



**LAKE STEVENS
SEWER DISTRICT**
Serving You Since 1957

1106 Vernon Road, Suite A
Lake Stevens, WA 98258
(425) 334-8588 Fax (425) 335-5947
Website: www.lkstevenssewer.org

Mission Statement: Meeting the challenge of protecting the environment and providing quality sewer service to the community.

**DRAFT AGENDA
COMMISSIONER MEETING
AUGUST 22, 2023 at 9:00 AM**

IN PERSON /VIRTUAL MEETING:

Please join our meeting at 1106 Vernon Rd, James B Mitchell Conference Room or join virtually via **Go To Meeting:** (You will be asked to identify yourself for our sign in sheet)

<https://global.gotomeeting.com/join/646704685>

You can dial in using your phone:

United States (Toll Free): [1 877 309 2073](tel:18773092073)

United States: [+1 \(312\) 757-3129](tel:+13127573129)

Access Code: 646-704-685

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PUBLIC FORUM – Non-action Items** (please limit comments to 3 minutes)
- 4. AGENDA APPROVAL**
- 5. CONSENT ITEMS** (The Commissioners have previously reviewed these in detail):

	AMOUNT	CHECK #'s
A. Minutes: Aug 10 th		
B. Lien Placements (0)		
Lien Releases (0)		
Lien Foreclosure Lawsuit (0)		
C. Investments	\$313,481.58	
Withdrawals	\$42,781.22	
Transfers	\$6,153.66	
D. Payroll		
E. 40 – Maintenance	\$88,370.49	11216 - 11243
	\$37,361.69	EFT 174
F. 48 – SRF Principle & Interest Payment	NA	
G. 50 – City of Lake Stevens Bond Payment	NA	
H. 58 – Capital Expenditures	\$42,781.22	11244 - 11247
I. 60 – PWTF Principle & Interest Payment	NA	
J. Housekeeping -		

6. OLD BUSINESS

- A. Vernon Business Center 2nd Floor Upgrades Project Update (G&O)

7. NEW BUSINESS

- A. Second Quarter Financials Review
- B. Mid-year Budget Review
- C. Resolution 1053 Declaring Emergency Related to the Sewer Leak at Lift Station 8

8. MANAGERS' REPORTS

- A. General Manager
- B. Assistant General Manager

9. CITY REPORT

10. COMMISSIONERS' REPORT

11. EXECUTIVE SESSION

12. CONCLUDE

NOTICE: All proceedings of this meeting are audio recorded, except Executive Sessions

****PLEASE NOTE:** The Lake Stevens Sewer District will accept verbal citizen comments during the regular meetings in-person or virtually. Citizen comments submitted prior to the meeting to management@lkssd.org will be addressed during the public comment period.



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Mission Statement: Meeting the challenge of protecting the environment and providing quality sewer service to the community.

**MINUTES OF
COMMISSIONER MEETING
AUGUST 10, 2023, at 9:00 AM**

Attendees: Commissioners Kevin Kosche, Dan Lorentzen and Andrea Wright, District Staff: Mariah Low and Melonie Grieser, District Engineer: Keith Stewart, G&O, Legal Counsel: Jordan Stephens, City of Lake Stevens: Gene Brazel, City Administrator

- 1. CALL TO ORDER** – At 9:00 AM Commissioner Kosche called the meeting to order.
- 2. PUBLIC FORUM** – Non-action Items (please limit comments to 3 minutes) Commissioner Kosche asked if there were any public comments or questions submitted. Parag Garg was in attendance asking the Commissioners to consider refunding monthly rates paid for a structure on his property that was once considered an ADU. Commissioner Kosche told Mr. Garg that Johnathan Dix and Mariah Low would reach out to him about the request. No further comments.
- 3. AGENDA APPROVAL** – Commissioner Wright moved to approve the agenda as submitted. Commissioner Lorentzen seconded the Motion. The Motion passed.
- 4. CONSENT ITEMS** (The Commissioners have previously reviewed these in detail) –Commissioner Wright moved to approve Consent Items A through J, with item B for lien placements corrected from 61 to 62. Commissioner Lorentzen seconded the Motion. The Motion passed.

	AMOUNT	CHECK #'s
A. Minutes: July 27th		
B. Lien Placements (62)	NA	
Lien Releases (49)	NA	
Lien Foreclosure Lawsuit (0)	NA	
C. Investments	\$522,348.73	
Withdrawals	NA	
Transfers	NA	
D. Payroll	\$259,235.91	
E. 40 – Maintenance	\$172,865.66	11166-11214
F. 48 – SRF Principle & Interest Payment	NA	
G. 50 – City of Lake Stevens Bond Payment	NA	
H. 58 – Capital Expenditures	\$25,877.16	11215
I. 60 – PWTF Principle & Interest Payment	NA	
J. Housekeeping –	NA	

5. OLD BUSINESS – None

6. NEW BUSINESS –

- A. Resolution No 1052 Authorizing the Sale or Trade-in of Surplus Personal Property –Resolution No 1052 is for the trade-in or sale of the existing forklift at the Treatment Plant. The surplus item will be advertised for two consecutive weeks in the paper and a silent bid will be held prior to trade-in. Commissioner Lorentzen made a Motion to approve Resolution No 1052. Commissioner Wright seconded the Motion. The Motion passed.

7. MANAGERS' REPORTS

- A. General Manager – Mariah Low stated that Caring by Sharing has a total of \$101 which will help one family. The plant flows are 2.37 MGD, total TIN year to date is 62,548 pounds which is 49% of the District's annual limit. GFCs collected year to date is 66.3 and 103 permits have been issued. Centennial Short Plat will have a pre-construction meeting next Friday, this project will benefit the City's Public Works building's future sewer connection. The Hisey project will start construction later this month and will include a new lift station. The next Thursday regular meeting on August 24th has been moved to Tuesday the 22nd due to no quorum on the original scheduled meeting date.
- B. Assistant General Manager – Johnathan Dix was not in attendance.

- 8. **CITY REPORT** – Gene Brazel stated Sunset Beach is under construction. The City is also working on closing out the Costco project and all items that need acceptance.

- 9. **COMMISSIONERS' REPORT** – Commissioner Lorentzen stated that Aquafest participation was wonderful, and all had a great time. He would like to encourage his fellow commissioners to attend the upcoming WASWD conference. Commissioner Wright agreed about Aquafest and thanked the volunteers of the community for putting the event together. She will also be attending the WASWD Fall Conference in September. Commissioner Kosche will not be able to attend the conference.

- 10. **EXECUTIVE SESSION** – Jordan Stephens stated the Commission will now recess into Executive Session at 9:12 AM and excused the General Public; it is estimated the executive session will last until 9:20 AM. The purpose of the Executive Session, under RCW 42.30.110(1)(i), is to discuss pending litigation. At the conclusion of the Executive Session, there will not be action taken by the Board of Commissioners and no announcement will be made. Commissioner Kosche closed the executive session at 9:20 AM.

- 11. **CONCLUDE** – Commissioner Lorentzen made a Motion to adjourn the Board Meeting. Commissioner Wright seconded the Motion. The Motion passed at 9:20 AM.

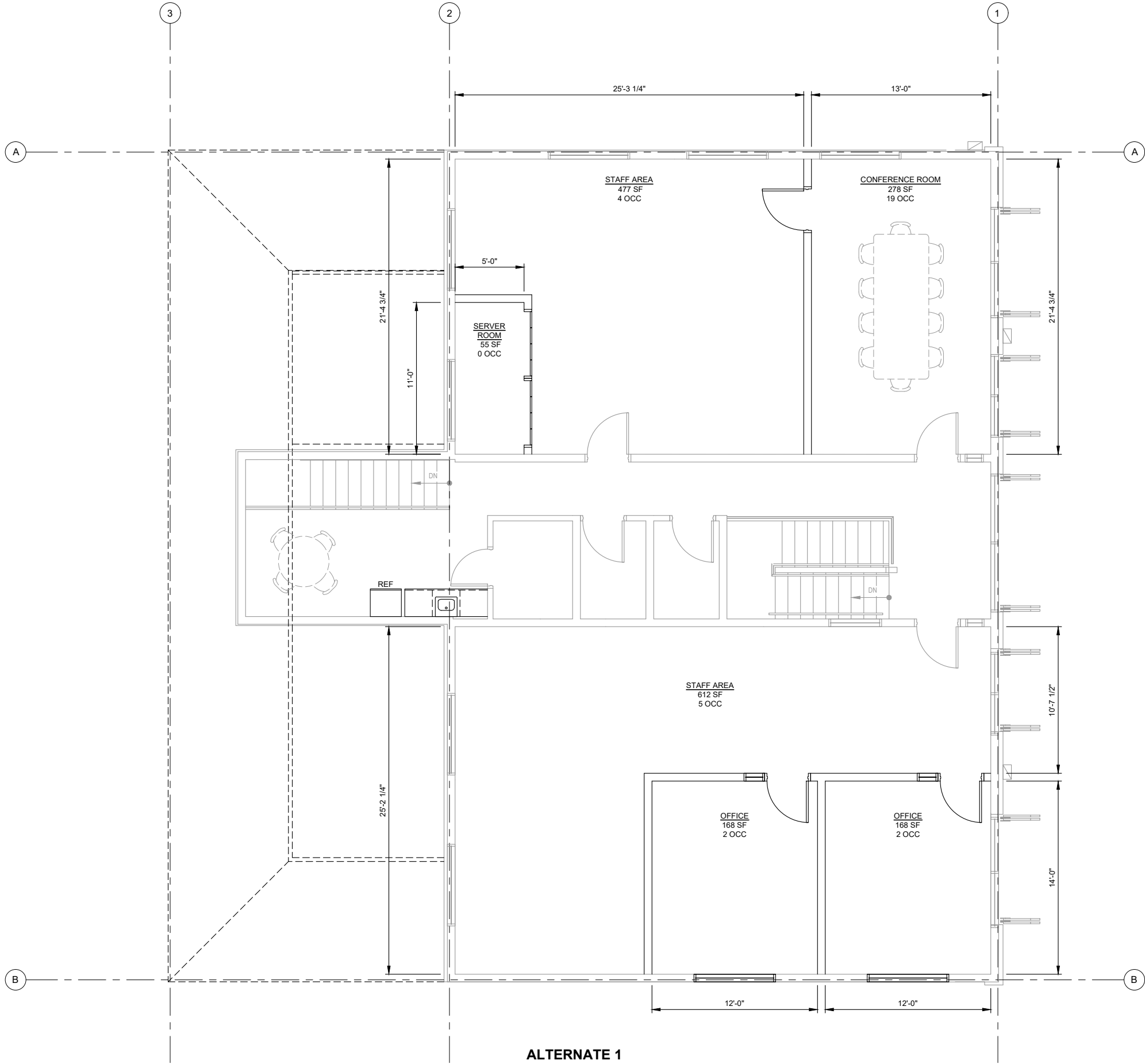
Signed at a regular open public meeting this August 22nd day of 2023.

Dan Lorentzen, Commissioner

Andrea Wright, Secretary and Commissioner



Kevin Kosche, President and Commissioner

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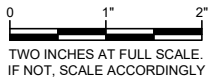
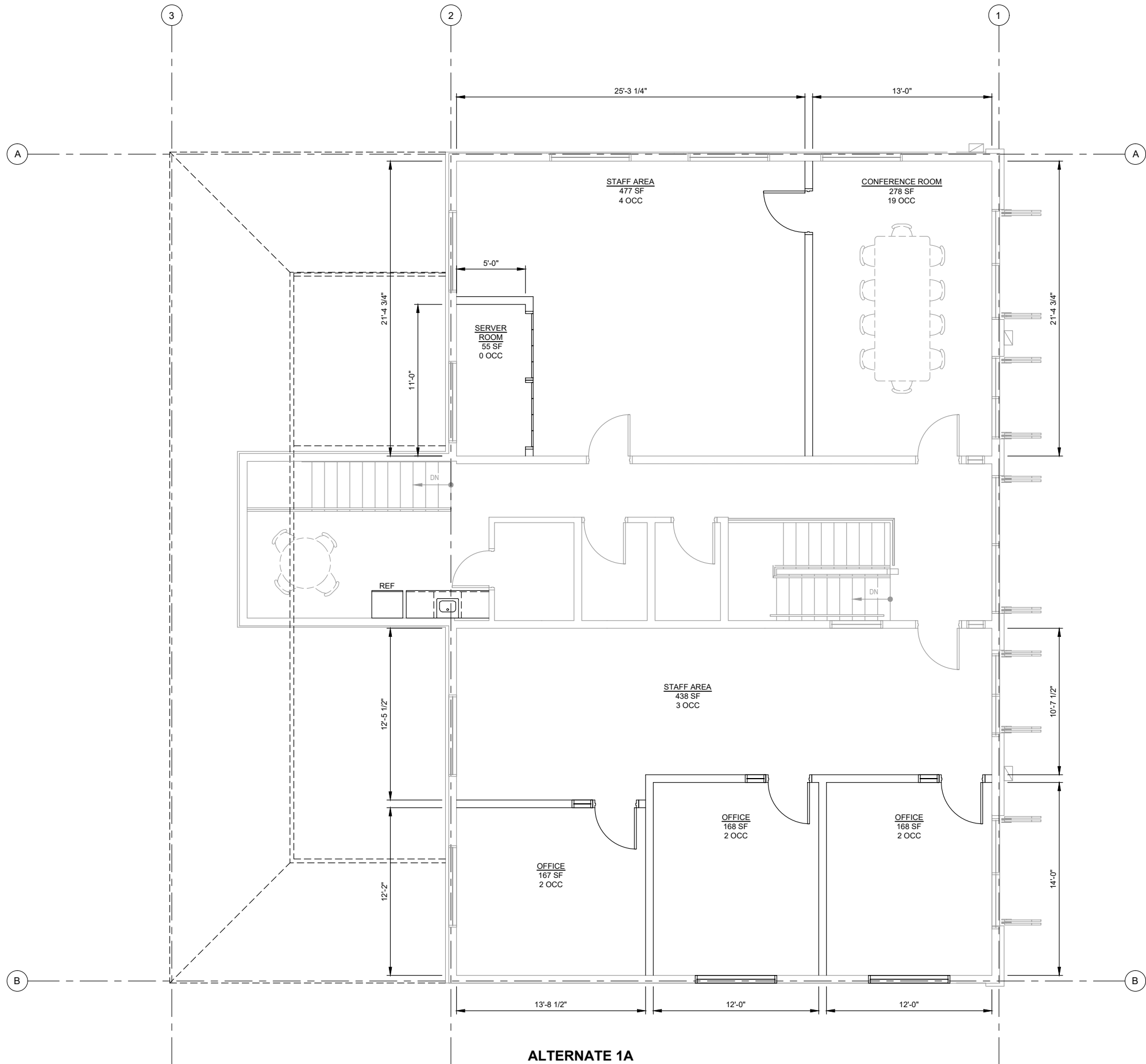


