NOTICE OF PUBLIC HEARING

PAYETTE LAKES RECREATIONAL WATER AND SEWER DISTRICT
PROPOSED BUDGET FOR THE FISCAL YEAR
DECEMBER 1, 2024 THROUGH NOVEMBER 30, 2025 (FY2025)

NOTICE IS HEREBY GIVEN, pursuant to Idaho Code §42-3229, that the Board of Directors of the Payette Lakes Recreational Water and Sewer District, Valley County, Idaho, will hold a **PUBLIC HEARING** for consideration of the proposed budget for the fiscal year that begins December 1, 2024, and ends November 30, 2025, on **WEDNESDAY, AUGUST 21, 2024 at 9:00 am,** or as soon thereafter as the matter may be heard, at which time any interested persons may appear and be heard. The public hearing will be held via teleconference and in person. Those attending by teleconference may use the following conference line: **1-844-855-4444, code: 4516702#.** Alternatively, those wishing to attend in person may do so at the District office, 201 Jacob Street, McCall. If a member of the public wishes to make a public comment about the proposed budget, please contact Tammie Richardson at 208-634-4111 ext.3 in advance of the public hearing to make those arrangements. Public members also have the option to submit written comments before the meeting instead of testifying live. The District must receive written comments by 4:00 pm on Tuesday, August 20, 2024. A more detailed copy of the proposed budget is available for inspection at the office during regular business hours (7 am - 5 pm Monday - Thursday).

PROPOSED EXPENDITURES-GENERAL FUND

Office & Building Expense	$ 493,775
Personnel Expense	1,996,292
Operation & Maintenance: Sewer System	528,620
Wastewater Treatment Expense	334,745
Capital Expenditures	1,458,311
Debt Service	1,284,325
TOTAL	**$ 6,096,068**

ESTIMATED REVENUES-GENERAL FUND

Property Tax Levy	$ 509,277
Sewer Service Fees	3,790,105
Other Revenue Sources	705,200
Interest & Late Income	58,000
Revenue From Reserves	1,033,486
TOTAL	**$ 6,096,068**

PROPOSED EXPENDITURES-BOND FUND

Storage Pond Liner Replacement	200,000
TOTAL	**$ 200,000**

CARRYOVER-REVENUES-BOND FUND

Revenue Bond Series 2017	200,000
TOTAL	**$ 200,000**

PROPOSED EXPENDITURES-AGING INFRASTRUCTURE GRANT

Storage Pond Liner Replacement	970,000
TOTAL	**$ 970,000**

PROPOSED EXPENDITURES-STATE OF IDAHO REVOLVING FUND

Storage Pond Liner Replacement	2,130,000
TOTAL	**$ 2,130,000**

Any person needing special accommodations to participate in the above-noticed meeting should contact the office at 208-634-4111 at least 48 hours prior to the meeting.

Tammie Richardson, Treasurer Dated this 1st day of August 2024

	GENERAL FUND		2024		2025	
	Expenditures		**ADOPTED**		**ADOPTED**	
2	Office & Building Expense	$	390,817	$	493,775	4014, 4015, 4020, 4025, 4030, 4060, 4080, 4120, 4130
3	Personnel Expense	$	1,786,865	$	1,996,292	4011,4012,4021,4022,4023, 4013
4	Operation/Maintenance Sewer System	$	463,700	$	528,620	4150, 4155, 4140, 4100, 4016, 4520,4170
5	Wastewater Treatment Expense	$	301,100	$	334,745	4160
6	Capital Expenditures	$	1,284,185	$	1,458,311	
7	Debt Service	$	1,282,825	$	1,284,325	
	TOTAL	$	5,509,492	$	6,096,068	
	Revenues					
11	Property Taxes	$	488,434	$	509,277	4,545,305.00
12	Monthly Service Charges	$	3,609,624	$	3,790,105	other revenues (not tax) less from Reserves
13	Other Revenue Sources	$	617,000	$	705,200	
	Late Fee Income	$	8,000	$	8,000	
14	Interest Income	$	27,000	$	50,000	
15	From Reserves	$	759,434	$	1,033,486	
	TOTAL	$	5,509,492	$	6,096,068	

