



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

2021
DRAFT
Operating Revenue & Expenses,
Debt and Capital Budgetary
Guidelines
(Monthly Rate @ \$86.00)

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SCHEDULE 1

2021 Budget Cash Flows	2020 Budget	2021 Budget	Source
OPERATING CASH FLOWS			
	Amount	Amount	
1. START OF YEAR OPERATING CASH	\$3,388,749	\$3,348,705	
2. (+) TOTAL OPERATING REVENUES	\$14,016,989	\$14,479,650	Schedule 2 Line 10
3. (+) INTEREST INCOME ON RESERVED/RESTRICTED FUNDS (1)	\$200,000	\$38,637	
4. (+) ULIDs #13 Assessment Revenue (2)	\$4,000	\$3,000	
5. (+) 2014 BAB TAX CREDITS	\$0	\$0	
6. (-) TOTAL DISTRICT DEBT PAYMENTS	(\$7,762,194)	(\$7,756,945)	Schedule 3 Line 18
7. NET OPERATING CASH AVAILABLE FOR O&M EXPENSES	\$9,847,544	\$10,113,047	
8. PROJECTED O&M EXPENSES	(\$6,498,839)	(\$7,205,538)	Schedule 4 Line 138
9. NET OPERATING REVENUE / END OF YEAR REVENUE	\$3,348,705	\$2,907,508	
10. START OF YEAR RATE STABILIZATION FUND	\$4,378,784	\$4,378,784	
11. (-) WITHDRAWALS	\$0	\$0	
12. END OF YEAR RATE STABILIZATION FUND	\$4,378,784	\$4,378,784	
CAPITAL CASH FLOWS			
13. START OF YEAR CAPITAL CASH	\$13,756,407	\$3,523,855	
14. (+) PROJECTED CONNECTION CHARGES	\$2,239,961	\$1,639,700	Assumes 179 New CF pd
15. (+) INTEREST INCOME ON CONNECTION FEES (1)	\$150,000	\$17,619	Interest on CF \$'s only
16. (+) SWI PH II BASIN CHARGE & FORFIETED REIMBURSABLES	\$426,487	\$25,000	
17. (+) NEW DEBT	\$0	\$0	
18. (-) TOTAL ADJUSTED CAPITAL COSTS	(\$13,049,000)	(\$1,458,730)	Schedule 5 Line 29
19. END OF YEAR CAPITAL RESERVES	\$3,523,855	\$3,747,444	
OTHER CASH			
20. RESTRICTED BY BOND/LOAN COVENANTS (3)	\$3,563,135	\$3,563,135	

Notes

- (1) The District's weighted average return on funds in both the County and State pools is 0.968%.
- (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) The District refunded the 2010A Bonds, the 2019 Bonds do not have a reserve requirement leaving the SRF Reserve.

SCHEDULE 2

2021 PROJECTED OPERATING REVENUES	NO. OF CUSTOMERS (ERUS)	RATE	2020 Budget	2021 Budget
1. DISTRICT RATE REVENUE	13,950	\$86.00	\$ 13,809,680	\$ 14,396,400
2. PERMIT FEES			56,250	44,750
3. INTEREST CHARGES ON LATE SEWER FEES			22,100	10,000
4. LATE FEES & PENALTIES			159,271	65,000
5. FOG PROGRAM FEES			36,000	36,000
6. OTHER SEWER REVENUES			8,688	2,500
7. RENTAL INCOME-VERNON BUSINESS CENTER			25,000	25,000
8. TOTAL PROJECTED OPERATING REVENUE			<u>\$ 14,116,989</u>	<u>\$ 14,579,650</u>
9. LESS DISTRICT NEW DELINQUENCY COSTS (1)			<u>(100,000)</u>	<u>(100,000)</u>
10. TOTAL PROJECTED WORKING REVENUE			\$ 14,016,989	\$ 14,479,650

Notes

(1) This is based off of a ten year history of the net change in outstanding delinquency balance.

