Harbor View Estates Water & Sewer District
2024 Annual Budget - Approved
January through December 2024

	2024 Annual Budget
Ordinary Income/Expense	
Income	
4000 · Operating Income	
4001 · Water Connected	70,145.00
4002 · Water Unconnected	5,226.00
4003 · Sewer - Connected	102,940.00
4004 · Sewer Unconnected	5,783.00
Total 4000 · Operating Income	184,094.00
4100 · Reserves Income	
4101 · Water - Connected	37,749.00
4102 · Water - Unconnected	8,882.00
4103 · Sewer - Connected	30,974.00
4104 · Sewer - Unconnected	8,778.00
4105 · 2023 Reserve Special Assessment	0.00
4106 · Water - Annexation Fee	0.00
4107 · Sewer - Annexation Fee	0.00
4110 · Reserve Interest	0.00
Total 4100 · Reserves Income	86,383.00
4200 · Water Overages	
4201 · HVE - Water Overage	30,000.00
Total 4200 · Water Overages	30,000.00
4300 · Other Water/Sewer Income	
4301 · Construction Water Usage	
4301.1 · Water-Operating	408.00
4301.2 · Sewer-Operating	341.00
4301.3 · Water - Reserves	392.00
4301.4 · Sewer Reserves	376.00
Total 4301 · Construction Water Usage	1,517.00
4302 · Water Hydrant Use	0.00
4304 · Insurance Claim Proceeds	0.00
4350 · Finance Charge & Late Fees	0.00
4351 · Water Service Disconnection Fee	0.00
4352 · Water Service Reconnection Fee	0.00
Total 4300 · Other Water/Sewer Income	1,517.00
4400 · Pass Through Income	
4402 · Delinquency Letter	0.00
4409 · Returned Check Charges	0.00
4410 · Owner Meter Purchase	0.00
4411 · Mailing Costs	0.00
Total 4400 · Pass Through Income	0.00
4509 · Returned Check Charges	0.00
Total Income	301,994.00
Gross Profit	301,994.00
Expense	
5000 · Commercial Property Insurance	
5001 · Insurance Coverage Policies	5,300.00
5002 · Insurance deductible	500.00
5003 · Workman Compensation	1,800.00
Total 5000 · Commercial Property Insurance	7,600.00
5100 · General Expenses	
5101 · Office Supplies	100.00
5102 · Printing & Reproduction	650.00

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5103 · Postage	950.00
5104 · Offsite Storage of Records	162.00
5105 · Bank Service Fees	250.00
5106 · Dues & Subscriptions	400.00
Total 5100 · General Expenses	2,512.00
5200 · Professional Fees	
5201 · Accounting Management Fees	18,522.00
5202 · CPA-Audit Fees	6,500.00
5203 · Administrative Fees	2,000.00
5204 · Legal Fees (Attorney)	
5204.1 · General Legal Issues	500.00
5204.2 · Kidd Island Dispute	1,000.00
5204.3 · Frei	100.00
Total 5204 · Legal Fees (Attorney)	1,600.00
5205 · District Meetings/Conferences	500.00
5206 · Commissioners Compensation	1,500.00
5207 · Utility Training	100.00
Total 5200 · Professional Fees	30,722.00
5400 · Pass Thru Expense	
5402 · Delinquency Letters	0.00
Total 5400 · Pass Thru Expense	0.00
6000 · Utility Repairs-Maintenance	
6001 · Water System	8,000.00
6002 · Sewer System	20,000.00
6003 · Water Sample Testing	1,000.00
6004 · Water Chemicals Treatment	7,000.00
6005 · Water Meter Purchase	0.00
6006 · HACH Service Partnership	2,000.00
Total 6000 · Utility Repairs-Maintenance	38,000.00
6100 · Maintenance Supplies	
6101 · Water Maintenance Supplies	2,000.00
6102 · Sewer Maintenance Supplies	1,000.00
Total 6100 · Maintenance Supplies	3,000.00
6200 · Taxes, Licenses & Eng. Reports	
6201 · Property Taxes	0.00
6204 · Engineering Reports & Filings	0.00
6205 · License, Permits, Eng. Testing	800.00
Total 6200 · Taxes, Licenses & Eng. Reports	800.00
6300 · Payroll Expenses	
6301 · Water Wages	45,376.00
6302 · Sewer Wages	6,727.00
6303 · Payroll Taxes/Processing	6,000.00
6304 · Cell Phone Reimbursement	360.00
6305 · Bonus	1,700.00
Total 6300 · Payroll Expenses	60,163.00
6400 · Kidd Island Sewer Fees	84,790.00
6450 · KI HV Joint Sewer LID Board	1,250.00
6500 · Utilities	
6501 · Electricity - Water	20,000.00
6502 · Phone line - Water	1,000.00
6506 · Electricity - Sewer	8,000.00
Total 6500 · Utilities	29,000.00

