



Lake Whatcom Water & Sewer District Board Meeting Access Information

Next Meeting:

Wed Sept 25, 2024
8:00 a.m.

Meeting Access

Meetings are held in person at our Administrative offices at 1220 Lakeway Drive in Bellingham. If you prefer to attend remotely, access information is below.

Join the meeting from your computer, tablet smartphone:

<https://meet.goto.com/lwwsd/boardmeeting>

You can also dial in using your phone.

Call: +1 (224) 501-3412 Access Code: 596-307-141

*Press *6 to mute/unmute your microphone*

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<https://meet.goto.com/install>

Attending a Meeting

Lake Whatcom Water & Sewer District's regular Board meetings take place on the second Wednesday of each month at 6:30 pm and the last Wednesday of each month at 8:00 am.

Meetings are open to the public per the Open Public Meetings Act.

All meetings are hybrid, available in person or online. If you wish to observe a meeting, but do not plan to actively participate, you may attend anonymously. Turn off your mic & camera, and change your display name to "Observation Only."

Public Comment Periods

Public comment periods are built in to the agenda, one near the beginning of the meeting and one near the end.

Commissioners will listen, but will not respond or engage in dialogue during the comment period. Direct questions or requests are noted by staff for follow-up.

For the sake of time, and to leave plenty of time for scheduled agenda items, public comments are limited to 3 minutes per person and 45 minutes per comment period.

Comments may be submitted at any time through mail, email, our online contact form, or by phone.

For more information about communicating with the Board of Commissioners, [please visit our website!](#)



Questions?

If you have questions about attending an upcoming meeting, please contact Administrative Assistant Rachael Hope at rachael.hope@lwwsd.org or 360-734-9224.



LAKE WHATCOM WATER AND SEWER DISTRICT

1220 Lakeway Drive
Bellingham, WA 98229

REGULAR MEETING OF THE BOARD OF COMMISSIONERS

AGENDA

September 25, 2024


8:00 a.m. – Regular Session

1. CALL TO ORDER
2. ROLL CALL
3. PUBLIC COMMENT OPPORTUNITY
At this time, members of the public may address the Board of Commissioners. Please state your name and address prior to making comments and limit your comments to three minutes. For the sake of time, each public comment period will be limited to 45 minutes.
4. ADDITIONS, DELETIONS, OR CHANGES TO THE AGENDA
5. CONSENT AGENDA
6. SPECIFIC ITEMS OF BUSINESS
 - A. Draft 2025-2026 Biennial Budget Presentation
7. OTHER BUSINESS
8. STAFF REPORTS
 - A. General Manager
 - B. Engineering Department
 - C. Finance Department
 - D. Operations Department
9. PUBLIC COMMENT OPPORTUNITY
10. ADJOURNMENT



**AGENDA
BILL
Item 5**

Consent Agenda

DATE SUBMITTED:	September 19, 2024	MEETING DATE:	September 25, 2024	
TO: BOARD OF COMMISSIONERS	FROM: Rachael Hope			
GENERAL MANAGER APPROVAL				
ATTACHED DOCUMENTS	1. See below			
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input checked="" type="checkbox"/>	INFORMATIONAL/OTHER <input type="checkbox"/>	

****TO BE UPDATED 09.24.2024****

BACKGROUND / EXPLANATION OF IMPACT

- Minutes for the September 11, 2024 Regular Board Meeting
- Payroll for Pay Period #19 (08.31.2024 through 09.13.2024) totaling \$50,258.97
- Benefits for Pay Period #19 totaling \$36,303.15
- Accounts Payable Vouchers total to be added

FISCAL IMPACT

Fiscal impact is as indicated in the payroll/benefits/accounts payable quantities defined above. All costs are within the Board-approved 2023-2024 Budget.

RECOMMENDED BOARD ACTION

Staff recommends the Board approve the Consent Agenda.

PROPOSED MOTION

A recommended motion is:

“I move to approve the Consent Agenda as presented.”



1220 Lakeway Dr • Bellingham, WA 98229

REGULAR SESSION OF THE BOARD OF COMMISSIONERS

Minutes

September 11, 2024

Commissioner Jeff Knakal called the Regular Session to order at 6:32 p.m.

Attendees: Commissioner John Carter (v) General Manager Justin Clary
Commissioner Bruce Ford (v) Recording Secretary Rachael Hope
Commissioner Jeff Knakal (v)
Commissioner David Holland (v)

Excused Absence: Commissioner Todd Citron

No public were in attendance. Attendees noted with a (v) attended the meeting virtually.

Consent Agenda

Action Taken

Ford moved, Holland seconded, approval of:

- **Minutes for the Minutes for the August 28, 2024 Regular Board Meeting**
- **Payroll for Pay Period #18 (08.17.2024 through 08.30.2024) totaling \$47,766.60**
- **Benefits for Pay Period #18 totaling \$53,795.88**
- **Accounts Payable Vouchers totaling \$851,652.82**

Motion passed.

Euclid Sewer Lift Station Improvements Project Public Works Contract Close Out

Clary explained that the Euclid Sewer Lift Station is located along the westerly shore of Lake Whatcom, and prior to recent improvements, the station and system controls had last been upgraded in 1999. Following a public bid process, the District Board awarded the construction contract for improvements to the station to Colacurcio Brothers, Inc. during a regularly scheduled meeting on March 9, 2022. Though the project was delayed significantly due to supply chain issues and operational challenges, the contractor has now completed all work and contract requirements.

Action Taken

Holland moved, Ford seconded, to accept the Euclid Sewer Lift Station Improvements Project public works contract performed by Colacurcio Brothers. Inc. as complete and authorize staff to close out the public works contract. Motion passed.

2025 Washington State Legislative Session Agenda

Clary recalled that as a special purpose district authorized under Title 57 of the Revised Code of Washington, actions of the Washington State Legislature can directly impact the Lake Whatcom Water and Sewer District’s powers and authority, operational requirements, and revenue streams. Recognizing this, the District for the past several years has actively engaged with legislators of the 40th and 42nd legislative districts, which represent District customers. Clary presented a draft legislative agenda for the 2025 legislative session, which was crafted based upon District priorities, as well as in support of Washington Association of Sewer and Water Districts (WASWD) legislative priorities.

Action Taken

Holland moved, Ford seconded, to approve the 2025 Washington State legislative session agenda as presented. Motion passed.

General Manager’s Report

Clary updated the Board on several topics, including completed work at the Midnight Court sewer blockage, details on the Department of Ecology’s nutrient permit requirements, and completion of the 2022-23 audit by the State Auditors Office, giving the District a run of 17 consecutive years of clean audits. Clary also recognized Finance Manager Jenny Signs for her appointment to the HRA VEBA Board of Trustees. Discussion followed.

Commissioner Carter assumed control of the meeting at this time.

Executive Session Per RCW 42.30.110(1)(g)

Carter recessed the Regular Session to Executive Session at 6:55 p.m. It was estimated that the Executive Session would take about 15 minutes and end at 7:10 p.m. The purpose of the Executive Session was to review the performance of a public employee (General Manager performance evaluation). No action was taken, and Carter recessed the Executive Session and reconvened the Regular Meeting at 7:10 p.m.

With no further business, Carter adjourned the regular session at 7:10 p.m.

Board President, Todd Citron

Attest: _____
Recording Secretary, Rachael Hope

Minutes approved by motion at Regular Special Board Meeting on _____

CHECK REGISTER

PAYROLL

Lake Whatcom W-S District

Time: 12:33:55 Date: 09/16/2024

09/19/2024 To: 09/19/2024

Page: 1


Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
2728	09/19/2024	Payroll	5	EFT		439.99	08/31/2024 - 09/13/2024 PR 19
2729	09/19/2024	Payroll	5	EFT		586.65	08/31/2024 - 09/13/2024 PR 19
2730	09/19/2024	Payroll	5	EFT		3,749.66	08/31/2024 - 09/13/2024 PR 19
2731	09/19/2024	Payroll	5	EFT		4,082.83	08/31/2024 - 09/13/2024 PR 19
2732	09/19/2024	Payroll	5	EFT		3,509.71	08/31/2024 - 09/13/2024 PR 19
2734	09/19/2024	Payroll	5	EFT		1,718.99	08/31/2024 - 09/13/2024 PR 19
2736	09/19/2024	Payroll	5	EFT		2,064.94	08/31/2024 - 09/13/2024 PR 19
2737	09/19/2024	Payroll	5	EFT		3,231.45	08/31/2024 - 09/13/2024 PR 19
2738	09/19/2024	Payroll	5	EFT		442.79	08/31/2024 - 09/13/2024 PR 19
2739	09/19/2024	Payroll	5	EFT		2,478.10	08/31/2024 - 09/13/2024 PR 19
2740	09/19/2024	Payroll	5	EFT		2,236.62	08/31/2024 - 09/13/2024 PR 19
2741	09/19/2024	Payroll	5	EFT		439.99	08/31/2024 - 09/13/2024 PR 19
2742	09/19/2024	Payroll	5	EFT		2,697.14	08/31/2024 - 09/13/2024 PR 19
2743	09/19/2024	Payroll	5	EFT		2,619.92	08/31/2024 - 09/13/2024 PR 19
2744	09/19/2024	Payroll	5	EFT		3,317.12	08/31/2024 - 09/13/2024 PR 19
2745	09/19/2024	Payroll	5	EFT		1,515.47	08/31/2024 - 09/13/2024 PR 19
2746	09/19/2024	Payroll	5	EFT		2,479.96	08/31/2024 - 09/13/2024 PR 19
2747	09/19/2024	Payroll	5	EFT		4,317.67	08/31/2024 - 09/13/2024 PR 19
2748	09/19/2024	Payroll	5	EFT		3,470.64	08/31/2024 - 09/13/2024 PR 19
2749	09/19/2024	Payroll	5	EFT		2,774.72	08/31/2024 - 09/13/2024 PR 19
2733	09/19/2024	Payroll	5	15648		439.99	8.8.2024 - 8.14.2024 - 8.28.2024
2735	09/19/2024	Payroll	5	15649		1,644.62	08/31/2024 - 09/13/2024 PR 19

401 Water Fund
402 Sewer Fund

15,896.80
34,362.17

50,258.97 Payroll: 50,258.97

I do hereby certify, under penalty of perjury, that the above is an unpaid, just, and due obligation as described herein, and that I am authorized to certify this claim.

Sign  Date 9/17/2024
General Manager, Justin Clary

Board Authorization - The duly elected board for this district has reviewed the claims listed and approved the payment by motion at the meeting listed below:

Board President, Todd Citron

Attest : _____
Recording Secretary, Rachael Hope

Approved by motion at _____ Regular _____ Special Board Meeting on _____
Date Approved

CHECK REGISTER

BENEFITS

Lake Whatcom W-S District


Time: 11:20:47 Date: 09/17/2024

09/19/2024 To: 09/19/2024

Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
2756	09/19/2024	Payroll	5	EFT	DEPARTMENT OF RETIREMENT SYSTEMS	5,592.50	Pay Cycle(s) 09/19/2024 To 09/19/2024 - DCP; Pay Cycle(s) 09/19/2024 To 09/19/2024 - ROTH DCP
2757	09/19/2024	Payroll	5	EFT	UNITED STATES TREASURY	16,888.95	941 Deposit for Pay Cycle(s) 09/19/2024 - 09/19/2024
2758	09/19/2024	Payroll	5	EFT	WA ST PUBLIC EMP RET PLAN 2	8,346.53	Pay Cycle(s) 09/19/2024 To 09/19/2024 - PERS 2
2759	09/19/2024	Payroll	5	EFT	WA ST PUBLIC EMP RET PLAN 3	3,267.62	Pay Cycle(s) 09/19/2024 To 09/19/2024 - PERS 3
2760	09/19/2024	Payroll	5	EFT	WA ST SUPPORT ENFORCEMENT REGISTRY	958.00	Pay Cycle(s) 09/19/2024 To 09/19/2024 - SUP ENF
2761	09/19/2024	Payroll	5	15650	AFLAC	354.85	Pay Cycle(s) 09/19/2024 To 09/19/2024 - AFLAC PRE-TAX; Pay Cycle(s) 09/19/2024 To 09/19/2024 - AFLAC
2762	09/19/2024	Payroll	5	15651	AFSCME LOCAL	334.70	Pay Cycle(s) 09/19/2024 To 09/19/2024 - UNION DUES; Pay Cycle(s) 09/19/2024 To 09/19/2024 - UNION FUND
2763	09/19/2024	Payroll	5	15652	HRA VEBA TRUST (PAYEE)	560.00	Pay Cycle(s) 09/19/2024 To 09/19/2024 - VEBA
						30,028.32	
401 Water Fund						30,028.32	
402 Sewer Fund						6,274.83	
						<u>36,303.15</u>	Payroll: 36,303.15

I do hereby certify, under penalty of perjury, that the above is an unpaid, just, and due obligation as described herein, and that I am authorized to certify this claim.

Sign  Date 9/17/2024
General Manager, Justin Clary

Board Authorization - The duly elected board for this district has reviewed the claims listed and approved the payment by motion at the meeting listed below:

Board President, Todd Citron

Attest : _____
Recording Secretary, Rachael Hope

Approved by motion at _____ Regular _____ Special Board Meeting on _____
Date Approved



**AGENDA
BILL
Item 6.A**

**Draft 2025-2026 Biennial
Budget Presentation**

DATE SUBMITTED:	September 9, 2024	MEETING DATE:	September 25, 2024
TO: BOARD OF COMMISSIONERS	FROM: Jenny Signs, Finance Manager/ Treasurer		
GENERAL MANAGER APPROVAL			
ATTACHED DOCUMENTS	1. Draft 2025-2026 Budget & Capital Improvement Program		
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input type="checkbox"/>	INFORMATIONAL/ OTHER <input checked="" type="checkbox"/>

BACKGROUND / EXPLANATION OF IMPACT

Through the powers granted under [Revised Code of Washington Title 57](#) (Water-Sewer Districts) and codified under the District’s [Administrative Code](#) Title 2, Chapter 2.2 (1):

The General Manager shall develop an operating and capital improvement budget biennially for both the water and sewer systems. The biennial budget shall provide for the forecasting of revenues and expenditures for the following two fiscal years. The biennial fiscal period shall start on January 1 of an odd-numbered year and end on December 31 of the following even-numbered year. The budget shall be presented to the Board of Commissioners for review and approval prior to the end of December in advance of the next biennium.

Using projected revenues based upon rate increases established in the Master Fees & Charges Schedule 29 (4.5% water and 3.75% sewer) and projected 2024 operating expenses and projects defined in the District’s water and sewer capital improvement plans, District staff have developed the attached 2025-2026 preliminary draft budget for Board discussion.

FISCAL IMPACT

The preliminary budget, for the biennium 2025 – 2026, proposes a budget of approximately \$11.5 million for the water utility and a budget of approximately \$10.5 million for the sewer utility, resulting in a total budget of approximately \$22 million.

