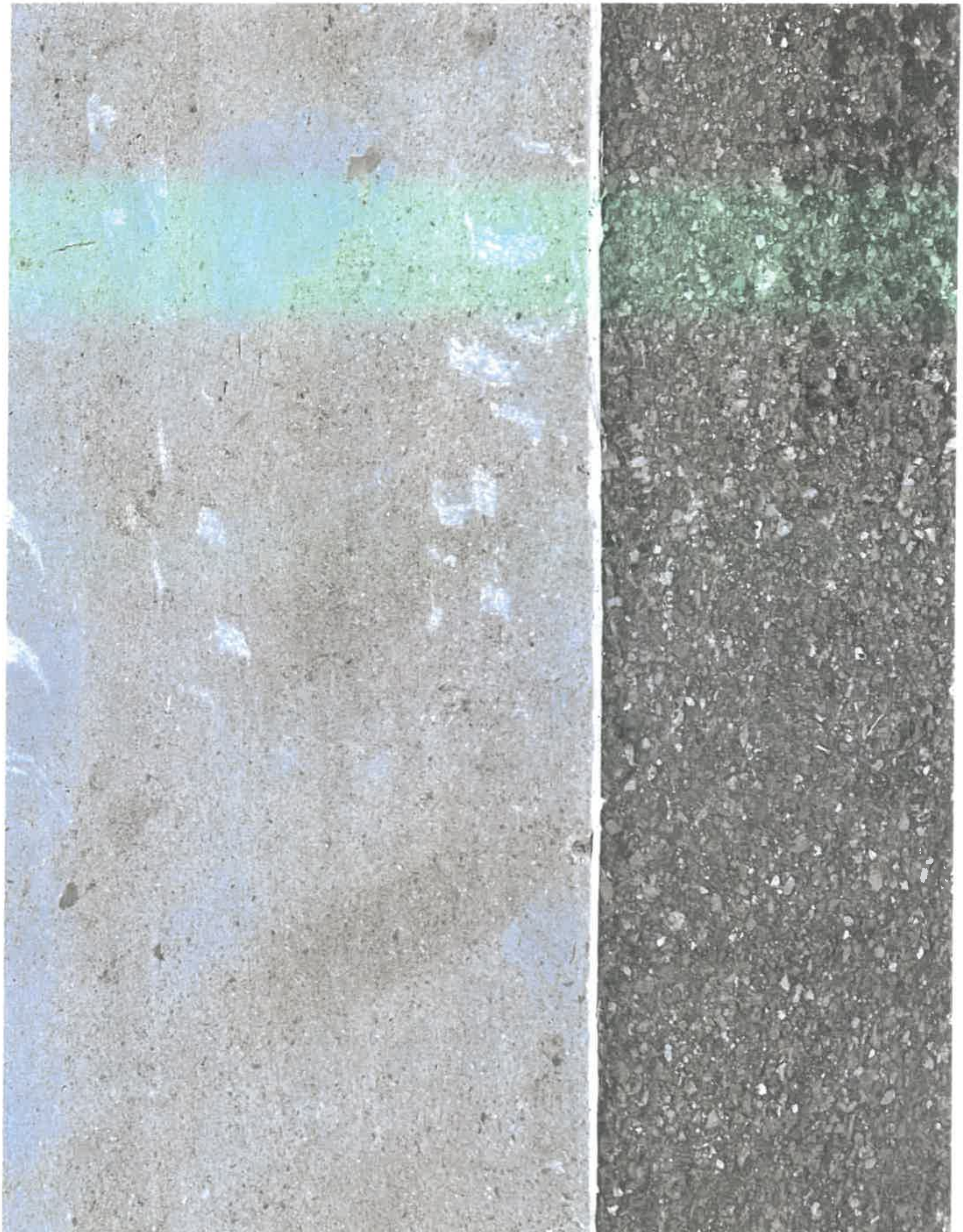

Kemper & Sons Masonry Inc.
PO Box 417
Zephyr Cove, NV 89448
+15305774589
kemper@kempermasonry.com

Masonry Estimate

KEMPER MASONRY
SOUTH LAKE TAHOE CA
CA.LIC # 799889 NV LIC# 0080356
www.kempermasonry.com

ADDRESS
Mr Cory Lobato
Samson Trust

MASONRY ESTIMATE #	DATE
2441	04/10/2026

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
05 Masonry	127 Cypress Lane Stateline NV89449	1	0.00	0.00
05 Masonry	Paver Damage Repair Repair includes removal of damaged pavers and replaced with new to match. Price includes labor and materials	1	550.00	550.00
	TOTAL			**$550.00**

Accepted By

Accepted Date

*This Estimate is valid on the day it is submitted. Pricing subject to change, please confirm before issuing a Contract.

**There will be a up to a 5% increase for Cold-Weather Procedures, if required.

Derek Dornbrook

From: Jaime Lopez [redacted]
Sent: Monday, July 6, 2026 1:54 PM
To: Derek Dornbrook; Chuck Zumpft
Subject: Re: Notice of Board Discussion – Property Damage Claim

Derek,

First, this alleged damage was not caused by Lopez Snow Removal. Second, this claim was dismissed by your staff in October 2025, as such we have no obligation to repair the alleged damage. In October 2025, shortly after this claim was filed, two or more District staff (Jeff Wood and Jeff Semas) conducted a site visit and claim investigation. Staff immediately notified Lopez Snow Removal, that the claim was illigitgate and a non issue, and "not to worry about it." This was further supported by Board member Ed Johns' statements during the January Board meeting effectively confirming that this was a non issue when raised by the homeowner. As such representation was made by your staff that this was dismissed, was never attributed to Lopez Snow Removal, and you did not raise it until April 30, 2026, well after the close of the claims period pursuant to our termination agreement, Lopez Snow Removal has no obligation to repair the alleged damage. Damage, which the District, by its own terms, has deemed illegitimate. Any future course to placate a disgruntled ratepayer is at the District's responsibility and expense.

Jaime

On Mon, Jul 6, 2026 at 1:02 PM Derek Dornbrook <derek@kgid.org> wrote:

> Jaime,
>
> I wanted to make you aware that the Kingsbury General Improvement District Board of Trustees has agendized discussion of a property damage claim involving alleged damage attributed to Lopez Snow Removal during the 2025–2026 snow removal season.
>
> The item is scheduled for the Board meeting on **Tuesday, July 14, 2026.**
>
> Because the matter may include discussion of the claim and the District's prior efforts to obtain a response from Lopez Snow Removal, I wanted to provide you with notice. If you wish to provide information or address the Board regarding the claim, you are welcome to attend the meeting or submit written comments in advance.

[redacted]

Regards,

Derek Dornbrook

General Manager

Kingsbury General Improvement District

Phone: *775-588-3548* **|** ***Fax:*** *775-588-3541*

Email: *derek@kgid.org*

www.kgid.org

160 Pine Ridge Dr. – P.O. Box 2220 Stateline, NV 89449

Office hours: *M–TH 7:00am-12:00pm and 12:30pm-4:30pm|Fri 7:00am-12:00pm and 12:30pm-3:30pm*

--
Jaime Lopez
(530) 539-4032

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #9

TITLE: APPROVAL OF LIST OF CLAIMS, JUNE 2026

MEETING DATE: July 14, 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 June 6, 2026, to June 30, 2026, from check number 66501 to 66600 for a total of $278,720.60.

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 June 2, 2026, to June 30, 2026

Fund(s) impacted by above action:

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

Bank Reconciliation

Board Audit

KINGSBURY GENERAL IMPROVEMENT DISTRICT
775-588-3548
WEB PAYMENTS AT WWW.KGID.ORG

User: BJohns
Printed: 07/02/2026 - 7:50AM
Date Range: **06/06/2026 - 06/30/2026**

Check No.	Fund Coade	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66501-66505	***Payroll***		***Transferred from Abila (see attached detail)***	***06/11/2026***		***$ 3,695.60***
66506-66516	***Payroll***		***Transferred from Abila (see attached detail)***	***06/12/2026***		***$ 24,819.39***
66517	Water Fund	Galaxy Tahoe LLC	Refund Check 002179-000, 305 GALAXY LANE #2	06/12/2026	184.61	
	Total for Check Number 66517:					**$ 184.61**
66518	Water Fund	Airgas USA, LLC	Acct. 3255567 Rent Liquid Ind Lg 190-300 Lt Nitro	06/12/2026	2,170.16	
	Total for Check Number 66518:					**$ 2,170.16**
66519	General Fund	Allison Mackenzie, Ltd	Union negotiations	06/12/2026	170.63	
66519	Water Fund	Allison Mackenzie, Ltd	Union negotiations	06/12/2026	787.50	
66519	Sewer Fund	Allison Mackenzie, Ltd	Union negotiations	06/12/2026	223.13	
66519	Snow Fund	Allison Mackenzie, Ltd	Union negotiations	06/12/2026	131.24	
	Total for Check Number 66519:					**$ 1,312.50**
66520	Water Fund	Galligan Living Trust 2017	Refund Check 003331-000, 28 BEACH CLUB DR. #403	06/12/2026	412.56	
	Total for Check Number 66520:					**$ 412.56**
66521	General Fund	Barton Healthcare System	Acct. 800002207 Visit 50759754 Gaughn Pre-Employment Drug Testin	06/12/2026	173.00	
	Total for Check Number 66521:					**$ 173.00**
66522	General Fund	Dowl, LLC	Engineering Services Operations Yard	06/12/2026	7,599.70	
66522	Water Fund	Dowl, LLC	Engineering Services Operations Yard	06/12/2026	34,420.14	
66522	Sewer Fund	Dowl, LLC	Engineering Services FY26 On-Call GIS	06/12/2026	27,991.31	
66522	Snow Fund	Dowl, LLC	Engineering Services Operations Yard	06/12/2026	356.60	
66522	Rental Fund	Dowl, LLC	Engineering General Services FY25/26	06/12/2026	1,027.50	
	Total for Check Number 66522:					**$ 71,395.25**
66523	General Fund	Employer Lynx, Inc.	Background Screening Seasonal Road May 2026	06/12/2026	38.00	
	Total for Check Number 66523:					**$ 38.00**
66524	General Fund	Flyers Energy LLC	Fuel Regular 53 Gal	06/12/2026	78.19	
66524	Water Fund	Flyers Energy LLC	Fuel Correction Regular -53 Gal	06/12/2026	625.51	
66524	Snow Fund	Flyers Energy LLC	Fuel Regular 47.3 Gal	06/12/2026	78.19	
	Total for Check Number 66524:					**$ 781.89**
66525	General Fund	Frontier Communications	775-588-1065-022924-5 160 Pineridge	06/12/2026	15.40	
66525	Water Fund	Frontier Communications	775-586-8471-100215-5 97 Beach Club	06/12/2026	752.34	
66525	Sewer Fund	Frontier Communications	775-588-2419-091195-5 Palisades	06/12/2026	784.15	
66525	Snow Fund	Frontier Communications	775-588-1065-022924-5 160 Pineridge	06/12/2026	15.40	
	Total for Check Number 66525:					**$ 1,567.29**
66526		**HD Supply, Inc**	**VOIDED**	**06/12/2026**	**0.00**	
66527	General Fund	Beatriz Hernandez	160 Pineridge 5 Cleanings May 2026	06/12/2026	125.00	
66527	Water Fund	Beatriz Hernandez	160 Pineridge 5 Cleanings May 2026	06/12/2026	1,500.00	
66527	Sewer Fund	Beatriz Hernandez	160 Pineridge 5 Cleanings May 2026	06/12/2026	750.00	
66527	Snow Fund	Beatriz Hernandez	160 Pineridge 5 Cleanings May 2026	06/12/2026	125.00	
	Total for Check Number 66527:					**$ 2,500.00**

Check No.	Fund Coade	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66528	Water Fund	Homeserve USA	Loss Insurance 05/26	06/12/2026	1,539.20	
	Total for Check Number 66528:					**$ 1,539.20**
66529	General Fund	Island Visions Inc	Window Cleaning 160 Pineridge	06/12/2026	18.00	
66529	Water Fund	Island Visions Inc	Window Cleaning 160 Pineridge	06/12/2026	216.00	
66529	Sewer Fund	Island Visions Inc	Window Cleaning 160 Pineridge	06/12/2026	108.00	
66529	Snow Fund	Island Visions Inc	Window Cleaning 160 Pineridge	06/12/2026	18.00	
66529	Rental Fund	Island Visions Inc	Window Cleaning 298 Kingsbury Grade	06/12/2026	360.00	
	Total for Check Number 66529:					**$ 720.00**
66530	General Fund	IUOE Stationary Engineers Lo39	Employee Union Dues 6/1/26	06/12/2026	157.63	
66530	Water Fund	IUOE Stationary Engineers Lo39	Employee Union Dues 6/1/26	06/12/2026	222.66	
66530	Sewer Fund	IUOE Stationary Engineers Lo39	Employee Union Dues 6/1/26	06/12/2026	74.62	
66530	Snow Fund	IUOE Stationary Engineers Lo39	Employee Union Dues 6/1/26	06/12/2026	123.26	
	Total for Check Number 66530:					**$ 578.17**
66531	Water Fund	Jacobs Engineering Group Inc.	Station 1 Scada Raw Water Pump 3 Network com fail, Ozon Gen 2 Fe	06/12/2026	6,250.00	
	Total for Check Number 66531:					**$ 6,250.00**
66532	General Fund	Konica Minolta Premier Finance	Acct. 3691777720 Copier Lease 6/2026	06/12/2026	21.58	
66532	Water Fund	Konica Minolta Premier Finance	Acct. 3691777720 Copier Lease 6/2026	06/12/2026	258.94	
66532	Sewer Fund	Konica Minolta Premier Finance	Acct. 3691777720 Copier Lease 6/2026	06/12/2026	129.47	
66532	Snow Fund	Konica Minolta Premier Finance	Acct. 3691777720 Copier Lease 6/2026	06/12/2026	21.58	
	Total for Check Number 66532:					**$ 431.57**
66533	Water Fund	Linde Gas & Equipment Inc.	Acct. 71572887 Industrial Acetylene Ind High Pressure	06/12/2026	230.01	
	Total for Check Number 66533:					**$ 230.01**
66534	Water Fund	Jonathan Blake Manosh	Refund Check 002047-000, 771 NORTH BOWL #B	06/12/2026	181.27	
	Total for Check Number 66534:					**$ 181.27**
66535	General Fund	Meeks Building Center	160 Pineridge plunger 6" drain.	06/12/2026	0.33	
66535	Water Fund	Meeks Building Center	160 Pineridge plunger 6" drain.	06/12/2026	3.91	
66535	Sewer Fund	Meeks Building Center	160 Pineridge plunger 6" drain.	06/12/2026	1.94	
66535	Snow Fund	Meeks Building Center	160 Pineridge plunger 6" drain.	06/12/2026	0.33	
	Total for Check Number 66535:					**$ 6.51**
66536	General Fund	Minden Lawyers, LLC	Legal Fees May 2026	06/12/2026	62.50	
66536	Water Fund	Minden Lawyers, LLC	Legal Fees May 2026	06/12/2026	1,150.00	
66536	Sewer Fund	Minden Lawyers, LLC	Legal Fees May 2026	06/12/2026	525.00	
66536	Snow Fund	Minden Lawyers, LLC	Legal Fees May 2026	06/12/2026	62.50	
66536	Rental Fund	Minden Lawyers, LLC	Legal Fees May 2026	06/12/2026	700.00	
	Total for Check Number 66536:					**$ 2,500.00**
66537	Rental Fund	Pamela Joanne Nance	298 Kingsbury Grade 5 cleanings	06/12/2026	1,000.00	
	Total for Check Number 66537:					**$ 1,000.00**
66538	General Fund	Nevada News Group	Ad #61668 Notice of Public Hearing Record Courier 5/9/26	06/12/2026	4.99	
66538	Water Fund	Nevada News Group	Ad #61668 Notice of Public Hearing Record Courier 5/9/26	06/12/2026	270.34	
66538	Sewer Fund	Nevada News Group	Ad #61775 Notice of Public Hearing Rate Increase NAP 5/13/26	06/12/2026	240.43	
66538	Snow Fund	Nevada News Group	Ad #61668 Notice of Public Hearing Record Courier 5/9/26	06/12/2026	4.99	
	Total for Check Number 66538:					**$ 520.75**
66539	General Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines 06/2026	06/12/2026	13.09	
66539	Water Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines 06/2026	06/12/2026	157.08	
66539	Sewer Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines 06/2026	06/12/2026	78.54	
66539	Snow Fund	Nextiva, Inc.	Acct. 3680856 District Office Phone Lines 06/2026	06/12/2026	13.09	
	Total for Check Number 66539:					**$ 261.80**

Check No.	Fund Coade	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66540	General Fund	Public Employees Benefit Prog	Acct. 360 Medical Insurance Hughes 5/26	06/12/2026	1,847.03	
66540	Water Fund	Public Employees Benefit Prog	Acct. 360 Medical Insurance Hughes 5/26	06/12/2026	3,125.77	
66540	Sewer Fund	Public Employees Benefit Prog	Acct. 360 Medical Insurance Brewer, Dornbrook & Moss	06/12/2026	1,354.24	
66540	Snow Fund	Public Employees Benefit Prog	Acct. 360 Medical Insurance Brewer, Dornbrook & Hughes	06/12/2026	1,318.87	
	Total for Check Number 66540:					**$ 7,645.91**
66541	Sewer Fund	Pye-Barker Fire & Safety	313 Market St. Panels phone line only has 17vdc KGID contact pho	06/12/2026	204.95	
	Total for Check Number 66541:					**$ 204.95**
66542	Water Fund	Dennis & Michele Raggi	Refund Deposit Permit #2023-15 (2024-6) 484 Laurel Ln	06/12/2026	1,488.00	
66542	Sewer Fund	Dennis & Michele Raggi	Refund Deposit Permit #2023-15 (2024-6) 484 Laurel Ln	06/12/2026	1,488.00	
	Total for Check Number 66542:					**$ 2,976.00**
66543	Water Fund	Round Hill General Impr Dist	Commercial Consumption Dorla Ct. 4/30 to 5/2926	06/12/2026	1,525.20	
	Total for Check Number 66543:					**$ 1,525.20**
66544	Water Fund	Jeffry & Kevin Seid	Refund Check 002060-000, 759 BOULDER CT. #A	06/12/2026	181.70	
	Total for Check Number 66544:					**$ 181.70**
66545	Water Fund	SGS Silver State Laboratories	Coliforms-QT & Coliforms-P/A	06/12/2026	351.00	
	Total for Check Number 66545:					**$ 351.00**
66546	General Fund	South Lake Tahoe Ace Hardware	Roads Ace Bar & Chain Oil	06/12/2026	24.99	
66546	Sewer Fund	South Lake Tahoe Ace Hardware	Sewer System HASP FXD Stpl Dbl 3-1/4ZN, Padlock Com 2", 4-Dial C	06/12/2026	113.43	
	Total for Check Number 66546:					**$ 138.42**
66547	General Fund	South Tahoe Refuse	Acct. 10-41521 5 160 Pineridge Trash Service May 26	06/12/2026	49.52	
66547	Water Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade Trash Service May 2026	06/12/2026	206.37	
66547	Sewer Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade Trash Service May 2026	06/12/2026	94.36	
66547	Snow Fund	South Tahoe Refuse	Acct. 10-32535 6 801 Kingsbury Grade Trash Service May 2026	06/12/2026	23.07	
66547	Rental Fund	South Tahoe Refuse	Acct. 10-41521 5 298 Kingsbury May 26	06/12/2026	285.18	
	Total for Check Number 66547:					**$ 658.50**
66548	General Fund	Stationary Engineers Local 39	Local 39 Employees Health/Life Premiums 7/1/26	06/12/2026	5,427.00	
66548	Water Fund	Stationary Engineers Local 39	Local 39 Employees Health/Life Premiums 7/1/26	06/12/2026	9,380.00	
66548	Sewer Fund	Stationary Engineers Local 39	Local 39 Employees Health/Life Premiums 7/1/26	06/12/2026	2,412.00	
66548	Snow Fund	Stationary Engineers Local 39	Local 39 Employees Health/Life Premiums 7/1/26	06/12/2026	4,221.00	
	Total for Check Number 66548:					**$ 21,440.00**
66549	General Fund	Summit Fire & Security	160 Pineridge Annual Fire Sprinkler inspection.	06/12/2026	32.25	
66549	Water Fund	Summit Fire & Security	160 Pineridge Annual Fire Sprinkler inspection.	06/12/2026	387.00	
66549	Sewer Fund	Summit Fire & Security	160 Pineridge Annual Fire Sprinkler inspection.	06/12/2026	193.50	
66549	Snow Fund	Summit Fire & Security	160 Pineridge Annual Fire Sprinkler inspection.	06/12/2026	32.25	
	Total for Check Number 66549:					**$ 645.00**
66550	Water Fund	Summit Plumbing LLC	Market St Assist locating & prepping pipe for repair.	06/12/2026	5,662.42	
66550	Sewer Fund	Summit Plumbing LLC	Sewer Pump Station Maintenance 06/26	06/12/2026	8,040.92	
	Total for Check Number 66550:					**$ 13,703.34**
66551	General Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent May 26	06/12/2026	12.00	
66551	Water Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent May 26	06/12/2026	12.00	
66551	Sewer Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent May 26	06/12/2026	3.00	
66551	Snow Fund	Tahoe Basin Container	Acct. 50-6791 3 801 Kingsbury Grade Bear Proof Rent May 26	06/12/2026	3.00	
	Total for Check Number 66551:					**$ 30.00**
66552	Water Fund	Tahoe Pool Service	Stations 3 &5 Liquid Chlorine 4 cases	06/12/2026	258.00	
	Total for Check Number 66552:					**$ 258.00**

Check No.	Fund Coade	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66553	General Fund	Tech Tastic LLC	Managed Services Suite 06/26	06/12/2026	72.28	
66553	Water Fund	Tech Tastic LLC	Managed Services Suite 06/26	06/12/2026	867.38	
66553	Sewer Fund	Tech Tastic LLC	Managed Services Suite 06/26	06/12/2026	433.69	
66553	Snow Fund	Tech Tastic LLC	Managed Services Suite 06/26	06/12/2026	72.28	
	Total for Check Number 66553:					**$ 1,445.63**
66554	Water Fund	Transene Company Inc.	Station 1 Acetate Buffer Solutions qty. 3	06/12/2026	738.96	
	Total for Check Number 66554:					**$ 738.96**
66555	Water Fund	Trojan Technologies Corp	Station 1 UV Solution & Cleaner	06/12/2026	321.71	
	Total for Check Number 66555:					**$ 321.71**
66556	General Fund	US Bank Visa Rewards	LS Staples Return 6"X9" Envelopes	06/12/2026	820.61	
66556	Water Fund	US Bank Visa Rewards	LS Amazon Sales Order Books Carbonless	06/12/2026	1,745.80	
66556	Sewer Fund	US Bank Visa Rewards	LS Dollar Tree Candy & Dish Sponges	06/12/2026	123.34	
66556	Snow Fund	US Bank Visa Rewards	JW AT&T Phone Case	06/12/2026	56.45	
	Total for Check Number 66556:					**$ 2,746.20**
66557	General Fund	Verizon Wireless	Monthly GPS Services May 2026	06/12/2026	13.74	
66557	Water Fund	Verizon Wireless	Monthly GPS Services May 2026	06/12/2026	96.65	
66557	Sewer Fund	Verizon Wireless	Monthly GPS Services May 2026	06/12/2026	11.37	
66557	Snow Fund	Verizon Wireless	Monthly GPS Services MEI Snow Equipment May 2026	06/12/2026	105.64	
	Total for Check Number 66557:					**$ 227.40**
66558	Water Fund	Zen Vibes Trust 2024	Refund Account 1814 331 Tramway B-16 overpaid/closed escrow 5/29	06/12/2026	13.54	
66558	Sewer Fund	Zen Vibes Trust 2024	Refund Account 1814 331 Tramway B-16 overpaid/closed escrow 5/29	06/12/2026	9.94	
66558	Snow Fund	Zen Vibes Trust 2024	Refund Account 1814 331 Tramway B-16 overpaid/closed escrow 5/29	06/12/2026	4.36	
	Total for Check Number 66558:					**$ 27.84**
66559-66570	***Payroll***		***Transferred from Abila (see attached detail)***	***06/26/2026***		***$ 26,995.16***
66571	General Fund	AFLAC	Acct. FA935 Life Insurance Dornbrook, Johns, McCoy, Moss, Stanto	06/30/2026	105.17	
66571	Water Fund	AFLAC	Acct. FA935 Life Insurance Dornbrook, Johns, McCoy, Moss, Stanto	06/30/2026	310.72	
66571	Sewer Fund	AFLAC	Acct. FA935 Life Insurance Dornbrook, Johns, McCoy, Moss, Stanto	06/30/2026	137.08	
66571	Snow Fund	AFLAC	Acct. FA935 Life Insurance Dornbrook, Johns, McCoy, Stanton, Woo	06/30/2026	70.13	
	Total for Check Number 66571:					**$ 623.10**
66572	General Fund	Applied Pavement Technology, Inc.	ATSSA Flagger Certification Wood, Hughes, Moss, Gaughan, Mortens	06/30/2026	255.00	
66572	Water Fund	Applied Pavement Technology, Inc.	ATSSA Flagger Certification Wood, Hughes, Moss, Gaughan, Mortens	06/30/2026	255.00	
	Total for Check Number 66572:					**$ 510.00**
66573	Water Fund	Batteries Plus Bulbs #350	Station 2 12V 12AH Lead Duracell	06/30/2026	47.95	
	Total for Check Number 66573:					**$ 47.95**
66574	Water Fund	Judith Brewer	JB Reimbursement for mileage Deposition for Fire Hydrant	06/30/2026	75.40	
	Total for Check Number 66574:					**$ 75.40**
66575	General Fund	Cash	Brandy Johns Reimburse over withheld Union Dues	06/30/2026	6.50	
66575	Water Fund	Cash	Brandy Johns Reimburse over withheld Union Dues	06/30/2026	15.86	
66575	Sewer Fund	Cash	Brandy Johns paid for postage personal use.	06/30/2026	2.17	
66575	Snow Fund	Cash	Brandy Johns paid for postage personal use.	06/30/2026	4.87	
	Total for Check Number 66575:					**$ 29.40**
66576	Water Fund	Charter Communitations	Acct. 8411100140031448 169 Terrace View	06/30/2026	628.95	
	Total for Check Number 66576:					**$ 628.95**

Check No.	Fund Coade	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66577	General Fund	Cities Digital, Inc	Laserfiche Cloud Starter User 6/1/26 to 12/31/26	06/30/2026	18.64	
66577	Water Fund	Cities Digital, Inc	Laserfiche Cloud Starter User 6/1/26 to 12/31/26	06/30/2026	223.70	
66577	Sewer Fund	Cities Digital, Inc	Laserfiche Cloud Starter User 6/1/26 to 12/31/26	06/30/2026	111.85	
66577	Snow Fund	Cities Digital, Inc	Laserfiche Cloud Starter User 6/1/26 to 12/31/26	06/30/2026	18.64	
	Total for Check Number 66577:					**$ 372.83**
66578	General Fund	First Advantage Corporation	Random Drug Testing Moss	06/30/2026	95.12	
66578	Water Fund	First Advantage Corporation	Random Drug Testing Moss	06/30/2026	48.27	
66578	Sewer Fund	First Advantage Corporation	Random Drug Testing Moss	06/30/2026	5.68	
66578	Snow Fund	First Advantage Corporation	Pre-Employment Drug Testing Hughes	06/30/2026	21.30	
	Total for Check Number 66578:					**$ 170.37**
66579	Sewer Fund	Frontier Communications	775-588-4482-052798-5 Market	06/30/2026	52.99	
	Total for Check Number 66579:					**$ 52.99**
66580	Water Fund	HD Supply, Inc	Acct. 19703 Tank 10B Submerse Transmitter	06/30/2026	836.50	
	Total for Check Number 66580:					**$ 836.50**
66581	General Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings 06/2026	06/30/2026	100.00	
66581	Water Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings 06/2026	06/30/2026	1,200.00	
66581	Sewer Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings 06/2026	06/30/2026	600.00	
66581	Snow Fund	Beatriz Hernandez	160 Pineridge 4 Cleanings 06/2026	06/30/2026	100.00	
	Total for Check Number 66581:					**$ 2,000.00**
66582	General Fund	Dallas Hughes	Reimbursement for Amazon receipt Steel Toe Workboot	06/30/2026	357.85	
66582	Water Fund	Dallas Hughes	Reimbursement for Shopify receipt Overalls and Werkbib	06/30/2026	68.16	
66582	Snow Fund	Dallas Hughes	Reimbursement for Amazon receipt Steel Toe Work boot	06/30/2026	255.61	
	Total for Check Number 66582:					**$ 681.62**
66583	Water Fund	Kingsbury Automotive & Supply	Shop 2 Cycle Oil qty 2	06/30/2026	40.57	
	Total for Check Number 66583:					**$ 40.57**
66584	Water Fund	Linde Gas & Equipment Inc.	Acct. 75437077 Station 1 Liquid Oxygen NSF60 1,392 CCF.	06/30/2026	11,632.39	
	Total for Check Number 66584:					**$ 11,632.39**
66585	General Fund	Messing Adam Jasmine & Shore LLP	Legal Fees	06/30/2026	14.74	
66585	Water Fund	Messing Adam Jasmine & Shore LLP	Legal Fees	06/30/2026	176.87	
66585	Sewer Fund	Messing Adam Jasmine & Shore LLP	Legal Fees	06/30/2026	88.43	
66585	Snow Fund	Messing Adam Jasmine & Shore LLP	Legal Fees	06/30/2026	14.74	
	Total for Check Number 66585:					**$ 294.78**
66586	General Fund	NV Energy	1000044086803270814 801 Kingsbury Grade Unit Lights	06/30/2026	74.46	
66586	Water Fund	NV Energy	1000044086803320239 698 Kingsbury Grade Unit NTFRS	06/30/2026	14,437.16	
66586	Sewer Fund	NV Energy	1000044086803274204 Galaxy Ln Pump	06/30/2026	1,285.68	
66586	Snow Fund	NV Energy	1000044086808604306 160 Pineridge Dr	06/30/2026	27.17	
66586	Rental Fund	NV Energy	1000044086803297460 298 Kingsbury Grade Apt B-Up	06/30/2026	352.26	
	Total for Check Number 66586:					**$ 16,176.73**
66587	General Fund	Pers Administrative Fund	Employee and Employer PERS Contributions 6/2026	06/30/2026	4,758.72	
66587	Water Fund	Pers Administrative Fund	Employee and Employer PERS Contributions 6/2026	06/30/2026	13,776.89	
66587	Sewer Fund	Pers Administrative Fund	Employee and Employer PERS Contributions 6/2026	06/30/2026	4,548.61	
66587	Snow Fund	Pers Administrative Fund	Employee and Employer PERS Contributions 6/2026	06/30/2026	3,531.06	
	Total for Check Number 66587:					**$ 26,615.28**
66588	General Fund	Pye-Barker Fire & Safety	160 Palisades Pump Panel not communicating, low battery, replace	06/30/2026	221.33	
66588	Water Fund	Pye-Barker Fire & Safety	Easy St Pump Phone line dead. System powered down repowered up.	06/30/2026	221.33	
	Total for Check Number 66588:					**$ 442.66**

Check No.	Fund Coade	Vendor/Employee	Transaction Description	Date	By Fund Amount	Total Amount
66589	Water Fund	Timothy Roberts	TR Reimbursement for over withheld union dues 4/7/26.	06/30/2026	42.69	
	Total for Check Number 66589:					**$ 42.69**
66590	Water Fund	SGS Silver State Laboratories	Coliforms-QT	06/30/2026	526.00	
	Total for Check Number 66590:					**$ 526.00**
66591	General Fund	Shred-It	Acct. 3001186388 5/20/26 Shred	06/30/2026	2.63	
66591	Water Fund	Shred-It	Acct. 3001186388 5/20/26 Shred	06/30/2026	31.61	
66591	Sewer Fund	Shred-It	Acct. 3001186388 5/20/26 Shred	06/30/2026	15.82	
66591	Snow Fund	Shred-It	Acct. 3001186388 5/20/26 Shred	06/30/2026	2.63	
	Total for Check Number 66591:					**$ 52.69**
66592	Water Fund	South Lake Tahoe Ace Hardware	Shop 165'x.105 Serrated Trimmer Line & oil 2 cycle	06/30/2026	29.98	
	Total for Check Number 66592:					**$ 29.98**
66593	General Fund	Southwest Gas Corporation	910000799713 160 Pine Ridge Dr	06/30/2026	4.55	
66593	Water Fund	Southwest Gas Corporation	910000561180 5 Kimberly Brooke Ln Pump	06/30/2026	284.62	
66593	Sewer Fund	Southwest Gas Corporation	910000799713 160 Pine Ridge Dr	06/30/2026	27.30	
66593	Snow Fund	Southwest Gas Corporation	910000799713 160 Pine Ridge Dr	06/30/2026	4.55	
66593	Rental Fund	Southwest Gas Corporation	910000799716 298 Kingsbury Dir	06/30/2026	154.98	
	Total for Check Number 66593:					**$ 476.00**
66594	General Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 05/26	06/30/2026	0.81	
66594	Water Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 05/26	06/30/2026	9.75	
66594	Sewer Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 05/26	06/30/2026	4.88	
66594	Snow Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 05/26	06/30/2026	0.81	
66594	Rental Fund	Tahoe Basin Container	Acct. 50-9256 4 160 Pine Ridge/298 Kingsbury Bear Proof 05/26	06/30/2026	16.25	
	Total for Check Number 66594:					**$ 32.50**
66595	Water Fund	Tahoe Pool Service	Stations 3 & 5 Liquid Chlorine qty 4 cases.	06/30/2026	451.50	
	Total for Check Number 66595:					**$ 451.50**
66596	General Fund	Tech Tastic LLC	Computer Hardware upgrade cost & review 6.75 hrs	06/30/2026	52.31	
66596	Water Fund	Tech Tastic LLC	Computer Hardware upgrade cost & review 6.75 hrs	06/30/2026	627.75	
66596	Sewer Fund	Tech Tastic LLC	Computer Hardware upgrade cost & review 6.75 hrs	06/30/2026	313.88	
66596	Snow Fund	Tech Tastic LLC	Computer Hardware upgrade cost & review 6.75 hrs	06/30/2026	52.31	
	Total for Check Number 66596:					**$ 1,046.25**
66597	Water Fund	Thunderbird Communications Inc	Scada System Add Auto Dialer at the FIU location	06/30/2026	6,478.45	
	Total for Check Number 66597:					**$ 6,478.45**
66598	General Fund	US Bank Visa Rewards	JB Port of Subs 5/21/26 Board Meeting Sandwiches	06/30/2026	75.69	
66598	Water Fund	US Bank Visa Rewards	JB Port of Subs 5/21/26 Board Meeting Sandwiches	06/30/2026	364.08	
66598	Sewer Fund	US Bank Visa Rewards	JB Zoom Monthly Calendar 6/26	06/30/2026	47.47	
66598	Snow Fund	US Bank Visa Rewards	JB Summit Pest Management 160 Pineridge	06/30/2026	56.33	
	Total for Check Number 66598:					**$ 543.57**
66599	General Fund	Kingsbury Automotive & Supply	Truck #1332 Lube, Oil, & Filter	06/30/2026	10.34	
66599	Water Fund	Kingsbury Automotive & Supply	Truck #1332 Lube, Oil, & Filter	06/30/2026	82.70	
66599	Snow Fund	Kingsbury Automotive & Supply	Truck #1332 Lube, Oil, & Filter	06/30/2026	10.34	
	Total for Check Number 66599:					**$ 103.38**
66600	General Fund	US Bank Visa Rewards	BM Air Filter 160 Pineridge 16x22x1	06/30/2026	83.92	
66600	Water Fund	US Bank Visa Rewards	SM Safeway Purified Water & Handwash Refill	06/30/2026	1,688.10	
66600	Sewer Fund	US Bank Visa Rewards	JB Port of Subs Sandwiches board meeting 6/11/26.	06/30/2026	319.68	
66600	Snow Fund	US Bank Visa Rewards	JB Zoom Workplace Pro Annual 7/1/26-4/30/27	06/30/2026	83.92	
	Total for Check Number 66600:					**$ 2,175.62**
Total Springbrook Checks & Grand Total All Checks:					**$223,210.45**	**$278,720.60**

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS

From 6/6/2026 Through 6/30/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66501	6/11/2026	JESSICA GRIME	Employee: GRIME; Pay Date: 6/11/2026	739.12
66502	6/11/2026	EDWARD J. JOHNS	Employee: JOHNSE; Pay Date: 6/11/2026	739.12
66503	6/11/2026	JOHN L. SHEARER	Employee: SHEARE; Pay Date: 6/11/2026	739.12
66504	6/11/2026	SARA NELSON	Employee: SNELSO; Pay Date: 6/11/2026	739.12
66505	6/11/2026	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 6/11/2026	739.12
66506	6/12/2026	JUDITH BREWER	Employee: BREWER; Pay Date: 6/12/2026	2,323.83
66507	6/12/2026	AUSTIN CHESNESS	Employee: CHESNE; Pay Date: 6/12/2026	1,542.52
66508	6/12/2026	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 6/12/2026	3,839.41
66509	6/12/2026	DANIEL GAUGHAN	Employee: GAUGHA; Pay Date: 6/12/2026	1,530.56
66510	6/12/2026	DALLAS E. HUGHES	Employee: HUGH; Pay Date: 6/12/2026	1,559.18
66511	6/12/2026	BRANDY JOHNS	Employee: JOHNS; Pay Date: 6/12/2026	2,313.19
66512	6/12/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 6/12/2026	1,626.96
66513	6/12/2026	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 6/12/2026	3,530.78
66514	6/12/2026	BYRAN D. MOSS	Employee: MOSS; Pay Date: 6/12/2026	2,818.53
66515	6/12/2026	LEIGH C. STANTON	Employee: STANTO; Pay Date: 6/12/2026	1,456.65
66516	6/12/2026	JEFF T. WOOD	Employee: WOOD; Pay Date: 6/12/2026	2,277.78
66559	6/26/2026	JUDITH BREWER	Employee: BREWER; Pay Date: 6/26/2026	2,323.83
66560	6/26/2026	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 6/26/2026	3,839.41
66561	6/26/2026	BYRAN D. MOSS	Employee: MOSS; Pay Date: 6/26/2026	3,008.76
66562	6/26/2026	BRANDY JOHNS	Employee: JOHNS; Pay Date: 6/26/2026	2,493.02
66563	6/26/2026	MICHELLE M. MCCOY	Employee: MCCOY; Pay Date: 6/26/2026	1,626.96
66564	6/26/2026	LEIGH C. STANTON	Employee: STANTO; Pay Date: 6/26/2026	1,456.65
66565	6/26/2026	AUSTIN CHESNESS	Employee: CHESNE; Pay Date: 6/26/2026	1,530.15
66566	6/26/2026	DANIEL GAUGHAN	Employee: GAUGHA; Pay Date: 6/26/2026	1,530.14
66567	6/26/2026	DALLAS E. HUGHES	Employee: HUGH; Pay Date: 6/26/2026	1,559.18
66568	6/26/2026	JEFF T. WOOD	Employee: WOOD; Pay Date: 6/26/2026	2,075.86
66569	6/26/2026	GREG MELANDOW	Employee: MELAND; Pay Date: 6/26/2026	2,290.13

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS

From 6/6/2026 Through 6/30/2026

Check Number	Check Date	Payee	Transaction Description	Check Amount
66570	6/26/2026	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 6/26/2026	3,261.07
Report Total				55,510.15

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #10

TITLE: REVIEW AND RECEIVE QUARTERLY FINANCIAL STATEMENTS JANUARY- MARCH 2026

MEETING DATE: July 14, 2026

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION: Review and file financial statements January-March 2026 (not an action item)

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

INCLUDED:

A. Financial Statements January-March 2026

Fund impacted by the above action:

( ) All Funds	**(X)** Not a Budget Item
( ) Water Fund	( ) Sewer Fund
( ) General Fund	( ) Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

JANUARY 2026

CASH POSITION

REVENUE & EXPENDITURES BY FUND

REVENUE & EXPENDITURES COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT

CASH POSITION

JANUARY 2026

GENERAL	49%
WATER	26%
SEWER	20%
SNOW	5%

FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE
GENERAL FUND	$ 8,882,759.25	$ 107,109.77	$ (259.79)	$ 153,796.02	$ (23,651.91)	$ 9,119,753.34
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 481,728.45	$ 12,905.06	$ -	$ -	$ -	$ 494,633.51
GENERAL INVESTMENT	$ 280,915.78	$ (120,014.83)	$ -	$ 5,058.82	$ -	$ 165,959.77
GF TOTAL	**$ 9,645,403.48**					**$ 9,780,346.62**
WATER FUND	$ 3,781,175.74	$ (158,337.03)	$ 420.25	$ 454,149.73	$ (99,591.93)	$ 3,977,816.76
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 763,982.54	$ 16,629.40	$ -	$ -	$ -	$ 780,611.94
WATER INVESTMENT	$ 309,634.45	$ (76,551.70)	$ -	$ 3,121.38	$ -	$ 236,204.13
KGID/TRPA RESTRICTED *(STATION 4 BMPS)*	$ 45,430.00	$ -	$ -	$ -	$ -	$ 45,430.00
DIST DEBT RESERVE	$ 228,691.65	$ 73,021.61	$ -	$ -	$ (228,691.65)	$ 73,021.61
TREAT DEBT RESERVE	$ 592,179.11	$ 110,856.77	$ -	$ -	$ (592,179.11)	$ 110,856.77
CAP IMPROV. RESERVE	$ 42,468.92	$ 34,380.95	$ -	$ -	$ -	$ 76,849.87
WF TOTAL	**$ 5,763,562.41**					**$ 5,300,791.08**
SEWER FUND	$ 4,328,217.23	$ 52,843.82	$ (44.35)	$ 176,686.95	$ (283,654.01)	$ 4,274,049.64
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 20,507.96	$ 672.81	$ -	$ -	$ -	$ 21,180.77
SEWER INVESTMENT	$ 158,934.55	$ (53,516.63)		$ 2,045.04	$ -	$ 107,462.96
SF TOTAL	**$ 4,507,659.74**					**$ 4,402,693.37**
SNOW REV. FUND	$ 701,887.03	$ (1,464.89)	$ (116.11)	$ 75,040.76	$ (143,258.98)	$ 632,087.81
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 246,027.39	$ 6,732.41	$ -	$ -	$ -	$ 252,759.80
SNOW INVESTMENT	$ 7,782.85	$ (5,267.52)	$ -	$ 538.13	$ -	$ 3,053.46
SNOW TOTAL	**$ 955,697.27**					**$ 887,901.07**
298 KINGSBURY GRADE RENTAL	$ 302,571.69	$ -	$ -	$ 18,252.24	$ (1,719.21)	$ 319,104.72
80 RENTAL TOTAL	**$ 302,571.69**					**$ 319,104.72**
GRAND TOTALS	**$ 21,174,894.59**	**$ (0.00)**	**$ (0.00)**	**$ 888,689.07**	**$ (1,372,746.80)**	**$ 20,690,836.86**
CHECKING						
US BANK	$ 518,384.73	$ 55,350.68		$ 812,001.93	$ (551,876.04)	$ 833,861.30
	$ -	$ -		$ -	$ -	$ -
MORTON CAPITAL MMA 3.5%	$ 7,267.63	$ (5,350.68)		$ 10,763.37	$ -	$ 12,680.32
4.25% FIRST FNDTN BANK	$ 250,000.00	$ -				$ 250,000.00
4.20% CIVISTA BANK	$ 250,000.00	$ (250,000.00)				$ -
4.00% NORTHEAST BANK CD	$ 250,000.00	$ -				$ 250,000.00
	$ -	$ -				$ -
	$ -	$ -				$ -
	$ -	$ -				$ -
LOCAL GOVT POOLED 3.9197096%	$ 19,899,242.23	$ 200,000.00		$ 65,923.77	$ (820,870.76)	$ 19,344,295.24
GRAND TOTALS	**$ 21,174,894.59**	**$ -**	**$ -**	**$ 888,689.07**	**$ (1,372,746.80)**	**$ 20,690,836.86**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	*NOTES*
REVENUES										
TAXES										
ADVALOREM TAXES	105,528.54	103,632.00	1,896.54	537,728.40	552,703.00	(14,974.60)	690,878.00	153,149.60	22.17%	
PERSONAL PROPERTY TAX	2,037.40	20.00	2,017.40	2,044.54	95.00	1,949.54	6,667.00	4,622.46	69.33%	
ADVALOREM MAKE-UP	90,086.67	88,467.00	1,619.67	459,044.34	471,826.00	(12,781.66)	589,783.00	130,738.66	22.17%	
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	468,704.81	468,704.00	0.81	803,494.00	334,789.19	41.67%	
Total TAXES	**264,610.44**	**259,077.00**	**5,533.44**	**1,467,522.09**	**1,493,328.00**	**(25,805.91)**	**2,090,822.00**	**623,299.91**	**29.81%**	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	30,032.90	25,960.00	4,072.90	234,605.90	181,720.00	52,885.90	311,520.00	76,914.10	24.69%	*Budget @ 37% allocation change per cash position 6/30/25 to 47%.*
OTHER REVENUE	0.00	83.00	(83.00)	0.00	584.00	(584.00)	1,000.00	1,000.00	100.00%	
Total MISCELLANEOUS	**30,032.90**	**26,043.00**	**3,989.90**	**234,605.90**	**182,304.00**	**52,301.90**	**312,520.00**	**77,914.10**	**24.93%**	
Total REVENUES	**294,643.34**	**285,120.00**	**9,523.34**	**1,702,127.99**	**1,675,632.00**	**26,495.99**	**2,403,342.00**	**701,214.01**	**29.18%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,846.00	7,300.00	3,454.00	28,556.23	51,100.00	22,543.77	87,602.00	59,045.77	67.40%	
PAYROLL - MAINTENANCE	6,437.22	9,594.00	3,156.78	52,394.51	67,158.00	14,763.49	115,132.00	62,737.49	54.49%	
PAYROLL - OFFICE	2,094.71	2,440.00	345.29	15,782.37	17,080.00	1,297.63	29,280.00	13,497.63	46.10%	
EMPLOYEE BENEFITS - FICA/MEDIC	181.35	311.00	129.65	2,070.20	2,173.00	102.80	3,728.00	1,657.80	44.47%	
EMPLOYEE BENEFITS - MED. INS	5,265.60	7,607.00	2,341.40	36,593.08	45,229.00	8,635.92	76,849.00	40,255.92	52.38%	
EMPLOYEE BENEFITS - PERS	2,529.25	4,162.00	1,632.75	16,923.60	29,129.00	12,205.40	49,939.00	33,015.40	66.11%	
EMPLOYEE BENEFITS - SIIS	229.44	472.00	242.56	914.54	1,730.00	815.46	3,145.00	2,230.46	70.92%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	230.80	1,748.00	1,517.20	2,998.00	2,767.20	92.30%	
UNIFORMS	102.01	881.00	778.99	713.61	1,763.00	1,049.39	1,763.00	1,049.39	59.52%	
OPEB EXPENSE	246.88	920.00	673.12	1,728.16	6,440.00	4,711.84	11,040.00	9,311.84	84.35%	
ACCRUED LEAVE EXPENSE	469.97	292.00	(177.97)	2,415.06	2,040.00	(375.06)	3,500.00	1,084.94	31.00%	
OTHER PAYROLL EXPENSES	52.47	167.00	114.53	91.63	1,165.00	1,073.37	2,000.00	1,908.37	95.42%	
CAR ALLOWANCE EXPENSE	0.00	(67.00)	(67.00)	(363.83)	(467.00)	(103.17)	(800.00)	(436.17)	54.52%	
Total PAYROLL RELATED EXPENSES	**21,454.90**	**34,329.00**	**12,874.10**	**158,049.96**	**226,288.00**	**68,238.04**	**386,176.00**	**228,126.04**	**59.07%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	57.07	270.00	212.93	479.08	1,895.00	1,415.92	3,250.00	2,770.92	85.26%	
LEGAL - LABOR NEGOTIATIONS	73.13	0.00	(73.13)	73.13	0.00	(73.13)	1,612.00	1,538.87	95.46%	
ENGINEERING & SURVEYING	244.57	4,308.00	4,063.43	5,003.38	30,158.00	25,154.62	51,700.00	46,696.62	90.32%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	*NOTES*
EROSION AND DRAINAGE	0.00	0.00	0.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%	
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	5,434.95	32,500.00	27,065.05	45,000.00	39,565.05	87.92%	
BUILDING REPAIRS AND MAINT.	37.02	1,250.00	1,212.98	256.84	8,750.00	8,493.16	15,000.00	14,743.16	98.29%	
COMPUTER EXPENSE	136.92	416.00	279.08	2,037.90	2,906.00	868.10	4,986.00	2,948.10	59.13%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	8.52	640.00	631.48	730.00	721.48	98.83%	
EQUIP. SUPPLIES/MAINT./REPAIRS	87.41	425.00	337.59	999.15	2,975.00	1,975.85	5,100.00	4,100.85	80.41%	
EQUIPMENT RENTAL	22.42	34.00	11.58	222.42	240.00	17.58	412.00	189.58	46.01%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	175.61	19,350.00	19,174.39	19,630.00	19,454.39	99.11%	
SECURITY EXPENSE	10.94	17.00	6.06	87.45	115.00	27.55	200.00	112.55	56.28%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	17.92	883.00	865.08	252.38	6,185.00	5,932.62	10,600.00	10,347.62	97.62%	
OFFICE JANITORIAL	125.00	125.00	0.00	775.00	875.00	100.00	1,500.00	725.00	48.33%	
OFFICE SUPPLIES	53.82	132.00	78.18	175.42	924.00	748.58	1,584.00	1,408.58	88.93%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	167.00	102.69	167.00	102.69	61.49%	
PUBLICATION CHARGES	0.00	400.00	400.00	45.13	900.00	854.87	1,180.00	1,134.87	96.18%	
TELEPHONE	12.99	14.00	1.01	90.87	92.00	1.13	162.00	71.13	43.91%	
TRAINING AND SEMINARS	0.00	394.00	394.00	252.75	2,757.00	2,504.25	4,726.00	4,473.25	94.65%	
TRAVEL	0.00	188.00	188.00	0.00	1,313.00	1,313.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	188.00	0.50	1,312.50	1,313.00	0.50	2,250.00	937.50	41.67%	
UTILITES - GAS & ELECTRIC	14.22	46.00	31.78	419.23	340.00	(79.23)	575.00	155.77	27.09%	
VEHICLE EXP FUEL/OIL/SUPP	205.54	1,272.00	1,066.46	5,528.94	8,902.00	3,373.06	15,260.00	9,731.06	63.77%	
VEH EXP R&M	650.24	1,251.00	600.76	3,794.08	8,755.00	4,960.92	15,008.00	11,213.92	74.72%	
Total OPERATING EXPENSES	**1,936.71**	**11,663.00**	**9,726.29**	**35,759.33**	**157,370.00**	**121,610.67**	**231,200.00**	**195,440.67**	**84.53%**	
OTHER EXPENSES										
CAPITAL OUTLAY	1,817.50	25,000.00	23,182.50	1,993,178.73	2,048,240.00	55,061.27	2,808,206.00	815,027.27	29.02%	
Total OTHER EXPENSES	**1,817.50**	**25,000.00**	**23,182.50**	**1,993,178.73**	**2,048,240.00**	**55,061.27**	**2,808,206.00**	815,027.27	29.02%	
Total EXPENDITURES	**25,209.11**	**70,992.00**	**45,782.89**	**2,186,988.02**	**2,431,898.00**	**244,909.98**	**3,425,582.00**	1,238,593.98	36.16%	
EXCESS REVENUE OVER EXPENDITURES	**269,434.23**	**214,128.00**	**55,306.23**	**(484,860.03)**	**(756,266.00)**	**271,405.97**	**(1,022,240.00)**	**(537,379.97)**	**52.57%**	