BOND FUND		
Expenditures		
Storage Pond Liner Replacement	400,000	$200,000
Revenues		
Storage Pond Liner Replacement	400,000	$200,000

AGING INFRASTRUCTURE GRANT	
Expenditures	
Storage Pond Liner Replacement	$970,000
Revenues	
Storage Pond Liner Replacement	$970,000

STATE OF IDAHO REVOLVING FUND	
Expenditures	
Storage Pond Liner Replacement	$2,130,000
Revenues	
Storage Pond Liner Replacement	$2,130,000

Payette Lakes Recreational Water and Sewer District

Budget Summary & Comparison	2023 Budget ADOPTED	2024 Budget ADOPTED	2025 Budget ADOPTED	Coverage Sufficiency	
GENERAL FUND	8/17/2022				
OPERATING REVENUES					*worksheet reference*
Property Tax Income	470,502	$ 488,434	$ 509,277		revenue worksheet
Sales Tax Rebate Income	10,200	$ 10,500	$ 11,500		revenue worksheet
Sewer Fee Income	3,404,275	3,609,624	$ 3,790,105		revenue worksheet
Grazing Lease -120 acres	4,500	$ 4,500	$ 4,500		revenue worksheet
Interest Income	8,000	$ 35,000	$ 50,000		
Late Fee Income		8,000	$ 8,000		
Total Operating Revenues	**3,897,477**	**4,156,058**	**4,373,382**		
Hookup Fee Income	594,000	$ 594,000	$ 689,200		revenue worksheet
From Capital Reserve Fund	1,127,877	$ 759,434	$ 1,033,486		revenue worksheet
TOTAL REVENUES	**5,619,354**	**5,509,492**	**6,096,068**	**3,864,105**	**Net revenues excluding property ta**
OPERATING EXPENSES				net of tax revenues	
Office Supplies & Operating Expense	$ 80,642	$ 88,625	$ 102,275	offsetting expenses	office worksheet
Insurance & Bonding	$ 29,377	$ 37,015	$ 55,523		office worksheet
Utilities-Building	$ 19,825	$ 24,850	$ 30,970		facilities-utilities worksheet
Board Compensation	$ 5,677	$ 5,677	$ 5,677		board pay worksheet
Legal and Audit Expenses	$ 92,500	$ 104,300	$ 209,500		office worksheet
Travel & Per Diem	$ 5,200	$ 5,200	$ 5,800		office worksheet
Salaries & Related Expenses	$ 1,492,125	$ 1,786,865	$ 1,996,292		wages worksheet
System Operation & Maintenance	$ 162,550	$ 195,700	$ 245,700		O & M worksheet
Lift Station Utilities	$ 79,250	$ 82,800	$ 87,000		facilities-utilities worksheet
Engineering	$ 160,000	$ 150,000	$ 150,000		engineering-infrastructure worksheet
Bldg Repair and Maintenance	$ 9,000	$ 9,000	$ 13,500		facilities-utilities worksheet
WWTP Expense	$ 271,670	$ 301,100	$ 334,745		facilities-utilities worksheet
Land Operation & Maintenance	$ 1,350	$ 1,350	$ 1,450		facilities-utilities worksheet
Potential Bond Cost		$ 65,000	$ 30,000		
Miscellaneous/Contingency	$ -	$ 85,000	$ 85,000		unexpended revenue to contingency
TOTAL OPERATING EXPENSES	**2,409,166**	**2,942,482**	**3,353,432**	**2,832,655**	**Net of Tax Revenues**
over/ (short)	-	-	-		*unexpended revenue to contingency*
CAPITAL EXPENDITURES					
Office Equipment	6,700	7,485	7,550		office worksheet
Plant Equipment	60,000	118,700	250,761		O & M worksheet
Building & Grounds Improvements/Additions	-	11,500	9,000		facilities-utilities worksheet
Sewer Facility Planning (City Master Plan)	295,163	-	78,000		engineering-infrastructure worksheet
Sewer Infrastructure Replacement	1,497,500	828,500	895,000		engineering-infrastructure worksheet
Reuse Permit Compliance	16,000	18,000	18,000		engineering-infrastructure worksheet
Sewer Facility Planning	-	100,000	-		*line item to Bond Fund expenditures
Capital Contingency	50,000	100,000	100,000		
Rate Funded System Reinvestment	-	100,000	100,000		FCS recommended policy FY19
TOTAL CAPITAL EXPENDITURES	**1,925,363**	**1,284,185**	**1,458,311**		
DEBT SERVICE					
2017 Revenue Bond Principal	550,000	570,000	600,000		
2017 Revenue Bond Interest	734,825	712,825	684,325		
TOTAL DEBT SERVICE	**1,284,825**	**1,282,825**	**1,284,325**	**1,284,325**	
				1,031,450.00	**Net Revenues available for debt ser**
TOTAL EXPENDITURES	**5,619,354**	**5,509,492**	**6,096,068**	**0.80311**	
Current Position Revenues to Expenditures		-	-	over	over / (short)
BOND FUND					
2017 BOND REVENUES					
From 2017 Revenue Bonds-Project Funds					
From 2017 Revenue Bonds-Bond Funds	400,000	400,000	200,000		
WWTP Improvements					
TOTAL PROJECT EXPENDITURES	-	-	-		
	400,000	400,000	-		
TOTAL EXPENDITURES	400,000	400,000	200,000		
	6,019,354	**5,910,992**	**6,296,068**		