APPLICABLE EFFECTIVE UTILITY MANAGEMENT ATTRIBUTE(S)

Financial Viability

RECOMMENDED BOARD ACTION

No action is recommended at this time.

PROPOSED MOTION

Not applicable.

Lake Whatcom Water & Sewer
District

2025-2026 Draft Biennial
Budget & Narrative

*September 25, 2024
Jennifer Signs, CPFIM
Finance Manager*



Lake Whatcom Water & Sewer District (District) is a special purpose local government authorized under Title 57 Revised Code of Washington. Though the District is not required to adopt a budget, the District follows best practices outlined by Generally Accepted Accounting Principles and adopts a formal budget every two years. The biennial budget defines the operational and capital improvement programs for each year of the budget, as well as debt service, and maintenance of operating and contingency reserves to respond to unanticipated events or gaps in revenue collection, should they occur. The following is an outline of the budget calendar and assumptions relating to the preparation of the proposed 2025-2026 Biennial Budget for Lake Whatcom Water and Sewer District.

Budget Calendar

- September 25, 2024
 - Initial presentation of the 2025-2026 Biennial Budget Draft
- October 9, 2024
 - Work session with Board of Commissioners to review long-term capital planning needs and goals and the fiscal impacts of the proposed plan. In-depth review with Waterworth modeling.
- October 30, 2024
 - Draft 2025-2026 Biennial Budget Discussion
- November 13, 2024 – If needed
 - Draft 2025-2026 Biennial Budget Discussion
- December 11, 2024
 - Adoption of the 2025-2026 Biennial Budget

Water Utility Fund (Fund 401)

➤ Revenue Assumptions

- Nearly \$3.7 million in grant (external) revenue is recognized in the 25-26 biennium for funds anticipated for the Division 7 Reservoir, Sudden Valley Water Treatment Plant Chlorine Contact Basin, and the Geneva Water Assets projects. The majority of this funding is coming through grants received from FEMA as Hazard Mitigation Grants with \$220,000 coming from a congressional earmark administered through USEPA awarded in 2024.
- Water rate revenues or charges for services were based on a 4.5% rate increase consistent with the Master Fees and Charges Schedule.
- Consistent with past practice, General Facilities Charges were based conservatively on 10 new connections per year, at fees defined in the Master Fees and Charges Schedule.
- Fines and penalties were increased based on a three-year average of previous revenue.

- Investment interest revenue was based on known earnings from the District's long-term investment holdings as well as anticipated revenue earned in the Local Government Investment Pool (LGIP) with the State of Washington.
- Other financing source revenue includes Intergovernmental Loan proceeds from the Public Works Board Loan in the amount of \$600,000. Total proceeds from the loan are \$800,000 and the District anticipates utilizing \$200,000 in 2024. These proceeds are directly related to the Division 7 Reservoir construction costs.

➤ Expenditure Assumptions

- Payroll & Benefits
 - Payroll was budgeted for estimated increases at this time and will be revised to reflect changes resulting from the negotiated collective bargaining agreement once complete.
 - One additional seasonal employee was added to the District for a GIS/Engineering intern to assist the Engineering Department in mapping assets to enhance the asset management plan.
 - Benefits were budgeted at a 5% increase to account for medical premium increases and increases to matching on retirement as appropriate.
- Operating expenditures were reviewed in depth with the following noteworthy items:
 - A three-year average of past expenditures plus a 4% inflation cost increase in 2025 and 3% inflation cost increase in 2026 was used to determine appropriate line-item budgets for all operating costs. With that being said, the following line items have the same budget as years past as costs did not exceed projections:
 - General administration supplies, bank fees, legal services, miscellaneous, memberships/dues/permits, administration training and travel, tuition reimbursement, maintenance supplies, water purchased from the City of Bellingham, safety supplies, emergency preparedness, operations training and travel, and operations laundry budgets remained the same as previous years.
- Debt Service
 - The most significant change in the debt service budget results from an increase in expenditures related to the repayment of the Public Works Board loan beginning in 2025 for draws in 2024 and then significant increase in 2026 recognizing the annual cost going forward of the loan for principal and interest. It is anticipated that the annual debt service cost will be approximately \$47,600 for the life of the loan (20 years).
- System Reinvestment Capital Expenditures
 - See attached summaries

➤ Reserves

- Operating reserve was increased to maintain 90 days of annual operational expenses at the anticipated inflationary budgeted numbers.
- No change to the Contingency Reserve Fund as it remains fully funded in the biennium.
- Rate Study Capital Surplus is anticipated to grow faster than originally planned in the biennium.

Sewer Utility Fund (402)

➤ Revenue Assumptions

- Sewer rate revenues were based on a 3.75% rate increase consistent with the Master Fees and Charges Schedule.
- Similar to the Water Utility Fund, General Facilities Charges were based conservatively on 10 new connections per year consistent with the Master Fees and Charges Schedule.
- Also similar to the Water Utility Fund, investment interest was projected on known earnings from the District's long-term holdings as well as estimated interest revenue earnings from the LGIP.
- No outside funding sources are anticipated in the Sewer Utility Fund during the 2025-2026 biennium.

➤ Expenditure Assumptions

- Payroll and Benefits
 - As noted in the Water Utility Fund, payroll was budgeted for anticipated increases at this time and will be revised once the new collective bargaining agreement is in place.
 - One additional seasonal employee was added to the District for a GIS/Engineering intern to assist the Engineering Department in mapping assets to enhance the asset management plan.
 - Benefits were budgeted at a 5% increase to account for medical premium increases and increases to matching on wages as appropriate for retirement as appropriate.
- Operating expenditures were reviewed in depth with the following noteworthy items:
 - A three-year average of past expenditures plus a 4% inflation cost increase in 2025 and 3% inflation cost increase in 2026 was used to determine appropriate line-item budgets for all operating costs. With that being said, the following line items will have the same budget as years past as costs did not exceed this projection:

- Bank fees, legal services, miscellaneous, memberships/dues/permits, administration training and travel, tuition reimbursement, maintenance supplies, safety supplies, emergency preparedness, operations training and travel, and operations laundry budgets remained the same as previous years.
- One significant change in the operating budget is a decrease in the cost to the City of Bellingham for wastewater treatment. Years past and trends indicate that the District has been significantly over budgeting for this line item. This budget was reduced to better align with past costs and future increases as outlined in the interlocal agreement.
- Debt Service
 - No significant changes are noted in the 2025-2026 biennium.
- Sewer Fund System Reinvestment Capital Expenditures
 - See attached summaries

➤ Reserves & Surplus

- Operating reserve was increased to maintain 60 days of annual operational expenses at the anticipated inflationary budgeted numbers.
- The Contingency Reserve Fund was increased based on recommendations of the 2021 Rate Study.
- Rate Study Capital Surplus is anticipated to grow faster than originally planned in the biennium due to the Post Point WWTP Solids Handling Project being delayed with the City of Bellingham.



LAKE WHATCOM WATER AND SEWER FUND SUMMARIES 2025-2026 - DRAFT

	401 WATER	402 SEWER	TOTAL	460 BOND RESERVE (RESTRICTED)
2025 Projected Beginning Fund Balance	\$1,639,315	\$2,657,542	\$4,296,857	\$772,334
2025 - 2026 Revenues	\$11,532,916	\$10,533,354	\$22,066,270	
2025 - 2026 Expenditures	\$ (11,460,300)	\$ (9,662,131)	\$ (21,122,431)	
Net Surplus/(Deficit)	\$ 72,616	\$ 871,223	\$ 943,839	\$772,334
2026 Projected Ending Fund Balance	\$1,711,931	\$3,528,765	\$5,240,696	\$772,334
2025 - 2026 Allocated to Operating Reserve	\$737,347	\$565,554	\$1,302,901	
2025 - 2026 Rate Study Capital Surplus*	\$576,000	\$596,225	\$1,172,225	
2025 - 2026 Projected Year End Fund Balance	\$ 398,584	\$2,366,986	\$2,765,570	
	426 Water	425 Sewer	Total	
2025 Contingency Reserve Funds	\$460,000	\$815,000	\$1,275,000	
2026 Contingency Reserve Funds	\$460,000	\$901,000	\$1,361,000	

*Aggregate Rate Study Surplus 2025 through 2026

Lake Whatcom Water and Sewer District
2025 - 2026 Biennial Budget - DRAFT
Water Utility Fund (401)

Fund	Dept.	Account	Title	2023	2024	2024	2025	2026	2025-2026
				Actual	Budget	Projected 6.30.24	Proposed	Proposed	Combined Proposed
Intergovernmental Revenue									
401	330	331 66 00 01	Environmental Protection Agency	\$ -	\$ 220,000	\$ -	\$ 220,000	\$ -	\$ 220,000
401	330	333 97 00 02	Federal Indirect Grant Homeland Security	\$ -	\$ 2,310,877	\$ 1,093,127	\$ 724,259	\$ 2,287,825	\$ 3,012,084
401	330	334 01 80 01	State Grant From Military Department	\$ -	\$ 93,700	\$ 157,394	\$ 120,710	\$ 266,134	\$ 386,844
Charges For Services									
401	340	343 40 10 00	Water Sales Metered	\$ 3,050,799	\$ 3,161,387	\$ 3,262,719	\$ 3,303,649	\$ 3,452,314	\$ 6,755,963
401	340	343 40 20 01	DEA Permits - Water	\$ 11,050	\$ -	\$ 5,000	\$ -	\$ -	\$ -
401	340	343 41 10 01	General Facilities Charges - Water	\$ 218,052	\$ 104,058	\$ 145,050	\$ 105,485	\$ 107,540	\$ 213,025
Fines & Penalties									
401	350	359 81 10 00	Combined Fees	\$ 15,315	\$ 8,500	\$ 10,823	\$ 12,500	\$ 12,500	\$ 25,000
401	350	359 90 00 00	Late Fees	\$ 64,752	\$ 60,000	\$ 40,276	\$ 65,000	\$ 65,000	\$ 130,000
Miscellaneous Revenues									
401	360	361 11 00 00	Investment Interest	\$ 77,205	\$ 64,091	\$ 91,849	\$ 118,000	\$ 70,000	\$ 188,000
401	360	369 10 00 00	Sale Of Surplus	\$ 3,991	\$ -	\$ -	\$ -	\$ -	\$ -
401	360	369 10 01 00	Miscellaneous	\$ 3,132	\$ 1,000	\$ 610	\$ 1,000	\$ 1,000	\$ 2,000
401	360	369 40 00 00	Project Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	360	369 80 00 00	Over/Under	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources									
401	390	391 80 00 01	Intergovernmental Loans - Public Works Board Loan	\$ -	\$ 200,000	\$ 200,000	\$ 600,000	\$ -	\$ 600,000
401	390	395 10 00 00	Sale Of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	390	395 20 00 00	Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	390	395 20 00 01	Compensation For Loss/Impairment (Formerly Ins. Recovery)	\$ 13,857	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Fund Revenues				\$ 3,458,153	\$ 6,003,613	\$ 5,006,848	\$ 5,270,603	\$ 6,262,313	\$ 11,532,916

Water Fund Expenditures									
401	534	534 10 10 00	Water - Gen Admin Payroll	\$ 346,232	\$ 371,432	\$ 370,781	\$ 398,451	\$ 410,405	\$ 808,856
401	534	534 10 20 00	Water - Gen Admin Personnel Benefits	\$ 136,723	\$ 184,645	\$ 151,448	\$ 163,307	\$ 168,206	\$ 331,513
401	534	534 10 31 00	Water - Gen Admin Supplies	\$ 7,948	\$ 12,500	\$ 8,000	\$ 12,500	\$ 12,500	\$ 25,000
401	534	534 10 31 01	Water - Meetings/Team building	\$ 2,399	\$ 2,000	\$ 3,132	\$ 3,200	\$ 3,200	\$ 6,400
401	534	534 10 40 00	Water - Merchant Services Fees	\$ 16,760	\$ 14,200	\$ 18,906	\$ 19,700	\$ 20,300	\$ 40,000
401	534	534 10 40 01	Water - Bank Fees	\$ 378	\$ 1,400	\$ 570	\$ 750	\$ 750	\$ 1,500
401	534	534 10 41 00	Water - Quality Assurance Programs	\$ 10,734	\$ 132,310	\$ 133,502	\$ 87,800	\$ 87,800	\$ 175,600
401	534	534 10 41 01	Water - Gen Admin Prof Svc	\$ 127,876	\$ 124,175	\$ 122,873	\$ 121,315	\$ 116,415	\$ 237,730
401	534	534 10 41 02	Water - Engineering Svc	\$ 4,987	\$ 14,000	\$ 7,645	\$ 9,000	\$ 9,000	\$ 18,000
401	534	534 10 41 03	Water - Legal Svc	\$ 18,070	\$ 31,000	\$ 24,407	\$ 31,000	\$ 31,900	\$ 62,900
401	534	534 10 41 04	Water - DEA Expenditures	\$ 6,557	\$ -	\$ -	\$ -	\$ -	\$ -
401	534	534 10 42 00	Water - Admin Communication	\$ 31,484	\$ 33,000	\$ 32,400	\$ 34,000	\$ 35,400	\$ 69,400
401	534	534 10 43 00	Water - Software/IT Subscriptions	\$ 59,653	\$ 63,405	\$ 73,055	\$ 79,060	\$ 80,710	\$ 159,770
401	534	534 10 46 00	Water - Gen Admin Insurance	\$ 98,619	\$ 114,000	\$ 114,000	\$ 119,700	\$ 125,685	\$ 245,385
401	534	534 10 49 00	Water - Gen Admin Misc.	\$ 105	\$ 200	\$ -	\$ 200	\$ 200	\$ 400
401	534	534 10 49 01	Water - Memberships/Dues/Permits	\$ 16,178	\$ 20,500	\$ 18,750	\$ 20,500	\$ 20,500	\$ 41,000
401	534	534 10 49 02	Water - Taxes	\$ 161,097	\$ 165,095	\$ 164,780	\$ 167,000	\$ 173,680	\$ 340,680
401	534	534 40 43 00	Water - Admin Training & Travel	\$ 9,025	\$ 13,000	\$ 10,000	\$ 13,000	\$ 13,000	\$ 26,000
401	534	534 40 43 01	Water - Tuition Reimbursement	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 1,000
401	534	534 50 31 00	Water - Maintenance Supplies	\$ 114,825	\$ 120,500	\$ 87,367	\$ 120,500	\$ 120,500	\$ 241,000
401	534	534 50 31 01	Water - Small Assets	\$ 39,698	\$ 47,250	\$ 57,770	\$ 48,000	\$ 48,000	\$ 96,000
401	534	534 50 48 00	Water - Repair & Maint	\$ 105,923	\$ 120,750	\$ 110,160	\$ 145,000	\$ 150,800	\$ 295,800
401	534	534 50 49 00	Water - Insurance Claims	\$ 3,418	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000
401	534	534 60 41 00	Water - Operations Contracted (Edge Analytical)	\$ 9,485	\$ 12,000	\$ 11,984	\$ 12,500	\$ 12,900	\$ 25,400
401	534	534 60 47 00	Water - City of Bellingham	\$ 51,526	\$ 62,920	\$ 53,072	\$ 62,920	\$ 62,920	\$ 125,840
401	534	534 80 10 00	Water - Operations Payroll	\$ 638,689	\$ 692,736	\$ 662,951	\$ 734,736	\$ 756,778	\$ 1,491,513
401	534	534 80 20 00	Water - Operations Personnel Benefits	\$ 262,021	\$ 288,803	\$ 275,627	\$ 325,820	\$ 335,595	\$ 661,415
401	534	534 80 32 00	Water - Operations Fuel	\$ 26,201	\$ 26,000	\$ 17,811	\$ 31,900	\$ 33,200	\$ 65,100
401	534	534 80 35 00	Water - Safety Supplies	\$ 5,130	\$ 10,000	\$ 5,516	\$ 10,000	\$ 10,000	\$ 20,000
401	534	534 80 35 01	Water - Safety Boots	\$ 1,298	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 2,800
401	534	534 80 35 02	Water - Emergency Preparedness	\$ 588	\$ 3,000	\$ 450	\$ 3,000	\$ 3,000	\$ 6,000
401	534	534 80 43 00	Water - Operation Training/Travel/Certifications	\$ 12,693	\$ 13,000	\$ 14,670	\$ 13,000	\$ 13,000	\$ 26,000
401	534	534 80 47 00	Water - Ops Utilities	\$ 145,246	\$ 153,835	\$ 150,206	\$ 156,200	\$ 162,500	\$ 318,700
401	534	534 80 49 00	Water - Operations Laundry	\$ 1,269	\$ 2,000	\$ 1,648	\$ 2,000	\$ 2,000	\$ 4,000
Total Water Fund Expenditures				\$ 2,472,835	\$ 2,856,556	\$ 2,709,881	\$ 2,952,958	\$ 3,027,743	\$ 5,980,701