**ALTERNATE 1
SECOND FLOOR PLAN**
SCALE: 1/4"=1'-0"



 Gray & Osborne, Inc. CONSULTING ENGINEERS 1130 RAINIER AVENUE SOUTH, SUITE 300 SEATTLE, WASHINGTON 98144 • (206) 284-0860			
DATE: JUL 2021	DRAWN: RAH	CHECKED: AMP	APPROVED: AMP
PRELIMINARY NOT FOR CONSTRUCTION		REVISION	DATE APPD.
No.		No.	No.
			
LAKE STEVENS SEWER DISTRICT SNOHOMISH COUNTY WASHINGTON VBC 2ND FLOOR IMPROVEMENTS SECOND FLOOR PLAN			
SHEET: A-2		OF: 4	
JOB NO.: 21408.03		DWG: A_BLDG	

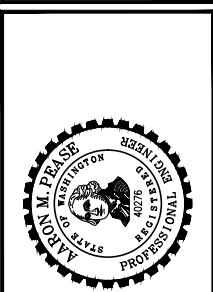
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Gray & Osborne, Inc.
CONSULTING ENGINEERS
1130 RAINIER AVENUE SOUTH, SUITE 300
SEATTLE, WASHINGTON 98144 • (206) 284-0860

DATE:	JUL 2021
DRAWN:	RAH
CHECKED:	AMP
APPROVED:	AMP

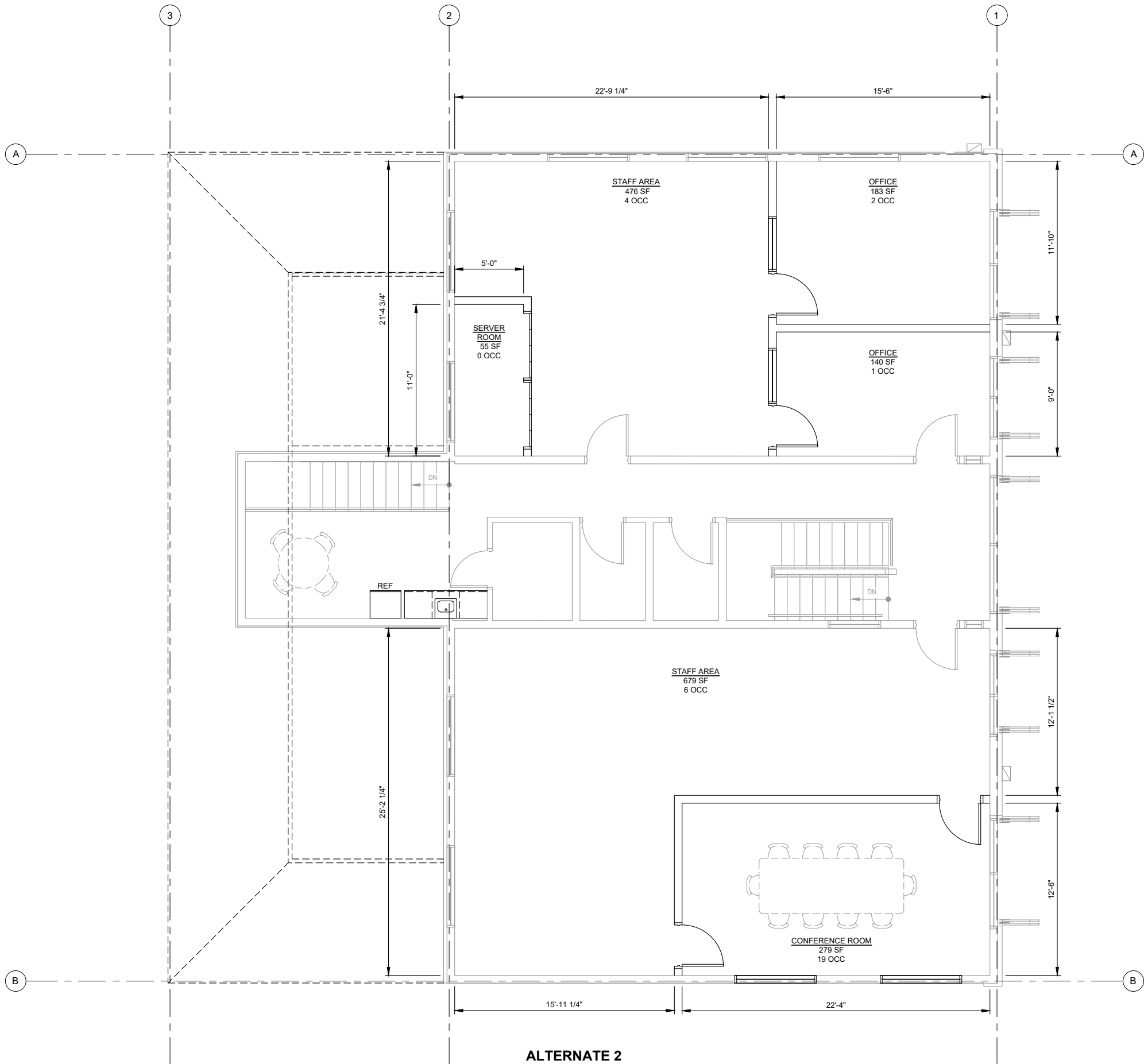
PRELIMINARY NOT FOR CONSTRUCTION	REVISION	DATE	APPD.
	No.		



LAKE STEVENS SEWER DISTRICT
SNOHOMISH COUNTY WASHINGTON
VBC 2ND FLOOR IMPROVEMENTS
SECOND FLOOR PLAN

SHEET:	A-2
OF:	4
JOB NO.:	21408.03
DWG A_BLDG	

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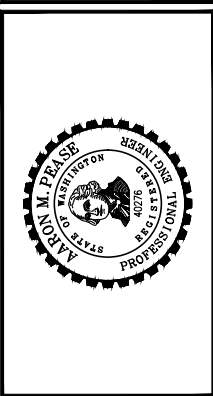
**ALTERNATE 2
SECOND FLOOR PLAN**
SCALE: 1/4"=1'-0"

0 1 2
TWO INCHES AT FULL SCALE.
IF NOT, SCALE ACCORDINGLY


Gray & Osborne, Inc.
CONSULTING ENGINEERS
1130 RAINIER AVENUE SOUTH, SUITE 300
SEATTLE, WASHINGTON 98144 • (206) 284-0860

DATE:	JUL 2021
DRAWN:	RAH
CHECKED:	AMP
APPROVED:	AMP

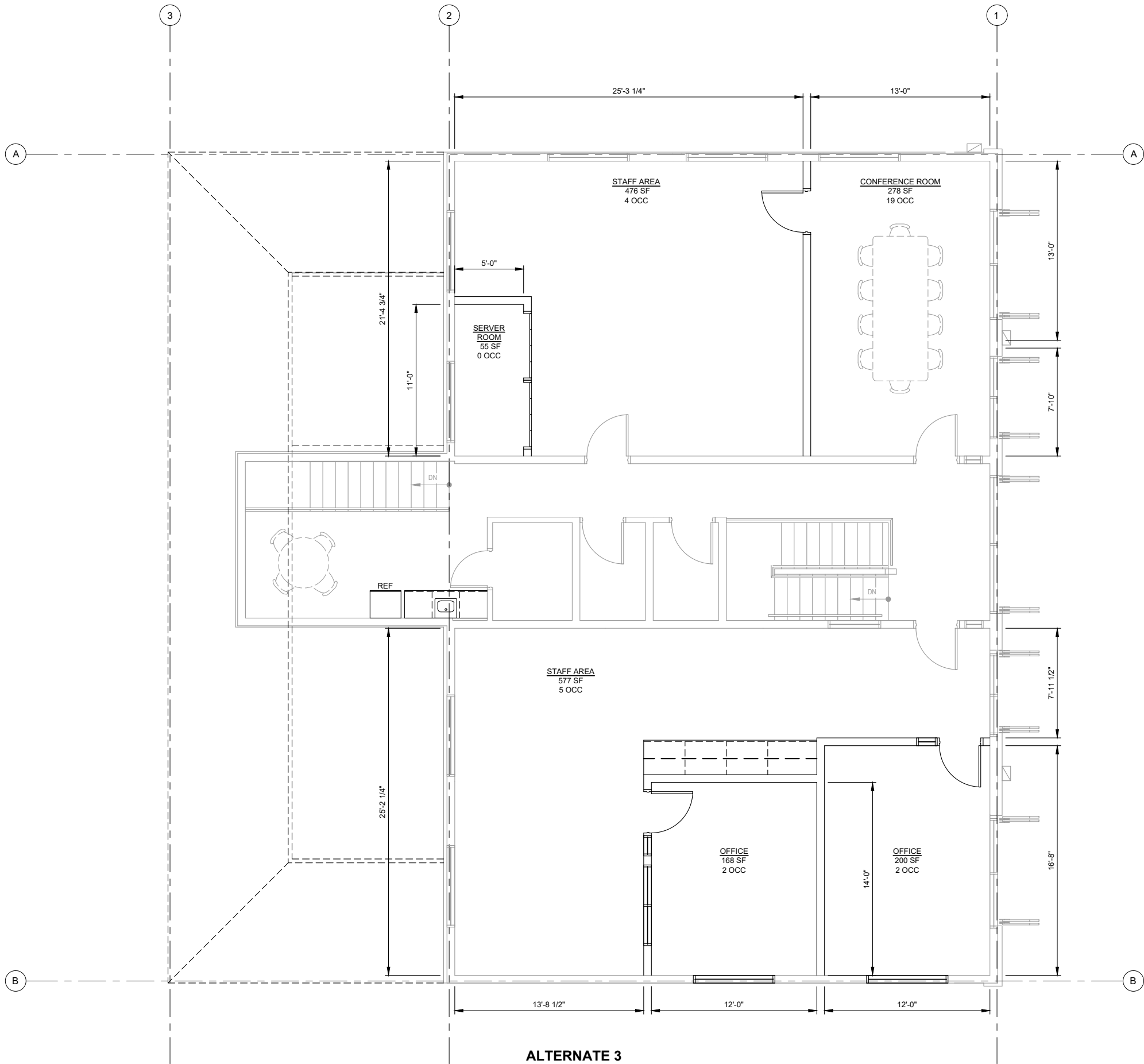
	DATE APPD.
PRELIMINARY NOT FOR CONSTRUCTION	REVISION
	No.



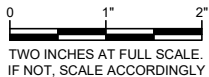
LAKE STEVENS SEWER DISTRICT
SNOHOMISH COUNTY WASHINGTON
VBC 2ND FLOOR IMPROVEMENTS
SECOND FLOOR PLAN

SHEET:	A-3
OF:	4
JOB NO.:	21408.03
DWG/A_BLDG	

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**ALTERNATE 3
SECOND FLOOR PLAN**
SCALE: 1/4"=1'-0"



Gray & Osborne, Inc.
CONSULTING ENGINEERS
1130 RAINIER AVENUE SOUTH, SUITE 300
SEATTLE, WASHINGTON 98144 • (206) 284-0860

DATE:	JUL 2021
DRAWN:	RAH
CHECKED:	AMP
APPROVED:	AMP

PRELIMINARY NOT FOR CONSTRUCTION	REVISION	DATE	APPD.
	No.		