account	REVENUE WORKSHEET	2022 ADOPTED	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED		comments
	Property Tax Revenues						
	Property Tax	439,542	463,564	482,017	503,392		3% allowable increase
	foregone amounts	-	-	-	-		
	new construction	10,583	7,000	6,713	6,181		have not got from county yet
	Property Tax Replacement 2022	-	-	(234)	(234)		
	Property Tax Replacement	(62)	(62)	(62)	(62)		
2035-1	Non-Exempt Property Tax Levy Revenue	$ 450,063	$ 470,502	$ 488,434	$ 509,277		
	Non-Rate Revenues						
2036-1	Sales Tax Distribution Revenue	6,800	10,200	10,500	11,500		
2035-1	Property Tax Replacement	62	62	62	62		fixed by legislation
2060-1	Hookup Fee Income	371,000	594,000	594,000	689,200	50 hookups	
2040-1	Interest Income	10,000	8,000	35,000	50,000		
2035-1	Late Income	10,000	8,000	8,000	8,000		
	Non-Operating Revenues Subtotal	387,862	620,262	647,562	758,762		
	Operating Revenues						
2070-1	Rate Revenue	3,399,275	3,404,275	3,609,624	3,790,105	180,481	5% rate increase
2050-1	Land Lease Contract	2,300	4,500	4,500	4,500		grazing lease
	Operating Revenues Subtotal	$ 3,401,575	$ 3,408,775	$ 3,614,124	$ 3,794,605		
	Revenues from Project Fund						
	2017 Revenue Bond Proceeds	500,000	400,000	400,000	200,000		bond carry over
	Revenues from Capital Reserves						
	Infrastructure Replacements/Upgrades	-	-				
	Reuse Site Improvements			-	-		
	Cash Forward Subtotal	$ 500,000	$ 400,000	$ 400,000	$ 200,000		**For bond use only**
	Revenue Total	$ 4,739,500	$ 4,899,539	$ 5,150,120	$ 5,262,644		

