| | Revenues | Approved FY24 | Amended FY24 |
|---|---|---|---|
| 40100 | Road Permits | 40,000 | 37,660 |
| 40300 | State Insurance Funds | 2,000 | - |
| 40500 | Interest Income | 80,000 | 135,000 |
| 40600 | Wage Reimbursements | 220 | 330 |
| 40800 | Miscellaneous Income | 25,000 | 40,000 |
| 40801 | Cost Share Payments | 3,000 | 3,264 |
| 40802 | Traffic Mitigation Fee | 7,500 | 25,500 |
| 40804 | Subdivision Review Fee Deposit | 5,000 | 5,000 |
| 40810 | DEQ-S777 Sunnyside | 33,780 | 643,380 |
| 40811 | DEQ-S724 Marmot Trail | | 14,100 |
| 40812 | LHRIP Grant - Frontage Road Overlay | | 100,000 |
| 40813 | LHRIP Grant - Gravel Surfacing | 100,000 | 100,000 |
| 41010 | Key 20474 Canyon Rd Striping | - | 6,876 |
| | | | |
| | **Total Local/Grant Sources** | **296,500** | **1,111,110** |
| | | | |
| 41100 | Property Taxes (Incl. City Transfer Revenue) | 1,614,241 | 1,614,241 |
| 41200 | Property Taxes - Delinquent | 39,698 | 39,698 |
| 41300 | Highway Users Revenue | 2,404,537 | 3,424,108 |
| 41400 | Forest Service Reserve | 50,000 | 51,222 |
| 41500 | KEC & 3% Yield Tax | 10,500 | 10,500 |
| 41700 | Sales Tax (County) | 104,567 | 104,567 |
| 41701 | HUR Sales Tax (State) | 275,388 | 277,499 |
| 41900 | Penalty & Interest | 12,500 | 12,500 |
| 42100 | Liability Insurance "Tort" | 52,170 | 52,170 |
| | **Total County & State** (Includes Trans. to Cities) | **4,563,601** | **5,586,505** |
| | **Total Revenues** | **4,860,101** | **6,697,615** |

| | | | |
|---|---|---|---|
| | State Fund 891 Carryover (FY23 Beg Balance) & Umpqua Checking Carryover (FY23 Beg Balance | 363,063 | 1,332,678 |
| | Dedicated TMF Fund (French Gulch Road) | | 14,000 |
| | Equipment Reserve Fund Contribution | 100,000 | 100,000 |
| | Project Reserve Fund Contribution | 290,000 | 290,000 |
| | Operations Reserve Fund Contribution | 400,000 | 400,000 |
| | Dedicated Fund Contributions (CdA Lake Drive) | 120,000 | 120,000 |
| | **Total Anticipated Funds Available** | **6,133,164** | **8,954,293** |

| | **Administration** | **Approved FY24** | **Amended FY24** |
|---|---|---|---|
| **50100** | **Commissioner Salaries** | **30,000** | **30,000** |
| 50200 | Wages; office | 129,252 | 140,119 |
| 50300 | FICA - Adm.* | 10,383 | 11,092 |
| 50310 | Medicare - Adm.* | 2,309 | 2,467 |
| 50400 | Retirement - Adm.* | 17,804 | 19,019 |
| 50500 | Medical Insurance* | 33,432 | 39,240 |
| 50501 | Vision Insurance* | 480 | 480 |
| 50600 | Life Insurance* | 960 | 960 |
| 50700 | State Insurance Fund* | 350 | 350 |
| **50800** | **Com. Mileage & Expenses** | **1,500** | **1,500** |
| 50900 | Professional Fees | 42,000 | 30,000 |
| 50901 | Engineering fees | 78,000 | 100,000 |
| 50903 | Engineer Subdiv Review Fees | 5,000 | 3,000 |
| 50904 | MS4 Permit Assistance | 30,000 | 30,000 |
| 51200 | Association Expense | 12,000 | 10,500 |
| 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* | 2,540 | 2,540 |
| 52000 | Substance Abuse Testing | 2,000 | 2,000 |
| | **Total Administration** | **442,510** | **467,766** |