Debt Service									
401	591	591 34 77 01	Geneva AC Mains Principal	\$ 119,938	\$ 119,938	\$ 119,938	\$ 119,938	\$ 119,938	\$ 239,876
401	591	591 34 77 02	Div. 22 Reservoir Principal	\$ 65,475	\$ 65,475	\$ 65,475	\$ 65,475	\$ 65,475	\$ 130,950
401	591	591 34 77 03	PWB Loan for Division 7 Reservoir Principal	\$ -	\$ -	\$ -	\$ 8,464	\$ 33,854	\$ 42,318
401	591	592 34 83 01	Geneva AC Mains Interest	\$ 23,388	\$ 21,589	\$ 21,589	\$ 19,790	\$ 17,991	\$ 37,781
401	591	592 34 83 02	Div. 22 Reservoir Interest	\$ 14,732	\$ 13,750	\$ 13,750	\$ 12,768	\$ 11,785	\$ 24,553
401	591	592 34 83 03	PWB Loan for Division 7 Reservoir Interest	\$ -	\$ -	\$ -	\$ 3,440	\$ 13,760	\$ 17,200
Total Water Fund Debt Service				\$ 223,533	\$ 220,752	\$ 220,752	\$ 229,875	\$ 262,803	\$ 492,678

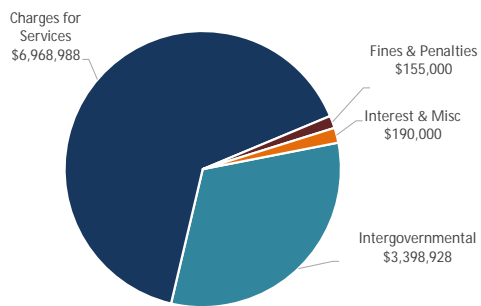
**Lake Whatcom Water and Sewer District
2025 - 2026 Biennial Budget - DRAFT
Water Utility Fund (401)**

Fund	Dept.	Account	Title	2023 Actual	2024 Budget	2024 Projected 6.30.24	2025 Proposed	2026 Proposed	2025-2026 Combined Proposed
<i>System Reinvestments</i>									
				Capital Expenditures					
401	594	594 34 60 01	Capital Outlay - Budget Only		\$ 1,978,138	\$ 1,186,882	\$ 2,156,528	\$ 2,830,393	\$ 4,986,921
401	594	594 34 62 01	Capital Projects - Water Structures	\$ 352,884					\$ -
401	594	594 34 63 01	Capital Projects - Water System	\$ 127,675					\$ -
401	594	594 34 64 01	Capital Outlay - Water Equipment	\$ 54,599					\$ -
401	594	594 34 65 01	Capital Outlay - Small Water Projects	\$ 2,637					\$ -
						\$ 791,256			\$ -
Total Water Fund Capital Expenditures				\$ 537,795	\$ 1,978,138	\$ 1,978,138	\$ 2,156,528	\$ 2,830,393	\$ 4,986,921
				Other Financing Sources					
401	597	597 10 00 26	Transfers Out To Fund 426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Fund Other Financing Sources				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Fund Expenditures				\$ 3,234,163	\$ 5,055,446	\$ 4,908,771	\$ 5,339,361	\$ 6,120,939	\$ 11,460,300
Fund Gain/Loss				\$ 223,990	\$ 948,167	\$ 98,077	\$ (68,758)	\$ 141,374	\$ 72,616

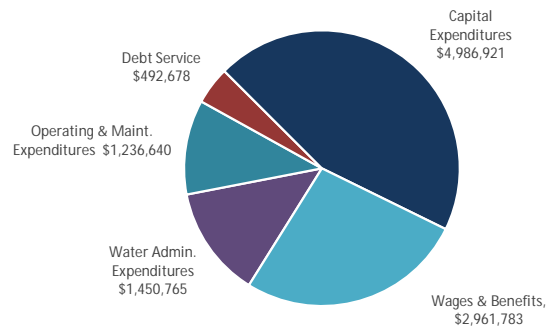
Fund Balance Summary		
2024 Beginning Fund Balance		\$ 1,541,238
2024 Projected Gain/Loss		\$ 98,077
2024 Projected Ending Fund Balance		\$ 1,639,315
2025 Projected Gain/Loss		\$ (68,758)
2025 Projected Ending Fund Balance		\$ 1,570,557
2026 Projected Gain/Loss		\$ 141,374
2026 Projected Ending Fund Balance		\$ 1,711,931

Water Contingency Reserve Fund Balance Summary		
2024 Beginning Fund Balance		\$ 460,000
2024 Projected Gain/Loss		\$ -
2024 Projected Ending Fund Balance		\$ 460,000
2025 Projected Gain/Loss		\$ -
2025 Projected Ending Fund Balance		\$ 460,000
2026 Projected Gain/Loss		\$ -
2026 Projected Ending Fund Balance		\$ 460,000

2025 - 2026 Budgeted Water Fund Revenues



2025-2026 Budgeted Water Fund Expenditures



Lake Whatcom Water and Sewer District
2025-2026 Biennial Budget - DRAFT
Sewer Utility Fund (402)

Fund	Dept.	Account	Title	2023 Actual	2024 Budget	2024 Projected 6.30.24	2025 Proposed	2026 Proposed	2025-2026 Combined Proposed
Intergovernmental Revenue									
401	330	331 97 10 02	Federal Grants (FEMA)	\$ 34,987	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services									
402	340	343 50 11 00	Sewer Service Residential	\$ 2,384,338	\$ 4,763,437	\$ 4,852,095	\$ 4,942,066	\$ 5,127,393	\$ 10,069,459
402	340	343 50 19 00	Sewer Service Other	\$ 4,581	\$ 5,540	\$ 5,379	\$ 5,748	\$ 5,963	\$ 11,711
402	340	343 50 30 02	DEA Cost Reimbursement	\$ -	\$ -	\$ 6,186	\$ -	\$ -	\$ -
402	340	343 51 10 02	General Facilities Charges - Sewer	\$ 265,644	\$ 122,324	\$ 173,412	\$ 125,380	\$ 128,520	\$ 253,900
Miscellaneous Revenues									
402	360	361 11 00 02	Investment Interest	\$ 77,205	\$ 64,091	\$ 91,814	\$ 118,000	\$ 70,000	\$ 188,000
402	360	361 40 00 02	ULID 18 Interest/Penalties	\$ 1,550	\$ -	\$ 1,675	\$ -	\$ -	\$ -
402	360	368 10 00 02	ULID 18 Principal Payments	\$ 3,571	\$ -	\$ 1,396	\$ -	\$ -	\$ -
402	360	369 10 00 02	Sale Of Surplus	\$ 3,991	\$ 1,000	\$ -	\$ -	\$ -	\$ -
402	360	369 40 00 02	Project Reimbursement	\$ 4,142	\$ 4,141	\$ 4,142	\$ 4,142	\$ 4,142	\$ 8,284
402	360	369 91 01 02	Miscellaneous	\$ 3,132	\$ 1,000	\$ 608	\$ 1,000	\$ 1,000	\$ 2,000
Other Financing Sources									
402	390	395 10 00 02	Sale Of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	395	395 20 00 02	Compensation for Loss/Impairment of Capital Asset	\$ 13,857	\$ -	\$ -	\$ -	\$ -	\$ -
402	397	397 10 00 02	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sewer Fund Revenues				\$ 2,762,011	\$ 4,961,533	\$ 5,136,707	\$ 5,196,336	\$ 5,337,019	\$ 10,533,354
Sewer Fund Expenditures									
402	535	535 10 10 00	Sewer - Admin Payroll	\$ 346,231	\$ 371,434	\$ 370,781	\$ 398,451	\$ 410,405	\$ 808,856
402	535	535 10 20 00	Sewer - Gen Admin Personnel Benefits	\$ 136,720	\$ 163,622	\$ 151,445	\$ 163,307	\$ 168,206	\$ 331,513
402	535	535 10 31 00	Sewer - Gen Admin Supplies	\$ 7,779	\$ 11,500	\$ 8,000	\$ 12,500	\$ 12,500	\$ 25,000
402	535	535 10 31 01	Sewer - Meetings/Team Building	\$ 2,388	\$ 2,000	\$ 3,132	\$ 3,200	\$ 3,200	\$ 6,400
402	535	535 10 40 00	Sewer - Merchant Services Fees	\$ 16,760	\$ 14,200	\$ 18,906	\$ 18,000	\$ 18,000	\$ 36,000
402	535	535 10 40 01	Sewer - Bank Fees	\$ 370	\$ 1,400	\$ 750	\$ 750	\$ 750	\$ 1,500
402	535	535 10 41 01	Sewer - Gen Admin Prof Svc	\$ 111,810	\$ 124,175	\$ 121,275	\$ 121,315	\$ 116,415	\$ 237,730
402	535	535 10 41 02	Sewer - Engineering Svc	\$ 3,831	\$ 14,000	\$ 3,800	\$ 9,000	\$ 9,000	\$ 18,000
402	535	535 10 41 03	Sewer - Legal Svc	\$ 25,486	\$ 31,000	\$ 24,545	\$ 31,000	\$ 31,900	\$ 62,900
402	535	535 10 41 04	Sewer - DEA Expenditures	\$ 5,142	\$ -	\$ -	\$ -	\$ -	\$ -
402	535	535 10 42 00	Sewer - Admin Communication	\$ 31,484	\$ 33,000	\$ 30,301	\$ 34,000	\$ 35,400	\$ 69,400
402	535	535 10 43 00	Sewer - Software/IT Subscriptions	\$ 57,468	\$ 63,405	\$ 63,405	\$ 88,710	\$ 90,360	\$ 179,070
402	535	535 10 46 00	Sewer - Gen Admin Insurance	\$ 98,619	\$ 114,000	\$ 114,000	\$ 119,700	\$ 125,685	\$ 245,385
402	535	535 10 49 00	Sewer - Gen Admin Misc.	\$ 80	\$ 200	\$ -	\$ 200	\$ 200	\$ 400
402	535	535 10 49 01	Sewer - Memberships/Dues/Permits	\$ 9,326	\$ 15,300	\$ 15,746	\$ 15,300	\$ 15,300	\$ 30,600
402	535	535 10 49 02	Sewer - Taxes	\$ 112,681	\$ 115,000	\$ 120,091	\$ 124,600	\$ 129,200	\$ 253,800
402	535	535 40 43 00	Sewer - Gen Admin Training & Travel	\$ 9,029	\$ 13,000	\$ 10,000	\$ 13,000	\$ 13,000	\$ 26,000
402	535	535 40 43 01	Sewer - Tuition Reimbursement	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 1,000
402	535	535 50 31 00	Sewer - Maintenance Supplies	\$ 43,462	\$ 45,000	\$ 33,500	\$ 45,000	\$ 46,800	\$ 91,800
402	535	535 50 31 01	Sewer - Small Assets	\$ 19,105	\$ 42,000	\$ 28,776	\$ 42,000	\$ 43,700	\$ 85,700
402	535	535 50 48 00	Sewer - Repair & Maint	\$ 122,370	\$ 140,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 295,000
402	535	535 50 49 00	Sewer - Insurance Claims	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 5,000
402	535	535 60 47 00	Sewer - City of Bellingham	\$ 756,791	\$ 942,500	\$ 847,207	\$ 881,000	\$ 916,500	\$ 1,797,500
402	535	535 80 10 00	Sewer - Operations Payroll	\$ 549,579	\$ 588,048	\$ 572,059	\$ 625,864	\$ 644,639	\$ 1,270,503
402	535	535 80 20 00	Sewer - Operations Personnel Benefits	\$ 222,900	\$ 255,921	\$ 237,624	\$ 270,024	\$ 278,125	\$ 548,150
402	535	535 80 32 00	Sewer - Operations Fuel	\$ 30,048	\$ 26,000	\$ 26,000	\$ 31,900	\$ 33,200	\$ 65,100
402	535	535 80 35 00	Sewer - Safety Supplies	\$ 7,055	\$ 10,000	\$ 4,381	\$ 10,000	\$ 10,000	\$ 20,000
402	535	535 80 35 01	Sewer - Safety Boots	\$ 1,298	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 2,800
402	535	535 80 35 02	Sewer - Emergency Preparedness	\$ 3,753	\$ 5,000	\$ 3,800	\$ 5,000	\$ 5,000	\$ 10,000
402	535	535 80 43 00	Sewer - Operations Training/Travel/Certification	\$ 9,888	\$ 13,000	\$ 13,153	\$ 13,000	\$ 13,000	\$ 26,000
402	535	535 80 47 00	Sewer - Ops Utilities	\$ 124,037	\$ 156,383	\$ 151,332	\$ 160,000	\$ 164,800	\$ 324,800
402	535	535 80 49 00	Sewer - Operations Laundry	\$ 1,871	\$ 2,500	\$ 1,815	\$ 2,500	\$ 2,500	\$ 5,000
Total Sewer Fund Expenditures				\$ 2,867,361	\$ 3,317,988	\$ 3,117,224	\$ 3,388,721	\$ 3,492,185	\$ 6,880,906
Debt Service									
402	591	591 35 77 02	Bond 2016 Principal	\$ 470,000	\$ 480,000	\$ 480,000	\$ 490,000	\$ 520,000	\$ 1,010,000
402	591	591 35 83 02	Bond 2016 Interest	\$ 179,025	\$ 164,925	\$ 164,925	\$ 126,125	\$ 107,925	\$ 234,050
Total Sewer Fund Debt Service				\$ 649,025	\$ 644,925	\$ 644,925	\$ 616,125	\$ 627,925	\$ 1,244,050
Capital Expenditures									
402	594	594 35 60 02	Capital Outlay - Budget Only	\$ -	\$ 2,729,500	\$ 2,420,500	\$ 573,050	\$ 878,125	\$ 1,451,175
402	594	594 35 62 02	Capital Projects - Sewer Structures	\$ 724,923	\$ -	\$ -	\$ -	\$ -	\$ -
402	594	594 35 63 02	Capital Projects - Sewer System	\$ 302,267	\$ -	\$ -	\$ -	\$ -	\$ -
402	594	594 35 64 02	Capital Outlay - Sewer Equipment	\$ 80,156	\$ -	\$ -	\$ -	\$ -	\$ -
402	594	594 35 65 02	Capital Outlay - Small Sewer Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	594	594 35 65 02	Capital Outlay - Carry Over Projects/Additional Funding	\$ -	\$ -	\$ 309,000	\$ -	\$ -	\$ -
Total Sewer Fund Capital Expenditures				\$ 1,107,346	\$ 2,729,500	\$ 2,729,500	\$ 573,050	\$ 878,125	\$ 1,451,175
Other Financing Sources									
402	597	597 10 00 25	Transfer Out To Sewer Contingency	\$ -	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000
Total Other Financing Sources				\$ -	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000