LAKE STEVENS SEWER DISTRICT
SNOHOMISH COUNTY WASHINGTON
VBC 2ND FLOOR IMPROVEMENTS
SECOND FLOOR PLAN

SHEET:	A-3
OF:	4
JOB NO.:	21408.03
DWG/A_BLDG	



**LAKE STEVENS
SEWER DISTRICT**
Serving You Since 1957

FINANCIAL STATEMENTS

JUNE 2023

DRAFT

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Cash/Investment Balance Report as of 6/30/2023**UNRESTRICTED CASH/INVESTMENTS****Cash/Investments to pay for Maintenance & Operations**

131-10/136-10	Maintenance Fund	4,811,365.24
131-00	Cash in Umpqua Bank	535,410.27
131-01	Cash in First Financial	15,829.25
131-02	Cash In Xpresss Bill Pay	22,682.03
	Other Unrestricted Cash	31,535.05
Total M&O Cash/Investments		5,416,821.84

Cash/Investments to pay for Debt

131-34/136-34	ULID #13 Assessment	2,313.40
125-13/126-13	2010 Bond P&I Payment	1,673,525.10
125-15/126-15	City Bond P&I Payment	-
Total Debt Cash/Investments		1,675,838.50

Cash/Investments to pay for Capital Projects - Use by resolution only

131-29/136-29	Capital Expense - Current Expenditures	3,780,149.63
131-16/136-16	Capital Improvements - Future Improvements	15,089,555.86
Total Capital Cash/Investments		18,869,705.49

TOTAL UNRESTRICTED CASH/INVESTMENTS	25,962,365.83
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RESTRICTED CASH/INVESTMENTS**Restricted for Debt Payments**

131-31/136-31	PWTF P&I - Debt Service	25,962.71
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Restricted per Bond / Loan Documents

131-46/136-46	SRF Reserve County Pool	3,200,897.84
131-26/136-26	SRF P&I Payment	1,625,104.85

Restricted Other Cash

135-24	Other Restricted Cash	10,648.82
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TOTAL RESTRICTED CASH/INVESTMENTS	4,862,614.22
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GRAND TOTAL CASH/INVESTMENTS	30,824,980.05
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TOTAL JUNE CASH/INV BALANCE	30,824,980.05
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TOTAL MAY CASH/INV BALANCE	30,689,571.81
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MONTHLY INCREASE/(DECREASE)	135,408.24
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**Lake Stevens Sewer District
2022/2023 Cash & Investment Balances**

2023 Cash /Investment Balances

Month	TOTAL	M&O	UNRESTRICTED		RESTRICTED
			DEBT	CAPITAL	DEBT
January	29,271,043	4,352,775	1,074,414	18,368,392	5,475,462
February	30,165,432	4,907,876	1,074,425	18,392,084	5,791,047
March	31,273,234	5,233,640	1,075,946	18,423,805	6,539,843
April	32,317,537	4,043,108	2,041,957	18,594,655	7,637,818
May	30,689,572	4,538,494	1,675,838	18,733,106	5,742,134
June	30,824,980	5,416,822	1,675,839	18,869,705	4,862,614
July					
August					
September					
October					
November					
December					

2022 Cash/Investment Balances

Month	TOTAL	M&O	UNRESTRICTED		RESTRICTED
			DEBT	CAPITAL	DEBT
January	26,513,247	2,002,000	3,526,865	17,749,926	3,234,456
February	27,121,594	2,402,956	3,732,125	17,752,256	3,234,256
March	27,859,254	2,170,812	4,739,844	17,714,048	3,234,550
April	28,458,525	1,917,118	5,616,088	17,690,780	3,234,540
May	26,414,256	2,582,669	2,862,974	17,726,931	3,241,683
June	26,305,931	3,570,758	1,760,458	17,739,749	3,234,967
July	26,704,905	3,538,445	2,380,164	17,552,905	3,233,391
August	27,674,470	4,152,385	2,776,919	17,511,499	3,233,666
September	28,643,716	4,865,366	3,131,272	17,408,664	3,238,415
October	30,020,476	3,897,661	5,355,545	17,533,298	3,233,973
November	28,084,684	4,433,829	2,256,566	18,167,724	3,226,564
December	28,909,112	4,774,523	1,074,406	18,363,105	4,697,078

LAKE STEVENS SEWER DISTRICT
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED JUNE 30, 2023

	DEC	JAN	FEB	MAR	APR	MAY	JUN
OPERATING REVENUE							
RESIDENTIAL SERVICE	1,366,630	1,366,596	1,367,957	1,368,576	1,368,774	1,371,076	1,372,883
COMMERCIAL SERVICE	77,618	89,132	83,322	107,626	84,833	93,675	113,871
SCHOOLS	13,509	16,932	11,416	12,034	12,080	13,344	19,245
	<u>1,457,758</u>	<u>1,472,661</u>	<u>1,462,695</u>	<u>1,488,237</u>	<u>1,465,687</u>	<u>1,478,095</u>	<u>1,505,999</u>
PERMIT FEES	2,400	5,900	1,900	12,800	5,400	12,500	17,350
OTHER SEWER REVENUE	<u>21,550</u>	<u>27,944</u>	<u>24,418</u>	<u>88,717</u>	<u>32,621</u>	<u>25,992</u>	<u>26,289</u>
TOTAL OPERATING REVENUE	<u>1,481,708</u>	<u>1,506,504</u>	<u>1,489,013</u>	<u>1,589,754</u>	<u>1,503,707</u>	<u>1,516,586</u>	<u>1,549,638</u>
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	167,572	105,745	148,298	119,824	152,634	115,478	168,693
PLANT SALARIES, BENEFITS & PR TAXES	132,352	126,247	126,571	102,446	117,566	119,219	120,257
MAINTENANCE & COLLECTIONS EXPENSE	50,174	39,501	53,110	51,336	46,187	42,111	52,810
MAINTENANCE & COLLECTIONS UTILITIES	8,683	19,612	16,321	17,312	18,466	14,786	14,823
MAINTENANCE SALARIES, BENEFITS & PR TAXES	(106,357)	157,899	156,174	150,321	150,090	162,354	161,619
ADMINISTRATIVE EXPENSE	43,225	20,915	17,232	16,675	21,550	14,623	21,352
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES	(1,092)	93,544	89,458	79,989	82,676	82,638	82,754
COMMISSIONERS' SALARIES	1,536	1,408	1,664	1,664	1,024	1,152	1,408
CUSTOMER RECORDS & COLLECTION	9,478	8,674	8,796	8,770	4,320	10,450	15,298
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	(3,313)	4,500	3,376	3,521	4,385	3,290	12,086
TRAINING & SCHOOLING	(104)	0	0	0	0	0	0
BUSINESS TAXES & INSURANCE	55,959	64,250	62,417	95,214	76,564	63,913	64,117
ENGINEERING	97,007	147	82	599	827	2,368	2,096
LEGAL	5,816	2,038	4,432	12,295	6,453	5,003	2,876
BOND ISSUANCE COST	0	0	1,500	0	0	0	0
STATE AUDITOR	6,908	0	0	0	0	0	0
CPA	0	0	0	0	24,360	2,625	788
HUMAN RESOURCES	0	0	11	0	11	11	0
FINANCIAL	12,504	0	0	0	0	0	0
CITY OPERATING FEE	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
TOTAL OPERATING EXPENSES	<u>481,599</u>	<u>645,729</u>	<u>690,691</u>	<u>661,215</u>	<u>708,363</u>	<u>641,271</u>	<u>722,225</u>
OPERATING INCOME	<u>1,000,109</u>	<u>860,776</u>	<u>798,322</u>	<u>928,539</u>	<u>795,344</u>	<u>875,315</u>	<u>827,413</u>
NONOPERATING REVENUE (EXPENSES)							
INTEREST ON ASSESSMENTS	171	0	0	0	0	0	0
INTEREST ON INVESTMENTS, NET	(194,046)	88,903	87,145	102,711	109,151	118,441	111,202
CONTRIBUTED CAPITAL-CONN FEES	0	2,957	13,500	19,678	176,800	27,000	80,752
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	0	0	1,595	0	0	3,190	1,595
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHARGE	0	0	0	0	0	0	0
CONTRIBUTED CAPITAL-OTHER	0	0	129	0	17,736	259	0
NET RENTAL INCOME (LOSS)	3,471	2,798	2,815	2,471	2,478	2,810	2,488
OTHER INTEREST INCOME	161	537	560	652	514	0	1
GAIN ON SALE OF FIXED ASSET	(11,279)	0	0	0	0	0	0
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>(201,522)</u>	<u>95,194</u>	<u>105,744</u>	<u>125,513</u>	<u>306,678</u>	<u>151,699</u>	<u>196,038</u>
OTHER DEDUCTIONS							
INTEREST EXPENSE	94,526	131,964	128,798	128,798	128,798	128,798	126,197
PRETREATMENT GRANT PROGRAM	0	0	0	0	0	0	0
TOTAL OTHER DEDUCTIONS	<u>94,526</u>	<u>131,964</u>	<u>128,798</u>	<u>128,798</u>	<u>128,798</u>	<u>128,798</u>	<u>126,197</u>
NET INCOME BEFORE NON CASH TRANSACTIONS	<u>704,061</u>	<u>824,006</u>	<u>775,267</u>	<u>925,253</u>	<u>973,224</u>	<u>898,216</u>	<u>897,254</u>
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	1,757,794	0	0	0	0	74,702	0
DEPRECIATION & AMORTIZATION (EXP)	(629,151)	(548,739)	(548,771)	(549,327)	(549,327)	(549,808)	(549,741)
TOTAL NON CASH REVENUE AND (EXPENSE)	<u>1,128,643</u>	<u>(548,739)</u>	<u>(548,771)</u>	<u>(549,327)</u>	<u>(549,327)</u>	<u>(475,106)</u>	<u>(549,741)</u>
CHANGE IN NET POSITION - NET INCOME (LOSS)	<u>1,832,704</u>	<u>275,267</u>	<u>226,497</u>	<u>375,927</u>	<u>423,898</u>	<u>423,110</u>	<u>347,513</u>

LAKE STEVENS SEWER DISTRICT
STATEMENT OF MONTHLY OPERATIONS - 7 MONTHS ENDED JUNE 30, 2023

	DEC	JAN	FEB	MAR	APR	MAY	JUN
OTHER SEWER REVENUE							
FORFEITURE DISC & PENALTIES	20,627	16,950	15,131	27,726	27,301	22,427	22,076
INTEREST CHARGES	2,243	2,257	2,060	2,624	2,267	1,742	2,411
PRETREATMENTGRANT PROGRAM PROGRAM FEE	0	5,500	4,900	52,875	0	0	400
DEVELOPER ADMIN CHARGES	8,374	3,236	1,929	2,942	2,862	1,605	1,262
OTHER MISC REVENUES	(9,694)	0	398	2,550	191	218	140
	<u>21,550</u>	<u>27,944</u>	<u>24,418</u>	<u>88,717</u>	<u>32,621</u>	<u>25,992</u>	<u>26,289</u>
PLANT OPERATIONS EXPENSES							
UTILITIES	36,377	39,817	32,253	33,172	34,917	30,935	31,809
CHEMICALS	57,203	35,877	36,490	37,486	39,467	33,363	30,470
BIOSOLIDS	24,542	16,097	19,486	19,247	20,303	20,534	19,907
EQUIPMENT & SUPPLIES	27,379	7,065	9,239	10,874	35,419	6,422	21,119
TELECOMMUNICATIONS	1,689	1,949	1,691	1,571	1,506	2,446	1,795
SOFTWARE SUPPORT	9,961	2,708	30,788	2,708	2,708	16,428	47,675
FACILITY SERVICES	1,284	840	980	11,125	1,013	720	12,760
LABORATORY	5,521	921	8,186	3,067	4,549	3,882	1,792
MISCELLANEOUS	3,617	473	9,186	575	12,752	748	1,366
	<u>167,572</u>	<u>105,745</u>	<u>148,298</u>	<u>119,824</u>	<u>152,634</u>	<u>115,478</u>	<u>168,693</u>
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	226,619	91,385	92,244	77,472	82,717	84,123	88,238
PLANT BENEFITS	(101,406)	26,133	25,646	17,506	26,993	26,757	27,245
PLANT PR TAXES	7,138	8,729	8,681	7,468	7,855	8,338	4,774
	<u>132,352</u>	<u>126,247</u>	<u>126,571</u>	<u>102,446</u>	<u>117,566</u>	<u>119,219</u>	<u>120,257</u>
MAINTENANCE & COLLECTIONS EXPENSE							
MAINTENANCE OF LINES	21,048	0	22,557	0	4,162	133	29
DISTRICT LIFT STATION MAINTENANCE	(17,575)	5,259	5,518	5,863	9,797	9,247	23,164
CITY LIFT STATION MAINTENANCE	15,072	3,581	553	6,328	8,904	12,207	9,904
FIELD BLDG MAINTENANCE	1,721	670	947	1,131	1,244	1,052	1,240
DECANT FACILITY MAINTENANCE	0	175	160	0	0	0	0
SOFTWARE MAINT & LIFT STATION TELEMTRY	14,676	22,468	11,131	25,060	7,194	7,434	7,471
TELECOMMUNICATIONS	1,173	1,182	1,186	1,202	1,227	2,067	1,245
CHEMICALS & ODOR CONTROL	7,512	1,413	4,876	3,721	6,391	3,322	4,703
SYSTEM EXPENSE	317	740	1,695	1,911	2,172	1,890	1,672
SAFETY	3,125	910	1,382	3,016	1,992	1,655	278
FIELD BLDG RENT	3,104	3,104	3,104	3,104	3,104	3,104	3,104
	<u>50,174</u>	<u>39,501</u>	<u>53,110</u>	<u>51,336</u>	<u>46,187</u>	<u>42,111</u>	<u>52,810</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	5,331	113,182	111,612	107,163	107,339	115,531	118,151
MAINTENANCE & COLLECTIONS BENEFITS	(121,268)	34,143	34,030	32,777	32,796	35,789	36,008
MAINTENANCE & COLLECTIONS PR TAXES	9,581	10,574	10,531	10,381	9,956	11,034	7,460
	<u>(106,357)</u>	<u>157,899</u>	<u>156,174</u>	<u>150,321</u>	<u>150,090</u>	<u>162,354</u>	<u>161,619</u>
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	19,051	15,682	15,593	14,963	19,917	12,506	20,174
DUES, CERTS & SUBSCRIPTIONS	22,989	4,535	789	330	307	289	176
TELECOMMUNICATIONS	511	533	534	543	533	694	650
ADVERTISING, PROMO & PUBLIC EDUCATION	109	165	316	839	793	1,134	353
	<u>42,661</u>	<u>20,915</u>	<u>17,232</u>	<u>16,675</u>	<u>21,550</u>	<u>14,623</u>	<u>21,352</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	68,007	67,339	63,721	58,696	59,566	59,470	60,350
ADMINISTRATIVE BENEFITS	(74,081)	20,273	20,109	16,013	17,857	17,879	17,963
ADMINISTRATIVE PR TAXES	4,982	5,932	5,627	5,280	5,254	5,289	4,441
	<u>(1,092)</u>	<u>93,544</u>	<u>89,458</u>	<u>79,989</u>	<u>82,676</u>	<u>82,638</u>	<u>82,754</u>
BUSINESS TAXES & INSURANCE							
EXCISE TAX	28,398	33,712	31,810	34,529	34,163	33,305	33,478
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	4,564	0	0	14,766	5,339	0	0
OPERATING LICENSES & PERMITS	1,346	101	0	15,311	6,455	0	31
PROPERTY INSURANCE	21,652	30,438	30,608	30,608	30,608	30,608	30,608
	<u>55,959</u>	<u>64,250</u>	<u>62,417</u>	<u>95,214</u>	<u>76,564</u>	<u>63,913</u>	<u>64,117</u>

LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 6 MONTHS ENDED JUNE 30, 2023

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
OPERATING REVENUE							
RESIDENTIAL SERVICE	1,372,883	1,354,642	18,241	8,215,862	7,196,691	1,019,171	14.16%
COMMERCIAL SERVICE	113,871	68,484	45,387	572,459	360,866	211,593	58.63%
SCHOOL SERVICE	19,245	13,477	5,768	85,052	91,394	(6,342)	(6.94%)
	1,505,999	1,436,603	69,396	8,873,374	7,648,950	1,224,422	16.01%
PERMIT FEES	17,350	12,550	4,800	55,850	51,775	4,075	7.87%
OTHER SEWER REVENUE	26,289	39,716	(13,427)	225,980	181,069	44,911	24.80%
TOTAL OPERATING REVENUE	1,549,638	1,488,869	60,769	9,155,204	7,881,795	1,273,408	16.16%
OPERATING EXPENSES							
PLANT OPERATIONS EXPENSE	168,693	97,373	71,319	810,672	649,705	160,967	24.78%
PLANT SALARIES & BENEFITS & PR TAXES	120,257	101,136	19,121	712,304	676,113	36,191	5.35%
MAINT & COLLECTIONS EXPENSE	52,810	25,079	27,731	285,054	197,251	87,803	44.51%
MAINT & COLLECTIONS UTILITIES	14,823	12,169	2,654	101,320	99,604	1,716	1.72%
MAINT SALARIES & BENEFITS & PR TAXES	161,619	128,468	33,151	938,457	770,915	167,542	21.73%
ADMIN EXPENSE	21,352	15,618	5,734	112,348	90,214	22,134	24.54%
ADMIN SALARIES & BENEFITS & PR TAXES	82,754	79,793	2,961	511,058	469,823	41,235	8.78%
COMMISSIONERS' SALARIES	1,408	1,408	0	8,320	9,600	(1,280)	(13.33%)
CUSTOMER RECORDS & COLLECTION	15,298	9,107	6,191	56,308	49,158	7,150	14.55%
CONF, TRVL, MILEAGE, MEALS & VEHICLE EXP	12,086	3,306	8,779	31,159	27,906	3,253	11.66%
TRAINING & SCHOOLING	0	0	0	0	104	(104)	(100.00%)
BUSINESS TAXES & INSURANCE	64,117	50,241	13,876	426,475	332,164	94,311	28.39%
ENGINEERING	2,096	735	1,360	6,119	6,440	(321)	(4.99%)
LEGAL	2,876	5,290	(2,414)	32,996	52,273	(19,277)	(36.88%)
BOND ISSUANCE COST	0	0	0	1,500	1,500	0	0.00%
STATE AUDITOR	0	0	0	0	113	(113)	(100.00%)
CPA	788	12,370	(11,583)	27,773	26,698	1,075	4.03%
HUMAN RESOURCES	0	0	0	33	11	22	200.00%
FINANCIAL	0	1,938	(1,938)	0	1,938	(1,938)	(100.00%)
CITY OPERATING FEE	1,250	1,250	0	7,500	7,500	0	0.00%
TOTAL OPERATING EXPENSE	722,225	545,280	176,944	4,069,394	3,469,029	600,365	17.31%
OPERATING INCOME	827,413	943,589	(116,175)	5,085,810	4,412,766	673,043	15.25%
OTHER REVENUE							
INTEREST ON ASSESSMENTS	0	361	(361)	0	361	(361)	(100.00%)
INTEREST ON INVESTMENTS, NET	111,202	21,942	89,261	617,552	75,969	541,583	712.90%
CONTRIBUTED CAPITAL-CONN FEES	80,752	20,800	59,952	320,686	436,249	(115,563)	(26.49%)
CONTRIBUTED CAPITAL-SWI BASIN CHARGE	1,595	0	1,595	6,380	6,380	0	0.00%
CONTRIBUTED CAPITAL-CALLOW RD BASIN CHAF	0	0	0	0	0	0	0.00%
CONTRIBUTED CAPITAL-OTHER	0	0	0	18,124	212	17,912	8440.16%
NET RENTAL INCOME (LOSS)	2,488	2,762	(273)	15,860	15,444	416	2.69%
OTHER INTEREST INCOME	1	97	(96)	2,264	456	1,808	396.69%
GAIN ON SALE OF FIXED ASSET	0	10,000	(10,000)	0	10,000	(10,000)	(100.00%)
TOTAL NONOPERATING REVENUE (EXPENSES)	196,038	55,961	140,077	980,866	545,071	435,795	79.95%
OTHER DEDUCTIONS							
INTEREST EXPENSE	126,197	141,644	(15,447)	773,354	863,028	(89,674)	(10.39%)
PRETREATMENT GRANT PROGRAM	0	0	0	0	0	0	0.00%
TOTAL OTHER DEDUCTIONS	126,197	141,644	(15,447)	773,354	863,028	(89,674)	(10.39%)
NET INCOME BEFORE NON CASH TRANSACTIONS	897,254	857,905	39,348	5,293,322	4,094,809	1,198,512	29.27%
NON CASH REVENUE AND (EXPENSE)							
CONTRIBUTED CAPITAL-DONATED (REV)	0	68,675	(68,675)	74,702	661,786	(587,084)	(88.71%)
DEPRECIATION & AMORTIZATION (EXP)	(549,741)	(543,368)	(6,373)	(3,295,712)	(3,260,206)	(35,506)	1.09%
TOTAL NON CASH REVENUE AND (EXPENSE)	(549,741)	(474,693)	(75,048)	(3,221,010)	(2,598,420)	(622,590)	23.96%
CHANGE IN NET POSITION - NET INCOME (LOSS)	347,513	383,212	(35,699)	2,072,312	1,496,388	575,922	38.49%

LAKE STEVENS SEWER DISTRICT
COMPARATIVE STATEMENTS OF OPERATIONS - 6 MONTHS ENDED JUNE 30, 2023

	CURRENT MONTH	SAME MO LAST YR	INCREASE (DECREASE)	CURRENT Y-T-D	LAST Y-T-D	INCREASE (DECREASE)	YTD % INCR/(DECR)
OTHER SEWER REVENUE							
FORFEITURE DISC & PENALTIES	22,076	16,140	5,936	131,611	92,389	39,223	42.45%
INTEREST CHARGES	2,411	1,630	781	13,362	9,189	4,172	45.41%
FOG PROGRAM FEE	400	6,000	(5,600)	63,675	49,025	14,650	29.88%
DEVELOPER ADMIN CHARGES	1,262	3,713	(2,452)	13,835	17,728	(3,892)	(21.96%)
OTHER MISC REVENUES	140	12,232	(12,092)	3,497	12,739	(9,242)	(72.55%)
	<u>26,289</u>	<u>39,716</u>	<u>(13,427)</u>	<u>225,980</u>	<u>181,069</u>	<u>44,911</u>	<u>24.80%</u>
PLANT OPERATIONS EXPENSES							
UTILITIES	31,809	29,560	2,249	202,902	175,319	27,583	15.73%
CHEMICALS	30,470	18,174	12,296	213,153	151,374	61,779	40.81%
BIOSOLIDS	19,907	15,158	4,749	115,574	89,992	25,582	28.43%
EQUIPMENT & SUPPLIES	21,119	9,626	11,494	90,137	95,150	(5,013)	(5.27%)
TELECOMMUNICATIONS	1,795	1,260	535	10,958	8,073	2,885	35.74%
SOFTWARE SUPPORT	47,675	5,402	42,274	103,014	56,357	46,657	82.79%
FACILITY SERVICES	12,760	13,261	(501)	27,437	43,565	(16,128)	(37.02%)
LABORATORY	1,792	2,563	(771)	22,397	12,807	9,590	74.88%
MISCELLANEOUS	1,366	2,371	(1,005)	25,100	17,069	8,031	47.05%
	<u>168,693</u>	<u>97,373</u>	<u>71,319</u>	<u>810,672</u>	<u>649,705</u>	<u>160,967</u>	<u>24.78%</u>
PLANT SALARIES, BENEFITS & PR TAXES							
PLANT SALARIES	88,238	72,217	16,021	516,179	488,855	27,324	5.59%
PLANT BENFITS	26,581	22,072	4,509	146,254	135,771	10,483	7.72%
PLANT PR TAXES	4,774	6,847	(2,072)	45,845	51,487	(5,641)	(10.96%)
	<u>119,594</u>	<u>101,136</u>	<u>18,458</u>	<u>708,278</u>	<u>676,113</u>	<u>32,165</u>	<u>4.76%</u>
MAINTENANCE & COLLECTIONS EXPENSES							
MAINTENANCE OF LINES	29	762	(732)	26,882	969	25,913	2674.35%
DISTRICT LIFT STATION MAINTENANCE	23,164	828	22,336	58,848	26,071	32,778	125.73%
CITY LIFT STATION MAINTENANCE	9,904	557	9,347	41,478	12,035	29,443	244.64%
FIELD BLDG MAINTENANCE	1,240	928	312	6,284	6,557	(273)	(4.17%)
DECANT FACILITY MAINTENANCE	0	0	0	335	816	(481)	(58.95%)
SOFTWARE MAINT & LIFT STATION TELEMTRY	7,471	8,631	(1,160)	80,756	62,991	17,766	28.20%
TELECOMMUNICATIONS	1,245	1,137	108	8,109	6,513	1,596	24.50%
CHEMICALS & ODOR CONTROL	4,703	3,264	1,438	24,426	21,161	3,265	15.43%
SYSTEM EXPENSE	1,672	3,251	(1,579)	10,079	31,480	(21,400)	(67.98%)
SAFETY	278	2,616	(2,339)	9,233	10,035	(802)	(7.99%)
FIELD BLDG RENT	3,104	3,104	0	18,624	18,624	0	0.00%
	<u>52,810</u>	<u>25,079</u>	<u>27,731</u>	<u>285,054</u>	<u>197,251</u>	<u>87,803</u>	<u>44.51%</u>
MAINTENANCE & COLLECTIONS SALARIES, BENEFITS & PR TAXES							
MAINTENANCE & COLLECTIONS SALARIES	118,151	91,352	26,799	672,978	549,496	123,481	22.47%
MAINTENANCE & COLLECTIONS BENFITS	35,148	28,625	6,522	200,249	169,780	30,469	17.95%
MAINTENANCE & COLLECTIONS PR TAXES	7,460	8,490	(1,031)	59,935	51,639	8,297	16.07%
	<u>160,758</u>	<u>128,468</u>	<u>32,291</u>	<u>933,162</u>	<u>770,915</u>	<u>162,246</u>	<u>21.05%</u>
ADMINISTRATIVE EXPENSE							
OFFICE SUPPLIES & MAINTENANCE	20,174	13,948	6,226	98,835	76,948	21,888	28.44%
DUES, CERTS & SUBSCRIPTIONS	176	280	(104)	6,427	4,706	1,721	36.57%
TELECOMMUNICATIONS	650	498	152	3,487	2,960	528	17.83%
ADVERTISING, PROMO & PUBLIC EDUCATION	353	892	(539)	3,599	5,601	(2,002)	(35.74%)
	<u>21,352</u>	<u>15,618</u>	<u>5,734</u>	<u>112,348</u>	<u>90,214</u>	<u>22,134</u>	<u>24.54%</u>
ADMINISTRATIVE SALARIES, BENEFITS & PR TAXES							
ADMINISTRATIVE SALARIES	60,350	56,463	3,887	369,141	333,069	36,072	10.83%
ADMINISTRATIVE BENFITS	17,411	18,413	(1,002)	106,799	107,753	(953)	(0.88%)
ADMINISTRATIVE PR TAXES	4,441	4,917	(476)	31,823	29,001	2,823	9.73%
	<u>82,202</u>	<u>79,793</u>	<u>2,410</u>	<u>507,764</u>	<u>469,823</u>	<u>37,941</u>	<u>8.08%</u>
BUSINESS TAXES & INSURANCE							
EXCISE TAX	33,478	28,589	4,889	200,997	162,550	38,446	23.65%
PROPERTY/DIKING TAX & FIRE DISTRICT FEE	0	0	0	20,106	18,671	1,435	7.69%
OPERATING LICENSES & PERMITS	31	0	31	21,898	21,033	865	4.11%
PROPERTY INSURANCE	30,608	21,652	8,956	183,475	129,911	53,565	41.23%
	<u>64,117</u>	<u>50,241</u>	<u>13,876</u>	<u>426,475</u>	<u>332,164</u>	<u>94,311</u>	<u>28.39%</u>