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%	*Ponderosa MHP completed FY 25*
INTEREST ON INVESTMENTS	17,303.48	28,766.00	(11,462.52)	142,778.51	201,368.00	(58,589.49)	345,198.00	202,419.49	58.64%	*Budget @ 41% allocation change per cash position 6/30/25 to 29%.*
PLAN REVIEW FEE	0.00	0.00	0.00	1,125.00	500.00	625.00	750.00	(375.00)	-50.00%	
OTHER REVENUE	8,020.50	2,113.00	5,907.50	35,932.75	14,785.00	21,147.75	25,350.00	(10,582.75)	-41.75%	
Total MISCELLANEOUS	**25,323.98**	**30,879.00**	**(5,555.02)**	**179,836.26**	**241,653.00**	**(61,816.74)**	**396,298.00**	**216,461.74**	**54.62%**	
USER FEES										
USER FEES - RESIDENTIAL	313,674.96	316,161.00	(2,486.04)	2,198,179.93	2,213,127.00	(14,947.07)	3,793,932.00	1,595,752.07	42.06%	
RESIDENTIAL TIER 1 CONSUMPTION	20,755.46	26,320.00	(5,564.54)	184,085.84	207,270.00	(23,184.16)	329,000.00	144,914.16	44.05%	
RESIDENTIAL TIER 2 CONSUMPTION	725.33	2,720.00	(1,994.67)	35,626.42	46,240.00	(10,613.58)	68,000.00	32,373.58	47.61%	
RESIDENTIAL TIER 3 CONSUMPTION	488.42	2,880.00	(2,391.58)	35,858.32	52,560.00	(16,701.68)	72,000.00	36,141.68	50.20%	
RESIDENTIAL FIRE PROTECTION	8,782.45	8,708.00	74.45	61,232.57	60,954.00	278.57	104,494.00	43,261.43	41.40%	
USER FEES - COMMERCIAL	30,401.34	30,338.00	63.34	212,426.52	212,366.00	60.52	364,056.00	151,629.48	41.65%	
COMMERCIAL FIRE PROTECTION	7,807.34	7,845.00	(37.66)	54,876.02	54,912.00	(35.98)	94,137.00	39,260.98	41.71%	
COMMERCIAL CONSUMPTION	4,148.71	6,600.00	(2,451.29)	50,058.14	84,700.00	(34,641.86)	110,000.00	59,941.86	54.49%	
PENALTIES ON USER FEES	4,040.06	3,535.00	505.06	25,495.80	24,745.00	750.80	42,420.00	16,924.20	39.90%	
SERVICE CHARGES	150.00	800.00	(650.00)	6,245.57	5,600.00	645.57	9,600.00	3,354.43	34.94%	
RETURN CHECK FEES	60.00	40.00	20.00	360.00	280.00	80.00	480.00	120.00	25.00%	
CONNECTION FEES	0.00	0.00	0.00	41,300.00	13,012.00	28,288.00	14,712.00	(26,588.00)	-180.72%	
TRANSFER FEE REVENUE	267.75	609.00	(341.25)	3,714.84	4,263.00	(548.16)	7,308.00	3,593.16	49.17%	
SERVLINE ADMIN REVENUE	324.85	163.00	161.85	1,144.89	1,137.00	7.89	1,952.00	807.11	41.35%	
SERVLINE LOSS INSURANCE	2,592.93	1,294.00	1,298.93	9,135.45	9,060.00	75.45	15,530.00	6,394.55	41.18%	
SERVLINE LINE INSURANCE	457.60	233.00	224.60	1,618.76	1,632.00	(13.24)	2,798.00	1,179.24	42.15%	
Total USER FEES	**394,677.20**	**408,246.00**	**(13,568.80)**	**2,921,359.07**	**2,991,858.00**	**(70,498.93)**	**5,030,419.00**	**2,109,059.93**	**41.93%**	
Total REVENUES	**420,001.18**	**439,125.00**	**(19,123.82)**	**3,101,195.33**	**3,233,511.00**	**(132,315.67)**	**5,426,717.00**	**2,325,521.67**	**42.85%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	13,029.02	22,388.00	9,358.98	87,029.63	156,716.00	69,686.37	268,656.00	181,626.37	67.61%	
PAYROLL - MAINTENANCE	22,190.98	42,949.00	20,758.02	221,544.72	300,641.00	79,096.28	515,386.00	293,841.28	57.01%	
PAYROLL - OFFICE	5,585.87	6,507.00	921.13	42,086.31	45,552.00	3,465.69	78,087.00	36,000.69	46.10%	
EMPLOYEE BENEFITS - FICA/MEDIC	623.02	1,080.00	456.98	5,113.10	7,554.00	2,440.90	12,954.00	7,840.90	60.53%	
EMPLOYEE BENEFITS - MED. INS	16,063.05	29,998.00	13,934.95	102,748.33	180,256.00	77,507.67	306,463.00	203,714.67	66.47%	
EMPLOYEE BENEFITS - PERS	8,190.13	18,988.00	10,797.87	65,953.81	132,913.00	66,959.19	227,853.00	161,899.19	71.05%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - SIIS	798.95	1,187.00	388.05	1,550.60	4,354.00	2,803.40	7,916.00	6,365.40	80.41%	
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	43.96	4,662.00	4,618.04	7,995.00	7,951.04	99.45%	
UNIFORMS	250.75	4,373.00	4,122.25	2,055.00	8,747.00	6,692.00	8,747.00	6,692.00	76.51%	
OPEB EXPENSE	2,419.38	3,389.00	969.62	16,935.66	23,723.00	6,787.34	40,670.00	23,734.34	58.36%	
ACCRUED LEAVE EXPENSE	(2,129.98)	1,083.00	3,212.98	2,540.03	7,585.00	5,044.97	13,000.00	10,459.97	80.46%	
OTHER PAYROLL EXPENSES	465.94	0.00	(465.94)	1,903.64	3,200.00	1,296.36	3,200.00	1,296.36	40.51%	
CAR ALLOWANCE EXPENSE	0.00	(334.00)	(334.00)	(1,338.93)	(2,335.00)	(996.07)	(4,000.00)	(2,661.07)	66.53%	
Total PAYROLL RELATED EXPENSES	**67,487.11**	**132,274.00**	**64,786.89**	**548,165.86**	**873,568.00**	**325,402.14**	**1,486,927.00**	**938,761.14**	**63.13%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	36,381.89	38,040.00	1,658.11	38,040.00	1,658.11	4.36%	
LEGAL	1,261.16	3,250.00	1,988.84	14,066.82	22,750.00	8,683.18	39,000.00	24,933.18	63.93%	
LEGAL - LABOR NEGOTIATIONS	337.50	0.00	(337.50)	337.50	0.00	(337.50)	7,440.00	7,102.50	95.46%	
ENGINEERING & SURVEYING	1,838.38	1,896.00	57.62	11,232.98	13,270.00	2,037.02	22,750.00	11,517.02	50.62%	
BAD DEBTS	0.00	0.00	0.00	0.00	13,926.00	13,926.00	13,926.00	13,926.00	100.00%	
BANK CHARGES	4,426.38	4,441.00	14.62	31,473.93	31,085.00	(388.93)	53,290.00	21,816.07	40.94%	
BUILDING REPAIRS AND MAINT.	488.74	1,238.00	749.26	2,299.82	8,665.00	6,365.18	14,855.00	12,555.18	84.52%	
COMPUTER EXPENSE	1,948.52	4,000.00	2,051.48	48,809.72	44,261.00	(4,548.72)	70,261.00	21,451.28	30.53%	
DUES & SUBSCRIPTIONS	0.00	200.00	200.00	627.29	8,712.00	8,084.71	9,666.00	9,038.71	93.51%	
EQUIP. SUPPLIES/MAINT./REPAIRS	440.66	440.00	(0.66)	4,929.37	9,390.00	4,460.63	16,150.00	11,220.63	69.48%	
EQUIPMENT RENTAL	528.33	463.00	(65.33)	4,999.06	5,386.00	386.94	9,245.00	4,245.94	45.93%	
SECURITY EXPENSE	1,768.77	2,500.00	731.23	7,318.73	10,003.00	2,684.27	14,548.00	7,229.27	49.69%	
INSURANCE AND BONDS	3,050.53	1,527.00	(1,523.53)	95,978.64	97,625.00	1,646.36	105,263.00	9,284.36	8.82%	
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	300.00	300.00	500.00	500.00	100.00%	
INVENTORY PARTS	2,802.00	7,000.00	4,198.00	11,990.58	15,000.00	3,009.42	15,000.00	3,009.42	20.06%	
METER REPAIR & MAINT	20,780.95	0.00	(20,780.95)	20,780.95	15,000.00	(5,780.95)	30,000.00	9,219.05	30.73%	
LIEN FEES	(38.00)	0.00	38.00	8.00	500.00	492.00	500.00	492.00	98.40%	
MISCELLANEOUS EXPENDITURES	215.04	833.00	617.96	1,828.83	5,835.00	4,006.17	10,000.00	8,171.17	81.71%	
OFFICE JANITORIAL	1,500.00	1,500.00	0.00	9,300.00	10,500.00	1,200.00	18,000.00	8,700.00	48.33%	
OFFICE SUPPLIES	683.57	1,107.00	423.43	3,492.63	7,744.00	4,251.37	13,279.00	9,786.37	73.70%	
PERMITS AND FEES	825.75	700.00	(125.75)	5,445.03	5,950.00	504.97	9,639.00	4,193.97	43.51%	
POSTAGE	29.03	1,020.00	990.97	3,657.09	4,720.00	1,062.91	6,760.00	3,102.91	45.90%	
PUBLICATION CHARGES	0.00	0.00	0.00	1,643.34	1,180.00	(463.34)	3,180.00	1,536.66	48.32%	
SHOP SUPPLIES/SMALL TOOLS	192.66	583.00	390.34	1,577.36	4,083.00	2,505.64	7,000.00	5,422.64	77.47%	
TELEPHONE	1,212.85	1,265.00	52.15	8,644.02	8,855.00	210.98	15,180.00	6,535.98	43.06%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	3,130.15	13,398.00	10,267.85	22,968.00	19,837.85	86.37%	
TRAVEL	0.00	1,117.00	1,117.00	948.52	7,819.00	6,870.48	13,404.00	12,455.48	92.92%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	15,750.00	15,750.00	0.00	27,000.00	11,250.00	41.67%	
UTILITES - GAS & ELECTRIC	405.87	21,960.00	21,554.13	112,982.52	161,957.00	48,974.48	274,502.00	161,519.48	58.84%	
VEHICLE EXP FUEL/OIL/SUPP	1,644.13	10,173.00	8,528.87	20,166.09	71,213.00	51,046.91	122,078.00	101,911.91	83.48%	
VEH EXP R&M	2,342.42	5,422.00	3,079.58	14,720.70	37,954.00	23,233.30	65,064.00	50,343.30	77.38%	
WATER MONITORING/SAMPLING	1,745.00	1,465.00	(280.00)	12,491.00	10,258.00	(2,233.00)	17,583.00	5,092.00	28.96%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%	
WATER DIST SYSTEM EXPENSE	326.32	6,475.00	6,148.68	5,792.35	45,325.00	39,532.65	77,700.00	71,907.65	92.55%	
WATER TREATMENT SYSTEM EXP	872.09	6,871.00	5,998.91	43,377.68	48,097.00	4,719.32	82,456.00	39,078.32	47.39%	
AMORTIZATION OF BONDS	679.56	680.00	0.44	4,756.92	4,760.00	3.08	8,155.00	3,398.08	41.67%	
DEPRECIATION EXPENSE	130,405.81	120,639.00	(9,766.81)	886,512.32	844,473.00	(42,039.32)	1,447,668.00	561,155.68	38.76%	
Total OPERATING EXPENSES	184,964.02	213,029.00	28,064.98	1,464,068.83	1,662,284.00	198,215.17	**2,720,550.00**	**1,256,481.17**	**46.18%**	
OTHER EXPENSES										
INTEREST EXPENSE	17,611.70	19,827.00	2,215.30	132,208.12	138,785.00	6,576.88	237,915.00	105,706.88	44.43%	
CAPITAL OUTLAY	10,725.25	25,000.00	14,274.75	1,348,959.30	1,690,000.00	341,040.70	5,926,726.00	4,577,766.70	77.24%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%	
Total OTHER EXPENSES	28,336.95	44,827.00	16,490.05	1,481,167.42	1,828,785.00	347,617.58	**6,161,441.00**	**4,680,273.58**	**75.96%**	
Total EXPENDITURES	280,788.08	390,130.00	109,341.92	3,493,402.11	4,364,637.00	871,234.89	**10,368,918.00**	**6,875,515.89**	**66.31%**	
EXCESS REVENUE OVER EXPENDITURES	**139,213.10**	**48,995.00**	**90,218.10**	**(392,206.78)**	**(1,131,126.00)**	**738,919.22**	**(4,942,201.00)**	**(4,549,994.22)**	**92.06%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	12,754.68	14,734.00	(1,979.32)	100,158.52	103,139.00	(2,980.48)	176,809.00	76,650.48	43.35%	
PLAN REVIEW FEE	0.00	0.00	0.00	625.00	400.00	225.00	500.00	(125.00)	-25.00%	
OTHER REVENUE	0.00	42.00	(42.00)	0.00	290.00	(290.00)	500.00	500.00	100.00%	
Total MISCELLANEOUS	**12,754.68**	**14,776.00**	**(2,021.32)**	**100,783.52**	**103,829.00**	**(3,045.48)**	**177,809.00**	**77,025.48**	**43.32%**	
USER FEES										
USER FEES - RESIDENTIAL	146,203.38	146,349.00	(145.62)	1,023,648.56	1,024,446.00	(797.44)	1,756,191.00	732,542.44	41.71%	
RESIDENTIAL TIER 1 CONSUMPTION	320.93	3,168.00	(2,847.07)	11,283.02	17,424.00	(6,140.98)	26,400.00	15,116.98	57.26%	
USER FEES - COMMERCIAL	3,503.20	3,503.00	0.20	24,522.40	24,521.00	1.40	42,038.00	17,515.60	41.67%	
COMMERCIAL CONSUMPTION	2,877.91	4,968.00	(2,090.09)	15,395.88	22,190.00	(6,794.12)	33,120.00	17,724.12	53.51%	
PENALTIES ON USER FEES	1,231.43	1,230.00	1.43	6,656.76	8,610.00	(1,953.24)	14,760.00	8,103.24	54.90%	
CONNECTION FEES	0.00	0.00	0.00	18,150.00	2,400.00	15,750.00	3,600.00	(14,550.00)	-404.17%	
TRANSFER FEE REVENUE	178.50	306.00	(127.50)	1,526.56	2,142.00	(615.44)	3,672.00	2,145.44	58.43%	
Total USER FEES	**154,315.35**	**159,524.00**	**(5,208.65)**	**1,101,183.18**	**1,101,733.00**	**(549.82)**	**1,879,781.00**	**778,597.82**	**41.42%**	
Total REVENUES	**167,070.03**	**174,300.00**	**(7,229.97)**	**1,201,966.70**	**1,205,562.00**	**(3,595.30)**	**2,057,590.00**	**855,623.30**	**41.58%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	6,107.38	12,931.00	6,823.62	50,895.11	90,515.00	39,619.89	155,170.00	104,274.89	67.20%	
PAYROLL - OFFICE	4,189.39	4,880.00	690.61	31,564.75	34,160.00	2,595.25	58,564.00	26,999.25	46.10%	
EMPLOYEE BENEFITS - FICA/MEDIC	165.02	275.00	109.98	1,289.68	1,919.00	629.32	3,294.00	2,004.32	60.85%	
EMPLOYEE BENEFITS - MED. INS	4,442.28	8,794.00	4,351.72	28,115.46	47,763.00	19,647.54	80,696.00	52,580.54	65.16%	
EMPLOYEE BENEFITS - PERS	2,897.63	4,940.00	2,042.37	19,734.86	34,576.00	14,841.14	59,276.00	39,541.14	66.71%	
EMPLOYEE BENEFITS - SIIS	118.97	148.00	29.03	313.17	542.00	228.83	987.00	673.83	68.27%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	0.00	3,496.00	3,496.00	5,996.00	5,996.00	100.00%	
UNIFORMS	8.50	74.00	65.50	67.00	147.00	80.00	147.00	80.00	54.42%	
OPEB EXPENSE	427.92	1,458.00	1,030.08	2,995.44	10,200.00	7,204.56	17,490.00	14,494.56	82.87%	
ACCRUED LEAVE EXPENSE	792.99	333.00	(459.99)	2,378.01	2,331.00	(47.01)	4,000.00	1,621.99	40.55%	
OTHER PAYROLL EXPENSES	0.00	42.00	42.00	78.42	290.00	211.58	500.00	421.58	84.32%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	(516.94)	(294.00)	222.94	(500.00)	16.94	-3.39%	
Total PAYROLL RELATED EXPENSES	**19,150.08**	**34,333.00**	**15,182.92**	**136,914.96**	**225,645.00**	**88,730.04**	**385,620.00**	**248,705.04**	**64.49%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	18,190.90	19,020.00	829.10	19,020.00	829.10	4.36%	
LEGAL	249.45	1,625.00	1,375.55	2,393.34	11,375.00	8,981.66	19,500.00	17,106.66	87.73%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
LEGAL - LABOR NEGOTIATIONS	95.63	0.00	(95.63)	95.63	0.00	(95.63)	2,108.00	2,012.37	95.46%	
ENGINEERING & SURVEYING	163.05	854.00	690.95	3,217.02	5,978.00	2,760.98	10,250.00	7,032.98	68.61%	
DCLTSA PRO-RATA M & O	212,089.75	212,090.00	0.25	636,269.25	636,270.00	0.75	848,359.00	212,089.75	25.00%	
DCLTSA ASSESSMENTS	120,811.50	121,312.00	500.50	362,434.50	363,935.00	1,500.50	485,246.00	122,811.50	25.31%	
BAD DEBTS	0.00	0.00	0.00	0.00	9,284.00	9,284.00	9,284.00	9,284.00	100.00%	
BANK CHARGES	2,950.92	2,947.00	(3.92)	20,982.63	20,625.00	(357.63)	35,360.00	14,377.37	40.66%	
BUILDING REPAIRS AND MAINT.	199.32	2,618.00	2,418.68	757.80	18,326.00	17,568.20	31,419.00	30,661.20	97.59%	
COMPUTER EXPENSE	792.93	540.00	(252.93)	17,847.88	13,400.00	(4,447.88)	21,876.00	4,028.12	18.41%	
DUES & SUBSCRIPTIONS	0.00	100.00	100.00	51.16	4,454.00	4,402.84	4,931.00	4,879.84	98.96%	
EQUIP. SUPPLIES/MAINT./REPAIRS	8,747.35	17,920.00	9,172.65	89,599.17	125,440.00	35,840.83	215,040.00	125,440.83	58.33%	
EQUIPMENT RENTAL	149.82	80.00	(69.82)	1,990.12	2,240.00	249.88	3,824.00	1,833.88	47.96%	
SECURITY EXPENSE	1,167.27	630.00	(537.27)	5,365.25	4,010.00	(1,355.25)	6,804.00	1,438.75	21.15%	
INSURANCE AND BONDS	0.00	0.00	0.00	27,343.60	27,888.00	544.40	27,888.00	544.40	1.95%	
INVENTORY PARTS	0.00	0.00	0.00	756.00	500.00	(256.00)	500.00	(256.00)	-51.20%	
MISCELLANEOUS EXPENDITURES	107.52	513.00	405.48	963.11	3,588.00	2,624.89	6,153.00	5,189.89	84.35%	
OFFICE JANITORIAL	750.00	750.00	0.00	4,650.00	5,250.00	600.00	9,000.00	4,350.00	48.33%	
OFFICE SUPPLIES	342.30	578.00	235.70	1,946.60	4,045.00	2,098.40	6,935.00	4,988.40	71.93%	
PERMITS AND FEES	0.00	0.00	0.00	385.82	405.00	19.18	405.00	19.18	4.74%	
POSTAGE	19.35	737.00	717.65	2,438.05	2,946.00	507.95	4,420.00	1,981.95	44.84%	
PUBLICATION CHARGES	0.00	0.00	0.00	90.26	1,200.00	1,109.74	2,200.00	2,109.74	95.90%	
TELEPHONE	130.94	136.00	5.06	917.30	952.00	34.70	1,632.00	714.70	43.79%	
TRAINING AND SEMINARS	0.00	490.00	490.00	633.20	3,424.00	2,790.80	5,874.00	5,240.80	89.22%	
TRAVEL	0.00	289.00	289.00	632.35	2,017.00	1,384.65	3,462.00	2,829.65	81.73%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	7,875.00	7,875.00	0.00	13,500.00	5,625.00	41.67%	
UTILITES - GAS & ELECTRIC	6.81	1,874.00	1,867.19	8,337.68	13,821.00	5,483.32	23,425.00	15,087.32	64.41%	
DEPRECIATION EXPENSE	8,387.49	8,203.00	(184.49)	58,207.50	57,421.00	(786.50)	98,437.00	40,229.50	40.87%	
Total OPERATING EXPENSES	**358,286.40**	**375,411.00**	**17,124.60**	**1,274,371.12**	**1,365,689.00**	**91,317.88**	**1,916,852.00**	**642,480.88**	**33.52%**	
OTHER EXPENSES										
CAPITAL OUTLAY	2,652.75	20,920.00	18,267.25	24,075.90	74,766.00	50,690.10	507,766.00	483,690.10	95.26%	
Total OTHER EXPENSES	**2,652.75**	**20,920.00**	**18,267.25**	**24,075.90**	**74,766.00**	**50,690.10**	**507,766.00**	**483,690.10**	**95.26%**	
Total EXPENDITURES	**380,089.23**	**430,664.00**	**50,574.77**	**1,435,361.98**	**1,666,100.00**	**230,738.02**	**2,810,238.00**	**1,374,876.02**	**48.92%**	
EXCESS REVENUE OVER EXPENDITURES	**(213,019.20)**	**(256,364.00)**	**43,344.80**	**(233,395.28)**	**(460,538.00)**	**227,142.72**	**(752,648.00)**	**(519,252.72)**	**68.99%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	3,808.74	702.00	3,106.74	25,783.44	4,914.00	20,869.44	8,419.00	(17,364.44)	-206.25%	
OTHER REVENUE	0.00	17.00	(17.00)	0.00	115.00	(115.00)	200.00	200.00	100.00%	
Total MISCELLANEOUS	**3,808.74**	**719.00**	**3,089.74**	**25,783.44**	**5,029.00**	**20,754.44**	**8,619.00**	**(17,164.44)**	**-199.15%**	
USER FEES										
USER FEES - RESIDENTIAL	62,136.90	62,222.00	(85.10)	435,253.48	435,554.00	(300.52)	746,664.00	311,410.52	41.71%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	40,068.00	40,068.00	0.00	68,688.00	28,620.00	41.67%	
PENALTIES ON USER FEES	515.28	401.00	114.28	2,689.38	2,805.00	(115.62)	4,810.00	2,120.62	44.09%	
TRANSFER FEE REVENUE	78.75	135.00	(56.25)	660.25	945.00	(284.75)	1,620.00	959.75	59.24%	
Total USER FEES	**68,454.93**	**68,482.00**	**(27.07)**	**478,671.11**	**479,372.00**	**(700.89)**	**821,782.00**	**343,110.89**	**41.75%**	
Total REVENUES	**72,263.67**	**69,201.00**	**3,062.67**	**504,454.55**	**484,401.00**	**20,053.55**	**830,401.00**	**325,946.45**	**39.25%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	2,657.54	6,048.00	3,390.46	23,893.25	42,336.00	18,442.75	72,578.00	48,684.75	67.08%	
PAYROLL - MAINTENANCE	4,598.02	4,270.00	(328.02)	29,863.92	29,888.00	24.08	51,238.00	21,374.08	41.72%	
PAYROLL - OFFICE	2,094.68	2,440.00	345.32	15,782.26	17,080.00	1,297.74	29,280.00	13,497.74	46.10%	
EMPLOYEE BENEFITS - FICA/MEDIC	137.68	207.00	69.32	1,010.60	1,449.00	438.40	2,489.00	1,478.40	59.40%	
EMPLOYEE BENEFITS - MED. INS	4,115.95	6,147.00	2,031.05	29,010.58	36,694.00	7,683.42	62,362.00	33,351.42	53.48%	
EMPLOYEE BENEFITS - PERS	1,995.99	3,270.00	1,274.01	13,782.35	22,890.00	9,107.65	39,241.00	25,458.65	64.88%	
EMPLOYEE BENEFITS - SIIS	157.96	191.00	33.04	459.12	700.00	240.88	1,272.00	812.88	63.91%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	164.85	1,748.00	1,583.15	2,998.00	2,833.15	94.50%	
UNIFORMS	63.74	552.00	488.26	437.89	1,103.00	665.11	1,103.00	665.11	60.30%	
OPEB EXPENSE	197.49	949.00	751.51	1,382.43	6,643.00	5,260.57	11,392.00	10,009.57	87.86%	
ACCRUED LEAVE EXPENSE	320.66	167.00	(153.66)	1,004.81	1,165.00	160.19	2,000.00	995.19	49.76%	
OTHER PAYROLL EXPENSES	37.52	83.00	45.48	76.96	585.00	508.04	1,000.00	923.04	92.30%	
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	(205.80)	0.00	205.80	0.00	205.80	#DIV/0!	
Total PAYROLL RELATED EXPENSES	**16,377.23**	**24,574.00**	**8,196.77**	**116,663.22**	**162,281.00**	**45,617.78**	**276,953.00**	**160,289.78**	**57.88%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	4,428.32	271.00	(4,157.32)	25,238.91	1,895.00	(23,343.91)	3,250.00	(21,988.91)	-676.58%	*Snow Removal Contract*
LEGAL - LABOR NEGOTIATIONS	56.24	0.00	(56.24)	56.24	0.00	(56.24)	1,240.00	1,183.76	95.46%	
ENGINEERING & SURVEYING	0.00	0.00	0.00	1,848.12	500.00	(1,348.12)	500.00	(1,348.12)	-269.62%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL - PLOWING	80,056.25	180,000.00	99,943.75	272,472.50	430,000.00	157,527.50	775,000.00	502,527.50	64.84%	
SNOW REMOVAL - SANDING	5,443.75	15,000.00	9,556.25	21,190.00	36,500.00	15,310.00	75,000.00	53,810.00	71.75%	
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
BAD DEBTS	0.00	0.00	0.00	0.00	4,096.00	4,096.00	4,096.00	4,096.00	100.00%	
BANK CHARGES	1,301.88	1,300.00	(1.88)	9,257.03	9,100.00	(157.03)	15,600.00	6,342.97	40.66%	
BUILDING REPAIRS AND MAINT.	34.05	403.00	368.95	157.79	2,815.00	2,657.21	4,830.00	4,672.21	96.73%	
COMPUTER EXPENSE	247.57	250.00	2.43	5,099.46	3,204.00	(1,895.46)	4,754.00	(345.46)	-7.27%	
DUES & SUBSCRIPTIONS	0.00	9.00	9.00	8.52	604.00	595.48	726.00	717.48	98.83%	
EQUIP. SUPPLIES/MAINT./REPAIRS	53.68	0.00	(53.68)	162.91	75.00	(87.91)	100.00	(62.91)	62.91%	
EQUIPMENT RENTAL	29.18	25.00	(4.18)	640.30	676.00	35.70	1,101.00	460.70	41.84%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	10.94	21.00	10.06	87.45	145.00	57.55	250.00	162.55	65.02%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	25.00	25.00	0.00	75.00	75.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	17.92	467.00	449.08	252.38	3,269.00	3,016.62	5,600.00	5,347.62	95.49%	
OFFICE JANITORIAL	125.00	125.00	0.00	775.00	875.00	100.00	1,500.00	725.00	48.33%	
OFFICE SUPPLIES	65.13	114.00	48.87	586.92	798.00	211.08	1,373.00	786.08	57.25%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	668.00	603.69	668.00	603.69	90.37%	
POSTAGE	8.54	300.00	291.46	1,086.10	1,200.00	113.90	1,820.00	733.90	40.32%	
PUBLICATION CHARGES	0.00	0.00	0.00	902.75	534.00	(368.75)	1,515.00	612.25	40.41%	
TELEPHONE	12.99	14.00	1.01	90.87	94.00	3.13	162.00	71.13	43.91%	
TRAINING AND SEMINARS	0.00	171.00	171.00	452.55	1,197.00	744.45	2,052.00	1,599.45	77.95%	
TRAVEL	0.00	165.00	165.00	278.97	1,156.00	877.03	1,984.00	1,705.03	85.94%	
TRUSTEE FEES	187.50	187.00	(0.50)	1,312.50	1,312.00	(0.50)	2,250.00	937.50	41.67%	
UTILITES - GAS & ELECTRIC	3.98	46.00	42.02	182.64	340.00	157.36	575.00	392.36	68.24%	
VEHICLE EXP FUEL/OIL/SUPP	205.54	1,272.00	1,066.46	2,199.58	8,900.00	6,700.42	15,260.00	13,060.42	85.59%	
VEH EXP R&M	241.74	1,105.00	863.26	1,545.83	7,733.00	6,187.17	13,258.00	11,712.17	88.34%	
Total OPERATING EXPENSES	**92,530.20**	**201,270.00**	**108,739.80**	**353,540.92**	**535,579.00**	**182,038.08**	**952,382.00**	**598,841.08**	**62.88%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	3,000.00	3,000.00	1,730.37	12,320.00	10,589.63	123,667.00	121,936.63	98.60%	
Total OTHER EXPENSES	**0.00**	**3,000.00**	**3,000.00**	**1,730.37**	**12,320.00**	**10,589.63**	**123,667.00**	**121,936.63**	**98.60%**	
Total EXPENDITURES	**108,907.43**	**228,844.00**	**119,936.57**	**471,934.51**	**710,180.00**	**238,245.49**	**1,353,002.00**	**881,067.49**	**65.12%**	
EXCESS REVENUE OVER EXPENDITURES	**(36,643.76)**	**(159,643.00)**	**122,999.24**	**32,520.04**	**(225,779.00)**	**258,299.04**	**(522,601.00)**	**(555,121.04)**	**106.22%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 1/1/2026 Through 1/31/2026

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298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	7,191.96	8,397.00	(1,205.04)	54,736.81	58,779.00	(4,042.19)	100,767.00	46,030.19	45.68%	
Total MISCELLANEOUS	**7,191.96**	**8,397.00**	**(1,205.04)**	**54,736.81**	**58,779.00**	**(4,042.19)**	**100,767.00**	46,030.19	45.68%	
Total REVENUES	**7,191.96**	**8,397.00**	**(1,205.04)**	**54,736.81**	**58,779.00**	**(4,042.19)**	**100,767.00**	46,030.19	45.68%	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	75.00	417.00	342.00	2,284.58	2,915.00	630.42	5,000.00	2,715.42	54.31%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	200.00	200.00	22.00	400.00	378.00	400.00	378.00	94.50%	
EQUIPMENT RENTAL	16.75	18.00	1.25	115.25	126.00	10.75	220.00	104.75	47.61%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,711.13	3,786.00	74.87	3,786.00	74.87	1.98%	
MISCELLANEOUS EXPENDITURES	485.48	583.00	97.52	3,540.46	4,081.00	540.54	7,000.00	3,459.54	49.42%	
OFFICE JANITORIAL	800.00	900.00	100.00	6,000.00	6,300.00	300.00	10,800.00	4,800.00	44.44%	
OFFICE SUPPLIES	0.00	0.00	0.00	0.00	200.00	200.00	400.00	400.00	100.00%	
UTILITES - GAS & ELECTRIC	364.91	1,719.00	1,354.09	6,548.80	6,190.00	(358.80)	17,191.00	10,642.20	61.91%	
Total OPERATING EXPENSES	**1,742.14**	**3,837.00**	**2,094.86**	**22,222.22**	**23,998.00**	**1,775.78**	**44,797.00**	**22,574.78**	**50.39%**	
Total EXPENDITURES	**1,742.14**	**3,837.00**	**2,094.86**	**22,222.22**	**23,998.00**	**1,775.78**	**44,797.00**	**22,574.78**	**50.39%**	
EXCESS REVENUE OVER EXPENDITURES	**5,449.82**	**4,560.00**	**889.82**	**32,514.59**	**34,781.00**	**(2,266.41)**	**55,970.00**	**23,455.41**	**72.14%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 1/1/2026 Through 1/31/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	105,528.54	103,632.00	1,896.54	537,728.40	552,703.00	(14,974.60)	690,878.00	153,149.60	22.17%
PERSONAL PROPERTY TAX	2,037.40	20.00	2,017.40	2,044.54	95.00	1,949.54	6,667.00	4,622.46	69.33%
ADVALOREM MAKE-UP	90,086.67	88,467.00	1,619.67	459,044.34	471,826.00	(12,781.66)	589,783.00	130,738.66	22.17%
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	468,704.81	468,704.00	0.81	803,494.00	334,789.19	41.67%
Total TAXES	**264,610.44**	**259,077.00**	**5,533.44**	**1,467,522.09**	**1,493,328.00**	**(25,805.91)**	**2,090,822.00**	**623,299.91**	**29.81%**
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%
INTEREST ON INVESTMENTS	63,899.80	70,162.00	(6,262.20)	503,326.37	491,141.00	12,185.37	841,946.00	338,619.63	40.22%
PLAN REVIEW FEE	0.00	0.00	0.00	1,750.00	900.00	850.00	1,250.00	(500.00)	-40.00%
RENTAL INCOME	7,191.96	8,397.00	(1,205.04)	54,736.81	58,779.00	(4,042.19)	100,767.00	46,030.19	45.68%
OTHER REVENUE	8,020.50	2,255.00	5,765.50	35,932.75	15,774.00	20,158.75	27,050.00	(8,882.75)	-32.84%
Total MISCELLANEOUS	**79,112.26**	**80,814.00**	**(1,701.74)**	**595,745.93**	**591,594.00**	**4,151.93**	**996,013.00**	**400,267.07**	**40.19%**
USER FEES									
USER FEES - RESIDENTIAL	522,015.24	524,732.00	(2,716.76)	3,657,081.97	3,673,127.00	(16,045.03)	6,296,787.00	2,639,705.03	41.92%
RESIDENTIAL TIER 1 CONSUMPTION	21,076.39	29,488.00	(8,411.61)	195,368.86	224,694.00	(29,325.14)	355,400.00	160,031.14	45.03%
RESIDENTIAL TIER 2 CONSUMPTION	725.33	2,720.00	(1,994.67)	35,626.42	46,240.00	(10,613.58)	68,000.00	32,373.58	47.61%
RESIDENTIAL TIER 3 CONSUMPTION	488.42	2,880.00	(2,391.58)	35,858.32	52,560.00	(16,701.68)	72,000.00	36,141.68	50.20%
RESIDENTIAL FIRE PROTECTION	8,782.45	8,708.00	74.45	61,232.57	60,954.00	278.57	104,494.00	43,261.43	41.40%
USER FEES - COMMERCIAL	39,628.54	39,565.00	63.54	277,016.92	276,955.00	61.92	474,782.00	197,765.08	41.65%
COMMERCIAL FIRE PROTECTION	7,807.34	7,845.00	(37.66)	54,876.02	54,912.00	(35.98)	94,137.00	39,260.98	41.71%
COMMERCIAL CONSUMPTION	7,026.62	11,568.00	(4,541.38)	65,454.02	106,890.00	(41,435.98)	143,120.00	77,665.98	54.27%
PENALTIES ON USER FEES	5,786.77	5,166.00	620.77	34,841.94	36,160.00	(1,318.06)	61,990.00	27,148.06	43.79%
SERVICE CHARGES	150.00	800.00	(650.00)	6,245.57	5,600.00	645.57	9,600.00	3,354.43	34.94%
RETURN CHECK FEES	60.00	40.00	20.00	360.00	280.00	80.00	480.00	120.00	25.00%
CONNECTION FEES	0.00	0.00	0.00	59,450.00	15,412.00	44,038.00	18,312.00	(41,138.00)	-224.65%
TRANSFER FEE REVENUE	525.00	1,050.00	(525.00)	5,901.65	7,350.00	(1,448.35)	12,600.00	6,698.35	53.16%
SERVLINE ADMIN REVENUE	324.85	163.00	161.85	1,144.89	1,137.00	7.89	1,952.00	807.11	41.35%
SERVLINE LOSS INSURANCE	2,592.93	1,294.00	1,298.93	9,135.45	9,060.00	75.45	15,530.00	6,394.55	41.18%
SERVLINE LINE INSURANCE	457.60	233.00	224.60	1,618.76	1,632.00	(13.24)	2,798.00	1,179.24	42.15%
Total USER FEES	**617,447.48**	**636,252.00**	**(18,804.52)**	**4,501,213.36**	**4,572,963.00**	**(71,749.64)**	**7,731,982.00**	**3,230,768.64**	**41.78%**
Total REVENUES	**961,170.18**	**976,143.00**	**(14,972.82)**	**6,564,481.38**	**6,657,885.00**	**(93,403.62)**	**10,818,817.00**	**4,254,335.62**	**39.32%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 1/1/2026 Through 1/31/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	25,639.94	48,667.00	23,027.06	190,374.22	340,667.00	150,292.78	584,006.00	393,631.78	67.40%
PAYROLL - MAINTENANCE	33,226.22	56,813.00	23,586.78	303,803.15	397,687.00	93,883.85	681,756.00	377,952.85	55.44%
PAYROLL - OFFICE	13,964.65	16,267.00	2,302.35	105,215.69	113,872.00	8,656.31	195,211.00	89,995.31	46.10%
EMPLOYEE BENEFITS - FICA/MEDIC	1,107.07	1,873.00	765.93	9,483.58	13,095.00	3,611.42	22,465.00	12,981.42	57.79%
EMPLOYEE BENEFITS - MED. INS	29,886.88	52,546.00	22,659.12	196,467.45	309,942.00	113,474.55	526,370.00	329,902.55	62.68%
EMPLOYEE BENEFITS - PERS	15,613.00	31,360.00	15,747.00	116,394.62	219,508.00	103,113.38	376,309.00	259,914.38	69.07%
EMPLOYEE BENEFITS - SIIS	1,305.32	1,998.00	692.68	3,237.43	7,326.00	4,088.57	13,320.00	10,082.57	75.69%
UNEMPLOYMENT BENEFITS	0.00	1,666.00	1,666.00	439.61	11,654.00	11,214.39	19,987.00	19,547.39	97.80%
UNIFORMS	425.00	5,880.00	5,455.00	3,273.50	11,760.00	8,486.50	11,760.00	8,486.50	72.16%
OPEB EXPENSE	3,291.67	6,716.00	3,424.33	23,041.69	47,006.00	23,964.31	80,592.00	57,550.31	71.41%
ACCRUED LEAVE EXPENSE	(546.36)	1,875.00	2,421.36	8,337.91	13,121.00	4,783.09	22,500.00	14,162.09	62.94%
OTHER PAYROLL EXPENSES	555.93	292.00	(263.93)	2,150.65	5,240.00	3,089.35	6,700.00	4,549.35	67.90%
CAR ALLOWANCE EXPENSE	0.00	(443.00)	(443.00)	(2,425.50)	(3,096.00)	(670.50)	(5,300.00)	(2,874.50)	54.24%
Total PAYROLL RELATED EXPENSES	**124,469.32**	**225,510.00**	**101,040.68**	**959,794.00**	**1,487,782.00**	**527,988.00**	**2,535,676.00**	**1,575,882.00**	**62.15%**
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	60,636.43	63,400.00	2,763.57	63,400.00	2,763.57	4.36%
LEGAL	5,996.00	5,416.00	(580.00)	42,178.15	37,915.00	(4,263.15)	65,000.00	22,821.85	35.11%
LEGAL - LABOR NEGOTIATIONS	562.50	0.00	(562.50)	562.50	0.00	(562.50)	12,400.00	11,837.50	95.46%
ENGINEERING & SURVEYING	2,246.00	7,058.00	4,812.00	21,301.50	49,906.00	28,604.50	85,200.00	63,898.50	75.00%
EROSION AND DRAINAGE	0.00	0.00	0.00	679.00	17,000.00	16,321.00	20,000.00	19,321.00	96.61%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	5,434.95	32,500.00	27,065.05	45,000.00	39,565.05	87.92%
SNOW REMOVAL - PLOWING	80,056.25	180,000.00	99,943.75	272,472.50	430,000.00	157,527.50	775,000.00	502,527.50	64.84%
SNOW REMOVAL - SANDING	5,443.75	15,000.00	9,556.25	21,190.00	36,500.00	15,310.00	75,000.00	53,810.00	71.75%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
DCLTSA PRO-RATA M & O	212,089.75	212,090.00	0.25	636,269.25	636,270.00	0.75	848,359.00	212,089.75	25.00%
DCLTSA ASSESSMENTS	120,811.50	121,312.00	500.50	362,434.50	363,935.00	1,500.50	485,246.00	122,811.50	25.31%
BAD DEBTS	0.00	0.00	0.00	0.00	27,306.00	27,306.00	27,306.00	27,306.00	100.00%
BANK CHARGES	8,679.18	8,688.00	8.82	61,713.59	60,810.00	(903.59)	104,250.00	42,536.41	40.80%
BUILDING REPAIRS AND MAINT.	834.13	5,926.00	5,091.87	5,756.83	41,471.00	35,714.17	71,104.00	65,347.17	91.90%
COMPUTER EXPENSE	3,125.94	5,206.00	2,080.06	73,794.96	63,771.00	(10,023.96)	101,877.00	28,082.04	27.56%
DUES & SUBSCRIPTIONS	0.00	309.00	309.00	695.49	14,410.00	13,714.51	16,053.00	15,357.51	95.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,329.10	18,985.00	9,655.90	95,712.60	138,280.00	42,567.40	236,790.00	141,077.40	59.58%
EQUIPMENT RENTAL	746.50	620.00	(126.50)	7,967.15	8,668.00	700.85	14,802.00	6,834.85	46.18%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	175.61	29,350.00	29,174.39	29,630.00	29,454.39	99.41%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 1/1/2026 Through 1/31/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
SECURITY EXPENSE	2,957.92	3,168.00	210.08	12,858.88	14,273.00	1,414.12	21,802.00	8,943.12	41.02%
INSURANCE AND BONDS	3,050.53	1,527.00	(1,523.53)	136,152.31	138,595.00	2,442.69	146,233.00	10,080.69	6.89%
SAFETY EQUIPMENT	0.00	125.00	125.00	0.00	875.00	875.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	2,802.00	7,000.00	4,198.00	12,746.58	15,500.00	2,753.42	15,500.00	2,753.42	17.76%
METER REPAIR & MAINT	20,780.95	0.00	(20,780.95)	20,780.95	15,000.00	(5,780.95)	30,000.00	9,219.05	30.73%
LIEN FEES	(38.00)	0.00	38.00	8.00	500.00	492.00	500.00	492.00	98.40%
MISCELLANEOUS EXPENDITURES	843.88	3,279.00	2,435.12	6,837.16	22,958.00	16,120.84	39,353.00	32,515.84	82.63%
OFFICE JANITORIAL	3,300.00	3,400.00	100.00	21,500.00	23,800.00	2,300.00	40,800.00	19,300.00	47.30%
OFFICE SUPPLIES	1,144.82	1,931.00	786.18	6,201.57	13,711.00	7,509.43	23,571.00	17,369.43	73.69%
PERMITS AND FEES	825.75	700.00	(125.75)	5,959.47	7,190.00	1,230.53	10,879.00	4,919.53	45.22%
POSTAGE	56.92	2,057.00	2,000.08	7,181.24	8,866.00	1,684.76	13,000.00	5,818.76	44.76%
PUBLICATION CHARGES	0.00	400.00	400.00	2,681.48	3,814.00	1,132.52	8,075.00	5,393.52	66.79%
SHOP SUPPLIES/SMALL TOOLS	192.66	583.00	390.34	1,577.36	4,083.00	2,505.64	7,000.00	5,422.64	77.47%
TELEPHONE	1,369.77	1,429.00	59.23	9,743.06	9,993.00	249.94	17,136.00	7,392.94	43.14%
TRAINING AND SEMINARS	0.00	2,969.00	2,969.00	4,468.65	20,776.00	16,307.35	35,620.00	31,151.35	87.45%
TRAVEL	0.00	1,759.00	1,759.00	1,859.84	12,305.00	10,445.16	21,100.00	19,240.16	91.19%
TRUSTEE FEES	3,750.00	3,750.00	0.00	26,250.00	26,250.00	0.00	45,000.00	18,750.00	41.67%
UTILITES - GAS & ELECTRIC	795.79	25,645.00	24,849.21	128,470.87	182,648.00	54,177.13	305,299.00	176,828.13	57.92%
VEHICLE EXP FUEL/OIL/SUPP	2,055.21	12,717.00	10,661.79	27,894.61	89,015.00	61,120.39	152,598.00	124,703.39	81.72%
VEH EXP R&M	3,234.40	7,778.00	4,543.60	20,060.61	54,442.00	34,381.39	93,330.00	73,269.39	78.51%
WATER MONITORING/SAMPLING	1,745.00	1,465.00	(280.00)	12,491.00	10,258.00	(2,233.00)	17,583.00	5,092.00	28.96%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%
WATER DIST SYSTEM EXPENSE	326.32	6,475.00	6,148.68	5,792.35	45,325.00	39,532.65	77,700.00	71,907.65	92.55%
WATER TREATMENT SYSTEM EXP	872.09	6,871.00	5,998.91	43,377.68	48,097.00	4,719.32	82,456.00	39,078.32	47.39%
AMORTIZATION OF BONDS	679.56	680.00	0.44	4,756.92	4,760.00	3.08	8,155.00	3,398.08	41.67%
DEPRECIATION EXPENSE	138,793.30	128,842.00	(9,951.30)	944,719.82	901,894.00	(42,825.82)	1,546,105.00	601,385.18	38.90%
Total OPERATING EXPENSES	**639,459.47**	**805,210.00**	**165,750.53**	**3,149,962.42**	**3,744,920.00**	**594,957.58**	**5,854,812.00**	**2,704,849.58**	**46.20%**
OTHER EXPENSES									
GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%
INTEREST EXPENSE	17,611.70	19,827.00	2,215.30	132,208.12	138,785.00	6,576.88	237,915.00	105,706.88	44.43%
CAPITAL OUTLAY	15,195.50	73,920.00	58,724.50	3,367,944.30	3,825,326.00	457,381.70	9,366,365.00	5,998,420.70	64.04%
Total OTHER EXPENSES	**32,807.20**	**93,747.00**	**60,939.80**	**3,500,152.42**	**3,964,111.00**	**463,958.58**	**9,601,080.00**	**6,100,927.58**	**63.54%**
Total EXPENDITURES	**796,735.99**	**1,124,467.00**	**327,731.01**	**7,609,908.84**	**9,196,813.00**	**1,586,904.16**	**17,991,568.00**	**10,381,659.16**	**57.70%**
EXCESS REVENUE OVER EXPENDITURES	**164,434.19**	**(148,324.00)**	**312,758.19**	**(1,045,427.46)**	**(2,538,928.00)**	**1,493,500.54**	**(7,172,751.00)**	**(6,127,323.54)**	**85.43%**