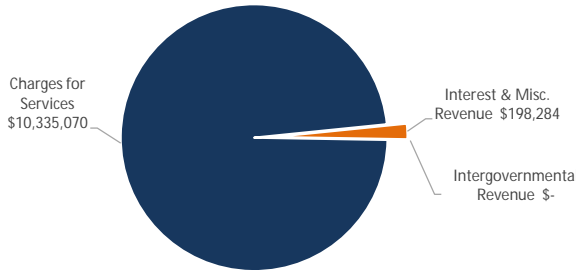
**Lake Whatcom Water and Sewer District
2025-2026 Biennial Budget - DRAFT
Sewer Utility Fund (402)**

Fund	Dept.	Account	Title	2023 Actual	2024 Budget	2024 Projected 6.30.24	2025 Proposed	2026 Proposed	2025-2026 Combined Proposed
Total Sewer Fund Expenditures				\$ 4,623,732	\$ 6,692,413	\$ 6,491,649	\$ 4,577,896	\$ 5,084,235	\$ 9,662,131
Fund Gain/Loss				\$ (1,861,721)	\$ (1,730,880)	\$ (1,354,942)	\$ 618,440	\$ 252,783	\$ 871,223

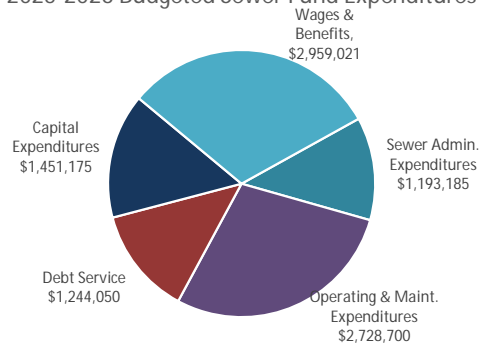
Fund Balance Summary	
2024 Beginning Fund Balance	\$ 4,012,484
2024 Projected Gain/Loss	\$ (1,354,942)
2024 Projected Ending Fund Balance	\$ 2,657,542
2025 Projected Gain/Loss	\$ 618,440
2025 Projected Ending Fund Balance	\$ 3,275,982
2026 Projected Gain/Loss	\$ 252,783
2026 Projected Ending Fund Balance	\$ 3,528,765

Sewer Contingency Reserve Fund Balance Summary	
2024 Beginning Fund Balance	\$ 815,000
2024 Projected Gain/Loss	\$ -
2024 Projected Ending Fund Balance	\$ 815,000
2025 Projected Gain/Loss	\$ -
2025 Projected Ending Fund Balance	\$ 815,000
2026 Projected Gain/Loss	\$ 86,000
2026 Projected Ending Fund Balance	\$ 901,000

2025-2026 Budgeted Sewer Fund Revenues



2025-2026 Budgeted Sewer Fund Expenditures



Lake Whatcom Water and Sewer District
 2025 - 2026 Biennial Budget - DRAFT
 Sewer Contingency Reserve Fund (425)

Fund	Dept.	Account	Title	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	2026 Proposed	2025-2026 Combined Proposed
Other Financing Sources									
425	397	397 10 00 25	Transfer In From Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000
Total Fund Revenue				\$ -	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000
Other Financing Sources									
425	597	597 10 20 00	Transfers Out To Fund 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Expenditures				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Gain/Loss				\$ -	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000

Sewer Contingency Reserve Fund Balance Summary

2024 Beginning Fund Balance	\$ 815,000
2024 Projected Gain/Loss	\$ -
2024 Projected Ending Fund Balance	<u>\$ 815,000</u>
2025 Projected Gain/Loss	\$ -
2025 Projected Ending Fund Balance	<u>\$ 815,000</u>
2026 Projected Gain/Loss	\$ 86,000
2026 Projected Ending Fund Balance	<u>\$ 901,000</u>

Lake Whatcom Water and Sewer District
 2025 - 2026 Biennial Budget - DRAFT
 Water Contingency Reserve Fund (426)

Fund	Dept.	Account	Title	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	2026 Proposed	2025-2026 Combined Proposed
Other Financing Sources									
426	397	397 10 00 26	Transfers In From Fund 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Revenue				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Expenditures				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Contingency Reserve Fund Balance Summary

2024 Beginning Fund Balance	\$ 460,000
2024 Projected Gain/Loss	\$ -
2024 Projected Ending Fund Balance	<u>\$ 460,000</u>
2025 Projected Gain/Loss	\$ -
2025 Projected Ending Fund Balance	<u>\$ 460,000</u>
2026 Projected Gain/Loss	\$ -
2026 Projected Ending Fund Balance	<u>\$ 460,000</u>

Lake Whatcom Water and Sewer District
2025 - 2026 Biennial Budget - DRAFT
Bond Reserve Fund (460)

Fund	Program	Dept.	Sub Dept.	Account	Title	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	2026 Proposed	2025-2026 Combined Proposed
Total Fund Revenue						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Expenditures						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bond Reserve Fund Balance Summary

2024 Beginning Fund Balance	\$ 772,334
2024 Projected Gain/Loss	\$ -
2024 Projected Ending Fund Balance	<u>\$ 772,334</u>
2025 Projected Gain/Loss	\$ -
2025 Projected Ending Fund Balance	<u>\$ 772,334</u>
2026 Projected Gain/Loss	\$ -
2026 Projected Ending Fund Balance	<u>\$ 772,334</u>

Water System Reinvestment Plan 2025 through 2030

	Total (2025 - 2030)	2025	2026	2027	2028	2029	2030
Capital Outlay - General (Water Share)							
IT Infrastructure	\$ 20,259.16					\$ 20,259.16	
Replace 5-yard Dump Truck (2007 model in fleet)	\$ 98,663.70					\$ 98,663.70	
Replace Mini Excavator	\$ 52,000.00				\$ 52,000.00		
Replace Admin Staff Vehicle	\$ 19,500.00			\$ 19,500.00			
VEH31 - Tool Truck Replacement (2005)	\$ 51,500.00	\$ 51,500.00					
VEH41 - Tool Truck Replacement (2010)	\$ 59,702.61						\$ 59,702.61
Subtotal - Capital Outlay (General - Water Share)	\$ 301,625.47	\$ 51,500.00	\$ -	\$ 19,500.00	\$ 52,000.00	\$ 118,922.86	\$ 59,702.61
Capital Outlay - Water Only							
Misc Water Capital Outlay	\$ 64,684.10	\$ 10,000.00	\$ 10,300.00	\$ 10,609.00	\$ 10,927.27	\$ 11,255.09	\$ 11,592.74
VEH36 - Utility Locator Van Replacement WATER ONLY	\$ 56,227.70				\$ 56,227.70		
Reservoirs - Inspection & Maintenance	\$ 48,956.14						\$ 48,956.14
SVWTP - Replace 6 Turbidimeters and 2 Chlorine Analyzers	\$ 59,000.00				\$ 59,000.00		
Water System Plan Update	\$ 146,134.60			\$ 146,134.60			
Subtotal - Capital Outlay (Water Only)	\$ 375,002.54	\$ 10,000.00	\$ 10,300.00	\$ 156,743.60	\$ 126,154.97	\$ 11,255.09	\$ 60,548.88
Capital Projects - Water Only							
Div 7 Reservoir Phase 2 Construction (year 2)	\$ 1,386,268.95	\$ 1,386,268.95					
1237 Lakeview St - Replace 2" PVC with 2" HDPE	\$ 65,000.00	\$ 65,000.00					
Eagleridge - Replace all pumps and controls with new package pump station	\$ 358,215.69						\$ 358,215.69
Scenic Intertie - Replace failed piping to restore intertie	\$ 77,250.00	\$ 77,250.00					
SVWTP - Core - Replace Finished Water Pumps	\$ 1,140,000.00				\$ 1,140,000.00		
SVWTP - Core - Replace Transfer Pumps	\$ 575,007.80						\$ 575,007.80
SVWTP - Core - New 0.3MG Welded Steel CCB - Design, Permitting	\$ 241,907.00	\$ 241,907.00					
SVWTP - Core - New 0.3MG Welded Steel CCB - Construction	\$ 1,668,393.00		\$ 1,668,393.00				
Geneva Reservoir and SVWTP Pump House Seismic Upgrades - Design and Permitting	\$ 201,002.00	\$ 201,002.00					
Geneva Reservoir and SVWTP Pump House Seismic Upgrades - Construction	\$ 1,151,700.00		\$ 1,151,700.00				
Replace flash mixer - SV WTP	\$ 15,450.00	\$ 15,450.00					
Treatment Center Wells Decommissioning	\$ 51,500.00	\$ 51,500.00					
Convert Phone Lines to Cellular Communication SHARED	\$ 25,750.00	\$ 25,750.00					
Eagleridge Building Roof	\$ 20,600.00	\$ 20,600.00					
Eagleridge Building Exterior Paint	\$ 10,300.00	\$ 10,300.00					
Johnson Well Pumps	\$ 35,821.57						\$ 35,821.57
Division 22-1 - Recoat	\$ 810,732.85			\$ 810,732.85			
Division 22-1 - Grant Match Contingency for Replacement	\$ 259,168.63				\$ 259,168.63		
Geneva - Recoat	\$ 1,035,468.11				\$ 1,035,468.11		
Hydrants	\$ 112,600.05			\$ 54,636.35		\$ 57,963.70	
PRV Replacement	\$ 67,560.03			\$ 32,781.81		\$ 34,778.22	
GRAND TOTAL	\$ 9,986,323.70	\$ 2,156,527.95	\$ 2,830,393.00	\$ 1,074,394.61	\$ 2,612,791.71	\$ 222,919.87	\$ 1,089,296.56
Cash Budget	\$ 1,830,000.00	\$ 280,000.00	\$ 290,000.00	\$ 300,000.00	\$ 310,000.00	\$ 320,000.00	\$ 330,000.00
Awarded Grant Revenue	\$ 3,618,927.39	\$ 1,064,968.51	\$ 2,553,958.88	\$ -	\$ -	\$ -	\$ -
Planned Loan Revenue	\$ 3,326,422.61	\$ 640,288.48	\$ 266,134.13	\$ 820,000.00	\$ 1,600,000.00	\$ -	\$ -
Water System Surplus used	\$ 1,715,007.80	\$ -	\$ -	\$ -	\$ 1,140,000.00	\$ -	\$ 575,007.80
Total Annual Capital Budget	\$ 10,490,357.79	\$ 1,985,256.99	\$ 3,110,093.00	\$ 1,120,000.00	\$ 3,050,000.00	\$ 320,000.00	\$ 905,007.80
Balance	\$ 504,034.09	\$ (171,270.96)	\$ 279,700.00	\$ 45,605.39	\$ 437,208.29	\$ 97,080.13	\$ (184,288.76)
Cumulative Balance 2025 through 2030		\$ (171,270.96)	\$ 108,429.04	\$ 154,034.43	\$ 591,242.72	\$ 688,322.85	\$ 504,034.09

Sewer System Reinvestment Plan 2025 through 2030

	Total (2025 - 2030)	2025	2026	2027	2028	2029	2030
Capital Outlay - General (Sewer Share)							
IT Infrastructure	\$ 20,259.16					\$ 20,259.16	
Replace 5-yard Dump Truck (2007 model in fleet)	\$ 93,000.00			\$ 93,000.00			
Replace Mini Excavator	\$ 52,000.00				\$ 52,000.00		
Replace Admin Staff Vehicle	\$ 19,500.00			\$ 19,500.00			
VEH31 - Tool Truck Replacement (2005)	\$ 51,500.00	\$ 51,500.00					
VEH41 - Tool Truck Replacement (2010)	\$ 59,702.61						\$ 59,702.61
Subtotal - Capital Outlay - General (Sewer Share)	\$ 295,961.77	\$ 51,500.00	\$ -	\$ 112,500.00	\$ 52,000.00	\$ 20,259.16	\$ 59,702.61
Capital Outlay - Sewer Only							
Update Sewer Comprehensive Plan	\$ 123,478.15					\$ 123,478.15	
Subtotal - Capital Outlay - Sewer Only	\$ 123,478.15	\$ -	\$ -	\$ -	\$ -	\$ 123,478.15	\$ -
Capital Projects - Sewer Only							
Agate Bay Sewer Pump Station - Predesign	\$ 146,000.00	\$ 146,000.00					
Agate Bay Sewer Pump Station - Design and Bidding	\$ 188,000.00		\$ 188,000.00				
Agate Bay Sewer Pump Station - Construction	\$ 946,301.58			\$ 946,301.58			
Sudden Valley Lift Station - Recondition Electrical Controls	\$ 248,000.00				\$ 248,000.00		
Flat Car Lift Station - Recondition Electrical Controls	\$ 248,000.00				\$ 248,000.00		
Beaver Lift Station- Recondition Electrical Controls	\$ 248,000.00				\$ 248,000.00		
Airport Sewer Crossing Gravity Pipeline Sag	\$ 52,000.00			\$ 52,000.00			
LWBI CIPP Renewal Project P1-2024	\$ 195,000.00	\$ 195,000.00					
LWBI CIPP Renewal Project P2	\$ 600,000.00		\$ 600,000.00				
Sewer System Rehab and Replacement Projects	\$ 287,582.57	\$ 36,000.00	\$ 37,080.00	\$ 38,000.00	\$ 39,000.00	\$ 63,680.00	\$ 73,822.57
Flatcar Lift Station Reverse Flow Additional Budget	\$ 118,800.00	\$ 118,800.00					
Revise Flow Meter Piping - Northshore	\$ 22,510.18				\$ 22,510.18		
Flow Meter - Sudden Valley LS (submersible system only)	\$ 53,045.00		\$ 53,045.00				
Convert Phone Lines to Cellular Communication SHARED	\$ 25,750.00	\$ 25,750.00					
Flat Car LS Building Roof	\$ 23,881.05						\$ 23,881.05
Sudden Valley LS Building Roof	\$ 23,881.05						\$ 23,881.05
Beaver LS Building Roof	\$ 23,881.05						\$ 23,881.05
Subtotal - Capital Projects - Sewer Only	\$ 3,450,632.47	\$ 521,550.00	\$ 878,125.00	\$ 1,036,301.58	\$ 805,510.18	\$ 63,680.00	\$ 145,465.71
GRAND TOTAL	\$ 3,870,072.39	\$ 573,050.00	\$ 878,125.00	\$ 1,148,801.58	\$ 857,510.18	\$ 207,417.31	\$ 205,168.33
Cash Funded Budget	\$ 5,190,000.00	\$ 840,000.00	\$ 850,000.00	\$ 860,000.00	\$ 870,000.00	\$ 880,000.00	\$ 890,000.00
Awarded Grant Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Awarded Loan Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Budget	\$ 5,190,000.00	\$ 840,000.00	\$ 850,000.00	\$ 860,000.00	\$ 870,000.00	\$ 880,000.00	\$ 890,000.00
Balance	\$ 1,319,927.61	\$ 266,950.00	\$ (28,125.00)	\$ (288,801.58)	\$ 12,489.82	\$ 672,582.69	\$ 684,831.67
Cumulative Balance 2025 through 2030		\$ 266,950.00	\$ 238,825.00	\$ (49,976.58)	\$ (37,486.76)	\$ 635,095.93	\$ 1,319,927.61