Lake Stevens Sewer District
Costs Per Equivalent Residential Unit (ERU)
Fiscal Year 2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Average
Customers per ERU	14,875	14,775	15,033	14,805	14,930	15,212							14,938
ERU Amount	99.00	99.00	99.00	99.00	99.00	99.00							99.00
Capital Contributions	9.00	9.00	9.00	9.00	9.00	9.00							9.00
Administration Operations	11.86	11.68	12.17	13.32	10.90	11.78							11.95
Maintenance Operations	13.08	13.86	12.12	12.80	12.75	13.24							12.98
Plant Operations	13.98	16.88	12.30	16.11	13.65	16.69							14.94
Depreciation Expense	34.48	35.14	31.66	34.15	33.34	33.10							33.64
Debt Expense (Interest/Amortization)	10.44	10.30	10.12	10.28	10.19	9.83							10.19
Average Monthly Debt Principal Pmt	30.28	30.48	29.96	30.42	30.16	29.61							30.15
Total Monthly Costs per ERU	123.11	127.34	117.33	126.08	120.00	123.24							122.85
ERU Residual (Deficit)	(24.11)	(28.34)	(18.33)	(27.08)	(21.00)	(24.24)							(23.85)

**Lake Stevens Sewer District
Maintenance & Operations Budget Variance
Fiscal Year 2023**

	Jan Costs	Feb Costs	March Costs	April Costs	May Costs	Jun Costs	Jul Costs	Aug Costs	Sep Costs	Oct Costs	Nov Costs	Dec Costs	Monthly Budget Average	Budget To Date	Bud To Date vs Actual	Actual To Date	Actual to Date vs Total Budget	Total Budget
Administrative Expenses	124,527	117,525	108,415	110,134	109,285	120,911							135,857	815,143	85%	690,796	42%	1,630,285
Business Taxes & Insurance Expenses	64,250	62,417	95,214	76,564	63,913	64,117							69,833	419,000	102%	426,475	51%	838,000
Advisor Expenses	2,327	6,025	12,893	31,851	10,007	5,759							40,083	240,500	29%	68,862	14%	481,000
Field Maintenance & Operation Expenses	221,034	227,805	221,005	218,244	221,542	237,576							245,656	1,473,935	91%	1,347,206	46%	2,947,869
Plant Maintenance & Operations Expenses	232,241	275,670	222,438	270,320	235,275	292,612							288,992	1,733,950	88%	1,528,555	44%	3,467,900
Other Rate Expenses	1,250	1,250	1,250	1,250	1,250	1,250							1,250	7,500	100%	7,500	50%	15,000
Grand Totals:	645,629	690,691	661,215	708,363	641,271	722,225	0	0	0	0	0	0	781,671	4,690,027	87%	4,069,394	43%	9,380,054

YTD Completed % 50%
Actual Expense for 6 months 4,069,394
Monthly Budget Average for 6 months 4,690,027
Over (Under) Budget (620,633)

Lake Stevens Sewer District - Maintenance & Operations Current Year Over (Under) Budget

As of June 30, 2023

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
Administrative Expenses							
508-10	ADMIN MEDICARE PR TAX	885	5,460	5,625	(165)	11,250	49%
508-11	ADMIN FICA PR TAX	3,786	23,345	23,925	(580)	47,850	49%
508-50	MERCHANT SERVICES FEE	(761)	3,043	6,000	(2,957)	12,000	25%
623-05	DIST UTILITIES OFFICE	444	3,097	3,120	(23)	6,240	50%
903-00	CUSTOMER RECORDS & COLLECTION	15,298	56,308	62,500	(6,192)	125,000	45%
903-01	LIEN FILING EXPENSE	0	36	50	(14)	100	36%
903-02	FORECLOSURE EXPENSE	0	1,171	1,250	(79)	2,500	47%
920-00	ADMIN REGULAR SALARIES	60,350	369,141	389,350	(20,209)	778,700	47%
920-01	ADMIN COMP TIME PAYOUT	0	0	4,200	(4,200)	8,400	0%
920-02	ADMIN HOLIDAY PAYOUT	0	0	500	(500)	1,000	0%
920-03	ADMIN VACATION PAYOUT	0	0	10,000	(10,000)	20,000	0%
920-30	COMMISSIONERS SALARIES	1,408	8,320	15,000	(6,680)	30,000	28%
921-00	ADMINISTRATIVE SUPPLIES	1,544	9,926	11,000	(1,074)	22,000	45%
921-01	EMPLOYEE APPRECIATION	0	659	2,500	(1,841)	5,000	13%
921-02	ELECTION COSTS	0	0	17,500	(17,500)	35,000	0%
921-03	COMPUTER MAINTENANCE EXPENSE	3,877	24,810	47,500	(22,690)	95,000	26%
921-04	OFFICE FURNITURE & EQUIPMENT	0	0	7,500	(7,500)	15,000	0%
921-05	ADV/PROMOTION/PUBLIC EDUC	353	2,940	3,000	(60)	6,000	49%
921-06	ADMIN COMPUTER SOFTWARE MAINT	2,001	16,069	15,500	569	31,000	52%
921-10	ADMIN VEHICLE EXPENSE	35	377	500	(123)	1,000	38%
921-12	ADMIN CONF/TRAVEL/MILAGE/MEALS	64	2,828	6,000	(3,172)	12,000	24%
921-16	DUES CERTS & SUBSCRIPTIONS	176	6,427	17,000	(10,573)	34,000	19%
921-20	ADMIN TRAINING/SCHOOLING	0	0	0	0	0	0%
921-31	ADMIN SAFETY	0	224	1,000	(776)	2,000	11%
926-00	ADMIN L&I PR TAX	(590)	822	1,725	(903)	3,450	24%
926-10	ADMIN WA SL PR TAX	359	2,197	2,300	(103)	4,600	48%
926-30	ADMIN MEDICAL INSURANCE	11,141	68,475	98,250	(29,775)	196,500	35%
926-40	ADMIN PERS	6,270	38,324	43,948	(5,623)	87,895	44%
926-50	ADMIN DCP ER	551	3,294	0	3,294	0	0%
930-00	MISC GENERAL EXPENSE	0	286	250	36	500	57%
930-30	DIST TELEPHONE VBC	430	2,593	4,050	(1,457)	8,100	32%
930-34	ADMIN CELLULAR PHONE	220	894	600	294	1,200	75%
932-00	VBC FACILITY MAINTENANCE	13,069	39,731	13,500	26,231	27,000	147%
933-00	CASH OVER AND SHORT	0	0	0	0	0	0%
Administration Expenses Total:		<u>120,911</u>	<u>690,796</u>	<u>815,143</u>	<u>(124,346)</u>	<u>1,630,285</u>	<u>42%</u>
Business Taxes & Insurance							
508-00	EXCISE TAX	33,478	200,997	197,500	3,497	395,000	51%
508-30	PROPERTY & DIKING TAX	0	20,106	16,500	3,606	33,000	61%
508-40	OPERATING LICENSES & PERMITS	31	21,898	30,000	(8,102)	60,000	36%
924-00	DIST PROPERTY INSURANCE	30,608	183,475	175,000	8,475	350,000	52%
Taxes & Insurance Total:		<u>64,117</u>	<u>426,475</u>	<u>419,000</u>	<u>7,475</u>	<u>838,000</u>	<u>51%</u>
Advisor Expenses							
923-11	STATE AUDITOR	0	0	12,500	(12,500)	25,000	0%
923-12	CPA	788	27,773	38,000	(10,228)	76,000	37%
923-13	HUMAN RESOURCES	0	33	250	(217)	500	7%
923-14	FINANCIAL	0	0	2,500	(2,500)	5,000	0%
923-20	LEGAL	2,876	32,996	175,000	(142,004)	350,000	9%
923-30	ENGINEERS	2,096	6,119	10,000	(3,881)	20,000	31%
923-40	OUTSIDE HELP	0	442	1,500	(1,058)	3,000	15%
923-80	BOND ISSUANCE COST	0	1,500	750	750	1,500	100%
Advisor Expenses Total:		<u>5,759</u>	<u>68,862</u>	<u>240,500</u>	<u>(171,638)</u>	<u>481,000</u>	<u>14%</u>
Field Maintenance & Collections							

Lake Stevens Sewer District - Maintenance & Operations Current Year Over (Under) Budget

As of June 30, 2023

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
508-12	FIELD MEDICARE PR TAX	1,721	9,833	10,900	(1,067)	21,800	45%
508-13	FIELD FICA PR TAX	7,360	41,938	46,500	(4,562)	93,000	45%
613-00	DIST MAINTENANCE OF LINES	29	22,502	4,000	18,502	8,000	281%
613-01	DIST - I & I	0	4,296	2,500	1,796	5,000	86%
613-02	DIST MANHOLE ADJUSTMENTS	0	84	7,500	(7,416)	15,000	1%
623-00	DIST UTILITIES OTHER LS	6,380	36,608	36,400	208	72,800	50%
623-01	DIST UTILITIES LS 5	314	1,945	2,875	(930)	5,750	34%
623-03	DIST UTILITIES LS 12	896	5,552	6,000	(448)	12,000	46%
623-04	CITY UTILITIES OTHER LS	837	6,303	6,775	(472)	13,550	47%
623-06	DIST UTILITIES LS 15	3,254	19,678	22,875	(3,197)	45,750	43%
623-07	CITY UTILITIES LS 1	1,204	8,928	10,400	(1,472)	20,800	43%
623-08	CITY UTILITIES LS 8	1,504	10,394	9,375	1,019	18,750	55%
623-09	DIST UTILITIES LS 17	40	4,724	6,240	(1,516)	12,480	38%
623-10	DIST UTILITIES FIELD MNT BLDG	394	7,187	7,800	(613)	15,600	46%
626-00	DIST OTHER LS MAINTENANCE	19,847	51,481	24,500	26,981	49,000	105%
626-01	DIST LS 5 MAINTENANCE	31	453	500	(47)	1,000	45%
626-02	DIST LS 12 MAINTENANCE	1,615	3,571	3,000	571	6,000	60%
626-03	DIST LS 15 MAINTENANCE	324	1,947	3,500	(1,553)	7,000	28%
626-04	CITY OTHER LS MAINTENANCE	4,686	6,928	7,500	(572)	15,000	46%
626-05	CITY LS 1 MAINTENANCE	5,218	29,546	2,750	26,796	5,500	537%
626-06	CITY LS 8 MAINTENANCE	0	5,004	2,500	2,504	5,000	100%
626-07	DIST LS 17 MAINTENANCE	1,346	1,396	1,000	396	2,000	70%
626-10	FIELD BLDG MAINTENANCE	823	4,785	4,500	285	9,000	53%
626-12	DECANT MAINTENANCE	0	335	250	85	500	67%
640-00	FIELD REGULAR SALARIES	110,253	623,553	686,500	(62,947)	1,373,000	45%
640-01	FIELD COMP TIME PAYOUT	5,448	34,625	58,650	(24,025)	117,300	30%
640-02	FIELD HOLIDAY PAYOUT	0	0	1,500	(1,500)	3,000	0%
640-03	FIELD VACATION PAYOUT	0	0	1,500	(1,500)	3,000	0%
640-04	FIELD CERTIFICATION PAY	2,450	14,800	20,250	(5,450)	40,500	37%
641-05	ODOR CONTROL	4,703	24,426	27,500	(3,074)	55,000	44%
643-00	MAINT/COLL TOOLS & SUPPLIES	1,672	8,845	16,500	(7,655)	33,000	27%
921-07	FIELD ADMIN SUPPLIES & EQUIP	417	1,499	2,000	(501)	4,000	37%
921-08	FIELD COMPUTER SOFTWARE MAINT	7,471	80,756	82,500	(1,744)	165,000	49%
921-09	FIELD VEHICLE EQUIPMENT	0	1,234	9,000	(7,766)	18,000	7%
921-11	FIELD VEHICLE EXPENSE	3,751	15,733	12,500	3,233	25,000	63%
921-13	FIELD CONF/TRAVEL/MILAGE/MEALS	4,574	6,642	15,000	(8,358)	30,000	22%
921-21	FIELD TRAINING/SCHOOLING	0	0	0	0	0	0%
921-30	FIELD SAFETY	278	9,233	40,000	(30,767)	80,000	12%
926-01	FIELD L&I PR TAX	(2,310)	4,309	9,800	(5,491)	19,600	22%
926-11	FIELD WA SL PR TAX	688	3,856	4,450	(594)	8,900	43%
926-31	FIELD MEDICAL INSURANCE	23,237	131,104	142,650	(11,546)	285,300	46%
926-42	FIELD PERS	11,910	69,145	86,575	(17,430)	173,150	40%
926-51	FIELD DCP ER	861	5,295	0	5,295	0	0%
930-10	DIST TELEPHONE FIELD MNT BLDG	271	1,665	2,050	(385)	4,100	41%
930-38	FIELD CELLULAR PHONE	973	6,444	6,000	444	12,000	54%
931-10	FACILITY RENT PUD BUILDING	3,104	18,624	18,870	(246)	37,740	49%
Field Maintenance & Collections Total:		237,576	1,347,206	1,473,935	(126,729)	2,947,870	46%