FEBRUARY 2026

CASH POSITION

REVENUE & EXPENDITURES BY FUND

REVENUE & EXPENDITURES COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT

CASH POSITION

FEBRUARY 2026

GENERAL	49%
WATER	26%
SEWER	20%
SNOW	5%

FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE
GENERAL FUND	$ 9,119,753.34	$ (12,905.06)	$ (214.36)	$ 316,344.74	$ (51,282.21)	$ 9,371,696.45
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 494,633.51	$ 12,905.06	$ -	$ -	$ -	$ 507,538.57
GENERAL INVESTMENT	$ 165,959.77	$ -	$ -	$ 15.86	$ -	$ 165,975.63
GF TOTAL	**$ 9,780,346.62**					**$ 10,045,210.65**
WATER FUND	$ 3,977,816.76	$ (246,279.14)	$ 480.43	$ 411,889.75	$ (187,751.73)	$ 3,956,156.07
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 780,611.94	$ 16,629.40	$ -	$ -	$ -	$ 797,241.34
WATER INVESTMENT	$ 236,204.13	$ -	$ -	$ 9.79	$ -	$ 236,213.92
KGID/TRPA RESTRICTED *(STATION 4 BMPS)*	$ 45,430.00	$ -	$ -	$ -	$ -	$ 45,430.00
DIST DEBT RESERVE	$ 73,021.61	$ 73,247.13	$ -	$ -	$ -	$ 146,268.74
TREAT DEBT RESERVE	$ 110,856.77	$ 111,199.15	$ -	$ -	$ -	$ 222,055.92
CAP IMPROV. RESERVE	$ 76,849.87	$ 45,203.46	$ -	$ -	$ -	$ 122,053.33
WF TOTAL	**$ 5,300,791.08**					**$ 5,525,419.32**
SEWER FUND	$ 4,274,049.64	$ (672.81)	$ (118.91)	$ 167,406.44	$ (42,915.49)	$ 4,397,748.87
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 21,180.77	$ 672.81	$ -	$ -	$ -	$ 21,853.58
SEWER INVESTMENT	$ 107,462.96	$ -		$ 6.41	$ -	$ 107,469.37
SF TOTAL	**$ 4,402,693.37**					**$ 4,527,071.82**
SNOW REV. FUND	$ 632,087.81	$ (6,732.41)	$ (147.16)	$ 72,430.28	$ (165,833.23)	$ 531,805.29
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 252,759.80	$ 6,732.41	$ -	$ -	$ -	$ 259,492.21
SNOW INVESTMENT	$ 3,053.46	$ -	$ -	$ 1.69	$ -	$ 3,055.15
SNOW TOTAL	**$ 887,901.07**					**$ 794,352.65**
298 KINGSBURY GRADE RENTAL	$ 319,104.72	$ -	$ -	$ 7,018.08	$ (2,162.23)	$ 323,960.57
80 RENTAL TOTAL	**$ 319,104.72**					**$ 323,960.57**
GRAND TOTALS	**$ 20,690,836.86**	**$ (0.00)**	**$ -**	**$ 975,123.04**	**$ (449,944.89)**	**$ 21,216,015.01**
CHECKING						
US BANK	$ 833,861.30	$ (600,000.00)		$ 913,718.61	$ (449,944.89)	$ 697,635.02
	$ -	$ -		$ -	$ -	$ -
MORTON CAPITAL MMA 3.47%	$ 12,680.32	$ -		$ 33.75	$ -	$ 12,714.07
4.25% FIRST FNDTN BANK	$ 250,000.00	$ -				$ 250,000.00
4.00% NORTHEAST BANK CD	$ 250,000.00	$ -				$ 250,000.00
	$ -	$ -				$ -
	$ -	$ -				$ -
	$ -	$ -				$ -
	$ -	$ -				$ -
LOCAL GOVT POOLED 3.7228723%	$ 19,344,295.24	$ 600,000.00		$ 61,370.68	$ -	$ 20,005,665.92
GRAND TOTALS	**$ 20,690,836.86**	**$ -**	**$ -**	**$ 975,123.04**	**$ (449,944.89)**	**$ 21,216,015.01**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	63,302.47	27,635.00	35,667.47	601,030.87	580,338.00	20,692.87	690,878.00	89,847.13	13.00%	
PERSONAL PROPERTY TAX	3,638.99	2,000.00	1,638.99	5,683.53	2,095.00	3,588.53	6,667.00	983.47	14.75%	
ADVALOREM MAKE-UP	54,039.49	23,591.00	30,448.49	513,083.83	495,417.00	17,666.83	589,783.00	76,699.17	13.00%	
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	535,662.64	535,662.00	0.64	803,494.00	267,831.36	33.33%	
Total TAXES	**187,938.78**	**120,184.00**	**67,754.78**	**1,655,460.87**	**1,613,512.00**	**41,948.87**	**2,090,822.00**	**435,361.13**	**20.82%**	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	28,003.73	25,960.00	2,043.73	262,609.63	207,680.00	54,929.63	311,520.00	48,910.37	15.70%	
OTHER REVENUE	0.00	83.00	(83.00)	0.00	667.00	(667.00)	1,000.00	1,000.00	100.00%	
Total MISCELLANEOUS	**28,003.73**	**26,043.00**	**1,960.73**	**262,609.63**	**208,347.00**	**54,262.63**	**312,520.00**	**49,910.37**	**15.97%**	
Total REVENUES	**215,942.51**	**146,227.00**	**69,715.51**	**1,918,070.50**	**1,821,859.00**	**96,211.50**	**2,403,342.00**	**485,271.50**	**20.19%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,846.00	7,300.00	3,454.00	32,402.23	58,400.00	25,997.77	87,602.00	55,199.77	63.01%	
PAYROLL - MAINTENANCE	5,798.85	9,594.00	3,795.15	58,193.36	76,752.00	18,558.64	115,132.00	56,938.64	49.46%	
PAYROLL - OFFICE	2,078.36	2,440.00	361.64	17,860.73	19,520.00	1,659.27	29,280.00	11,419.27	39.00%	
EMPLOYEE BENEFITS - FICA/MEDIC	171.85	311.00	139.15	2,242.05	2,484.00	241.95	3,728.00	1,485.95	39.86%	
EMPLOYEE BENEFITS - MED. INS	4,814.89	6,003.00	1,188.11	41,407.97	51,232.00	9,824.03	76,849.00	35,441.03	46.12%	
EMPLOYEE BENEFITS - PERS	2,440.00	4,162.00	1,722.00	19,363.60	33,291.00	13,927.40	49,939.00	30,575.40	61.23%	
EMPLOYEE BENEFITS - SIIS	214.36	377.00	162.64	1,128.90	2,107.00	978.10	3,145.00	2,016.10	64.10%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	230.80	1,998.00	1,767.20	2,998.00	2,767.20	92.30%	
UNIFORMS	0.00	0.00	0.00	713.61	1,763.00	1,049.39	1,763.00	1,049.39	59.52%	
OPEB EXPENSE	246.88	920.00	673.12	1,975.04	7,360.00	5,384.96	11,040.00	9,064.96	82.11%	
ACCRUED LEAVE EXPENSE	628.55	292.00	(336.55)	3,043.61	2,332.00	(711.61)	3,500.00	456.39	13.04%	
OTHER PAYROLL EXPENSES	(0.02)	167.00	167.02	91.61	1,332.00	1,240.39	2,000.00	1,908.39	95.42%	
CAR ALLOWANCE EXPENSE	**0.00**	**(66.00)**	**(66.00)**	**(363.83)**	**(533.00)**	**(169.17)**	(800.00)	(436.17)	54.52%	
Total PAYROLL RELATED EXPENSES	**20,239.72**	**31,750.00**	**11,510.28**	**178,289.68**	**258,038.00**	**79,748.32**	**386,176.00**	**207,886.32**	**53.83%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	0.00	271.00	271.00	479.08	2,166.00	1,686.92	3,250.00	2,770.92	85.26%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	73.13	0.00	(73.13)	1,612.00	1,538.87	95.46%	
ENGINEERING & SURVEYING	162.00	4,308.00	4,146.00	5,165.38	34,466.00	29,300.62	51,700.00	46,534.62	90.01%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	***NOTES***
EROSION AND DRAINAGE	22,271.97	0.00	(22,271.97)	22,950.97	17,000.00	(5,950.97)	20,000.00	(2,950.97)	-14.75%	
ROAD MAINTENANCE & SUPPLIES	73.62	0.00	(73.62)	5,508.57	32,500.00	26,991.43	45,000.00	39,491.43	87.76%	
BUILDING REPAIRS AND MAINT.	42.50	1,250.00	1,207.50	299.34	10,000.00	9,700.66	15,000.00	14,700.66	98.00%	
COMPUTER EXPENSE	89.16	416.00	326.84	2,127.06	3,322.00	1,194.94	4,986.00	2,858.94	57.34%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	8.52	640.00	631.48	730.00	721.48	98.83%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	425.00	425.00	999.15	3,400.00	2,400.85	5,100.00	4,100.85	80.41%	
EQUIPMENT RENTAL	21.58	34.00	12.42	244.00	274.00	30.00	412.00	168.00	40.78%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	175.61	19,400.00	19,224.39	19,630.00	19,454.39	99.11%	
SECURITY EXPENSE	16.51	17.00	0.49	103.96	132.00	28.04	200.00	96.04	48.02%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	4.55	883.00	878.45	256.93	7,068.00	6,811.07	10,600.00	10,343.07	97.58%	
OFFICE JANITORIAL	0.00	125.00	125.00	775.00	1,000.00	225.00	1,500.00	725.00	48.33%	
OFFICE SUPPLIES	10.31	132.00	121.69	185.73	1,056.00	870.27	1,584.00	1,398.27	88.27%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	167.00	102.69	167.00	102.69	61.49%	
PUBLICATION CHARGES	0.00	100.00	100.00	45.13	1,000.00	954.87	1,180.00	1,134.87	96.18%	
TELEPHONE	12.97	14.00	1.03	103.84	106.00	2.16	162.00	58.16	35.90%	
TRAINING AND SEMINARS	0.00	394.00	394.00	252.75	3,151.00	2,898.25	4,726.00	4,473.25	94.65%	
TRAVEL	0.00	188.00	188.00	0.00	1,501.00	1,501.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	187.00	(0.50)	1,500.00	1,500.00	0.00	2,250.00	750.00	33.33%	
UTILITES - GAS & ELECTRIC	93.05	40.00	(53.05)	512.28	380.00	(132.28)	575.00	62.72	10.91%	
VEHICLE EXP FUEL/OIL/SUPP	373.42	1,272.00	898.58	5,902.36	10,174.00	4,271.64	15,260.00	9,357.64	61.32%	
VEH EXP R&M	1,879.33	1,250.00	(629.33)	5,673.41	10,005.00	4,331.59	15,008.00	9,334.59	62.20%	
Total OPERATING EXPENSES	**25,238.47**	**11,356.00**	**(13,882.47)**	**60,997.80**	**168,726.00**	**107,728.20**	**231,200.00**	**170,202.20**	**73.62%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	40,000.00	40,000.00	1,993,178.73	2,088,240.00	95,061.27	2,808,206.00	815,027.27	29.02%	
Total OTHER EXPENSES	**0.00**	**40,000.00**	**40,000.00**	**1,993,178.73**	**2,088,240.00**	**95,061.27**	**2,808,206.00**	815,027.27	29.02%	
Total EXPENDITURES	**45,478.19**	**83,106.00**	**37,627.81**	**2,232,466.21**	**2,515,004.00**	**282,537.79**	**3,425,582.00**	1,193,115.79	34.83%	
EXCESS REVENUE OVER EXPENDITURES	**170,464.32**	**63,121.00**	**107,343.32**	**(314,395.71)**	**(693,145.00)**	**378,749.29**	**(1,022,240.00)**	**(707,844.29)**	**69.24%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%	
INTEREST ON INVESTMENTS	16,119.58	28,766.00	(12,646.42)	158,898.09	230,134.00	(71,235.91)	345,198.00	186,299.91	53.97%	
PLAN REVIEW FEE	250.00	0.00	250.00	1,375.00	500.00	875.00	750.00	(625.00)	-83.33%	
OTHER REVENUE	0.00	2,113.00	(2,113.00)	35,932.75	16,898.00	19,034.75	25,350.00	(10,582.75)	-41.75%	
Total MISCELLANEOUS	**16,369.58**	**30,879.00**	**(14,509.42)**	**196,205.84**	**272,532.00**	**(76,326.16)**	**396,298.00**	**200,092.16**	**50.49%**	
USER FEES										
USER FEES - RESIDENTIAL	314,604.45	316,161.00	(1,556.55)	2,512,784.38	2,529,288.00	(16,503.62)	3,793,932.00	1,281,147.62	33.77%	
RESIDENTIAL TIER 1 CONSUMPTION	20,445.89	23,030.00	(2,584.11)	204,531.73	230,300.00	(25,768.27)	329,000.00	124,468.27	37.83%	
RESIDENTIAL TIER 2 CONSUMPTION	732.83	2,040.00	(1,307.17)	36,359.25	48,280.00	(11,920.75)	68,000.00	31,640.75	46.53%	
RESIDENTIAL TIER 3 CONSUMPTION	286.12	2,160.00	(1,873.88)	36,144.44	54,720.00	(18,575.56)	72,000.00	35,855.56	49.80%	
RESIDENTIAL FIRE PROTECTION	8,795.87	8,708.00	87.87	70,028.44	69,662.00	366.44	104,494.00	34,465.56	32.98%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	242,764.05	242,704.00	60.05	364,056.00	121,291.95	33.32%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	62,720.80	62,757.00	(36.20)	94,137.00	31,416.20	33.37%	
COMMERCIAL CONSUMPTION	2,786.99	3,300.00	(513.01)	52,845.13	88,000.00	(35,154.87)	110,000.00	57,154.87	51.96%	
PENALTIES ON USER FEES	3,186.49	3,535.00	(348.51)	28,682.29	28,280.00	402.29	42,420.00	13,737.71	32.38%	
SERVICE CHARGES	615.00	800.00	(185.00)	6,860.57	6,400.00	460.57	9,600.00	2,739.43	28.54%	
RETURN CHECK FEES	60.00	40.00	20.00	420.00	320.00	100.00	480.00	60.00	12.50%	
CONNECTION FEES	0.00	0.00	0.00	41,300.00	13,012.00	28,288.00	14,712.00	(26,588.00)	-180.72%	
TRANSFER FEE REVENUE	386.25	609.00	(222.75)	4,101.09	4,872.00	(770.91)	7,308.00	3,206.91	43.88%	
SERVLINE ADMIN REVENUE	164.12	163.00	1.12	1,309.01	1,300.00	9.01	1,952.00	642.99	32.94%	
SERVLINE LOSS INSURANCE	1,322.59	1,294.00	28.59	10,458.04	10,354.00	104.04	15,530.00	5,071.96	32.66%	
SERVLINE LINE INSURANCE	228.80	233.00	(4.20)	1,847.56	1,865.00	(17.44)	2,798.00	950.44	33.97%	
Total USER FEES	**391,797.71**	**400,256.00**	**(8,458.29)**	**3,313,156.78**	**3,392,114.00**	**(78,957.22)**	**5,030,419.00**	**1,717,262.22**	**34.14%**	
Total REVENUES	**408,167.29**	**431,135.00**	**(22,967.71)**	**3,509,362.62**	**3,664,646.00**	**(155,283.38)**	**5,426,717.00**	**1,917,354.38**	**35.33%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	13,029.02	22,388.00	9,358.98	100,058.65	179,104.00	79,045.35	268,656.00	168,597.35	62.76%	
PAYROLL - MAINTENANCE	14,789.96	42,949.00	28,159.04	236,334.68	343,590.00	107,255.32	515,386.00	279,051.32	54.14%	
PAYROLL - OFFICE	5,542.30	6,507.00	964.70	47,628.61	52,059.00	4,430.39	78,087.00	30,458.39	39.01%	
EMPLOYEE BENEFITS - FICA/MEDIC	515.07	1,080.00	564.93	5,628.17	8,634.00	3,005.83	12,954.00	7,325.83	56.55%	
EMPLOYEE BENEFITS - MED. INS	14,391.42	24,052.00	9,660.58	117,139.75	204,308.00	87,168.25	306,463.00	189,323.25	61.78%	
EMPLOYEE BENEFITS - PERS	7,900.10	18,988.00	11,087.90	73,853.91	151,901.00	78,047.09	227,853.00	153,999.09	67.59%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - SIIS	624.22	950.00	325.78	2,174.82	5,304.00	3,129.18	7,916.00	5,741.18	72.53%	
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	43.96	5,328.00	5,284.04	7,995.00	7,951.04	99.45%	
UNIFORMS	0.00	0.00	0.00	2,055.00	8,747.00	6,692.00	8,747.00	6,692.00	76.51%	
OPEB EXPENSE	2,419.38	3,389.00	969.62	19,355.04	27,112.00	7,756.96	40,670.00	21,314.96	52.41%	
ACCRUED LEAVE EXPENSE	2,155.31	1,083.00	(1,072.31)	4,695.34	8,668.00	3,972.66	13,000.00	8,304.66	63.88%	
OTHER PAYROLL EXPENSES	68.27	0.00	(68.27)	1,971.91	3,200.00	1,228.09	3,200.00	1,228.09	38.38%	
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(1,338.93)	(2,668.00)	(1,329.07)	(4,000.00)	(2,661.07)	66.53%	
Total PAYROLL RELATED EXPENSES	**61,435.05**	**121,719.00**	**60,283.95**	**609,600.91**	**995,287.00**	**385,686.09**	**1,486,927.00**	**877,326.09**	**59.00%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	36,381.89	38,040.00	1,658.11	38,040.00	1,658.11	4.36%	
LEGAL	0.00	3,250.00	3,250.00	14,066.82	26,000.00	11,933.18	39,000.00	24,933.18	63.93%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	337.50	0.00	(337.50)	7,440.00	7,102.50	95.46%	
ENGINEERING & SURVEYING	270.00	1,896.00	1,626.00	11,502.98	15,166.00	3,663.02	22,750.00	11,247.02	49.44%	
BAD DEBTS	0.00	0.00	0.00	0.00	13,926.00	13,926.00	13,926.00	13,926.00	100.00%	
BANK CHARGES	3,364.71	4,441.00	1,076.29	34,838.64	35,526.00	687.36	53,290.00	18,451.36	34.62%	
BUILDING REPAIRS AND MAINT.	42.50	1,238.00	1,195.50	2,342.32	9,903.00	7,560.68	14,855.00	12,512.68	84.23%	
COMPUTER EXPENSE	2,179.90	4,000.00	1,820.10	50,989.62	48,261.00	(2,728.62)	70,261.00	19,271.38	27.43%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	627.29	8,712.00	8,084.71	9,666.00	9,038.71	93.51%	
EQUIP. SUPPLIES/MAINT./REPAIRS	27.89	5,000.00	4,972.11	4,957.26	14,390.00	9,432.74	16,150.00	11,192.74	69.30%	
EQUIPMENT RENTAL	834.72	463.00	(371.72)	5,833.78	5,849.00	15.22	9,245.00	3,411.22	36.90%	
SECURITY EXPENSE	759.20	415.00	(344.20)	8,077.93	10,418.00	2,340.07	14,548.00	6,470.07	44.47%	
INSURANCE AND BONDS	1,551.39	1,527.00	(24.39)	97,530.03	99,152.00	1,621.97	105,263.00	7,732.97	7.35%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	300.00	300.00	500.00	500.00	100.00%	
INVENTORY PARTS	0.00	0.00	0.00	11,990.58	15,000.00	3,009.42	15,000.00	3,009.42	20.06%	
METER REPAIR & MAINT	0.00	0.00	0.00	20,780.95	15,000.00	(5,780.95)	30,000.00	9,219.05	30.73%	
LIEN FEES	0.00	0.00	0.00	8.00	500.00	492.00	500.00	492.00	98.40%	
MISCELLANEOUS EXPENDITURES	54.56	833.00	778.44	1,883.39	6,668.00	4,784.61	10,000.00	8,116.61	81.17%	
OFFICE JANITORIAL	0.00	1,500.00	1,500.00	9,300.00	12,000.00	2,700.00	18,000.00	8,700.00	48.33%	
OFFICE SUPPLIES	323.71	1,107.00	783.29	3,816.34	8,851.00	5,034.66	13,279.00	9,462.66	71.26%	
PERMITS AND FEES	601.27	750.00	148.73	6,046.30	6,700.00	653.70	9,639.00	3,592.70	37.27%	
POSTAGE	1,020.00	0.00	(1,020.00)	4,677.09	4,720.00	42.91	6,760.00	2,082.91	30.81%	
PUBLICATION CHARGES	0.00	0.00	0.00	1,643.34	1,180.00	(463.34)	3,180.00	1,536.66	48.32%	
SHOP SUPPLIES/SMALL TOOLS	0.00	583.00	583.00	1,577.36	4,666.00	3,088.64	7,000.00	5,422.64	77.47%	
TELEPHONE	1,431.11	1,265.00	(166.11)	10,075.13	10,120.00	44.87	15,180.00	5,104.87	33.63%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
TRAINING AND SEMINARS	500.00	1,914.00	1,414.00	3,630.15	15,312.00	11,681.85	22,968.00	19,337.85	84.19%	
TRAVEL	1,731.25	1,117.00	(614.25)	2,679.77	8,936.00	6,256.23	13,404.00	10,724.23	80.01%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	18,000.00	18,000.00	0.00	27,000.00	9,000.00	33.33%	
UTILITES - GAS & ELECTRIC	14,546.46	19,215.00	4,668.54	127,528.98	181,172.00	53,643.02	274,502.00	146,973.02	53.54%	
VEHICLE EXP FUEL/OIL/SUPP	2,987.22	10,173.00	7,185.78	23,153.31	81,386.00	58,232.69	122,078.00	98,924.69	81.03%	
VEH EXP R&M	4,122.07	5,422.00	1,299.93	18,842.77	43,376.00	24,533.23	65,064.00	46,221.23	71.04%	
WATER MONITORING/SAMPLING	1,583.00	1,465.00	(118.00)	14,074.00	11,723.00	(2,351.00)	17,583.00	3,509.00	19.96%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%	
WATER DIST SYSTEM EXPENSE	419.78	6,475.00	6,055.22	6,212.13	51,800.00	45,587.87	77,700.00	71,487.87	92.00%	
WATER TREATMENT SYSTEM EXP	13,810.72	6,871.00	(6,939.72)	57,188.40	54,968.00	(2,220.40)	82,456.00	25,267.60	30.64%	
AMORTIZATION OF BONDS	679.56	679.00	(0.56)	5,436.48	5,439.00	2.52	8,155.00	2,718.52	33.34%	
DEPRECIATION EXPENSE	117,345.71	120,639.00	3,293.29	1,003,858.03	965,112.00	(38,746.03)	1,447,668.00	443,809.97	30.66%	
Total OPERATING EXPENSES	**172,436.73**	**204,488.00**	**32,051.27**	**1,636,505.56**	**1,866,772.00**	**230,266.44**	**2,720,550.00**	**1,084,044.44**	**39.85%**	
OTHER EXPENSES										
INTEREST EXPENSE	17,611.70	19,826.00	2,214.30	149,819.82	158,611.00	8,791.18	237,915.00	88,095.18	37.03%	
CAPITAL OUTLAY	0.00	25,000.00	25,000.00	1,348,959.30	1,715,000.00	366,040.70	5,926,726.00	4,577,766.70	77.24%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%	
Total OTHER EXPENSES	**17,611.70**	**44,826.00**	**27,214.30**	**1,498,779.12**	**1,873,611.00**	**374,831.88**	**6,161,441.00**	**4,662,661.88**	**75.67%**	
Total EXPENDITURES	**251,483.48**	**371,033.00**	**119,549.52**	**3,744,885.59**	**4,735,670.00**	**990,784.41**	**10,368,918.00**	**6,624,032.41**	**63.88%**	
EXCESS REVENUE OVER EXPENDITURES	**156,683.81**	**60,102.00**	**96,581.81**	**(235,522.97)**	**(1,071,024.00)**	**835,501.03**	**(4,942,201.00)**	**(4,706,678.03)**	**95.23%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	11,900.31	14,734.00	(2,833.69)	112,058.83	117,873.00	(5,814.17)	176,809.00	64,750.17	36.62%	
PLAN REVIEW FEE	0.00	0.00	0.00	625.00	400.00	225.00	500.00	(125.00)	-25.00%	
OTHER REVENUE	0.00	42.00	(42.00)	0.00	332.00	(332.00)	500.00	500.00	100.00%	
Total MISCELLANEOUS	**11,900.31**	**14,776.00**	**(2,875.69)**	**112,683.83**	**118,605.00**	**(5,921.17)**	**177,809.00**	**65,125.17**	**36.63%**	
USER FEES										
USER FEES - RESIDENTIAL	145,670.93	146,349.00	(678.07)	1,169,319.49	1,170,795.00	(1,475.51)	1,756,191.00	586,871.51	33.42%	
RESIDENTIAL TIER 1 CONSUMPTION	105.70	1,584.00	(1,478.30)	11,388.72	19,008.00	(7,619.28)	26,400.00	15,011.28	56.86%	
USER FEES - COMMERCIAL	3,503.20	3,503.00	0.20	28,025.60	28,024.00	1.60	42,038.00	14,012.40	33.33%	
COMMERCIAL CONSUMPTION	3,220.25	3,974.00	(753.75)	18,616.13	26,164.00	(7,547.87)	33,120.00	14,503.87	43.79%	
PENALTIES ON USER FEES	920.01	1,230.00	(309.99)	7,576.77	9,840.00	(2,263.23)	14,760.00	7,183.23	48.67%	
CONNECTION FEES	0.00	0.00	0.00	18,150.00	2,400.00	15,750.00	3,600.00	(14,550.00)	-404.17%	
TRANSFER FEE REVENUE	157.50	306.00	(148.50)	1,684.06	2,448.00	(763.94)	3,672.00	1,987.94	54.14%	
Total USER FEES	**153,577.59**	**156,946.00**	**(3,368.41)**	**1,254,760.77**	**1,258,679.00**	**(3,918.23)**	**1,879,781.00**	**625,020.23**	**33.25%**	
Total REVENUES	**165,477.90**	**171,722.00**	**(6,244.10)**	**1,367,444.60**	**1,377,284.00**	**(9,839.40)**	**2,057,590.00**	**690,145.40**	**33.54%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	6,107.38	12,931.00	6,823.62	57,002.49	103,446.00	46,443.51	155,170.00	98,167.51	63.26%	
PAYROLL - OFFICE	4,156.73	4,880.00	723.27	35,721.48	39,040.00	3,318.52	58,564.00	22,842.52	39.00%	
EMPLOYEE BENEFITS - FICA/MEDIC	164.55	275.00	110.45	1,454.23	2,194.00	739.77	3,294.00	1,839.77	55.85%	
EMPLOYEE BENEFITS - MED. INS	3,809.34	6,035.00	2,225.66	31,924.80	53,798.00	21,873.20	80,696.00	48,771.20	60.44%	
EMPLOYEE BENEFITS - PERS	2,897.63	4,940.00	2,042.37	22,632.49	39,516.00	16,883.51	59,276.00	36,643.51	61.82%	
EMPLOYEE BENEFITS - SIIS	118.91	118.00	(0.91)	432.08	660.00	227.92	987.00	554.92	56.22%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	0.00	3,996.00	3,996.00	5,996.00	5,996.00	100.00%	
UNIFORMS	0.00	0.00	0.00	67.00	147.00	80.00	147.00	80.00	54.42%	
OPEB EXPENSE	427.92	1,458.00	1,030.08	3,423.36	11,658.00	8,234.64	17,490.00	14,066.64	80.43%	
ACCRUED LEAVE EXPENSE	291.87	333.00	41.13	2,669.88	2,664.00	(5.88)	4,000.00	1,330.12	33.25%	
OTHER PAYROLL EXPENSES	(0.05)	42.00	42.05	78.37	332.00	253.63	500.00	421.63	84.33%	
CAR ALLOWANCE EXPENSE	0.00	(42.00)	(42.00)	(516.94)	(336.00)	180.94	(500.00)	16.94	-3.39%	
Total PAYROLL RELATED EXPENSES	**17,974.28**	**31,470.00**	**13,495.72**	**154,889.24**	**257,115.00**	**102,225.76**	**385,620.00**	**230,730.76**	**59.83%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	18,190.90	19,020.00	829.10	19,020.00	829.10	4.36%	
LEGAL	0.00	1,625.00	1,625.00	2,393.34	13,000.00	10,606.66	19,500.00	17,106.66	87.73%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	95.63	0.00	(95.63)	2,108.00	2,012.37	95.46%	
ENGINEERING & SURVEYING	108.00	854.00	746.00	3,325.02	6,832.00	3,506.98	10,250.00	6,924.98	67.56%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	636,269.25	636,270.00	0.75	848,359.00	212,089.75	25.00%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	362,434.50	363,935.00	1,500.50	485,246.00	122,811.50	25.31%	
BAD DEBTS	0.00	0.00	0.00	0.00	9,284.00	9,284.00	9,284.00	9,284.00	100.00%	
BANK CHARGES	2,243.14	2,947.00	703.86	23,225.77	23,572.00	346.23	35,360.00	12,134.23	34.32%	
BUILDING REPAIRS AND MAINT.	10.00	2,618.00	2,608.00	767.80	20,944.00	20,176.20	31,419.00	30,651.20	97.56%	
COMPUTER EXPENSE	559.95	2,000.00	1,440.05	18,407.83	15,400.00	(3,007.83)	21,876.00	3,468.17	15.85%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	51.16	4,454.00	4,402.84	4,931.00	4,879.84	98.96%	
EQUIP. SUPPLIES/MAINT./REPAIRS	8,549.75	17,920.00	9,370.25	98,148.92	143,360.00	45,211.08	215,040.00	116,891.08	54.36%	
EQUIPMENT RENTAL	513.33	80.00	(433.33)	2,503.45	2,320.00	(183.45)	3,824.00	1,320.55	34.53%	
SECURITY EXPENSE	699.71	530.00	(169.71)	6,064.96	4,540.00	(1,524.96)	6,804.00	739.04	10.86%	
INSURANCE AND BONDS	0.00	0.00	0.00	27,343.60	27,888.00	544.40	27,888.00	544.40	1.95%	
INVENTORY PARTS	0.00	0.00	0.00	756.00	500.00	(256.00)	500.00	(256.00)	51.20%	
MISCELLANEOUS EXPENDITURES	27.28	513.00	485.72	990.39	4,101.00	3,110.61	6,153.00	5,162.61	83.90%	
OFFICE JANITORIAL	0.00	750.00	750.00	4,650.00	6,000.00	1,350.00	9,000.00	4,350.00	48.33%	
OFFICE SUPPLIES	195.19	578.00	382.81	2,141.79	4,623.00	2,481.21	6,935.00	4,793.21	69.12%	
PERMITS AND FEES	0.00	0.00	0.00	385.82	405.00	19.18	405.00	19.18	4.74%	
POSTAGE	680.00	0.00	(680.00)	3,118.05	2,946.00	(172.05)	4,420.00	1,301.95	29.46%	
PUBLICATION CHARGES	0.00	0.00	0.00	90.26	1,200.00	1,109.74	2,200.00	2,109.74	95.90%	
TELEPHONE	130.84	136.00	5.16	1,048.14	1,088.00	39.86	1,632.00	583.86	35.78%	
TRAINING AND SEMINARS	0.00	490.00	490.00	633.20	3,914.00	3,280.80	5,874.00	5,240.80	89.22%	
TRAVEL	0.00	289.00	289.00	632.35	2,306.00	1,673.65	3,462.00	2,829.65	81.73%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	9,000.00	9,000.00	0.00	13,500.00	4,500.00	33.33%	
UTILITES - GAS & ELECTRIC	1,674.96	1,640.00	(34.96)	10,012.64	15,461.00	5,448.36	23,425.00	13,412.36	57.26%	
DEPRECIATION EXPENSE	7,575.80	8,203.00	627.20	65,783.30	65,624.00	(159.30)	98,437.00	32,653.70	33.17%	
Total OPERATING EXPENSES	**24,092.95**	**42,298.00**	**18,205.05**	**1,298,464.07**	**1,407,987.00**	**109,522.93**	**1,916,852.00**	**618,387.93**	**32.26%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	25,000.00	25,000.00	24,075.90	99,766.00	75,690.10	507,766.00	483,690.10	95.26%	
Total OTHER EXPENSES	**0.00**	**25,000.00**	**25,000.00**	**24,075.90**	**99,766.00**	**75,690.10**	**507,766.00**	**483,690.10**	**95.26%**	
Total EXPENDITURES	**42,067.23**	**98,768.00**	**56,700.77**	**1,477,429.21**	**1,764,868.00**	**287,438.79**	**2,810,238.00**	**1,332,808.79**	**47.43%**	
EXCESS REVENUE OVER EXPENDITURES	**123,410.67**	**72,954.00**	**50,456.67**	**(109,984.61)**	**(387,584.00)**	**277,599.39**	**(752,648.00)**	**(642,663.39)**	**85.39%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	3,558.79	701.00	2,857.79	29,342.23	5,615.00	23,727.23	8,419.00	(17,364.44)	-206.25%	
OTHER REVENUE	0.00	17.00	(17.00)	0.00	132.00	(132.00)	200.00	200.00	100.00%	
Total MISCELLANEOUS	**3,558.79**	**718.00**	**2,840.79**	**29,342.23**	**5,747.00**	**23,595.23**	**8,619.00**	**(17,164.44)**	**-199.15%**	
USER FEES										
USER FEES - RESIDENTIAL	62,033.19	62,222.00	(188.81)	497,286.67	497,776.00	(489.33)	746,664.00	311,410.52	41.71%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	45,792.00	45,792.00	0.00	68,688.00	28,620.00	41.67%	
PENALTIES ON USER FEES	384.52	401.00	(16.48)	3,073.90	3,206.00	(132.10)	4,810.00	2,120.62	44.09%	
TRANSFER FEE REVENUE	56.25	135.00	(78.75)	716.50	1,080.00	(363.50)	1,620.00	959.75	59.24%	
Total USER FEES	**68,197.96**	**68,482.00**	**(284.04)**	**546,869.07**	**547,854.00**	**(984.93)**	**821,782.00**	**343,110.89**	**41.75%**	
Total REVENUES	**71,756.75**	**69,200.00**	**2,556.75**	**576,211.30**	**553,601.00**	**22,610.30**	**830,401.00**	**325,946.45**	**39.25%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	2,657.54	6,048.00	3,390.46	26,550.79	48,384.00	21,833.21	72,578.00	48,684.75	67.08%	
PAYROLL - MAINTENANCE	4,142.05	4,270.00	127.95	34,005.97	34,158.00	152.03	51,238.00	21,374.08	41.72%	
PAYROLL - OFFICE	2,078.35	2,440.00	361.65	17,860.61	19,520.00	1,659.39	29,280.00	13,497.74	46.10%	
EMPLOYEE BENEFITS - FICA/MEDIC	130.84	208.00	77.16	1,141.44	1,657.00	515.56	2,489.00	1,478.40	59.40%	
EMPLOYEE BENEFITS - MED. INS	3,866.57	4,880.00	1,013.43	32,877.15	41,574.00	8,696.85	62,362.00	33,351.42	53.48%	
EMPLOYEE BENEFITS - PERS	1,932.24	3,270.00	1,337.76	15,714.59	26,160.00	10,445.41	39,241.00	25,458.65	64.88%	
EMPLOYEE BENEFITS - SIIS	147.16	153.00	5.84	606.28	853.00	246.72	1,272.00	812.88	63.91%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	164.85	1,998.00	1,833.15	2,998.00	2,833.15	94.50%	
UNIFORMS	0.00	0.00	0.00	437.89	1,103.00	665.11	1,103.00	665.11	60.30%	
OPEB EXPENSE	197.49	949.00	751.51	1,579.92	7,592.00	6,012.08	11,392.00	10,009.57	87.86%	
ACCRUED LEAVE EXPENSE	362.36	167.00	(195.36)	1,367.17	1,332.00	(35.17)	2,000.00	995.19	49.76%	
OTHER PAYROLL EXPENSES	0.00	83.00	83.00	76.96	668.00	591.04	1,000.00	923.04	92.30%	
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	(205.80)	0.00	205.80	0.00	205.80	#DIV/0!	
Total PAYROLL RELATED EXPENSES	**15,514.60**	**22,718.00**	**7,203.40**	**132,177.82**	**184,999.00**	**52,821.18**	**276,953.00**	**160,289.78**	**57.88%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	0.00	271.00	271.00	25,238.91	2,166.00	(23,072.91)	3,250.00	(21,988.91)	-676.58%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	56.24	0.00	(56.24)	1,240.00	1,183.76	95.46%	
ENGINEERING & SURVEYING	0.00	0.00	0.00	1,848.12	500.00	(1,348.12)	500.00	(1,348.12)	-269.62%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL - PLOWING	0.00	165,000.00	165,000.00	272,472.50	595,000.00	322,527.50	775,000.00	502,527.50	64.84%	
SNOW REMOVAL - SANDING	0.00	15,000.00	15,000.00	21,190.00	51,500.00	30,310.00	75,000.00	53,810.00	71.75%	
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
BAD DEBTS	0.00	0.00	0.00	0.00	4,096.00	4,096.00	4,096.00	4,096.00	100.00%	
BANK CHARGES	986.62	1,300.00	313.38	10,243.65	10,400.00	156.35	15,600.00	5,356.35	34.34%	
BUILDING REPAIRS AND MAINT.	10.00	403.00	393.00	167.79	3,218.00	3,050.21	4,830.00	4,662.21	96.53%	
COMPUTER EXPENSE	89.16	400.00	310.84	5,188.62	3,604.00	(1,584.62)	4,754.00	(434.62)	-9.14%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	8.52	604.00	595.48	726.00	717.48	98.83%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	162.91	75.00	(87.91)	100.00	(62.91)	-62.91%	
EQUIPMENT RENTAL	190.93	25.00	(165.93)	831.23	701.00	(130.23)	1,101.00	269.77	24.50%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	16.51	21.00	4.49	103.96	166.00	62.04	250.00	146.04	58.42%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	75.00	75.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	4.55	467.00	462.45	256.93	3,736.00	3,479.07	5,600.00	5,343.07	95.41%	
OFFICE JANITORIAL	0.00	125.00	125.00	775.00	1,000.00	225.00	1,500.00	725.00	48.33%	
OFFICE SUPPLIES	69.12	115.00	45.88	656.04	913.00	256.96	1,373.00	716.96	52.22%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	668.00	603.69	668.00	603.69	90.37%	
POSTAGE	300.00	0.00	(300.00)	1,386.10	1,200.00	(186.10)	1,820.00	433.90	23.84%	
PUBLICATION CHARGES	0.00	0.00	0.00	902.75	534.00	(368.75)	1,515.00	612.25	40.41%	
TELEPHONE	12.97	14.00	1.03	103.84	108.00	4.16	162.00	58.16	35.90%	
TRAINING AND SEMINARS	0.00	171.00	171.00	452.55	1,368.00	915.45	2,052.00	1,599.45	77.95%	
TRAVEL	0.00	166.00	166.00	278.97	1,322.00	1,043.03	1,984.00	1,705.03	85.94%	
TRUSTEE FEES	187.50	188.00	0.50	1,500.00	1,500.00	0.00	2,250.00	750.00	33.33%	
UTILITES - GAS & ELECTRIC	35.76	40.00	4.24	218.40	380.00	161.60	575.00	356.60	62.02%	
VEHICLE EXP FUEL/OIL/SUPP	373.28	1,272.00	898.72	2,572.86	10,172.00	7,599.14	15,260.00	12,687.14	83.14%	
VEH EXP R&M	1,319.80	1,105.00	(214.80)	2,865.63	8,838.00	5,972.37	13,258.00	10,392.37	78.39%	
Total OPERATING EXPENSES	**3,596.20**	**186,083.00**	**182,486.80**	**357,137.12**	**721,662.00**	**364,524.88**	**952,382.00**	**595,244.88**	**62.50%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	4,500.00	4,500.00	1,730.37	16,820.00	15,089.63	123,667.00	121,936.63	98.60%	
Total OTHER EXPENSES	**0.00**	**4,500.00**	**4,500.00**	**1,730.37**	**16,820.00**	**15,089.63**	**123,667.00**	**121,936.63**	**98.60%**	
Total EXPENDITURES	**19,110.80**	**213,301.00**	**194,190.20**	**491,045.31**	**923,481.00**	**432,435.69**	**1,353,002.00**	**861,956.69**	**63.71%**	
EXCESS REVENUE OVER EXPENDITURES	**52,645.95**	**(144,101.00)**	**196,746.95**	**85,165.99**	**(369,880.00)**	**455,045.99**	**(522,601.00)**	**(607,766.99)**	**116.30%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 2/1/2026 Through 2/28/2026

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298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	7,311.55	8,397.00	(1,085.45)	62,048.36	67,176.00	(5,127.64)	100,767.00	38,718.64	38.42%	*Less one unit rented.*
Total MISCELLANEOUS	**7,311.55**	**8,397.00**	**(1,085.45)**	**62,048.36**	**67,176.00**	**(5,127.64)**	**100,767.00**	38,718.64	38.42%	
Total REVENUES	**7,311.55**	**8,397.00**	**(1,085.45)**	**62,048.36**	**67,176.00**	**(5,127.64)**	**100,767.00**	38,718.64	38.42%	
EXPENDITURES										
OPERATING EXPENSES										
BAD DEBTS	2,691.17	0.00	(2,691.17)	2,691.17	0.00	(2,691.17)	0.00	(2,691.17)	0.00%	*Uncollected rent/utilities tenant moved out end of December.*
BUILDING REPAIRS AND MAINT.	0.00	417.00	417.00	2,284.58	3,332.00	1,047.42	5,000.00	2,715.42	54.31%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	22.00	400.00	378.00	400.00	378.00	94.50%	
EQUIPMENT RENTAL	0.00	18.00	18.00	115.25	144.00	28.75	220.00	104.75	47.61%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,711.13	3,786.00	74.87	3,786.00	74.87	1.98%	
MISCELLANEOUS EXPENDITURES	534.85	583.00	48.15	4,075.31	4,664.00	588.69	7,000.00	2,924.69	41.78%	
OFFICE JANITORIAL	0.00	900.00	900.00	6,000.00	7,200.00	1,200.00	10,800.00	4,800.00	44.44%	
OFFICE SUPPLIES	0.00	100.00	100.00	0.00	300.00	300.00	400.00	400.00	100.00%	
UTILITES - GAS & ELECTRIC	1,170.05	1,375.00	204.95	7,718.85	7,565.00	(153.85)	17,191.00	9,472.15	55.10%	
Total OPERATING EXPENSES	**4,396.07**	**3,393.00**	**(1,003.07)**	**26,618.29**	**27,391.00**	**772.71**	**44,797.00**	**18,178.71**	**40.58%**	
Total EXPENDITURES	**4,396.07**	**3,393.00**	**(1,003.07)**	**26,618.29**	**27,391.00**	**772.71**	**44,797.00**	**18,178.71**	**40.58%**	
EXCESS REVENUE OVER EXPENDITURES	**2,915.48**	**5,004.00**	**(2,088.52)**	**35,430.07**	**39,785.00**	**(4,354.93)**	**55,970.00**	**20,539.93**	**57.97%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 2/1/2026 Through 2/28/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	63,302.47	27,635.00	35,667.47	601,030.87	580,338.00	20,692.87	690,878.00	89,847.13	13.00%
PERSONAL PROPERTY TAX	3,638.99	2,000.00	1,638.99	5,683.53	2,095.00	3,588.53	6,667.00	983.47	14.75%
ADVALOREM MAKE-UP	54,039.49	23,591.00	30,448.49	513,083.83	495,417.00	17,666.83	589,783.00	76,699.17	13.00%
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	535,662.64	535,662.00	0.64	803,494.00	267,831.36	33.33%
Total TAXES	**187,938.78**	**120,184.00**	**67,754.78**	**1,655,460.87**	**1,613,512.00**	**41,948.87**	**2,090,822.00**	**435,361.13**	**20.82%**
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%
INTEREST ON INVESTMENTS	59,582.41	70,161.00	(10,578.59)	562,908.78	561,302.00	1,606.78	841,946.00	279,037.22	33.14%
PLAN REVIEW FEE	250.00	0.00	250.00	2,000.00	900.00	1,100.00	1,250.00	(750.00)	-60.00%
RENTAL INCOME	7,311.55	8,397.00	(1,085.45)	62,048.36	67,176.00	(5,127.64)	100,767.00	38,718.64	38.42%
OTHER REVENUE	0.00	2,255.00	(2,255.00)	35,932.75	18,029.00	17,903.75	27,050.00	(8,882.75)	-32.84%
Total MISCELLANEOUS	**67,143.96**	**80,813.00**	**(13,669.04)**	**662,889.89**	**672,407.00**	**(9,517.11)**	**996,013.00**	**333,123.11**	**33.45%**
USER FEES									
USER FEES - RESIDENTIAL	522,308.57	524,732.00	(2,423.43)	4,179,390.54	4,197,859.00	(18,468.46)	6,296,787.00	2,117,396.46	33.63%
RESIDENTIAL TIER 1 CONSUMPTION	20,551.59	24,614.00	(4,062.41)	215,920.45	249,308.00	(33,387.55)	355,400.00	139,479.55	39.25%
RESIDENTIAL TIER 2 CONSUMPTION	732.83	2,040.00	(1,307.17)	36,359.25	48,280.00	(11,920.75)	68,000.00	31,640.75	46.53%
RESIDENTIAL TIER 3 CONSUMPTION	286.12	2,160.00	(1,873.88)	36,144.44	54,720.00	(18,575.56)	72,000.00	35,855.56	49.80%
RESIDENTIAL FIRE PROTECTION	8,795.87	8,708.00	87.87	70,028.44	69,662.00	366.44	104,494.00	34,465.56	32.98%
USER FEES - COMMERCIAL	39,564.73	39,565.00	(0.27)	316,581.65	316,520.00	61.65	474,782.00	158,200.35	33.32%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	62,720.80	62,757.00	(36.20)	94,137.00	31,416.20	33.37%
COMMERCIAL CONSUMPTION	6,007.24	7,274.00	(1,266.76)	71,461.26	114,164.00	(42,702.74)	143,120.00	71,658.74	50.07%
PENALTIES ON USER FEES	4,491.02	5,166.00	(674.98)	39,332.96	41,326.00	(1,993.04)	61,990.00	22,657.04	36.55%
SERVICE CHARGES	615.00	800.00	(185.00)	6,860.57	6,400.00	460.57	9,600.00	2,739.43	28.54%
RETURN CHECK FEES	60.00	40.00	20.00	420.00	320.00	100.00	480.00	60.00	12.50%
CONNECTION FEES	0.00	0.00	0.00	59,450.00	15,412.00	44,038.00	18,312.00	(41,138.00)	-224.65%
TRANSFER FEE REVENUE	600.00	1,050.00	(450.00)	6,501.65	8,400.00	(1,898.35)	12,600.00	6,098.35	48.40%
SERVLINE ADMIN REVENUE	164.12	163.00	1.12	1,309.01	1,300.00	9.01	1,952.00	642.99	32.94%
SERVLINE LOSS INSURANCE	1,322.59	1,294.00	28.59	10,458.04	10,354.00	104.04	15,530.00	5,071.96	32.66%
SERVLINE LINE INSURANCE	228.80	233.00	(4.20)	1,847.56	1,865.00	(17.44)	2,798.00	950.44	33.97%
Total USER FEES	**613,573.26**	**625,684.00**	**(12,110.74)**	**5,114,786.62**	**5,198,647.00**	**(83,860.38)**	**7,731,982.00**	**2,617,195.38**	**33.85%**
Total REVENUES	**868,656.00**	**826,681.00**	**41,975.00**	**7,433,137.38**	**7,484,566.00**	**(51,428.62)**	**10,818,817.00**	**3,385,679.62**	**31.29%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 2/1/2026 Through 2/28/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	25,639.94	48,667.00	23,027.06	216,014.16	389,334.00	173,319.84	584,006.00	367,991.84	63.01%
PAYROLL - MAINTENANCE	24,730.86	56,813.00	32,082.14	328,534.01	454,500.00	125,965.99	681,756.00	353,221.99	51.81%
PAYROLL - OFFICE	13,855.74	16,267.00	2,411.26	119,071.43	130,139.00	11,067.57	195,211.00	76,139.57	39.00%
EMPLOYEE BENEFITS - FICA/MEDIC	982.31	1,874.00	891.69	10,465.89	14,969.00	4,503.11	22,465.00	11,999.11	53.41%
EMPLOYEE BENEFITS - MED. INS	26,882.22	40,970.00	14,087.78	223,349.67	350,912.00	127,562.33	526,370.00	303,020.33	57.57%
EMPLOYEE BENEFITS - PERS	15,169.97	31,360.00	16,190.03	131,564.59	250,868.00	119,303.41	376,309.00	244,744.41	65.04%
EMPLOYEE BENEFITS - SIIS	1,104.65	1,598.00	493.35	4,342.08	8,924.00	4,581.92	13,320.00	8,977.92	67.40%
UNEMPLOYMENT BENEFITS	0.00	1,666.00	1,666.00	439.61	13,320.00	12,880.39	19,987.00	19,547.39	97.80%
UNIFORMS	0.00	0.00	0.00	3,273.50	11,760.00	8,486.50	11,760.00	8,486.50	72.16%
OPEB EXPENSE	3,291.67	6,716.00	3,424.33	26,333.36	53,722.00	27,388.64	80,592.00	54,258.64	67.33%
ACCRUED LEAVE EXPENSE	3,438.09	1,875.00	(1,563.09)	11,776.00	14,996.00	3,220.00	22,500.00	10,724.00	47.66%
OTHER PAYROLL EXPENSES	68.20	292.00	223.80	2,218.85	5,532.00	3,313.15	6,700.00	4,481.15	66.88%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,425.50)	(3,537.00)	(1,111.50)	(5,300.00)	(2,874.50)	54.24%
Total PAYROLL RELATED EXPENSES	**115,163.65**	**207,657.00**	**92,493.35**	**1,074,957.65**	**1,695,439.00**	**620,481.35**	**2,535,676.00**	**1,460,718.35**	**57.61%**
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	60,636.43	63,400.00	2,763.57	63,400.00	2,763.57	4.36%
LEGAL	0.00	5,417.00	5,417.00	42,178.15	43,332.00	1,153.85	65,000.00	22,821.85	35.11%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	562.50	0.00	(562.50)	12,400.00	11,837.50	95.46%
ENGINEERING & SURVEYING	540.00	7,058.00	6,518.00	21,841.50	56,964.00	35,122.50	85,200.00	63,358.50	74.36%
EROSION AND DRAINAGE	22,271.97	0.00	(22,271.97)	22,950.97	17,000.00	(5,950.97)	20,000.00	(2,950.97)	-14.75%
ROAD MAINTENANCE & SUPPLIES	73.62	0.00	(73.62)	5,508.57	32,500.00	26,991.43	45,000.00	39,491.43	87.76%
SNOW REMOVAL - PLOWING	0.00	165,000.00	165,000.00	272,472.50	595,000.00	322,527.50	775,000.00	502,527.50	64.84%
SNOW REMOVAL - SANDING	0.00	15,000.00	15,000.00	21,190.00	51,500.00	30,310.00	75,000.00	53,810.00	71.75%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	636,269.25	636,270.00	0.75	848,359.00	212,089.75	25.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	362,434.50	363,935.00	1,500.50	485,246.00	122,811.50	25.31%
BAD DEBTS	2,691.17	0.00	(2,691.17)	2,691.17	27,306.00	24,614.83	27,306.00	24,614.83	90.14%
BANK CHARGES	6,594.47	8,688.00	2,093.53	68,308.06	69,498.00	1,189.94	104,250.00	35,941.94	34.48%
BUILDING REPAIRS AND MAINT.	105.00	5,926.00	5,821.00	5,861.83	47,397.00	41,535.17	71,104.00	65,242.17	91.76%
COMPUTER EXPENSE	2,918.17	6,816.00	3,897.83	76,713.13	70,587.00	(6,126.13)	101,877.00	25,163.87	24.70%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	695.49	14,410.00	13,714.51	16,053.00	15,357.51	95.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,577.64	23,345.00	14,767.36	104,290.24	161,625.00	57,334.76	236,790.00	132,499.76	55.96%
EQUIPMENT RENTAL	1,560.56	620.00	(940.56)	9,527.71	9,288.00	(239.71)	14,802.00	5,274.29	35.63%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	175.61	29,400.00	29,224.39	29,630.00	29,454.39	99.41%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 2/1/2026 Through 2/28/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
SECURITY EXPENSE	1,491.93	983.00	(508.93)	14,350.81	15,256.00	905.19	21,802.00	7,451.19	34.18%
INSURANCE AND BONDS	1,551.39	1,527.00	(24.39)	137,703.70	140,122.00	2,418.30	146,233.00	8,529.30	5.83%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	875.00	875.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	12,746.58	15,500.00	2,753.42	15,500.00	2,753.42	17.76%
METER REPAIR & MAINT	0.00	0.00	0.00	20,780.95	15,000.00	(5,780.95)	30,000.00	9,219.05	30.73%
LIEN FEES	0.00	0.00	0.00	8.00	500.00	492.00	500.00	492.00	98.40%
MISCELLANEOUS EXPENDITURES	625.79	3,279.00	2,653.21	7,462.95	26,237.00	18,774.05	39,353.00	31,890.05	81.04%
OFFICE JANITORIAL	0.00	3,400.00	3,400.00	21,500.00	27,200.00	5,700.00	40,800.00	19,300.00	47.30%
OFFICE SUPPLIES	598.33	2,032.00	1,433.67	6,799.90	15,743.00	8,943.10	23,571.00	16,771.10	71.15%
PERMITS AND FEES	601.27	750.00	148.73	6,560.74	7,940.00	1,379.26	10,879.00	4,318.26	39.69%
POSTAGE	2,000.00	0.00	(2,000.00)	9,181.24	8,866.00	(315.24)	13,000.00	3,818.76	29.38%
PUBLICATION CHARGES	0.00	100.00	100.00	2,681.48	3,914.00	1,232.52	8,075.00	5,393.52	66.79%
SHOP SUPPLIES/SMALL TOOLS	0.00	583.00	583.00	1,577.36	4,666.00	3,088.64	7,000.00	5,422.64	77.47%
TELEPHONE	1,587.89	1,429.00	(158.89)	11,330.95	11,422.00	91.05	17,136.00	5,805.05	33.88%
TRAINING AND SEMINARS	500.00	2,969.00	2,469.00	4,968.65	23,745.00	18,776.35	35,620.00	30,651.35	86.05%
TRAVEL	1,731.25	1,760.00	28.75	3,591.09	14,065.00	10,473.91	21,100.00	17,508.91	82.98%
TRUSTEE FEES	3,750.00	3,750.00	0.00	30,000.00	30,000.00	0.00	45,000.00	15,000.00	33.33%
UTILITES - GAS & ELECTRIC	17,520.28	22,310.00	4,789.72	145,991.15	204,958.00	58,966.85	305,299.00	159,307.85	52.18%
VEHICLE EXP FUEL/OIL/SUPP	3,733.92	12,717.00	8,983.08	31,628.53	101,732.00	70,103.47	152,598.00	120,969.47	79.27%
VEH EXP R&M	7,321.20	7,777.00	455.80	27,381.81	62,219.00	34,837.19	93,330.00	65,948.19	70.66%
WATER MONITORING/SAMPLING	1,583.00	1,465.00	(118.00)	14,074.00	11,723.00	(2,351.00)	17,583.00	3,509.00	19.96%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%
WATER DIST SYSTEM EXPENSE	419.78	6,475.00	6,055.22	6,212.13	51,800.00	45,587.87	77,700.00	71,487.87	92.00%
WATER TREATMENT SYSTEM EXP	13,810.72	6,871.00	(6,939.72)	57,188.40	54,968.00	(2,220.40)	82,456.00	25,267.60	30.64%
AMORTIZATION OF BONDS	679.56	679.00	(0.56)	5,436.48	5,439.00	2.52	8,155.00	2,718.52	33.34%
DEPRECIATION EXPENSE	124,921.51	128,842.00	3,920.49	1,069,641.33	1,030,736.00	(38,905.33)	1,546,105.00	476,463.67	30.82%
Total OPERATING EXPENSES	**229,760.42**	**447,618.00**	**217,857.58**	**3,379,722.84**	**4,192,538.00**	**812,815.16**	**5,854,812.00**	**2,475,089.16**	**42.27%**
OTHER EXPENSES									
GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%
INTEREST EXPENSE	17,611.70	19,826.00	2,214.30	149,819.82	158,611.00	8,791.18	237,915.00	88,095.18	37.03%
CAPITAL OUTLAY	0.00	94,500.00	94,500.00	3,367,944.30	3,919,826.00	551,881.70	9,366,365.00	5,998,420.70	64.04%
Total OTHER EXPENSES	**17,611.70**	**114,326.00**	**96,714.30**	**3,517,764.12**	**4,078,437.00**	**560,672.88**	**9,601,080.00**	**6,083,315.88**	**63.36%**
Total EXPENDITURES	**362,535.77**	**769,601.00**	**407,065.23**	**7,972,444.61**	**9,966,414.00**	**1,993,969.39**	**17,991,568.00**	**10,019,123.39**	**55.69%**
EXCESS REVENUE OVER EXPENDITURES	**506,120.23**	**57,080.00**	**449,040.23**	**(539,307.23)**	**(2,481,848.00)**	**1,942,540.77**	**(7,172,751.00)**	**(6,633,443.77)**	**92.48%**