| | **Labor Expenses** | **Approved FY24** | **Amended FY24** |
|---|---|---|---|
| 60100 | Wages - Deputy Director | 81,916 | 83,416 |
| 60101 | Wages- Director | 106,361 | 108,372 |
| 60200 | Wages - Labor (Inc: p/o & o/t) | 1,130,062 | 1,145,399 |
| 60201 | Labor Contract (IP Labor) | 32,500 | 38,000 |
| 60300 | FICA - Labor | 86,119 | 87,152 |
| 60304 | Medicare - Labor | 19,152 | 19,382 |

| | | | |
|---|---|---|---|
| 60400 | Retirement - Labor | 147,670 | 149,942 |
| 60500 | Medical Insurance | 141,264 | 141,264 |
| 60501 | Vision Insurance | 1,728 | 1,728 |
| 60600 | Life Insurance - Labor | 3,456 | 3,456 |
| 60700 | State Insurance Fund | 30,065 | 31,533 |
| 61900 | Dental Insurance | 8,618 | 8,618 |
| | **Total Labor Costs** | **1,788,911** | **1,818,261** |

| **Operations Expenses** | | **Approved FY24** | **Amended FY24** |
|---|---|---|---|
| 70100 | Liability Insurance | 52,170 | 52,170 |
| 70200 | Utilities | 19,000 | 19,000 |
| 70300 | Rentals | 15,000 | 35,000 |
| 70400 | Facility Maintenance | 25,000 | 25,000 |
| 70500 | Radio | 8,000 | 8,000 |
| 70600 | Security | 1,200 | 1,200 |
| 70700 | Gasoline | 20,000 | 30,000 |
| 70800 | Diesel | 210,000 | 210,000 |
| 70900 | Oil | 10,000 | 10,000 |
| 70901 | Propane | 20,000 | 20,000 |
| 71000 | Lube | 2,500 | 12,500 |
| 71100 | Shop Supplies | 30,000 | 30,000 |
| 71200 | Tires | 30,000 | 50,000 |
| 71300 | Equipment Repairs | 200,000 | 260,000 |
| 71500 | Other oper. exp./train, etc. | 2,200 | 2,200 |
| | **Total Operations Expense** | **645,070** | **765,070** |

| **Maintenence Expenses** | | **Approved FY24** | **Amended FY24** |
|---|---|---|---|
| 80200 | Bridge | 135,000 | 75,000 |
| 80201 | Culvert | 25,000 | 55,000 |
| 80300 | Winter Maintenance | 300,000 | 260,000 |
| 80400 | Base & Fill | 50,000 | 75,000 |
| 80500 | Crushing | 50,000 | 25,000 |
| 80600 | Road Stabilization | 140,000 | 140,000 |
| 80700 | Penetration/Seal | 400,000 | 441,000 |
| 80800 | Patching/Hot Mix | 100,000 | 100,000 |
| 81100 | Fence Material | 500 | 500 |
| 81200 | Vegetation Management | 25,000 | 25,000 |
| 81300 | Other Maintenance Expense | 10,000 | 10,000 |
| 81301 | Blades/Edges | 30,000 | 30,000 |

| | | | |
|---|---|---|---|
| 81400 | Signs & Posts | 15,000 | 15,000 |
| 81500 | Striping | 40,000 | 35,000 |
| 81600 | Guard Rails | 20,000 | 20,000 |
| 81700 | Safety Items | 15,000 | 15,000 |
| 81800 | Major Roadway Rehabilitation(s) | 360,000 | 1,420,000 |
| 81900 | Contingency Fund | 100,000 | 0 |
| | **Total Maintenance Expense** | **1,815,500** | **2,741,500** |