	Office Operations Budget Request	2022	2023	2024	2025	Notes
account		ADOPTED	ADOPTED	ADOPTED	ADOPTED	
4510	**Office Equipment Capital Expense**					
	Software	-		785	850	server backup thru IT
	Software Contingency	1,200	1,200	1,200	1,200	
	Equipment	3,500	3,500	3,500	3,500	
	Office Furniture	1,000	1,000	1,000	1,000	
	Equipment (Contingency)	1,000	1,000	1,000	1,000	contingency
	4510 Total	**6,700**	**6,700**	**7,485**	**7,550**	
4014	**Office Supplies & Postage**	**ADOPTED**	**ADOPTED**	**ADOPTED**		
	Supplies	17,800	18,500	19,500	21,500	
	Annual Subscriptions	4,500	4,000	4,600	6,000	laserfiche,ESRI,Idaho Rural Water, Sage
	Copier Maintenance/supplies	1,050	1,050	1,100	1,200	usage meter reads
	Postage	1,950	2,025	2,350	2,500	
	Misc. & Contingency	1,400	1,500	4,300	4,500	
	Admin Cell Phone	448	460	618	618	
	Training, Prof Fees	900	975	900	2,900	
	IT Support/Sage Support	8,000	8,500	8,950	9,400	5,520 for 4 corners & sage
4014	Equipment Lease- Pitney Bowes Postage Meter	800	800	875	875	new postage meter lease 2020
4014	Equipment Lease- Xerox copier	2,825	3,232	3,232	3,232	new lease June 2021
	4014 subtotal	**39,673**	**41,042**	**46,425**	**52,725**	
4019	**Election**	**-**	**6,000**	**6,000**	**6,000**	election
4060	**Bank Charges**	**3,200**	**3,200**	**3,200**	**3,400**	
4080	**Advertising**	**2,500**	**2,500**	**2,500**	**3,200**	
	Professional Services - Billing	**24,200**	**24,900**	**27,500**	**30,950**	postage went up
	Office Operations Total	**69,573**	**77,642**	**85,625**	**96,275**	
4013	**Travel & Per Diem**	**4,800**	**5,200**	**5,200**	**5,800**	
4015	**Insurance & Bonding**					
	ICRMP	23,436	29,377	37,015	55,523	up 50%
		-	-			
	4015 Total	**25,545**	**29,377**	**37,015**	**55,523**	
4025	**Board Compensation**					
	Compensation	**5,677**	**5,677**	**5,677**	**5,677**	
4120	**Legal and Audit Expenses**					
	legal fees	75,000	75,000	86,000	91,000	
	audit fees	17,500	17,500	18,300	18,500	
	Environmental Attorney				100,000	
	4120 Total	**92,500**	**92,500**	**104,300**	**209,500**	
4123	**Bond Costs if Issuance**					
	Legal			50,000	15,000	
	Public Outreach			15,000	5,000	
	Contingency				10,000	
		-	-	**65,000**	**30,000**	
4124-1	**Professional Services**		3,000	3,000	6,000	Zions paying agent for Bond
		-	-	**3,000**	**6,000**	
	Total Office O&M	**204,795**	**220,096**	**313,302**	**416,325**	