SCHEDULE 3

DEBT PRINCIPAL AND INTEREST OBLIGATIONS	2020 Budget	2021 Budget
1. Refinanced BABs Bonds	\$ 1,876,439	\$ 2,038,050
2. 2008 City LTGO	\$ 135,200	\$ 140,400
3. STP1 Const PW00-691-033	\$ 161,661	\$ -
4. City 2002 Cap Imp PW02-691-029	\$ 86,977	\$ 86,548
5. Lundeen PW02-691-030	\$ 220,185	\$ 219,100
6. STP2 Design PW05-691-PRE-107	\$ 54,211	\$ 53,947
7. STP2 Design PW05-691-PRE-133	\$ 54,963	\$ 54,697
8. STP2 Design PW05-691-PRE-137	\$ 58,947	\$ 57,895
9. STP2 Design PR08-951-054	\$ 55,000	\$ 54,737
10. STP2 Const PW06-962-020	\$ 423,873	\$ 421,826
11. STP2 Const PW07-962-013	\$ 410,805	\$ 408,830
12. STP2 Const PC08-951-023	\$ 330,399	\$ 328,891
13. STP2 Const PC08-951-024	\$ 330,399	\$ 328,891
14. STP2 Const L0800014	\$ 1,076,628	\$ 1,076,628
15. STP2 Const L0900004	\$ 1,853,867	\$ 1,853,867
16. STP2 Const L1100012	\$ 362,237	\$ 362,237
17. STP2 Const L15xxxxx	\$ 270,403	\$ 270,403
TOTAL	\$ 7,762,194	\$ 7,756,945
SUMMARY OF DISTRICT DEBT PAYMENTS	2020 Budget	2021 Budget
18. TOTAL DEBT PAYMENTS	\$ 7,762,194	\$ 7,756,945
Notes		

SCHEDULE 3b Five Year Debt Payments

DEBT PRINCIPAL AND INTEREST OBLIGATIONS	2022	2023	2024	2025	2026
1. Refinanced BABs Bonds	\$ 2,039,050	\$ 2,042,050	\$ 2,036,800	\$ 2,038,550	\$ 2,036,800
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	\$ 53,158	\$ 52,895	\$ -
6. STP2 Design PW05-691-PRE-133	\$ 54,430	\$ 54,163	\$ 53,896	\$ 53,629	\$ -
7. STP2 Design PW05-691-PRE-137	\$ 56,842	\$ 55,789	\$ 54,737	\$ 53,684	\$ -
8. STP2 Design PR08-951-054	\$ 54,474	\$ 54,211	\$ 53,947	\$ 53,684	\$ 53,421
9. STP2 Const PW06-962-020	\$ 419,778	\$ 417,730	\$ 415,683	\$ 413,635	\$ 411,587
10. STP2 Const PW07-962-013	\$ 406,855	\$ 404,880	\$ 402,905	\$ 400,930	\$ 398,955
11. STP2 Const PC08-951-023	\$ 327,382	\$ 325,873	\$ 324,365	\$ 322,856	\$ 321,347
12. STP2 Const PC08-951-024	\$ 327,382	\$ 325,873	\$ 324,365	\$ 322,856	\$ 321,347
13. STP2 Const L0800014	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628
14. STP2 Const L0900004	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867
15. STP2 Const L1100012	\$ 362,237	\$ 362,237	\$ 362,237	\$ 362,237	\$ 362,237
16. SRF Old Plant Rehab L150112	\$ 270,403	\$ 270,403	\$ 270,403	\$ 270,403	\$ 270,403
TOTAL	\$ 7,742,347	\$ 7,297,125	\$ 7,282,989	\$ 7,275,854	\$ 7,106,592
2027 Total Debt Payment Amount	\$6,689,499				
2028 Total Debt Payment Amount	\$6,285,239				
2029 Total Debt Payment Amount	\$6,231,577				
2030 Total Debt Payment Amount	\$6,223,959				
2031 Total Debt Payment Amount	\$6,218,742				
2032 Total Debt Payment Amount	\$4,569,359				
2033 Total Debt Payment Amount	\$891,976				
2034 Total Debt Payment Amount	\$888,958				
2035 Total Debt Payment Amount	\$885,941				
2036 Total Debt Payment Amount	\$882,924				