MARCH 2026

CASH POSITION

REVENUE & EXPENDITURES BY FUND

REVENUE & EXPENDITURES COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT

CASH POSITION

MARCH 2026

GENERAL	49%
WATER	26%
SEWER	20%
SNOW	5%

FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE
GENERAL FUND	$ 9,371,696.45	$ (12,905.06)	$ (202.52)	$ 210,266.64	$ (26,908.13)	$ 9,541,947.38
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 507,538.57	$ 12,905.06	$ -	$ -	$ -	$ 520,443.63
GENERAL INVESTMENT	$ 165,975.63	$ -	$ -	$ 2,350.03	$ -	$ 168,325.66
GF TOTAL	**$ 10,045,210.65**					**$ 10,230,716.67**
WATER FUND	$ 3,956,156.07	$ (247,206.72)	$ 449.14	$ 321,193.36	$ (155,647.12)	$ 3,874,944.73
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 797,241.34	$ 16,629.40	$ -	$ -	$ -	$ 813,870.74
WATER INVESTMENT	$ 236,213.92	$ -	$ -	$ 1,450.02	$ -	$ 237,663.94
KGID/TRPA RESTRICTED *(STATION 4 BMPS)*	$ 45,430.00	$ -	$ -	$ -	$ -	$ 45,430.00
DIST DEBT RESERVE	$ 146,268.74	$ 73,539.89	$ -	$ -	$ -	$ 219,808.63
TREAT DEBT RESERVE	$ 222,055.92	$ 111,643.61	$ -	$ -	$ -	$ 333,699.53
CAP IMPROV. RESERVE	$ 122,053.33	$ 45,393.82	$ -	$ -	$ -	$ 167,447.15
WF TOTAL	**$ 5,525,419.32**					**$ 5,692,864.72**
SEWER FUND	$ 4,397,748.87	$ (672.81)	$ (110.39)	$ 139,011.31	$ (62,719.67)	$ 4,473,257.31
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 21,853.58	$ 672.81	$ -	$ -	$ -	$ 22,526.39
SEWER INVESTMENT	$ 107,469.37	$ -		$ 950.00	$ -	$ 108,419.37
SF TOTAL	**$ 4,527,071.82**					**$ 4,604,203.07**
SNOW REV. FUND	$ 531,805.29	$ (6,732.41)	$ (136.23)	$ 57,338.06	$ (72,154.88)	$ 510,119.83
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 259,492.21	$ 6,732.41	$ -	$ -	$ -	$ 266,224.62
SNOW INVESTMENT	$ 3,055.15	$ -	$ -	$ 250.02	$ -	$ 3,305.17
SNOW TOTAL	**$ 794,352.65**					**$ 779,649.62**
298 KINGSBURY GRADE RENTAL	$ 323,960.57	$ -	$ -	$ -	$ (1,897.42)	$ 322,063.15
80 RENTAL TOTAL	**$ 323,960.57**					**$ 322,063.15**
GRAND TOTALS	**$ 21,216,015.01**	**$ 0.00**	**$ (0.00)**	**$ 732,809.44**	**$ (319,327.22)**	**$ 21,629,497.23**
CHECKING						
US BANK	$ 697,635.02	$ (500,000.00)		$ 669,848.97	$ (319,327.22)	$ 548,156.77
	$ -	$ -		$ -	$ -	$ -
MORTON CAPITAL MMA 3.44%	$ 12,714.07	$ -		$ 5,000.07	$ -	$ 17,714.14
4.25% FIRST FNDTN BANK	$ 250,000.00	$ -				$ 250,000.00
4.00% NORTHEAST BANK CD	$ 250,000.00	$ -				$ 250,000.00
	$ -	$ -				$ -
	$ -	$ -				$ -
	$ -	$ -				$ -
	$ -	$ -				$ -
LOCAL GOVT POOLED 3.7888813%	$ 20,005,665.92	$ 500,000.00		$ 57,960.40	$ -	$ 20,563,626.32
GRAND TOTALS	**$ 21,216,015.01**	**$ -**	**$ -**	**$ 732,809.44**	**$ (319,327.22)**	**$ 21,629,497.23**

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	*NOTES*
REVENUES										
TAXES										
ADVALOREM TAXES	68,178.76	89,814.00	(21,635.24)	669,209.63	670,152.00	(942.37)	690,878.00	21,668.37	3.14%	
PERSONAL PROPERTY TAX	2,602.31	4,572.00	(1,969.69)	8,285.84	6,667.00	1,618.84	6,667.00	(1,618.84)	-24.28%	
ADVALOREM MAKE-UP	58,202.25	76,672.00	(18,469.75)	571,286.08	572,089.00	(802.92)	589,783.00	18,496.92	3.14%	
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	602,620.47	602,620.00	0.47	803,494.00	200,873.53	25.00%	
Total TAXES	**195,941.15**	**238,016.00**	**(42,074.85)**	**1,851,402.02**	**1,851,528.00**	**(125.98)**	**2,090,822.00**	**239,419.98**	**11.45%**	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	31,742.65	25,960.00	5,782.65	294,352.28	233,640.00	60,712.28	311,520.00	17,167.72	5.51%	
OTHER REVENUE	0.00	83.00	(83.00)	0.00	750.00	(750.00)	1,000.00	1,000.00	100.00%	
Total MISCELLANEOUS	**31,742.65**	**26,043.00**	**5,699.65**	**294,352.28**	**234,390.00**	**59,962.28**	**312,520.00**	**18,167.72**	**5.81%**	
Total REVENUES	**227,683.80**	**264,059.00**	**(36,375.20)**	**2,145,754.30**	**2,085,918.00**	**59,836.30**	**2,403,342.00**	**257,587.70**	**10.72%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,912.03	7,300.00	3,387.97	36,314.26	65,700.00	29,385.74	87,602.00	51,287.74	58.55%	
PAYROLL - MAINTENANCE	5,490.26	9,595.00	4,104.74	63,683.62	86,347.00	22,663.38	115,132.00	51,448.38	44.69%	
PAYROLL - OFFICE	2,093.78	2,440.00	346.22	19,954.51	21,960.00	2,005.49	29,280.00	9,325.49	31.85%	
EMPLOYEE BENEFITS - FICA/MEDIC	168.55	311.00	142.45	2,410.60	2,795.00	384.40	3,728.00	1,317.40	35.34%	
EMPLOYEE BENEFITS - MED. INS	5,005.29	6,003.00	997.71	46,413.26	57,235.00	10,821.74	76,849.00	30,435.74	39.60%	
EMPLOYEE BENEFITS - PERS	2,469.56	4,162.00	1,692.44	21,833.16	37,453.00	15,619.84	49,939.00	28,105.84	56.28%	
EMPLOYEE BENEFITS - SIIS	202.52	283.00	80.48	1,331.42	2,390.00	1,058.58	3,145.00	1,813.58	57.67%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	230.80	2,248.00	2,017.20	2,998.00	2,767.20	92.30%	
UNIFORMS	0.00	0.00	0.00	713.61	1,763.00	1,049.39	1,763.00	1,049.39	59.52%	
OPEB EXPENSE	246.88	920.00	673.12	2,221.92	8,280.00	6,058.08	11,040.00	8,818.08	79.87%	
ACCRUED LEAVE EXPENSE	424.17	292.00	(132.17)	3,467.78	2,624.00	(843.78)	3,500.00	32.22	0.92%	
OTHER PAYROLL EXPENSES	(0.01)	167.00	167.01	91.60	1,499.00	1,407.40	2,000.00	1,908.40	95.42%	
CAR ALLOWANCE EXPENSE	0.00	(67.00)	(67.00)	(363.83)	(600.00)	(236.17)	(800.00)	(436.17)	54.52%	
Total PAYROLL RELATED EXPENSES	20,013.03	31,656.00	11,642.97	198,302.71	289,694.00	91,391.29	**386,176.00**	**187,873.29**	**48.65%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	49.48	271.00	221.52	528.56	2,437.00	1,908.44	3,250.00	2,721.44	83.74%	
LEGAL - LABOR NEGOTIATIONS	170.63	0.00	(170.63)	243.76	0.00	(243.76)	1,612.00	1,368.24	84.88%	
ENGINEERING & SURVEYING	0.00	4,309.00	4,309.00	5,165.38	38,775.00	33,609.62	51,700.00	46,534.62	90.01%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	*NOTES*
EROSION AND DRAINAGE	0.00	0.00	0.00	22,950.97	17,000.00	(5,950.97)	20,000.00	(2,950.97)	-14.75%	
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	5,508.57	32,500.00	26,991.43	45,000.00	39,491.43	87.76%	
BUILDING REPAIRS AND MAINT.	49.42	1,250.00	1,200.58	348.76	11,250.00	10,901.24	15,000.00	14,651.24	97.67%	
COMPUTER EXPENSE	580.01	416.00	(164.01)	2,707.07	3,738.00	1,030.93	4,986.00	2,278.93	45.71%	
DUES & SUBSCRIPTIONS	0.00	90.00	90.00	8.52	730.00	721.48	730.00	721.48	98.83%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	425.00	425.00	999.15	3,825.00	2,825.85	5,100.00	4,100.85	80.41%	
EQUIPMENT RENTAL	48.19	34.00	(14.19)	292.19	308.00	15.81	412.00	119.81	29.08%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	175.61	19,450.00	19,274.39	19,630.00	19,454.39	99.11%	
SECURITY EXPENSE	15.10	17.00	1.90	119.06	149.00	29.94	200.00	80.94	40.47%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	87.61	883.00	795.39	344.54	7,951.00	7,606.46	10,600.00	10,255.46	96.75%	
OFFICE JANITORIAL	100.00	125.00	25.00	875.00	1,125.00	250.00	1,500.00	625.00	41.67%	
OFFICE SUPPLIES	5.43	132.00	126.57	191.16	1,188.00	996.84	1,584.00	1,392.84	87.93%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	167.00	102.69	167.00	102.69	61.49%	
PUBLICATION CHARGES	0.00	0.00	0.00	45.13	1,000.00	954.87	1,180.00	1,134.87	96.18%	
TELEPHONE	12.97	14.00	1.03	116.81	120.00	3.19	162.00	45.19	27.90%	
TRAINING AND SEMINARS	0.00	394.00	394.00	252.75	3,545.00	3,292.25	4,726.00	4,473.25	94.65%	
TRAVEL	0.00	188.00	188.00	0.00	1,689.00	1,689.00	2,250.00	2,250.00	100.00%	
TRUSTEE FEES	187.50	188.00	0.50	1,687.50	1,688.00	0.50	2,250.00	562.50	25.00%	
UTILITES - GAS & ELECTRIC	22.63	40.00	17.37	534.91	420.00	(114.91)	575.00	40.09	6.97%	
VEHICLE EXP FUEL/OIL/SUPP	225.67	1,271.00	1,045.33	6,128.03	11,445.00	5,316.97	15,260.00	9,131.97	59.84%	
VEH EXP R&M	1,395.09	1,251.00	(144.09)	7,068.50	11,256.00	4,187.50	15,008.00	7,939.50	52.90%	
Total OPERATING EXPENSES	**2,949.73**	**11,348.00**	**8,398.27**	**63,947.53**	**180,074.00**	**116,126.47**	**231,200.00**	**167,252.47**	**72.34%**	
OTHER EXPENSES										
CAPITAL OUTLAY	4,760.00	60,000.00	55,240.00	1,997,938.73	2,148,240.00	150,301.27	2,808,206.00	810,267.27	28.85%	
Total OTHER EXPENSES	**4,760.00**	**60,000.00**	**55,240.00**	**1,997,938.73**	**2,148,240.00**	**150,301.27**	**2,808,206.00**	810,267.27	28.85%	
Total EXPENDITURES	**27,722.76**	**103,004.00**	**75,281.24**	**2,260,188.97**	**2,618,008.00**	**357,819.03**	**3,425,582.00**	1,165,393.03	34.02%	
EXCESS REVENUE OVER EXPENDITURES	**199,961.04**	**161,055.00**	**38,906.04**	**(114,434.67)**	**(532,090.00)**	**417,655.33**	**(1,022,240.00)**	**(907,805.33)**	**88.81%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%	
INTEREST ON INVESTMENTS	18,271.00	28,766.00	(10,495.00)	177,169.09	258,900.00	(81,730.91)	345,198.00	168,028.91	48.68%	
PLAN REVIEW FEE	125.00	0.00	125.00	1,500.00	500.00	1,000.00	750.00	(750.00)	-100.00%	
OTHER REVENUE	5,472.23	2,113.00	3,359.23	41,404.98	19,011.00	22,393.98	25,350.00	(16,054.98)	-63.33%	
Total MISCELLANEOUS	**23,868.23**	**30,879.00**	**(7,010.77)**	**220,074.07**	**303,411.00**	**(83,336.93)**	**396,298.00**	**176,223.93**	**44.47%**	
USER FEES										
USER FEES - RESIDENTIAL	314,052.94	316,161.00	(2,108.06)	2,826,837.32	2,845,449.00	(18,611.68)	3,793,932.00	967,094.68	25.49%	
RESIDENTIAL TIER 1 CONSUMPTION	27,963.21	23,030.00	4,933.21	232,494.94	253,330.00	(20,835.06)	329,000.00	96,505.06	29.33%	
RESIDENTIAL TIER 2 CONSUMPTION	12,337.05	2,040.00	10,297.05	48,696.30	50,320.00	(1,623.70)	68,000.00	19,303.70	28.39%	
RESIDENTIAL TIER 3 CONSUMPTION	367.12	720.00	(352.88)	36,511.56	55,440.00	(18,928.44)	72,000.00	35,488.44	49.29%	
RESIDENTIAL FIRE PROTECTION	8,768.68	8,708.00	60.68	78,797.12	78,370.00	427.12	104,494.00	25,696.88	24.59%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	273,101.58	273,042.00	59.58	364,056.00	90,954.42	24.98%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	70,565.58	70,602.00	(36.42)	94,137.00	23,571.42	25.04%	
COMMERCIAL CONSUMPTION	3,603.05	3,300.00	303.05	56,448.18	91,300.00	(34,851.82)	110,000.00	53,551.82	48.68%	
PENALTIES ON USER FEES	3,399.65	3,535.00	(135.35)	32,081.94	31,815.00	266.94	42,420.00	10,338.06	24.37%	
SERVICE CHARGES	300.00	800.00	(500.00)	7,160.57	7,200.00	(39.43)	9,600.00	2,439.43	25.41%	
RETURN CHECK FEES	80.00	40.00	40.00	500.00	360.00	140.00	480.00	(20.00)	-4.17%	
CONNECTION FEES	250.00	0.00	250.00	41,550.00	13,012.00	28,538.00	14,712.00	(26,838.00)	-182.42%	
TRANSFER FEE REVENUE	421.50	609.00	(187.50)	4,522.59	5,481.00	(958.41)	7,308.00	2,785.41	38.11%	
SERVLINE ADMIN REVENUE	164.05	163.00	1.05	1,473.06	1,463.00	10.06	1,952.00	478.94	24.54%	
SERVLINE LOSS INSURANCE	1,314.64	1,294.00	20.64	11,772.68	11,648.00	124.68	15,530.00	3,757.32	24.19%	
SERVLINE LINE INSURANCE	232.48	233.00	(0.52)	2,080.04	2,098.00	(17.96)	2,798.00	717.96	25.66%	
Total USER FEES	**411,436.68**	**398,816.00**	**12,620.68**	**3,724,593.46**	**3,790,930.00**	**(66,336.54)**	**5,030,419.00**	**1,305,825.54**	**25.96%**	
Total REVENUES	**435,304.91**	**429,695.00**	**5,609.91**	**3,944,667.53**	**4,094,341.00**	**(149,673.47)**	**5,426,717.00**	**1,482,049.47**	**27.31%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	13,359.15	22,388.00	9,028.85	113,417.80	201,492.00	88,074.20	268,656.00	155,238.20	57.78%	
PAYROLL - MAINTENANCE	15,897.15	42,949.00	27,051.85	252,231.83	386,539.00	134,307.17	515,386.00	263,154.17	51.06%	
PAYROLL - OFFICE	5,583.42	6,507.00	923.58	53,212.03	58,566.00	5,353.97	78,087.00	24,874.97	31.86%	
EMPLOYEE BENEFITS - FICA/MEDIC	536.53	1,080.00	543.47	6,164.70	9,714.00	3,549.30	12,954.00	6,789.30	52.41%	
EMPLOYEE BENEFITS - MED. INS	12,663.42	24,052.00	11,388.58	129,803.17	228,360.00	98,556.83	306,463.00	176,659.83	57.64%	
EMPLOYEE BENEFITS - PERS	8,149.79	18,988.00	10,838.21	82,003.70	170,889.00	88,885.30	227,853.00	145,849.30	64.01%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - SIIS	641.85	712.00	70.15	2,816.67	6,016.00	3,199.33	7,916.00	5,099.33	64.42%	
UNEMPLOYMENT BENEFITS	0.00	666.00	666.00	43.96	5,994.00	5,950.04	7,995.00	7,951.04	99.45%	
UNIFORMS	0.00	0.00	0.00	2,055.00	8,747.00	6,692.00	8,747.00	6,692.00	76.51%	
OPEB EXPENSE	2,419.38	3,389.00	969.62	21,774.42	30,501.00	8,726.58	40,670.00	18,895.58	46.46%	
ACCRUED LEAVE EXPENSE	3,118.99	1,083.00	(2,035.99)	7,814.33	9,751.00	1,936.67	13,000.00	5,185.67	39.89%	
OTHER PAYROLL EXPENSES	(0.04)	0.00	0.04	1,971.87	3,200.00	1,228.13	3,200.00	1,228.13	38.38%	
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(1,338.93)	(3,001.00)	(1,662.07)	(4,000.00)	(2,661.07)	66.53%	
Total PAYROLL RELATED EXPENSES	**62,369.64**	**121,481.00**	**59,111.36**	**671,970.55**	**1,116,768.00**	**444,797.45**	**1,486,927.00**	**814,956.45**	**54.81%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	36,381.89	38,040.00	1,658.11	38,040.00	1,658.11	4.36%	
LEGAL	2,482.49	3,250.00	767.51	16,549.31	29,250.00	12,700.69	39,000.00	22,450.69	57.57%	
LEGAL - LABOR NEGOTIATIONS	787.50	0.00	(787.50)	1,125.00	0.00	(1,125.00)	7,440.00	6,315.00	84.88%	
ENGINEERING & SURVEYING	2,828.25	1,896.00	(932.25)	14,331.23	17,062.00	2,730.77	22,750.00	8,418.77	37.01%	
BAD DEBTS	0.00	0.00	0.00	0.00	13,926.00	13,926.00	13,926.00	13,926.00	100.00%	
BANK CHARGES	5,031.12	4,441.00	(590.12)	39,869.76	39,967.00	97.24	53,290.00	13,420.24	25.18%	
BUILDING REPAIRS AND MAINT.	4,048.92	1,238.00	(2,810.92)	6,391.24	11,141.00	4,749.76	14,855.00	8,463.76	56.98%	
COMPUTER EXPENSE	6,238.34	7,500.00	1,261.66	57,227.96	55,761.00	(1,466.96)	70,261.00	13,033.04	18.55%	
DUES & SUBSCRIPTIONS	0.00	272.00	272.00	627.29	8,984.00	8,356.71	9,666.00	9,038.71	93.51%	
EQUIP. SUPPLIES/MAINT./REPAIRS	140.29	440.00	299.71	5,097.55	14,830.00	9,732.45	16,150.00	11,052.45	68.44%	
EQUIPMENT RENTAL	573.66	1,235.00	661.34	6,407.44	7,084.00	676.56	9,245.00	2,837.56	30.69%	
SECURITY EXPENSE	1,656.51	415.00	(1,241.51)	9,734.44	10,833.00	1,098.56	14,548.00	4,813.56	33.09%	
INSURANCE AND BONDS	1,547.12	1,527.00	(20.12)	99,077.15	100,679.00	1,601.85	105,263.00	6,185.85	5.88%	
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	400.00	400.00	500.00	500.00	100.00%	
INVENTORY PARTS	833.60	0.00	(833.60)	12,824.18	15,000.00	2,175.82	15,000.00	2,175.82	14.51%	
METER REPAIR & MAINT	0.00	0.00	0.00	20,780.95	15,000.00	(5,780.95)	30,000.00	9,219.05	30.73%	
LIEN FEES	42.00	0.00	(42.00)	50.00	500.00	450.00	500.00	450.00	90.00%	
MISCELLANEOUS EXPENDITURES	533.53	833.00	299.47	2,416.92	7,501.00	5,084.08	10,000.00	7,583.08	75.83%	
OFFICE JANITORIAL	1,200.00	1,500.00	300.00	10,500.00	13,500.00	3,000.00	18,000.00	7,500.00	41.67%	
OFFICE SUPPLIES	65.18	1,107.00	1,041.82	3,881.52	9,958.00	6,076.48	13,279.00	9,397.48	70.77%	
PERMITS AND FEES	601.27	1,000.00	398.73	6,647.57	7,700.00	1,052.43	9,639.00	2,991.43	31.03%	
POSTAGE	1,049.03	1,020.00	(29.03)	5,726.12	5,740.00	13.88	6,760.00	1,033.88	15.29%	
PUBLICATION CHARGES	0.00	0.00	0.00	1,643.34	1,180.00	(463.34)	3,180.00	1,536.66	48.32%	
SHOP SUPPLIES/SMALL TOOLS	16.98	584.00	567.02	1,594.34	5,250.00	3,655.66	7,000.00	5,405.66	77.22%	
TELEPHONE	1,194.78	1,265.00	70.22	11,269.91	11,385.00	115.09	15,180.00	3,910.09	25.76%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
TRAINING AND SEMINARS	301.61	1,914.00	1,612.39	3,931.76	17,226.00	13,294.24	22,968.00	19,036.24	82.88%	
TRAVEL	0.00	1,117.00	1,117.00	2,679.77	10,053.00	7,373.23	13,404.00	10,724.23	80.01%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	20,250.00	20,250.00	0.00	27,000.00	6,750.00	25.00%	
UTILITES - GAS & ELECTRIC	9,740.09	19,215.00	9,474.91	137,269.07	200,387.00	63,117.93	274,502.00	137,232.93	49.99%	
VEHICLE EXP FUEL/OIL/SUPP	1,805.37	10,173.00	8,367.63	24,958.68	91,559.00	66,600.32	122,078.00	97,119.32	79.56%	
VEH EXP R&M	1,969.70	5,422.00	3,452.30	20,812.47	48,798.00	27,985.53	65,064.00	44,251.53	68.01%	
WATER MONITORING/SAMPLING	661.00	1,465.00	804.00	14,735.00	13,188.00	(1,547.00)	17,583.00	2,848.00	16.20%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%	
WATER DIST SYSTEM EXPENSE	4,170.62	6,475.00	2,304.38	10,382.75	58,275.00	47,892.25	77,700.00	67,317.25	86.64%	
WATER TREATMENT SYSTEM EXP	1,935.22	6,872.00	4,936.78	59,123.62	61,840.00	2,716.38	82,456.00	23,332.38	28.30%	
AMORTIZATION OF BONDS	679.56	679.00	(0.56)	6,116.04	6,118.00	1.96	8,155.00	2,038.96	25.00%	
DEPRECIATION EXPENSE	129,375.43	120,639.00	(8,736.43)	1,133,233.46	1,085,751.00	(47,482.46)	1,447,668.00	314,434.54	21.72%	
Total OPERATING EXPENSES	**183,759.17**	**205,844.00**	**22,084.83**	**1,820,264.73**	**2,072,616.00**	**252,351.27**	**2,720,550.00**	**900,285.27**	**33.09%**	
OTHER EXPENSES										
INTEREST EXPENSE	17,611.70	19,826.00	2,214.30	167,431.52	178,437.00	11,005.48	237,915.00	70,483.48	29.63%	
CAPITAL OUTLAY	47,863.00	75,000.00	27,137.00	1,396,822.30	1,790,000.00	393,177.70	5,926,726.00	4,529,903.70	76.43%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%	
Total OTHER EXPENSES	**65,474.70**	**94,826.00**	**29,351.30**	**1,564,253.82**	**1,968,437.00**	**404,183.18**	**6,161,441.00**	**4,597,187.18**	**74.61%**	
Total EXPENDITURES	**311,603.51**	**422,151.00**	**110,547.49**	**4,056,489.10**	**5,157,821.00**	**1,101,331.90**	**10,368,918.00**	**6,312,428.90**	**60.88%**	
EXCESS REVENUE OVER EXPENDITURES	**123,701.40**	**7,544.00**	**116,157.40**	**(111,821.57)**	**(1,063,480.00)**	**951,658.43**	**(4,942,201.00)**	**(4,830,379.43)**	**97.74%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	13,489.59	14,734.00	(1,244.41)	125,548.42	132,607.00	(7,058.58)	176,809.00	51,260.58	28.99%	
PLAN REVIEW FEE	125.00	0.00	125.00	750.00	400.00	350.00	500.00	(250.00)	(50.00%)	
OTHER REVENUE	0.00	42.00	(42.00)	0.00	374.00	(374.00)	500.00	500.00	100.00%	
Total MISCELLANEOUS	**13,614.59**	**14,776.00**	**(1,161.41)**	**126,298.42**	**133,381.00**	**(7,082.58)**	**177,809.00**	**51,510.58**	**28.97%**	
USER FEES										
USER FEES - RESIDENTIAL	146,214.10	146,349.00	(134.90)	1,315,533.59	1,317,144.00	(1,610.41)	1,756,191.00	440,657.41	25.09%	
RESIDENTIAL TIER 1 CONSUMPTION	236.79	1,320.00	(1,083.21)	11,625.51	20,328.00	(8,702.49)	26,400.00	14,774.49	55.96%	
USER FEES - COMMERCIAL	3,503.20	3,503.00	0.20	31,528.80	31,527.00	1.80	42,038.00	10,509.20	25.00%	
COMMERCIAL CONSUMPTION	51.66	2,318.00	(2,266.34)	18,667.79	28,482.00	(9,814.21)	33,120.00	14,452.21	43.64%	
PENALTIES ON USER FEES	3,092.47	1,230.00	1,862.47	10,669.24	11,070.00	(400.76)	14,760.00	4,090.76	27.72%	
CONNECTION FEES	6,000.00	0.00	6,000.00	24,150.00	2,400.00	21,750.00	3,600.00	(20,550.00)	(570.83%)	
TRANSFER FEE REVENUE	81.00	306.00	(225.00)	1,765.06	2,754.00	(988.94)	3,672.00	1,906.94	51.93%	
Total USER FEES	**159,179.22**	**155,026.00**	**4,153.22**	**1,413,939.99**	**1,413,705.00**	**234.99**	**1,879,781.00**	**465,841.01**	**24.78%**	
Total REVENUES	**172,793.81**	**169,802.00**	**2,991.81**	**1,540,238.41**	**1,547,086.00**	**(6,847.59)**	**2,057,590.00**	**517,351.59**	**25.14%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	6,151.39	12,931.00	6,779.61	63,153.88	116,377.00	53,223.12	155,170.00	92,016.12	59.30%	
PAYROLL - MAINTENANCE	113.16	0.00	(113.16)	113.16	0.00	(113.16)	0.00	(113.16)	0.00%	
PAYROLL - OFFICE	4,187.57	4,881.00	693.43	39,909.05	43,921.00	4,011.95	58,564.00	18,654.95	31.85%	
EMPLOYEE BENEFITS - FICA/MEDIC	167.27	275.00	107.73	1,621.50	2,469.00	847.50	3,294.00	1,672.50	50.77%	
EMPLOYEE BENEFITS - MED. INS	3,936.26	6,035.00	2,098.74	35,861.06	59,833.00	23,971.94	80,696.00	44,834.94	55.56%	
EMPLOYEE BENEFITS - PERS	2,906.10	4,940.00	2,033.90	25,538.59	44,456.00	18,917.41	59,276.00	33,737.41	56.92%	
EMPLOYEE BENEFITS - SIIS	110.39	89.00	(21.39)	542.47	749.00	206.53	987.00	444.53	45.04%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	0.00	4,496.00	4,496.00	5,996.00	5,996.00	100.00%	
UNIFORMS	0.00	0.00	0.00	67.00	147.00	80.00	147.00	80.00	54.42%	
OPEB EXPENSE	427.92	1,458.00	1,030.08	3,851.28	13,116.00	9,264.72	17,490.00	13,638.72	77.98%	
ACCRUED LEAVE EXPENSE	410.44	334.00	(76.44)	3,080.32	2,998.00	(82.32)	4,000.00	919.68	22.99%	
OTHER PAYROLL EXPENSES	(0.03)	42.00	42.03	78.34	374.00	295.66	500.00	421.66	84.33%	
CAR ALLOWANCE EXPENSE	0.00	(41.00)	(41.00)	(516.94)	(377.00)	139.94	(500.00)	16.94	3.39%	
Total PAYROLL RELATED EXPENSES	**18,410.47**	**31,444.00**	**13,033.53**	**173,299.71**	**288,559.00**	**115,259.29**	**385,620.00**	**212,320.29**	**55.06%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	18,190.90	19,020.00	829.10	19,020.00	829.10	4.36%	
LEGAL	296.90	1,625.00	1,328.10	2,690.24	14,625.00	11,934.76	19,500.00	16,809.76	86.20%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
LEGAL - LABOR NEGOTIATIONS	223.13	0.00	(223.13)	318.76	0.00	(318.76)	2,108.00	1,789.24	84.88%	
ENGINEERING & SURVEYING	387.50	854.00	466.50	3,712.52	7,686.00	3,973.48	10,250.00	6,537.48	63.78%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	636,269.25	636,270.00	0.75	848,359.00	212,089.75	25.00%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	362,434.50	363,935.00	1,500.50	485,246.00	122,811.50	25.31%	
BAD DEBTS	0.00	0.00	0.00	0.00	9,284.00	9,284.00	9,284.00	9,284.00	100.00%	
BANK CHARGES	3,354.08	2,947.00	(407.08)	26,579.85	26,519.00	(60.85)	35,360.00	8,780.15	24.83%	
BUILDING REPAIRS AND MAINT.	296.50	2,618.00	2,321.50	1,064.30	23,562.00	22,497.70	31,419.00	30,354.70	96.61%	
COMPUTER EXPENSE	1,900.74	650.00	(1,250.74)	20,308.57	16,050.00	(4,258.57)	21,876.00	1,567.43	7.17%	
DUES & SUBSCRIPTIONS	0.00	136.00	136.00	51.16	4,590.00	4,538.84	4,931.00	4,879.84	98.96%	
EQUIP. SUPPLIES/MAINT./REPAIRS	8,620.13	17,920.00	9,299.87	106,769.05	161,280.00	54,510.95	215,040.00	108,270.95	50.35%	
EQUIPMENT RENTAL	166.49	672.00	505.51	2,669.94	2,992.00	322.06	3,824.00	1,154.06	30.18%	
SECURITY EXPENSE	693.28	530.00	(163.28)	6,758.24	5,070.00	(1,688.24)	6,804.00	45.76	0.67%	
INSURANCE AND BONDS	0.00	0.00	0.00	27,343.60	27,888.00	544.40	27,888.00	544.40	1.95%	
INVENTORY PARTS	0.00	0.00	0.00	756.00	500.00	(256.00)	500.00	(256.00)	-51.20%	
MISCELLANEOUS EXPENDITURES	262.58	513.00	250.42	1,252.97	4,614.00	3,361.03	6,153.00	4,900.03	79.64%	
OFFICE JANITORIAL	600.00	750.00	150.00	5,250.00	6,750.00	1,500.00	9,000.00	3,750.00	41.67%	
OFFICE SUPPLIES	32.60	578.00	545.40	2,174.39	5,201.00	3,026.61	6,935.00	4,760.61	68.65%	
PERMITS AND FEES	0.00	0.00	0.00	385.82	405.00	19.18	405.00	19.18	4.74%	
POSTAGE	699.35	737.00	37.65	3,817.40	3,683.00	(134.40)	4,420.00	602.60	13.63%	
PUBLICATION CHARGES	0.00	0.00	0.00	90.26	1,200.00	1,109.74	2,200.00	2,109.74	95.90%	
TELEPHONE	131.66	136.00	4.34	1,179.80	1,224.00	44.20	1,632.00	452.20	27.71%	
TRAINING AND SEMINARS	0.00	490.00	490.00	633.20	4,404.00	3,770.80	5,874.00	5,240.80	89.22%	
TRAVEL	0.00	289.00	289.00	632.35	2,595.00	1,962.65	3,462.00	2,829.65	81.73%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	10,125.00	10,125.00	0.00	13,500.00	3,375.00	25.00%	
UTILITES - GAS & ELECTRIC	1,582.91	1,640.00	57.09	11,595.55	17,101.00	5,505.45	23,425.00	11,829.45	50.50%	
DEPRECIATION EXPENSE	8,387.49	8,203.00	(184.49)	74,170.79	73,827.00	(343.79)	98,437.00	24,266.21	24.65%	
Total OPERATING EXPENSES	**28,760.34**	**42,413.00**	**13,652.66**	**1,327,224.41**	**1,450,400.00**	**123,175.59**	**1,916,852.00**	**589,627.59**	**30.76%**	
OTHER EXPENSES										
CAPITAL OUTLAY	24,506.50	30,000.00	5,493.50	48,582.40	129,766.00	81,183.60	507,766.00	459,183.60	90.43%	
Total OTHER EXPENSES	**24,506.50**	**30,000.00**	**5,493.50**	**48,582.40**	**129,766.00**	**81,183.60**	**507,766.00**	**459,183.60**	**90.43%**	
Total EXPENDITURES	**71,677.31**	**103,857.00**	**32,179.69**	**1,549,106.52**	**1,868,725.00**	**319,618.48**	**2,810,238.00**	**1,261,131.48**	**44.88%**	
EXCESS REVENUE OVER EXPENDITURES	**101,116.50**	**65,945.00**	**35,171.50**	**(8,868.11)**	**(321,639.00)**	**312,770.89**	**(752,648.00)**	**(743,779.89)**	**98.82%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	4,034.31	701.00	3,333.31	33,376.54	6,316.00	27,060.54	8,419.00	(17,364.44)	[illegible]6.25%	
OTHER REVENUE	0.00	17.00	(17.00)	0.00	149.00	(149.00)	200.00	200.00	100.00%	
Total MISCELLANEOUS	**4,034.31**	**718.00**	**3,316.31**	**33,376.54**	**6,465.00**	**26,911.54**	**8,619.00**	**(17,164.44)**	**-199.15%**	
USER FEES										
USER FEES - RESIDENTIAL	62,180.69	62,222.00	(41.31)	559,467.36	559,998.00	(530.64)	746,664.00	311,410.52	41.71%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	51,516.00	51,516.00	0.00	68,688.00	28,620.00	41.67%	
PENALTIES ON USER FEES	316.54	401.00	(84.46)	3,390.44	3,607.00	(216.56)	4,810.00	2,120.62	44.09%	
TRANSFER FEE REVENUE	22.50	135.00	(112.50)	739.00	1,215.00	(476.00)	1,620.00	959.75	59.24%	
Total USER FEES	**68,243.73**	**68,482.00**	**(238.27)**	**615,112.80**	**616,336.00**	**(1,223.20)**	**821,782.00**	**343,110.89**	**41.75%**	
Total REVENUES	**72,278.04**	**69,200.00**	**3,078.04**	**648,489.34**	**622,801.00**	**25,688.34**	**830,401.00**	**325,946.45**	**39.25%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	2,657.54	6,048.00	3,390.46	29,208.33	54,432.00	25,223.67	72,578.00	48,684.75	67.08%	
PAYROLL - MAINTENANCE	3,937.78	4,270.00	332.22	37,943.75	38,428.00	484.25	51,238.00	21,374.08	41.72%	
PAYROLL - OFFICE	2,093.78	2,440.00	346.22	19,954.39	21,960.00	2,005.61	29,280.00	13,497.74	46.10%	
EMPLOYEE BENEFITS - FICA/MEDIC	128.10	208.00	79.90	1,269.54	1,865.00	595.46	2,489.00	1,478.40	59.40%	
EMPLOYEE BENEFITS - MED. INS	3,866.57	4,880.00	1,013.43	36,743.72	46,454.00	9,710.28	62,362.00	33,351.42	53.48%	
EMPLOYEE BENEFITS - PERS	1,944.28	3,270.00	1,325.72	17,658.87	29,430.00	11,771.13	39,241.00	25,458.65	64.88%	
EMPLOYEE BENEFITS - SIIS	136.23	114.00	(22.23)	742.51	967.00	224.49	1,272.00	812.88	63.91%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	164.85	2,248.00	2,083.15	2,998.00	2,833.15	94.50%	
UNIFORMS	0.00	0.00	0.00	437.89	1,103.00	665.11	1,103.00	665.11	60.30%	
OPEB EXPENSE	197.49	949.00	751.51	1,777.41	8,541.00	6,763.59	11,392.00	10,009.57	87.86%	
ACCRUED LEAVE EXPENSE	196.96	167.00	(29.96)	1,564.13	1,499.00	(65.13)	2,000.00	995.19	49.76%	
OTHER PAYROLL EXPENSES	0.01	83.00	82.99	76.97	751.00	674.03	1,000.00	923.04	92.30%	
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	(205.80)	0.00	205.80	0.00	205.80	#DIV/0!	
Total PAYROLL RELATED EXPENSES	**15,158.74**	**22,679.00**	**7,520.26**	**147,336.56**	**207,678.00**	**60,341.44**	**276,953.00**	**160,289.78**	**57.88%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	3,031.82	3,170.00	138.18	3,170.00	138.18	4.36%	
LEGAL	49.48	271.00	221.52	25,288.39	2,437.00	(22,851.39)	3,250.00	(21,988.91)	[illegible]58%	
LEGAL - LABOR NEGOTIATIONS	131.24	0.00	(131.24)	187.48	0.00	(187.48)	1,240.00	1,183.76	95.46%	
ENGINEERING & SURVEYING	0.00	0.00	0.00	1,848.12	500.00	(1,348.12)	500.00	(1,348.12)	[illegible].62%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL - PLOWING	200,369.79	125,000.00	(75,369.79)	472,842.29	720,000.00	247,157.71	775,000.00	302,157.71	38.99%	
SNOW REMOVAL - SANDING	6,134.38	10,000.00	3,865.62	27,324.38	61,500.00	34,175.62	75,000.00	47,675.62	63.57%	
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
BAD DEBTS	0.00	0.00	0.00	0.00	4,096.00	4,096.00	4,096.00	4,096.00	100.00%	
BANK CHARGES	1,479.74	1,300.00	(179.74)	11,723.39	11,700.00	(23.39)	15,600.00	3,876.61	24.85%	
BUILDING REPAIRS AND MAINT.	49.42	403.00	353.58	217.21	3,621.00	3,403.79	4,830.00	4,612.79	95.50%	
COMPUTER EXPENSE	671.91	400.00	(271.91)	5,860.53	4,004.00	(1,856.53)	4,754.00	(1,106.53)	-23.28%	
DUES & SUBSCRIPTIONS	0.00	81.00	81.00	8.52	685.00	676.48	726.00	717.48	98.83%	
EQUIP. SUPPLIES/MAINT./REPAIRS	31.05	25.00	(6.05)	193.96	100.00	(93.96)	100.00	(93.96)	-93.96%	
EQUIPMENT RENTAL	36.95	175.00	138.05	868.18	876.00	7.82	1,101.00	232.82	21.15%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00%	
SECURITY EXPENSE	15.10	21.00	5.90	119.06	187.00	67.94	250.00	130.94	52.38%	
INSURANCE AND BONDS	0.00	0.00	0.00	4,559.47	4,648.00	88.53	4,648.00	88.53	1.90%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	75.00	75.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	75.08	466.00	390.92	332.01	4,202.00	3,869.99	5,600.00	5,267.99	94.07%	
OFFICE JANITORIAL	100.00	125.00	25.00	875.00	1,125.00	250.00	1,500.00	625.00	41.67%	
OFFICE SUPPLIES	5.43	115.00	109.57	661.47	1,028.00	366.53	1,373.00	711.53	51.82%	
PERMITS AND FEES	0.00	0.00	0.00	64.31	668.00	603.69	668.00	603.69	90.37%	
POSTAGE	308.54	300.00	(8.54)	1,694.64	1,500.00	(194.64)	1,820.00	125.36	6.89%	
PUBLICATION CHARGES	0.00	0.00	0.00	902.75	534.00	(368.75)	1,515.00	612.25	40.41%	
TELEPHONE	12.97	14.00	1.03	116.81	122.00	5.19	162.00	45.19	27.90%	
TRAINING AND SEMINARS	0.00	171.00	171.00	452.55	1,539.00	1,086.45	2,052.00	1,599.45	77.95%	
TRAVEL	0.00	165.00	165.00	278.97	1,487.00	1,208.03	1,984.00	1,705.03	85.94%	
TRUSTEE FEES	187.50	187.00	(0.50)	1,687.50	1,687.00	(0.50)	2,250.00	562.50	25.00%	
UTILITES - GAS & ELECTRIC	34.25	40.00	5.75	252.65	420.00	167.35	575.00	322.35	56.06%	
VEHICLE EXP FUEL/OIL/SUPP	225.67	1,272.00	1,046.33	2,798.53	11,444.00	8,645.47	15,260.00	12,461.47	81.66%	
VEH EXP R&M	82.09	1,105.00	1,022.91	2,947.72	9,943.00	6,995.28	13,258.00	10,310.28	77.77%	
Total OPERATING EXPENSES	**210,000.59**	**141,636.00**	**(68,364.59)**	**567,137.71**	**863,298.00**	**296,160.29**	**952,382.00**	**385,244.29**	**40.45%**	
OTHER EXPENSES										
CAPITAL OUTLAY	1,190.00	10,800.00	9,610.00	2,920.37	27,620.00	24,699.63	123,667.00	120,746.63	97.64%	
Total OTHER EXPENSES	**1,190.00**	**10,800.00**	**9,610.00**	**2,920.37**	**27,620.00**	**24,699.63**	**123,667.00**	**120,746.63**	**97.64%**	
Total EXPENDITURES	**226,349.33**	**175,115.00**	**(51,234.33)**	**717,394.64**	**1,098,596.00**	**381,201.36**	**1,353,002.00**	**635,607.36**	**46.98%**	
EXCESS REVENUE OVER EXPENDITURES	**(154,071.29)**	**(105,915.00)**	**(48,156.29)**	**(68,905.30)**	**(475,795.00)**	**406,889.70**	**(522,601.00)**	**(453,695.70)**	**86.81%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES
From 3/1/2026 Through 3/31/2026

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298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	7,265.78	8,397.00	(1,131.22)	69,314.14	75,573.00	(6,258.86)	100,767.00	31,452.86	31.21%	*Less one unit rented.*
Total MISCELLANEOUS	**7,265.78**	**8,397.00**	**(1,131.22)**	**69,314.14**	**75,573.00**	**(6,258.86)**	**100,767.00**	31,452.86	31.21%	
Total REVENUES	**7,265.78**	**8,397.00**	**(1,131.22)**	**69,314.14**	**75,573.00**	**(6,258.86)**	**100,767.00**	31,452.86	31.21%	
EXPENDITURES										
OPERATING EXPENSES										
LEGAL	117.65	0.00	(117.65)	117.65	0.00	(117.65)	0.00	(117.65)	0.00%	
BAD DEBTS	0.00	0.00	0.00	2,691.17	0.00	(2,691.17)	0.00	(2,691.17)	0.00%	*Uncollected rent/utilities tenant moved out end of December.*
BUILDING REPAIRS AND MAINT.	278.26	417.00	138.74	2,562.84	3,749.00	1,186.16	5,000.00	2,437.16	48.74%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	22.00	400.00	378.00	400.00	378.00	94.50%	
EQUIPMENT RENTAL	16.25	19.00	2.75	131.50	163.00	31.50	220.00	88.50	40.23%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,711.13	3,786.00	74.87	3,786.00	74.87	1.98%	
MISCELLANEOUS EXPENDITURES	456.10	584.00	127.90	4,531.41	5,248.00	716.59	7,000.00	2,468.59	35.27%	
OFFICE JANITORIAL	800.00	900.00	100.00	6,800.00	8,100.00	1,300.00	10,800.00	4,000.00	37.04%	
OFFICE SUPPLIES	258.94	0.00	(258.94)	258.94	300.00	41.06	400.00	141.06	35.27%	
UTILITES - GAS & ELECTRIC	794.14	1,719.00	924.86	8,512.99	9,284.00	771.01	17,191.00	8,678.01	50.48%	
Total OPERATING EXPENSES	**2,721.34**	**3,639.00**	**917.66**	**29,339.63**	**31,030.00**	**1,690.37**	**44,797.00**	**15,457.37**	**34.51%**	
Total EXPENDITURES	**2,721.34**	**3,639.00**	**917.66**	**29,339.63**	**31,030.00**	**1,690.37**	**44,797.00**	**15,457.37**	**34.51%**	
EXCESS REVENUE OVER EXPENDITURES	**4,544.44**	**4,758.00**	**(213.56)**	**39,974.51**	**44,543.00**	**(4,568.49)**	**55,970.00**	**15,995.49**	**40.01%**	

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 3/1/2026 Through 3/31/2026

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	68,178.76	89,814.00	(21,635.24)	669,209.63	670,152.00	(942.37)	690,878.00	21,668.37	3.14%
PERSONAL PROPERTY TAX	2,602.31	4,572.00	(1,969.69)	8,285.84	6,667.00	1,618.84	6,667.00	(1,618.84)	-24.28%
ADVALOREM MAKE-UP	58,202.25	76,672.00	(18,469.75)	571,286.08	572,089.00	(802.92)	589,783.00	18,496.92	3.14%
STATE TAX DISTRIBUTION	66,957.83	66,958.00	(0.17)	602,620.47	602,620.00	0.47	803,494.00	200,873.53	25.00%
Total TAXES	**195,941.15**	**238,016.00**	**(42,074.85)**	**1,851,402.02**	**1,851,528.00**	**(125.98)**	**2,090,822.00**	**239,419.98**	**11.45%**
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	25,000.00	25,000.00	100.00%
INTEREST ON INVESTMENTS	67,537.55	70,161.00	(2,623.45)	630,446.33	631,463.00	(1,016.67)	841,946.00	211,499.67	25.12%
PLAN REVIEW FEE	250.00	0.00	250.00	2,250.00	900.00	1,350.00	1,250.00	(1,000.00)	-80.00%
RENTAL INCOME	7,265.78	8,397.00	(1,131.22)	69,314.14	75,573.00	(6,258.86)	100,767.00	31,452.86	31.21%
OTHER REVENUE	5,472.23	2,255.00	3,217.23	41,404.98	20,284.00	21,120.98	27,050.00	(14,354.98)	-53.07%
Total MISCELLANEOUS	**80,525.56**	**80,813.00**	**(287.44)**	**743,415.45**	**753,220.00**	**(9,804.55)**	**996,013.00**	**252,597.55**	**25.36%**
USER FEES									
USER FEES - RESIDENTIAL	522,447.73	524,732.00	(2,284.27)	4,701,838.27	4,722,591.00	(20,752.73)	6,296,787.00	1,594,948.73	25.33%
RESIDENTIAL TIER 1 CONSUMPTION	28,200.00	24,350.00	3,850.00	244,120.45	273,658.00	(29,537.55)	355,400.00	111,279.55	31.31%
RESIDENTIAL TIER 2 CONSUMPTION	12,337.05	2,040.00	10,297.05	48,696.30	50,320.00	(1,623.70)	68,000.00	19,303.70	28.39%
RESIDENTIAL TIER 3 CONSUMPTION	367.12	720.00	(352.88)	36,511.56	55,440.00	(18,928.44)	72,000.00	35,488.44	49.29%
RESIDENTIAL FIRE PROTECTION	8,768.68	8,708.00	60.68	78,797.12	78,370.00	427.12	104,494.00	25,696.88	24.59%
USER FEES - COMMERCIAL	39,564.73	39,565.00	(0.27)	356,146.38	356,085.00	61.38	474,782.00	118,635.62	24.99%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	70,565.58	70,602.00	(36.42)	94,137.00	23,571.42	25.04%
COMMERCIAL CONSUMPTION	3,654.71	5,618.00	(1,963.29)	75,115.97	119,782.00	(44,666.03)	143,120.00	68,004.03	47.52%
PENALTIES ON USER FEES	6,808.66	5,166.00	1,642.66	46,141.62	46,492.00	(350.38)	61,990.00	15,848.38	25.57%
SERVICE CHARGES	300.00	800.00	(500.00)	7,160.57	7,200.00	(39.43)	9,600.00	2,439.43	25.41%
RETURN CHECK FEES	80.00	40.00	40.00	500.00	360.00	140.00	480.00	(20.00)	-4.17%
CONNECTION FEES	6,250.00	0.00	6,250.00	65,700.00	15,412.00	50,288.00	18,312.00	(47,388.00)	-258.78%
TRANSFER FEE REVENUE	525.00	1,050.00	(525.00)	7,026.65	9,450.00	(2,423.35)	12,600.00	5,573.35	44.23%
SERVLINE ADMIN REVENUE	164.05	163.00	1.05	1,473.06	1,463.00	10.06	1,952.00	478.94	24.54%
SERVLINE LOSS INSURANCE	1,314.64	1,294.00	20.64	11,772.68	11,648.00	124.68	15,530.00	3,757.32	24.19%
SERVLINE LINE INSURANCE	232.48	233.00	(0.52)	2,080.04	2,098.00	(17.96)	2,798.00	717.96	25.66%
Total USER FEES	**638,859.63**	**622,324.00**	**16,535.63**	**5,753,646.25**	**5,820,971.00**	**(67,324.75)**	**7,731,982.00**	**1,978,335.75**	**25.59%**
Total REVENUES	**915,326.34**	**941,153.00**	**(25,826.66)**	**8,348,463.72**	**8,425,719.00**	**(77,255.28)**	**10,818,817.00**	**2,470,353.28**	**22.83%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 3/1/2026 Through 3/31/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	26,080.11	48,667.00	22,586.89	242,094.27	438,001.00	195,906.73	584,006.00	341,911.73	58.55%
PAYROLL - MAINTENANCE	25,438.35	56,814.00	31,375.65	353,972.36	511,314.00	157,341.64	681,756.00	327,783.64	48.08%
PAYROLL - OFFICE	13,958.55	16,268.00	2,309.45	133,029.98	146,407.00	13,377.02	195,211.00	62,181.02	31.85%
EMPLOYEE BENEFITS - FICA/MEDIC	1,000.45	1,874.00	873.55	11,466.34	16,843.00	5,376.66	22,465.00	10,998.66	48.96%
EMPLOYEE BENEFITS - MED. INS	25,471.54	40,970.00	15,498.46	248,821.21	391,882.00	143,060.79	526,370.00	277,548.79	52.73%
EMPLOYEE BENEFITS - PERS	15,469.73	31,360.00	15,890.27	147,034.32	282,228.00	135,193.68	376,309.00	229,274.68	60.93%
EMPLOYEE BENEFITS - SIIS	1,090.99	1,198.00	107.01	5,433.07	10,122.00	4,688.93	13,320.00	7,886.93	59.21%
UNEMPLOYMENT BENEFITS	0.00	1,666.00	1,666.00	439.61	14,986.00	14,546.39	19,987.00	19,547.39	97.80%
UNIFORMS	0.00	0.00	0.00	3,273.50	11,760.00	8,486.50	11,760.00	8,486.50	72.16%
OPEB EXPENSE	3,291.67	6,716.00	3,424.33	29,625.03	60,438.00	30,812.97	80,592.00	50,966.97	63.24%
ACCRUED LEAVE EXPENSE	4,150.56	1,876.00	(2,274.56)	15,926.56	16,872.00	945.44	22,500.00	6,573.44	29.22%
OTHER PAYROLL EXPENSES	(0.07)	292.00	292.07	2,218.78	5,824.00	3,605.22	6,700.00	4,481.22	66.88%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,425.50)	(3,978.00)	(1,552.50)	(5,300.00)	(2,874.50)	54.24%
Total PAYROLL RELATED EXPENSES	**115,951.88**	**207,260.00**	**91,308.12**	**1,190,909.53**	**1,902,699.00**	**711,789.47**	**2,535,676.00**	**1,344,766.47**	**53.03%**
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	60,636.43	63,400.00	2,763.57	63,400.00	2,763.57	4.36%
LEGAL	2,996.00	5,417.00	2,421.00	45,174.15	48,749.00	3,574.85	65,000.00	19,825.85	30.50%
LEGAL - LABOR NEGOTIATIONS	1,312.50	0.00	(1,312.50)	1,875.00	0.00	(1,875.00)	12,400.00	10,525.00	84.88%
ENGINEERING & SURVEYING	3,215.75	7,059.00	3,843.25	25,057.25	64,023.00	38,965.75	85,200.00	60,142.75	70.59%
EROSION AND DRAINAGE	0.00	0.00	0.00	22,950.97	17,000.00	(5,950.97)	20,000.00	(2,950.97)	-14.75%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	5,508.57	32,500.00	26,991.43	45,000.00	39,491.43	87.76%
SNOW REMOVAL - PLOWING	200,369.79	125,000.00	(75,369.79)	472,842.29	720,000.00	247,157.71	775,000.00	302,157.71	38.99%
SNOW REMOVAL - SANDING	6,134.38	10,000.00	3,865.62	27,324.38	61,500.00	34,175.62	75,000.00	47,675.62	63.57%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	636,269.25	636,270.00	0.75	848,359.00	212,089.75	25.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	362,434.50	363,935.00	1,500.50	485,246.00	122,811.50	25.31%
BAD DEBTS	0.00	0.00	0.00	2,691.17	27,306.00	24,614.83	27,306.00	24,614.83	90.14%
BANK CHARGES	9,864.94	8,688.00	(1,176.94)	78,173.00	78,186.00	13.00	104,250.00	26,077.00	25.01%
BUILDING REPAIRS AND MAINT.	4,722.52	5,926.00	1,203.48	10,584.35	53,323.00	42,738.65	71,104.00	60,519.65	85.11%
COMPUTER EXPENSE	9,391.00	8,966.00	(425.00)	86,104.13	79,553.00	(6,551.13)	101,877.00	15,772.87	15.48%
DUES & SUBSCRIPTIONS	0.00	579.00	579.00	695.49	14,989.00	14,293.51	16,053.00	15,357.51	95.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,791.47	18,810.00	10,018.53	113,081.71	180,435.00	67,353.29	236,790.00	123,708.29	52.24%
EQUIPMENT RENTAL	841.54	2,135.00	1,293.46	10,369.25	11,423.00	1,053.75	14,802.00	4,432.75	29.95%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	175.61	29,450.00	29,274.39	29,630.00	29,454.39	99.41%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES EXPENDITURES COMBINED
From 3/1/2026 Through 3/31/2026