Payette Lakes Recreational Water and Sewer District

System Operations Budget Request		2022	2023	2024	2025	Comments
account		ADOPTED	ADOPTED	ADOPTED	ADOPTED	
4150	**Trucks & Equipment: Fuel**					
	GMC Sierra 2024	-	-	-	2,000	
	Ford 2016	1,000	1,500	1,500	2,000	
	GMC 2003	1,000	1,500	1,500	-	disposed fy24
	Chev '90	1,500	1,800	1,500	2,000	
	Ford 2005	1,000	1,500	1,500	-	disposed fy24
	Chevy 2018	1,000	1,500	1,700	2,000	
	GMC 2020	1,000	1,500	1,500	2,000	
	CCTV Van	1,500	2,000	2,800	3,500	
	Hydrocleaners	2,000	2,500	3,800	4,500	
	Ford 2022	-	1,500	1,800	2,000	
	Snowmobiles	100	100	100	100	
	Barge	1,000	1,000	2,000	3,000	
	Polaris Ranger	-	500	500	500	
	Boat	350	350	350	350	
	Misc. fuel	2,500	4,500	4,500	5,500	
	Subtotal	13,950	21,750	25,050	**29,450**	
4150	**Vehicle and boat expenses**					
	license and reg fees	150	150	150	150	
	moorage costs	300	300	300	300	
	Subtotal	450	450	450	**450**	
4150	**Vehicle contingencies**					
	GMC Sierra 2024	-	-		1,500	
	Ford 2016	1,000	1,000	1,000	1,500	
	GMC 2003	500	900	1,000	-	disposed
	Chev 90	500	900	1,000	1,500	
	Ford 2005	1,500	1,500	1,500	-	disposed
	Chevy 2018	500	900	1,000	1,500	
	CCTV Van	500	1,000	1,000	1,500	
	GMC 2020	1,000	1,200	1,200	1,500	
	Ford 2022		1,200	900	1,500	
	Boat	250	300	300	300	
	Barge	250	300	500	1,000	
	Hydrocleaners	1,000	1,500	2,500	3,500	
	Generators	750	1,000	1,500	2,000	
	Pumps	350	1,000	2,000	2,500	
	Contingency	-	-	-	5,000	
	Subtotal	8,100	12,700	15,400	**24,800**	
4150	**System Maintenance**					
	Lift Stations					
	Wet well pump out	3,500	4,000	5,000	6,000	
	Paint	1,000	1,500	2,500	6,500	
	Seals, dehumid., heaters	4,500	6,000	7,000	7,500	
	Emergency contingency	3,500	5,000	6,000	8,000	
	Manhole Inserts	3,000	4,000	5,000	6,500	
	Whirly-Gigs	1,000	1,500	2,300	3,200	
	Manhole Rehabilitation	15,000	19,000	25,000	25,000	
	Repairs - Other Equipment	20,000	25,000	25,000	25,000	
	I & I Reduction	40,000	40,000	40,000	40,000	
	Water Charge for Line Cleaning	1,000	1,500	2,400	2,600	
	Subtotal	92,500	107,500	120,200	**130,300**	
	Safety					
4150	Clothing (general)	800	1,500	2,000	2,600	
	First aid supplies	350	400	400	400	
	Gas detector cells	750	850	1,200	1,500	
	Clothing allowance	2,700	3,200	3,600	4,000	
	Subtotal	4,600	5,950	7,200	**8,500**	
4150						
	Tools and Supplies					
4150	Cell Phone Replacements	800	800	1,000	1,500	
	Misc small tools	2,000	2,500	3,000	3,500	
	CCTV camera			5,900	20,000	
	Hardware	2,500	2,900	3,000	3,500	
	Operations & Licenses			1,500	2,000	
	Department Supplies	3,000	3,500	3,500	4,100	
	Tires & Rims				6,000	
	Misc. & Contingency			5,000	6,800	Diglines
	Subtotal	8,300	9,700	22,900	**47,400**	
	Professional Development	4,200	4,200	4,500	4,800	
4150						
	4150 Total	132,100	162,250	195,700	245,700	
	Plant Equipment					
	fy25					
4155	**Fire Proof File Cabinet for Office**	-	-	2,500	5,100	Plasma Cutter for fy24
	Stainless Chain fo hookup pumps	4,000	-	-	2,000	Electric Jack Hammer and Bits (2022)
	100 Gallon Fuel Tank	800	-	13,500	1,500	Dump Trailer fy24
	TMG Industrial Storage Shelter Barge	6,000	2,500	-	15,000	Valve Exerciser (2022)
	UPS for Lift Stations	$ 200,000	-	5,000	1,575	
	Roadmix for parking lot & Barge	38,000	45,000	60,000	20,000	Truck for WWTF (2024)
	Miltronics & Transducers	11,000	11,000	11,000	10,000	Service body for WWTF truck (2024)
	Dehumidifiers	1000	1,500	1,500	5,000	Tools for WWTF truck (2024)
	Panel Heaters	1,200	-	2,500	2,500	Snow Shoes for Trucks fy24
	Drywell Heaters	1,100	-	18,200	1,500	Radio Headphones telemetry fy24
	Camera Locator	500	-	4,500	3,000	Tommygate for WWTF truck fy24
	Keg Nozzles				3,000	
	Floating Dock Hardware Kits (2)				3,200	
	Breaker Panels for WWTF (MCCs)				177,386	
	4155 Total	263,600	60,000	118,700	250,761	
	Subtotal O & M Operating Expense	132,100	162,250	195,700	245,700	
	Subtotal O & M Capital Expense	263,600	60,000	118,700	250,761	
	Grand Total O & M=	395,700	222,250	314,400	496,461	

