| | FYE 2024 |
|---|---|
| **FUND 52 OPERATING** | **Budget Final** |
| **OPERATING INCOME:** | |
| 33430-Grant Revenue | |
| 34410-Receipts-Monthly Sewer Charges | 1,346,935.65 |
| 34420-Receipts-Interest & Penalties | 5,000.00 |
| 34480-Private Lateral/Cleanout | 2,000.00 |
| 34540-Levy Receipts | 4,635.00 |
| 34550-Bonner County Tax & Interest | 5,000.00 |
| 38810-Miscellaneous Receipts | 3,000.00 |
| 38820-Mixcellaneous Income | 2,500.00 |
| **Total Income from Operations:** | 1,369,070.65 |
| ***43250-OPERATING EXPENSES:*** | |
| 110-Wages-Maintenance/Construction | 250,000.00 |
| 112-Wages-Boardmembers | 10,000.00 |
| 114-Wages-Office | 200,000.00 |
| 220-Employer FICA/Medicare | 34,800.00 |
| 230-Persi Employer Contribution | 50,500.00 |
| 241- Employee Medical Insurance Exp | 56,000.00 |
| 242-Employee Vision Insurance | 900.00 |
| 243-Employee Dental Insurance | 4,100.00 |
| 245-AFLAC Employer Portion | 2,800.00 |
| 250-UI Expense | 4,500.00 |
| 251-Uniforms | 2,000.00 |
| 260-Workers' Compensation | 7,000.00 |
| 321-Audit,publishing,financial related | 11,000.00 |
| 322- Legal Fees | 50,000.00 |
| 331-Education & Seminars | 7,000.00 |
| 332-Dues-Fees-Licensing-Subscript. | 17,000.00 |
| 341- Engineering General Services | 100,000.00 |
| 345-One Call System | 2,000.00 |
| 411-Utilities-Water & Garbage | 1,800.00 |
| 412-Utilities-Lights, Power & Gas | 70,350.00 |
| 416-Telephone | 3,500.00 |
| 417-Cell Phones, Wireless | 5,000.00 |
| 418-Office Internet Services | 4,000.00 |
| 431-Building & Grounds Mntnce | 20,000.00 |
| 433-Plant & SCADA Related Mntnce | 45,000.00 |
| 435-Equipment Repairs & Mntnce | 16,000.00 |
| 437-Lift Maintenance | 30,000.00 |
| 438-Land App. Exp. (not elect.) | 15,000.00 |
| 442-Manholes-Lines Maintenance | 150,000.00 |
| 443-Inspection Camera Mtnce. | 2,500.00 |
| 451-Fleet Vehicles-All Mtnce. & Repair | 15,000.00 |
| 521-Insurance Expense | 12,862.00 |
| 541-Public Relations | 2,000.00 |
| 581-Travel-Mileage-Meals Reimbursed | 5,000.00 |
| 611-Office Supp,Postage,Cleaning | 16,000.00 |
| 612-Office Equipment,Comp. & Related | 23,000.00 |
| 613-Bank Service Charges-Operating | 1,500.00 |
| 621-Shop-Tools-Supplies-Mtnce | 12,000.00 |
| 622-Safety Tools & Supplies Expense | 4,500.00 |
| 623 Odor Control Expenses | 3,000.00 |
| 632-LabTest Soils Plants | 3,000.00 |
| 633 LabTest,Outfall,Flowmtr,Sampler | 22,000.00 |
| 635-Deposit Expense Cylinders | 500.00 |
| 636- Disinfection Expenses | 33,000.00 |
| 691-Miscellaneous Expenses | 300.00 |
| 891-Depreciation/Amortization Exp. | 125,000.00 |
| **Total Operating Expenses** | 1,451,412.00 |
| ***Net Operating Income*** | **-82,341.35** |
| **OTHER INCOME** | |
| 38611-Interest Income Banks-Operating | 40,000.00 |
| 39210-Gain/(Loss) on Sale of Assets | 0.00 |
| **Net Income After Interest.** | **-42,341.35** |
| *Transfer from Reserves* | 42,341.35 |
| | 0.00 |