**AGENDA
BILL
Item 8.A**

**General Manager's
Report**

DATE SUBMITTED:	September 19, 2024	MEETING DATE:	September 25, 2024
TO: BOARD OF COMMISSIONERS	FROM: Justin Clary, General Manager		
GENERAL MANAGER APPROVAL	<i>Justin Clary</i>		
ATTACHED DOCUMENTS	1. General Manager's Report		
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input type="checkbox"/>	INFORMATIONAL /OTHER <input checked="" type="checkbox"/>

BACKGROUND / EXPLANATION OF IMPACT

Updated information from the General Manager in advance of the Board meeting.

FISCAL IMPACT

None.

RECOMMENDED BOARD ACTION

None required.

PROPOSED MOTION

None.



LAKE WHATCOM WATER AND SEWER DISTRICT
General Manager’s Report
Upcoming Dates & Announcements
 Regular Meeting – Wednesday, September 25, 2024 – 8:00 a.m.

Important Upcoming Dates

Lake Whatcom Water & Sewer District			
Regular Board Meeting	Wed Oct 9, 2024	6:30 p.m.	Board Room/Hybrid
Employee Staff Meeting	Thu Oct 10, 2024	8:00 a.m.	Board Room/Hybrid Commissioner Knakal to attend
Investment Comm. Meeting	Wed Oct 30, 2024	10:00 a.m.	Board Room/Hybrid
Safety Committee Meeting	Thur Sep 26, 2024	8:00 a.m.	Board Room
Lake Whatcom Management Program			
Policy Group Meeting	Wed Dec 4, 2024	3:00 p.m.	City of Bellingham Pacific St Ops Center, Rm 111/Hybrid
Joint Councils Meeting	March 2025	TBD	TBD
Other Meetings			
WASWD Section III Meeting	Wed Sep 25, 2024	7:00 a.m.	WASWD Fall Conference Northern Quest Resort
Whatcom Water Districts Caucus Meeting	Wed Oct 16, 2024	2:00 p.m.	Remote Attendance
Whatcom County Council of Governments Board Meeting	Wed Oct 9, 2024	3:00 p.m.	Council of Governments Offices 314 E Champion Street/Hybrid

Committee Meeting Reports

Safety Committee:

- No committee meeting has been held since the last board meeting.

Investment Committee:

- No committee meeting has been held since the last board meeting.

Upcoming Board Meeting Topics

- Total compensation study presentation
- 2025-2026 biennial budget discussion/adoption
- Whatcom County on-site sewage system regulation update
- Whatcom County emergency planning services interlocal agreement
- Whatcom Conservation District water conservation program interlocal agreement
- Lake Whatcom Management Program 5-year work plan adoption
- General Manager annual performance evaluation

2024 Initiatives Status

Administration and Operations

Strategic Planning

- Conduct the AWWA Effective Utility Management (EUM) assessment process, which will inform the next revision to the six-year strategic business plan.
Complete—the EUM assessment was conducted in January-March and the 2025-2030 six-year strategic business plan was adopted by the board on July 10.

Collective Bargaining Agreement

- Negotiate a successor agreement with AFSCME Local 114WD by December 31, 2024.
NW Management Services is scheduled to present the total compensation study findings during the October 9 board meeting, which will enable initiation of negotiations with AFSCME.

Management Team Support

- With the 2022 and 2023 departures of the District’s O&M Manager and Engineering Manager, respectively, devote time to coordinating and assisting Mr. Dahlstrom and Mr. Nicoll in their relatively new roles.
One-on-one check-in meetings are scheduled throughout 2024; both J Dahlstrom and G Nicoll are considering applicable leadership/management training opportunities (in addition to J Dahlstrom’s participation in the yearlong APWA emerging leaders academy).

Water Right Adjudication

- Represent the District in the water right adjudication process to ensure that its certificated and permitted rights are protected.
The Department of Ecology filed for adjudication on May 1, 2024; District legal counsel filed a notice of appearance on the District’s behalf on June 20 to be formally notified of adjudication-related filings with the Whatcom County Superior Court; summons associated with each water right are anticipated to be issued in November-December.

Records Management System

- Implement new records management system.
The District purchased the selected enterprise content management (ECM) system (Laserfiche) in December 2023 and has converted to the new system; implementation, including staff training is underway.

Safety Program Update

- Continue systematic review and revision of District’s safety programs by updating eight programs in 2024.
Staff has finalized updates to six (6) programs (meter reading, wildfire smoke, employee orientation, chemical hazard communication, motor vehicle operation, and fire safety) and is reviewing the workplace violence prevention and asbestos cement material handling programs.

Capital Improvement Program Support

- Support the Engineering Department through management of specific capital improvement project(s).
Due to workload issues within the Engineering Department, J Clary has taken on a support role (either in the form of project manager or providing technical support) for several District capital improvement projects.

Emergency Response/System Security

Emergency Readiness

- Continue use of Whatcom County Department of Emergency Management services to hold tabletop and/or field emergency response exercises.
An emergency response tabletop was held on July 10; participants included the Whatcom County Sheriff's Office and Health Department, South Whatcom Fire Authority, Sudden Valley Community Association, Washington State Department of Health, U.S. Cybersecurity & Infrastructure Security Agency, and the Federal Bureau of Investigation.

Business Continuity Plan

- Finalize a District-specific business continuity plan following FEMA guidance that leads District transition from emergency response (District Emergency Response Plan) to return to normal operation following a disruptive event.
Complete—the business continuity plan finalized in March 2024.

Community/Public Relations

General

- Website
The District's web content is reviewed and updated on a regular basis.
- Social Media
Posts are made to District Facebook, LinkedIn, and Nextdoor pages regularly; Nextdoor is also regularly monitored for District-related posts.
- Press Releases
Press releases were issued on April 29 (Division 7 Reservoir project groundbreaking) and September 11 (Jenny Signs appointment to the HRA VEBA Trust Board).

Intergovernmental Relations

- *J Clary attended (virtual) the Whatcom Water Districts Caucus meeting on September 18.*
- *J Clary attended the WASWD fall conference, including the Section III and General Managers' meetings September 24-26.*

Lake Whatcom Water Quality


Lake Whatcom Management Program

- Participate in meetings of Lake Whatcom Management Program partners.
J Clary attended the data group meeting on September 12, the policy group meeting on September 18, and the interjurisdictional coordinating team meeting on September 19.



**AGENDA
BILL
Item 8.B**

**Engineering Department
Report**

DATE SUBMITTED:	September 19, 2024	MEETING DATE:	September 25, 2024	
TO: BOARD OF COMMISSIONERS		FROM: Greg Nicoll, Engineering Manager/District Engineer		
GENERAL MANAGER APPROVAL				
ATTACHED DOCUMENTS		1. Engineering Department Report		
		2. Summary of Capital Improvement Projects		
TYPE OF ACTION REQUESTED		RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input type="checkbox"/>	INFORMATIONAL /OTHER <input checked="" type="checkbox"/>

BACKGROUND / EXPLANATION OF IMPACT

Updated information regarding District projects and current priorities in advance of the Board meeting.

FISCAL IMPACT

None.

RECOMMENDED BOARD ACTION

None required.

PROPOSED MOTION

None.



Lake Whatcom Water & Sewer District Engineering Department Report

Prepared for the September 25, 2024 Board Meeting
Data Compiled 9/19/24 by RH

Status of Water and System Capacities				
	South Shore ID# 95910	Eagleridge ID# 08118	Agate Heights ID# 52957	Johnson Well ID# 04782
DOH Approved ERUs	**	85	81	2
Connected ERUs	3978	68	46	2
Remaining Capacity (ERUs)	**	17	35	0
Permitted ERUs Under Construction	33	0	0	0
Pre-paid Connection Certificates & Expired Permits	12	0	3	0
Water Availabilities (trailing 12 months)	64	0	0	0
Subtotal - Commitments not yet connected	108	0	3	0
Available ERUs	**	17	32	0

** Per DOH, water system capacity is sufficient for buildout. Oct 2018
Agate Heights approved ERUs increased from 57 to 81 with DOH approval on August 10, 2021

Annual Reports		
Name Of Report	Deadline	Completed
Report Number of Sewer ERUs to City of Bellingham Prepared by: Greg Nicoll	January 15	January 31, 2024
Other Reports		
Name Of Report	Deadline	Last Completed
Water Right Permit No. G1-22681 Development Extension	Due Every 5 Years Next Due Feb 15, 2024	Time Extension Request sent to Ecology January 31, 2023
Water Right Permit No. S1-25121 Development Extension	Due Every 10 Years Next Due March 30, 2033	Time Extension granted May 3, 2024

SUMMARY OF CAPITAL IMPROVEMENT PROJECTS

Updated: 9/19/2024

Prepared by: G. Nicoll



LEGEND:

WATER	SEWER	SHARED
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MAJOR PROJECTS IN CONSTRUCTION:



C2111 - DIVISION 7 RESERVOIR REPLACEMENT

Project Summary:	Replace existing steel reservoir with two concrete reservoirs and provide seismic improvements.
Project Status:	Tiger Construction has nearly completed all site work to install subgrade utilities and prepare the site for construction of the reservoir and the site will be secured prior to the close of the watershed work window. Construction of the reservoirs is scheduled to begin at the beginning of November.

PROJECT SCHEDULE

	6/14/2017	10/27/2018	3/10/2020	7/23/2021	12/5/2022	4/18/2024	8/31/2025
TOTAL PROJECT	[Progress bar from 6/14/2017 to 8/31/2025]						
PROGRESS	[Progress bar from 6/14/2017 to 4/18/2024]						

Budget Summary	
Budget:	\$ 3,301,000.00
Spent to Date:	\$ 1,152,868.22
Balance:	\$ 2,148,131.78
Budget Year:	2021



C2112 - ROCKY RIDGE AND LAKEWOOD PUMP STATIONS REHABILITATION

Project Summary:	Replace existing pumps, enclosures, controls and power service.
Project Status:	All ground disturbing work, with the exception of site restoration, which is scheduled to be completed prior to the close of the watershed work window, has been completed and the contractor will be demobilizing until the new pump stations are delivered in November.

PROJECT SCHEDULE

	10/31/2021	3/30/2022	8/27/2022	1/24/2023	6/23/2023	11/20/2023	4/18/2024	9/15/2024
TOTAL PROJECT	[Progress bar from 10/31/2021 to 9/15/2024]							
PROGRESS	[Progress bar from 10/31/2021 to 4/18/2024]							

Budget Summary	
Budget:	\$ 2,116,353.00
Spent to Date:	\$ 711,092.19
Balance:	\$ 1,405,260.81
Budget Year:	2021



C2303 - SUDDEN VALLEY WTP ALUM SYSTEM REPLACEMENT

Project Summary:	Replace existing alum dosing system that was installed in 1992. Replacement of the alum storage tank requires removal of the existing glass storefront with a new coil-up door.
Project Status:	District Operations staff has completed installation of the new tank in the treatment plant and all associated piping and fittings and the new tank is in service. District crews are currently installing the seismic anchors to restrain the tank.

PROJECT SCHEDULE

	7/3/2023	9/16/2023	11/30/2023	2/13/2024	4/28/2024	7/12/2024
TOTAL PROJECT						
PROGRESS						

Budget Summary	
Budget:	\$ 88,000.00
Spent to Date:	\$ 73,124.49
Balance:	\$ 14,875.51
Budget Year:	2023

MAJOR PROJECTS IN DESIGN:


C2113 - FLAT CAR PUMP STATION REVERSE FLOW TO SUDDEN VALLEY PUMP STATION

Project Summary:	Construct a utility bridge across Beaver Creek and install new piping from Flat Car, across the new bridge to an existing bypass connection that will allow Flat Car PS to pump to the detention basin in the event of an emergency.
Project Status:	The Hydraulic Project Approval has been issued by WDFW. The County changed the permit requirements and is requiring a building permit, which has been submitted. The County has responded with comments on the application and the design engineer has submitted the required responses. No construction work is planned until the watershed work window opens on June 1, 2025.

PROJECT SCHEDULE

	6/23/2023	11/20/2023	4/18/2024	9/15/2024	2/12/2025	7/12/2025	12/9/2025
TOTAL PROJECT							
PROGRESS							

Budget Summary	
Budget:	\$ 153,000.00
Spent to Date:	\$ 98,512.60
Balance:	\$ 54,487.40
Budget Year:	2021



C2316 - SUDDEN VALLEY WTP CHLORINE CONTACT BASIN REPLACEMENT

Project Summary:	Replace existing chlorine contact basin with a new basin that will include seismic restraints and will be sized for sufficient contact time at buildout flows. (FEMA Hazard Mitigation Grant 5395-10R).
Project Status:	District staff met with Gray & Osborne in late August to discuss their preliminary findings. G&O identified five alternatives for construction of the new reservoir, including welded steel (similar to existing), circular concrete, rectangular concrete, bolted stainless steel and bolted glass. Further discussion regarding evaluation of these alternatives is planned in the coming weeks.