Engineering & Infrastructure Budget Request		2022	2023	2024	2025	
account		ADOPTED	ADOPTED	ADOPTED	ADOPTED	
4100	**Engineering**					
	General Engineering	80,000	80,000	85,000	87,000	
	Reuse Engineering Support	30,000	35,000	25,000	25,000	
	GIS Support	10,000	10,000	11,000	11,000	
	Sewer Model Support	-	12,000	5,000	5,000	
	Plan Review Services	2,000	2,000	2,000	2,000	
	Specifications Update	1,000	1,000	2,000	3,000	
	IPDES Permit Engineering Support	10,000	10,000	5,000	-	
	Contingency/Apply for Grants	10,000	10,000	15,000	17,000	
	Engineering Total	**143,000**	**160,000**	**150,000**	**150,000**	
4525	**Sewer Facility Planning (Capitalization)**					
	Lift Station Upgrade 46 & 50		48,600			
	System Master Plan	260,000	219,700	50,000	-	
	Lift Station 27 Replacement			50,000	78,000	
	Rate Study	31,580	26,863	-	-	
	Storage Pond Liner Planning TM	20,000	-	-	-	
	Facility Planning Total	**311,580**	**295,163**	**100,000**	**78,000**	
4520	**Sewer Infrastructure Replacement**					
	Lift Station 52 Upgrade	500,000	-	-	-	
	Lift Station 27 Replacement			250,000	310,000	
	Collection System Spot Repair	250,000	250,000	500,000	500,000	
	lift station emergency contingency	10,000	15,000	16,000	16,000	
	Replacement Valves	20,000	20,000	24,000	24,000	
	FY23 Lift Station Pump Upgrades 46 & 50	-	1,200,000			
	Phase 2 Davis			18,000	22,500	
	9 Air/Vac Replacments	15,000	-	-	-	
	Raise 5 manholes	12,500	12,500	20,500	22,500	
	Infrastructure Replacement Total	**807,500**	**1,497,500**	**828,500**	**895,000**	
4530	**Reuse Facility Infrastructure (capital expense)**					
	Reuse Annual Report	15,000	16,000	18,000	18,000	
	Reuse Permit Compliance					
	Reuse Facility Project	-	-			
		-	-			
4500	Reuse Storage Pond Liner Design	-	-			
	Irrigation pump for 120 acres Bond	-				
	Reuse Facility Infrastructure Total	**15,000**	**16,000**	**18,000**	**18,000**	
4505	**Wastewater Treatment Facility (capital expense)**					**From BOND FUNDS**
	Headworks Improvements					
	SCADA Improvements Phase 1					
	Biosolids Removal					
	Remaining Treatment Plant Improvements	500,000.00	400,000	400,000	200,000	Pond Liner
	Treatment Plant Improvements - Engineering					
		-				
		-				
	Wastewater Treatment Facility Total	**500,000**	**400,000**	**400,000**	**200,000**	
	Engineering & Infrastructure Total	**1,777,080**	**2,368,663**	**1,496,500**	**1,341,000**	
		500,000	**400,000**	**400,000**	**200,000**	

