East Side Highway District Board of Commissioners
August 28, 2023 Special Meeting Minutes
FY24 Budget Hearing

1. Call to Order:
   Chairman Christensen called the meeting to order at 9:01 a.m.

2. Roll Call:
   Present: Commissioner Christensen, Commissioner Sieverding, Commissioner Addington (via zoom)
   District staff: Director of Highways Weymouth, Clerk Ham

3. Approval of Agenda:
   Commissioner Sieverding motioned to approve the August 28, 2023 meeting agenda. Commissioner Addington seconded the motion, and the motion carried.
   Declared Conflicts of Interest: none

4. Public Comment: No members of the public are present

5. New Business:
   A. FY24 Proposed Budget Public Hearing
      Chairman Christensen declared the hearing open for public comment. Director Weymouth reviewed the proposed FY24 Budget with the Board Members. As there was no further public comment, Chairman Christensen closed the hearing for public comment, and the Commissioners proceeded to deliberation.

      Deliberation: Commissioners discussed the levy increase and existing $48,219 foregone tax balance. Commissioner Sieverding asked for clarification on the balance forward numbers reported on the L2 Form. Director Weymouth addressed her question.

      Findings of Fact:
      - The Notice of Public Hearing for the FY24 Proposed Budget was published in the Coeur d Alene Press according to I.C. 40-206 (2) on August 22nd and 23rd 2023. In addition, the public hearing notice and the budget detail has been on the District's website since August 14, 2023.
      - No written opposition was received or public comment made at the hearing,

      Action: Commissioner Sieverding motioned to approve the FY24 Budget as presented. Commissioner Addington seconded the motion, and the motion carried.
      Roll Call Vote
      Commissioner Addington voted 'Yes'
      Commissioner Sieverding voted 'Yes'
      Commissioner Christensen voted 'Yes'
      The motion carried.

B. MIN22-0008 South Kling Acres Review and Agency Comment Letter: Director Weymouth summarized the proposed development fronting a private road off Gozzer Road, which is built to AHDKC standards. The comment review letter does not recommend any conditions of approval.

C. MIN23-0009 North Kling Acres Review and Agency Comment Letter: Director Weymouth summarized the proposed development fronting a private road off Gozzer Road, which is built to AHDKC standards. The comment review letter does not recommend any conditions of approval.
Action for B & C: Commission Addington motion to approve both MIN23-0008 & MIN23-0009 plats, and authorized staff to proceed as per normal protocol. Commissioner Sieverding seconded the motion and the motion carried.

D. MIN23-0023 Pine Partners Estates Review and Agency Comment Letter. Director Weymouth summarized the proposed development fronting Gozzer Road. The comment review letter recommends an approach permit for the shared access, and the District's signature block be added to the plat.
Action: Commissioner Sieverding motioned to approve and authorize staff to proceed as per normal protocol. Commissioner Addington seconded the motion, and the motion carried.

6. Construction Budget Update: Director Weymouth reported changes in the chip seal schedule. Due to unexpected equipment failures and diminishing daytime temperatures, we are advancing some projects to next year. Sunnyside Road, Carlin Bay Road, Thompson Lake Road, and the smaller in-town overlays will be completed this year. The Capital Improvement Plan will be updated to reflect the shift in uncompleted projects to next year.

7. Adjournment: There being no further business to come before the Commissioners, the Chairman adjourned the meeting at 9:11 a.m.

Chairman Christensen
Sub District 1 Commissioner

Commissioner Addington
Sub District 3 Commissioner

Angela Sieverding
Sub District 2 Commissioner

Rosie Ham, Clerk

FY 23/24 ESHD Budget (3%; New Growth Urban Renewal Only)
Draft for 7/24/23 Workshop

	Revenues	Approved & Amended FY23 Budget	Approved FY24
40100	Road Permits	39,450	40,000
40300	State Insurance Funds	2,000	2,000
40500	Interest Income	112,000	80,000
40600	Wage Reimbursements	220	220
40800	Miscellaneous Income	63,788	25,000
40801	Cost Share Payments	1,879	3,000
40802	Traffic Mitigation Fee	7,500	7,500
40804	Subdivision Review Fee Deposit	5,000	5,000
40810	DEQ-S777 Sunnyside	609,600	33,780
40812	LHRIP Grant - Frontage Road Overlay	100,000	
40813	LHRIP Grant - Gravel Surfacing		100,000
41010	Key 22872 Canyon Fernan GR	-	-
	Total Local/Grant Sources	**941,437**	**296,500**
41100	Property Taxes (Incl. City Transfer Revenue)	1,546,990	1,614,241
41200	Property Taxes - Delinquent	39,698	39,698
41300	Highway Users Revenue	2,261,771	2,404,537
41400	Forest Service Reserve	61,164	50,000
41500	KEC & 3% Yield Tax	10,500	10,500
41700	Sales Tax (County)	395,422	104,567
41701	Sales Tax (State)		275,388
41900	Penalty & Interest	3,019	12,500
42100	Liability Insurance "Tort"	45,367	52,170
	Total County & State (Includes Trans. to Cities)	**4,363,931**	**4,563,601**
	Total Revenues	**5,305,368**	**4,860,101**
	State Fund 891 Carryover (FY23 Beg Balance)	281,098	363,063
	Umpqua Checking Carryover (FY23 Beg Balance)	96,702	
	Dedicated TMF Fund (Carlin Bay Road)	28,500	
	Equipment Reserve Fund Contribution	833,000	100,000
	Project Reserve Fund Contribution	620,000	290,000
	Operations Reserve Fund Contribution	400,000	400,000
	Dedicated Fund Contributions (CdA Lake Drive)	259,534	120,000
	Total Anticipated Funds Available	**7,824,202**	**6,133,164**