PROJECT SCHEDULE

Budget Summary	
Budget:	\$ 1,963,000.00
Spent to Date:	\$ 22,745.18
Balance:	\$ 1,940,254.82

87.5% grant funded

Budget Year: 2024-2026

C2402 - SVWTP PUMPHOUSE AND GENEVA RESERVOIR SEISMIC UPGRADES

Project Summary:	Construct improvements at the SV WTP Finished Water Pump Building and the Geneva Reservoir to improve seismic resiliency of critical infrastructure (FEMA Hazard Mitigation Grant 5395-10R).
Project Status:	As discussed with the Board, District staff and the design team evaluated an alternative to replace the reservoir with two new reservoirs and approached FEMA to request additional grant funds. FEMA declined the request and it has been determined that, without grant funding, upgrading the existing reservoir is a more cost effective alternative. Wilson Engineering is proceeding with preliminary design for the preferred alternative.

PROJECT SCHEDULE

Budget Summary	
Budget:	\$ 1,399,640.00
Spent to Date:	\$ 10,945.53
Balance:	\$ 1,388,694.47

95% grant funded

Budget Year: 2024-2026

Geneva Reservoir

OTHER ACTIVE PROJECTS:

C2109 - Geneva Reservoir Valve for Emergency Isolation: Install a new gate valve to allow shut off and isolation of the Geneva Reservoir

Status: This project will be completed as part of the Geneva Reservoir seismic improvements (C2402).

Budget Year: 2021 Projected Completion: 2027

Budget Summary		
Budget:	\$ 10,000.00	Spent to Date: \$ 5,650.00
		Balance: \$ 4,350.00

A2210 - Reservoir and WTP Site Security Assessment: Assessment to identify security improvements for District facilities.
Status: BHC has completed their assessment. District staff is currently working on a plan and schedule for implementing the recommended improvements and procedure for implenting improvements that will require integration and on-going third-party support.

Budget Year: Projected Completion:

Budget Summary		
Budget:	<input type="text" value="\$ 50,000.00"/>	Spent to Date: <input type="text" value="\$ 50,000.00"/>
		Balance: <input type="text" value="\$ -"/>

C2304 - Eagleridge Diesel Fuel Tank Replacement: Replace existing diesel tank that is installed on the exterior of the building with a new diesel tank with secondary containment.
Status: Design of the new concrete slab is complete, staff has issued a purchase order for the new diesel tank and all required permits have been obtained. The tank is in stock and it is anticipated to be delivered in the near future. Operations staff will construct the slab and install the new tank as time allows.

Budget Year: Projected Completion:

Budget Summary		
Budget:	<input type="text" value="\$ 25,000.00"/>	Spent to Date: <input type="text" value="\$ 10,620.00"/>
		Balance: <input type="text" value="\$ 14,380.00"/>

M2120C - Nov 2021 Flood Event Response: Cleanup and repairs associated with the November 2021 flood event.
Status: Remaining work includes addressing temporary protection of exposed pipelines crossing Beaver Creek. All permitting is complete and Operations staff will begin in-stream work in the next two weeks. Cured in place pipe reinforcement has been advertised for bids and the bid opening was completed immediately following finalizing of this update. CIPP work scheduled to be complete by the end of 2024.

Budget Year: Projected Completion:

Budget Summary		
Budget:	<input type="text" value="\$ -"/>	Spent to Date: <input type="text" value="\$ 271,928.83"/>
		Balance: <input style="color: red;" type="text" value="\$ (271,928.83)"/>

M2410 - Midnight Court Sewer Repair: Replace a broken sewer main that runs beneath Harbor View Dr.
Status: All work is complete and the sewer pipe has been repaired. Final invoice for work, which is anticipated to be approximate \$41,000, is still outstanding.

Budget Year: Projected Completion:

Budget Summary		
Budget:	<input type="text" value="Operating Budget"/>	Spent to Date: <input type="text" value="\$ 573.68"/>
		Balance: <input type="text" value="N/A"/>


PROJECTS COMPLETED IN PAST 12 MONTHS

Project #	Project Name	Budget	Spent	Balance
C 2203/2231	Div 30 Booster, SV Lift Station PLC/UPS Improvements	\$ 344,643.00	\$ 314,670.54	\$ 29,972.46
C 1802	Delesta, Edgewater and Euclid Lift Stations	\$1,816,583.06	\$ 1,762,153.54	\$ 54,429.52
C 2308	Div 30 Reservoir Cathodic Protection	\$ 36,000.00	\$ 27,795.14	\$ 8,204.86
M 2309	Reservoir Inspection and interior cleaning	\$ 41,000.00	\$ 27,308.80	\$ 13,691.20
C 2301	LWBI CIPP Renewal Project Priority1 (2023)	\$ 185,000.00	\$ 160,118.90	\$ 24,881.10
C 1909	Little Strawberry Bridge Water Main Slip Line with HDPE	\$ 20,000.00	\$ 1,669.59	\$ 18,330.41
C 2012	Austin-Fremont PRV Rebuild	\$ 13,300.00	\$ 13,213.66	\$ 86.34
C 2106	SVWTP to SVPS Telemetry Comm Study, Testing	\$ 10,000.00	\$ 4,224.00	\$ 5,776.00
C 2213	Pinto Creek PRV Replacement (labor by District crew)	\$ 16,240.00	\$ 16,237.79	\$ 2.21
C 2216	Replace Tool Truck	\$ 75,000.00	\$ 60,801.18	\$ 14,198.82
M 2226	Div 30 Reservoir Removal of Hazard Trees	\$ 35,000.00	\$ 39,434.34	\$ (4,434.34)
A 2228	Agate Area Wells Exhibits and Mapping	\$ 2,400.00	\$ 2,413.86	\$ (13.86)
M 2230	Scenic Ave Intertie Valve Repair	\$ 53,500.00	\$ 55,989.50	\$ (2,489.50)
C 2202	Replace Sewer Camera Equipment	\$ 150,000.00	\$ 174,737.79	\$ (24,737.79)



**AGENDA
BILL
Item 8.C**

**Finance Department
Report**

DATE SUBMITTED:	September 9, 2024	MEETING DATE:	September 25, 2024
TO: BOARD OF COMMISSIONERS	FROM: Jennifer Signs, Finance Manager		
GENERAL MANAGER APPROVAL			
ATTACHED DOCUMENTS	1. August 2024 Financial Report		
	2. August 2024 Cash and Investment Summary		
	3. August 2024 Utility Account Adjustments		
TYPE OF ACTION REQUESTED	RESOLUTION <input type="checkbox"/>	FORMAL ACTION/ MOTION <input type="checkbox"/>	INFORMATIONAL /OTHER <input checked="" type="checkbox"/>

BACKGROUND / EXPLANATION OF IMPACT

Updated information regarding District finances in advance of the Board meeting.

FISCAL IMPACT

None

APPLICABLE EFFECTIVE UTILITY MANAGEMENT ATTRIBUTE(S)

Financial Viability

RECOMMENDED BOARD ACTION

None required.

PROPOSED MOTION

None

2024 BUDGET POSITION

Lake Whatcom W-S District

Time: 11:13:49 Date: 09/05/2024

Page: 1

401 Water Fund

Revenues	Amt Budgeted	August	YTD	Remaining	
330 State Generated Revenues					
331 66 00 01 Federal Direct Grant - EPA	220,000.00	0.00	0.00	220,000.00	100.0%
333 97 00 02 Federal Indirect Grant Homeland Security	2,310,877.00	0.00	266,774.76	2,044,102.24	88.5%
334 01 80 01 State Grant From Military Department	93,700.00	0.00	44,462.46	49,237.54	52.5%
330 State Generated Revenues	2,624,577.00	0.00	311,237.22	2,313,339.78	88.1%

340 Charges For Services

343 40 10 00 Water Sales Metered	3,161,387.00	339,447.06	2,160,723.67	1,000,663.33	31.7%
343 40 30 01 DEA Cost Reimbursement	5,000.00	0.00	4,951.16	48.84	1.0%
343 41 10 01 General Facilities Charges - Water	104,058.00	40,991.20	162,500.10	(58,442.10)	0.0%
340 Charges For Services	3,270,445.00	380,438.26	2,328,174.93	942,270.07	28.8%

350 Fines & Forfeitures

359 81 10 00 Combined Fees	8,500.00	304.99	5,478.76	3,021.24	35.5%
359 90 00 00 Late Fees	60,000.00	8,780.75	34,240.27	25,759.73	42.9%
350 Fines & Forfeitures	68,500.00	9,085.74	39,719.03	28,780.97	42.0%

360 Misc Revenues

361 11 00 00 Investment Interest	64,091.00	9,035.93	73,308.31	(9,217.31)	0.0%
369 91 01 00 Miscellaneous	1,000.00	166.47	444.57	555.43	55.5%
360 Misc Revenues	65,091.00	9,202.40	73,752.88	(8,661.88)	0.0%

390 Other Revenues

391 80 00 01 Intergovernmental Loans	200,000.00	0.00	0.00	200,000.00	100.0%
390 Other Revenues	200,000.00	0.00	0.00	200,000.00	100.0%

Fund Revenues:	6,228,613.00	398,726.40	2,752,884.06	3,475,728.94	55.8%
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Expenditures	Amt Budgeted	August	YTD	Remaining	
534 Water Utilities					
534 10 10 00 Water - Gen Admin Payroll	371,432.00	28,395.09	242,211.89	129,220.11	34.8%
534 10 20 00 Water - Gen Admin Personnel Benefits	184,645.00	10,131.98	98,228.14	86,416.86	46.8%
534 10 31 00 Water - Gen Admin Supplies	12,500.00	452.59	4,614.45	7,885.55	63.1%
534 10 31 01 Water - Meetings/Team building	2,000.00	112.93	1,746.76	253.24	12.7%
534 10 40 00 Water - Merchant Services Fees	14,200.00	1,190.17	12,640.10	1,559.90	11.0%
534 10 40 01 Water - Bank Fees	1,400.00	28.33	349.22	1,050.78	75.1%
534 10 41 00 Water - Quality Assurance Programs	132,310.00	0.00	75,353.23	56,956.77	43.0%
534 10 41 01 Water - Gen Admin Prof Svc	124,175.00	6,983.53	99,824.97	24,350.03	19.6%
534 10 41 02 Water- Engineering Svc	14,000.00	268.75	4,414.50	9,585.50	68.5%
534 10 41 03 Water - Legal Svc	31,000.00	1,226.50	15,252.95	15,747.05	50.8%
534 10 42 00 Water - Admin Communication	33,000.00	2,810.43	21,966.40	11,033.60	33.4%
534 10 43 00 Water - Software/IT Subscriptions	63,405.00	616.62	58,766.07	4,638.93	7.3%
534 10 46 00 Water - Gen Admin Insurance	114,000.00	0.00	3,272.25	110,727.75	97.1%

2024 BUDGET POSITION

Lake Whatcom W-S District

Time: 11:13:49 Date: 09/05/2024

Page: 2

401 Water Fund

Expenditures	Amt Budgeted	August	YTD	Remaining		
534 Water Utilities						
534 10 49 00	Water - Gen Admin Misc	200.00	0.00	0.00	200.00	100.0%
534 10 49 01	Water- Memberships/Dues/Permits	20,500.00	79.50	14,654.26	5,845.74	28.5%
534 10 49 02	Water - Taxes	165,095.00	10,471.60	109,661.25	55,433.75	33.6%
534 40 43 00	Water - Admin Training & Travel	13,000.00	76.09	5,872.73	7,127.27	54.8%
534 40 43 01	Water- Tuition Reimbursement	500.00	0.00	0.00	500.00	100.0%
534 50 31 00	Water - Maintenance Supplies	120,500.00	9,914.28	64,972.57	55,527.43	46.1%
534 50 31 01	Water- Small Assets	62,250.00	119.90	45,149.66	17,100.34	27.5%
534 50 48 00	Water - Repair & Maint	105,750.00	1,853.03	35,697.65	70,052.35	66.2%
534 50 49 00	Water - Insurance Claims	5,000.00	0.00	5,000.00	0.00	0.0%
534 60 41 00	Water - Operations Contracted (Edge Analytical)	12,000.00	1,428.00	7,899.15	4,100.85	34.2%
534 60 47 00	Water - City of Bellingham	62,920.00	11,373.00	33,982.86	28,937.14	46.0%
534 80 10 00	Water - Operations Payroll	692,736.00	49,916.79	432,582.95	260,153.05	37.6%
534 80 20 00	Water - Operations Personnel Benefits	288,803.00	21,165.17	183,427.21	105,375.79	36.5%
534 80 32 00	Water - Operations Fuel	26,000.00	2,032.99	10,995.65	15,004.35	57.7%
534 80 35 00	Water - Safety Supplies	10,000.00	310.65	3,494.48	6,505.52	65.1%
534 80 35 01	Water - Safety Boots	1,400.00	(98.09)	309.15	1,090.85	77.9%
534 80 35 02	Water - Emergency Preparedness	3,000.00	0.00	49.39	2,950.61	98.4%
534 80 43 00	Water - Operation Training/Travel/Certifications	13,000.00	1,271.96	8,697.69	4,302.31	33.1%
534 80 47 00	Water - Ops Utilities	153,835.00	11,800.65	98,107.20	55,727.80	36.2%
534 80 49 00	Water - Operations Laundry	2,000.00	113.68	1,079.76	920.24	46.0%
534 Water Utilities		2,856,556.00	174,046.12	1,700,274.54	1,156,281.46	40.5%
580 Non Expenditures						
589 99 99 99	Payroll Benefit Liabilities	0.00	(2,055.89)	3,179.64	(3,179.64)	0.0%
580 Non Expenditures		0.00	(2,055.89)	3,179.64	(3,179.64)	0.0%
591 Debt Service						
591 34 77 01	Geneva AC Mains Principal	119,938.00	119,937.50	119,937.50	0.50	0.0%
591 34 77 02	Div 22 Reservoir Principal	65,475.00	65,474.71	65,474.71	0.29	0.0%
592 34 83 01	Geneva AC Mains Interest	21,589.00	21,588.75	21,588.75	0.25	0.0%
592 34 83 02	Div 22 Reservoir Interest	13,750.00	13,749.69	13,749.69	0.31	0.0%
591 Debt Service		220,752.00	220,750.65	220,750.65	1.35	0.0%
594 Capital Expenditures						
594 34 60 01	Capital Outlay - Budget Only	1,978,138.00	0.00	27,308.80	1,950,829.20	98.6%
594 34 62 01	Capital Projects - Water Structures	0.00	138,317.63	473,450.95	(473,450.95)	0.0%
594 34 63 01	Capital Projects - Water System	0.00	0.00	41,866.32	(41,866.32)	0.0%
594 34 65 01	Capital Outlay - Small Water Projects	0.00	0.00	23,126.93	(23,126.93)	0.0%
594 Capital Expenditures		1,978,138.00	138,317.63	565,753.00	1,412,385.00	71.4%
Fund Expenditures:		5,055,446.00	531,058.51	2,489,957.83	2,565,488.17	50.7%

2024 BUDGET POSITION

Lake Whatcom W-S District

Time: 11:13:49 Date: 09/05/2024

Page: 3

401 Water Fund

Fund Excess/(Deficit):	1,173,167.00	(132,332.11)	262,926.23
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2024 BUDGET POSITION