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY26 Budget	Total Budget Variance	Percent Total Budget Remaining
SECURITY EXPENSE	2,379.99	983.00	(1,396.99)	16,730.80	16,239.00	(491.80)	21,802.00	5,071.20	23.26%
INSURANCE AND BONDS	1,547.12	1,527.00	(20.12)	139,250.82	141,649.00	2,398.18	146,233.00	6,982.18	4.77%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	975.00	975.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	833.60	0.00	(833.60)	13,580.18	15,500.00	1,919.82	15,500.00	1,919.82	12.39%
METER REPAIR & MAINT	0.00	0.00	0.00	20,780.95	15,000.00	(5,780.95)	30,000.00	9,219.05	30.73%
LIEN FEES	42.00	0.00	(42.00)	50.00	500.00	450.00	500.00	450.00	90.00%
MISCELLANEOUS EXPENDITURES	1,414.90	3,279.00	1,864.10	8,877.85	29,516.00	20,638.15	39,353.00	30,475.15	77.44%
OFFICE JANITORIAL	2,800.00	3,400.00	600.00	24,300.00	30,600.00	6,300.00	40,800.00	16,500.00	40.44%
OFFICE SUPPLIES	367.58	1,932.00	1,564.42	7,167.48	17,675.00	10,507.52	23,571.00	16,403.52	69.59%
PERMITS AND FEES	601.27	1,000.00	398.73	7,162.01	8,940.00	1,777.99	10,879.00	3,716.99	34.17%
POSTAGE	2,056.92	2,057.00	0.08	11,238.16	10,923.00	(315.16)	13,000.00	1,761.84	13.55%
PUBLICATION CHARGES	0.00	0.00	0.00	2,681.48	3,914.00	1,232.52	8,075.00	5,393.52	66.79%
SHOP SUPPLIES/SMALL TOOLS	16.98	584.00	567.02	1,594.34	5,250.00	3,655.66	7,000.00	5,405.66	77.22%
TELEPHONE	1,352.38	1,429.00	76.62	12,683.33	12,851.00	167.67	17,136.00	4,452.67	25.98%
TRAINING AND SEMINARS	301.61	2,969.00	2,667.39	5,270.26	26,714.00	21,443.74	35,620.00	30,349.74	85.20%
TRAVEL	0.00	1,759.00	1,759.00	3,591.09	15,824.00	12,232.91	21,100.00	17,508.91	82.98%
TRUSTEE FEES	3,750.00	3,750.00	0.00	33,750.00	33,750.00	0.00	45,000.00	11,250.00	25.00%
UTILITES - GAS & ELECTRIC	12,174.02	22,654.00	10,479.98	158,165.17	227,612.00	69,446.83	305,299.00	147,133.83	48.19%
VEHICLE EXP FUEL/OIL/SUPP	2,256.71	12,716.00	10,459.29	33,885.24	114,448.00	80,562.76	152,598.00	118,712.76	77.79%
VEH EXP R&M	3,446.88	7,778.00	4,331.12	30,828.69	69,997.00	39,168.31	93,330.00	62,501.31	66.97%
WATER MONITORING/SAMPLING	661.00	1,465.00	804.00	14,735.00	13,188.00	(1,547.00)	17,583.00	2,848.00	16.20%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	16,617.00	18,500.00	1,883.00	18,500.00	1,883.00	10.18%
WATER DIST SYSTEM EXPENSE	4,170.62	6,475.00	2,304.38	10,382.75	58,275.00	47,892.25	77,700.00	67,317.25	86.64%
WATER TREATMENT SYSTEM EXP	1,935.22	6,872.00	4,936.78	59,123.62	61,840.00	2,716.38	82,456.00	23,332.38	28.30%
AMORTIZATION OF BONDS	679.56	679.00	(0.56)	6,116.04	6,118.00	1.96	8,155.00	2,038.96	25.00%
DEPRECIATION EXPENSE	137,762.92	128,842.00	(8,920.92)	1,207,404.25	1,159,578.00	(47,826.25)	1,546,105.00	338,700.75	21.91%
Total OPERATING EXPENSES	**428,191.17**	**404,880.00**	**(23,311.17)**	**3,807,914.01**	**4,597,418.00**	**789,503.99**	**5,854,812.00**	**2,046,897.99**	**34.96%**
OTHER EXPENSES									
GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	(3,200.00)	(3,200.00)	100.00%
INTEREST EXPENSE	17,611.70	19,826.00	2,214.30	167,431.52	178,437.00	11,005.48	237,915.00	70,483.48	29.63%
CAPITAL OUTLAY	78,319.50	175,800.00	97,480.50	3,446,263.80	4,095,626.00	649,362.20	9,366,365.00	5,920,101.20	63.21%
Total OTHER EXPENSES	**95,931.20**	**195,626.00**	**99,694.80**	**3,613,695.32**	**4,274,063.00**	**660,367.68**	**9,601,080.00**	**5,987,384.68**	**62.36%**
Total EXPENDITURES	**640,074.25**	**807,766.00**	**167,691.75**	**8,612,518.86**	**10,774,180.00**	**2,161,661.14**	**17,991,568.00**	**9,379,049.14**	**52.13%**
EXCESS REVENUE OVER EXPENDITURES	**275,252.09**	**133,387.00**	**141,865.09**	**(264,055.14)**	**(2,348,461.00)**	**2,084,405.86**	**(7,172,751.00)**	**(6,908,695.86)**	**96.32%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #11

TITLE: CONSIDERATION AND POSSIBLE ACTION TO APPROVE SALARY ADJUSTMENTS FOR EXEMPT EMPLOYEES

MEETING DATE: July 14, 2026

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION:
Approve a 7% salary adjustment and a 2% merit increase for exempt employees effective July 1, 2026, consistent with the general wage adjustment approved for union represented employees.

BACKGROUND INFORMATION:
The District employs two exempt employees whose compensation is not governed by the Collective Bargaining Agreement (CBA). For more than twenty years, however, the Board of Trustees has approved annual salary adjustments for exempt employees that are generally consistent with the general wage adjustments approved for the union represented employees.

This longstanding practice has helped maintain internal equity and minimize salary compression between management and represented positions. The Personnel Policy Manual does not currently establish a specific methodology for determining annual salary adjustments for exempt employees. As a result, the Board may wish to discuss whether future amendments to the Personnel Policy Manual should provide additional guidance regarding exempt employee compensation adjustments.

INCLUDED:
A. CBA Wage Adjustment
B. Payroll Calculations FY 2026-2027 – Management Excerpt

Fund(s) impacted by above action:

(X) All Funds	**( )** Not a Budget Item
( ) Water Fund	**( )** Sewer Fund
( ) General Fund	**( )** Snow Removal Fund
( ) Not Budgeted for	**( )** Emergency Spending

COLLECTIVE BARGAINING AGREEMENT

Between

KINGSBURY GENERAL IMPROVEMENT DISTRICT

And

THE INTERNATIONAL UNION OF OPERATING ENGINEERS STATIONARY LOCAL 39, AFL-CIO

July 1, 2026 to June 30, 2029

ARTICLE 10 – COMPENSATION

A. Base Pay

10.1.1 Employees shall be paid the straight time rates of pay applicable to their classification as listed in Appendix C attached hereto.

B. Pay Periods and Pay Rates

10.2.1 All employees shall be paid on the 15th and last day of each month. Compensation will include wages up to and including the 15th and the last day of each month of the pay period being completed.

10.2.2 10.2.2 FY 2027 (July 1, 2026 – June 30, 2027) – There shall be a salary adjustment for fiscal year 2027, in which the base hourly rates of pay in effect on June 30, 2026, shall increase by seven percent (7.0%).

10.2.3 10.2.3 FY 2028 (July 1, 2027 – June 30, 2028) – For fiscal year 2028, the base hourly rates of pay in effect on June 30, 2027, shall be increased by the USDL Consumer Price Index-All Cities (CPI-U) for the year (12 months) ending January 2027 with a minimum of 2.5% and a maximum of 4.5% effective the first full pay period following July 1, 2027. If the actual CPI-U is 0-2.5%, 2.5% will be used. If the actual CPI-U exceeds 4.5%, 4.5% will be used.

10.2.4 10.2.4 FY 2029 (July 1, 2028 – June 30, 2029) – For fiscal year 2029, the base hourly rates of pay in effect on June 30, 2028, shall be increased by the USDL Consumer Price Index-All Cities (CPI-U) for the year (12 months) ending January 2028 with a minimum of 2.5% and a maximum of 4.5% effective the first full pay period following July 1, 2028. If the actual CPI-U is 0-2.5%, 2.5% will be used. If the actual CPI-U exceeds 4.5%, 4.5% will be used.

C. Merit Increases

10.3.1 During the term of this Agreement, each permanent employee will receive a formal performance evaluation completed by the District on or before May 31st.

10.3.2 In FY 2027, FY 2028, and FY 2029 (July 1, 2026 - June 30, 2029) employees who received a standard/average or better evaluation in their May 31st evaluations will receive a two percent (2.0%) merit increase effective the first full pay period of the following fiscal year. Merit increases will be calculated using the employee's base salary as of the first pay period of the fiscal year in which it will be applied. For instance, if an employee receives a standard or better evaluation on his or her May 31, 2026 evaluation, he or she will receive a two percent (2.0%) merit increase which will be applied to his or her pay effective the first full pay period following July 1, 2026, and the increase will be calculated on his or her base rate of pay effective July 1, 2026. An employee who receives a below standard/average evaluation will receive no merit increase in the following fiscal year. An employee's evaluation is not subject to grievance under this Agreement. The merit benefit expires June 30, 2029, unless extended in writing by the parties.

10.3.3 A merit increase received by an employee impacts an employee's hourly rate for the contract year in question, but the increase does not impact that employee's base hourly rate reflected on the District's salary schedule, i.e., merit is not compounding from year to year.

KGID PAYROLL CALCULATIONS 2025/26 - WITH 3.5% CPI INCREASE & 2% MERIT INCREASE						6/24/2026	
2026/27 - WITH 7% CPI & 2% MERIT INCREASE	**2025/2026 BASE**	**INCREASE OF 9.00%**	**2026/2027 TOTAL**	**GENERAL FUND**	**WATER FUND**	**SEWER FUND**	**SNOW FUND**
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
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
Total Management	**573,798**	**42,161**	**385,547**	**57,833**	**198,371**	**90,433**	**38,909**
TOTAL ALL WAGES & SALARIES	**1,393,736**	**208,145**	**1,438,544**	**234,136**	**911,216**	**157,854**	**135,339**

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #12

TITLE: ANNUAL EVALUATION OF GENERAL MANAGER

MEETING DATE: July 14, 2026

PREPARED BY: Judy Brewer Administrative and Human Resource Supervisor

RECOMMENDED ACTION:
Conduct the annual performance evaluation of the General Manager; consider the evaluation results; and provide direction regarding compensation, amendments to the General Manager Employment Agreement, and any related actions the Board deems appropriate.

BACKGROUND INFORMATION:
The General Manager serves at the direction of and reports directly to the Board of Trustees. An annual evaluation provides an opportunity for the Board to review performance, provide feedback, and establish goals and priorities for the coming year. This evaluation reflects the completion of the General Manager's first year of service in this role, which began May 1, 2025.

A performance evaluation process has been established by the Board utilizing individual Trustee evaluation forms. Following completion of the evaluation, the Board may consider adjustments to compensation, amendments to the General Manager Employment Agreement, or other employment-related matters it determines are appropriate based on the evaluation results and the District's long-term organizational needs.

Following completion of the evaluation, the Board may consider adjustments to compensation, amendments to the General Manager Employment Agreement, or other employment-related matters it determines are appropriate based on the evaluation results and the District's long-term organizational needs.

INCLUDED:

A. Notice of Meeting of the District's Board of Trustees to Consider Character and/or Professional Competence
B. General Manager Self-Evaluation
C. Summary of Evaluation Scores (Trustees)
D. Individual Trustee Performance Evaluation Forms
E. Current General Manager Employment Agreement (for reference)

Fund(s) impacted by above action:

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

TO: Derek Dornbrook
General Manager

FROM: Ed Johns
Chair

RE: Notice of Meeting of the District's Board of Trustees to Consider Your Character and/or Professional Competence

DATE: June 30, 2026

NOTICE:

Pursuant to NRS 241.033, you are notified that the Board of Trustees of the Kingsbury General Improvement District may consider your character and/or professional competence at its monthly meeting on Tuesday July 14, 2026. The meeting will begin at 5:00 p.m. at the District's office located at 160 Pine Ridge Drive, Stateline, Nevada. The meeting is a public meeting, and you are welcome to attend. The Board will be conducting your annual performance evaluation and considering your compensation.

You are welcome to have an attorney or other representative of your choosing present during the meeting, present written evidence, provide testimony, and present witnesses relating to your character and/or professional competence. If the Trustees determine it warranted after considering your character and/or professional competence, they may also, without further notice, take administrative action against/regarding you at this meeting, including, but not limited to, endorsement, promotion, reprimand, suspension or termination.

ACKNOWLEDGMENT: I acknowledge receipt of this Notice of Meeting of the District's Board of Trustees to Consider Your Character and/or Professional Competence.

Derek Dornbrook

6/30/26
Date

PROOF OF SERVICE

Pursuant to NRS 241.033, I hereby swear or affirm under penalty of perjury, that on the 30th day of June 2026, I served the foregoing Notice of Meeting of the District's Board of Trustees to Consider Your Character and/or Professional Competence upon Derek Dornbrook:

✓ Personally serving it upon Derek Dornbrook

or

______ Depositing it in the United States Mail, postage prepaid, certified mail

#________________, addressed to Derek Dornbrook at:

____

____

Judy Brewer

Signature of person making service

General Manager Self-Evaluation

June 12, 2026

Derek Dornbrook

Evaluation Period: May 2025 – June 2026

Executive Summary

My first year as General Manager has focused on strengthening the foundation of the District through improved governance, enhanced communication, stronger regional partnerships, operational improvements, and strategic planning. While maintaining reliable water, sewer, and snow removal services remained a core responsibility, significant effort was directed toward strengthening District operations, understanding a new board's focus and message, and rebuilding key relationships, while positioning the organization for long-term success.

The District is increasingly positioned to operate as a collaborative regional partner, a responsive public agency, and a strategically focused organization capable of addressing future challenges and opportunities.

Leadership and Organizational Development

One of my primary objectives during my first year was to establish a positive and productive organizational culture focused on teamwork, accountability, customer service, and continuous improvement.

Drawing upon both my operational and administrative background, I have worked to balance practical field experience with long-term organizational planning. I believe one of my strengths as a manager is maintaining a collaborative and flexible approach to problem-solving. Rather than relying on a top-down management style, I seek to involve employees, Board members, partner agencies, and stakeholders in developing practical solutions to complex challenges.

Significant effort was devoted to helping implement the vision of a newly elected Board of Trustees. Board agendas became more action-oriented and focused on addressing longstanding organizational needs, policy issues, operational challenges, and strategic initiatives that had previously remained unresolved.

Throughout the year, staff and Board efforts are increasingly focused on proactive planning rather than reactive decision-making.

Governance and Board Support

Significant improvements were made to Board meeting administration and governance practices.

Accomplishments include:

- Streamlining and improving Board meeting minutes that had previously been inconsistent and difficult to follow.
- Improving agenda organization and presentation of information to support informed Board decision-making.
- Updating District By-Laws and Board Policy Manual.
- Supporting increased Board engagement and activity through more comprehensive and action-oriented agendas.
- Introducing and advancing a substantial number of resolutions, policy discussions, and governance initiatives. Six resolutions were drafted and presented to the Board during the evaluation period.

The Board's increased level of engagement has resulted in meaningful progress on a wide variety of organizational and operational matters.

Community and Regional Relationship Building

A major area of emphasis during my first year involved rebuilding and strengthening relationships throughout the community and with regional partners.

Particular progress was made with:

- Tahoe Douglas Fire Protection District
- Tahoe Interagency Executive Steering Committee
- Tahoe Regional Planning Agency (TRPA)
- Nevada Tahoe Conservation District (NTCD)
- Douglas County Lake Tahoe Sewer Authority (DCLTSA)
- South Tahoe Public Utility District (STPUD)

- Tahoe Water Suppliers Association (TWSA)
- California Special Districts Association (CSDA)
- Round Hill General Improvement District
- Numerous state and federal agency representatives

These efforts have improved communication, increased collaboration opportunities, and positioned KGID as an active participant in regional discussions affecting water, wastewater, emergency preparedness, infrastructure funding, and environmental stewardship.

Particularly noteworthy has been the establishment of new relationships with Round Hill General Improvement District and the development of discussions involving future water system interconnections, regional resiliency, and collaborative infrastructure planning.

Operational Improvements

The District continued to provide reliable water, sewer, and snow removal services throughout the year.

Additional operational accomplishments include:

- Guidance through the snow removal contract procurement process.
- Successful restoration of a positive working relationship with Manchester Enterprises, ensuring continuity of critical snow removal services.
- Improved coordination between administrative and field operations.
- Advancement of GIS restoration and modernization efforts.
- Initiation of water loss analytics and system performance monitoring efforts.
- Continued emphasis on emergency preparedness and system resiliency.

The snow removal contract process was particularly significant due to the direct public health and safety implications associated with maintaining winter access throughout the District.

Personnel and Workforce Development

Recognizing the importance of retaining qualified employees, I initiated efforts to evaluate District compensation levels relative to comparable agencies.

Actions included:

- Conducting compensation comparisons with neighboring districts and utilities.

- Supporting Board efforts to improve competitiveness in employee compensation.
- Identifying workforce development and career growth opportunities.
- Beginning evaluation of long-term staffing needs and organizational capacity.

These efforts are intended to improve recruitment, retention, and workforce stability.

Customer Service and Public Communication
Significant progress was made toward improving public communication and customer engagement.

Accomplishments include:

- Establishing District Facebook and Instagram platforms.
- Improving District website content and functionality.
- Increasing responsiveness to customer inquiries and concerns.
- Promoting a more customer-focused service environment.
- Enhancing transparency through improved communication and public information.

These efforts have strengthened public trust and improved access to District information.

Financial Management and Strategic Planning
The District advanced several important financial and planning initiatives during the evaluation period.

Key accomplishments include:

- Initiating a long-overdue water and sewer rate study.
- Supporting federal and state funding efforts.
- Coordinating grant support letters and regional partnerships.
- Advancing Risk and Resiliency Assessment and Emergency Response Plan updates.
- Improving coordination of engineering and consulting services.

Particularly important was the consolidation and coordination of engineering services through DOWL, creating greater consistency and efficiency compared to previous fragmented arrangements.

Capital Projects and Infrastructure
Progress continued on several important infrastructure initiatives, including:

- Market Street Lift Station Project
- Water system planning
- GIS implementation
- Water loss tracking and performance analytics
- Future water interconnection discussions
- Infrastructure funding development

These efforts support long-term reliability and sustainability of District infrastructure.

Looking Forward
The coming year will focus on continuing the transition from reactive management toward strategic management.

Major goals include:

- Water Loss Analytics and Monthly Performance Reporting
- Water Master Planning
- Hazard Mitigation Planning
- Regional Coordination and Emergency Preparedness
- Organizational Review and Workforce Capacity Assessment
- AI Policy Development
- Social Media Policy Development
- Advisory Committee Evaluation
- Customer Satisfaction Survey
- Monthly Newsletter
- Continued Policy and Procedure Modernization

Collectively, these initiatives represent a comprehensive effort to improve organizational effectiveness, operational performance, regulatory preparedness, and long-term resiliency.

Areas for Continued Growth and Improvement
As General Manager, I believe effective leadership requires an ongoing commitment to self-evaluation and professional development. While I am proud of the progress made during my first year, I have identified several areas where continued improvement is needed.

One area of focus is my effectiveness during Board meetings. While I believe I prepare thorough written materials and provide comprehensive information to the Board, I recognize that my presentation of agenda items can be improved. I would like to become more polished and concise when introducing agenda items, improve my public speaking skills, and develop greater confidence in responding to Board questions in a clear and timely manner. I am generally a stronger writer than speaker, and I intend to devote additional effort toward improving verbal communication, presentation techniques, and overall meeting preparedness.

I also recognize the need to improve my proficiency with presentation and virtual meeting technology. In particular, I need to become more adept with Zoom and PowerPoint. Technical mistakes during presentations have, at times, detracted from the professionalism I strive to maintain. Improving my comfort and competence with these tools will be a priority moving forward.

Another area for improvement is developing a stronger familiarity with the physical layout and infrastructure of the District. The administrative demands of the General Manager position often require significant office time, but I believe there is value in spending more time in the field observing operations, infrastructure, and customer service activities firsthand. As staffing capacity improves, I intend to create more opportunities to be present throughout the District and gain a deeper understanding of operational conditions and infrastructure needs.

Another area where I would like to strengthen my performance is in financial management and budget development. While I have been actively involved in the budget process and understand the District's overall financial position, I believe I need to become more engaged at a higher strategic level and develop a more detailed understanding of the budget's more complex components. Developing a deeper level of financial expertise will enhance my ability to provide recommendations to the Board, evaluate long-term financial decisions, and ensure the District remains financially sustainable.

Finally, one of my primary goals upon becoming General Manager was to advance staff career development and succession planning. While progress has been made, I do not believe this effort has advanced as far as I had hoped at this point. Developing employee skills, certifications, leadership capabilities, and advancement opportunities remains one of my highest priorities. I intend to place increased emphasis on workforce development initiatives during the coming year to better support employee growth and long-term organizational sustainability.

Closing Statement

I appreciate the opportunity to serve Kingsbury General Improvement District and the support provided by the Board of Trustees during my first year as General Manager.

I am proud of the progress made in strengthening relationships, improving governance, enhancing organizational effectiveness, and positioning the District for future success. While significant work remains ahead, I believe the District is moving in a positive direction and is increasingly equipped to meet both current operational needs and future challenges.

Addendum to General Manager Self-Evaluation

Prepared July 10, 2026

Note to the Board of Trustees

The attached General Manager Self-Evaluation was prepared and distributed to the Board of Trustees in June 2026, prior to the completion of the Board's annual performance evaluations and before I had the opportunity to review employee survey feedback. I have elected not to revise the original document, as it accurately reflects my assessment of my first year as General Manager at the time it was prepared.

Following completion of the evaluation process, I have reflected on the Board's comments, employee feedback, and my own observations over the past year. This addendum summarizes those reflections and outlines the actions I intend to take during the coming year to continue strengthening my leadership and the District's organizational effectiveness.

Reflection on the Evaluation Process

I sincerely appreciate the time and effort each member of the Board devoted to my first annual performance evaluation. Thoughtful evaluations require a significant investment of time, and I value the candid feedback provided throughout the process.

Although individual evaluations reflected differing perspectives, several common themes emerged. The Board generally recognized the significant accomplishments achieved during my first year as General Manager, including improvements in governance, financial planning, regional collaboration, grant funding, public communication, and advancement of several important District initiatives. At the same time, trustees identified opportunities for continued growth, particularly in the areas of leadership visibility, internal communication, employee engagement, and organizational development.

I also appreciate the employee feedback that was incorporated into the evaluation process. Employee perspectives provide valuable insight into leadership and organizational culture. While the General Manager's responsibilities extend well beyond direct staff supervision—including fiscal stewardship, regulatory compliance, strategic planning, Board support, capital project implementation, and intergovernmental relations—the employee survey identified themes that deserve thoughtful consideration and action.

I view this evaluation not as a conclusion, but as an opportunity for continued professional growth.

Lessons Learned

Throughout my first year, a significant portion of my time was devoted to stabilizing District operations, implementing the direction of a newly elected Board of Trustees, rebuilding relationships with partner agencies, advancing long-standing capital projects, updating policies, pursuing grant funding opportunities, and addressing organizational issues that had accumulated over several years.

Looking back, I recognize that while these strategic initiatives produced meaningful results for the District, they also reduced the amount of time I was able to devote to day-to-day interaction with employees. Although I maintained regular communication with department supervisors and individual staff members, I understand that employees value consistent visibility from organizational leadership and more frequent opportunities for discussion regarding District priorities and organizational direction.

The evaluation process reinforced the importance of balancing strategic leadership responsibilities with continued investment in employee communication and engagement.

I also recognize that effective leadership extends beyond accomplishing organizational objectives. It includes ensuring employees understand the reasons behind decisions, feel informed about District initiatives, and have opportunities to provide input regarding operational challenges and workplace improvements.

These are areas where I intend to devote additional attention during the coming year.

Commitments for the Coming Year

Based upon the feedback received and my own assessment, I intend to focus on the following priorities during the next evaluation period.

Strengthening Internal Communication

I intend to establish regular all-staff meetings following Board meetings to discuss Board actions, organizational priorities, upcoming projects, and District initiatives. I believe providing employees with a better understanding of Board direction will strengthen communication and improve organizational alignment.

Increasing Leadership Visibility

I plan to spend additional time in the field observing operations, meeting with employees, and gaining a deeper understanding of daily responsibilities, operational challenges, and infrastructure needs. While administrative responsibilities require substantial office time, I believe increased visibility throughout the District will strengthen relationships and improve organizational awareness.

Leadership Development

I remain committed to continuing my professional development through leadership training, management education, and participation in professional organizations. Effective leadership is a continual learning process, and I intend to further develop the skills necessary to lead the District successfully over the long term.

Workforce Development

One of my long-term objectives remains strengthening employee development and succession planning. During the coming year, I intend to place greater emphasis on employee growth opportunities, cross-training, career development, and organizational capacity planning.

Customer Communication

Although significant progress has been made in improving the District's website, social media presence, newsletters, and public outreach, I recognize there are opportunities to improve responsiveness and follow-up with customers. Providing timely communication remains an important component of public service and will continue to receive attention.

Board Communication

I also intend to continue improving the presentation of agenda items, Board reports, and verbal presentations during meetings. While I believe written materials have become increasingly comprehensive, I recognize there is room to become more concise, confident, and effective when presenting information and responding to Board questions.

Reflection on District Accomplishments

While the evaluation appropriately identified opportunities for continued growth, I remain proud of what the District accomplished during my first year as General Manager.

Together, the Board and staff successfully advanced a comprehensive water and sewer rate study, strengthened regional partnerships, initiated significant grant funding opportunities, modernized governance practices, improved public communication, restored positive working relationships with regional agencies, advanced major capital improvement planning, strengthened engineering coordination, and continued providing reliable water, sewer, and snow removal services to our community.

These accomplishments were made possible through the dedication of District employees, the guidance of the Board of Trustees, and the support of our regional partners. I am grateful for the opportunity to work alongside each of them.

Looking Forward

Serving as General Manager during a period of organizational change has been both challenging and rewarding. My first year required balancing immediate operational needs with long-term strategic planning while adapting to a newly elected Board, addressing inherited organizational issues, and establishing relationships throughout the region.

The evaluation process has reinforced my belief that effective leadership requires humility, adaptability, and a willingness to continually improve. I appreciate both the recognition of the District's accomplishments and the constructive feedback identifying areas where I can become a more effective leader.

I remain fully committed to serving the Kingsbury General Improvement District with integrity, professionalism, and transparency. My goal for the coming year is not only to continue advancing the District's strategic initiatives, but also to strengthen communication, employee engagement, leadership visibility, and organizational culture.

I appreciate the Board's confidence, guidance, and continued support, and I look forward to working collaboratively with the Board, District employees, our regional partners, and the community as we continue building upon the progress achieved during my first year as General Manager.

KGID Board of Trustees Summary of GM Derek Dornbrook Evaluation Scores

The following table summarizes the numerical ratings submitted by each trustee. Complete individual evaluations are included on the pages that follow.

Element	Trigg	Nelson	Grime	Shearer	Johns
1. A.	3	3	4	3	4
B.	3	3		3	4
C.	3	Blank		4	4
D.	3	3		3	4
E.	3	3		2	4
2. A.	3	3	3	3	3
B.	3	2		3	
C.	3	NA		3	
3. A.	2.5	2	3	2	
B.	2.5	2		3	
C.	2.5	2		3	
4. A.	3	NA	4	NA	
B.	3	3		NA	4
C.	3	3		3	
5. A.	3	1	3	2	
B.	3	1		3	
C.	3	1		3	
6. A.	3	2	3	3	
B.	3	3		3	
C.	3	2		2	
D.	3	2		2	2
7. A.	3	3	3	3	4
B.	3	3		3	3
C.	3	3		3	3
D.	3	3		2	
Sum	73.5	53	23	64	
Scored	25	22	7	23	
Avg.	**2.9**	**2.4**	**3.3**	**2.8**	

- Averages are calculated using only scored items. Blank and "N/A" responses are excluded from the calculations.
- Trustee Jessica Grime completed a narrative evaluation using overall category ratings rather than scoring each individual criterion. Her average reflects the seven category ratings provided.

Note: Trustee Trustee Johns has not yet completed all rating categories. The summary above reflects only the evaluations received as of the date of publication. Final average scores will be updated following completion of all trustee evaluations.

General Manager Performance Evaluation

Employee Name: Cindy Trigg **Date:** 6/26/26

Rating Period: From: Jan 26 To: June 26

Rating Scale Definitions (1-5)

(1) Unsatisfactory	The employee's work performance is inadequate and inferior to the standards of performance required for the position. Shows little or no initiative or urgency to improve performance despite repeated coaching and/or retraining. Continued employment is in immediate jeopardy.
(2) Improvement Needed	The employee's work performance demonstrates weakness in accomplishing performance expectations and does not consistently meet the standards of the position. Serious effort is needed to improve performance if employee is to retain employment.
(3) Meets Job Standard	The employee's work performance consistently meets the standards of the position. Employee demonstrates knowledge and ability to meet performance expectations. Errors are generally minimal and self-corrected by employee with limited degree of instruction or assistance. Employee demonstrates effective leadership skills and motivates staff.
(4) Exceeds Job Standard	The employee's work performance is consistently above the level of "meets" job standard performance. Demonstrates strong knowledge and ability to perform essential functions of position and seeks for ways to improve.
(5) Outstanding	Employee demonstrates substantial knowledge and consistent ability in performance of essential functions of position. Employee continually demonstrates willingness to assume additional responsibilities, makes significant contributions beyond normal expectations. Is respected by others and demonstrates strong productive leadership skills.

I. PERFORMANCE EVALUATION AND ACHIEVEMENTS

		1	2	3	4	5	N/A
1.	**Governina Board Relationships**						
A.	Effectively implements policies and programs approved by the GoverninQ Board.			✓			
B.	Reporting to the Governing Board is timely, clear, concise and thorough.			✓			
C.	Accepts direction/instructions in a oositive manner.			✓			
D.	Keeps the Governing Board informed of current plans and activities of the Manager's office and new developments in technology, legislation, governmental practices and regulations, etc.			✓			
E.	Provides the Governing Board with clear report of anticipated issues that could come before the Governing Board.			✓			

Comments:

2.	**Public Relations**	1	2	3	4	5	N/A
A.	Projects a positive public imaQe.			✓			
B.	Is courteous to the public at all times.			✓			
C.	Maintains effective relations with media representatives.			✓			

Comments: ____

3.	**Effective Leadership of Staff**	1	2	3	4	5	N/A
A.	DeleQates appropriate responsibilities.		✓+				
B.	Provides appropriate and timely trainings and communications with staff.		✓+				
C.	Maintains an effective and cooperative relationship with staff.		✓+				

Comments: --

4.	**Fiscal Management**	1	2	3	4	5	N/A
A.	Prepares realistic annual budQet.			✓			
B.	Controls expenditures in accordance with approved budget.			✓			
C.	Provides accurate reports/information in a timely manner.			✓			

Comments: ____

5.	**Communication**	1	2	3	4	5	N/A
A.	Oral communication is clear concise and articulate.			✓			
B.	Written communications are clear, concise and accurate.			✓			
C.	Listens effectively and responds aooropriatelv.			✓			

Comments: ____

6.	**Professional Job-Related Competencies**	1	2	3	4	5	N/A
A.	Decision Making: *Reasons, analyzes, and evaluates; looks beyond short-term results; properly assesses; and knows when to ask for assistance. Uses good judgment and common-sense approach; anticipates situations; capable of embracing change and recognizes when circumstances dictate a chanae is necessarv.*			✓			
B.	Personal Behavior: *Behavior is positive example for others; consistent and timely at work and meetings; dress*			✓			

6.	Professional Job-Related Competencies	1	2	3	4	5	N/A
	and grooming is appropriate to position; shows good judgment; interactions with others are of the highest level of integrity and ethical conduct; is fair and impartial in dealing with others; and sets strong personal example by demonstratina resoect for others and their ideas.			✓			
C.	Leadership: *Ability to get others to work together effectively and see "big picture"; takes ownership for own activities; interacts with others objectively; and utilizes resources effectively in assessing situations prior to taking action.*			✓			
D.	Technical Knowledge: *Maintains current technical knowledge and ability to sufficiently manage and complete tasks/projects; actively pursues expanded mastery of knowledge and abilities in responsibilities of position; and combines technical knowledge with creativity to produce value-added results.*			✓			

Comments: ______________________________

7.	Intergovernmental Affairs	1	2	3	4	5	N/A
A.	Maintains effective communication with local, regional, state, and federal government agencies.			✓			
B.	Financial resources (grants) from other agencies are pursued.			✓			
C.	Contributions to good government through regular participation in local, regional and state committees, and business-related organizations.			✓			
D.	Lobbies effectively with legislators and state agencies regarding programs and projects affecting the duties of the Manacier.			✓			

Comments: ------------------------------

II. ACHIEVEMENTS RELATIVE TO OBJECTIVES FOR THIS EVALUATION PERIOD:

III. SUMMARY RATING

Overall Performance Rating - Considering the results obtained against established performance standards as well as overall job performance, the following rating is provided:

Unsatisfactory 1	Improvement Needed 2	Meets Job Standards 3	Exceeds Job Standards 4	Outstanding 5

Comments: --

IV. FUTURE GOALS AND OBJECTIVES

Specific goals and objectives to be achieved in the next evaluation period: ______________________

GOVERNING BOARD **CONCURRENCE**

Governing Board Chairperson	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No

IV. MANAGER COMMENTS & SIGNATURE

Manager Signature

2/2/26
Date

Sara Nelson

General Manager Performance Evaluation

Employee Name: Derek Dornbrook **Date: 6.29.26**

Rating Period: From: __ To:

Rating Scale Definitions (1-5)

(1) Unsatisfactory — The employee's work performance is inadequate and inferior to the standards of performance required for the position. Shows little or no initiative or urgency to improve performance despite repeated coaching and/or retraining. Continued employment is in immediate jeopardy.

(2) Improvement Needed — The employee's work performance demonstrates weakness in accomplishing performance expectations and does not consistently meet the standards of the position. Serious effort is needed to improve performance if employee is to retain employment.

(3) Meets Job Standard — The employee's work performance consistently meets the standards of the position. The employee demonstrates the knowledge and ability to consistently meet performance expectations. Errors are generally minimal and self-corrected by employee with limited degree of instruction or assistance. Employee demonstrates effective leadership skills and motivates staff.

(4) Exceeds Job Standard — The employee's work performance is consistently above the level of "meets" job standard performance. Demonstrates strong knowledge and the ability to perform the essential functions of the position and continually seeks ways to improve.

(5) Outstanding — Employee demonstrates substantial knowledge and consistent ability in performance of essential functions of position. The employee continually demonstrates a willingness to assume additional responsibilities and makes significant contributions beyond normal expectations. Is respected by others and demonstrates strong productive leadership skills.

I. PERFORMANCE EVALUATION AND ACHIEVEMENTS

1.	Governing Board Relationships	1	2	3	4	5	N/A
A.	Effectively implements policies and programs approved by the Governing Board.			X			
B.	Reporting to the Governing Board is timely, clear, concise and thorough.			X			
C.	Accepts direction/instructions in a positive manner.						
D.	Keeps the Governing Board informed of current plans and activities of the General Manager's Office, as well as developments in technology, legislation, governmental practices, and regulations.			X			
E.	Provides the Governing Board with clear reports regarding anticipated issues that may come before the Governing Board.			X			

Comments:

2.	Public Relations	1	2	3	4	5	N/A
A.	Projects a positive public image.			X			
B.	Is courteous to the public at all times.		X				
C.	Maintains effective relations with media representatives.						X

Comments: I believe you care about the public but it's been stated that your follow-up time with the rate payers is slow.

3.	Effective Leadership of Staff	1	2	3	4	5	N/A
A.	Delegates appropriate responsibilities.		X				
B.	Provides appropriate and timely training and communication to staff.		X				
C.	Maintains an effective and cooperative relationship with staff.		X				

Comments: Employee feedback indicates that many feel their workload is overwhelming and that they are not receiving enough guidance or support from the General Manager. In addition, comments and jokes made in the workplace have been perceived negatively and are affecting the work environment. Moving forward, I would like to see a greater focus on providing clear direction to staff and fostering a professional, respectful workplace culture.

4.	Fiscal Management	1	2	3	4	5	N/A
A.	Prepares a realistic annual budget.						X
B.	Controls expenditures in accordance with approved budget.			X			
C.	Provides accurate reports/information in a timely manner			X			

Comments:

5.	Communication	1	2	3	4	5	N/A
A.	Oral communication is clear, concise, and articulate.	X					
B.	Written communications are clear, concise and accurate.	X					
C.	Listens effectively and responds appropriately.	X					

Comments: The employees' number one concern was a lack of communication. Given that the decisions made by the Board directly affect our employees, I was surprised by this feedback. Improving communication should be your top priority. Ensuring that employees are informed, understand decisions that affect their work, and have opportunities for open dialogue will go a long way toward building trust and improving morale.

6.	Professional Job-Related Competencies	1	2	3	4	5	N/A
A.	Decision Making: *Demonstrates sound reasoning, analysis, and evaluation skills; looks beyond short-term results; properly assesses; and knows when to ask for assistance. Uses good judgment and common-sense approach; anticipates situations; Capable of embracing change and recognizes when changing circumstances require a different approach.*		X				

B.	Personal Behavior: *Behavior is a positive example for others; consistent and timely at work and meetings; dress*						

6.	Professional Job-Related Competencies	1	2	3	4	5	N/A
	and grooming are appropriate to position; shows good judgment; interactions with others are of the highest level of integrity and ethical conduct; is fair and impartial in dealing with others; and sets strong personal example by demonstrating respect for others and their ideas.			✓			
C.	Leadership: *Ability to bring people together effectively while maintaining a broad organizational perspective. takes ownership for own activities; interacts with others objectively; and utilizes resources effectively in assessing situations prior to taking action.*		✓				
D.	Technical Knowledge: *Maintains current technical knowledge and ability to sufficiently manage and complete tasks/projects; actively pursues expanded mastery of knowledge and abilities in responsibilities of position; and combines technical knowledge with creativity to produce value-added results.*		✓				

Comments: The employee survey indicates that there are opportunities to strengthen your leadership skills. Feedback also suggests that developing a deeper understanding of the day-to-day operations that keep the district running would help you lead more effectively. I would like to see you address these areas by participating in leadership development courses and spending time shadowing employees to gain a better understanding of their roles, responsibilities, and operational challenges. This will help build stronger relationships with staff and improve your effectiveness as a leader.

7.	Intergovernmental Affairs	1	2	3	4	5	N/A
A.	Maintains effective communication with local, regional, state, and federal government agencies.			✓			
B.	Financial resources (grants) from other agencies are pursued.			✓			
C.	Contributes to effective government through regular participation in local, regional and state committees, and business-related organizations.			✓			
D.	Lobbies effectively with legislators and state agencies regarding programs and projects affecting the duties of the Manager.			✓			

Comments:

II. ACHIEVEMENTS RELATIVE TO OBJECTIVES FOR THIS EVALUATION PERIOD:

1. Rebuild relationships with community partners.
2. Set up and maintain social media account.
3. Handle the snow removal process.
4. Applied for grant funding for Market street project.
5. Completed a rate study.
6. Hired new legal counsel for District.
7. Completed a salary survey

III. SUMMARY RATING

Overall Performance Rating - Considering the results obtained against established performance standards as well as overall job performance, the following rating is provided:

Unsatisfactory 1	Improvement Needed 2	Meets Job Standards 3	Exceeds Job Standards 4	Outstanding 5

Comments: Derek you've accomplished several significant goals over the past year including improving snow removal operations rebuilding relationships with the fire district and completing the salary survey to name a few. Those are meaningful achievements and should be recognized.

Looking ahead. I believe your primary focus should be on strengthening your leadership skills. While Board meetings occur only once a month. it has been noted that a considerable amount of your time is spent preparing for them. I'd like to see a more streamlined approach with PowerPoint presentations used only when they add value such as presentations intended for the public. Eliminating unnecessary slides will allow more time to focus on leading and supporting your team.

Employee feedback also indicates concerns about communication and a perception that you do not have a strong understanding of some staff members' roles and responsibilities. I encourage you to spend more time engaging with employees improving communication and gaining a deeper understanding of departmental operations.

By the time of your next evaluation I would like to see measurable improvement in these areas including employee survey results shifting from predominantly "disagree" responses to predominantly "agree" responses.

IV. FUTURE GOALS AND OBJECTIVES

Specific goals and objectives to be achieved in the next evaluation period:

1. Monthly meetings with staff. This should come a day or two after the Board meetings.
2. Leadership training courses.
3. Shadow each employee to learn job responsibilities and work load.

GOVERNING BOARD	CONCURRENCE
Governing Board Chairperson	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No

IV. Manager Comments, Signature, and Date:

I appreciate the time and effort the Board devoted to my first annual performance evaluation and welcome constructive feedback as I continue to grow in this role.

I recognize there are areas where I can improve, particularly in strengthening internal communication, increasing my visibility with staff, and continuing to develop as a leader. These are areas I have already begun addressing through more frequent communication, scheduling additional leadership training, and spending more time shadowing and learning the day-to-day responsibilities of each staff member.

I also appreciate that the Board sought employee feedback as part of this evaluation. Employee perspectives can provide valuable insight into leadership and communication. At the same time, I believe employee feedback is one component of a General Manager's overall performance and should be considered alongside the Board's evaluation of the many other responsibilities of the position, including fiscal stewardship, regulatory compliance, strategic planning, intergovernmental relations, capital project delivery, and achievement of Board objectives. My hope is that future evaluations will continue to reflect a balanced assessment of all aspects of the General Manager's responsibilities, with employee feedback serving as valuable **background input** alongside the Board's own observations and evaluation of the broader duties entrusted to the General Manager.

I respectfully note that I had regular interaction with local media during the evaluation period, including interviews and press releases concerning the snow removal contract, the District's congressional grant request, Board election information, and utility rate adjustments. I believe these activities were consistent with the expectations of **Category 2C.**

During my first year as General Manager, the District accomplished many significant objectives, including adoption of a comprehensive rate study, advancement of major capital improvement projects, pursuit of grant funding, rebuilding relationships with regional partners, improving public communications, transitioning to new legal counsel, and strengthening the District's financial and operational planning. I remain committed to continuous improvement and look forward to building on these accomplishments in the coming year.

Manager Signature: ______________ Date: 2/10/26

General Manager Performance Evaluation – Jessica Grime

1. Governing Board Relationships

Overall Rating: 4 – Exceeds Job Standard

Implemented Board direction professionally during a difficult transition period. Reporting has improved throughout the year, and Derek has remained responsive to the Board. Considering he stepped into the role during significant Board conflict and community challenges, he adapted well and has continued to strengthen Board communication.

2. Public Relations

Overall Rating: 3 – Meets Job Standard

Derek represents KGID professionally and respectfully. As he continues to grow in the role and build relationships throughout the community, I expect his public engagement to continue improving.

3. Effective Leadership of Staff

Overall Rating: 3 – Meets Job Standard

My direct observation of staff leadership is limited, so I also considered the employee survey results. The survey indicates employees recognize Derek's professionalism and policy compliance while identifying opportunities to improve internal communication, transparency, and leadership confidence. Given the challenging circumstances of his first year, these are appropriate areas for continued growth.

4. Fiscal Management

Overall Rating: 4 – Exceeds Job Standard

I have seen positive improvements in KGID's overall financial management. Derek has demonstrated a commitment to supporting employees while maintaining focus on the District's financial health. Financial reporting and budget discussions have shown continued improvement.

5. Communication

Overall Rating: 3 – Meets Job Standard

Communication with the Board has improved over the course of the year. Employee survey feedback suggests continued opportunities to strengthen communication with staff through greater transparency and consistency.

6. Professional Job-Related Competencies

Overall Rating: 3 – Meets Job Standard

Derek approaches the position professionally and continues to develop his knowledge of the District. He entered the role under unusually difficult circumstances, including Board conflict, a major community issue, and Board member transitions. Despite those challenges, he has continued learning, adapting, and building experience.

7. Intergovernmental Affairs

Overall Rating: 3 – Meets Job Standard

Derek continues developing relationships with local and regional agencies. As he gains additional experience and time in the position, these partnerships should continue to strengthen.

II. Achievements Relative to Objectives for this Evaluation Period

• Successfully transitioned into the General Manager role during a difficult period for the District.
• Improved organizational stability following Board transitions.
• Continued strengthening the District's financial management.
• Supported employees while maintaining focus on the overall financial health of KGID.

III. Summary Rating

Overall Performance Rating: 3 – Meets Job Standards

Derek's first year as General Manager was significantly more challenging than a typical transition into leadership. He entered the position during a period of Board conflict, community controversy, and organizational change, requiring him to hit the ground running while simultaneously learning the role and building employee culture. Since the Board transition, I have seen positive improvements in KGID's overall direction, financial stewardship, and organizational stability. Based on the employee survey, there are opportunities to continue improving internal communication, transparency, and leadership engagement. Overall, I believe Derek continues to learn, grow, and move the District in a positive direction.

IV. Future Goals and Objectives

• Continue strengthening communication and transparency with employees.
• Continue building organizational culture and employee engagement.
• Maintain the positive financial direction of the District.
• Continue developing relationships with community partners and government agencies.
• Continue providing timely and proactive communication to the Board.

V. Manager Comments, Signature, and Date

I sincerely appreciate Trustee Jessica Grime's thoughtful and comprehensive evaluation. Her comments acknowledged both the District's accomplishments and the areas where I can continue to improve. I found her constructive approach to identifying growth opportunities to be both motivating and encouraging. Feedback delivered in this manner strengthens my confidence, reinforces my commitment to continuous improvement, and increases my enthusiasm for serving the District and the community.

Manager Signature: ____________________ Date: 7/10/26

John Shearer

General Manager Performance Evaluation

Employee Name: Derek Dornbrook ____________ **Date: 7/9/26** ________

Rating Period: From: ______________ To: ______________

Rating Scale Definitions (1-5)

(1)	Unsatisfactory	The employee's work performance is inadequate and inferior to the standards of performance required for the position. Shows little or no initiative or urgency to improve performance despite repeated coaching and/or retraining. Continued employment is in immediate jeopardy.
(2)	Improvement Needed	The employee's work performance demonstrates weakness in accomplishing performance expectations and does not consistently meet the standards of the position. Serious effort is needed to improve performance if employee is to retain employment.
(3)	Meets Job Standard	The employee's work performance consistently meets the standards of the position. The employee demonstrates the knowledge and ability to consistently meet performance expectations. Errors are generally minimal and self-corrected by employee with limited degree of instruction or assistance. Employee demonstrates effective leadership skills and motivates staff.
(4)	Exceeds Job Standard	The employee's work performance is consistently above the level of "meets" job standard performance. Demonstrates strong knowledge and the ability to perform the essential functions of the position and continually seeks ways to improve.
(5)	Outstanding	Employee demonstrates substantial knowledge and consistent ability in performance of essential functions of position. The employee continually demonstrates a willingness to assume additional responsibilities and makes significant contributions beyond normal expectations. Is respected by others and demonstrates strong productive leadership skills.

I. PERFORMANCE EVALUATION AND ACHIEVEMENTS

1.	Governing Board Relationships	1	2	3	4	5	N/A
A.	Effectively implements policies and programs approved by the Governing Board.			X			
B.	Reporting to the Governing Board is timely, clear, concise and thorough.			X			
C.	Accepts direction/instructions in a positive manner.				x		
D.	Keeps the Governing Board informed of current plans and activities of the General Manager's Office, as well as developments in technology, legislation, governmental practices, and regulations.			X			
E.	Provides the Governing Board with clear reports regarding anticipated issues that may come before the Governing Board.		X				

Comments: --

2.	**Public Relations**	1	2	3	4	5	N/A
A.	Projects a positive public image.			X			
B.	Is courteous to the public at all times.			X			
C.	Maintains effective relations with media representatives.			X			

Comments: ______________________________

3.	**Effective Leadership of Staff**	1	2	3	4	5	N/A
A.	Delegates appropriate responsibilities.		X				
B.	Provides appropriate and timely training and communication to staff.			X			
C.	Maintains an effective and cooperative relationship with staff.			X			

Comments: ~~I feel he could be more involved with the day to day crew operations and demonstrate more leadership~~.

4.	**Fiscal Management**	1	2	3	4	5	N/A
A.	Prepares a realistic annual budget.						X
B.	Controls expenditures in accordance with approved budget.						X
C.	Provides accurate reports/information in a timely manner.			X			

Comments: ______________________________

5.	**Communication**	1	2	3	4	5	N/A
A.	Oral communication is clear, concise, and articulate.		X				
B.	Written communications are clear, concise and accurate.			X			
C.	Listens effectively and responds appropriately.			X			

Comments: ______________________________

6.	**Professional Job-Related Competencies**	1	2	(3)	4	5	N/A
A.	Decision Making: *Demonstrates sound reasoning, analysis, and evaluation skills; looks beyond short-term results; properly assesses; and knows when to ask for assistance. Uses good judgment and common-sense approach; anticipates situations; Capable of embracing change and recognizes when changing circumstances require a different approach.*			X			
B.	Personal Behavior: *Behavior is a positive example for others; consistent and timely at work and meetings; dress*			X			

6.	Professional Job-Related Competencies	1	2	3	4	5	N/A
	and grooming are appropriate to position; shows good judgment; interactions with others are of the highest level of integrity and ethical conduct; is fair and impartial in dealing with others; and sets strong personal example by demonstrating respect for others and their ideas.			X			
C.	Leadership: *Ability to bring people together effectively while maintaining a broad organizational perspective. takes ownership for own activities; interacts with others objectively; and utilizes resources effectively in assessing situations prior to taking action.*		X				
D.	Technical Knowledge: *Maintains current technical knowledge and ability to sufficiently manage and complete tasks/projects; actively pursues expanded mastery of knowledge and abilities in responsibilities of position; and combines technical knowledge with creativity to produce value-added results.*		X				

Comments: I would like to see at least bi weekly meetings with his staff to keep everyone updated and involved.