SCHEDULE 4

LAKE STEVENS SEWER DISTRICT ADMINISTRATION EXPENSE RECAP FOR 2021 BUDGET

GL Acct #	DESCRIPTION	2020 Mid- Year Budget *	Actual Through Sept 2020	Estimated to End of Year	2021 Budget	2021 Incr (Decr) from 2020
OFFICE & ADMIN EXPENSES						
1.	508-10 ADMIN MEDICARE	10,200	7,342	9,789	11,000	800
2.	508-11 ADMIN FICA	45,600	31,394	41,859	49,000	3,400
3.	508-50 MERCHANT SERVICES FEE	10,000	7,076	9,434	5,000	(5,000)
4.	623-05 DIST - UTILITIES OFFICE	8,500	3,958	5,277	8,500	0
5.	903-00 CUSTOMER RECORDS & COLLECTION	100,000	77,964	103,952	100,000	0
6.	903-01 LIEN FILING EXPENSE	250	0	0	250	0
7.	903-02 FORECLOSURE EXPENSES	2,500	0	0	2,500	0
8.	920-00 ADMIN & GENERAL REGULAR SALARIES	667,300	499,340	665,786	705,800	38,500
9.	920-01 ADMIN & GENERAL COMP TIME	3,500	243	325	7,600	4,100
10.	920-02 ADMIN & GENERAL HOLIDAYS	4,500	1,734	2,312	5,600	1,100
11.	920-03 ADMIN & GENERAL VACATION	8,000	1,188	1,584	3,700	(4,300)
12.	920-04 ADMIN & GENERAL CERTS	0	0	0	0	0
13.	920-30 COMMISSIONERS SALARIES	20,000	14,976	19,968	30,000	10,000
14.	921-00 ADMINISTRATIVE SUPPLIES	24,000	15,799	21,065	24,000	0
15.	921-02 ELECTION COSTS (1)	0	0	0	25,000	25,000
16.	921-03 COMPUTER MAINTENANCE EXPENSE	107,500	84,185	112,246	107,500	0
17.	921-04 OFFICE FURNITURE & EQUIPMENT	15,000	11,077	14,770	15,000	0
18.	921-05 ADVERTISING/PROMOTION/PUBLIC ED	22,000	12,081	16,108	22,000	0
19.	921-06 ADMIN COMPUTER SOFTWARE MAINT	21,420	17,410	23,213	24,000	2,580
20.	921-10 ADMIN AUTO EXPENSE	1,200	362	483	800	(400)
21.	921-12 ADMIN CONF/TRAVEL/MILEAGE/MEALS	5,000	1,649	2,199	14,900	9,900
22.	921-16 DUES CERTS AND SUBSCRIPTIONS	34,000	4,707	6,275	34,000	0
23.	921-20 ADMIN TRAINING & SCHOOLING EXP	5,000	320	427	5,000	0