| Construction Asset Expenses | | Approved FY24 | Proposed Amended FY24 |
|---|---|---|---|
| 90305 | Sub 2 Storage Shed | 27,500 | 33,177 |
| 90400 | KN 20775 Yellowstone Trail (WFL Segment 1) | | |
| 90810 | DEQ-S777 Sunnyside | 33,780 | 42,000 |
| 90811 | DEQ-S724 Marmot Trail | 0 | 8,578 |
| 90812 | LHRIP Grant Frontage Overlay | 0 | 110,000 |
| 91100 | Misc Direct Road Construction | 0 | 65,000 |
| | **Total Construction Asset Expense** | **61,280** | **258,755** |
| | | | |
| **Asset Expenses** | | | |
| 92600 | Licensed Equipment | 355,000 | 820,595 |
| 92700 | Unlicensed Equipment | 25,000 | 115,000 |
| 92800 | Shop Tools & Equipment | 6,500 | 5,000 |
| 93300 | Equipment Purchased Below GASB | 2,500 | 2,500 |
| 93400 | Other Assets Below GASB | 2,500 | 5,000 |
| 95000 | Principal - Contracts | 34,706 | 36,043 |
| 95100 | Interest - Contracts | 1,336 | 0 |
| | **Total Asset Expenses** | **427,543** | **984,137** |
| | **Total Expenses** | **5,180,813** | **7,035,489** |
| | | | |
| | Transfers to Cities | 75,045 | 75,045 |
| | Equipment Reserve Fund | | 375,050 |
| | Construction Project Reserve Fund | 300,000 | 800,000 |
| | Operations Reserve Fund | 400,000 | 400,000 |
| | Year End Fund Balance | 177,306 | 268,710 |
| | **Total Anticipated Expenses** | **6,133,164** | **8,954,293** |

# EAST SIDE HIGHWAY DISTRICT

## RESOLUTION 2024-01
## 2023/2024 Amended Budget

**WHEREAS,** the Final Budget for Fiscal Year 2023-2024 was duly adopted on August 28, 2023; and the Board of Commissioners have determined it is appropriate to amend the Final Budget, in accordance with proper governmental accounting and financial reporting practices;

**WHEREAS**, the public hearing on said budget has been held as advertised, and interested taxpayers were given the opportunity to file any objections to said proposed amendments.

**WHEREAS**, the East Side Highway District hereby recognizes a budget increase by $2,821,129 due to State General Funds, grant awards, and sales tax revenue. Whatever increases were made to revenue, like increases were made to expenditures so that the budget remains in balance.

| **Anticipated Revenue:** | **FY24 Approved Budget** | **Proposed Amended FY24 Budget** |
|---|---|---|
| Local Sources | 162,720 | 246,754 |
| Forest Service Reserve | 50,000 | 51,222 |
| Highway User's Revenue | 2,404,537 | 3,424,108 |
| Local Property Levy & Sales Tax | 2,109,064 | 2,111,175 |
| Grant Sources | 133,780 | 864,356 |
| General Fund Balance Carryover | 363,063 | 1,332,678 |
| Dedicated Fund Contributions | 910,000 | 924,000 |
| **Total Anticipated Revenue** | **6,133,164** | **8,954,293** |
| | | |
| **Anticipated Expenditures:** | **FY24 Approved Budget** | **Proposed Amended FY24 Budget** |
| Administration Expense | 411,011 | 436,266 |
| **Commissioner's Compensation** | 31,500 | 31,500 |
| Labor Expense | 1,788,910 | 1,818,261 |
| Operation Expense | 645,070 | 765,070 |
| Direct Road Maintenance | 1,815,500 | 2,741,500 |
| Asset Expense | 488,823 | 1,241,849 |
| Transfers to Cities | 75,045 | 75,045 |
| Dedicated Reserve Funds | 700,000 | 1,575,050 |
| Fund Balance Carryover | 177,306 | 269,752 |
| **Total Anticipated Expenditures** | **6,133,165** | **8,954,293** |

**NOW THEREFORE BE IT RESOLVED**, that the East Side Highway District Commissioners voted to adopt Resolution 2024-01 amending the FY2024 Fiscal Year Budget on June 17, 2024.

RECORDED VOTE
Chairman Christensen yes
Commissioner Sieverding yes
Commissioner Addington yes

**EAST SIDE HIGHWAY DISTRICT**
Kootenai County, Idaho

Commissioner/Chairman Christensen

Commissioner Sieverding

Commissioner Addington

**ATTEST:**

Rosie Ham, District Clerk-Treasurer