East Side Highway District
Approved FY2025 Budget

	Revenues	Approved Amended FY24	Approved FY25
40100	Road Permits	37,660	35,000
40300	State Insurance Funds	-	-
40500	Interest Income	135,000	60,000
40600	Wage Reimbursements	330	100
40800	Miscellaneous Income	40,000	40,000
40801	Cost Share Payments	3,264	-
40802	Traffic Mitigation Fee	25,500	20,000
40804	Subdivision Review Fee Deposit	5,000	5,000
40810	DEQ-S777 Sunnyside	643,380	-
40811	DEQ-S724 Marmot Trail	14,100	-
40812	LHRIP Grant - Frontage Road Overlay	100,000	-
40813	LHRIP Grant - Gravel Surfacing	100,000	-
41010	Key 20474 Canyon Rd Striping	6,876	-
41011	LHRIP Sign Grant	-	29,000
	Total Local/Grant Sources	**1,111,110**	**189,100**
41100	Property Taxes (Incl. City Transfer Revenue)	1,614,241	1,704,246
41200	Property Taxes - Delinquent	39,698	25,000
41300	Highway Users Revenue	3,424,108	2,359,805
41400	Forest Service Reserve	51,222	50,000
41500	KEC & 3% Yield Tax	10,500	10,500
41700	Sales Tax (County)	104,567	105,000
41701	Sales Tax (State)	277,499	271,550
41900	Penalty & Interest	12,500	12,500
42100	Liability Insurance "Tort"	52,170	54,779
	Total County & State (Includes Trans. to Cities)	**5,586,505**	**4,593,380**
	Total Revenues	**6,697,615**	**4,782,480**
	State Fund 891 Carryover (FY23 Beg Balance) & Umpqua Checking Carryover (FY23 Beg Balance	1,332,678	268,710
	Dedicated TMF Fund (French Gulch Road)	14,000	-
	Equipment Reserve Fund Contribution	100,000	375,050
	Project Reserve Fund Contribution	290,000	800,000
	Operations Reserve Fund Contribution	400,000	400,000
	Dedicated Fund Contributions (CdA Lake Drive)	120,000	515,000
	Total Anticipated Funds Available	**8,954,293**	**7,141,240**

East Side Highway District
Approved FY2025 Budget

	Administration	Approved Amended FY24	Approved FY25
50100	**Commissioner Salaries**	**30,000**	**33,600**
50101	**Com. Mileage & Expenses**	**1,500**	**1,500**
50200	Wages; office	140,119	154,125
50300	FICA - Adm.*	11,092	12,240
50310	Medicare - Adm.*	2,467	2,722
50400	Retirement - Adm.*	19,019	22,452
50500	Medical Insurance*	39,240	52,110
50501	Vision Insurance*	480	-
50600	Life Insurance*	960	960
50700	State Insurance Fund*	350	350
50900	Professional Fees	30,000	30,000
50901	Engineering fees	100,000	100,000
50903	Engineer Subdiv Review Fees	3,000	3,000
50904	MS4 Permit Assistance	30,000	30,000
51200	Association Expense	10,500	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	-
52000	Substance Abuse Testing	2,000	2,000
	Total Administration	**467,766**	**500,058**

	Labor Expenses	Approved Amended FY24	Approved FY25
60100	Wages - Deputy Director	83,416	90,971
60101	Wages- Director	108,372	119,258
60200	Wages - Labor (Inc: p/o & o/t)	1,145,399	1,257,022
60201	Labor Contract (IP Labor)	38,000	38,000
60300	FICA - Labor	87,152	95,828
60304	Medicare - Labor	19,382	21,311
60400	Retirement - Labor	149,942	175,782
60500	Medical Insurance	141,264	187,048
60501	Vision Insurance	1,728	-
60600	Life Insurance - Labor	3,456	3,456
60700	State Insurance Fund	31,533	30,065
61900	Dental Insurance	8,618	-
	Total Labor Costs	**1,818,261**	**2,018,743**

East Side Highway District
Approved FY2025 Budget

	Operations Expenses	Approved Amended FY24	Approved Year End
70100	Liability Insurance	52,170	54,779
70200	Utilities	19,000	20,000
70300	Rentals	35,000	35,000
70400	Facility Maintenance	25,000	25,000
70500	Radio	8,000	8,000
70600	Security	1,200	1,200
70700	Gasoline	30,000	30,000
70800	Diesel	210,000	210,000
70900	Oil	10,000	10,000
70901	Propane	20,000	20,000
71000	Lube	12,500	12,500
71100	Shop Supplies	30,000	30,000
71200	Tires	50,000	50,000
71300	Equipment Repairs	260,000	260,000
71500	Other oper. exp./train, etc.	2,200	2,200
	Total Operations Expense	**765,070**	**768,679**

	Maintenence Expenses	Approved Amended FY24	Approved FY25
80200	Bridge	75,000	20,000
80201	Culvert	55,000	55,000
80300	Winter Maintenance	260,000	300,000
80400	Base & Fill	75,000	25,000
80500	Crushing	25,000	25,000
80600	Road Stabilization	140,000	144,200
80700	Penetration/Seal	441,000	412,000
80800	Patching/Hot Mix	100,000	50,000
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	35,000	35,000
81600	Guard Rails	20,000	30,000
81700	Safety Items	15,000	15,000
81800	Major Roadway Rehabilitation(s)	1,420,000	1,369,000
	Total Maintenance Expense	**2,741,500**	**2,560,700**

East Side Highway District
Approved FY2025 Budget

	Construction Asset Expenses	Approved Amended FY24	Approved FY25
90305	Sub 2 Storage Shed	33,177	-
90400	KN 20775 Yellowstone Trail (WFL Segment 1)	-	240,000
90810	DEQ-S777 Sunnyside	42,000	-
90811	DEQ-S724 Marmot Trail	8,578	-
90812	LHRIP Grant Frontage Overlay	110,000	-
91100	Misc Direct Road Construction	65,000	-
	Total Construction Asset Expense	**258,755**	**240,000**
	Asset Expenses		
92600	Licensed Equipment	820,595	375,050
92700	Unlicensed Equipment	115,000	25,750
92800	Shop Tools & Equipment	5,000	5,000
93300	Asset Improvements	2,500	10,000
93400	Other Assets Below GASB	5,000	5,000
95000	Principal - Contracts	36,043	-
95100	Interest - Contracts	-	-
	Total Asset Expenses	**984,137**	**420,800**
	Total Expenses	**7,035,489**	**6,508,980**
	Transfers to Cities	75,045	75,045
	Equipment Reserve Fund	375,050	-
	Construction Project Reserve Fund	800,000	150,000
	Operations Reserve Fund	400,000	200,000
	Year End Fund Balance	268,710	207,215
	Total Anticipated Expenses	**8,954,293**	**7,141,240**