24.	921-31 ADMIN SAFETY	4,000	2,020	2,693	3,000	(1,000)
25.	926-00 ADMIN LABOR & INDUSTRY TAX	3,400	2,223	2,963	4,100	700
26.	926-10 ADMIN WA STATE SICK LEAVE	2,000	1,311	1,748	2,100	100
27.	926-30 ADMIN MEDICAL INSURANCE	181,100	108,917	145,222	197,200	16,100
28.	926-40 ADMIN PERS	86,900	64,307	85,742	94,300	7,400
29.	930-00 MISC GENERAL EXPENSE	50	39	52	50	0
30.	930-30 DIST - TELEPHONE OFFICE	6,500	5,361	7,148	4,200	(2,300)
31.	930-34 ADMIN CELLULAR PHONE	756	532	709	1,400	644
32.	931-00 RENT	0	0	0	0	0
33.	932-00 VBC FACILITY MAINTENANCE	25,000	12,602	16,803	25,000	0
34.	933-00 CASH OVER/SHORT	0	0	0	0	0
ADMINISTRATION EXPENSES TOTAL		1,425,176	990,115	1,320,154	1,532,500	107,324 7.53%
TAXES & INSURANCE						
35.	508-00 EXCISE TAX (1)	300,000	242,906	323,875	350,000	50,000
36.	508-30 PROPERTY TAX & FIRE DISTRICT FEE	16,000	5,271	7,028	18,000	2,000
37.	508-40 OPERATING LICENSES & PERMITS	36,000	16,695	22,259	36,000	0
38.	924-00 DIST - PROPERTY INSURANCE	208,000	153,901	205,201	195,000	(13,000)
TAXES & INSURANCE TOTAL		560,000	418,773	558,364	599,000	39,000 6.96%
ADVISOR EXPENSE						
39.	923-11 STATE AUDITOR	32,000	566	754	25,000	(7,000)
40.	923-12 CPA	10,000	0	0	10,000	0
41.	923-13 HUMAN RESOURCES	5,000	2,520	3,360	5,000	0
42.	923-14 FINANCIAL	0	0	0	0	0
43.	923-20 LEGAL - Regular	36,000	24,515	32,686	36,000	0
	LEGAL - Bargaining	35,000	15,808	21,077	35,000	0
	LEGAL - Unification	50,000	25,813	34,417	35,000	(15,000)
44.	923-30 ENGINEERS	38,000	28,056	37,408	38,000	0
45.	923-40 OUTSIDE HELP	10,000	9,872	13,163	3,800	(6,200)
46.	923-80 BOND ISSUANCE COST	15,240	15,240	15,240	0	0
ADVISOR EXPENSES TOTAL		231,240	107,149	15,240	187,800	(28,200) -18.79%