Lake Stevens Sewer District - Maintenance & Operations Current Year Over (Under) Budget

As of June 30, 2023

Account Number	Account Title	Current Month Actual	Current Year To Date Actual	Year To Date Budget	Over (Under) Year To Date Budget	Current Year Budget	% of Budget Expended
Plant Maintenance & Operation							
508-14	PLANT MEDICARE PR TAX	1,284	7,575	7,200	375	14,400	53%
508-15	PLANT FICA PR TAX	5,491	32,391	32,100	291	64,200	50%
640-50	PLANT REGULAR SALARIES	80,229	455,223	507,000	(51,777)	1,014,000	45%
640-51	PLANT COMP TIME PAYOUT	5,925	36,845	45,500	(8,655)	91,000	40%
640-52	PLANT HOLIDAY PAYOUT	735	2,650	4,000	(1,350)	8,000	33%
640-53	PLANT VACATION PAYOUT	0	13,561	4,500	9,061	9,000	151%
640-54	PLANT CERTIFICATION PAY	1,350	7,900	14,400	(6,500)	28,800	27%
801-01	PLANT ELECTRICITY	29,703	188,120	205,000	(16,880)	410,000	46%
801-02	PLANT NATURAL GAS	945	9,091	6,000	3,091	12,000	76%
801-03	PLANT WATER	200	1,156	1,500	(344)	3,000	39%
801-04	PLANT GARBAGE	962	4,535	5,000	(465)	10,000	45%
802-01	POLYMERS	24,286	117,514	90,000	27,514	180,000	65%
802-02	PH CONTROL	6,183	44,156	97,500	(53,344)	195,000	23%
802-03	SODIUM HYPOCHLORITE	0	51,484	12,500	38,984	25,000	206%
803-01	BIOSOLIDS HAULING/DISPOSAL	19,907	114,720	100,000	14,720	200,000	57%
803-02	BIOSOLIDS ANALYSIS	0	854	2,000	(1,146)	4,000	21%
804-01	MAJOR EQUIPMENT & SERVICE	6,893	53,868	112,000	(58,132)	224,000	24%
804-02	PLANT MAINT & OPER SUPPLIES	14,226	36,269	100,000	(63,731)	200,000	18%
805-02	PLANT TELEPHONE	384	2,387	2,600	(213)	5,200	46%
805-03	PLANT INTERNET	599	3,453	6,000	(2,547)	12,000	29%
805-04	PLANT TELEMETRY	330	1,997	2,000	(3)	4,000	50%
805-05	PLANT CELLULAR PHONE	481	3,121	5,500	(2,379)	11,000	28%
806-01	PLANT COMPUTER SOFTWARE MAINT	47,675	104,314	87,500	16,814	175,000	60%
806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0	0%
806-04	WIN 911 ALARM SOFTWARE SUPPORT	0	2,597	0	2,597	0	0%
807-01	MILLIPORE (LAB DI WTR SYSTEM)	62	6,363	2,500	3,863	5,000	127%
807-04	JANITORIAL	720	4,320	3,500	820	7,000	62%
807-05	OTHER SERVICES	11,977	12,857	32,500	(19,643)	65,000	20%
808-01	LABORATORY SUPPLIES	771	16,997	12,500	4,497	25,000	68%
808-02	LABORATORY QA/QC SAMPLES	0	0	800	(800)	1,600	0%
808-03	LABORATORY ACCREDITATION	0	0	1,300	(1,300)	2,600	0%
808-04	LABORATORY OUTSIDE ANALYSIS	1,021	5,400	2,000	3,400	4,000	135%
809-01	PLANT SAFETY	1,291	24,543	42,500	(17,957)	85,000	29%
809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	3,459	4,637	3,000	1,637	6,000	77%
809-04	PLANT OTHER ADMIN SUPPLIES	75	557	1,500	(943)	3,000	19%
809-05	PLANT VEHICLE EXPENSE	202	941	1,750	(809)	3,500	27%
926-02	PLANT L&I PR TAX	(2,515)	2,874	7,125	(4,251)	14,250	20%
926-12	PLANT WA SL PR TAX	514	3,005	3,300	(295)	6,600	46%
926-32	PLANT MEDICAL INSURANCE	17,735	94,852	105,800	(10,948)	211,600	45%
926-43	PLANT PERS	8,846	51,403	64,075	(12,672)	128,150	40%
926-52	PLANT DCP ER	664	4,026	0	4,026	0	0%
Plant Maintenance & Operations Total:		<u>292,612</u>	<u>1,528,555</u>	<u>1,733,950</u>	<u>(205,395)</u>	<u>3,467,900</u>	<u>44%</u>
Other Rate Expenses							
508-42	CITY OPERATING FEE	1,250	7,500	7,500	0	15,000	50%
Other Rate Expenses Total:		<u>1,250</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>	<u>15,000</u>	<u>50%</u>
Grand Totals:		<u><u>722,225</u></u>	<u><u>4,069,394</u></u>	<u><u>4,690,028</u></u>	<u><u>(620,634)</u></u>	<u><u>9,380,055</u></u>	<u><u>43%</u></u>

CAPITAL PROJECT BUDGET TO ACTUAL SUMMARY

FUND 58

As of June 30, 2023

Project	Deposit	Spent to Date	Remaining Funds
24th St & SR9 Sewer Crossing	457,911.25	265,508.05	192,403.20
LS 1C Electrical Update	38,310.00	1,356.18	36,953.82
LS 1C Design & CM	176,530.00	21,404.83	155,125.17
LS 2C Design & CM	415,580.00	250,105.42	165,474.58
LS 2C Force Main & CM	345,030.00	171,052.11	173,977.89
Main & 18th St Improvements/20th St NE Business Loop Design & CM	143,860.00	112,791.52	31,068.48
Ammonia & Nitrate Probes	92,731.68	85,837.80	6,893.88
LS 4C & 6C Predesign	30,000.00	28,904.87	1,095.13
LS 4C & 6C Construction 5C Decommissioning	343,000.00	82,647.83	260,352.17
SR204 SR9 Intersection	56,518.19	63,601.39	(7,083.20)
City of Lake Stevens Downtown Plan - Pre Design of LS 2C	40,000.00	26,973.31	13,026.69
VBC Second Floor Building Improvements	99,100.00	12,135.33	86,964.67
LS7 Generator Replacement	114,555.00	72,767.50	5,650.50
Mixed Liquor Alkalinity Addition System Improvements	0.00	7,200.70	(7,200.70)
	2,353,126.12	1,202,286.84	1,114,702.28



**LAKE STEVENS
SEWER DISTRICT**
Serving You Since 1957

2023

DRAFT

Operating Revenue & Expenses,
Debt, and Capital
Mid-Year Budgetary Guidelines

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SCHEDULE 1

2023 BUDGET CASH FLOWS	2023 BOY Budget	Actual Through June 2023	2023 Mid-Year Budget	Source
OPERATING CASH FLOWS				
1. START OF YEAR OPERATING CASH	\$3,583,612	\$4,774,523	\$4,774,523	
2. (+) TOTAL OPERATING REVENUES	\$17,734,500	\$9,155,204	\$18,155,175	Schedule 2 Line 9
3. (+) INTEREST INCOME ON NON-CAPITAL INVESTMENTS ⁽¹⁾	\$34,080	222,219	\$ 278,722	
4. (+) ULID #13 ASSESSMENT REVENUE ⁽²⁾	\$0	\$1,508	\$1,508	
5. (-) TOTAL DISTRICT DEBT PAYMENTS	(\$6,934,888)	(\$3,640,908)	(\$6,934,888)	Schedule 3 Line 16
6. (+) RENTAL REVENUE (NET) ⁽³⁾	\$30,986	\$ 15,859.83	\$31,000	
7. (-) RATE REVENUE CONTRIBUTION TO CAPITAL	(\$1,581,818)	(\$1,590,009)	(\$1,609,091)	9% Schedule 2 Line 1
8. NET OPERATING CASH AVAILABLE FOR O&M EXPENSES	\$12,866,472	\$8,938,396	\$14,696,949	2% incr in 1/1/23
9. O&M EXPENSES	(\$9,380,055)	(\$4,069,394)	(\$9,174,605)	Schedule 4 Line 135
10. NET OPERATING REVENUE / END OF YEAR REVENUE	\$3,486,417	\$4,869,002	\$5,522,344	90-Days Operating Reserves Required
CAPITAL CASH FLOWS				
11. START OF YEAR CAPITAL CASH	(\$242,893)	\$18,363,105	\$18,363,105	
12. (+) PROJECTED CONNECTION CHARGES	\$1,350,000	\$320,686	\$1,350,000	Assumes 100 New GFC
13. (+) INTEREST INCOME ON CONNECTION FEES ⁽¹⁾	\$6,750	395,326	\$ 772,384	Interest on CF \$'s only
14. (+) BASIN CHARGES & FORFIETED REIMBURSABLES	\$25,000	\$24,504	\$25,000	
15. (+) NEW DEBT	\$0	\$0	\$0	
16. (+) RATE REVENUE CONTRIBUTION TO CAPITAL	\$1,581,818	\$1,590,009	\$1,609,091	
17. (-) TOTAL CAPITAL COSTS	(\$17,864,226)	(\$1,170,310)	(\$17,864,226)	Schedule 5 Line 28
18. END OF YEAR CAPITAL RESERVES	(\$15,143,551)	\$19,523,321	\$4,255,355	\$1.5M Capital Reserves Required
OTHER CASH				
19. RESTRICTED BY BOND/LOAN COVENANTS ⁽⁴⁾	\$3,200,898	\$3,200,898	\$3,200,898	

Notes

- (1) The District's weighted average return on funds in both the County and State pools is 3.818%
- (2) Revenue from ULID assessments are based on the calculated straight line amounts to be collected annually based on outstanding balances, interest rates, and remaining years.
- (3) Rental Revenue was included in Line 2 Total Operating Revenues in Beginning of Year Budget
- (4) The District refunded the 2010A Bonds, the 2019 Bonds do not have a reserve requirement leaving the SRF Reserve.