7.	Intergovernmental Affairs	1	2	3	4	5	N/A
A.	Maintains effective communication with local, regional, state, and federal government agencies.			X			
B.	Financial resources (grants) from other agencies are pursued.			X			
C.	Contributes to effective government through regular participation in local, regional and state committees, and business-related organizations.			X			
D.	Lobbies effectively with legislators and state agencies regarding programs and projects affecting the duties of the Manager.		X				

Comments:

II. ACHIEVEMENTS RELATIVE TO OBJECTIVES FOR THIS EVALUATION PERIOD:

III. SUMMARY RATING

Overall Performance Rating - Considering the results obtained against established performance standards as well as overall job performance, the following rating is provided:

Unsatisfactory 1	Improvement Needed 2	Meets Job Standards 3	Exceeds Job Standards 4	Outstanding 5

	X			

Comments: ---

IV. FUTURE GOALS AND OBJECTIVES

Specific goals and objectives to be achieved in the next evaluation period:

Work on grants and or a grant writer.

Make Progress on a operations/storage Building.

GOVERNING BOARD	CONCURRENCE
Governing Board Chairperson	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No

IV. MANAGER COMMENTS, SIGNATURE, and DATE

Thank you for taking the time to complete my evaluation and for providing constructive recommendations for continued improvement. I appreciate your practical suggestions regarding increasing staff engagement, holding more frequent staff meetings, and maintaining focus on advancing the operations/storage building and grant opportunities. I value feedback that provides clear, actionable direction, and I will take your recommendations into consideration as I continue to strengthen my leadership and support the District's long-term goals.

Manager Signature

7/10/26
Date

Johns - Evaluation Finding

General Manager Performance Evaluation

Employee Name: ______________________ **Date:** __________

Rating Period: From: ______________ To: ______________

Rating Scale Definitions (1-5)

(1) Unsatisfactory — The employee's work performance is inadequate and inferior to the standards of performance required for the position. Shows little or no initiative or urgency to improve performance despite repeated coaching and/or retraining. Continued employment is in immediate jeopardy.

(2) Improvement Needed — The employee's work performance demonstrates weakness in accomplishing performance expectations and does not consistently meet the standards of the position. Serious effort is needed to improve performance if employee is to retain employment.

(3) Meets Job Standard — The employee's work performance consistently meets the standards of the position. The employee demonstrates the knowledge and ability to consistently meet performance expectations. Errors are generally minimal and self-corrected by employee with limited degree of instruction or assistance. Employee demonstrates effective leadership skills and motivates staff.

(4) Exceeds Job Standard — The employee's work performance is consistently above the level of "meets" job standard performance. Demonstrates strong knowledge and the ability to perform the essential functions of the position and continually seeks ways to improve.

(5) Outstanding — Employee demonstrates substantial knowledge and consistent ability in performance of essential functions of position. The employee continually demonstrates a willingness to assume additional responsibilities and makes significant contributions beyond normal expectations. Is respected by others and demonstrates strong productive leadership skills.

I. PERFORMANCE EVALUATION AND ACHIEVEMENTS

1.	Governing Board Relationships	1	2	3	4	5	N/A
A.	Effectively implements policies and programs approved by the Governing Board.				x		
B.	Reporting to the Governing Board is timely, clear, concise and thorough.				x		
C.	Accepts direction/instructions in a positive manner.				x		
D.	Keeps the Governing Board informed of current plans and activities of the General Manager's Office, as well as developments in technology, legislation, governmental practices, and regulations.				x		
E.	Provides the Governing Board with clear reports regarding anticipated issues that may come before the Governing Board.				x		

Comments: ---

2.	Public Relations	1	2	3	4	5	N/A
A.	Projects a positive public image.			x			
B.	Is courteous to the public at all times.						
C.	Maintains effective relations with media representatives.						

Comments: ______________________________

3.	Effective Leadership of Staff	1	2	3	4	5	N/A
A.	Delegates appropriate responsibilities.						
B.	Provides appropriate and timely training and communication to staff.						
C.	Maintains an effective and cooperative relationship with staff.						

Comments: ------------------------------

4.	Fiscal Management	1	2	3	4	5	N/A
A.	Prepares a realistic annual budget.						
B.	Controls expenditures in accordance with approved budget.				x		
C.	Provides accurate reports/information in a timely manner.						

Comments: ______________________________

5.	Communication	1	2	3	4	5	N/A
A.	Oral communication is clear, concise, and articulate.						
B.	Written communications are clear, concise and accurate.						
C.	Listens effectively and responds appropriately.						

Comments: ______________________________

6.	Professional Job-Related Competencies	1	2	3	4	5	N/A
A.	Decision Making: *Demonstrates sound reasoning, analysis, and evaluation skills; looks beyond short-term results; properly assesses; and knows when to ask for assistance. Uses good judgment and common-sense approach; anticipates situations; Capable of embracing change and recognizes when changing circumstances require a different approach.*						
B.	Personal Behavior: *Behavior is a positive example for others; consistent and timely at work and meetings; dress*						

6.	**Professional Job-Related Competencies**	1	2	3	4	5	NIA
	and grooming are appropriate to position; shows good judgment; interactions with others are of the highest level of integrity and ethical conduct; is fair and impartial in dealing with others; and sets strong personal example by demonstrating respect for others and their ideas.						
C.	Leadership: *Ability to bring people together effectively while maintaining a broad organizational perspective. takes ownership for own activities; interacts with others objectively; and utilizes resources effectively in assessing situations prior to taking action.*						
D.	Technical Knowledge: *Maintains current technical knowledge and ability to sufficiently manage and complete tasks/projects; actively pursues expanded mastery of knowledge and abilities in responsibilities of position; and combines technical knowledge with creativity to produce value-added results.*		x				

Comments: ____

7.	**Intergovernmental Affairs**	1	2	3	4	5	N/A
A.	Maintains effective communication with local, regional, state, and federal government agencies.				x		
B.	Financial resources (grants) from other agencies are pursued.			x			
C.	Contributes to effective government through regular participation in local, regional and state committees, and business-related organizations.			x			
D.	Lobbies effectively with legislators and state agencies regarding programs and projects affecting the duties of the Manager.						

Comments: ____

II. ACHIEVEMENTS RELATIVE TO OBJECTIVES FOR THIS EVALUATION PERIOD:

III. SUMMARY RATING

Overall Performance Rating - Considering the results obtained against established performance standards as well as overall job performance, the following rating is provided:

Unsatisfactory 1	**Improvement Needed** 2	**Meets Job Standards** 3	**Exceeds Job Standards** 4	**Outstanding** 5

Comments:

IV. FUTURE GOALS AND OBJECTIVES

Specific goals and objectives to be achieved in the next evaluation period:

GOVERNING BOARD	CONCURRENCE
Governing Board Chairperson	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No
Governing Board Member	Yes/ No

IV. MANAGER COMMENTS, SIGNATURE, and DATE

Manager Signature

Date

Employment Agreement

Kingsbury General Improvement District

Introduction

This Agreement is made and entered into this 22nd day of April 2025, between Kingsbury General Improvement District, a political subdivision of the State of Nevada, (hereinafter called "District") and Derek Dornbrook (hereinafter called "Employee"). The parties hereby agree as follows:

Term

This Agreement shall be effective between **1 May 2025** until **30 April 2028,** unless sooner terminated by the District or Employee as provided in this Agreement.

Duties and Authority

The District agrees to employ Employee as its General Manager to perform the functions and duties specified in the job description, attached hereto and hereby made a part hereof, and to perform other legally permissible and proper duties and functions.

Employee shall, in conjunction with the Chairperson of the District board, provide for another District employee to act on his behalf during absences.

In the event of inconsistency between this Agreement and any existing District policy, manual or procedure, the provisions of this Agreement shall control unless otherwise required by law.

Compensation

Base Salary: From 1 May 2025 through 30 April 2028 the district agrees to pay Employee a pro-rata annual salary of One Hundred and Sixty-Two Thousand Dollars ($162.000.00), payable in two-week installments at the same time that other employees of the District are paid. Except when on leave, Employee will be available to perform the duties of the position during normal business hours, to attend evening meetings necessary for District business, and to manage the district's response to emergency situations during non-business time. Employee shall engage in no other employment during the term of this Agreement.

Employee Benefits

A. Compensation and employee benefits shall begin on 1 May, 2025.
B. The District agrees to provide and pay the premiums for the district's group health insurance.
C. Employee shall be allowed eighty (80) hours of administrative leave each fiscal year, for use within the fiscal year.
D. PTO benefits start to accrue 30 days after employment at the rate set by district policy section 5.2.
E. Employee is entitled to the same twelve (12) paid holidays as other employees of the District.
F. There will be a six month review by the board to assess performance and consider a merit increase.
G. Employee shall be eligible for benefits regularly provided for all other exempt employees that are non-union.

Communication

Employee shall be responsible to the Board of Trustees, which acts through its Chairperson, or Chairperson's designated representative in the event of the Chairperson's unavailability, and from whom Employee will take direction. Notwithstanding, Employee shall be responsive to each member of the Board of Trustees. Employee shall regularly advise the Chairperson and the Board and Staff, as appropriate, of all matters of concern pertaining to the District and its operation including a monthly report of Employee activities, etc.

Retirement

As a regular KGID employee you will participate in the Nevada Public Employees Retirement System ("PERS") in place of Social Security. The employee and employer each contribute one half of the total contribution rates; and vesting takes place after 5 years. There is a fully employer-paid PERS option available that entails an equivalent salary reduction.

Licensure

Employee shall maintain current licenses and/or all Nevada State certifications required for the operation of the District water and sewer systems during his employment with District. The District will pay fees required for licensure and for any additional licenses or certifications requested which benefit the district.

Vehicle Allowance

The District shall provide Employee with a vehicle for business purposes, which shall be used strictly for company business and not for Employee's work commute. On those occasions where Employee uses his personal vehicle, such use shall be consistent with the District's existing vehicle use policy.

General Business Expenses

A. The District agrees to pay reasonable and customary amounts for professional dues and subscriptions of Employee necessary for continuation and participation in national, regional, state, and local associations and other organizations necessary and desirable for Employee's continued professional growth and for the good of the District.

B. The District agrees to pay for travel expenses of Employee for professional and official travel, meetings, and occasions to adequately continue the professional development of Employee and to pursue necessary official functions for the District.

C. District shall provide for Employee's use a cellular phone adequately equipped to allow Employee to conduct District business. District shall also provide for Employee's use any other equipment reasonably required to allow Employee to effectively perform his duties under this Agreement, including but not limited to a laptop computer. Employee may utilize District equipment only for District business; and under no circumstances shall Employee have any ownership right to any District equipment or information contained or maintained therein.

Termination

Employee is an at-will employee. Either party may cancel this contract at any time for any or no reason.

Expiration of Contract

This Agreement expires 30 April, 2028. Unless the parties agree in writing otherwise, if a successor employment contract has not been agreed upon at least thirty (30) days prior to the expiration of this Agreement, Employee will be considered to have given notice of his resignation effective 30 April 2028.

Bonding.

Employee must maintain eligibility for, and the District shall bear the full cost of, any fidelity or other bonds required of Employee under any law or ordinance.

General Provisions

A. Section Headings. All section headings contained herein are for the convenience of reference only and are not intended to define or limit the scope of any provision of this Agreement.

B. Governing Law. This Agreement shall be construed in accordance with, and governed by, the laws of the state of Nevada. Venue of any action shall lie exclusively in Douglas County, Nevada.

C. **Construction of the Agreement.** The parties hereby acknowledge having the opportunity to be represented by counsel of their choice with respect to the preparation, negotiation and execution of this Agreement and each party hereby agrees that the doctrine construing contractual terms against the drafting party shall not apply to this Agreement.

D. **Attorney Fees.** In the event that any action is filed in relation to this Agreement, the unsuccessful party in the action shall pay to the successful party, in addition to all the sums that either party may be called on to pay, a reasonable sum for the successful party's attorney fees.

E. **Severability.** In the event any one or more of the sections, provisions or clauses contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Agreement, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had not been contained herein.

F. **Entire Agreement.** This Agreement incorporates all the agreements, covenants and understandings between Employee and District concerning the subject matter hereof, and all such covenants, agreements, and understandings have been merged into this written Agreement. No other prior agreements or understandings, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.

G. **Amendment.** This Agreement shall not be modified or amended except by a written instrument executed by the Employee and the duly authorized representative of District.

H. **Dispute Resolution.** In the event of a dispute regarding this Agreement or other matters related to Employee's employment with District, the parties agree to submit and seek to resolve such dispute through mediation. If so, the parties will jointly select a mediator to serve as such and will evenly divide the cost thereof. If they cannot agree to a mediator, both parties may identify two; each party may strike one of the other party's selections, and the mediator will be selected from the remaining two by lot.

IN **WITNESS WHEREOF,** the parties have executed this Agreement effective as of the date first written above.

DISTRICT

By: ______________________ 4-22-25

Sandy Parks, Chair, Board of Trustees Date

ATTEST:

By: Cindy Trigg ______________________

Cindy Trigg, Secretary, Board of Trustees Date

APPROVED AS TO FORM:

By: Sara Nelson ______________________ 4-23-25

Sara Nelson, Trustee Date

EMPLOYEE:

______________________ 4/23/25

Derek Dornbrook Date

DOWL

MEMORANDUM

TO:	Derek Dornbrook, General Manager, Kingsbury GID
FROM:	Travis Marshall, PE, Project Manager, DOWL
DATE:	July 07, 2026
SUBJECT:	Engineering Report for the Meeting of July 09, 2026

GENERAL

Assisted with General Service tasks requested and general correspondence.

- Coordination with General Manager regarding funding from Amodei, Rosen, and Cortez-Masto.
- Private Developer work for proposed development water modeling.
- Road Warranty repair work inspection and documentation.

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:

- Contractor Completed warranty work. DOWL and Contractor are performing closeout procedures, warranty work, and claims with contractor.

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

- Rate Hearing completed and the Board Approved rates for Water and Sewer at June Board meeting.
- DOWL coordinated final Rate Study deliverables with General Manager for review prior to Hearing.

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

- DOWL Received further information from Wilson Engineers and DCLTSA to finalize PER for impacts to existing sewer mains and existing Beach Lift Station.

- DOWL coordinated project Limits and scope to third Party Construction Cost estimator with information from all parties.
- Once PER is completed and full scope and construction costs completed, DOWL to work with General Manager to determine next steps for project schedule, design, Budget, and Funding requirements.

Task Order #72: Water Rights Support FY 2026

- DOWL prepared FY 2027 Task Order for Water Rights support to continue permitting support (Task Order #79).

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

- Board voted to look at alternatives at 298 Kingsbury building for possible operations building location.
- DOWL to coordinate with board and General Manager building options to prepare cost estimate from a trusted Third-Party construction estimator.

Task Order #74: Kahle Drive Sewer Improvement Project

- Project has been placed on hold and be scoped under the Market Street Task Order for the full project due to NTCD and the Contractor not being able to perform the work this summer with current scheduling.

Task Order #75: FY 26 On-Call GIS

- Contract will be closed out and work performed under the FY27 Contract (Task Order #78).

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

- Project awarded to West Coast Paving and anticipated to begin in July 2026.
- DOWL coordinated Contract documents for execution to KGID and West Coast. Pre-construction meeting to be scheduled prior to start of construction.

Task Order #77: FY27 General Services

- The purpose of this task order is to capture all miscellaneous support to the District throughout the year where the efforts are not substantial enough to warrant a task order.
- General coordination with General Manager regarding district, projects, and board meeting.

Task Order #78: FY27 On-Call GIS

- On-call GIS service contract to capture District requested updates to infrastructure, field collection, and administrative updates.

Task Order #79: FY27 Water Rights Support

- Water rights support for permit extensions with Nevada Division of Water Resources (NDWR).
- Efforts include extension of time applications for three extensions with NDWR between July 1, 2026 and June 30, 2027.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
GENERAL MANAGER'S MONTHLY REPORT
July 14, 2026

Executive Highlights

- *Market Street Project Grant*
- *Tahoe Beach Club Meters*
- *Annual Report Completed 25-26*
- *Logging Road Property Update*
- *Customer Notification Lead Lines*
- *Delinquent Utility Bill - Toy*

TO: Board of Trustees, Kingsbury General Improvement District
FROM: Derek Dornbrook, General Manager

Market Street Lift Station Grant Request
KGID's request for federal Community Project Funding for the Market Street Lift Station Replacement Project continues to advance through the FY27 appropriations process.

Congressman Mark Amodei's $1 million Community Project Funding request for the project has been included in the House Appropriations Committee's FY27 funding bill. In addition, Senators Jacky Rosen and Catherine Cortez Masto have included the District's request in their respective Senate appropriations requests for $3 million.

While inclusion in both the House and Senate appropriations processes is a significant milestone, federal funding is not yet assured. The appropriations process remains subject to congressional action and presidential approval, and recent reliance on continuing resolutions makes the timing of any award uncertain. Staff will continue to monitor the process and will not assume receipt of funding until final federal action has occurred.

To help inform the public, KGID issued a press release announcing the House Appropriations Committee action. The release was distributed to the *Tahoe Daily Tribune*, *Nevada Appeal*, and *Record-Courier*, and was published by the *Tahoe Daily Tribune*. Letters of appreciation were also sent to Congressman Amodei and Senators Rosen and Cortez Masto in recognition of their support for the District's funding request. Each office acknowledged receipt through its staff.

Lead Service Line Inventory Customer Outreach
Since the District distributed the EPA-required **Unknown Service Line Material** notices, staff has responded to numerous customer inquiries regarding the purpose of the notice, the status of individual properties, and the District's ongoing service line inventory efforts. Most inquiries have involved clarification that the notices are required because historical records do not identify the service line material, not because lead has been detected in the drinking water system. Staff continues to assist customers by reviewing available records, providing EPA guidance on service line identification, and answering questions regarding the District's compliance with the EPA's Lead and Copper Rule Revisions.

Logging Road Property Research
As part of ongoing efforts to identify potential long-term locations for KGID operations and vehicle maintenance facilities, I contacted Douglas County to research the history of County-owned parcels APNs 1318-24-601-004 and 1318-24-601-006 (Logging Road area).

County staff located historical correspondence from 1995 confirming that KGID previously explored acquisition of the property for an operations and maintenance facility. The records indicate Douglas County considered the proposal but ultimately declined to proceed due to environmental liability concerns associated with the property's former use as a municipal landfill.

The County also provided additional historical records documenting the landfill's closure and related environmental evaluations. These records complement the Phase I Environmental Site Assessment commissioned by KGID in 2023, which concluded that additional investigation would be warranted before development but did not preclude future consideration of the site.

KGID has advised Douglas County that the District remains interested in discussing whether acquisition of the property may be feasible should the County determine it is interested in exploring a future transfer or sale.

Tahoe Beach Club Phase II Water Meter Size
Over the past several months, staff conducted an extensive review of the Tahoe Beach Club request to reduce the domestic water meter size for Phase II from 1½-inch to 1-inch meters. The review included evaluating engineering analyses, utility agreements, historical correspondence, and available District records. A significant amount of historical documentation could not be located; however, staff did locate the original Utility Agreement for Phase I, which confirmed the installation of 1-inch water meters and provided important historical context for the review.

As part of the review, the Phase II Homeowners Association commissioned Wilson Engineers to perform an independent fixture unit analysis of a representative Phase II building. Based on the 2024 Uniform Plumbing Code, Wilson Engineers concluded that a 1-inch water meter is sufficient to meet the domestic water demand for the building.

Based on the available historical documentation, the independent engineering analysis, and the successful performance of the 1-inch meters serving Phase I, staff has concluded that the requested meter size reduction for Phase II is appropriate. The District will proceed with allowing the meter size change, resulting in consistency among all three phases of the development while ensuring the domestic water system remains adequately sized to meet anticipated demand.

Grant Training Opportunity
I Submitted an application to participate in the State of Nevada's Certified Grant Management Specialist (CGMS) Study Cohort. The program is designed to enhance grant writing, management, and compliance skills, strengthening the District's ability to pursue and administer state and federal funding opportunities in support of critical infrastructure projects.

Permit Review Support
As part of addressing current staffing shortages, I have begun assisting with utility permit reviews, a responsibility normally performed by the Utility Operations Superintendent. This has provided an opportunity to become more familiar with the District's construction standards, utility infrastructure, and plan review process while helping maintain permit review timelines.

Virginia Toy Delinquent Utility Charges – County Tax Roll
The public hearing to consider placing delinquent utility charges on the Douglas County tax roll has been rescheduled from the July Board meeting to the August Board meeting. The change is necessary to comply with the notification requirements of Nevada Revised Statutes following the rescheduling of the July Board meeting.

2025 Lake Tahoe Clarity Report Released
UC Davis Tahoe Environmental Research Center (TERC) has released its 2025 Lake Tahoe Clarity Report. The report indicates that Lake Tahoe's annual average clarity has remained relatively

unchanged from recent years, suggesting that overall lake clarity has stabilized rather than continued to decline. However, researchers note that summer clarity continues to trend downward while winter clarity has generally stabilized. The report concludes that, although significant progress has been made in halting the historical decline in clarity, additional research and continued investment in watershed restoration and pollution reduction projects remain necessary to achieve long-term improvements.
The findings reinforce the importance of ongoing environmental stewardship efforts by local agencies and regional partners, including continued investment in stormwater, erosion control, and water quality improvement projects throughout the Lake Tahoe Basin.

Candidates Forum
Staff has explored the possibility of providing the community with an opportunity to hear from the six candidates seeking election to the three available Board of Trustees seats this November. After consulting with District legal counsel, it was determined that the District should not sponsor or facilitate a candidate forum due to potential concerns regarding the use of public resources in connection with an election. Counsel recommended that any such forum be organized and moderated by an independent, neutral third party, with the District having no role in planning or conducting the event.

Staff has reached out to the Tahoe Chamber of Commerce to gauge its interest in hosting a community candidates forum independent of the District. If the Chamber elects to move forward, it would establish the format, moderator, ground rules, and candidate participation. The District's involvement would be limited to making the public aware of the event once details are announced.

Khale Drive Project Update
Construction of the Kahle Drive Improvement Project continues to progress. Frontier Communications experienced a delay after additional cable had to be ordered, which has pushed the start of the major roadway reconstruction by approximately two weeks. As a result, installation of the subdrain system is now anticipated to begin around July 15.

Despite the delay, Q&D Construction has advised that favorable groundwater conditions should allow the subdrain work to proceed more quickly than originally estimated. The contractor remains confident that the schedule can be recovered and that the project will be substantially completed this construction season. The current project schedule continues to target completion in October 2026.

General Managers Roundtable
On June 17, I attended a meeting of six local utility General Managers at the Gardnerville Ranchos GID offices. Participants included representatives from Gardnerville Ranchos GID, Round Hill GID, Minden Gardnerville Sanitation District, Gardnerville Water Company, and Indian Hills GID.

The group discussed forming an ongoing regional roundtable, with meetings proposed on a monthly or every-other-month basis. This collaboration builds on a previous successful effort by local General Managers that resulted in Nevada legislation protecting General Improvement Districts from involuntary county absorption. Discussion topics included Lead and Copper Rule compliance reporting difficulties, utility rate adjustments, governance and board roles, employee recruitment and retention, salary surveys, social media best practices, cloud versus on-premises IT systems, and the transition of Nevada Rural Water Association to the Rural Water and Wastewater Association of Nevada (RWWAN). The meeting provided a valuable opportunity to share experiences and best practices on common operational and regulatory challenges.

Finance and Operations Committee Exploration
Staff has been exploring the possible creation of a Finance and Operations Committee to provide

additional review and discussion of District financial, operational, and long-term planning matters. Staff anticipates bringing the concept back to the Board for discussion and possible direction after the November election and once the new Board is seated in January.

Staff Annual Evaluations Conducted
I have completed annual performance evaluations for the three employees who report directly to me: Judy Brewer, Brandy Johns, and Byran Moss. While these evaluations are confidential personnel records, they are available to the Board for informational purposes.

During this process, I learned that Judy Brewer and Brandy Johns had not received comprehensive performance evaluations in more than five years. In my opinion, this represents a missed opportunity for both the employees and the District. Employees should receive regular feedback regarding their strengths, areas requiring improvement, and clear performance expectations in order to support professional growth, accountability, and career development.

Going forward, I intend to conduct annual performance evaluations for all direct reports and establish measurable goals and expectations for the upcoming evaluation period. My objective is to create a consistent performance management process that promotes employee development, strengthens accountability, and improves the overall effectiveness and efficiency of District operations.

Annual Report Preparation
Staff completed the District's first comprehensive Annual Report in KGID history. Modeled after annual reports produced by other public utilities and special districts, the report documents the District's accomplishments, organizational initiatives, financial stewardship, and strategic direction during FY 2025–2026 and is intended to become an annual publication promoting transparency, accountability, and institutional continuity.

Succession Planning
As part of the organizational review and potential reorganization efforts initiated earlier this year, staff has begun developing a succession planning program to identify critical positions, support employee development, preserve institutional knowledge, and ensure continuity of operations.

Attachments:
1. What's on Tap – Rate Summary
2. Logging Road Property Research Summary
3. Tahoe Daily Tribune Grant Article
4. Press Release – Rate Adjustments
5. 2025 Lake Tahoe Clarity Report

Looking Ahead: Upcoming Board Meeting Agenda Items (Tentative)

August 2026
Action Items
- Delinquent Utility Charges – County Tax Role Consideration
- Certification Reimbursement Policy
- Artificial Intelligence (AI) Use Policy
- Social Media Use Policy

September 2026
- Action Items – Customer Satisfaction Survey Format and Delivery Discussion
- Presentation and Review of Proposed Newsletter
- Succession Planning

October 2026
Action Items –
- Logging Road
- 298 Kingsbury

Agenda items are tentative and subject to change based on Board direction, operational priorities, and emerging business needs.

GOALS FOR 2026	**Progress Status** *Color coding utilized to identify initiatives in the following phases: Proposed, Planning Phase, Underway, and Completed.*

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**

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**
- **Personnel and Policy Manuals updated**

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**

2027 Preliminary Goals

Governance & Organizational Excellence

- Develop a Five-Year Strategic Plan – Establish Board priorities, organizational objectives, capital planning, and performance measures to guide District decision-making.
- Board Policy Manual Review and Modernization – Complete a comprehensive review of Board policies to improve consistency, governance practices, and compliance with current laws.
- Board Trustee Orientation Program – Develop standardized orientation materials and training for newly elected Trustees.

Asset Management

- Asset Management Program – Develop a comprehensive inventory and condition assessment of critical water, sewer, road, and facility assets to support long-term capital replacement planning.
- Capital Improvement Program (CIP) Prioritization Model – Establish objective criteria for prioritizing capital projects based on risk, regulatory requirements, operational need, and financial impact.

Technology & Information Systems

- GIS Expansion and Integration – Expand the District's GIS to include water, sewer, roads, easements, facilities, hydrants, valves, and maintenance records.
- Electronic Document Management System – Continue digitizing historical records and implementing a centralized electronic records management system.
- Cybersecurity Assessment – Conduct a comprehensive review of District cybersecurity practices and implement recommended improvements.

Regulatory & Utility Planning

- Water Supply Reliability and Redundancy Planning – Continue evaluation of interties, emergency supply options, and long-term water system resiliency.
- Water Rights Evaluation – Review existing water rights and future supply needs.
- PFAS Monitoring and Treatment Planning – Continue evaluating regulatory developments, treatment technologies, and long-term funding opportunities.
- Wastewater Reuse and Beneficial Reuse Evaluation – Evaluate opportunities for reclaimed water applications, including potential industrial, irrigation, or future data center uses.

Financial Management

- Long-Term Financial Forecasting Model – Develop a multi-year financial forecasting model integrating operating budgets, capital improvements, debt service, reserves, and rate projections.
- Grant Development Program – Establish an annual process for identifying, prioritizing, and pursuing state and federal funding opportunities.

Community & Regional Collaboration

- Regional Utility Partnership Initiatives – Continue developing cooperative efforts with neighboring utilities for emergency response, equipment sharing, purchasing, and regulatory coordination.
- **Community Outreach Program –** Expand educational materials regarding water conservation, infrastructure investment, and District operations.

KINGSBURY
GENERAL IMPROVEMENT DISTRICT

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What's on Tap?

Water Rate Effective July 1, 2026

The Board of Trustees held a Public Hearing on Thursday, June 11, 2026, at the Kingsbury GID Offices and approved water rate increases for five consecutive years. The increases are necessary to fund increasing operational costs, capital improvements and maintain fund balance and cash reserves. The Tables below summarize the approved water rate changes effective July 1, 2026, through July 1, 2031, Five (5) years.

BASE RATE - METER SIZE	EXISTING BASE RATE	FY 2027 5.00%	FY 2028 5.00%	FY 2029 5.00%	FY 2030 4.00%	FY 2031 4.00%
3/4"	$89.87	$94.36	$99.08	$104.04	$108.20	$112.53
1"	$150.09	$157.59	$165.47	$173.75	$180.70	$187.93
1.5"	$299.27	$314.23	$329.95	$346.44	$360.30	$374.71
2"	$479.00	$502.95	$528.10	$554.50	$576.68	$599.75
3"	$958.89	$1,006.83	$1,057.18	$1,110.04	$1,154.44	$1,200.62
4"	$1,498.08	$1,572.98	$1,651.63	$1,734.21	$1,803.58	$1,875.72
6"	$2,995.28	$3,145.04	$3,302.30	$3,467.41	$3,606.11	$3,750.35
8"	$4,792.62	$5,032.25	$5,283.86	$5,548.06	$5,769.98	$6,000.78

FIRE BASE RATE - METER SIZE	EXISTING BASE RATE	FY 2027 5.00%	FY 2028 5.00%	FY 2029 5.00%	FY 2030 4.00%	FY 2031 4.00%
3/4"	$8.99	$9.44	$9.91	$10.41	$10.82	$11.26
1"	$15.02	$15.77	$16.56	$17.39	$18.08	$18.81
1.5"	$29.93	$31.43	$33.00	$34.65	$36.03	$37.47
2"	$47.90	$50.30	$52.81	$55.45	$57.67	$59.97
3"	$95.89	$100.68	$105.72	$111.00	$115.44	$120.06
4"	$149.81	$157.30	$165.17	$173.42	$180.36	$187.58
6"	$299.52	$314.50	$330.22	$346.73	$360.60	$375.03
8"	$479.26	$503.22	$528.38	$554.80	$577.00	$600.08

The last approved increase of 3% went into effect July 1, 2019. Note: The above water base rates will be separated into 5 components on the bills.

Effective July 1, 2026, the residential water commodity rate for Tier 1 will increase 5% from $2.55 per 1,000 gallons to $2.68 per 1,000 gallons. All other tiers will also increase by 5%. Future annual adjustments will follow the rate schedule adopted by the Board of Trustees.

Meter Size	Tier 1 ate (Per 1,000 gal.)	Tier 1 Range	Tier 2 Rate (Per 1,000 gal.)	Tier 2 Range	Tier 3 Rate (Per 1,000 gal.)	Tier 3 Range
Residential 3/4" / Unit	$2.68	1-12,000	$3.20	12,001-25,000	$3.73	25,001-Unlimited
Residential 1"	$2.68	1-20,040	$3.20	20,041-41,750	$3.73	41,751-Unlimited
Residential 1.5"	$2.68	1-39,960	$3.20	39,961-83,250	$3.73	83,251-Unlimited
Residential 2"	$2.68	1-63,960	$3.20	63,961-133,250	$3.73	133,251-Unlimited
Residential 3"	$2.68	1-128,040	$3.20	128,041-266,750	$3.73	266,751-Unlimited
Residential 4"	$2.68	1-200,040	$3.20	200,041-416,750	$3.73	416,751-Unlimited
Residential 6"	$2.68	1-399,960	$3.20	399,961-833,250	$3.73	833,251-Unlimited
Residential 8"	$2.68	1-639,960	$3.20	639,961-1,333,250	$3.73	1,333,251-Unlimited

Commercial Consumptive Rates and Tier Ranges will increase by 5% effective July 1, 2026. The Tier 1 rate will increase from $2.55 to $2.68 per 1,000 gallons, and the Tier 2 rate will increase from $3.05 to $3.20per 1,000 gallons. Future annual adjustments will follow the rate schedule adopted by the Board of Trustees.

Meter Size	Tier 1 Rate (Per 1,000 gal.)	Tier 1 Range	Tier 2 Rate (Per 1,000 gal.)	Tier 2 Range
Commercial 3/4" / Unit	$2.68	1-12,000	$3.20	12,001-Unlimited
Commercial 1"	$2.68	1-20,040	$3.20	20,041-Unlimited
Commercial 1.5"	$2.68	1-39,960	$3.20	39,961-Unlimited
Commercial 2"	$2.68	1-63,960	$3.20	63,961-Unlimited
Commercial 3"	$2.68	1-128,040	$3.20	128,041-Unlimited
Commercial 4"	$2.68	1-200,040	$3.20	200,041-Unlimited
Commercial 6"	$2.68	1-399,960	$3.20	399,961-Unlimited
Commercial 8"	$2.68	1-639,960	$3.20	639,961-Unlimited

Sewer Rate Change Effective July 1, 2026

The Board of Trustees held a Public Hearing on Thursday, June 11, 2026, at the Kingsbury GID Office and approved sewer rate increases for five (5) consecutive years. The increases are necessary to fund increasing operational costs, capital improvements and maintain fund balance and cash reserves. The Tables below summarize the approved sewer rate changes effective July 1, 2026 through July 1, 2031 five (5) years.

Rate Type	Existing Base Rate	FY 2027 10%	FY 2028 10%	FY 2029 10%	FY 2030 5%	FY 2031 5%
Base rate per equivalent residential dwelling unit	$60.40	$66.44	$73.08	$80.39	$84.41	$88.63
Consumptive Rate/1,000 gal	$17.26	$18.99	$20.89	$22.98	$24.13	$25.34

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

Customer Class	Base Rate Effective 7/1/26	Allowed Water Consumption Tier 1 Range (included in Base Rate)	Consumptive Rate (Per 1,000 gal.)	Water Consumptive Tier 2 Range
Residential – *Per Equivalent Dwelling Unit*	$66.44	NA	NA	NA
Timeshare – *Per Equivalent Dwelling Unit*	$66.44	1 – 4,000 Gallons	$18.99	4,000 Gallons per month per Unit
Commercial – *Per Equivalent Dwelling Unit*	$66.44	1 – 4,000 Gallons	$18.99	4,000 Gallons per month per Unit
Commercial w/Irrigation – *Per Equivalent Dwelling Unit – based on average winter water use.*	$66.44	1 – 4,000 Gallons	$18.99	4,000 Gallons per month per Unit

TahoeDailyTribune action

Amodei and Cortez-Masto request funding and support for Kingsbury General Improvement District project

News | News | Jun 16, 2026

Derek Dornbrook KGID General Manager

SHARE THIS STORY

STATELINE, Nev. — Kingsbury General Improvement District officials announced that a $1 million wastewater infrastructure improvement project serving the Stateline community has been included in Congressman Mark Amodei's Fiscal Year 2027 Community Project Funding requests recently approved by the House Appropriations Committee.

The proposed project would modernize a portion of KGID's wastewater collection system by redirecting flows from the aging Market Street Lift Station to the Douglas County Lake Tahoe Sewer Authority Beach Lift Station. The project would also eliminate aging infrastructure and remove an asbestos-cement force main located near Edgewood Creek.

While the federal appropriations process remains ongoing, inclusion in the House Appropriations Committee bill represents a significant milestone for the project.

"This project addresses critical wastewater infrastructure that serves the Stateline community and helps protect the environmental resources of the Lake Tahoe Basin," said Derek Dornbrook, General Manager of KGID. "We appreciate Congressman Amodei's support and his recognition of the infrastructure needs facing our district."

Board Chair Ed Johns said the proposed funding would help reduce the financial burden on local ratepayers while allowing the District to advance needed infrastructure improvements.

"Securing outside funding is one of the most effective ways to address aging infrastructure while minimizing impacts on our customers," Johns said. "We are grateful for Congressman Amodei's efforts on behalf of our community."

Congressman Amodei's FY27 Community Project Funding requests include twenty projects throughout Nevada totaling more than $29 million. The KGID project was one of several Northern Nevada water and wastewater infrastructure projects selected for inclusion in the appropriations package.

Senator Catherine Cortez-Masto has also included the project in her FY27 Community Project Funding requests, reflecting broad bipartisan support and recognition of the importance of modernizing critical wastewater infrastructure serving the Lake Tahoe Basin.

SHARE THIS STORY

KGID Board Adopts Long-Term Utility Rate Plan to Support Water and Sewer Infrastructure

STATELINE, Nev. — Following a public hearing on June 11, 2026, the Kingsbury General Improvement District Board of Trustees approved updated water and sewer utility rates designed to support ongoing operations, infrastructure rehabilitation, regulatory compliance, and the long-term financial sustainability of the District's utility systems.

The approved rate plan includes annual water rate increases of 5 percent through Fiscal Year 2029, followed by 4 percent annual increases thereafter. Sewer rates will increase by 10 percent annually through Fiscal Year 2029 and 5 percent annually through Fiscal Year 2031.

District officials noted that KGID's utility rates have not undergone a comprehensive adjustment since 2019, while inflation, labor, materials, equipment, and construction costs have increased significantly during that period.

"The Board carefully evaluated multiple alternatives over several public meetings before selecting a phased approach that balances affordability with the need to maintain critical infrastructure," said Board Chair Ed Johns. "Reliable water and wastewater systems require ongoing investment, and delaying those investments only increases costs in the future."

The rate adjustments are intended to support the continued operation and maintenance of KGID's water and wastewater systems, strengthen financial reserves, maintain debt financing capacity for future capital projects, and address aging infrastructure throughout the District.

General Manager Derek Dornbrook emphasized that the District continues to aggressively pursue outside funding sources to reduce costs borne by local ratepayers.

"Over the past several years, utility providers throughout the region have experienced substantial increases in construction, equipment, and operating costs," Dornbrook said. "The Board's decision establishes a predictable, long-term funding plan that allows the District to responsibly address infrastructure needs while avoiding the larger rate increases that can result from deferred investment."

The Board's action follows engineering and financial evaluations performed by District staff and consulting engineers. The adopted rate plan is intended to provide the financial stability necessary to maintain reliable utility service and protect public health and environmental resources within the Lake Tahoe Basin.

Additional information regarding the adopted rates and long-term utility planning efforts is available at www.kgid.org or by contacting the District office.

For more information, contact:

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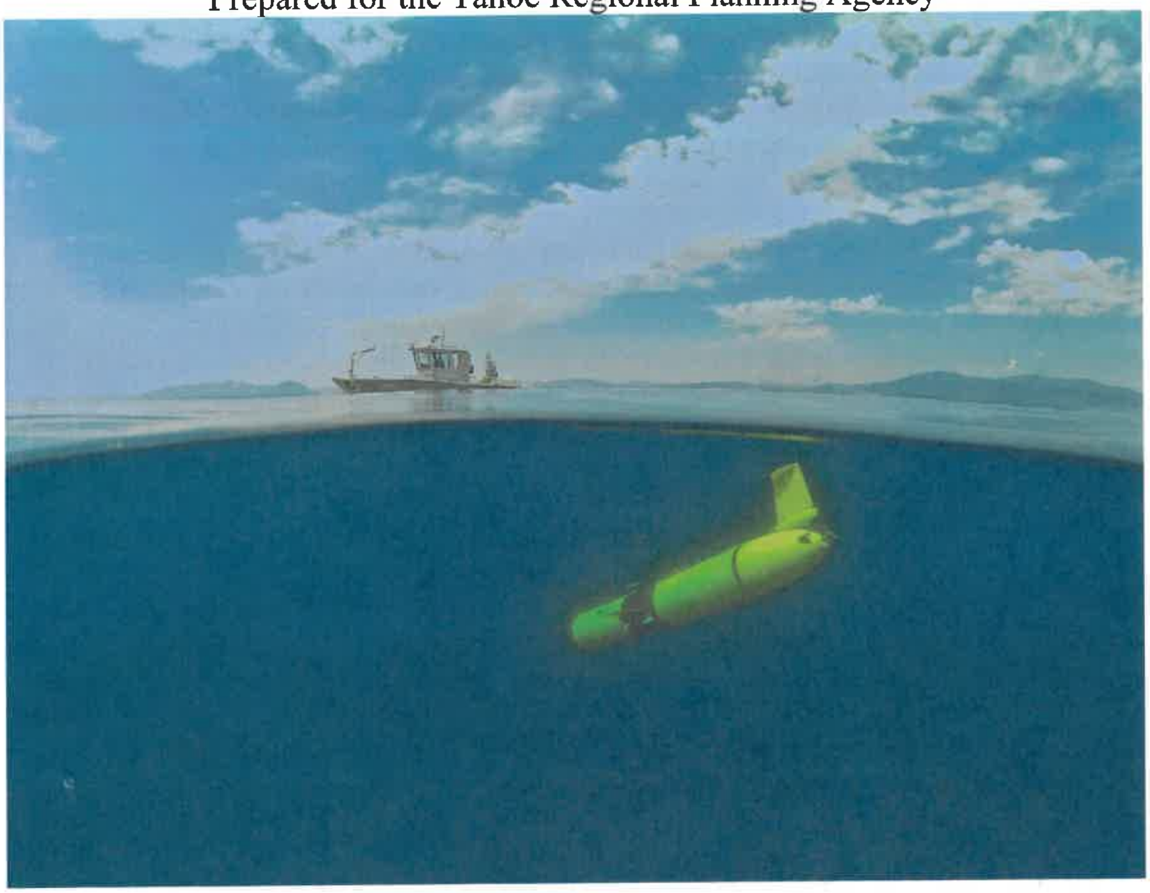
2025 Lake Tahoe Clarity Report

Stephanie E. Hampton, Alexander L. Forrest, Shohei Watanabe, and Lidia Tanaka

UC Davis Tahoe Environmental Research Center

Prepared for the Tahoe Regional Planning Agency



TERC Autonomous Underwater Vehicle seen in the clear waters of Lake Tahoe. Photo Credit: UC Davis, TERC

9 June 2026

Executive Summary

In 2025 annual average clarity remained on a plateau, neither improving nor declining, compared to previous years. Last year our analyses showed that our index site (LTP) had leveled off and, this year, the mid-lake site (MLTP) has also reached a plateau. Clarity patterns continue to differ between seasons: winter clarity has stabilized, while summer clarity continues to decline.

Annual average clarity remained statistically similar to previous years. Secchi depth provides the long-term record of clarity in Lake Tahoe and many other lakes – it is a measure of how deep in the water a white disk can be seen. Our long-term Secchi depth record begins in 1968, and clarity showed a steep decline at the index station (LTP) until the late 1990s. Our analysis indicates that the decline of annual average clarity halted at the index station (LTP) near the end of the 1990s, with continuing high variability, but it has not yet reversed. The annual average for 2025 at the index site was 21.1 m with a 95% confidence interval (CI) of 19.0 – 22.3 m, which is not statistically different from the previous year. At the mid-lake site (MLTP), the decline in annual average clarity halted in the mid-2010s, and in 2025 the annual average was 21.9 with a 95% CI of 19.4 - 23.5 m.

Somewhat different patterns are observed in winter and summer. For 2025, the winter (December 2024 through March 2025) clarity was average and statistically comparable to winter readings over several decades, neither worsening nor improving. Lake Tahoe has not experienced a full winter mixing event since 2023; these periodic events can temporarily improve winter clarity in some years, but did not occur in 2025. Summer (June 2025 through September 2025) clarity for 2025 was similar to that of 2024, on a continuing trend of degrading summer clarity.

Declines in clarity in 2025 were largely consistent with the number of particles detected in the water, though quantifying the exact type and concentration of these particles remains a challenge. These particles can be both inorganic (e.g., sediment from land) and organic, such as live phytoplankton that may grow in response to warm water and nutrients, or decaying phytoplankton, debris of plant fragments, live or dead zooplankton, pollen grains, as well as a combination of loosely bound organic and inorganic matter (aggregates). Picoplankton are the smallest phytoplankton and remain unmonitored because they cannot be detected without specialized methods. A key issue to resolve is the relative importance of sediment and phytoplankton (including picoplankton) for clarity, and the manner in which relative importance may change seasonally or on longer (e.g., decadal) scales. This understanding is needed in order to anticipate response of water clarity to environmental changes and management actions.

1. History of Clarity Measurements

Clarity is measured as the depth to which a 10-inch white disk, called a Secchi disk, remains visible when lowered into the water. In 2025, UC Davis scientists took 20 readings at Lake Tahoe's long-term index station (LTP) and 12 readings from the mid-lake station (MLTP) that were deemed acceptable (**Table 1**). Historic clarity readings from 1968-2025 can be viewed at: EDI Data Repository

More than 80 organizations, including government agencies, nonprofits, and research institutions, are collaborating with scientists to improve Lake Tahoe's water clarity and ecological health under the Lake Tahoe Environmental Improvement Program (EIP), one of the most comprehensive landscape-scale restoration programs in the nation. EIP partners are helping to meet Total Maximum Daily Load (TMDL) targets by reducing pollution through improved roadway maintenance and erosion control, as well as river and wetland protection and restoration. Management strategies used to reduce sediment loading are typically also effective at reducing nutrient and other pollutants that can enter lakes via surface runoff.

Past research has established that the primary factor controlling lake clarity is the concentration of fine particles in the upper waters of the lake, in the approximate size range of 1-6 μm. These particles can be comprised of inorganic particles (e.g., fine silt or clay), organic material of terrestrial origin (e.g., decaying plant debris), particles associated with atmospheric deposition (e.g., wildfire ash), or small phytoplankton naturally found in lakes (e.g., *Cyclotella*). An additional category of particles currently remains unmonitored – picoplankton (phytoplankton cells < 2 μm) or other particles that may be smaller than 1 μm. In 2025, UC Davis developed robust and cost-effective methods to enumerate picoplankton and we are currently planning a research campaign for 2026, in order to better understand the contribution of picoplankton to water clarity.

Table 1: Summary of 2025 Secchi disk mean, minimum, maximum, and 95% bootstrapped confidence intervals (in meters), and number of samples at the index station (LTP) and the mid-lake station (MLTP).

Station_ID	Ave_Type	Ave	Min	Max	CI	N
Index (LTP)	Annual	21.1	14.5	28.8	19.0 - 22.3	22
Index (LTP)	Winter	23.9	18.5	28.8	20.0 - 25.8	8
Index (LTP)	Summer	18.4	14.5	23.8	16.3 - 19.7	10
Mid-lake (MLTP)	Annual	21.9	16.5	30	19.4 - 23.5	14

2. Annual and Seasonal Average Water Clarity Trends

In summary, the 2025 Secchi depth measurements from the index station (LTP) reflect the average trends from recent decades (**Figures 1-3**). Although the annual average depth was slightly deeper compared to 2024 (**Figure 1**), the value is not significantly different from last year, and the trend has remained level since the late 1990s (**Figure 4**). Winter clarity appears relatively stable (**Figure 2**). Summer clarity demonstrates variation and oscillations that complicate trend detection, but overall, it is not improving (**Figure 3**). Similar annual average results were observed at MLTP (**Table 1**). For the first time in our records, our trend analysis detected that the annual average trend at MLTP has statistically leveled off rather than continuing to decline (**Figure 5**).

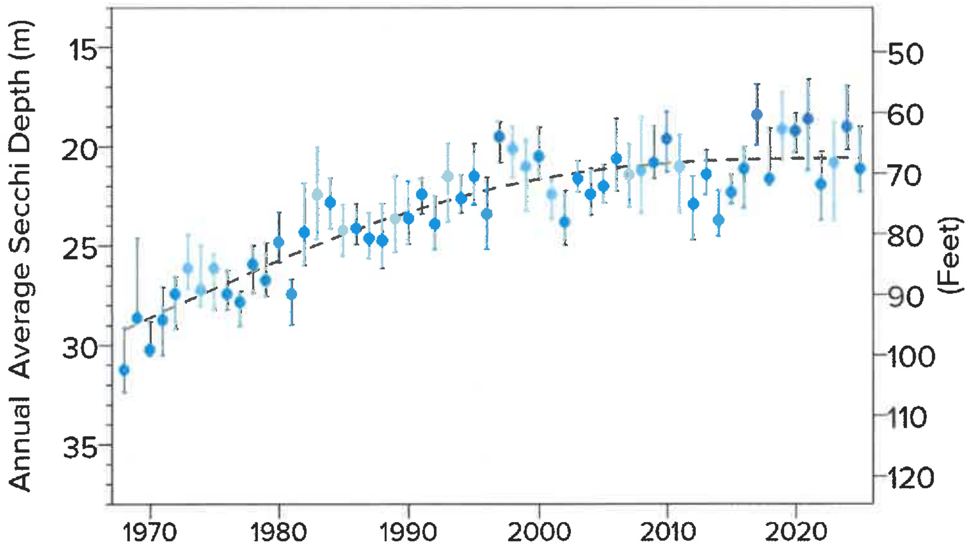


Figure 1: Annual average (January - December) Secchi disk measurements at the LTP Station 1968-2025. The whiskers on each point represent 95% bootstrapped confidence intervals. When confidence intervals overlap, the reported averages are not statistically different from each other. Trend line is derived from a Generalized Additive Model (GAM). Light blue circles are years in which the lake fully mixed during the immediately preceding winter, a process that typically enhances winter water clarity for a short time in winter and brings nutrients up from deep water.

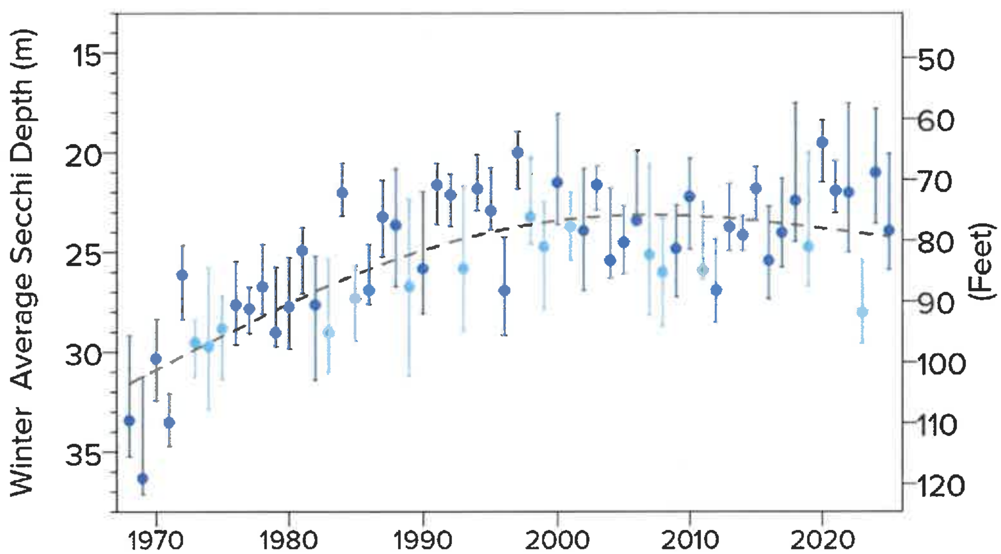


Figure 2: Winter average (December - March) Secchi disk measurements collected at the Index Station (LTP,1968-2025). The whiskers on each point represent 95% bootstrapped confidence intervals. When confidence intervals overlap, the reported averages are not statistically different from each other. Trend line is derived from a Generalized Additive Model (GAM). Light blue circles are years in which the lake fully mixed during winter, a process that typically enhances winter water clarity for a short time.

