

**MINUTES OF THE SPECIAL MEETING & BUDGET WORKSHOP OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY DECEMBER 17, 2024**

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

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Yanish, Parks, Trigg, Nelson and Schorr. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer, Utility Operations and General Counsel Chuck Zumpft. Public present included Tiffany Williamson of EideBailly, Charles Hancock, Ed Johns and Chris Hoffman. Trustee Schorr arrived at 5:18 during the audit report presentation.

PUBLIC COMMENT – Charles Hancock offered his assistance for the Succession Planning Committee including review of resumes.

APPROVAL OF AGENDA – It was requested that items 13 and 14 be removed from the agenda.

M-12/17/2024-1 - Motion by Yanish, seconded by Nelson, and unanimously passed to approve the Agenda as amended.

APPROVAL OF MINUTES –

M-12/17/2024-2 - Motion by Nelson, seconded by Trigg, and passed to approve the Regular Meeting Minutes dated October 15, 2024. Parks abstained due to her absence.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

FINANCIAL STATEMENTS – OCTOBER 2024

Financials were provided for review.

LIST OF CLAIMS – Parks commented on meter replacement expenditure and software expenses.

M-12/17/2024-3 - Motion by Nelson, seconded by Parks, and unanimously passed to approve the List of Claims in the amount of \$319,516.03 as represented by check numbers 64665 through 64765.

Receive Audit Report and Accept the FY 2024 Financial Statement

The Financial Statement Report was provided. Tiffany Williamson of EideBailly reviewed the cover letter provided including policy exceptions, significant accounting practices. She noted there were no significant difficulties in the audit and past adjustments for journal entries were explained. It was noted that the auditors are recording a significant number of entries that are generally management's responsibility, but Management has opted to use auditor for this activity for simplicity and completeness of doing it as audit is done which is not unusual.

Schorr questioned the terms fairly vs. qualified opinions for the audit. It was explained that the audit is a clean audit opinion.

Nelson questioned if there has been advancement to changing the books to accrual vs cash. It was explained that both statements are required and entries can be cumbersome on a daily basis with some annual adjustments still necessary. Independence regarding the entries is reviewed by management and there is a separate review at EideBailly. She sought an explanation of Snow Removal Fund adjustment that was reviewed in detail. It was explained that the Snow Removal Fund cannot record cash received after 60 days from year-end and must be posted as a liability.

M-12/17/2024-4 - Motion by Nelson, seconded by Trigg, and unanimously passed to accept the Auditor's Report for the Fiscal Year Ended June 30, 2024.

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Approve the Modification to the Personnel Policy Regarding Adjustments to Exempt Salary Schedule.

A written report was provided. Exempt salary ranges were proposed with a compensation program including five steps for advancement over ten years.

The trustees reviewed the step increases for hourly wages. The adjustments to the amounts were explained.

Hancock stated his concern for starting wages regardless of experience. It was suggested that adjustments may be needed to include employment levels with discretion from the General Manager and the Board. He noted, a higher range will still save the district rather than paying private rates. It was confirmed that the policy can be amended, if necessary. It was noted that a significant amount of work can be performed by an in-house engineer. A part-time engineer could be utilized. Hancock stated that an experienced candidate would expect reasonable compensation. There was consensus that the engineer roles could be defined differently to make the position more competitive.

M-12/17/2024-5 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve modification to the Personnel Policy 4.4.3 regarding adjustments to exempt salary schedule and authorize General Manager to execute appropriate documents.

Approve the Emergent Procurement for Water Service Line Replacement with Summit Plumbing on Holly Lane.

A written report was provided. It was explained that this work is needed immediately because the district has been called to this area multiple times and owns the pipe and material referenced. The bid was solicited from Summit Plumbing due to their experience on site.

M-12/17/2024-6 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve emergent procurement for water service line replacement with Summit Plumbing on Holly Lane not to exceed \$38,000 and authorize the General Manager to execute appropriate documents.

Approve List of Surplus Equipment and Vehicles and Authorize the General Manager to Dispose of these in Accordance with the Policy.

A written report was provided. Per the Asset Surplus Disposal Policy, the equipment was presented and reviewed for disposal. Disposal of the sweeper was discussed in detail.

M-12/17/2024-7 - Motion by Parks, seconded by Trigg, and unanimously passed to approve the list of surplus equipment and vehicles and authorize the General Manager to dispose of these in accordance with the appropriate policy.

Recognize and Present Service Plaques to Trustees.

Plaques were provided to Trustees Nelson, Schorr and Yanish for their years of service, dedication and leadership provided to the district. The trustees offered to provide their opinions on future issues if requested.

There was no action taken.

There was a 10-minute break at 6:30 p.m.

Board Reports

None.

Management Reports

General Manager's Report

Nelson requested an update on the water damage from fire hydrants. Zumpft confirmed he has not been engaged as PoolPact is representing the district.

An summary was provided regarding expenses related to the Ponderosa Mobile Home Park System Consolidation.

Utility Operations Superintendent Report

A written report was provided. There were no questions.

Administrative and Human Resources Report

A written report was provided.

Engineer's Report

There were no questions.

Attorney's Report

The hearing regarding temporary obstructions to Fire Hydrants will be held on December 19, 2024 at 1:30 p.m. Zumpft offered his appreciation to the Trustees retiring.

CORRESPONDENCE – There were no comments.

FINAL PUBLIC COMMENT – There were many thanks and appreciation extended to the Trustees retiring. Edward Johns extended his appreciation to the Trustees. Chris Hoffman suggested that anyone wanting information on the hydrant case to go to the clerk and request a motion of discovery.

ADJOURNMENT

M-12/17/2024-8 - Motion by Nelson seconded by Trigg, and unanimously passed to adjourn the meeting at 6:54 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary