

**CARSON CITY CONSOLIDATED MUNICIPALITY**  
**NOTICE OF MEETING OF THE**  
**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE**

**Day:** Tuesday  
**Date:** March 25, 2014  
**Time:** Beginning at 1:30 p.m.  
**Location:** Community Center, Sierra Room  
851 East William Street  
Carson City, Nevada

**Agenda**

**1. Call to Order**

**2. Roll Call**

**3. Public Comment:**

The public is invited at this time to comment on and discuss any topic that is relevant to, or within the authority of this public body. In order for members of the public to participate in the Committee's consideration of an agenda item, the Committee strongly encourages members of the public to comment on an agenda item during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken.

**4. For Possible Action: Adoption of Agenda**

**5. For Possible Action: Approval of Minutes of the February 18, 2014 Meeting**

**6. For Possible Action:**

To review connection fees for the water and sewer utilities with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Committee will review the current water and sewer connection fees relative to the recommendations of the City's rate consultant and the Board of Supervisors' rationale for lower fees and may make recommendations to the Board of Supervisors for possible modification.

**7. For Possible Action:**

Review and discussion of the proposed budget for the Water fund and it's compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Committee will review the proposed budget for Fiscal Year 2014/2015 for the Water fund and make recommendations to the Board of Supervisors.

**8. For Possible Action:**

**8A.** Review and discussion of the proposed budget for the Sewer fund and it's compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Committee will review the proposed budget for Fiscal Year 2014/2015 for the Sewer fund and make recommendations to the Board of Supervisors.

**8B.** Review and discussion of the possible use of sewer funds for purchase of the Empire Ranch Golf Course, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Committee will review the budget as far as use of sewer funds being utilized towards the possible purchase of the Empire Ranch Golf Course due to use for effluent disposal and may make recommendations to the Board of Supervisors.

**9. For Possible Action:**

Review and discussion of the proposed budget for the Stormwater fund with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Committee will review the proposed budget for Fiscal Year 2014/2015 for the Stormwater fund and make recommendations to the Board of Supervisors.

**10. Public Comment:**

The public is invited at this time to comment on any matter that is not specifically included on the Agenda as an action item. No action may be taken on a matter raised under this item of the agenda.

**11. For Possible Action: To Adjourn**

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**\*\*PUBLIC COMMENT LIMITATIONS** - *It is Carson City's aspirational goal to provide for item-specific public comment as follows: In order for members of the public to participate in the public body's consideration of an agenda item, the public is strongly encouraged to comment on an agenda item when called for by the Chair during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the*

agenda as an item upon which action may be taken. The Chair also retains discretion to only provide for the Open Meeting Law's minimum public comment and not call for or allow additional individual-item public comment at the time of the body's consideration of the item when: 1) it is deemed necessary by the Chair to the orderly conduct of the meeting; 2) it involves an off-site non-action facility tour agenda item; or 3) it involves any person's or entity's due process appeal or hearing rights provided by statute or the Carson City Municipal Code.

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Agenda Management Notice - Items on the agenda may be taken out of order; the public body may combine two or more agenda items for consideration; and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

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Titles of agenda items are intended to identify specific matters. If you desire detailed information concerning any subject matter itemized within this agenda, you are encouraged to call the responsible agency or the District Attorney's Office. You are encouraged to attend this meeting and participate by commenting on any agenda item.

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Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the District Attorney's Office in writing at 885 E. Musser Street, Suite 2030, Carson City, NV 89701, or by calling (775) 887-2070 at least 24 hours in advance.

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To request a copy of the supporting materials for this meeting contact Karen Leet at [kleet@carson.org](mailto:kleet@carson.org) or call (775) 887-2355.

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This agenda and backup information are available on the City's website at [www.carson.org/agendas](http://www.carson.org/agendas) and at the Carson City Public Works Office, 3505 Butti Way, Carson City, Nevada (775) 887-2355.

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This notice has been posted at the following locations:

Community Center, 851 East William Street  
Public Safety Complex, 885 East Musser Street  
City Hall, 201 North Carson Street  
Carson City Library, 900 North Roop Street  
Business Resource & Innovation Center (BRIC) 108 East Proctor Street

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Date: March 25, 2014

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**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE**  
**Minutes of the February 18, 2014 Meeting**

**Page 1**

**DRAFT**

A meeting of the Carson City Utility Financial Oversight Committee was scheduled for 3:30 p.m. on Tuesday, February 18, 2014, in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

**PRESENT:** Chairperson Andrea Engleman  
Vice Chairperson Mark Turner  
Member Michael Bennett  
Member Mark Rotter  
Member Bruce Scott

**STAFF:** Andrew Burnham, Public Works Department Director  
Nickolas Providenti, Finance Department Director  
Darren Schulz, Deputy Public Works Director / City Engineer  
David Bruketta, Utilities Manager  
Sheri Russell, Accounting Manager  
Joseph Ward, Senior Deputy District Attorney  
Kathleen King, Deputy Clerk / Recording Secretary

**NOTE:** A recording of these proceedings, the committee's agenda materials, and any written comments or documentation provided to the recording secretary, during the meeting, are part of the public record. These materials are available for review, in the Clerk's Office, during regular business hours.

**1 - 2. CALL TO ORDER AND ROLL CALL (3:30:17)** - Mr. Ward called the meeting to order at 3:30 p.m. Roll was called; a quorum was present.

**3. PUBLIC COMMENT (3:30:39)** - Mr. Ward entertained public comment. (3:31:55) Don Wilson of 1846 Divot Road, Carson City, read a prepared statement into the record discussing concerns relative to the Empire Ranch Golf Course. Copies of the written statement were provided to the committee members and to the recording secretary.

**4. POSSIBLE ACTION TO ADOPT THE AGENDA**

**5. POSSIBLE ACTION TO ELECT COMMITTEE CHAIR AND VICE CHAIR (3:36:17)** Mr. Ward advised he was in the process of researching the Carson City Charter relative to Mr. Rotter's membership status as he is a resident of, and registered voter in, Washoe County. Mr. Ward noted the presence of a quorum regardless of the outcome of his research, and entertained nominations for committee chair. **Member Turner moved to nominate Ande Engleman as chair. Bruce Scott seconded the motion.** Mr. Ward called for a vote on the pending motion.

<b>RESULT:</b>	Approved [5 - 0]
<b>MOVER:</b>	Member Mark Turner
<b>SECOND:</b>	Member Bruce Scott
<b>AYES:</b>	Members Turner, Scott, Bennett, Engleman, and Rotter
<b>NAYS:</b>	None
<b>ABSENT:</b>	None
<b>ABSTAIN:</b>	None

**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE**  
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**DRAFT**

In reference to Mr. Ward's earlier statement, Member Scott suggested there should be no problem with Member Rotter remaining on the committee as Supervisor Brad Bonkowski's appointment. Members Turner and Bennett agreed. Member Rotter provided background information on his former residence and long-time business in Carson City, and discussed his interest in serving as a committee member. Chairperson-elect Engleman agreed with the comments relative to Member Rotter continuing to serve, and expressed appreciation for his expertise. Mr. Ward suggested modifying the agenda to address appointment of a committee vice chair toward the end of the meeting in order to provide sufficient time for his research of the Charter. Chairperson-elect Engleman so modified the agenda.

(4:32:27) In reference to Section 2.320 of the Carson City Charter, Mr. Ward reviewed the provision requiring committee members appointed by the Board of Supervisors to be residents and registered voters of Carson City. He responded to corresponding questions of clarification and discussion followed. Mr. Rotter discussed the importance of the committee having a full complement of voting members, and advised that he would speak with Supervisor Brad Bonkowski about another appointment.

Chairperson Engleman reviewed the responsibilities of the vice chair, and entertained nominations. **Member Scott nominated Member Turner as vice chair.** Member Turner accepted the nomination. Chairperson Engleman called for a second. **Member Bennett seconded the nomination.**

<b>RESULT:</b>	Approved [5 - 0]
<b>MOVER:</b>	Member Bruce Scott
<b>SECOND:</b>	Member Mike Bennett
<b>AYES:</b>	Members Scott, Bennett, Rotter, Turner, and Chair Engleman
<b>NAYS:</b>	None
<b>ABSENT:</b>	None
<b>ABSTAIN:</b>	None

**6. REVIEW, DISCUSSION, AND POSSIBLE ACTION REGARDING THE MISSION OF THE COMMITTEE AND FORMATION RESOLUTION, AND POSSIBLE DIRECTION TO STAFF** (3:42:00) - Chairperson Engleman introduced this item. Mr. Burnham provided background information and reviewed the agenda materials. Chairperson Engleman entertained questions or comments; however, none were forthcoming. No formal action was taken.

**7. REVIEW OF FINANCIAL POLICIES ADOPTED BY THE BOARD OF SUPERVISORS, AND POSSIBLE ACTION TO PROVIDE DIRECTION TO STAFF** (3:45:10) - Mr. Burnham introduced this item, and Mr. Providenti reviewed the agenda materials. Mr. Burnham and Mr. Providenti responded to questions of clarification.

**8. REVIEW OF FINANCIAL MODEL AND BUDGETS AS THE BASIS OF ADOPTED UTILITY RATES AND POSSIBLE ACTION TO PROVIDE DIRECTION TO STAFF** (3:51:39) - Mr. Burnham introduced FCS Group Principal Karyn Johnson, who narrated a PowerPoint presentation of the Water and Sewer Rate Study, copies of which were included in the agenda materials. Chairperson Engleman entertained questions or comments of the committee members; however, none were forthcoming.

**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE**  
**Minutes of the February 18, 2014 Meeting**  
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**DRAFT**

Mr. Burnham discussed development of the new capital program and budget in conjunction with the FCS Group water and sewer rate model. He advised that the information will be provided to the committee at the next meeting. In response to a question, Ms. Johnson referred to that portion of the rate study relative to residential and commercial increases. Mr. Burnham advised that the information is also available on the City's website. He clarified that the Board of Supervisors adopted "five years of rate increases. So, there's no more action on the part of the Board over the next several years. Those are going to be automatic at this point because they're all part of the ordinances that were adopted last year."

Member Scott expressed appreciation that "the Board looked at five years and ... it's valuable that they took ... the five-year time frame to implement." He suggested this as "quite a contrast with the failure to add any connection fees even though the report recommended that utilities of this type might have those." He suggested the possibility of discussing connection fees "because the rates fall on the current customers; the connection fees fall on growth." Discussion followed, and Member Rotter suggested discussing the concept of connection fees based on meter size.

Ms. Johnson responded to questions of clarification relative to her presentation. In response to a question, Mr. Burnham advised that the five-year capital improvement program would be presented to the committee at the next meeting. He discussed the method by which the capital improvement program is developed, and provided background information on the investment aspect of the water and sewer rate study. Mr. Providenti provided an overview of the 2002 - 2003 Utilities Advisory Committee recommendations to "debt fund everything ...". In response to a question, he discussed the City's bond rating. In response to a further question, he discussed the upcoming budget process.

**9. DISCUSSION REGARDING ITEMS FOR THE NEXT COMMITTEE MEETING (4:25:40)** - In response to a question, Mr. Burnham reviewed the tentative agenda for the next meeting. Following discussion, consensus of the committee was to schedule the next meeting for Tuesday, March 25<sup>th</sup> at an earlier time. (4:38:10) Chairperson Engleman suggested agendaizing discussion of effluent water at the next meeting.

**10. PUBLIC COMMENT (4:37:56)** - Chairperson Engleman entertained public comment; however, none was forthcoming.

**11. ACTION TO ADJOURN (4:38:41)** - Vice Chairperson Turner moved to adjourn the meeting at 4:38 p.m. Member Scott seconded the motion. Motion carried 5-0.

The Minutes of the February 18, 2014 Carson City Utilities Financial Oversight Committee are so approved this \_\_\_\_\_ day of March, 2014.

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ANDREA ENGLEMAN, Chair

**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE  
REQUEST FOR COMMITTEE ACTION**

**Date Submitted:** March 14, 2014

**Meeting Date:** March 25, 2014

**To:** Utility Financial Oversight Committee

**From:** Andrew Burnham, Deputy Public Works Director

**Subject Title:** For Possible Action: Review of connection fees for the water and sewer utilities with possible action to provide recommendations to the Board of Supervisors.

**Staff Summary:** The Committee will review the current connection fees relative to the City's rate consultant recommendations and the rationale for lower fees and may make recommendations to the Board of Supervisors for modification.

**Type of Action Requested:** (check one)

- ( ) None – Information Only  
( x ) Formal Action/Motion

**Recommended Commission Action:** Possible Action to recommend modification of connection fees to the Board of Supervisors.

**Explanation for Recommended Commission Action.** The city imposes capital connection charges on new development or redevelopment as a condition of connecting to the water and sewer systems, or when increasing capacity of an existing connection. In general the purpose of the connection charge is to mitigate the impact of growth on the utility systems, or to compensate for investments already made to provide available capacity to service future growth. There are no specific statutory guidelines in Nevada for the calculation of connection charges so our rate consultant used a standard industry approach in recommending charges for Carson City. Attached is the section of the rate report which outlines the calculation.

The Board of Supervisors lowered the connection charges several years ago, in October 2009, in an attempt to attract economic development because of the downturn in the economy. During the rate hearing process the Board determined to retain the lower connection charges to continue to attract economic development.

Current connection charges for water are \$454 per WERC (water equivalent residential customer) and the recommended fee is proposed to change to meter size with the fee to be \$2,198 for a 5/8th inch meter which is typical of a single family residence.

The current connection charges for sewer are \$577 per SERC (sewer equivalent residential customer). The recommended fees are \$4,244 per SERC.

Previous fees in 2009 were \$4,543 for water and \$5,770 for sewer.

**Applicable Statue, Code, Rule or Policy:** N/A

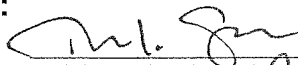
**Fiscal Impact:** Increasing connection charges would positively benefit the utilities.

**Alternatives:** N/A


**Supporting Material:** Rate study except.

**Prepared By:** Andrew Burnham, Deputy Public Works Director

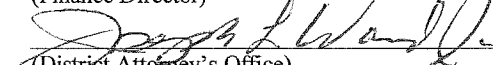
**Reviewed By:**

  
\_\_\_\_\_  
(Public Works Director)

Date: 3/18/14

  
\_\_\_\_\_  
(Finance Director)

Date: 3/18/14

  
\_\_\_\_\_  
(District Attorney's Office)

Date: 3/18/14

**Committee Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ (Vote Recorded By)



## SECTION 3: CONNECTION CHARGES

The City imposes capital connection charges on new development (or redevelopment) as a condition of connection to the water and sewer systems, or when increasing the capacity of an existing connection. In general, the purpose of a connection charge is to mitigate the impact of growth on the utility systems, or to compensate for investments already made to provide available capacity to service future growth.

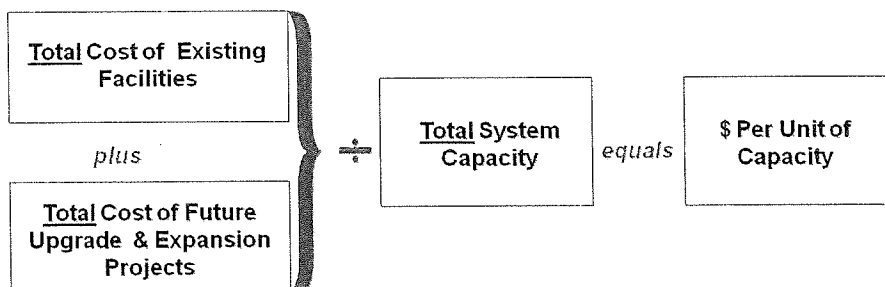
There are no specific statutory guidelines in Nevada for the calculation of connection charges; thus, the proposed approach draws on industry practice employing “conservative” approaches.

### A. METHODOLOGY

There are several documented approaches used in the industry to establish connection charges. Within the range of legally defensible approaches, the choice of costs the City targets is a matter of policy. It is important, however, that the City follow a methodical and rational approach to consistently determine and implement cost-based charges. To that end, this study used the approach that combines elements of the “equity” method and “incremental” method for calculating the charge (described in the American Water Works Association Rates and Charges, M1 Manual). In short, this approach is based on the original cost of non-contributed plant investment, plus planned capital improvement projects (excluding replacements), spread over the total customer base (existing and future).