Lake Whatcom W-S District

Time: 11:13:49 Date: 09/05/2024

Page: 4

402 Sewer Fund

Revenues	Amt Budgeted	August	YTD	Remaining	
340 Charges For Services					
343 50 11 00 Sewer Service Residential	4,763,437.00	501,094.41	3,635,657.02	1,127,779.98	23.7%
343 50 19 00 Sewer Service Other	5,540.00	543.52	3,698.19	1,841.81	33.2%
343 50 30 02 DEA Cost Reimbursement	0.00	0.00	6,185.47	(6,185.47)	0.0%
343 51 10 02 General Facilities Charges - Sewer	122,324.00	51,089.40	206,020.34	(83,696.34)	0.0%
340 Charges For Services	4,891,301.00	552,727.33	3,851,561.02	1,039,739.98	21.3%
360 Misc Revenues					
361 11 00 02 Investment Interest	64,091.00	9,035.94	73,308.35	(9,217.35)	0.0%
361 40 00 02 ULID 18 Interest/Penalties	0.00	0.00	1,674.30	(1,674.30)	0.0%
368 10 00 02 ULID 18 Principal Payments	0.00	0.00	1,396.40	(1,396.40)	0.0%
369 10 00 02 Sale Of Surplus	1,000.00	0.00	0.00	1,000.00	100.0%
369 40 00 02 Project Reimbursement	4,141.00	1,640.96	4,738.84	(597.84)	0.0%
369 91 01 02 Miscellaneous	1,000.00	166.48	444.58	555.42	55.5%
360 Misc Revenues	70,232.00	10,843.38	81,562.47	(11,330.47)	0.0%
Fund Revenues:	4,961,533.00	563,570.71	3,933,123.49	1,028,409.51	20.7%

Expenditures	Amt Budgeted	August	YTD	Remaining	
535 Sewer					
535 10 10 00 Sewer - Admin Payroll	371,434.00	28,395.02	242,211.38	129,222.62	34.8%
535 10 20 00 Sewer - Gen Admin Personnel Benefits	163,622.00	10,131.77	98,278.17	65,343.83	39.9%
535 10 31 00 Sewer - Gen Admin Supplies	11,500.00	452.57	4,493.46	7,006.54	60.9%
535 10 31 01 Sewer - Meetings/Team Building	2,000.00	112.94	1,746.85	253.15	12.7%
535 10 40 00 Sewer -Merchant Services Fees	14,200.00	1,190.19	12,640.16	1,559.84	11.0%
535 10 40 01 Sewer - Bank Fees	1,400.00	28.33	349.24	1,050.76	75.1%
535 10 41 01 Sewer - Gen Admin Prof Srvc	124,175.00	6,983.54	88,674.00	35,501.00	28.6%
535 10 41 02 Sewer - Engineering Srvc	14,000.00	0.00	917.25	13,082.75	93.4%
535 10 41 03 Sewer - Legal Srvc	31,000.00	1,226.50	15,321.94	15,678.06	50.6%
535 10 42 00 Sewer - Admin Communication	33,000.00	2,810.36	21,809.17	11,190.83	33.9%
535 10 43 00 Sewer - Software/IT Subscriptions	63,405.00	616.62	65,994.27	(2,589.27)	0.0%
535 10 46 00 Sewer - Gen Admin Insurance	114,000.00	0.00	3,272.26	110,727.74	97.1%
535 10 49 00 Sewer - Gen Admin Misc	200.00	0.00	0.00	200.00	100.0%
535 10 49 01 Sewer - Memberships/Dues/Permits	15,300.00	79.50	8,866.23	6,433.77	42.1%
535 10 49 02 Sewer - Taxes	115,000.00	8,788.97	81,720.59	33,279.41	28.9%
535 40 43 00 Sewer - Gen Admin TrainIng &Travel	13,000.00	76.10	4,296.58	8,703.42	66.9%
535 40 43 01 Sewer - Tuition Reimbursement	500.00	0.00	0.00	500.00	100.0%
535 50 31 00 Sewer - Maintenance Supplies	45,000.00	2,355.11	21,361.90	23,638.10	52.5%
535 50 31 01 Sewer - Small Assets	42,000.00	119.90	29,890.79	12,109.21	28.8%
535 50 48 00 Sewer - Repair & Maint	140,000.00	9,881.27	38,779.57	101,220.43	72.3%
535 50 49 00 Sewer - Insurance Claims	2,500.00	0.00	0.00	2,500.00	100.0%
535 60 47 00 Sewer - City of Bellingham	942,500.00	74,067.99	552,892.33	389,607.67	41.3%
535 80 10 00 Sewer - Operations Payroll	588,048.00	41,858.22	369,167.78	218,880.22	37.2%
535 80 20 00 Sewer - Operations Personnel Benefits	255,921.00	17,237.41	155,952.55	99,968.45	39.1%
535 80 32 00 Sewer - Operations Fuel	26,000.00	2,033.00	12,077.77	13,922.23	53.5%
535 80 35 00 Sewer - Safety Supplies	10,000.00	310.65	2,914.01	7,085.99	70.9%
535 80 35 01 Sewer - Safety Boots	1,400.00	(98.10)	309.14	1,090.86	77.9%

2024 BUDGET POSITION

Lake Whatcom W-S District

Time: 11:13:49 Date: 09/05/2024

Page: 5

402 Sewer Fund

Expenditures	Amt Budgeted	August	YTD	Remaining	
535 Sewer					
535 80 35 02 Sewer - Emergency Preparedness	5,000.00	0.00	49.38	4,950.62	99.0%
535 80 43 00 Sewer - Operations Training/Travel/Certification	13,000.00	1,271.98	7,939.21	5,060.79	38.9%
535 80 47 00 Sewer - Ops Utilities	156,383.00	8,235.08	92,979.37	63,403.63	40.5%
535 80 49 00 Sewer - Operations Laundry	2,500.00	113.68	1,163.22	1,336.78	53.5%
535 Sewer	3,317,988.00	218,278.60	1,936,068.57	1,381,919.43	41.6%

591 Debt Service

591 35 77 02 Bond 2016 Principal	480,000.00	0.00	0.00	480,000.00	100.0%
591 35 83 02 Bond 2016 Interest	164,925.00	0.00	82,462.50	82,462.50	50.0%
591 Debt Service	644,925.00	0.00	82,462.50	562,462.50	87.2%

594 Capital Expenditures

594 35 60 02 Capital Outlay - Budget Only	2,729,500.00	0.00	0.00	2,729,500.00	100.0%
594 35 62 02 Capital Projects - Sewer Structures	0.00	226,618.16	410,063.54	(410,063.54)	0.0%
594 35 63 02 Capital Projects- Sewer System	0.00	415.12	119,820.22	(119,820.22)	0.0%
594 35 64 02 Capital Outlay - Sewer Equipment	0.00	0.00	172,025.89	(172,025.89)	0.0%
594 Capital Expenditures	2,729,500.00	227,033.28	701,909.65	2,027,590.35	74.3%

Fund Expenditures:	6,692,413.00	445,311.88	2,720,440.72	3,971,972.28	59.4%
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Fund Excess/(Deficit):	(1,730,880.00)	118,258.83	1,212,682.77		
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LAKE WHATCOM WATER AND SEWER
INVESTMENTS/CASH AS OF 8/31/2024

Petty Cash	\$ 1,600	
Cash	\$ 983,824	
Public Funds Account	<u>\$ 279,891</u>	2.940%
WA Federal	\$ 1,265,315	
Local Gov't Investment Pool	\$ 3,809,353	5.400%

		PRINCIPAL COST	MARKET VALUE	MATURITY DATE	YIELD
US Treasury Note	Non-callable	\$ 492,488	\$ 500,000	Sep-24	0.375%
US Treasury Note	Non-callable	\$ 498,359	\$ 500,000	Jan-25	1.125%
US Treasury Note	Non-callable	\$ 499,082	\$ 536,000	Apr-25	4.921%
US Treasury Note	Non-callable	\$ 499,512	\$ 543,000	Jul-25	4.783%
US Treasury Note	Non-callable	\$ 747,615	\$ 810,000	Dec-25	4.440%
US Treasury Note	Non-callable	\$ 797,274	\$ 855,000	Jan-26	3.950%
US Treasury Note	Non-callable	\$ 467,667	\$ 500,000	Jun-26	4.500%
US Bank Safekeeping		\$ 4,001,997	\$ 4,244,000		
TOTAL		<u>\$ 9,076,665</u>			

USE OF FUNDS:

Bond Reserve - Restricted	\$ 772,334
Contingency - Assigned	\$ 1,275,000
Operating Reserves	\$ 1,185,000
Operating Assigned	\$ 5,844,331
	<u>\$ 9,076,665</u>

Fund Balance Summary

Water Utility Fund (401)	\$ 1,804,165
Sewer Utility Fund (402)	\$ 5,225,166
Sewer Contingency Fund (425)	\$ 815,000
Water Contingency Fund (426)	\$ 460,000
Bond Reserve Fund (460)	<u>\$ 772,334</u>
	<u>\$ 9,076,665</u>



LAKE WHATCOM WATER AND SEWER DISTRICT
August 2024 Utility Account Adjustments

Sudden Valley Adjustments

Late Fee Credits	\$ 249.12
High Use/Leak Credits	\$ -

North Shore/Geneva


Late Fee Credits	\$ 270.09
High Use/Leak Credits	\$ -

Total Account Adjustments	\$ 519.21
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**AGENDA
BILL
Item 8.D**

**Operations Department
Report**

DATE SUBMITTED:	September 19, 2024	MEETING DATE:	September 25, 2024	
TO: BOARD OF COMMISSIONERS	FROM: Jason Dahlstrom, Operations & Maintenance Manager			
GENERAL MANAGER APPROVAL				
ATTACHED DOCUMENTS	1. Operations Department Report			
	2. Status of District Water & Sewer Systems			
TYPE OF ACTION REQUESTED	RESOLUTION	FORMAL ACTION/ MOTION	INFORMATIONAL /OTHER	
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

BACKGROUND / EXPLANATION OF IMPACT

Updated information regarding District operations in advance of the Board meeting.

FISCAL IMPACT

None.

RECOMMENDED BOARD ACTION

None required.

PROPOSED MOTION

None.



Lake Whatcom Water & Sewer District Operations & Maintenance Department Report

Prepared for the September 25, 2024 Board Meeting
Data Compiled 09/19/24 by RH

State Required Report Status													
Monthly Reports													
Name Of Report		Completed											
Chlorination Report Agate Heights Prepared by: K Cook	Postmarked by the 10th of month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
		x	x	x	x	x	x	x	x	x			
Surface Water Treatment Rule Report (SVWTP) Prepared by: K Cook	Postmarked by the 10th of month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
		x	x	x	x	x	x	x	x	x			
Annual Reports													
Name Of Report	Deadline	Completed											
WA State Cross Connection Report Prepared by: R Munson	May	March 3, 2024											
OSHA 300 Log Prepared by: R Munson	February 1	January 10, 2024											
Water Use Efficiency Performance Report Prepared by: K Cook	July 1	January 18, 2024											
Community Right to Know (Hazardous Materials) Prepared by: R Munson	March 31	January 8, 2024											
Northwest Clean Air Emissions Report	February 1	January 24, 2024											
Consumer Confidence Reports Prepared by: K Cook	June 30	Geneva	SV	EagleR	Agate Ht								
		6/10/24	6/10/24	6/10/24	6/10/24								
Other Reports													
Name Of Report	Deadline	Last Completed											
CPR/First Aid Training Coordinated by: R Munson	Due Biennially Next Due 2025	February 23, 2023											
Flagging Card Training Coordinated by: R Munson	Due Triennially Next Due 2025	May 19, 2022											

Safety Program Summary

Completed by Rich Munson

Summary of Annual Safety Training

2023/24 Testing Period - Oct 23, 2023 to March 22, 2024

	% Complete
Engineering - Managers	100%
Engineering - Staff	100%
Field Crew - Managers	100%
Field Crew - Staff	100%
Office - Managers	100%
Office - Staff	100%
Overall	100%

Safety meetings for the field crew take place every Thursday at 8 a.m.

Dates of Completed Safety Committee Meetings

01.25.2024	05.30.2024	<i>Scheduled for 9.26.24</i>
02.22.2024	06.27.2024	
03.28.2024	07.25.2024	
04.25.2024	08.22.2024	

Summary of Work-Related Injuries & Illnesses

	Current Month	2024	2023	2022	2021	2020
Total Number of Work Related Injuries Defined as a work related injury or illness that results in: <input type="checkbox"/> Death <input checked="" type="checkbox"/> Medical treatment beyond first aid <input checked="" type="checkbox"/> Loss of consciousness <input checked="" type="checkbox"/> Significant injury or illness diagnosed by a licensed health care professional <input checked="" type="checkbox"/> Days away from work (off work) <input checked="" type="checkbox"/> Restricted work or job transfer	0	0	0	0	0	0
Total Number of Days of Job Transfer or Restriction (light duty or other medical restriction)	0	0	0	0	0	0
Total Number of Days Away from Work (at home, in hospital, not at work)	0	0	0	0	0	0
Near Misses	0	0	0	0	0	2

Safety Coordinator Update

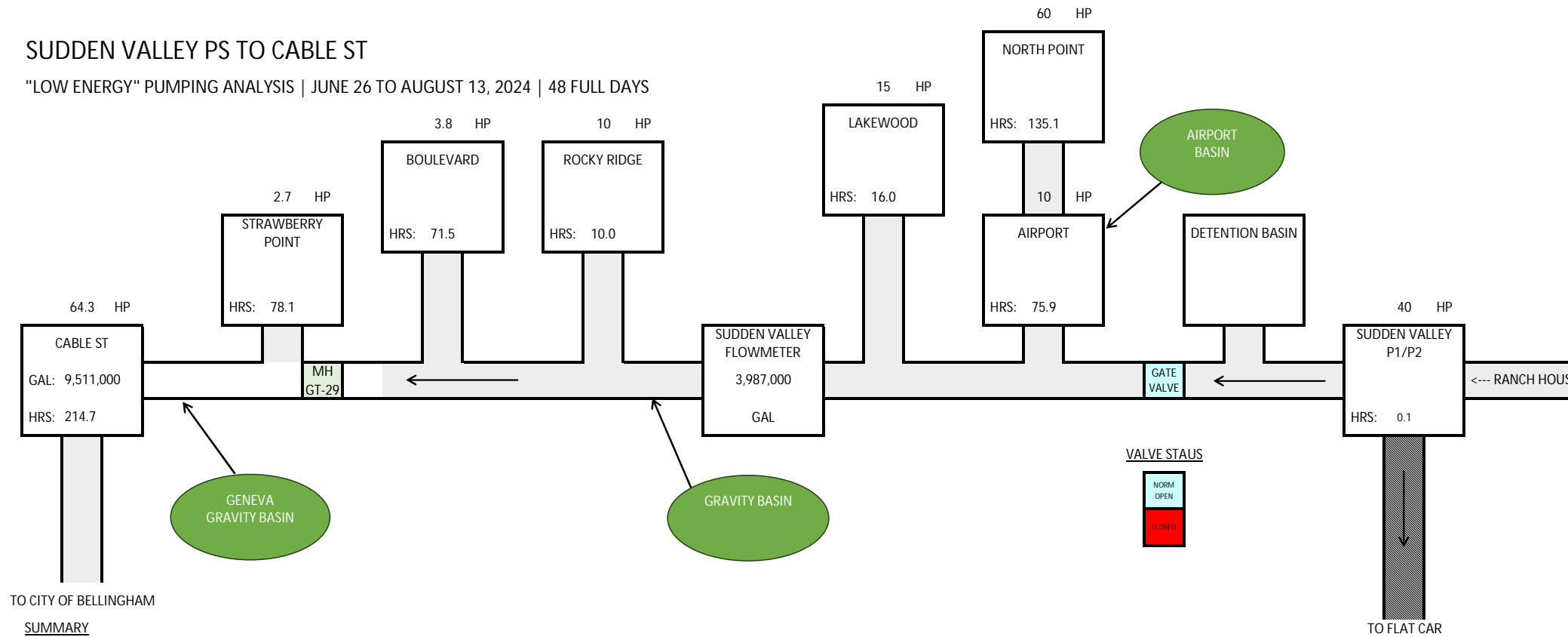
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Status of District Water and Sewer Systems
Prepared by Jason Dahlstrom - Operations and Maintenance Manager
9/25/2024 Board Meeting