Date Approved: August 28, 23

James Osman

Eric Paull

Robert Thurston

Larry Ellis

Cliff Sires

| | FYE2024 |
|---|---|
| ***FUND 59*** | ***Budget Final*** |
| ***DISTRICT RESTRICTED INCOME:*** | |
| 34471-Receipts-New User Facility Fees | 800,460.00 |
| 34472-Capacity Related Receipts | |
| 35310-LID Principal Payments | 10,440.00 |
| 35320-LID Interest Received | 5,388.00 |
| 35330-LID Penalties Collected | 75.00 |
| 38612-Interest Earned Restricted | 4,000.00 |
| 38613-Interest Earned-Capital Restricted | 75,000.00 |
| **Total District Restricted Income:** | 895,363.00 |
| | |
| ***46110-CAPITAL EXPENDITURES:*** | |
| 721-Buildings | 350,000.00 |
| 722-Building & Land Improvements | 40,000.00 |
| 732-Office Furniture | 20,000.00 |
| 742-District Fleet Vehicles | 40,000.00 |
| 744-Computers & Computer Related | 15,000.00 |
| 751-O&M Equipment, Large | 30,000.00 |
| 752-O&M Equip & Tools, Small | 10,000.00 |
| 753- Lift Sation General Upgrades(10) | 20,000.00 |
| 754 - LAS Upgrades General(10) | 5,000.00 |
| 755-Plant Upgrades General(10) | 20,000.00 |
| 757-LAS Irrigation Expansion System(10) | 5,000.00 |
| 758-LAS General Upgrades(20) | 30,000.00 |
| 760-LAS Irrigation Expansion (20) | 5,000.00 |
| 765-Easements-ROW-District | 100,000.00 |
| **Total Capital Expenditures:** | 690,000.00 |
| ***Net Restricted Income*** | 205,363.00 |
| ***Transfer from Reserves or*** | |
| Transfer to Reserves | 205,363.00 |

Date Approved: August 28, 23

James Osman

Eric Paull

Robert Thurston

Larry Ellis

Cliff Sires

# KOOTENAI-PONDERAY SEWER DISTRICT

PUBLIC BUDGET AND RATE & FEE HEARING MINUTES AUGUST 28, 2023
SPECIAL MEETING AUGUST 28, 2023

The KPSD Budget Public Hearing Meeting was called to order by Acting Board Chairman, Bob Thurston, at 5:30 pm at the District Office.

Other Board members present were Larry Ellis and Cliff Sires. Board members Jim Osman and Eric Paull attended via Zoom.
Employees present were Tanner Weisgram, Colleen Johnson, Laura Dallas and Rebekah Zwygart.
Others in attendance were Brett Converse from JUB Engineering, Brian Werst as District Counsel, and Tanya Lawless, Kutak Rock, LLP as Bond Counsel.

The Board met to discuss and approve the 2022-2023 Proposed Revised Budget, the 2023-2024 Proposed Budget and the current proposed rate increase.

2022 – 2023 REVISED OPERATING & RESTRICTED BUDGET

Motion to accept the 2022-2023 Revised Operating & Capital/Restricted Budgets as presented to the Board was made by Eric. Larry seconded the motion.
ROLL CALL: Eric – yes, Bob – yes, Jim – yes, Larry – yes, Cliff – yes

RATES AND FEES FOR FISCAL YEAR 2023-2024

Motion to skip reading of Resolution 07_2023 Amendment of Rules and Regulations and Main Extension Policies and Procedures of the Kootenai-Ponderay Sewer District relating to: Charges, Rates and Fees was presented by Larry and seconded by Cliff.
ROLL CALL: Eric – yes, Bob – yes, Jim – yes, Larry – yes, Cliff – yes

Motion to approve Resolution 07_2023 Amendment of Rules and Regulations and Main Extension Policies and Procedures of the Kootenai-Ponderay Sewer District relating to: Charges, Rates and Fees raising fees by 3% effective October 1, 2023, was presented by Larry and seconded by Cliff.
ROLL CALL: Eric – yes, Bob – yes, Jim – yes, Larry – yes, Cliff – yes

2023 – 2024 OPERATING & RESTRICTED BUDGET

Motion to accept the 2023-2024 Operating & Capital/Restricted Budgets as presented to the Board was made by Cliff . Larry seconded the motion.
ROLL CALL: Eric – yes, Bob – yes, Jim – yes, Larry – yes, Cliff – yes

Motion to skip reading of Resolution 06_2023 Reserve Foregone was made by Cliff and seconded by Bob.
Motion to approve Resolution 06_2023 to reserve the current year's foregone in the amount of $45.00 was made by Eric and seconded by Larry.
ROLL CALL: Eric – yes, Bob – yes, Jim – yes, Larry – yes, Cliff – yes

A motion to increase the capital threshold from $1,500.00 to $2,000.00 was made by Cliff and seconded by Larry.
ROLL CALL: Eric – yes, Bob – yes, Jim – yes, Larry – yes, Cliff – yes

Motion to Adjourn Public Hearing was made by Larry and seconded by Cliff. All in favor.

Motion to go into Special Meeting was made by Cliff and seconded by Larry. All in favor.

SPECIAL MEETING

Tanya Lawless with Kutak Rock, LLP presented the Board with an engagement letter to represent the District through a bond process. Tanya stated that adjustments in the agreement can be made if there are changes to the bond amount. DEQ has agreed to an extension to present during the May 2024 election. The District will need to have a resolution in place for a bond by 3/22/24. A motion to accept the engagement agreement was made by Cliff and seconded by Larry. All in favor.

Motion to adjourn meeting was made by Cliff and seconded by Larry. All in favor.

Meeting adjourned at 5:47pm.

**Signed:** Laura Dallas, Clerk