SCHEDULE 2

2023 PROJECTED OPERATING REVENUES	NO. OF CUSTOMERS (ERUS)	RATE	2023 BOY Budget	Actual		2023 Mid-Year Budget
				Through June 2023	Estimated to End of Year	
1. DISTRICT RATE REVENUE	15,212	\$99.00	\$ 17,400,000	\$ 8,873,373	\$ 17,746,745	\$ 17,700,000
2. PERMIT FEES	120	\$100-\$550	\$ 75,000	\$ 55,850	\$ 75,000	\$ 75,000
3. INTEREST CHARGES ON LATE SEWER FEES		PLR+4%	\$ 19,000	\$ 13,362	\$ 26,723	\$ 26,000
4. LATE FEES & PENALTIES		10%	\$ 200,000	\$ 131,611	\$ 263,223	\$ 260,000
5. PRETREATMENT (FOG) PROGRAM FEES	101	\$150, \$325, \$500	\$ 38,500	\$ 63,675	\$ 63,675	\$ 63,675
6. OTHER SEWER REVENUES			\$ 2,000	\$ 3,497	\$ 3,500	\$ 3,500
7. FIELD INSPECTION HOURS		\$100, \$150	\$ -	\$ 6,628	\$ 13,256	\$ 13,000
8. DIST ADMIN SAL - WEBCHECK			\$ -	\$ 7,208	\$ 14,416	\$ 14,000
9. TOTAL PROJECTED OPERATING REVENUE			\$ 17,734,500	\$ 9,155,204	\$ 18,206,538	\$ 18,155,175

SCHEDULE 3

DEBT PRINCIPAL AND INTEREST OBLIGATIONS	2022 Budget	2023 Budget
1. 2019 Refunding Bonds	\$ 2,039,050	\$ 2,042,050
2. 2008 City LTGO	\$ 135,200	\$ -
3. City 2002 Cap Imp PW02-691-029	\$ 86,120	\$ -
4. Lundeen PW02-691-030	\$ 218,015	\$ -
5. STP2 Design PW05-691-PRE-107	\$ 53,684	\$ 53,421
6. STP2 Design PW05-691-PRE-133	\$ 54,430	\$ 54,163
7. STP2 Design PW05-691-PRE-137	\$ 56,842	\$ 55,789
8. STP2 Design PR08-951-054	\$ 54,474	\$ 54,211
9. STP2 Const PW06-962-020	\$ 419,778	\$ 417,730
10. STP2 Const PW07-962-013	\$ 406,855	\$ 404,880
11. STP2 Const PC08-951-023	\$ 327,382	\$ 325,873
12. STP2 Const PC08-951-024	\$ 327,382	\$ 325,873
13. STP2 Const L0800014	\$ 1,076,628	\$ 1,076,628
14. STP2 Const L0900004	\$ 1,853,867	\$ 1,853,867
15. STP2 Const L150112	\$ 270,403	\$ 270,403
16. TOTAL DEBT OBLIGATIONS	\$ 7,380,109	\$ 6,934,888

SCHEDULE 3b

Five Year Debt Payments

DEBT PRINCIPAL AND INTEREST OBLIGATIONS	2024	2025	2026	2027	2028
1. 2019 Refunding Bonds	\$ 2,036,800	\$ 2,038,550	\$ 2,036,800	\$ 2,036,550	\$ 2,032,550
2. STP2 Design PW05-691-PRE-107	\$ 53,158	\$ 52,895	\$ -	\$ -	\$ -
3. STP2 Design PW05-691-PRE-133	\$ 53,896	\$ 53,629	\$ -	\$ -	\$ -
4. STP2 Design PW05-691-PRE-137	\$ 54,737	\$ 53,684	\$ -	\$ -	\$ -
5. STP2 Design PR08-951-054	\$ 53,947	\$ 53,684	\$ 53,421	\$ 53,158	\$ 52,895
6. STP2 Const PW06-962-020	\$ 415,683	\$ 413,635	\$ 411,587	\$ -	\$ -
7. STP2 Const PW07-962-013	\$ 402,905	\$ 400,930	\$ 398,955	\$ 396,980	\$ -
8. STP2 Const PC08-951-023	\$ 324,365	\$ 322,856	\$ 321,347	\$ 319,839	\$ 318,330
9. STP2 Const PC08-951-024	\$ 324,365	\$ 322,856	\$ 321,347	\$ 319,839	\$ 318,330
10. STP2 Const L0800014	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628
11. STP2 Const L0900004	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867
12. SRF Old Plant Rehab L150112	\$ 270,403	\$ 270,403	\$ 270,403	\$ 270,403	\$ 270,403
13. TOTAL DEBT OBLIGATIONS	\$ 6,920,752	\$ 6,913,616	\$ 6,744,355	\$ 6,327,262	\$ 5,923,002

2029 Total Debt Payment Amour	\$5,869,339	TOTAL \$ 66,505,470
2030 Total Debt Payment Amour	\$5,861,722	
2031 Total Debt Payment Amour	\$5,856,505	
2032 Total Debt Payment Amour	\$4,388,240	
2033 Total Debt Payment Amour	\$891,976	
2034 Total Debt Payment Amour	\$888,958	
2035 Total Debt Payment Amour	\$885,941	
2036 Total Debt Payment Amour	\$882,924	
2037 Total Debt Payment Amour	\$609,504	
2038 Total Debt Payment Amour	\$606,486	
2039 Total Debt Payment Amour	\$0	

SCHEDULE 4

OFFICE AND ADMINISTRATION RECAP FOR 2023 BUDGET

GL Acct #		Description	2023 BOY Budget	Actual Through June 2023	Estimated to End of Year	2023 Mid-Year Budget	2023 Incr (Decr)
OFFICE & ADMIN EXPENSES							
1.	508-10	ADMIN MEDICARE PR TAX	11,250	5,460	10,919	11,250	0
2.	508-11	ADMIN FICA PR TAX	47,850	23,345	46,689	47,850	0
3.	508-50	MERCHANT SERVICES FEE	12,000	3,043	6,087	12,000	0
4.	623-05	DIST UTILITIES OFFICE	6,240	3,097	6,194	6,240	0
5.	903-00	CUSTOMER RECORDS &	125,000	56,308	112,616	125,000	0
6.	903-01	LIEN FILING EXPENSE	100	36	72	100	0
7.	903-02	FORECLOSURE EXPENSE	2,500	1,171	2,343	2,500	0
8.	920-00	ADMIN REGULAR SALARIES	778,700	369,141	738,283	778,700	0
9.	920-01	ADMIN COMP TIME PAYOUT	8,400	0	0	5,000	(3,400)
10.	920-02	ADMIN HOLIDAY PAYOUT	1,000	0	0	1,000	0
11.	920-03	ADMIN VACATION PAYOUT	20,000	0	0	20,000	0
12.	920-30	COMMISSIONERS SALARIES	30,000	8,320	16,640	25,000	(5,000)
13.	921-00	ADMINISTRATIVE SUPPLIES	22,000	9,926	19,851	22,000	0
14.	921-01	EMPLOYEE APPRECIATION	5,000	659	1,317	5,000	0
15.	921-02	ELECTION COSTS	35,000	0	0	25,000	(10,000)
16.	921-03	COMPUTER MAINTENANCE	95,000	24,810	49,620	55,000	(40,000)
17.	921-04	OFFICE FURNITURE & EQUIPMENT	15,000	0	0	500	(14,500)
18.	921-05	ADV/PROMOTION/PUBLIC EDUC	6,000	2,940	5,880	6,000	0
19.	921-06	ADMIN COMPUTER SOFTWARE	31,000	16,069	32,139	31,000	0
20.	921-10	ADMIN VEHICLE EXPENSE	1,000	377	755	1,000	0
21.	921-12	ADMIN	12,000	2,828	5,655	6,000	(6,000)
22.	921-16	DUES CERTS & SUBSCRIPTIONS	34,000	6,427	12,853	34,000	0
23.	921-31	ADMIN SAFETY	2,000	224	448	2,000	0
24.	926-00	ADMIN L&I PR TAX	3,450	822	1,644	3,450	0
25.	926-10	ADMIN WA SL PR TAX	4,600	2,197	4,394	4,600	0
26.	926-30	ADMIN MEDICAL INSURANCE	196,500	68,475	136,950	150,000	(46,500)
27.	926-40	ADMIN PERS	80,100	38,324	76,649	80,100	0
28.	926-50	ADMIN DCP (ER)	7,795	3,294	6,587	7,795	0
29.	930-00	MISC GENERAL EXPENSE	500	286	572	500	0
30.	930-30	DIST TELEPHONE VBC	8,100	2,593	5,186	5,200	(2,900)
31.	930-34	ADMIN CELLULAR PHONE	1,200	894	1,788	2,200	1,000
32.	932-00	VBC FACILITY MAINTENANCE	27,000	39,731	79,461	41,500	14,500
33.	933-00	CASH OVER AND SHORT	0	0	0	0	0
ADMINISTRATION EXPENSES TOTAL			1,630,285	690,796	1,381,593	1,517,485	(112,800)
TAXES & INSURANCE							
34.	508-00	EXCISE TAX (1)	395,000	200,997	401,993	405,000	10,000
35.	508-30	PROPERTY & DIKING TAX	33,000	20,106	40,211	33,000	0
36.	508-40	OPERATING LICENSES & PERMITS	60,000	21,898	43,796	60,000	0
37.	924-00	DIST PROPERTY INSURANCE	350,000	183,475	366,950	370,000	20,000
TAXES & INSURANCE TOTAL			838,000	426,475	852,950	868,000	30,000
ADVISOR EXPENSE							
38.	923-11	STATE AUDITOR	25,000	0	0	25,000	0
39.	923-12	CPA	76,000	27,773	55,545	76,000	0
40.	923-13	HUMAN RESOURCES	500	33	66	500	0
41.	923-14	FINANCIAL	5,000	0	0	1,000	(4,000)
42.	923-20	LEGAL	350,000	32,996	65,992	200,000	(150,000)
43.	923-30	ENGINEERS	20,000	6,119	12,237	20,000	0
44.	923-40	OUTSIDE HELP	3,000	442	884	3,000	0
45.	923-80	GASB 65 Bond Issuance Cost	1,500	1,500	1,500	1,500	0
ADVISOR EXPENSES TOTAL			481,000	68,862	136,224	327,000	(154,000)

SCHEDULE 4 (Continued)

FIELD OPERATIONS EXPENSES RECAP FOR 2023 BUDGET

GL Acct #	Description	2023 BOY Budget	Actual Through June 2023	Estimated to End of Year	2023 Mid-Year Budget	2023 Incr (Decr)
FIELD MAINTENANCE & OPERATION						
46. 508-12	FIELD MEDICARE PR TAX	21,800	9,833	19,666	21,800	0
47. 508-13	FIELD FICA PR TAX	93,000	41,938	83,876	93,000	0
48. 613-00	DIST MAINTENANCE OF LINES	8,000	22,502	45,005	8,000	0
49. 613-01	DIST I & I	5,000	4,296	8,591	9,000	4,000
50. 613-02	DIST MANHOLE ADJUSTMENTS	15,000	84	169	15,000	0
51. 623-00	DIST UTILITIES OTHER LS	72,800	36,608	73,215	72,800	0
52. 623-01	DIST UTILITIES LS 5	5,750	1,945	3,890	5,750	0
53. 623-03	DIST UTILITIES LS 12	12,000	5,552	11,105	12,000	0
54. 623-04	CITY UTILITIES OTHER LS	13,550	6,303	12,606	13,550	0
55. 623-06	DIST UTILITIES LS 15	45,750	19,678	39,357	45,750	0
56. 623-07	CITY UTILITIES LS 1	20,800	8,928	17,857	20,800	0
57. 623-08	CITY UTILITIES LS 8	18,750	10,394	20,789	18,750	0
58. 623-09	DIST UTILITIES LS 17	12,480	4,724	9,449	12,480	0
59. 623-10	DIST UTILITIES FIELD MNT BLDG	15,600	7,187	14,373	15,600	0
60. 626-00	DIST OTHER LS MAINTENANCE	49,000	51,481	102,962	70,000	21,000
61. 626-01	DIST LS 5 MAINTENANCE	1,000	453	907	1,000	0
62. 626-02	DIST LS 12 MAINTENANCE	6,000	3,571	7,143	6,000	0
63. 626-03	DIST LS 15 MAINTENANCE	7,000	1,947	3,894	7,000	0
64. 626-04	CITY OTHER LS MAINTENANCE	15,000	6,928	13,856	15,000	0
65. 626-05	CITY LS 1 MAINTENANCE	5,500	29,546	59,091	35,000	29,500
66. 626-06	CITY LS 8 MAINTENANCE	5,000	5,004	10,008	10,000	5,000
67. 626-07	DIST LS 17 MAINTENANCE	2,000	1,396	2,791	2,000	0
68. 626-10	FIELD BLDG MAINTENANCE	9,000	4,785	9,569	9,600	600
69. 626-12	DECANT MAINTENANCE	500	335	670	6,000	5,500
70. 640-00	FIELD REGULAR SALARIES	1,373,000	623,553	1,247,105	1,373,000	0
71. 640-01	FIELD COMP TIME PAYOUT	117,300	34,625	69,250	117,300	0
72. 640-02	FIELD HOLIDAY PAYOUT	3,000	0	0	3,000	0
73. 640-03	FIELD VACATION PAYOUT	3,000	0	0	3,000	0
74. 640-04	FIELD CERTIFICATION PAY	40,500	14,800	29,600	35,000	(5,500)
75. 641-05	ODOR CONTROL	55,000	24,426	48,851	55,000	0
76. 643-00	MAINT/COLL TOOLS & SUPPLIES	33,000	8,845	17,690	30,000	(3,000)
77. 921-07	FIELD ADMIN SUPPLIES & EQUIP	4,000	1,499	2,999	3,000	(1,000)
78. 921-08	FIELD COMPUTER SOFTWARE	165,000	80,756	161,513	165,000	0
79. 921-09	FIELD VEHICLE EQUIPMENT	18,000	1,234	2,469	10,000	(8,000)
80. 921-11	FIELD VEHICLE EXPENSE	25,000	15,733	31,466	25,000	0
81. 921-13	FIELD	30,000	6,642	13,285	30,000	0
82. 921-21	FIELD TRAINING/SCHOOLING	0	0	0	0	0
83. 921-30	FIELD SAFETY	80,000	9,233	18,465	80,000	0
84. 926-01	FIELD L&I PR TAX	19,600	4,309	8,618	19,600	0
85. 926-11	FIELD WA SL PR TAX	8,900	3,856	7,711	8,900	0
86. 926-31	FIELD MEDICAL INSURANCE	285,300	131,104	262,207	285,300	0
87. 926-42	FIELD PERS	173,150	69,145	138,290	162,000	(11,150)
88. 926-51	FIELD DCP (ER)	0	5,295	10,590	11,000	11,000
89. 930-10	DIST TELEPHONE FIELD MNT BLDG	4,100	1,665	3,330	4,100	0
90. 930-38	FIELD CELLULAR PHONE	12,000	6,444	12,887	13,000	1,000
91. 931-10	FACILITY RENT PUD BUILDING	37,740	18,624	37,248	37,740	0
FIELD M&O TOTAL		2,947,870	1,347,206	2,694,412	2,996,820	48,950