Safety Activities	
	<ol style="list-style-type: none"> 1. No time-loss injuries or near misses. 2. Daily safety reminders directly relevant to the day's tasks. Weekly safety trainings based on District specific safety programs. 3. Jobsite tailgate meetings by project lead.
Water Utility Activities	
	<p><i>Water Treatment Plants</i></p> <ol style="list-style-type: none"> 1. Sudden Valley <ol style="list-style-type: none"> a. Plant is operating well, averaging 0.5 million gallons per day (MGD) at 700 GPM. b. Water use is consistent with typical seasonal usage. 2. Agate Heights <ol style="list-style-type: none"> a. Plant is operating well. b. Water use is consistent with typical seasonal usage. <p><i>Distribution System</i></p> <ol style="list-style-type: none"> 1. 2 water service line leaks repaired this month 2. 3 new water services installed this month
Sewer Utility Activities	
	<p><i>Lift Stations</i></p> <ol style="list-style-type: none"> 1. Concluded study of conveyance efficiency out of Sudden Valley. See attached images 2. Preventative maintenance ongoing prior to wet weather season <p><i>Collection System</i></p> <ol style="list-style-type: none"> 1. Nothing new to report
Fleet	
	<p><i>Vehicles</i></p> <ol style="list-style-type: none"> 1. Boom truck VEH49 back in service after repair 2. New service truck ETA 10/2024 - C2306 <p><i>Equipment</i></p> <ol style="list-style-type: none"> 1. All equipment is functional.
Facilities	
	<ol style="list-style-type: none"> 1. All facilities are in good working order.
Training	
	<ol style="list-style-type: none"> 1. Open position for Maintenance Worker 1 is being advertised, first review 9/30
Development	
	<ol style="list-style-type: none"> 1. There are 10 permits currently in stages of development

SUDDEN VALLEY PS TO CABLE ST

"LOW ENERGY" PUMPING ANALYSIS | JUNE 26 TO AUGUST 13, 2024 | 48 FULL DAYS

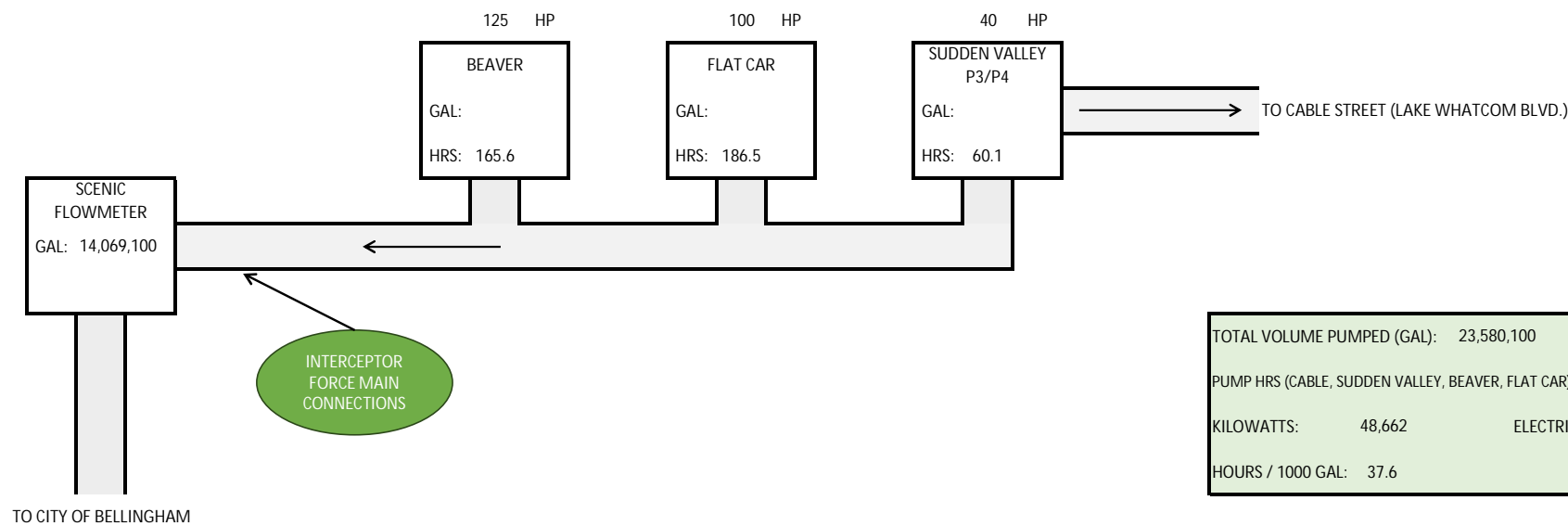


TO CITY OF BELLINGHAM

SUMMARY			
TOTAL VOLUME PUMPED:	9,511,000	GAL PUMPED / HR:	44,291
PUMP HOURS (CABLE ST + SUDDEN VALLEY):	215		
KILOWATTS:	17,522	ELECTRICITY COST: \$	2,288
HOURS / 1000 GAL:	44.3		

SUDDEN VALLEY PS TO LAKE LOUISE ROAD INTERCEPTOR

"HIGH ENERGY" PUMPING ANALYSIS | JUNE 26 TO AUGUST 13, 2024 | 48 FULL DAYS



TO CITY OF BELLINGHAM

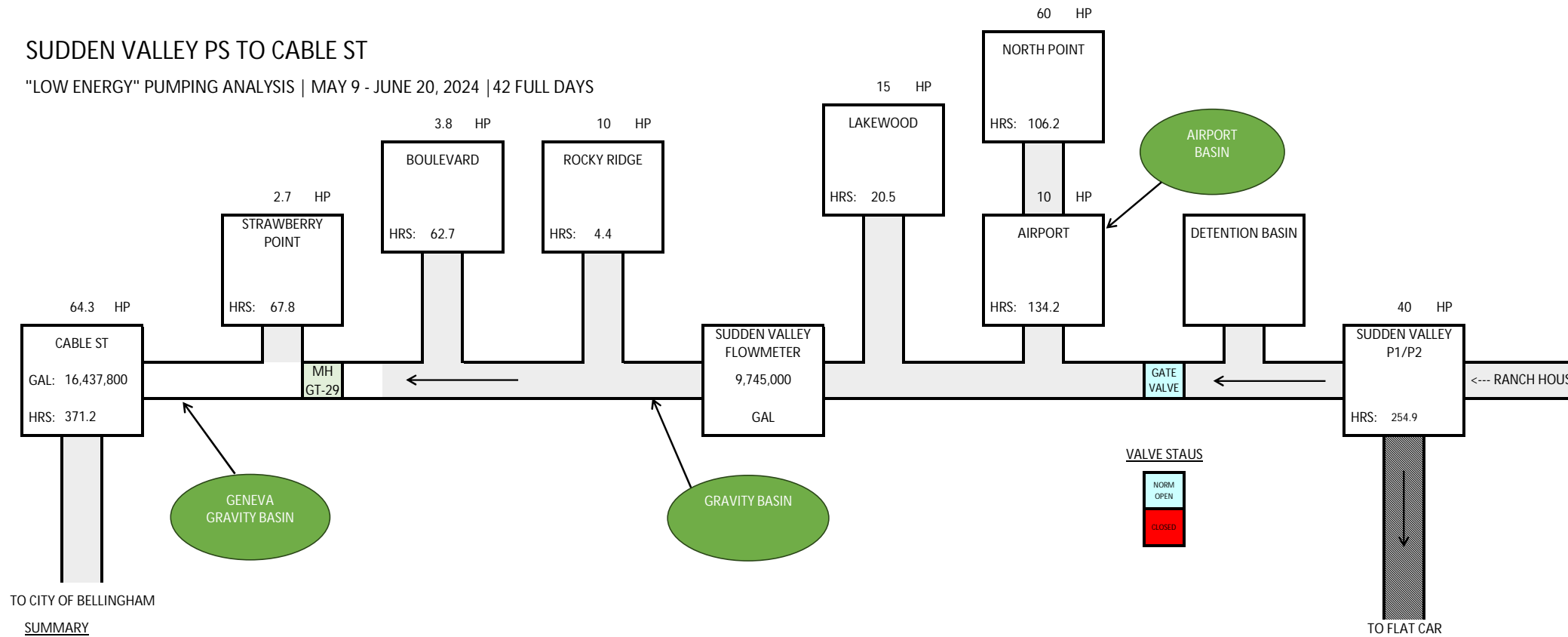
SUMMARY			
TOTAL VOLUME PUMPED:	14,069,100	GAL PUMPED / HR:	34,128
PUMP HRS (SUDDEN VALLEY, BEAVER, FLAT CAR):	412		
KILOWATTS:	31,141	ELECTRICITY COST: \$	4,067
HOURS / 1000 GAL:	34.1		

TOTAL VOLUME PUMPED (GAL):	23,580,100	GAL PUMPED / HR:	37,612
PUMP HRS (CABLE, SUDDEN VALLEY, BEAVER, FLAT CAR):	627		
KILOWATTS:	48,662	ELECTRICITY COST: \$	6,355
HOURS / 1000 GAL:	37.6		

HORSEPOWER TO KILOWATTS: $P_{kw} = 0.745699872 * P_{hp}$
 PSE CHARGES (EXCLUDING BASE CHARGES) ARE: 0.130596

SUDDEN VALLEY PS TO CABLE ST

"LOW ENERGY" PUMPING ANALYSIS | MAY 9 - JUNE 20, 2024 | 42 FULL DAYS

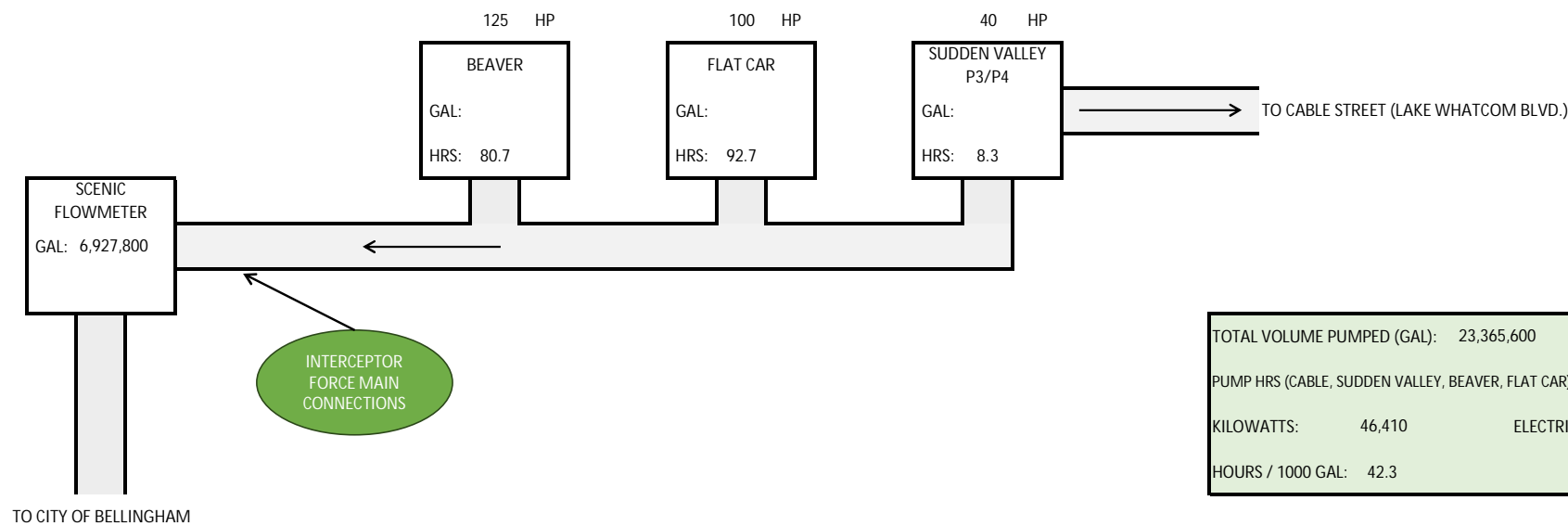


SUMMARY

TOTAL VOLUME PUMPED: 16,437,800 GAL PUMPED / HR: 26,253
 PUMP HOURS (CABLE ST + SUDDEN VALLEY): 626
 KILOWATTS: 31,729 ELECTRICITY COST: \$ 4,144
 HOURS / 1000 GAL: 26.3

SUDDEN VALLEY PS TO LAKE LOUISE ROAD INTERCEPTOR

"HIGH ENERGY" PUMPING ANALYSIS | MAY 9 - JUNE 20, 2024 | 42 FULL DAYS



TOTAL VOLUME PUMPED (GAL):	23,365,600	GAL PUMPED / HR:	42,262
PUMP HRS (CABLE, SUDDEN VALLEY, BEAVER, FLAT CAR):	553		
KILOWATTS:	46,410	ELECTRICITY COST: \$	6,061
HOURS / 1000 GAL:	42.3		

TO CITY OF BELLINGHAM

SUMMARY

TOTAL VOLUME PUMPED: 6,927,800 GAL PUMPED / HR: 38,128
 PUMP HRS (SUDDEN VALLEY, BEAVER, FLAT CAR): 182
 KILOWATTS: 14,682 ELECTRICITY COST: \$ 1,917
 HOURS / 1000 GAL: 38.1

HORSEPOWER TO KILOWATTS: $P_{kw} = 0.745699872 * P_{hp}$
 PSE CHARGES (EXCLUDING BASE CHARGES) ARE: 0.130596