FY 23/24 ESHD Budget (3%; New Growth Urban Renewal Only)
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	Administration	Approved & Amended FY23 Budget	Approved FY24
50100	**Commissioner Salaries**	**26,400**	**30,000**
50200	Wages; office	121,521	129,252
50300	FICA - Adm.*	9,414	10,383
50310	Medicare - Adm.*	2,094	2,309
50400	Retirement - Adm.*	17,239	17,804
50500	Medical Insurance*	31,560	33,432
50501	Vision Insurance*	430	480
50600	Life Insurance*	960	960
50700	State Insurance Fund*	452	350
50800	**Com. Mileage & Expenses**	**1,500**	**1,500**
50900	Professional Fees	35,000	42,000
50901	Engineering fees	78,000	78,000
50903	Engineer Subdiv Review Fees	1,500	5,000
50904	MS4 Permit Assistance	30,000	30,000
51200	Association Expense	10,000	12,000
51300	Office Expense	5,000	5,000
51400	Advertising/Publications	4,500	4,500
51600	Telephone	10,000	10,000
51700	Other Administrative	25,000	25,000
51900	Dental Insurance*	2,601	2,540
52000	Substance Abuse Testing	2,000	2,000
	Total Administration	**415,171**	**442,511**

	Labor Expenses	Approved & Amended FY23 Budget	Approved FY24
60100	Wages - Deputy Director	80,000	81,916
60101	Wages- Director	101,293	106,361
60200	Wages - Labor (Inc: p/o & o/t)	1,033,763	1,130,062
60201	Labor Contract (IP Labor)	32,514	32,500
60300	FICA - Labor	79,628	86,119
60304	Medicare - Labor	17,664	19,152
60400	Retirement - Labor	145,815	147,670
60500	Medical Insurance	125,460	141,264
60501	Vision Insurance	1,434	1,728
60600	Life Insurance - Labor	3,264	3,456
60700	State Insurance Fund	38,508	30,065
61900	Dental Insurance	8,843	8,618
	Total Labor Costs	**1,668,186**	**1,788,910**

FY 23/24 ESHD Budget (3%; New Growth Urban Renewal Only)
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	Operations Expenses	Approved & Amended FY23 Budget	Approved FY24
70100	Liability Insurance	45,367	52,170
70200	Utilities	19,000	19,000
70300	Rentals	15,000	15,000
70400	Facility Maintenance	45,000	25,000
70500	Radio	10,000	8,000
70600	Security	1,200	1,200
70700	Gasoline	15,000	20,000
70800	Diesel	230,000	210,000
70900	Oil	15,000	10,000
70901	Propane	20,000	20,000
71000	Lube	10,000	2,500
71100	Shop Supplies	30,000	30,000
71200	Tires	30,000	30,000
71300	Equipment Repairs	200,000	200,000
71500	Other oper. exp./train, etc.	2,000	2,200
	Total Operations Expense	**687,567**	**645,070**

	Maintenence Expenses	Approved & Amended FY23 Budget	Approved FY24
80200	Bridge	50,000	135,000
80201	Culvert	65,000	25,000
80300	Winter Maintenance	240,000	300,000
80400	Base & Fill	170,000	50,000
80500	Crushing	50,000	50,000
80600	Road Stabilization	130,000	140,000
80700	Penetration/Seal	400,000	400,000
80800	Patching/Hot Mix	100,000	100,000
81100	Fence Material	0	500
81200	Vegetation Management	25,000	25,000
81300	Other Maintenance Expense	35,000	10,000
81301	Blades/Edges	30,000	30,000
81400	Signs & Posts	15,000	15,000
81500	Striping	50,000	40,000
81600	Guard Rails	20,000	20,000
81700	Safety Items	15,000	15,000
81800	Major Roadway Rehabilitation(s)	150,000	360,000
81900	Contingency Fund	100,000	100,000
	Total Maintenance Expense	**1,645,000**	**1,815,500**

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	Construction Asset Expenses	Approved & Amended FY23 Budget	Approved FY24
90302	Road Improvement- Carlin Bay Rd	230,000	0
90303	KN 22872 Canyon & Fernan Guardrail	1,800	
90305	Sub 2 Storage Shed	200,000	27,500
90400	KN 20775 Yellowstone Trail (WFL Segment 1)	0	0
90810	DEQ-S777Sunnyside	795,000	33,780
90812	LHRIP Grant Frontage Overlay	156,000	0
92000	Office Upgrades	2,500	0
	Total Construction Asset Expense	**1,385,300**	**61,280**
	Asset Expenses		
92600	Licensed Equipment	975,000	355,000
92700	Unlicensed Equipment	0	25,000
92800	Shop Tools & Equipment	6,325	6,500
93300	Equipment Purchased Below GASB	5,000	2,500
93400	Other Assets Below GASB	5,000	2,500
95000	Principal - Contracts	33,420	34,706
95100	Interest - Contracts	2,623	1,336
	Total Asset Expenses	**1,027,368**	**427,543**
	Total Expenses	**6,828,592**	**5,180,813**
	Transfers to Cities	72,859	75,045
	Equipment Reserve Fund	100,000	
	Construction Project Reserve Fund	290,000	300,000
	Operations Reserve Fund	400,000	400,000
	Year End Fund Balance	132,751	177,306
	Total Anticipated Expenses	**7,824,202**	**6,133,164**

(Note: Dedicated fund balances are not shown on this Budget Worksheet)

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