Facilities & Utilities Budget Request		2022	2023	2024	2025	comments:
account		ADOPTED	ADOPTED	ADOPTED	ADOPTED	
4140	**Lift Station Utilities**					
	Power	56,000	53,000	56,000	59,000	
	Telemetry	9,500	8,000	9,000	9,500	
	Dialer	800	800	800	800	
	Cell Phones-service	6,500	6,300	6,300	6,800	
	Water	600	650	700	900	
	Communications-Radio	2,000	2,000	2,000	2,000	
	Snow Removal Lift Station 21	1,000	2,000	2,000	2,000	
	Contingency Plowing	4,000	4,000	2,000	2,000	
	Contingency	3,000	2,500	4,000	4,000	
	4140 Total	**83,400**	**79,250**	**82,800**	**87,000**	
4020	**Shop/Office Building Utilities**					
	phone-verizon	7,200	4,000	4,000	4,000	
	phone- long distance	400	400	400	100	
	power, office and shop	7,000	6,800	8,000	11,100	
	water	750	750	800	1,025	
	snow removal	4,000	4,000	6,000	6,000	
	cleaning service/carpet cleanin	2,600	2,600	4,000	4,950	
	garbage	800	875	1,200	1,300	
	alarm monitoring	420	450	450	495	
	Contingency	-	-	-	2,000	
	4020 Total	**23,170**	**19,875**	**24,850**	**30,970**	
4030	**Building Repair & Maintenance**					
	Office/Shop Repair & Maintena	2,000	2,000	2,000	2,000	
	WWTF Building & Grounds	2,000	2,000	2,000	2,000	
	misc/ contingency	1,800	5,000	5,000	5,000	
	4030 Total	**5,800**	**9,000**	**9,000**	**9,000**	
4035	**Building & Grounds Improvements**					
	WWTF Fencing	-	-	3,000	-	asphalt sealer & fencing
	Lab Building Roof Replacement	-	-			
	Total	**-**	**-**	**3,000**	**-**	
4151	**407 S. 3rd St Property**					
	House	-	-	5,000	5,000	
	Apartments		-	2,500	2,500	
	Shop/Shed/Power		-	1,000	3,500	
	Snow Plowing		-	-	2,500	
	Total	**-**	**-**	**8,500**	**13,500**	
4160	**Treatment & Reuse Expense**					
	IPDES Annual Permit Fee	8,000	8,500	8,500	9,500	Fee for having a IPDES Discharge Permit
	Professional Services	30,000	30,000	30,000	30,000	ACS, annual survey, Badger Meter,ACS
	Laboratory Testing	60,000	10,000	20,000	20,000	
	Landowner Annual Payment	28,500	28,500	28,500	30,995	Adjust annually - Land Owner Reuse Contracts
	Maintenance & Repairs	1,500	2,000	2,000	6,000	15 ton road mix,drain rock
	Chemicals	40,000	40,000	45,800	45,800	includes filters
	Hazardous Material Disposal	500	500	500	500	
	Misc Supplies		1,200	3,000	4,000	Huber Gear Oil, glass, lab equipment,weed killer
	Repairs - other equipment	15,000	15,000	15,000	10,000	
	Minor Equipment	10,000	5,000	6,500	6,500	4 soil sample probes, doors for ranger,oven TDS/TSS
	4160 Total	**203,100**	**151,700**	**176,300**	**183,795**	
4145	**WWTF Utilites**					
	Garbage	2,800	3,000	3,400	3,700	
	Water	4,200	11,500	15,500	17,500	
	Power	85,000	95,000	79,200	82,400	
	Power for Headworks			15,800	19,800	
	Power for Pivot			2,700	2,700	
	Telemetry /Telephone	3,000	2,550	2,200	2,350	
	Snow Removal WWTF	11,920	11,920	12,500	12,500	
	Contingency Plowing	2,000	2,000	2,500	2,500	
	Contingency		5,000	7,500	7,500	
		-				
	4145 Total	**108,920**	**130,970**	**141,300**	**150,950**	
	Johnson Lane 120 Acres O&M					
4170	fence repair	500	-	-	-	
	weed abatement	500	-	-	-	
	irrigation maintenance & repair	-				
	Irrigation District Assessment	1,350	1,350	1,350	1,450	
	4170 Total	**2,350**	**1,350**	**1,350**	**1,450**	
	Facilities & Utilities Total	**426,740**	**392,145**	**447,100**	**476,665**	

Payette Lakes Recreational Water and Sewer District

Personnel Expenses	FY2023	FY2024	FY2025
Salaries and Wages	$976,687.20	$1,259,992.20	$1,394,240.11
FICA expense	$74,716.57	$102,915.00	$106,659.37
PERSI expense	$116,616.45	$154,047.72	$175,944.74
Health Insurance	$219,294.60	$226,892.80	$294,381.65
Workers Compensation Insurance	$19,236.79	$23,462.56	$24,519.62
Total Personnel Expense	$1,406,551.61	$1,767,310.28	$1,995,745.49
Board Expenses			
Annual Compensation	$5,676.44	$5,676.44	$5,676.44
FICA expense	$434.25	$434.25	$434.25
PERSI expense	$125.37	$125.37	$125.37
Workers Compensation Insurance	$14.00	$14.00	$14.00
Total Board Expense	$6,250.06	$6,250.06	$6,250.06
Total w/ Board			
Annual Compensation	$982,363.64	$1,265,668.64	$1,399,916.55
FICA expense	$75,150.82	$103,349.25	$107,093.62
PERSI expense	$116,741.82	$154,173.09	$176,070.11
Health Insurance	$219,294.60	$226,892.80	$288,055.03
Workers Compensation Insurance	$19,250.79	$23,476.56	$24,533.62
Total Board Expense	$1,412,801.67	$1,773,560.34	$1,995,668.93