SCHEDULE 4 (Continued)

LAKE STEVENS SEWER DISTRICT FIELD OPERATIONS EXPENSE RECAP FOR 2021 BUDGET

GL Acct #	DESCRIPTION	2020 Mid- Year Budget *	Actual Through Sept 2020	Estimated to End of Year	2021 Budget	2021 Incr (Decr) from 2020
FIELD MAINTENANCE & OPERATION						
46.	508-12 FIELD MEDICARE	12,500	9,822	13,096	14,500	2,000
47.	508-13 FIELD FICA	56,000	41,889	55,852	65,000	9,000
48.	613-00 DIST - MAINTENANCE OF LINES	20,000	7,500	10,000	10,000	(10,000)
49.	613-01 DIST - I & I	10,000	0	0	10,000	0
50.	613-02 DIST - MANHOLE ADJUSTMENTS	11,000	8,834	11,779	15,000	4,000
51.	623-00 DIST - UTILITIES OTHER LS	60,770	45,446	60,594	63,201	2,431
52.	623-01 DIST - UTILITIES LS 5	6,880	4,433	5,910	7,155	275
53.	623-03 DIST - UTILITIES LS 12	23,448	11,047	14,730	24,386	938
54.	623-04 CITY - UTILITIES OTHER	13,759	9,168	12,225	14,310	550
55.	623-06 DIST - UTILITIES LS 15	41,278	25,773	34,364	42,929	1,651
56.	623-07 CITY - UTILITIES LS 1	17,200	12,588	16,784	17,888	688
57.	623-08 CITY - UTILITIES LS 8	25,225	16,141	21,521	26,234	1,009
58.	623-09 DIST - UTILITIES LS 17	10,320	6,494	8,659	10,733	413
59.	623-10 DIST - UTILITIES - PUD BLDG	16,052	7,704	10,272	16,694	642
60.	626-00 DIST - OTHER LS MAINTENANCE	25,000	35,545	47,394	55,000	30,000
61.	626-01 DIST - LS 5 MAINTENANCE	1,500	106	142	1,500	0
62.	626-02 DIST - LS 12 MAINTENANCE	15,000	2,772	3,696	8,000	(7,000)
63.	626-03 DIST - LS 15 MAINTENANCE	4,000	4,131	5,509	7,000	3,000
64.	626-04 CITY - OTHER LS MAINTENANCE	11,000	9,581	12,775	15,000	4,000
65.	626-05 CITY - LS 1 MAINTENANCE	39,000	23,290	31,053	30,000	(9,000)
66.	626-06 CITY - LS 8 MAINTENANCE	6,200	763	1,018	5,000	(1,200)
67.	626-07 DIST - LS 17 MAINTENANCE	3,000	533	711	3,000	0
68.	626-10 FIELD BLDG MAINTENANCE	3,250	1,553	2,070	4,000	750
69.	640-00 FIELD REGULAR SALARIES	776,200	605,423	807,230	906,700	130,500
70.	640-01 FIELD GENERAL COMP TIME	83,800	56,378	75,170	90,100	6,300
71.	640-02 FIELD GENERAL HOLIDAYS	1,400	0	0	2,100	700
72.	640-03 FIELD GENERAL VACATION	0	0	0	0	0
73.	640-04 FIELD GENERAL CERTS	19,200	17,550	23,400	26,400	7,200
74.	641-05 ODOR CONTROL	40,000	30,834	41,112	45,000	5,000
75.	643-00 SYSTEM EXPENSE - COLLECTIONS	24,000	13,018	17,358	28,000	4,000
76.	921-07 FIELD SUPPLIES & EQUIP	5,000	2,905	3,874	5,500	500
77.	921-08 FIELD COMPUTER SOFTWARE MAINT	16,500	15,478	20,638	70,000	53,500
78.	921-09 FIELD VEHICLE EQUIPMENT	15,000	1,321	1,761	15,000	0
79.	921-11 AUTO EXPENSE	28,000	14,815	19,754	24,000	(4,000)
80.	921-13 FIELD CONF/TRAVEL/MILEAGE/MEALS	2,000	388	517	2,000	0
81.	921-21 FIELD TRAINING & SCHOOLING EXP	8,000	1,397	1,862	10,000	2,000
82.	921-30 FIELD SAFETY	11,000	11,359	15,145	16,000	5,000
83.	926-01 FIELD LABOR & INDUSTRY TAX	17,800	13,090	17,454	22,000	4,200
84.	926-11 FIELD WA STATE SICK LEAVE	2,400	1,712	2,283	2,800	400
85.	926-31 FIELD MEDICAL INSURANCE	218,600	141,045	188,059	259,600	41,000
86.	926-42 FIELD PERS	102,900	87,561	116,748	122,300	19,400
87.	930-10 DIST - TELEPHONE FIELD BLDG	3,639	2,382	3,176	3,785	146
88.	930-38 FIELD CELLULAR PHONE	9,032	6,215	8,287	9,484	452
89.	931-10 FACILITY RENT - PUD Building	37,000	27,542	36,723	37,740	740
FIELD M&O TOTAL		1,853,853	1,335,529	1,780,705	2,165,037	311,184
						16.79%

SCHEDULE 4 (Continued)