SCHEDULE 4 (Continued)

PLANT OPERATIONS EXPENSES RECAP FOR 2023 BUDGET

PLANT MAINTENANCE & OPERATION						
92.	508-14	PLANT MEDICARE PR TAX	14,400	7,575	15,151	14,400
93.	508-15	PLANT FICA PR TAX	64,200	32,391	64,782	64,200
94.	640-50	PLANT REGULAR SALARIES	1,014,000	455,223	910,446	1,014,000
95.	640-51	PLANT COMP TIME PAYOUT	91,000	36,845	73,690	91,000
96.	640-52	PLANT HOLIDAY PAYOUT	8,000	2,650	5,301	8,000
97.	640-53	PLANT VACATION PAYOUT	9,000	13,561	27,122	15,000
98.	640-54	PLANT CERTIFICATION PAY	28,800	7,900	15,800	16,000
99.	801-01	PLANT ELECTRICITY	410,000	188,120	376,241	410,000
100.	801-02	PLANT NATURAL GAS	12,000	9,091	18,182	25,000
101.	801-03	PLANT WATER	3,000	1,156	2,312	3,000
102.	801-04	PLANT GARBAGE	10,000	4,535	9,070	14,000
103.	802-01	POLYMERS	180,000	117,514	235,027	235,000
104.	802-02	PH CONTROL	195,000	44,156	88,311	100,000
105.	802-03	SODIUM HYPOCHLORITE	25,000	51,484	102,967	75,000
106.	802-04	CITRIC ACID	0	0	0	0
107.	803-01	BIOSOLIDS HAULING/DISPOSAL	200,000	114,720	229,440	230,000
108.	803-02	BIOSOLIDS ANALYSIS	4,000	854	1,708	4,000
109.	804-01	MAJOR EQUIPMENT & SERVICE	224,000	53,868	107,735	224,000
110.	804-02	PLANT MAINT & OPER SUPPLIES	200,000	36,269	72,538	200,000
111.	805-02	PLANT TELEPHONE	5,200	2,387	4,774	5,200
112.	805-03	PLANT INTERNET	12,000	3,453	6,906	10,000
113.	805-04	PLANT TELEMTRY	4,000	1,997	3,994	4,000
114.	805-05	PLANT CELLULAR PHONE	11,000	3,121	6,242	7,000
115.	806-01	PLANT COMPUTER SOFTWARE	175,000	104,314	208,628	175,000
116.	806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0
117.	806-04	WIN 911 ALARM SOFTWARE	0	2,597	5,193	0
118.	807-01	MILLIPORE (LAB DI WTR SYSTEM)	5,000	6,363	12,727	7,500
119.	807-04	JANITORIAL	7,000	4,320	8,640	8,700
120.	807-05	OTHER SERVICES	65,000	12,857	25,714	33,000
121.	808-01	LABORATORY SUPPLIES	25,000	16,997	33,995	25,000
122.	808-02	LABORATORY QA/QC SAMPLES	1,600	0	0	1,600
123.	808-03	LABORATORY ACCREDITATION	2,600	0	0	2,600
124.	808-04	LABORATORY OUTSIDE ANALYSIS	4,000	5,400	10,799	12,000
125.	809-01	PLANT SAFETY	85,000	24,543	49,086	45,000
126.	809-02	PLANT	6,000	4,637	9,274	7,000
127.	809-04	PLANT OTHER ADMIN SUPPLIES	3,000	557	1,114	2,000
128.	809-05	PLANT VEHICLE EXPENSE	3,500	941	1,883	1,500
129.	926-02	PLANT L&I PR TAX	14,250	2,874	5,748	14,250
130.	926-12	PLANT WA SL PR TAX	6,600	3,005	6,009	6,600
131.	926-32	PLANT MEDICAL INSURANCE	211,600	94,852	189,703	211,600
132.	926-43	PLANT PERS	128,150	51,403	102,805	120,150
133.	926-52	PLANT DCP (ER)	0	4,026	8,051	8,000
PLANT M&O TOTAL			3,467,900	1,528,555	3,057,109	3,450,300
						(17,600)

SCHEDULE 4 (Continued)

OTHER EXPENSES RECAP FOR 2023 BUDGET

OTHER RATE EXPENSES								
134.	508-42	CITY OPERATING FEE	(2)	15,000	7,500	15,000	15,000	0
		TOTAL OTHER RATE EXPENSES		15,000	7,500	15,000	15,000	0
135.	TOTAL O&M			\$ 9,380,055	\$ 4,069,394	\$ 8,137,288	\$ 9,174,605	\$ (205,450)

Notes

- (1) Excise tax expense is based on 2.1% times the total revenue as shown in Schedule 2 and 1.5% applied to GFC income
- (2) This amount is to be specified by the Sewer Utility Committee

SCHEDULE 4

MAINTENANCE AND OPERATIONS EXPENSES BUDGET SUMMARY

DEPARTMENT	2023 BOY Budget	Actual Through June 2023	Estimated to End of Year	2023 Mid- Year Budget	2023 Incr (Decr)	% Incr/ Decr
OFFICE & ADMIN EXPENSES	1,630,285	690,796	1,381,593	1,517,485	(112,800)	-6.92%
TAXES & INSURANCE	838,000	426,475	852,950	868,000	30,000	3.58%
ADVISOR EXPENSES	481,000	68,862	136,224	327,000	(154,000)	-32.02%
FIELD M&O EXPENSES	2,947,870	1,347,206	2,694,412	2,996,820	48,950	1.66%
PLANT M&O EXPENSES	3,467,900	1,528,555	3,057,109	3,450,300	(17,600)	-0.51%
OTHER RATE EXPENSES	15,000	7,500	15,000	15,000	0	0.00%
TOTAL O&M EXPENSES	9,380,055	4,069,394	8,137,288	9,174,605	(205,450)	-2.19%

SCHEDULE 5

COMPREHENSIVE PLAN PROJECTS		Estimated Cost ⁽¹⁾	Actuals ⁽²⁾	Remaining Budget
1.	Gravity Sewer System Repair & Replacement	\$1,500,000.00	\$0.00	\$1,500,000.00
2.	Anoxic Zone Wall Improvements (WWTF)	\$6,000.00	\$0.00	\$6,000.00
3.	TIN Optimization Report (WWTF)	\$30,000.00	\$0.00	\$30,000.00
4.	20th St NE & Bus. Loop Rd to LS 2C (E2-B)	\$1,150,000.00	\$112,791.52	\$1,037,208.48
5.	SR 9 Gravity Crossing (G7-B)	\$500,000.00	\$265,508.05	\$234,491.95
6.	LS 2C Upgrade (E2-A)	\$2,700,000.00	\$250,105.42	\$2,449,894.58
7.	LS 2C Upgrade - Force Main (E2-C)	\$2,730,000.00	\$171,052.11	\$2,558,947.89
8.	LS Decommission (Lift Sta) LS 5C (E4)	\$491,000.00	\$26,533.03	\$464,466.97
9.	LS Rehab (Lift Sta) LS 4C (E4)	\$504,000.00	\$26,521.46	\$477,478.54
10.	LS Rehab (Lift Sta) LS 6C (E4)	\$715,000.00	\$26,521.46	\$688,478.54
11.	LS 11 Rehabilitation (G4)	\$590,000.00	\$0.00	\$590,000.00
12.	Process Blower Enclosure Cooling (WWTF)	\$87,200.00	\$0.00	\$87,200.00
13.	Mixed Liquor Alkalinity Addition System Improvements (WWTF)	\$130,300.00	\$7,200.70	\$123,099.30
14.	Carbon Addition System (WWTF)	\$231,100.00	\$0.00	\$231,100.00
15.	Office Upgrades - Generator & 2nd Floor (VBC-A & VBC-B)	\$500,000.00	\$12,135.33	\$487,864.67
16.	WWTF Membrane Replacement	\$3,858,000.00	\$0.00	\$3,858,000.00
17.	LS 1C rehabilitation (E1-A)	\$740,000.00	\$22,761.01	\$717,238.99
18.	LS 3C rehabilitation (E7)	\$550,000.00	\$0.00	\$550,000.00
19.	131st Avenue NE (E5-B)	\$1,020,000.00	\$0.00	\$1,020,000.00
	Subtotal	\$18,032,600.00	\$921,130.09	\$17,111,469.91
DETAILED CAPITAL PROJECTS		Estimated Cost ⁽¹⁾	Actuals ⁽²⁾	Remaining Budget
20.	GE HMI Computer & VPN	\$85,000.00	\$0.00	\$85,000.00
21.	SR204/SR9 Realignment	\$56,518.19	\$63,601.39	(\$7,083.20)
22.	Micro-C 2000 TP Pilot Project	\$85,000.00	\$0.00	\$85,000.00
23.	Vehicle Replacements	\$230,000.00	\$0.00	\$230,000.00
24.	Collection System Pipe Repairs (annual amount)	\$270,000.00	\$0.00	\$270,000.00
25.	LS7 Generator Replacement	\$142,686.40	\$72,767.50	\$69,918.90
26.	WWTF Probes	\$92,731.68	\$85,837.80	\$6,893.88
27.	COLS Downtown Plan - Pre-Design	\$40,000.00	\$26,973.31	\$13,026.69
	Subtotal	\$1,001,936.27	\$249,180.00	\$752,756.27
28.	TOTAL CAPITAL COSTS	\$19,034,536.27	\$1,170,310.09	\$17,864,226.18

Notes

(1) Estimate from Comp plan, does not include allied costs (such as engineering, legal, etc.)

(2) Actuals through June 30, 2023

RESOLUTION NO. 1053

A RESOLUTION OF THE BOARD OF SEWER COMMISSIONERS OF LAKE STEVENS SEWER DISTRICT, SNOHOMISH COUNTY, WASHINGTON, DECLARING AN EMERGENCY RELATED TO THE SEWER LEAK AT LIFT STATION 8

WHEREAS, the Lake Stevens Sewer District operates a sewerage system in the vicinity of Lake Stevens, Snohomish County, Washington; and

WHEREAS, efficient operation of the District's sewerage system is critical to the proper performance of essential functions of the District and to protect the health, safety and welfare of the citizens of Lake Stevens; and

WHEREAS, the controlled collection of sanitary waste in pipelines dedicated for that use is a vital component of the District's sewerage system and necessary for public health and safety; and

WHEREAS, on Tuesday, August 8, 2023, District staff responded to a call from a customer who was concerned about sewer odor; and

WHEREAS, District staff determined that the feed line to the air vacuum release valve at Lift Station 8 (232 S Lake Stevens Rd) was compromised allowing sanitary waste to leave the pipeline; and

WHEREAS, the District General Manager declared that an emergency situation existed after District staff determined that immediate action was necessary to protect public health, safety and welfare and to protect the public's sanitary sewer collection system and that delaying the repair would result in a wastewater spill that would become an immediate danger to public health and safety and would require that the District incur additional costs while awaiting additional quotes;

WHEREAS, the District General Manager has secured B&L Utility, Inc. services to effectuate the necessary repairs for a cost estimated at \$50,000; and

WHEREAS, Resolution 977 “Policies for Purchasing and Contracting” and RCW 39.04.280 state that the requirements of the formal procurement process may be waived if the General Manager declares an emergency situation exists and the Commission makes a written finding of the existence of the emergency.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF SEWER COMMISSIONERS OF LAKE STEVENS SEWER DISTRICT, SNOHOMISH COUNTY, WASHINGTON AS FOLLOWS:

The Board of Commissioners of the Lake Stevens Sewer District hereby declare an emergency in connection with the compromised feed line to the air vacuum release valve at Lift Station 8 (232 S Lake Stevens Rd) on or around August 8, 2023, and that immediate action was necessary and in the best interest of public health, safety and welfare, and as such, excuse District staff from soliciting additional quotes from contractors.

ADOPTED by the Board of Sewer Commissioners, Lake Stevens Sewer District, Snohomish County, Washington, at a regular open public meeting held on the 22nd day of August 2023, the following Commissioners being present and voting.

LAKE STEVENS SEWER DISTRICT:

Dan Lorentzen, Commissioner

Andrea Wright, Secretary & Commissioner

Kevin Kosche, President & Commissioner