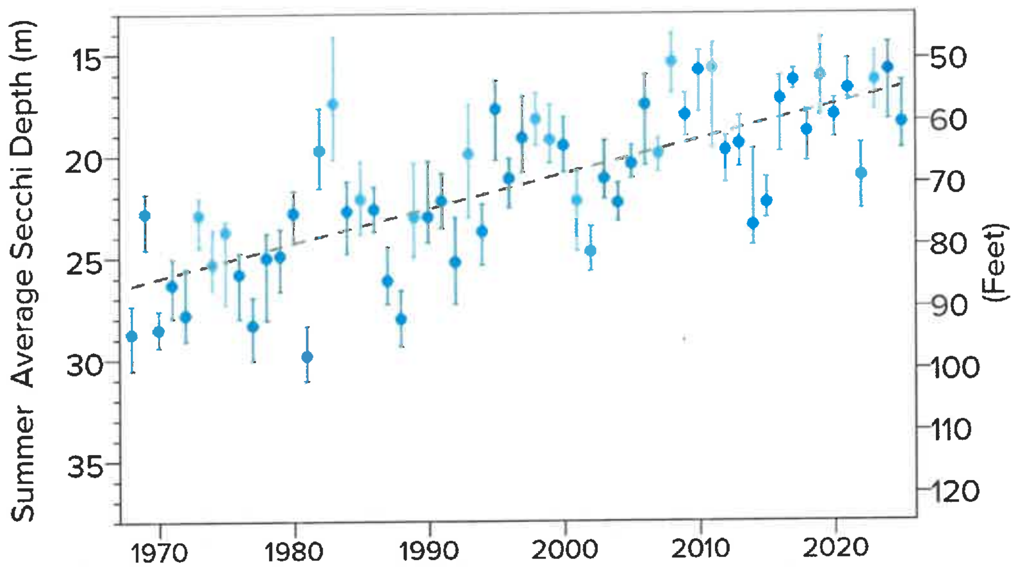


Figure 3: Summer average (June – September) Secchi disk measurements collected at the Index Station (LTP,1968-2025). The whiskers on each point represent 95% bootstrapped confidence intervals. When confidence intervals overlap, the observed averages are not statistically different from each other. Trend line is derived from a Generalized Additive Model (GAM). Light blue circles are years in which the lake fully mixed during the preceding winter, a process that typically enhances winter water clarity for a short time and also brings nutrients into upper layers that can boost phytoplankton growth.

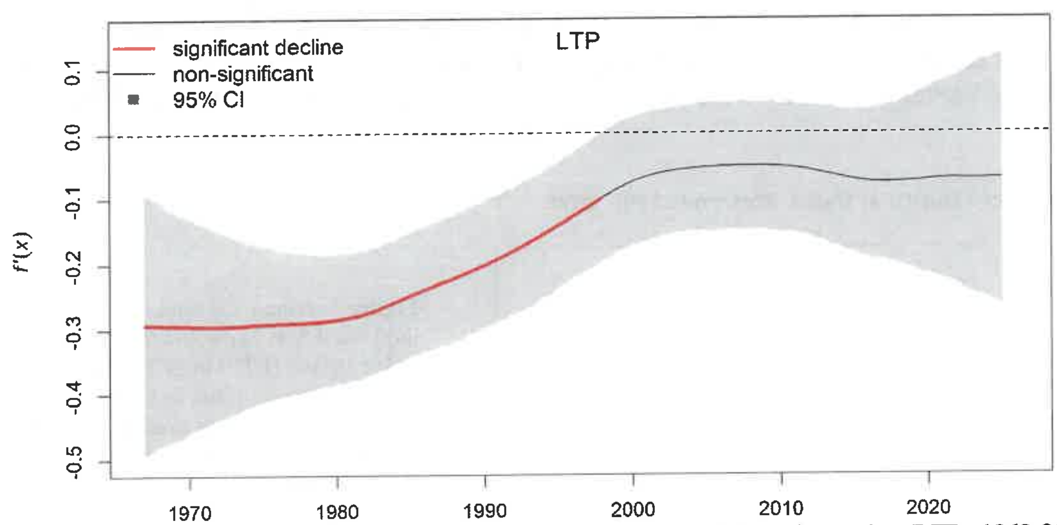


Figure 4. Derivatives ($f'(x)$) of the long-term trend in Secchi depth at the Index station (LTP, 1968-2025) show periods of statistically significant change. Negative $f'(x)$ values correspond to declines in clarity; positive values correspond to increases in clarity. Periods of significant decline in clarity are shown in red. Non-significant periods in the trend line, when the 95% confidence intervals overlap with zero, are shown as a thin black line. The 95% confidence intervals (gray polygon) around the derivatives were generated from 10,000 draws from the posterior distribution of the GAM model parameters.

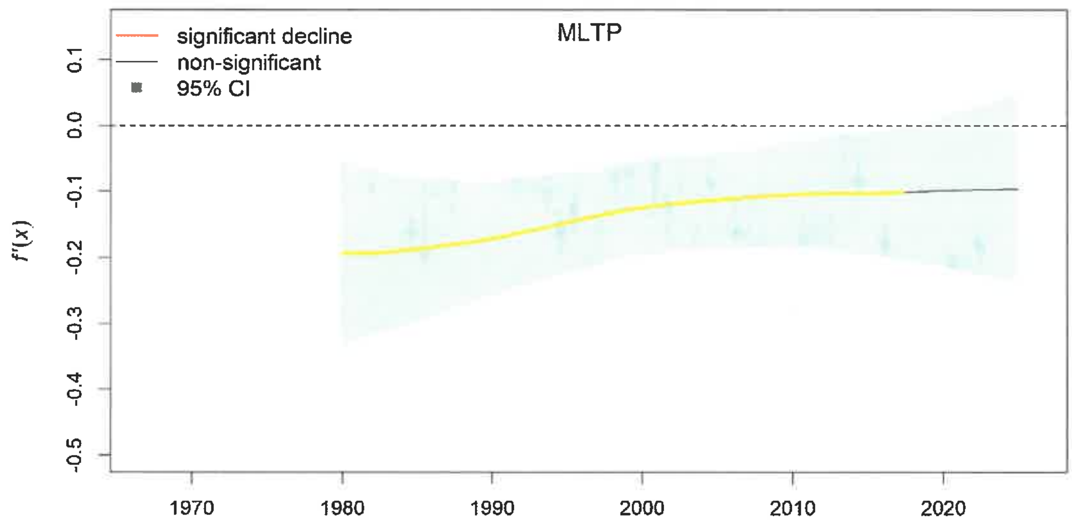


Figure 5. Derivatives (*f'(x)*) of the long-term trend in Secchi depth at the Mid-lake station (MLTP, 1980-2025) show periods of significant change. Negative *f'(x)* values correspond to declines in clarity; positive values correspond to increases in clarity. A period of significant decline in clarity is shown in red, without the 95% confidence intervals (gray polygon) crossing zero. The confidence interval crossing zero indicates that the trend is no longer statistically significant. The 95% confidence intervals around the derivatives were generated from 10,000 draws from the posterior distribution of the GAM model parameters.

3. Individual Measurements of Water Clarity

Secchi values are shown for the observation year (**Figure 6** – blue solid circles), with average values from the last 10 years shown for context (**Figure 6** – black dashed line). The primary pattern observed in **Figure 6** is that values were overall average compared to the previous decade. Summer clarity averages shown in **Figure 3** include June to September and would have been worse if the September clarity were not on the better end of these average values (**Figure 6**).

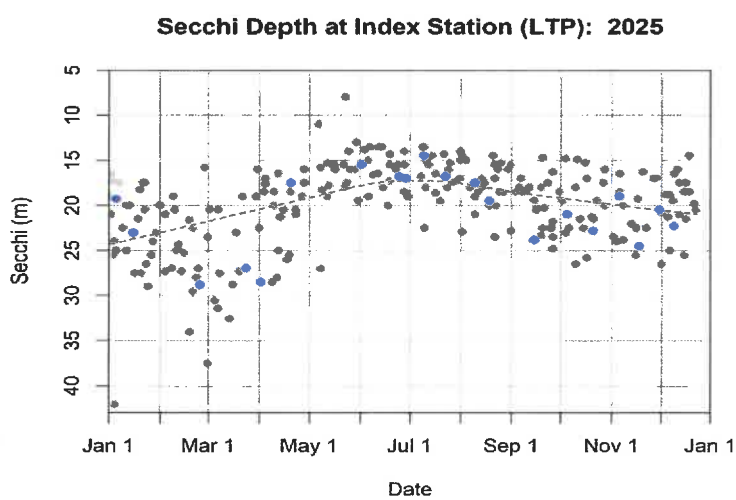


Figure 6: Blue solid circles represent individual Secchi measurements at Index station (LTP) in 2025. Gray circles are those in the last 10 years. The dashed line shows the averaged seasonal transition of Secchi in the last 10 years (LOWESS fit).

Full deepwater mixing did not occur in 2025. These full mixing events occur periodically, in response to very cold temperatures and sustained stormy conditions. When they occur, they bring clearer water up from depth and give a short-term boost to winter clarity. The last full deepwater mixing event occurred around February 26, 2023.

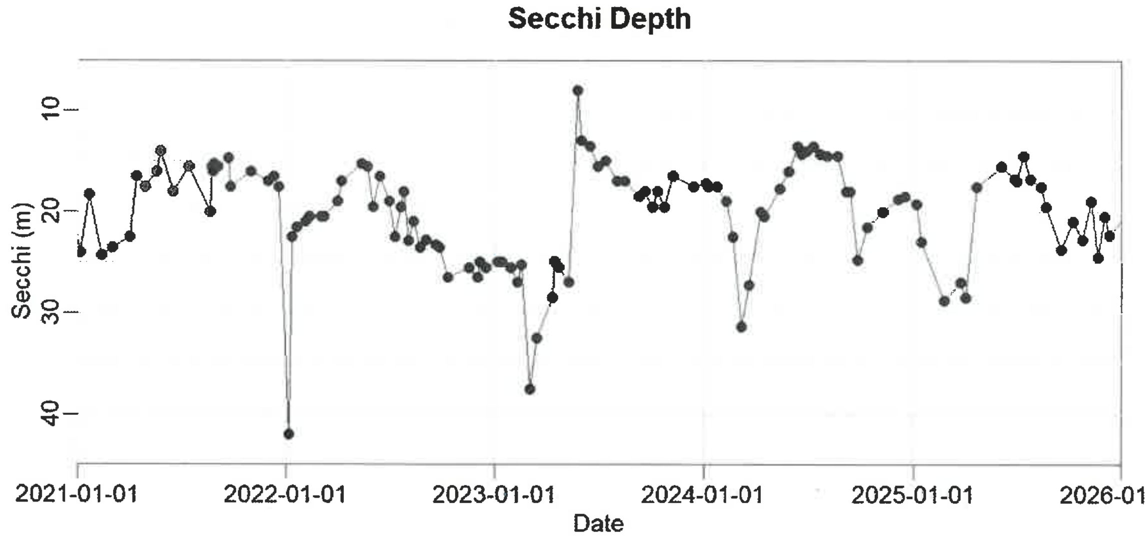
4. Factors Affecting Water Clarity

4.1 Particles at the index lake monitoring station (LTP) and entering by stream flow

Particle data is shown in **Figure 7** from the Liquilaz particle counter, used to measure and count particles across a range of sizes and locations in the lake. Since many of the particles are known to enter from streams and runoff, we show representative data from one stream site (Blackwood Creek) as well as precipitation data that affect the influx of particles into the lake.

The greatest concentrations of fine particles (1-6.73 μm size range) in the top 20 m of the water column (**Figure 7**) occur following the spring runoff and then taper to a minimum at the end of each year. Associated with this influx of particles is a rapid decrease in clarity (**Figure 7**). In lower runoff years (e.g., 2022; **Figure 7**), there is a smaller decrease in Secchi depth (**Figure 7**). The observed seasonal clarity decrease in 2025 is aligned well with this trend, given an average to slightly below average runoff period (**Figure 10**). Unlike in 2024, when Secchi depth (**Figure 8**) remained low after the particle concentration dropped in the summer, particles and Secchi depth were more tightly correlated in 2025. These interannual differences in correlation suggest shifting importance of clarity drivers, warranting targeted research.

This seasonal pattern is also observed in the long-term particle data collection using both the LISST-100X and LISST-200X particle-counting instruments, which resolve from 1-250 μm and 0.5-500 μm, respectively. These results (**Figure 8**) show a similar seasonal pattern in light attenuation measured as the beam attenuation coefficient (c_p, m^{-1}), which is a measure of how much light can pass through the water, with higher values indicating less light passing through. Light attenuation is usually significantly greater above the Deep Chlorophyll Maximum (DCM). Our LISST-100X/200X measurements indicate that during stratified periods, the waters above the DCM likely have greater concentrations of fine particles and dissolved matter, which contribute to light scattering and absorption, increasing attenuation (i.e., reducing light transmission). In the winter, as surface cooling and wind shear weaken stratification and drive convection and mixing, light attenuation homogenizes through the water column, and the upper waters become much clearer overall.



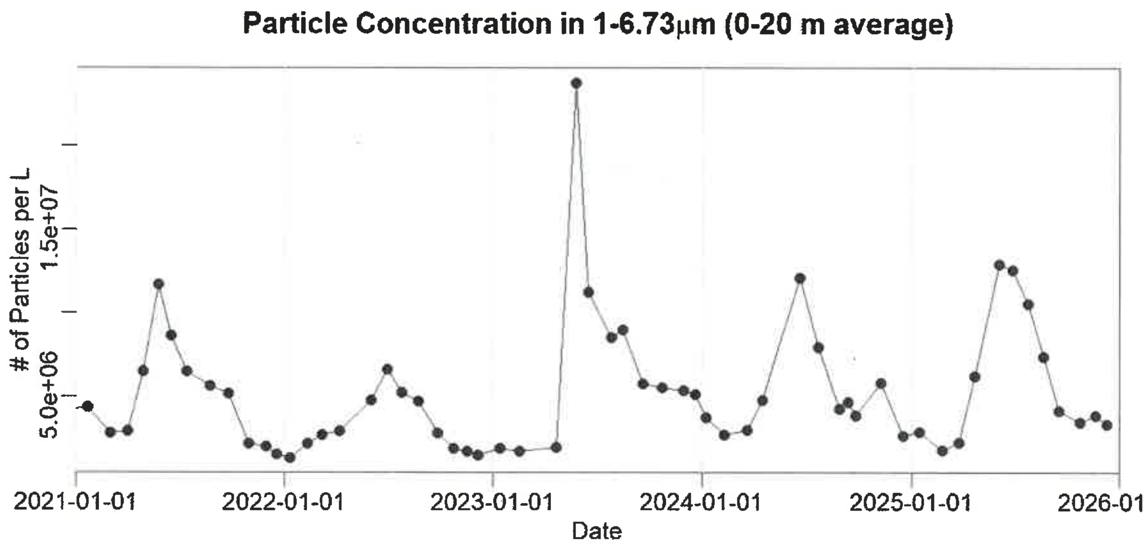


Figure 7: Secchi measurements (meters) at Index station (LTP) from 2020 through 2025, aligned with particle concentrations measured at the Index station (LTP) from 2020 through the end of 2025 using the Liquilaz instrument.

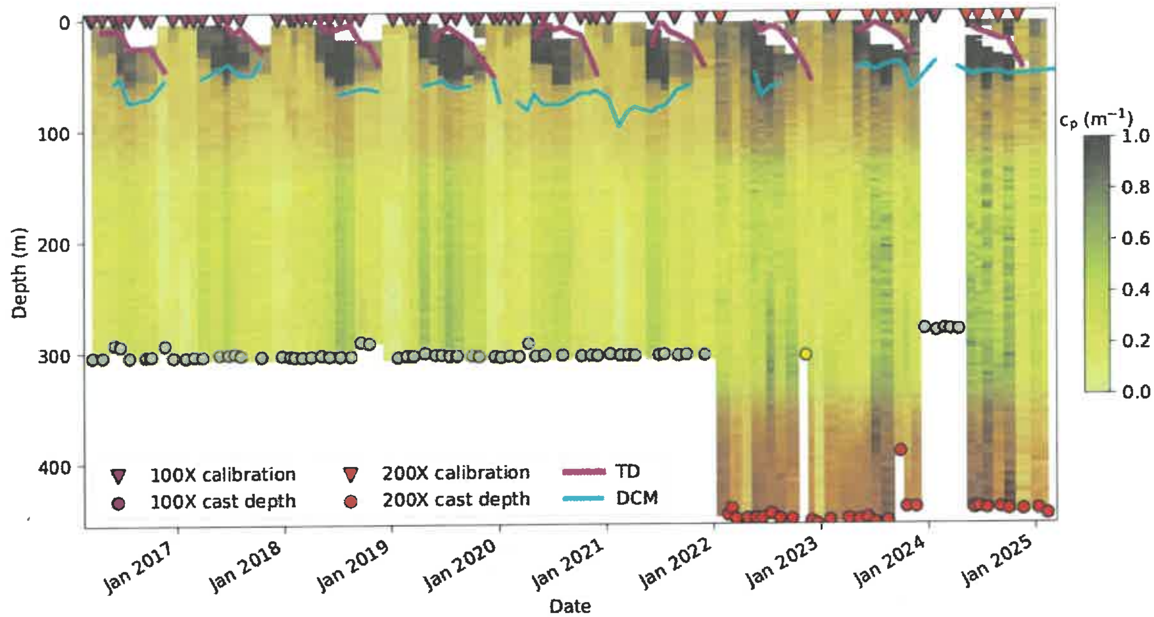


Figure 8: Long-term record of the beam attenuation coefficient c_p (m^{-1}) measured at Mid-lake station (MLTP) from 2016-2025 using LISST-100X/200X instruments. The laser at wavelength of 670 nm is used for measuring attenuation. Triangles indicate instrument calibration dates, and circles indicate cast dates and cast depth. Overlaid lines indicate thermocline depth (TD, thick purple) where temperature becomes colder, functionally separating top and bottom water layers, and the deep chlorophyll maximum (DCM, thin cyan). Higher coefficients indicate that less light can pass through the water.

Runoff measurements show dynamics of particle inflow suggestive of the spring influx observed in **Figure 7**. Using Blackwood Creek (USGS: 10336660) as indicative of other streams around the watershed, **Figure 9** shows the stream flow into the lake (**Figure 9 top panel**) and the turbidity (**Figure 9 bottom panel**). Measurements of inflow show stream discharge at or slightly below average values, consistent with a precipitation year that was average (**Figure 10**).

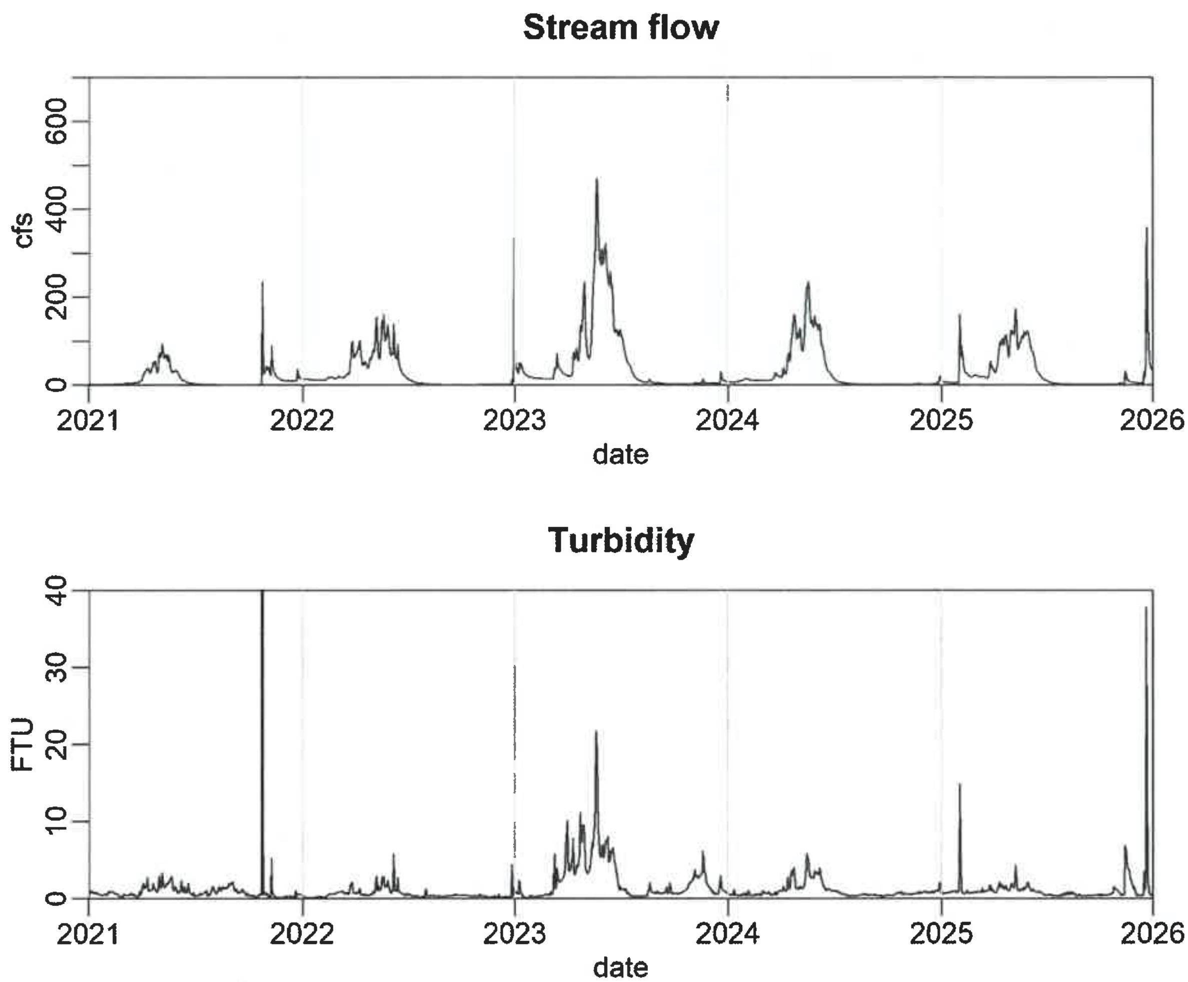


Figure 9: Flow conditions in Blackwood Creek (USGS: 10336660) from 2020 – 2025: (top panel) flow rates (cfs), and (bottom panel) turbidity (FTU).

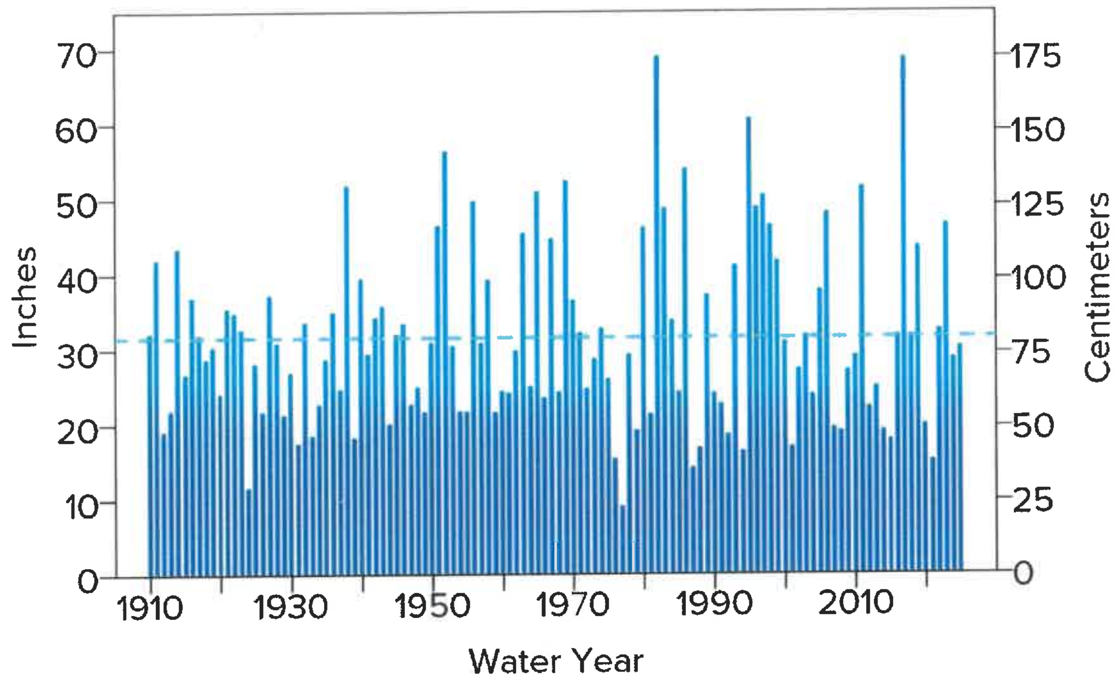
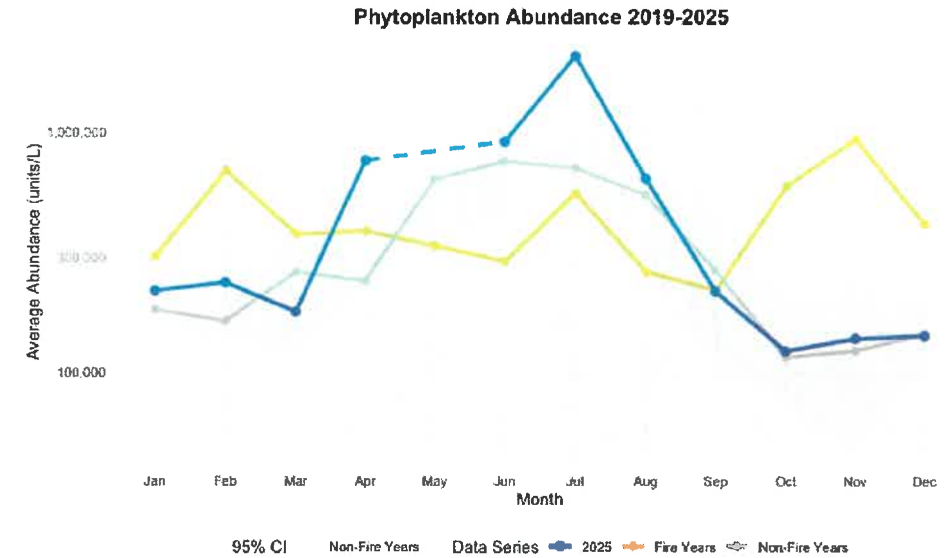


Figure 10: Historic annual precipitation at Tahoe City (GHCND: USC00048758) from 1910-2025.

4.2 Phytoplankton at the index monitoring station (LTP)

All suspended particles in the water column contribute to lake water clarity, although the relative contributions of phytoplankton compared to sediments and other (organic and inorganic) particles is not fully understood. The particle data in Section 4.1 includes both inorganic and organic particles. While the specific contribution of phytoplankton to light attenuation is not known for 2025, water clarity tends to be at the lowest when small phytoplankton cells are at their maximum densities in the uppermost warmer layer (**Figure 11**) during the summer stratification period. It is during this time when the surface water warms and a thermal barrier (thermocline) is formed at around 20-25 m depth, isolating the upper mixed layer (epilimnion) from the colder, denser deep water (hypolimnion). The thermocline typically restricts vertical mixing, leading to nutrient depletion in the epilimnion and providing competitive advantage to smaller phytoplankton due to their higher surface-area-to-volume ratio that facilitates quick and efficient nutrient uptake. In 2025, the tiny diatom *Cyclotella* dominated the phytoplankton by cell count (abundance) during the summer but it is so small that it is not a large contributor to total biomass (biovolume). For example, in July 2025, *Cyclotella* comprised 87% of the total abundance and only 37% of the total biovolume. Yet its dynamics are notable because its small size (e.g., diameter less than 10 µm) puts it within the size range recognized to be particularly effective in light scattering. **Figure 11** shows 2021-2022 separately because smoke and ash deposition of the Caldor and Dixie Fires in summer-fall 2021 appears to have altered both the seasonality and the taxonomic composition of the phytoplankton. In the months following the smoke and ash deposition in 2021, blooms of filamentous *Leptolyngbya* dominated the phytoplankton before returning to more typical domination by diatoms in 2023.



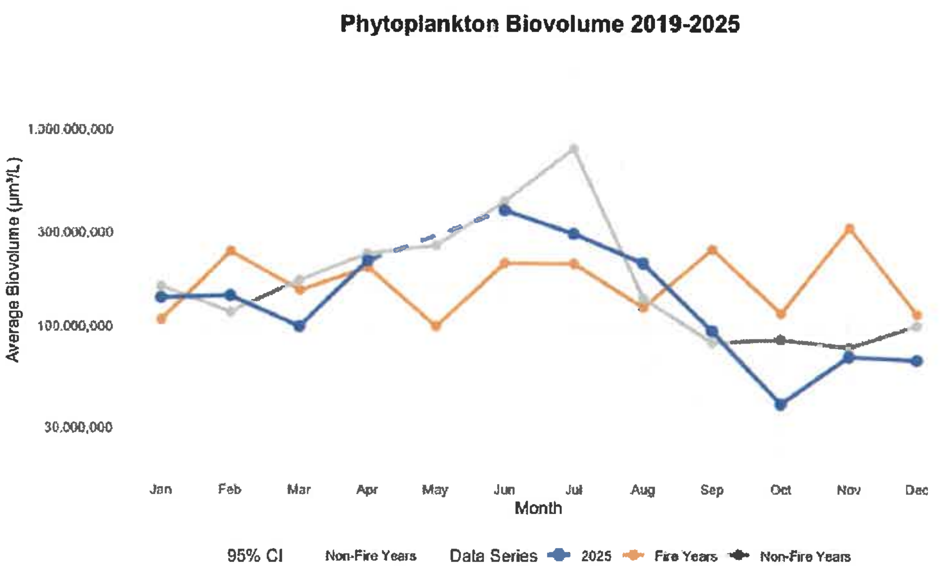


Figure 11: Abundance and biomass of phytoplankton within the top 20 meters at the index station (LTP) during 2025. The top 20 m is shown because this depth is most relevant for water clarity. Years 2021 and 2022 are plotted separately because the 2021 Caldor and Dixie fires changed seasonal phytoplankton patterns from late 2021 through mid-2022. Non-Fire Years here are 2019, 2020, 2023, and 2024. May 2025 was missing a phytoplankton sample, indicated by the dashed line. The gray shading on Non-Fire years shows a 95% bootstrapped confidence interval.

Whether the relative contributions of inorganic and organic particles such as phytoplankton have changed over time is currently not known. This question is complicated by a lack of quantitative data for picoplankton (cells < 2 µm). In a 2007-2008 study with methods optimized for picoplankton, these small phytoplankton were estimated to account for 36-56% of primary productivity in Lake Tahoe (Winder et al., 2009), and their small size makes them particularly effective in light scattering. Standard light microscopy techniques are inadequate for picoplankton quantification as their size range falls below 2 μm resolution limit. During 2025, UC Davis developed capability for the special techniques that will be needed to provide picoplankton data, and help to determine the relative contributions of phytoplankton, inorganic sediment, and organic debris to water clarity.

5. Conclusions

In recent years, analyses have increasingly concluded that water clarity rapidly declined through the late 1990s and then leveled off to the values we see today. The 2025 data are concordant with this pattern, and the same trend is now evident not only at the index station (LTP) but also at the mid-lake station (MLTP).

In 2025, as in previous years, the seasonal decrease in water clarity appears to be well correlated with the seasonal peak of particles. Secchi depth tracked particle dynamics more closely in 2025 than it did in 2024, motivating questions about the extent to which drivers of water clarity may shift from year to year. Drivers of clarity may include inorganic sediments and terrestrial organic debris that enter from streams and atmosphere, as well as phytoplankton (including picoplankton), and their relative importance may shift from year to year or over longer time periods. The contributions of each of these categories are important to understand because the behavior of each should vary substantially; for example, inorganic particles may sink to greater depths over time while phytoplankton continue to multiply in shallow layers. Given that water clarity has not shown an overall trend toward improvement in several decades, we suggest that understanding the nature of the particles is a priority area for research to identify the current drivers of water clarity.

In addition to ongoing monitoring, the Citizen Science Tahoe project app, started by UC Davis TERC scientists in collaboration with the League to Save Lake Tahoe and the Desert Research Institute, is an effective tool for tracking changes and alerting new issues as they arise. This app can be accessed here: Citizen Science Website.

6. New Research Directions

Because the Clarity Reports have suggested over several years that clarity appears to be on a plateau, an important new scientific question has emerged: why isn't clarity improving more? To answer that question, TERC researchers are expanding the scope of clarity research with new lines of inquiry designed to better understand the complex processes shaping Lake Tahoe's transparency. From the perspective of ecosystem function, researchers will investigate the role that phytoplankton (including picoplankton) may play in influencing clarity, including determining what proportion of the lake's overall plankton community they comprise using new workflows and techniques co-developed with researchers on the UC Davis main campus. Exploring the physical dynamics, researchers will examine the drivers of particle aggregation, a process that can cause particles to clump together and sink out of the epilimnion into deeper parts of the lake. To support this work, TERC scientists and engineers will deploy new holographic imaging technology capable of visualizing these particle aggregations in unprecedented detail—

the first time such technology has been used in a freshwater research campaign. Together, these new research directions highlight the strength of TERC's interdisciplinary approach, bringing biological and engineering perspectives together to understand Lake Tahoe as the intricate, interconnected system it truly is. This interdisciplinarity provides uniquely powerful scientific capabilities that will help shape the future of clarity research at Lake Tahoe.

7. Acknowledgements

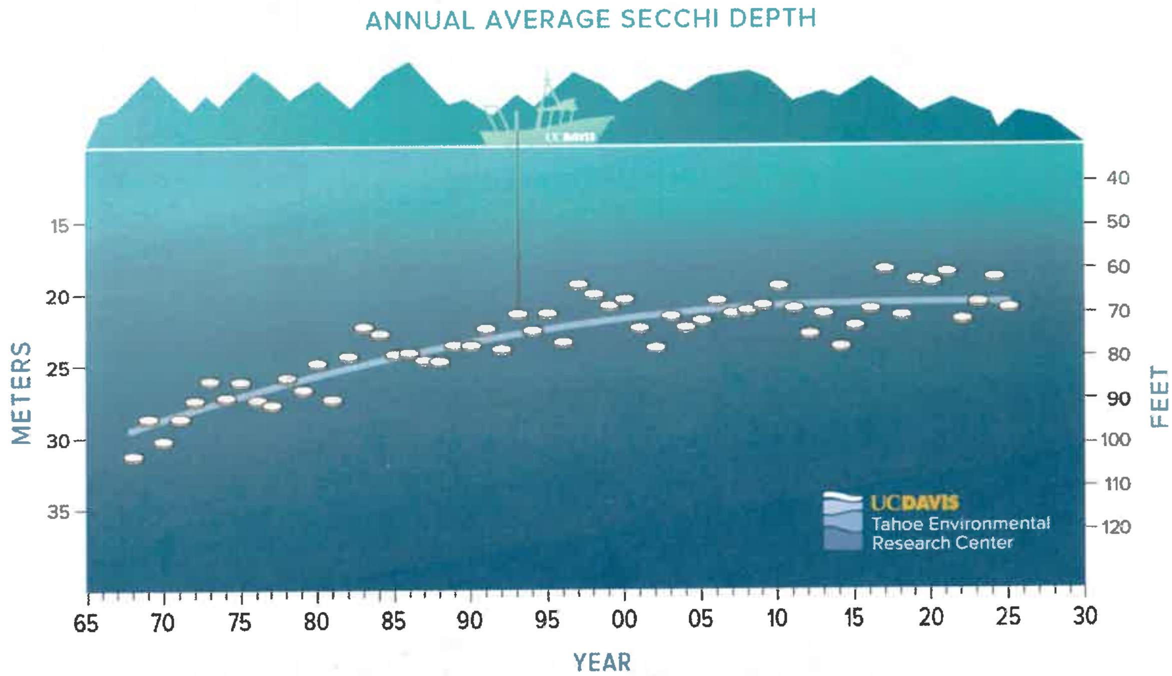
We acknowledge and thank the following TERC scientists:

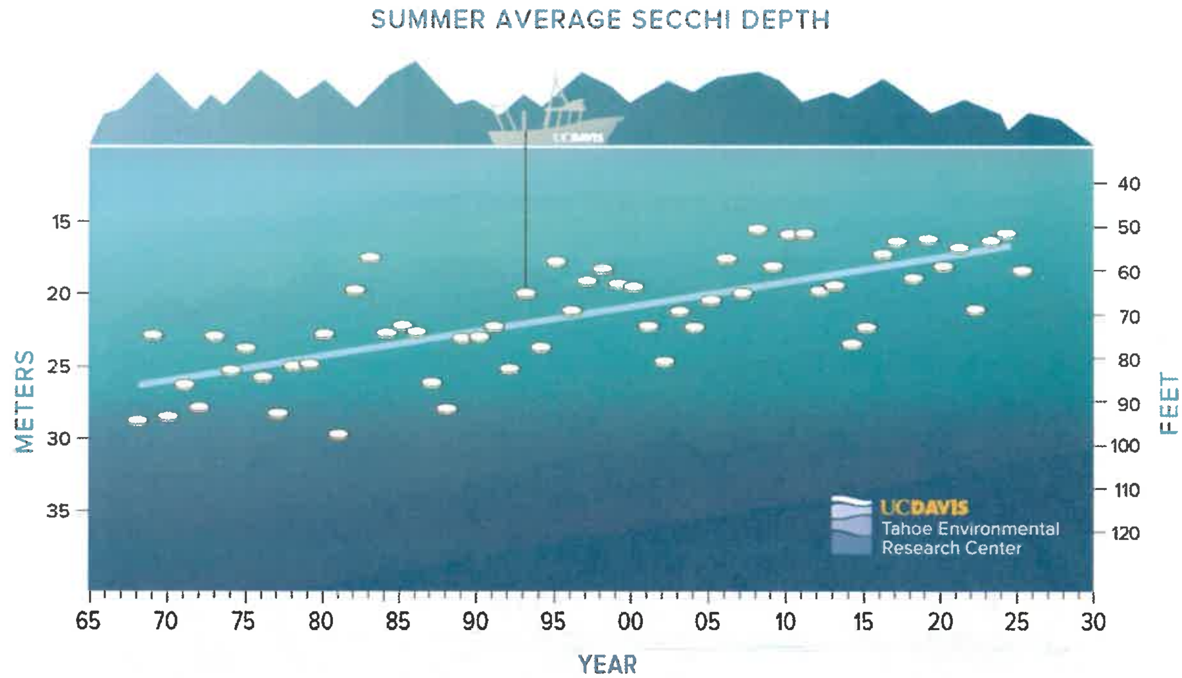
Field data collection (Brandon Berry, Michael Cane, Cameron Penn, Noah Slon, Raph Townsend, and Aaron Vanderpool)
Physical data analysis – Sergio Valbuena, and Adrianne Smits
Particle size analysis – Aaron Vanderpool

8. References

1. Jassby, A. D., Goldman, C. R., Reuter, J. E., & Richards, R. C. (1999). Origins and scale dependence of temporal variability in the transparency of Lake Tahoe, California–Nevada. *Limnology and Oceanography*, *44*(2), 282-294.
2. Swift, T. J., Perez-Losada, J., Schladow, S. G., Reuter, J. E., Jassby, A. D., & Goldman, C. R. (2006). Water clarity modeling in Lake Tahoe: Linking suspended matter characteristics to Secchi depth. *Aquatic Sciences*, *68*(1), 1–15. https://doi.org/10.1007/s00027-005-0798-x
3. Winder, M., Reuter, J. E., & Schladow, S. G. (2009). Lake warming favours small-sized planktonic diatom species. *Proceedings of the Royal Society B: Biological Sciences*, *276*(1656), 427-435.

Appendix A – Public Release Secchi Charts




SUMMER AVERAGE SECCHI DEPTH
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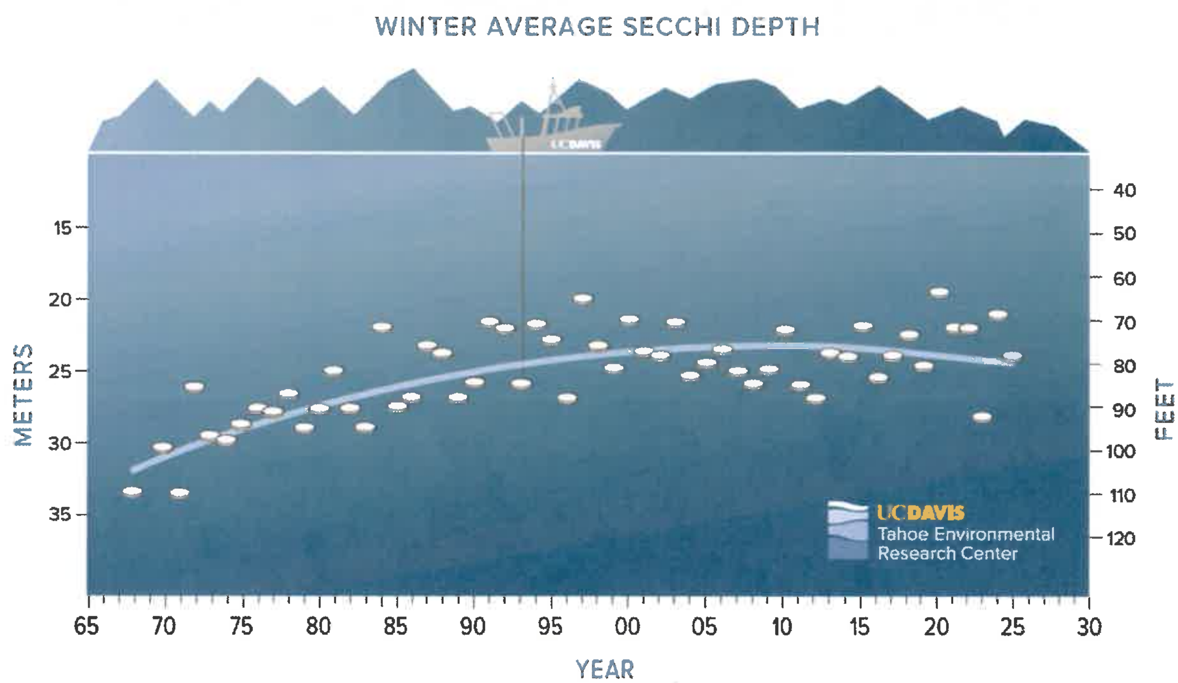
Tahoe Environmental
Research Center


WINTER AVERAGE SECCHI DEPTH
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UC DAVIS
Tahoe Environmental
Research Center

Derek Dornbrook

From: Tracy Campbell <tcampbell@trpa.gov>
Sent: Tuesday, June 9, 2026 8:00 AM
To: Bob Larsen; Charlie Donohue; DarcieGoodman-Collins; Erick Walker; Jason Vasques; Julie Regan; Serrell Smokey
Cc: Amy Berry; Amy Inglis; Andrea Buxton; Angela Turrietta; Annabelle Monti; Ben Letton; Beth Vollmer; Bob Larsen; Brendan Ferry; Brian Garrett (USFS); Brian Newman; Brianna Greenlaw; Caitlin Meyer; Chris Mertens; Cindy.Gustafson; Courtney Walker; Dan Segan; Daniel Cressy; Darrin Thome; Dennis Zabaglo; Derek Dornbrook; Devin Middlebrook; Donielle Morse; Dr. M. Qureshi; Ed Hancock; ElleryStahler; Emily Frey; Erika Seward; Erin Ernst; Heath Kirkwood; Hilary Roverud; Isaac Powning; J.A. Vacca; Jane Freeman; Jason Kuchnicki; Jason Ramos; Jeff Cowen; Jen Greenberg; Jennifer Carr; Jim Marino; Joan Douglas; John Dickinson; John Hester; John Melack; Kat McIntyre; Kenneth Kasman; Kevin Fromherz; Khoa Nguyen; Kim Boyd; Kimberly Caringer; Laura Patten; Laurie Scribe; Leila Maloney; Lettie Ramos; Lisa Heki; Lydell Wyatt; Marja Ambler; Mary Fiore-Wagner; Meghan Kelly; Michelle Glickert; Mike Vollmer; Milan Yeates; Mollie Hurt; Monica Arienzo; Nettie Pardue; Nick Haven; Noa Banayan; Pat Manley; Phoebe Song; Ramon Naranjo; Rebecca Cremeen; Rich Adams; Rick Robillard; Robert Griffith; Robert Wandel; Roger Peka; Ronald Mobley; Rosalie Herrera; Roy Ulibarri; Russell Wigart; Sarah Schmidt; Sarah Underhill; Scott Lindgren; Scott Schoenfeld; Shannon Friedman; Shay Navarro; Shelly Thomsen; Sona Chilingaryan; Sophie Fox; Stephanie Coppeto; Stephanie Holloway; Steve Teshara; Stu Roll; Timber Weiss; Tony Rolfes; Tracy Campbell; Tylor Finley; Victor Lyon (USFS); Wendy Lang; Winnifer Simmons
Subject: 2025 Lake Tahoe Clarity Report
Attachments: UC Davis Press Release-2025 Tahoe Clarity Report.pdf; UCDavis_TERC_ClarityReport_20260608.pdf

On behalf of Dan Segan

Good morning TIE Steering Committee and EIP partners,

This morning UC Davis is issuing the 2025 Lake Tahoe clarity report. The report shows lake clarity improved slightly over last year, but it remains within the expected range. The report's findings reinforce those from recent years; clarity has stabilized over the past 20 years, with variation between summer and winter clarity trends.

While the stabilization is a good sign, it is concerning that we are not seeing the improvements predicted at the time of the TMDL adoption. We will continue to support our partners implementing projects to keep pollutants out of the lake and work with the Tahoe Science Advisory Council to better understand the drivers of clarity and inform adaptive management towards our common goal of restoring the Lake's clarity.

Kind regards,

Dan Segan
Chief Science and Policy Officer
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2025 Lake Tahoe Clarity Report Released

Water Clarity at Lake Tahoe Continues to Hold Steady

Staring into the depths of Lake Tahoe, you might think the view goes on forever. But researchers at the UC Davis Tahoe Environmental Research Center have been tracking precisely how far a person can see through the famed lake's waters for nearly 60 years and sharing the results in the annual Lake Tahoe Clarity Report.

The 2025 Lake Tahoe Clarity Report (link to come), released today, shows that the annual average clarity remains at a plateau, neither significantly improving nor declining compared to previous years. The annual average was 69.2 feet in 2025. That is 7 feet clearer than last year's average of 62.3 feet, but not statistically different from recent years, mostly due to a continuing trend of relatively low clarity during summer.

Clarity is measured as the depth to which a 10-inch white disk, called a Secchi disk, remains visible when lowered into the water. Under the Lake Tahoe Environmental Improvement Program, the states of California and Nevada, along with more than 80 public and private organizations, are actively working to restore lake clarity to its historic 97.4 feet.

"Water clarity rapidly declined through the late 1990s and then leveled off to what we see today," said Stephanie Hampton, director of TERC and a UC Davis professor in the Department of Environmental Science and Policy. "I know it is tempting to feel hopeful about an average annual 2025 depth that is slightly deeper than last year, but it is not time to celebrate yet. Statistical analysis shows us that this year was not significantly different from last year, and lake clarity has not substantially improved for decades. We are working with our partners across the basin and employing new lines of inquiry and scientific tools to better understand the dynamics at play in this complex, beloved watershed."

In 2025, UC Davis scientists took 20 readings at Lake Tahoe's long-term index station and 12 readings from the mid-lake index station. View the historical clarity readings (updated chart to be posted 6/8).

Expanding clarity research

Past research indicates that fine particles in the upper waters are the main factor controlling lake clarity. As in previous years, water clarity in 2025 correlated with a seasonal peak of fine particles. In 2025, TERC researchers began lining up decades of data on the potential drivers of clarity, alongside Secchi depth, to better examine which drivers of water clarity may shift from year to year. These drivers could include sediment and debris entering the lake from streams or the atmosphere, as well as the complex interplay of phytoplankton and tiny picoplankton that may cloud the water.

"Over the past several decades, water clarity has plateaued rather than improved," Hampton said. "Why isn't clarity improving more? To really answer that question and find out what is currently driving water clarity, examining the nature of the particles is a key research priority."

In 2026, researchers will use new techniques to investigate the role of phytoplankton, including their tiniest component – the picoplankton – as well as the lake's physical dynamics. They will deploy new imaging technology to visualize particle aggregation in unprecedented detail — the first time such technology has been used in a freshwater research monitoring program.

These approaches aim to combine new science and engineering perspectives to understand the interconnected system of Lake Tahoe and help shape the future of clarity research at the lake.

Moments of clarity

UC Davis has been measuring clarity and other health indicators at Lake Tahoe since 1968. While clarity is just one measure of the health of the watershed, TERC's measurements of clarity loss in the 1950s and 1960s became central to efforts to protect the watershed from pollution and unplanned development.

UC Davis works with the Tahoe Science Advisory Council and partners across the Tahoe Basin to help inform policymakers and the community on strategies to protect the lake and stabilize the decline in clarity that occurred following the mid-20th century development boom.

Partly in response to TERC's early findings on Lake Tahoe's clarity loss, the states of Nevada and California created the Tahoe Regional Planning Agency (TRPA) through a unique bi-state compact in 1969 to lead the collaborative effort to protect and restore Lake Tahoe.

"Lake Tahoe's greatest conservation achievements have come from collaborative implementation of science-based solutions," TRPA Executive Director Julie Regan said. "This clarity report clearly documents progress as well as the challenges we currently face. With more than 80 public and private partners working together, we will continue advancing the restoration of Lake Tahoe's spectacular environment."

TRPA funds the Lake Tahoe Clarity Report and continues to look to the Tahoe Science Advisory Council and member institutions to help prioritize restoration projects and guide the region toward a clear, sustainable future.

Media Contacts:

- Stephanie Hampton, UC Davis Tahoe Environmental Research Center, sehampton@ucdavis.edu
- Jeff Cowen, Tahoe Regional Planning Agency, 775-589-5278, jcowen@trpa.gov
- Kat Kerlin, UC Davis News and Media Relations, 530-750-9195, kekerlin@ucdavis.edu

Read the full 2025 Lake Tahoe Clarity Report: LINK TK

(Press kit of images to come).

Administrative & H.R. Supervisor Report – July 2026

Human Resources

- Extended a job offer to a Water Crew candidate with an anticipated start date of August 3, contingent upon successfully passing the required background check and drug screening.
- Scheduled pre-employment physicals, drug screenings, and fingerprinting for new hires.
- Coordinated and organized CPR certification training for all employees.
- Met with Stacy Norbeck from Pool/Pact for our Annual H.R. Service Plan meeting to discuss training opportunities, regulatory updates, and available resources.
- Coordinated with PEBP and newly hired employees to ensure they understand the requirement to actively decline PEBP coverage when covered under the Union insurance plan, preventing duplicate insurance billing.
- Set up new employees with email accounts, phones, and other required technology.
- Coordinated random drug testing for employees selected under the district's testing program.
- Attended the quarterly Douglas County Human Resources Roundtable hosted by Pool/Pact.
- Registered for the Pool/Pact Annual Conference in October.
- Prepared performance evaluations for the Administrative Clerk/Secretary and Utility Billing Coordinator.
- Continued cross-training to provide coverage while employees were on vacation.

Administration

- Participated in meetings regarding the district's transition to cloud-based systems.
- Created a standardized Agenda Posting document to ensure compliance with Nevada Open Meeting Law (NRS).
- Published the Annual Fiscal Report in the local newspaper.
- Completed the annual Nevada Department of Public Safety Audit.
- Prepared the minutes for the June 11 Board of Trustees meeting.
- Created, reviewed and approved Escrow Demands and Accounting Reports.
- Re-sent the Public Hearing notification letter to Toy regarding the hearing that was postponed until July.
- Processed conference room reservation applications.
- Forwarded utility bills for 298 Kingsbury to the property management company for tenant billing.
- Purchased 95 stamps to mail EPA-required notices while the postage machine was temporarily out of service pending I.T. support.
- Going around in circles with IT and MMS to repair our postage machine prior to billing.

- Continued balancing daily priorities while addressing unexpected issues that arise throughout the district.
- Processing and submitting Escrow Demands.

Compliance & Regulatory

- Distributed EPA lead service line notification letters to customers within the required timeframe.
- Responded to numerous customer questions regarding the EPA lead service line notifications.
- Monitored backflow testing compliance to ensure customers remain in compliance with District requirements.