LAKE STEVENS SEWER DISTRICT PLANT OPERATIONS EXPENSE RECAP FOR 2021 BUDGET

GL Acct #	DESCRIPTION	2020 Mid- Year Budget *	Actual Through Sept 2020	Estimated to End of Year	2021 Budget	2021 Incr (Decr) from 2020	
PLANT MAINTENANCE & OPERATION							
90.	508-14	PLANT MEDICARE PR TAX	12,200	8,823	11,764	13,800	1,600
91.	508-15	PLANT FICA PR TAX	54,600	37,725	50,301	61,900	7,300
92.	623-02	UTILITIES OLD TREATMENT PLANT	7,800	5,948	7,930	8,112	312
93.	640-50	PLANT REGULAR SALARIES	766,400	546,619	728,826	857,900	91,500
94.	640-51	PLANT COMP TIME PAYOUT	56,900	38,981	51,974	79,000	22,100
95.	640-52	PLANT HOLIDAY PAYOUT	8,200	7,140	9,520	9,800	1,600
96.	640-53	PLANT VACATION PAYOUT	8,200	6,520	8,693	5,100	(3,100)
97.	640-54	PLANT CERTIFICATION PAY	14,400	11,000	14,667	16,800	2,400
98.	652-00	MAINTENANCE OLD PLANT	100	45	60	100	0
99.	801-01	PLANT ELECTRICITY	447,200	300,922	401,229	465,088	17,888
100.	801-02	PLANT NATURAL GAS	16,640	8,290	11,053	17,306	666
101.	801-03	PLANT WATER	3,120	1,672	2,229	3,245	125
102.	801-04	PLANT GARBAGE	8,840	4,809	6,411	9,194	354
103.	802-01	POLYMERS	90,000	70,364	93,818	100,000	10,000
104.	802-02	SODIUM HYDROXIDE	150,000	97,006	129,341	150,000	0
105.	802-03	SODIUM HYPOCHLORITE	68,000	44,605	59,474	68,000	0
106.	802-04	CITRIC ACID	0	0	0	14,000	14,000
107.	803-01	BIOSOLIDS HAULING/DISPOSAL	130,000	95,719	127,625	140,000	10,000
108.	803-02	BIOSOLIDS ANALYSIS	3,600	2,349	3,132	3,600	0
109.	804-01	MAJOR EQUIPMENT	35,000	31,177	53,570	35,000	0
110.	804-02	PLANT MAINT & OPER SUPPLIES	60,000	61,890	82,519	120,000	60,000
111.	805-02	PLANT TELEPHONE	6,240	3,935	5,247	6,490	250
112.	805-03	PLANT INTERNET	4,160	2,538	3,384	4,326	166
113.	805-04	PLANT TELEMETRY	4,000	2,879	3,838	4,160	160
114.	805-05	PLANT CELLULAR PHONE	4,500	3,447	4,596	4,680	180
115.	806-01	ER PORTAL SOFTWARE SUPPORT	9,400	0	0	9,400	0
116.	806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0
117.	806-04	WIN 911 ALARM SOFTWARE SUPPORT	5,000	495	495	5,000	0
118.	806-06	ZENON 24/7 SOFTWARE SUPPORT	5,370	4,770	6,360	7,500	2,130
119.	807-01	MILLIPORE (LAB DI WTR SYSTEM)	7,500	4,763	6,350	7,500	0
120.	807-02	REAL CHEM (WTR HEATING SYSTEM)	1,500	0	0	0	(1,500)
121.	807-04	JANITORIAL	500	0	0	500	0
122.	807-05	OTHER SERVICES	35,000	37,618	50,158	35,000	0
123.	808-01	LABORATORY SUPPLIES	25,000	12,424	16,566	25,000	0
124.	808-02	LABORATORY QA/QC SAMPLES	1,600	770	1,026	1,600	0
125.	808-03	LABORATORY ACCREDITATION	1,600	336	448	1,600	0
126.	808-04	LABORATORY OUTSIDE ANALYSIS	5,000	1,466	1,955	10,000	5,000
127.	809-01	PLANT SAFETY	6,000	2,456	3,275	6,000	0
128.	809-02	PLANT CONF/TRAVEL/MILAGE/MEALS	3,000	469	625	4,500	1,500
129.	809-03	PLANT TRAINING & SCHOOLING	3,000	457	609	3,000	0
130.	809-04	PLANT OTHER ADMIN SUPPLIES	2,000	780	1,040	2,000	0
131.	809-05	PLANT VEHICLE EXPENSE	3,000	3,224	4,299	4,000	1,000
132.	926-02	PLANT L&I PR TAX	17,900	11,299	15,065	20,400	2,500
133.	926-12	PLANT WA STATE SICK LEAVE	2,300	1,546	2,061	2,700	400
134.	926-32	PLANT MEDICAL INSURANCE	210,100	120,156	160,207	236,700	26,600
135.	926-43	PLANT PERS	108,700	77,376	103,169	126,200	17,500
		PLANT M&O TOTAL	2,413,570	1,674,806	2,244,910	2,706,200	292,630
							12.12%

SCHEDULE 4 (Continued)