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	2024 Annual Budget
Total Expense	257,837.00
Net Ordinary Income	44,157.00
Other Income/Expense	
Other Expense	
6900 · Reserve Expenditures	
6901 · Water Expenditures	
6901.2 · Lake Pump Communications	0.00
6901.5 · PLC & HMI Filter Plant Upgrade	0.00
6901.6 · Pump #1 Replacement	0.00
Total 6901 · Water Expenditures	0.00
6940 · Sewer Expenditures	
6940.1 · Lift Station #5	0.00
Total 6940 · Sewer Expenditures	0.00
Total 6900 · Reserve Expenditures	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	**44,157.00**

HARBOR VIEW ESTATES
WATER & SEWER DISTRICT
Meeting Minutes, January 16, 2024
MKI Fire District
6891 W. Kidd Island Road,
Coeur d'Alene, ID

The January 16, 2024 meeting of the Harbor View Estates Water & Sewer District was called to order at 1:00 p.m. by Chairman Scott Nowak. Board members present were Vice-Chairman Jim Ingle and Treasurer Craig Harlen. Secretary Hughes and Commissioner Carlson were not present. District Superintendent George Ford and water operator Corinne Johnson were in attendance.

1. **Approval of the December 19, 2023 Minutes:** The minutes of the December 19, 2023 minutes were submitted for approval. Ingle motioned to approve the minutes as submitted; Harlen seconded the motion. The minutes were approved 2-0.

2. **Financial Report:** Treasurer Harlen reported on the district's year end operating and balance sheet. The district finances were much improved in FY2023. Current operating funds on deposit in banks is $75k; operating income was $28k; an increase over the FY23 budget plan of $14k. Harlen did note that the district had a few delinquent accounts. He would discuss collection plans for those accounts with account manager, Denise Tuttle. At the conclusion of the financial report, Ingle made a motion to accept the December, 2023 financial reports; Harlen seconded; motion approved 2-0.

Harlen also reported that the FY2024 budget is complete. Working with district account manager, Denise Tuttle, the new budget reflects a 3% increase in expense spending for the coming year. With the current, improved financial position, the Treasurer did not believe increases in the current water and sewer service fees are needed. With no further discussion, a motion to approve both the December, 2023 financials and the FY 2024 budget was made by Ingle; seconded by Harlen; approved 2-0.

3. **Service Managers Report:**
Ford reported:

- Daily district water demand continues to run about 35k gpd.
- No service issues within the water system. No new issues with the sewer system has arisen in the past month.
- United Crown Pump and Drilling will be replacing two water meter valves and repairing a leak in the recirculation pump later this month.

4. **Old Business:**

KIBLSD LID Update: Harlen reported there wasn't any new information to report since our December meeting.

Frei Water/Sewer Service Dispute: Chairman Nowak reported that Frei matter has been resolved with the settlement documents being signed and recorded. Although the final agreement is more expository, the gist of the settlement is that the Frei's will have the opportunity to purchase both a water and sewer right for a total price of $2,000.00 for each of the three W/S hook ups assigned. Under the terms of the agreement, all costs associated with individual water and sewer connections to the district's water distribution and sewer collection system will be the responsibility of the Frei property owners. It was further agreed that going forward, the Freis would be obligated to pay any future LID water and/or sewer assessments. The Freis were granted an 18 month option (from date of signed settlement agreement) to purchase one, two or three of the reserved connections. At the end of the 18 months option period any service connections not bought, will return to the HVE Water/Sewer District with no compensation paid to the Freis. Harlen stated that, speaking for all board members, the district is most appreciative of Chairman Nowak's efforts to bring the matter to a close.

5. **New Business:**

Consolidation of District Controlling Documents: Nowak said he is working to gather pertinent management documents such as district bylaws, ordinances, policies and procedures. The goal is to have all the needed documents filed on a computer that would be available to current and future board members use. Additionally, the files can be used by the HVE HOA, improving coordination of plans and procedures when dealing with district property owners.

Ancillary Living Units (ALU): Both the district and the HVEHOA have had increased interest by district patrons who wish to construct ALU/guest quarters on their individual property. It has become apparent that the district needs codify its current set of guidelines to address water and sewer service connections to these types of structures. As matters stand now, an ALU that has sleeping quarters, a full bath and kitchen facilities is an ALU. These structures need to have their own water and sewer service with sewer grinder pump. An ordinance will be developed to address the policies and procedures to deal with this issue.

6. **Patrons Comments:**

None

7. **Executive Session**:
None

With no further business before the board, a motion to adjourn was made by Harlen; seconded by Ingles; motion approved 2-0. Meeting adjourned at 2:04 p.m.

Scott D. Nowak
Scott Nowak, Chairman

George Ford
George Ford, Recording Secretary