Customer Service & Utility Billing

- Distributed door hangers to delinquent utility accounts after unsuccessful contact attempts. Accounts that remain unresolved after final notification proceed to water service shutoff.
- Researched and provided information regarding the transition from Civic Pay to Xpress Bill Pay.
- Responded to numerous customer service inquiries and resolved customer concerns.
- Received numerous constituent complaints regarding sewer maintenance, neighboring property concerns, abandoned boats, and other community-related issues, coordinating responses as appropriate.

Operations & Information Technology

- Received and processed water samples from surrounding districts twice each week.
- Identified and documented errors and operational challenges within Springbrook for resolution.
- Troubleshot issues with the postage machine and coordinated efforts to restore service.
- Troubleshot copier print quality issues involving color bleeding.
- Processed multiple after-hours service requests during the July 4th holiday weekend.
- Assisted in covering departmental responsibilities while employees were on vacation.

Risk Management & Legal

- Participated in pre-deposition meetings and attended a deposition in Reno regarding the F&B fire hydrant incident.
- Worked with Otis Elevator to resolve billing issues for services already covered under the district's maintenance agreement.
- Researched a letter received from the Stationary Engineers Local 39 Trust Funds that indicates our account is delinquent and will be sent to collections. I called and reached out to them to resolve this issue.

Kingsbury General Improvement District
160 Pineridge Drive
Stateline, NV 89449
775-588-3548

TO: Cindy Trigg
Board Secretary

FROM: ____________________
Name

____
Title

RE: Agenda Posting; NRS 241.020(5); Documentation of Agenda Posting

DATE: ____________________
(mm/dd/yyyy)

Pursuant to NRS 241.020(5), and at the direction of Cindy Trigg, I posted a copy of the notice and agenda for ______________________ meeting of the Kingsbury General
(Meeting Date)
Improvement District Board of Trustees at the following locations on the following dates and times:

Initials		Date	Time
________	Kingsbury General Improvement District 160 Pineridge Drive Stateline, NV 89449	______	______
________	United States Postal Service Zephyr Cove, NV	______	______
________	United States Postal Service Stateline, NV	______	______
________	Douglas County Sheriff's Office 175 Hwy. 50 Stateline, NV 89449	______	______
________	https://notice.nv.gov/	______	______

____
Signature

Memo to: Board of Trustees

From: Byran Moss, Utilities Operations Superintendent

Subject: Operations report for the meeting of July 15, 2026

Working on daily operations.

State reports.

Connection permits.

Building inspections.

Called in Frontier Communications to repair the phone line at Palisades Drive sewer lift station.

Inventory for Fiscal Year 2025.

Water Crew:

1. Replaced water level transducer at tank 10B
2. Completed CPR and First Aid training.
3. Under ground service alerts (811 Utility Locates)
4. 323 Tramway watermain pressure test inspection and bacteria samples are completed and water is being supplied to the property.
5. Recorded water meter information at 323 tramway Drive.
6. Quarterly TTHM and HAA5 samples.
7. Annual Toluene sample.

Road Crew:

1. Completed crack sealing on Tramway Drive.
2. Removed dirt sluff from the gutters on Tramway Drive, Quaking Aspen, South Benjamin, and Bonnie Drive.
3. Raked up pine needles from all the pump stations.
4. Completed CPR and First Aid training.

Kingsbury General Improvement District

2025–2026 Annual Report

Building a Stronger Foundation

Prepared by
Derek Dornbrook
General Manager
Kingsbury General Improvement District

"Building a stronger organization through strategic leadership, regional collaboration, and responsible stewardship."

This report is intended to provide the Board of Trustees and the community with a comprehensive overview of the District's progress during the 2025–2026 fiscal year. While prepared in conjunction with my annual performance evaluation, it is primarily intended to document the collective accomplishments of the Board, employees, and regional partners as we continue building a stronger, more resilient organization.

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KINGSBURY
GENERAL IMPROVEMENT DISTRICT

P.O. Box 2220, Stateline, Nevada 89449

July 1, 2026

LETTER FROM THE GENERAL MANAGER

"The strength of a public utility is measured not only by the reliability of the services it provides today, but by the decisions it makes to prepare for tomorrow."

One year ago, I was honored to accept the opportunity to serve as General Manager of the Kingsbury General Improvement District. I accepted the position with a clear understanding that the District's foremost responsibility is to provide safe, reliable, and fiscally responsible public utility services while maintaining the confidence of the community we serve.

Over the past year, my focus has extended beyond the day-to-day responsibilities of operating a water, wastewater, and public works utility. Together with the Board of Trustees, District employees, consultants, and our regional partners, we have worked to strengthen the organization itself by improving governance, enhancing transparency, building collaborative relationships, modernizing operations, and planning for the District's long-term future.

Throughout my career in public service, I have believed that successful organizations are not built through individual accomplishments, but through teamwork, shared vision, and a willingness to continuously improve. That philosophy has guided my approach during my first year at KGID. I have encouraged collaboration among employees, sought input from Board members, strengthened relationships with neighboring agencies, and worked to create an organizational culture focused on professionalism, accountability, and customer service.

Although significant progress has been made, many of the most important initiatives currently underway—including infrastructure planning, regional partnerships, technology modernization, and capital improvement planning—will continue well beyond my first year.

immediate operational concerns and making decisions that will benefit the community for many years to come.

Looking back, I believe the District has made meaningful progress toward becoming a more proactive, financially sustainable, and strategically focused organization. Important relationships have been rebuilt, long-range planning has become a priority, communication with our customers has improved, and the Board has been presented with more comprehensive information to support informed decision-making.

None of these accomplishments would have been possible without the dedication of our employees, the guidance and support of the Board of Trustees, and the willingness of our regional partners to work collaboratively toward common goals. I am grateful for the opportunity to serve this community and remain committed to continuous improvement as we build upon the foundation established during this first year.

Respectfully,

Derek Dornbrook
General Manager

Executive Summary

The 2025–2026 fiscal year represented a year of organizational growth and strategic progress for Kingsbury General Improvement District.

While maintaining reliable utility and public works services remained the District's highest operational priority, equal emphasis was placed on strengthening the organization itself through improved governance, financial planning, regional collaboration, infrastructure planning, public communication, and long-term strategic management.

During the past year, the District successfully advanced several significant initiatives that will influence its future for many years. These include completing a comprehensive water and sewer rate study, developing a long-term financial strategy, advancing the Market Street Wastewater Conveyance Project, restoring Geographic Information System (GIS) capabilities, strengthening relationships with regional partners, modernizing governance practices, improving public communication, and pursuing significant federal funding opportunities.

Perhaps the most important accomplishment of the year, however, cannot be measured by any single project or Board action. It is reflected in the organization's continued transition from one that frequently focused on immediate operational issues toward one increasingly guided by strategic planning, collaboration, fiscal responsibility, and long-term resilience.

The District enters the coming year better positioned to address aging infrastructure, regulatory requirements, workforce development, and future capital investment than at any point during recent years.

While substantial work remains, the foundation has been established.

The focus now shifts toward building upon that foundation.

OUR MISSION

As a team, our employees and the Board of Trustees provide water and sewer services and maintain roads and drainage systems for the benefit of our customers, using modern business systems in an efficient, courteous, and accountable manner that surpasses standards for public health, safety, and environmental protection.

OUR VISION

To be recognized as a trusted, innovative, and collaborative public utility that delivers exceptional service while responsibly planning for the future.

OUR CORE VALUES

Integrity
We conduct the public's business honestly, ethically, and transparently.

Service
We recognize that every employee serves the residents, businesses, and visitors who depend upon District services every day.

Stewardship
We manage public infrastructure and financial resources responsibly for both current and future generations.

Collaboration
We believe our greatest successes are achieved through teamwork within our organization and through strong regional partnerships.

Innovation
We continuously seek opportunities to improve operations, embrace technology, and better serve our customers.

Accountability
We accept responsibility for our decisions, continuously measure our performance, and remain committed to organizational excellence.

2025–2026 BY THE NUMBERS

A Snapshot of Progress

🏛 GOVERNANCE

19 Board Meetings Conducted

Meeting Minutes Enhanced

6 Board Resolutions Presented

Board Policies & Bylaws Updated

💰 FINANCIAL STEWARDSHIP

Comprehensive Utility Rate Study Completed

5-Year Utility Rate Strategy Adopted

$3 Million Congressional Funding Request Advanced

State Revolving Fund Financing Pursued

🚧 CAPITAL PLANNING

Market Street Wastewater Conveyance Project Advanced

GIS Restoration Initiative Launched

Road Rehabilitation Project Planned

Vehicle Storage Facility Planning Initiated

🤝 REGIONAL COLLABORATION

10+ Regional Agency Partnerships Strengthened

General Managers Roundtable Established

Expanded Coordination with TRPA, DCLTSA, NTCD, RHGID & Others

Regional Emergency Planning Enhanced

💻 TECHNOLOGY & INNOVATION

Geographic Information System Restored

Website Expanded

Facebook & Instagram Launched

Artificial Intelligence Planning Initiated

⚙ OPERATIONS

Reliable Water Service Maintained

Reliable Wastewater Collection Maintained

Successful Snow Removal Contractor Relationship Restored

Risk & Resiliency Planning Updated

👥 ORGANIZATIONAL DEVELOPMENT

Leadership Development Initiated

Governance Practices Modernized

Enhanced Board Agenda Packets

Culture of Continuous Improvement Strengthened

🔔 PUBLIC ENGAGEMENT

Website News Stories Published

Press Releases Expanded

Social Media Presence Established

Increased Community Outreach

➡ LOOKING AHEAD

Stronger Governance

Improved Financial Planning

Expanded Regional Partnerships

Clearer Long-Term Strategic Direction

CHAPTER ONE

The State of the District

Every public organization reaches moments when it must decide whether to simply maintain existing operations or invest in preparing for the future.

Kingsbury General Improvement District entered 2025 from a position of operational stability. The District continued to provide dependable water, wastewater, snow removal, and roadway maintenance services while meeting the day-to-day needs of residents and customers. Dedicated employees and committed Board members had maintained these essential public services through changing economic conditions, regulatory requirements, and the unique operational challenges associated with serving the Lake Tahoe Basin.

At the same time, several opportunities existed to strengthen the organization beyond its daily operations.

Many of the District's governing documents had not been comprehensively reviewed in several years. Long-term financial planning required renewed attention through a comprehensive evaluation of utility rates and capital funding needs. Infrastructure planning was increasingly influenced by aging assets, evolving regulatory requirements, and emerging opportunities for regional collaboration. Technology systems, geographic information capabilities, and public communication methods all presented opportunities for modernization.

Like many public agencies, the District also faced broader challenges that extend well beyond routine operations. Recruiting and retaining qualified employees, addressing aging infrastructure, adapting to rapidly changing technology, securing outside funding, and maintaining strong public confidence require organizations to continually evolve rather than rely solely upon past practices.

Recognizing these opportunities, the Board of Trustees established a clear expectation that the District should move beyond reacting to immediate operational issues and place greater emphasis on strategic planning, organizational development, financial sustainability, and transparent governance.

That direction became the foundation for much of the work undertaken during the past year.

Rather than focusing solely on individual projects, the District began strengthening the systems, relationships, and organizational practices that will support reliable public services for many years to come.

Looking back over the past year, it is clear that the District has made meaningful progress toward becoming a more proactive, collaborative, and strategically focused organization.

The work described throughout this report reflects that broader organizational evolution.

CHAPTER 2

Building a Stronger Organization

Successful public agencies are built on more than infrastructure. They are built on sound governance, engaged leadership, professional employees, and a shared commitment to serving the public. During the past year, considerable effort was devoted to strengthening the organizational foundation of Kingsbury General Improvement District so that future decisions could be made more strategically, efficiently, and transparently.

Rather than focusing solely on day-to-day operations, the District placed increased emphasis on improving governance practices, enhancing Board support, modernizing policies, strengthening communication, and fostering a culture of collaboration and accountability.

These efforts have positioned the District to better address both current operational needs and future challenges.

Governance and Board Support

One of the most significant organizational changes during the past year has been the increased emphasis on proactive governance.

Board meetings evolved from primarily addressing routine operational matters to providing greater opportunity for strategic discussion, policy development, financial planning, and long-term decision-making. Agenda packets became more comprehensive, with greater emphasis on providing background information, alternatives, and recommendations that allowed Trustees to make informed policy decisions.

Significant governance accomplishments during the year included:

- Modernization of Board agenda format and supporting staff reports.
- Improved Board meeting minutes to provide a clearer historical record of District actions.
- Review and updating of the District's Bylaws and Board Policy Manual.
- Preparation and presentation of six Board resolutions addressing governance, finance, and operational matters.
- Transition to new District legal counsel to strengthen legal support and organizational continuity.
- Increased emphasis on long-range planning through workshops, policy discussions, and strategic agenda development.

These improvements have strengthened communication between staff and the Board while creating a governance structure better suited to addressing the increasingly complex issues facing public utilities.

Organizational Leadership

Leadership extends beyond supervising employees or managing daily operations. It involves establishing a culture that encourages collaboration, accountability, innovation, and continuous improvement.

Throughout the year, efforts were made to foster an environment in which employees, Board members, consultants, and partner agencies were encouraged to contribute ideas and participate in solving organizational challenges. Open communication and mutual respect became central themes in the District's approach to decision-making.

The District also continued evaluating opportunities to improve internal coordination between administrative and field operations, recognizing that effective public service depends upon strong teamwork across all departments.

As organizational capacity continues to grow, additional emphasis will be placed on leadership development, succession planning, employee training, and expanding opportunities for professional growth.

Workforce Development

Employees remain the District's most valuable asset.

Recognizing the increasing challenges associated with recruiting and retaining qualified utility professionals, the District began evaluating employee compensation, workforce capacity, and long-term staffing needs relative to comparable agencies throughout the region.

Initial efforts included:

- Reviewing compensation levels among neighboring utilities and public agencies.
- Supporting Board discussions regarding employee competitiveness and retention.
- Identifying opportunities for additional training and professional certification.
- Beginning long-term succession planning for key operational positions.

Although workforce development remains an ongoing effort, these initiatives represent an important first step toward ensuring that the District remains competitive in attracting and retaining qualified employees.

Building a Culture of Continuous Improvement

Perhaps the most meaningful organizational change during the past year has been the continued shift toward continuous improvement.

Rather than accepting existing processes simply because they have historically been followed, the District increasingly evaluated whether policies, procedures, technologies, and organizational practices could be improved.

This philosophy has influenced nearly every major initiative undertaken during the year—from governance modernization and engineering coordination to communications, technology, financial planning, and infrastructure development.

Continuous improvement is not a single project or initiative. It is an organizational mindset that encourages employees and leadership to regularly evaluate how services can be delivered more effectively, efficiently, and responsibly.

As the District enters its second year under this strategic direction, that commitment will continue guiding future decision-making and organizational development.

Looking Ahead

The work completed during the past year has established a stronger organizational foundation upon which future initiatives can continue to build.

The District is increasingly positioned to make decisions proactively rather than reactively, strengthening its ability to respond to evolving regulatory requirements, infrastructure needs, workforce challenges, and customer expectations.

While organizational improvement is an ongoing process, meaningful progress has been made toward creating a culture that values planning, collaboration, accountability, and public service.

The chapters that follow demonstrate how this strengthened organizational foundation has supported improvements in operations, financial stewardship, infrastructure planning, regional partnerships, and community engagement.

CHAPTER 3

Delivering Operational Excellence

At its core, Kingsbury General Improvement District exists to provide essential public services that protect public health, support the community, and preserve the quality of life enjoyed by residents and visitors alike. Every day, District employees are responsible for delivering safe drinking water, reliable wastewater collection, roadway maintenance, snow removal coordination, and emergency response support across one of the most unique operating environments in the country.

While many of these services occur quietly behind the scenes, they require continuous attention, planning, maintenance, regulatory compliance, and coordination. The reliability of these systems remains the District's highest operational priority.

Throughout the past year, the District continued providing dependable utility services while also investing in operational improvements designed to strengthen reliability, improve efficiency, and better prepare for future challenges.

Reliable Utility Operations

The District's water and wastewater systems continued to provide reliable service throughout the evaluation period while meeting all operational and regulatory responsibilities.

District staff remained focused on preventative maintenance, system monitoring, regulatory compliance, emergency preparedness, and timely response to customer concerns. Daily operational decisions were guided by a commitment to protecting public health while maintaining the high level of service expected by the community.

Although customers often notice utility systems only when problems occur, the continued reliability of the District's infrastructure reflects the professionalism and dedication of employees who work every day to ensure those systems operate safely and efficiently.

The continued delivery of dependable utility service remains the foundation upon which every other District initiative is built.

Snow Removal and Public Safety

Winter operations remain one of the District's most visible and critical public responsibilities.

Maintaining safe access throughout the community during severe winter weather requires careful coordination among District staff, contractors, emergency responders, and regional transportation agencies.

During the past year, significant attention was devoted to strengthening the District's working relationship with Manchester Enterprises following the transition to a new snow removal contract. Through improved communication, coordination, and contract administration, the District successfully maintained continuity of snow removal operations while fostering a collaborative partnership with the contractor responsible for delivering this essential public service.

Snow removal extends far beyond clearing roadways. Reliable winter operations support emergency response, public safety, utility access, school transportation, business continuity, and the overall resiliency of the community throughout the winter season.

Engineering and Infrastructure Management

Effective utility management requires balancing immediate operational needs with long-term infrastructure planning.

Throughout the year, the District continued strengthening coordination with DOWL, creating a more integrated approach to engineering support, capital planning, grant development, GIS restoration, hydraulic modeling, regulatory compliance, and infrastructure design.

Rather than managing engineering projects independently, greater emphasis has been placed on coordinating engineering resources through a unified strategy that supports long-range planning while improving consistency across multiple projects.

This approach has strengthened communication between District staff and engineering consultants while improving the District's ability to prioritize future capital investments.

Geographic Information System (GIS) Restoration

One of the most significant operational initiatives undertaken during the year involved restoring the District's Geographic Information System.

A modern GIS provides far more than mapping capabilities. It serves as a foundational management tool supporting asset management, infrastructure planning, emergency response, maintenance scheduling, regulatory reporting, and future capital improvement planning.

Restoring GIS capabilities represents an important investment in the District's long-term operational efficiency and decision-making capacity.

As GIS implementation continues, the District will increasingly utilize geographic data to improve planning, support field operations, and make more informed infrastructure investment decisions.

Water System Performance and Analytics

The District also began laying the groundwork for a more data-driven approach to utility management through the development of water loss analytics and system performance monitoring.

Rather than relying solely upon historical operating practices, these efforts are intended to provide objective performance measurements that support informed decision-making.

Monthly performance reporting, hydraulic analysis, leak detection, production monitoring, and infrastructure performance evaluation will allow the District to better understand system behavior while identifying opportunities to improve efficiency and reduce water loss.

Although these initiatives remain in their early stages, they represent an important shift toward utilizing operational data to guide future investment and maintenance decisions.

Emergency Preparedness and System Resiliency

Public utilities must be prepared to respond to emergencies regardless of weather conditions, infrastructure failures, or natural disasters.

Throughout the year, the District continued advancing Risk and Resiliency Assessment updates, Emergency Response Planning, regional coordination efforts, and discussions involving future water system interconnections that could improve operational redundancy during emergency situations.

These initiatives reflect a broader organizational commitment to ensuring that critical utility services remain reliable under both routine operating conditions and emergency circumstances.

Building resilient infrastructure requires continuous planning, investment, and collaboration with neighboring agencies, emergency responders, and regulatory partners.

Continuous Improvement Through Technology

Technology continues to play an increasingly important role in modern utility management.

During the past year, the District continued modernizing operational practices through improvements in GIS, utility billing technology, engineering coordination, digital communications, and the evaluation of emerging technologies capable of improving organizational efficiency.

The District also began exploring opportunities to responsibly incorporate artificial intelligence into administrative operations while recognizing the importance of developing appropriate policies governing its future use.

These efforts reflect an ongoing commitment to utilizing technology as a tool to improve customer service, operational efficiency, decision-making, and organizational effectiveness.

Looking Ahead

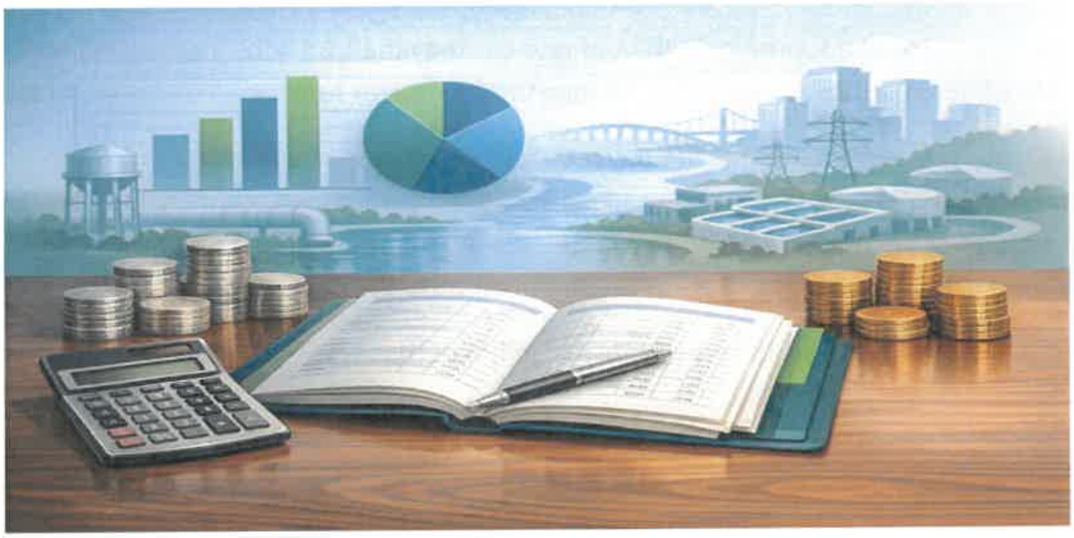
Operational excellence is not defined solely by maintaining today's infrastructure. It is achieved by continually improving the systems, technologies, partnerships, and planning processes that support reliable public service.

The initiatives undertaken during the past year have strengthened the District's operational foundation while positioning it to better respond to future infrastructure needs, regulatory requirements, emergency situations, and customer expectations.

As the District enters the coming year, operational priorities will continue focusing on reliability, resiliency, data-driven decision-making, preventative maintenance, and strategic investment in the infrastructure that serves our community every day.

CHAPTER 4

Financial Stewardship and Strategic Investment



One of the Board of Trustees' most important responsibilities is ensuring the long-term financial sustainability of Kingsbury General Improvement District. Sound financial management requires balancing today's operational needs with tomorrow's infrastructure demands while maintaining fairness to current and future ratepayers.

Throughout the past year, the District placed significant emphasis on strengthening its financial planning framework. Rather than focusing solely on annual budgets, efforts expanded to include long-term utility planning, capital investment strategies, infrastructure funding, and the pursuit of outside financial resources.

This broader approach recognizes that financial stewardship is not simply about managing expenditures. It is about ensuring the District remains capable of delivering reliable public services for decades to come.

Establishing a Long-Term Financial Strategy

One of the most significant accomplishments during the past year was the completion of the District's first comprehensive water and sewer rate study in many years.

Working collaboratively with the Board of Trustees, financial consultants, and engineering staff, the District completed a thorough evaluation of operating costs, infrastructure needs, debt capacity, reserve requirements, and long-term capital investment priorities.

The study provided the Board with several policy alternatives, allowing thoughtful consideration of affordability, operational sustainability, infrastructure replacement, and future regulatory obligations.

Ultimately, the Board adopted a multi-year rate strategy that provides greater financial certainty while creating a sustainable funding framework for future capital improvements.

Although utility rate adjustments are never easy, they represent one of the most important responsibilities of public utility governance. Responsible financial planning today reduces the likelihood of larger, more disruptive increases in the future while ensuring continued investment in the infrastructure upon which the community depends.

The adoption of the rate study represents a significant milestone in positioning the District for long-term financial stability.

Responsible Budget Management

The District's annual budget serves as more than a financial document. It is a strategic plan that aligns available resources with organizational priorities.

Throughout the budget development process, emphasis was placed on balancing operational requirements with investments that strengthen the District's long-term capacity. Budget discussions increasingly focused not only on current expenditures, but also on future capital needs, workforce development, technology modernization, regulatory compliance, and infrastructure replacement.

This broader perspective supports more informed decision-making while helping ensure that limited public resources are directed toward the highest organizational priorities.

Strategic Capital Investment

Public infrastructure requires continuous investment to remain reliable and resilient.

Throughout the year, the District continued evaluating long-term capital improvement needs while prioritizing projects based upon operational importance, regulatory requirements, system reliability, environmental protection, and financial sustainability.

The Market Street Wastewater Conveyance Project emerged as the District's highest-priority infrastructure initiative.

The project represents far more than the replacement of aging infrastructure. It improves system reliability, enhances environmental protection, reduces long-term operational risk, supports regional cooperation, and positions the District to better serve future generations.

Planning for projects of this magnitude requires years of engineering, environmental review, financial planning, regulatory coordination, and partnership development. Significant progress made during the past year has positioned the District to pursue implementation as funding opportunities become available.

Pursuing Outside Funding

The District also significantly expanded its efforts to secure outside funding for future infrastructure investment.

Working closely with engineering consultants, regional partners, and Nevada's Congressional delegation, the District successfully advanced a $3 million Congressional Directed Spending request supporting the Market Street Wastewater Conveyance Project.

Receiving support from Congressman Mark Amodei, Senator Catherine Cortez Masto, and Senator Jacky Rosen represents an important milestone in the project's development and demonstrates growing recognition of the regional importance of the District's infrastructure needs.

In addition to federal funding efforts, the District continued coordinating with the Nevada State Revolving Fund program while evaluating additional state and federal grant opportunities capable of reducing future costs to District ratepayers.

Every dollar secured through outside funding represents an investment that lessens the financial burden on local customers while accelerating necessary infrastructure improvements.

Improving Consultant Coordination

Effective financial stewardship extends beyond managing revenues and expenditures. It also includes ensuring that professional consulting services provide maximum value to the District.

Throughout the year, efforts were made to improve coordination among engineering consultants, legal counsel, financial advisors, and other professional service providers.

Particular emphasis was placed on consolidating engineering services through DOWL to provide greater consistency in project management, planning, grant development, regulatory coordination, and capital improvement implementation.

This more coordinated approach has improved communication, reduced duplication of effort, and strengthened the District's ability to manage multiple complex initiatives simultaneously.

Stewardship of Public Resources

Every financial decision made by the District carries long-term implications for the community it serves.

Whether evaluating utility rates, prioritizing capital improvements, negotiating professional service agreements, or pursuing outside funding opportunities, the guiding principle remains responsible stewardship of public resources.

The District's objective is not simply to manage today's financial obligations but to ensure that future Boards inherit an organization that is financially stable, operationally resilient, and prepared to address emerging infrastructure challenges.

That responsibility requires thoughtful planning, disciplined decision-making, and a willingness to invest today in projects that will benefit future generations.

Looking Ahead

The financial strategies established during the past year provide a solid foundation for the District's future.

As major infrastructure initiatives continue advancing, financial priorities will focus on implementing the adopted rate strategy, pursuing additional grant opportunities, maximizing outside funding, responsibly managing debt capacity, and ensuring that capital investments remain aligned with the District's long-term strategic goals.

Strong financial stewardship is not measured by annual budgets alone. It is reflected in an organization's ability to responsibly plan for the future while maintaining the confidence of the community it serves.

The work completed during the past year represents an important step toward achieving that objective.

CHAPTER 5

Leading Beyond District Boundaries

Modern public utilities rarely operate in isolation.

Increasingly, the challenges facing local agencies—including aging infrastructure, environmental stewardship, regulatory compliance, emergency preparedness, workforce development, and funding for capital improvements—require cooperation that extends well beyond jurisdictional boundaries.

Recognizing this reality, the District made regional collaboration a strategic priority throughout the past year.

By strengthening relationships with neighboring agencies, state regulators, engineering partners, elected officials, and professional organizations, Kingsbury General Improvement District has become a more active participant in regional discussions that influence the future of public utilities throughout the Lake Tahoe Basin.

These partnerships are already creating opportunities that would be difficult for the District to achieve independently.

Strengthening Regional Relationships

Throughout the year, considerable effort was devoted to rebuilding and expanding relationships with organizations that share responsibility for protecting public health, public safety, environmental resources, and critical infrastructure.

Partnerships were strengthened with numerous agencies, including:

- Douglas County Lake Tahoe Sewer Authority (DCLTSA)
- Tahoe Douglas Fire Protection District (TDFPD)
- Tahoe Regional Planning Agency (TRPA)
- Nevada Tahoe Conservation District (NTCD)
- South Tahoe Public Utility District (STPUD)
- Round Hill General Improvement District (RHGID)
- Gardnerville Ranchos General Improvement District (GRGID)
- Douglas County
- Nevada Division of Environmental Protection (NDEP)
- Nevada Department of Transportation (NDOT)
- Engineering and regulatory partners throughout the region

These relationships have improved communication, expanded opportunities for collaboration, and strengthened the District's ability to address issues that extend beyond its own service area.

Perhaps most importantly, they have positioned KGID as a trusted regional partner that actively contributes to discussions affecting the future of the Lake Tahoe Basin.

The General Managers Roundtable

One of the most meaningful initiatives undertaken during the year was the establishment of the General Managers Roundtable.

The GM Roundtable is an informal gathering of neighboring utility managers and will be a valuable forum for sharing ideas, discussing common challenges, coordinating responses to emerging issues, and strengthening relationships among agencies serving Douglas County and the surrounding region.

Topics have included regulatory compliance, workforce challenges, legislative issues, infrastructure planning, emergency preparedness, funding opportunities, and operational best practices.

While no formal authority exists within the Roundtable, its greatest value lies in creating relationships that encourage cooperation rather than competition among neighboring public agencies.

By working together, participating agencies are better positioned to solve common problems, share resources, and advocate for issues affecting special districts throughout Nevada.

The District is proud to play an active role in this collaborative effort.

Regional Infrastructure Planning

Many of the District's most significant infrastructure initiatives now involve close coordination with neighboring agencies.

The Market Street Wastewater Conveyance Project is an excellent example.

Through continued collaboration with Nevada Tahoe Conservation District, TRPA, Douglas County Lake Tahoe Sewer Authority and DOWL, the District advanced a project that not only addresses aging wastewater infrastructure but also strengthens regional system reliability, improves environmental protection, and supports more efficient long-term operations.

Similarly, discussions with Round Hill General Improvement District regarding potential future water system interconnections demonstrate how regional partnerships can improve emergency preparedness, operational redundancy, and long-term resiliency for multiple agencies.

These projects illustrate an important organizational philosophy: the best infrastructure solutions are often developed collaboratively.

Legislative and Funding Partnerships

Building relationships extends beyond neighboring utilities.

Throughout the year, the District strengthened communication with Nevada's Congressional delegation and state representatives while pursuing funding opportunities supporting long-term infrastructure investment.

One of the year's most significant accomplishments was securing support from Congressman Mark Amodei, Senator Catherine Cortez Masto, and Senator Jacky Rosen for a Congressional Directed Spending request supporting the Market Street Wastewater Conveyance Project.

Although the federal appropriations process remains ongoing, receiving support from Nevada's entire Congressional delegation represents a significant milestone for both the project and the District.

It also reflects growing recognition that KGID's infrastructure investments contribute not only to local utility reliability but also to environmental protection and regional resiliency within the Lake Tahoe Basin.

Professional Engagement

The District also increased participation in professional organizations and regional working groups that promote education, collaboration, and continuous improvement.

Active engagement with organizations such as the California Special Districts Association, the Tahoe Water Suppliers Association, regional engineering partners, and state regulatory agencies has provided valuable opportunities to exchange ideas, monitor emerging regulatory issues, and identify best practices that can benefit the District.

Participation in these organizations strengthens both the District and the profession of public utility management.

Building Trust Through Collaboration

Successful partnerships are built upon trust.

Throughout the past year, the District has worked to establish a reputation for professionalism, responsiveness, transparency, and collaboration.

Rather than approaching neighboring agencies solely when assistance is needed, the District has sought opportunities to contribute to regional conversations, support collaborative initiatives, and share knowledge whenever possible.

This approach has strengthened relationships that will continue benefiting the District as future infrastructure projects, emergency planning efforts, and funding opportunities evolve.

Strong partnerships cannot be developed overnight.

They are built through consistent communication, mutual respect, and a shared commitment to serving the public interest.

Looking Ahead

Regional collaboration will continue playing an increasingly important role in the District's future.

As infrastructure projects become more complex, regulatory requirements continue evolving, and funding opportunities increasingly favor collaborative approaches, maintaining strong relationships with neighboring agencies will remain a strategic priority.

The District will continue seeking opportunities to strengthen regional partnerships, expand cooperative planning efforts, and participate in initiatives that improve public service throughout the Lake Tahoe Basin.

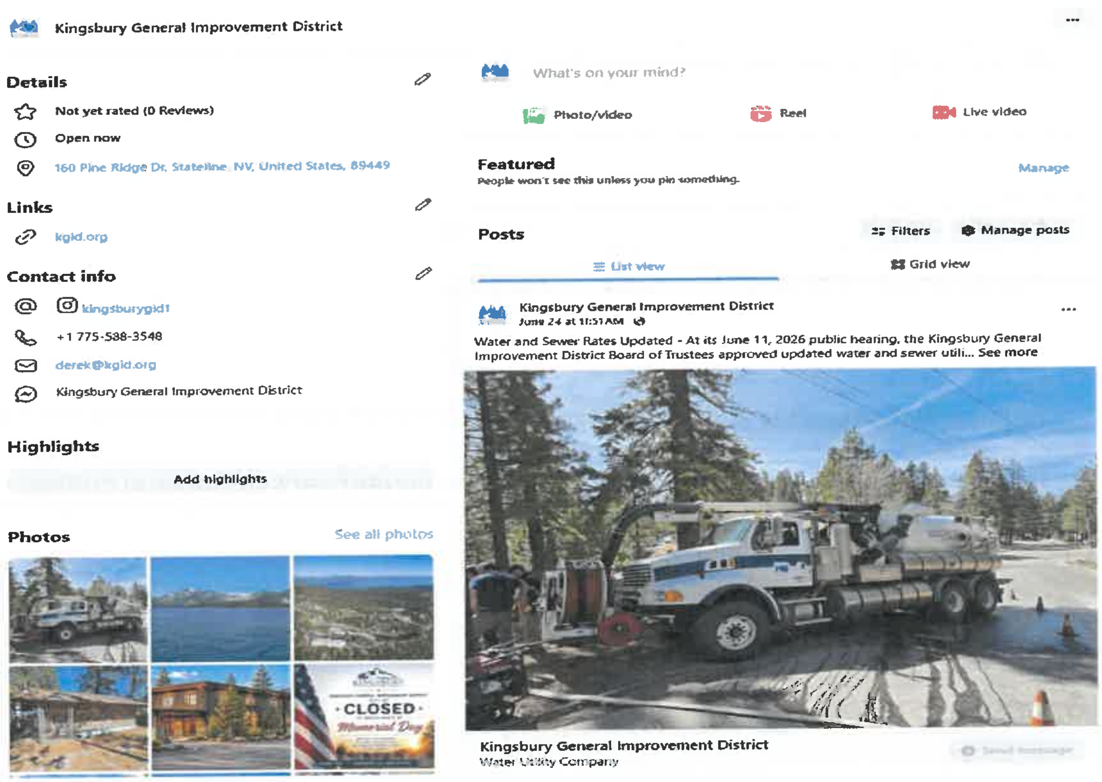
By working together, public agencies can accomplish far more collectively than any single organization can achieve alone.

That philosophy will continue guiding the District's approach to regional leadership in the years ahead.

Potential Site for District Operations Facility

CHAPTER 6

Building Public Trust



KGID Facebook Page

Public trust is one of a public agency's most valuable assets.

Maintaining that trust requires more than delivering reliable services. It requires open communication, transparency in decision-making, responsiveness to customer concerns, and a commitment to keeping the community informed about the work being performed on its behalf.

Throughout the past year, Kingsbury General Improvement District placed increased emphasis on strengthening public communication while expanding opportunities for customers to better understand District operations, infrastructure investments, financial decisions, and long-term planning efforts.

These initiatives reflect a broader organizational philosophy that informed customers are better equipped to participate in public discussions and appreciate the value of the services provided by the District.

Expanding Public Communication

Historically, much of the District's communication occurred primarily through Board meetings and legally required public notices.

During the past year, the District broadened its communication efforts by providing information through a variety of additional channels designed to better reach residents, property owners, businesses, and visitors.

These efforts included:

- Expansion and modernization of the District website.
- Development of District Facebook and Instagram platforms.
- Increased use of press releases and media outreach.
- Regular website news stories highlighting District activities.
- Improved Board agenda materials that provide greater background and context for public decision-making.

Collectively, these communication tools have made District information more accessible while providing the public with greater visibility into the work occurring throughout the organization.

Transparency in Government

Transparency extends beyond simply making information available.

It requires presenting information in a manner that is understandable, accurate, and meaningful to the public.

Throughout the year, considerable effort was devoted to improving Board agenda packets by providing additional background information, explaining policy alternatives, identifying financial impacts, and presenting recommendations that support informed decision-making.

Board meeting minutes were also enhanced to create a clearer historical record of District actions and discussions.

These improvements benefit not only current Board members but also future Trustees, employees, customers, and members of the public seeking to understand the reasoning behind District decisions.

Transparent government strengthens public confidence by demonstrating accountability and encouraging informed participation in the governance process.

Customer Service

Every interaction between a customer and the District shapes public perception.

Throughout the past year, the District continued emphasizing responsiveness, professionalism, and respectful communication when addressing customer questions, concerns, and service requests.

Whether assisting customers with utility billing, responding to infrastructure concerns, explaining Board actions, or addressing operational issues, employees remained committed to providing courteous and timely service.

While public agencies will inevitably encounter difficult situations and differing viewpoints, the District's objective has remained consistent: to treat every customer with professionalism while seeking practical solutions whenever possible.

Communicating Complex Issues

Public utilities routinely address issues that involve engineering, finance, environmental regulation, and public policy.

Recognizing that these subjects can be difficult for customers to understand, the District has placed greater emphasis on explaining not only what decisions are being made, but why they are necessary.

Examples include:

- The comprehensive water and sewer rate study.
- Long-term capital improvement planning.
- The Market Street Wastewater Conveyance Project.
- Utility billing system modernization.
- Water conservation and system reliability initiatives.
- Federal and state funding opportunities.

Providing context for these decisions helps customers better understand how today's investments contribute to reliable utility service and long-term financial sustainability.

Strengthening the District's Public Presence

The District also worked to establish a more visible and professional public presence throughout the community.

Social media, website updates, media outreach, and participation in regional events have created additional opportunities to share information about District services, recognize employee accomplishments, highlight infrastructure investments, and celebrate partnerships benefiting the community.

These efforts have helped demonstrate that the District is more than a utility provider. It is a public service organization committed to protecting public health, supporting the local economy, preserving environmental resources, and improving the quality of life within the Kingsbury community.

As public awareness of District activities continues to grow, these communication efforts will remain an important component of organizational success.

Looking Ahead

Effective communication is an ongoing responsibility.

As customer expectations continue evolving, the District will expand opportunities to improve public engagement through enhanced digital communications, educational outreach, customer satisfaction initiatives, and increased transparency regarding organizational performance and strategic planning.

Future priorities include expanding the District newsletter, strengthening website resources, increasing educational content related to utility operations and infrastructure, and continuing to provide timely information regarding Board actions, capital projects, and community initiatives.

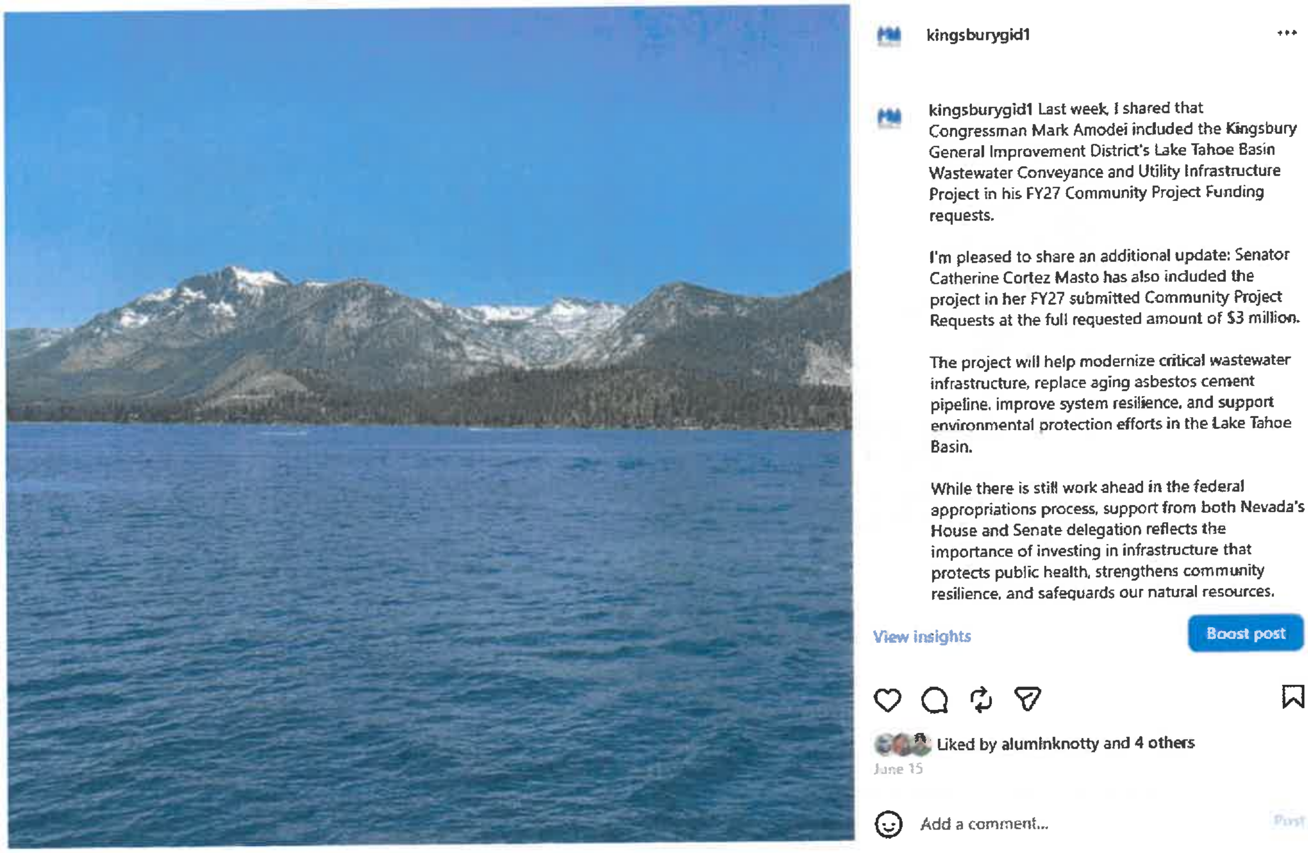
Strong communication builds understanding.

Understanding builds trust.

Trust is essential to the long-term success of every public agency.

The District remains committed to earning and maintaining that trust through open communication, responsive customer service, and transparent governance.

Communicating with Our Community



KGID Instagram Page

CHAPTER 7

Planning for the Future

The responsibility of a public utility extends well beyond meeting today's operational needs.

Every decision made today—from infrastructure investment and financial planning to technology, workforce development, and regional collaboration—shapes the District's ability to serve future generations.

Throughout the past year, Kingsbury General Improvement District has increasingly emphasized long-range planning as an essential component of responsible public service.

Rather than reacting to challenges as they arise, the District is working to anticipate future needs, identify opportunities, and position the organization to make informed decisions that strengthen long-term resiliency.

The initiatives described throughout this report represent the beginning of that effort.

Infrastructure Planning

Reliable utility systems require continuous investment and long-term planning.

During the coming year, the District will continue advancing several significant infrastructure initiatives designed to improve system reliability, environmental stewardship, operational efficiency, and regulatory compliance.

Key priorities include:

- Advancing the Market Street Wastewater Conveyance Project.
- Continuing coordination with the Douglas County Lake Tahoe Sewer Authority.
- Expanding long-term water system planning.
- Identifying future capital improvement priorities.
- Evaluating opportunities to improve system redundancy and resiliency.

These projects represent investments not only in infrastructure, but also in the long-term sustainability of the community the District serves.

Water System Planning

Water is among the District's most valuable resources.

Building upon the water loss analytics and performance monitoring initiated recently, the District will continue developing a more comprehensive understanding of system performance through data-driven management.

Future efforts will focus on:

- Monthly water production and consumption reporting.
- Water loss evaluation and reduction strategies.
- Hydraulic system analysis.
- Asset condition assessment.
- Long-term Water Master Planning.

These initiatives will support more informed infrastructure investment decisions while helping ensure the continued reliability of the District's water system.

Technology and Innovation

Technology continues transforming the way public utilities operate.

The District will continue evaluating technologies capable of improving efficiency, communication, asset management, customer service, and operational decision-making.

Priority initiatives include:

- Continued expansion of Geographic Information System capabilities.
- Improved operational data collection and reporting.
- Evaluation of artificial intelligence applications for administrative efficiency.
- Development of policies governing the responsible use of emerging technologies.
- Continued modernization of customer communication platforms.

Technology should never replace sound judgment or personal service. Rather, it should enhance the District's ability to make informed decisions and better serve the public.

Organizational Development

Strong organizations invest in their people.

As the District continues strengthening its operational foundation, increased emphasis will be placed on workforce development, employee training, succession planning, leadership development, and organizational capacity.

Future priorities include:

- Professional development opportunities for employees.
- Support for certifications and continuing education.
- Evaluation of future staffing needs.
- Leadership development and succession planning.
- Continued efforts to attract and retain qualified utility professionals.

The District's long-term success depends upon the knowledge, dedication, and professionalism of its employees.

Investing in people remains one of the most important investments the organization can make.

Regional Collaboration

The District will continue strengthening relationships with neighboring agencies while pursuing opportunities for collaborative planning, infrastructure development, emergency preparedness, and resource sharing.

Future discussions involving regional water system interconnections, emergency response coordination, infrastructure funding, and utility management will continue reinforcing the District's role as an active regional partner.

The challenges facing public utilities increasingly extend beyond jurisdictional boundaries.

Working together remains one of the most effective ways to address those challenges.

Continuous Improvement

Perhaps the most important objective for the coming year is maintaining a commitment to continuous improvement.

The District does not view organizational excellence as a destination.

It is an ongoing process of evaluating operations, measuring performance, learning from experience, embracing innovation, and identifying opportunities to better serve the community.

This philosophy will continue guiding decisions involving governance, operations, financial management, communications, infrastructure, technology, and employee development.

The goal is not simply to maintain existing services.

The goal is to continually improve the organization responsible for delivering them.

Looking Ahead

The work completed during the past year represents an important beginning—not a conclusion.

Many of the District's most significant initiatives remain multi-year efforts that will continue requiring thoughtful planning, strong partnerships, financial discipline, and organizational commitment.

As Kingsbury General Improvement District enters the coming year, it does so with a clearer strategic direction, stronger regional relationships, improved financial planning, and an organizational culture increasingly focused on innovation, collaboration, and long-term stewardship.

The District's future will undoubtedly present new challenges.

It will also present new opportunities.

By continuing to plan thoughtfully, invest responsibly, and work collaboratively, the District will be well positioned to meet both.

The strongest public agencies are not those that simply respond to change—they are those that prepare for it.

Market Street Lift Station

CHAPTER 8

The Road Ahead

The completion of one year provides an opportunity to reflect upon the progress that has been made, but it also serves as a reminder that the work of building a stronger organization is never complete.

Public utilities operate within an environment of constant change. Aging infrastructure, evolving regulations, changing customer expectations, technological advancement, workforce development, environmental stewardship, and financial sustainability all require continuous attention and thoughtful leadership.

The responsibility of today's leaders is not simply to manage current operations, but to prepare the organization for the opportunities and challenges that lie ahead.

Throughout the past year, Kingsbury General Improvement District has taken meaningful steps toward becoming a more proactive, collaborative, and strategically focused organization.

The foundation has been strengthened.

The direction has been established.

The momentum is building.

The coming years will provide opportunities to continue that progress.

Our Priorities Moving Forward

As the District enters the next phase of its organizational development, several priorities will guide future decision-making.

Continue Investing in Critical Infrastructure

The District will continue advancing major capital improvement projects while maintaining the reliable delivery of essential public services.

Long-term infrastructure planning, asset management, environmental protection, and system resiliency will remain central priorities as future investments are evaluated.

Strengthen Financial Sustainability

Responsible stewardship of public resources requires continued financial discipline.

The District will remain focused on implementing its long-term financial strategy while pursuing grant opportunities, responsibly managing capital investments, maintaining healthy reserves, and ensuring that ratepayer dollars are invested wisely.

Develop the Workforce of Tomorrow

The strength of every public agency ultimately depends upon the people who serve it.

The District will continue emphasizing employee development, professional training, succession planning, leadership growth, and recruitment strategies that ensure future generations inherit an organization staffed by knowledgeable, dedicated public servants.

Continue Modernizing Operations

Technology, data analysis, and innovation will continue shaping the future of utility management.

The District will build upon recent investments in Geographic Information Systems, operational analytics, engineering coordination, customer communications, and emerging technologies that improve organizational effectiveness while maintaining appropriate governance and accountability.

Expand Regional Leadership

Many of the District's greatest opportunities will continue to emerge through collaboration.

The District will strengthen relationships with neighboring agencies, regional organizations, elected officials, and regulatory partners while pursuing opportunities that improve infrastructure, emergency preparedness, environmental stewardship, and public service throughout the Lake Tahoe Basin.

Strengthen Community Engagement

Maintaining public trust requires consistent communication, transparency, and accountability.

The District will continue expanding opportunities to inform, educate, and engage customers through newsletters, digital communications, public meetings, and responsive customer service.

Open communication strengthens public confidence and reinforces the District's commitment to serving the community with integrity.

A Commitment to Continuous Improvement

Perhaps the greatest lesson of the past year has been the importance of continuous improvement.

Successful organizations never become satisfied with simply maintaining the status quo.

They continually evaluate their performance, learn from experience, strengthen relationships, improve processes, embrace innovation, and prepare for the future.

This philosophy has guided the District's work throughout the past year and will continue guiding future decisions.

Every policy adopted.

Every partnership established.

Every project completed.

Every employee developed.

Every dollar invested.

Each represents another step toward building a stronger organization.

Closing Reflection

Serving as General Manager of Kingsbury General Improvement District during the past year has been both a privilege and a tremendous professional responsibility.

Looking back, I am proud not simply because of the projects completed or the milestones achieved, but because of the organizational progress made through the collective efforts of the Board of Trustees, District employees, consultants, regional partners, and the community we serve.

The accomplishments described throughout this report belong to all of those who have contributed their time, expertise, dedication, and support over the past year.

I remain grateful for the confidence placed in me by the Board of Trustees and for the opportunity to work alongside a dedicated team of professionals committed to serving this community.

Although significant work remains ahead, I believe Kingsbury General Improvement District is entering its next chapter from a position of greater strength.

Our governance is stronger.

Our financial planning is stronger.

Our regional partnerships are stronger.

Our communication with the public is stronger.

Our long-term vision is clearer.

Most importantly, our organization is better prepared to meet the challenges and opportunities of the future.

Public service is not measured by a single project, a single budget, or a single year.

It is measured by whether the organization we leave behind is stronger than the one we inherited.

That remains my commitment to the Board of Trustees, our employees, our customers, and the community we are privileged to serve.

Respectfully,

Derek Dornbrook

General Manager

Kingsbury General Improvement District

Thank You

This report reflects the collective efforts of many individuals whose professionalism, dedication, and commitment to public service make the work of Kingsbury General Improvement District possible.

To the Board of Trustees

Thank you for your leadership, guidance, and commitment to thoughtful governance.

To District Employees

Thank you for your professionalism, dedication, and daily commitment to serving our community.

To Our Regional Partners

Thank you for your collaboration, trust, and shared commitment to improving the Lake Tahoe Basin.

To Our Customers

Thank you for the opportunity to serve you.

Together, we are building a stronger future for Kingsbury General Improvement District.