LAKE STEVENS SEWER DISTRICT OTHER RATE EXPENSE RECAP FOR 2021 BUDGET

GL Acct # DESCRIPTION	2020 Mid- Year Budget *	Actual Through Sept 2020	Estimated to End of Year	2021 Budget	2021 Incr (Decr) from 2020
<u>OTHER RATE EXPENSES</u>					
136. 508-41 CITY - FRANCHISE FEE	0	0	0	0	0
137. 508-42 CITY - OPERATING FEE (2)	15,000	11,250	15,000	15,000	0
TOTAL OTHER RATE EXPENSES	15,000	11,250	15,000	15,000	15,000 0.00%
138. TOTAL O&M		\$6,498,839	\$4,537,622	\$5,934,372	\$7,205,538 \$ 736,938 10.87%
139. SCK, VACA, HOL & COMP TIME LIABILITY	400,000	425,000	350,000	350,000	(50,000)

Notes

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- (1) Excise tax expense is based on 2.1 percent times the total revenue as shown in Schedule 2 and 1.5% applied to GFC income from summary page.
- (2) This amount is to be specified by the joint utility committee.
- * Updated payroll

SCHEDULE 5

COMPREHENSIVE PLAN PROJECTS	Prior Years Budget	2020 Budget	2021 Budget
1. Regional Lift Station	\$1,303,397.00	\$3,296,603.00	
2. LS 1 Decommission (G4)	\$49,705.00	\$450,295.00	
3. 20th St NE & Bus Loop Rd to LS 2C-Main St @18th Gravity		\$81,000.00	
4. LS1 C rehabilitation - Controls (E1-Ba)		\$109,000.00	
5. Vactor-Decant Facility	\$14,580.00	\$1,500,000.00	
6. WWTF Engineering Report (EnRpt) - Eval ext data incr capacity		\$100,000.00	
7. LS Rehab (Lift Sta) LS 4C, 6C		\$932,000.00	
8. SR 9 Gravity Crossing	\$8,276.00	\$604,000.00	
9. LS 2C Upgrade (E2-A)		\$1,790,000.00	
10. LS 2C Upgrade - Force Main (E2-C)		\$1,825,000.00	
11. LS1 C rehabilitation - Structure & Eq (E1-Bb)		\$630,000.00	
12. Comprehensive Plan Update (Comp) - full 6 yr update			\$350,000.00
Subtotal	\$1,375,958.00	\$11,317,898.00	\$350,000.00
DETAILED CAPITAL PROJECTS	Prior Years Budget	2020 Budget	2021 Budget
13. Infiltration & Inflow Study			
14. SR204/SR9 Intersection - SR204/SR9 Realignment	\$8,205.00	\$3,795.00	
15. CityWorks GIS System	\$31,280.00	\$96,720.00	\$80,730.00
16. Grace Lane	\$3,804.00	\$96,196.00	
17. 20th Street Widening - Stub Extensions		\$40,000.00	
18. Paving VBC North Parking Lot	\$39,502.00	\$140,498.00	\$270,000.00
19. City of Lake Stevens Downtown Plan (2014/2015)		\$40,000.00	
20. New Vehicles		\$86,000.00	
21. Amendments (Feasibility Annexation and Rate Study Update)	\$49,133.00	\$50,268.00	
22. Mobile Operator Interface Solutions (\$2,000 for 5 iPads, \$12,000 for li	\$6,583.00	\$7,670.00	
23. HVAC Units at Vernon Business Center		\$25,000.00	
24. Office Remodel	\$60,045.00	\$539,955.00	\$45,000.00
25. 2021 Vehicle Replacements			\$110,000.00
26. Micro-C 2000 TP Pilot Project			\$80,000.00
27. for new recirculation pump at the WWTF			\$8,000
28. Headworks Band Screen Rehab			\$40,000.00
29. VBC Improvements			\$125,000.00
30. Collection System Pipe Repairs (annual amount)		\$270,000.00	\$270,000.00
- 91st Ave Replacement		\$335,000.00	\$80,000.00
Subtotal	\$198,552.00	\$1,731,102.00	\$1,108,730.00
31. TOTAL CAPITAL COSTS	\$1,574,510.00	\$13,049,000.00	\$1,458,730.00