A description of the components included in the calculation of the charge follows. The graphic below presents the overall approach to calculate the connection charges.

#### Connection Charge Approach



Revenues generated from connection charges can be used to directly fund capital projects or to pay debt service incurred to finance capital projects - but cannot be used to pay operating and maintenance costs.

## 1. Existing Cost Basis

Utilities most often design and build infrastructure with the capacity to serve more customers than are currently connected to the system. The existing cost basis component of the connection charge is intended to recover an equitable share of the current system(s). While no specific guidelines have been established in Nevada for the calculation of connection charges, numerous west coast legal interpretations of connection charge statutes have provided guidelines for connection charges, which suggest that such charges should reflect the actual original cost of the utility system and can include interest on that cost at the rate of interest applicable at the time of construction (up to a 10-year period, not to exceed 100 percent of the construction costs). This cost is net of donated facilities and non-utility cash payments, from grants or developer donations. This method most accurately reflects what utility customers paid for the system. Until future customers connect to the system, existing customers will have to cover the costs of "excess capacity" available to serve growth. This obligation essentially represents a loan from existing customers to future customers. Given this, it is reasonable to expect that future customers will pay for their share of costs when they connect to the system, plus interest. Other jurisdictions we have worked with in northern Nevada have followed this general approach with most jurisdictions setting a limit of up to 10 years from the date of construction for inclusion of interest. This is a conservative approach and practice, as no limitations exist on interest in Nevada.

Though not required, some municipalities deduct outstanding debt principal from plant-in-service in recognition that some assets were debt financed. Cash should be netted against the outstanding debt liability for this calculation since cash is an asset generated by existing customers that could be used to buy down existing debt on the system, and thereby reduce debt service payments for all customers. This "net debt" deduction serves to reduce the connection charge to better reflect "equity" in the system, and to avoid double charging if new customers will pay their share of debt service through user rates.

Plant assets are based on the City's current water and sewer system fixed assets listings and contributed capital records. Outstanding debt and cash balances were provided by City staff through debt service schedules and other financial documentation.

## 2. Future Cost Basis

In some cases, growth drives the need for capital projects – for example, a utility might have to expand a treatment plant to serve new customers, and / or existing mains might need to be upsized to serve new customers. The future cost basis component of the connection charge is intended to recover a fair share of the costs of planned future capital facilities that will serve new customers. As noted above, no specific guidelines have been established in Nevada for the calculation of connection charges. Legal interpretations from jurisdictions outside of Nevada also suggest that the "cost of the system" can include a component for future improvement costs to serve growth, as well as regulatory system improvements (planned for construction and identified in comprehensive system planning documents). Projects directly funded by grants, developer contributions or assessments are not included in the calculation. Repair and replacement projects are most often excluded from the calculation unless needed to upgrade or increase the size of the system, including upsizing of existing mains. The original costs of those assets are already included in the existing cost basis. Further, as a new customer connects and becomes an existing customer, they will pay for their share of repair and replacement project costs through user rates. Double charging would occur if those costs were also recovered in the future cost basis.

Utilities generally develop a capital improvement program (CIP) to more formally estimate their planned capital expenditures over a certain planning horizon. In the absence of specific regulation, the planning horizon is debatable. The key consideration in determining an appropriate planning horizon is to maintain consistency between the capital construction (and related costs) that will be incurred and the system capacity that will be available to serve growth commensurate with that capital construction. For calculation of the City's connection charges, the current CIPs (FY 2013-2018) and related system capacities were used.

### 3. Customer Base / System Capacity

The customer base used in the calculation of the charge is typically expressed in terms of equivalent residential units that can be supported by the system capacity. This concept charges customers based on the potential demand that they will place on the systems. System capacity water equivalent residential customers (WERC) and sewer equivalent residential customers (SERC) were provided by City staff.

### 4. Calculation of Charges

The sum of the existing cost basis and the future cost basis is divided by the total customer base to determine the maximum allowable connection charge. The calculated charge represents the maximum allowable charge - the City may choose to implement a charge at any level up to the calculated charge.

It is important to note that the calculated connection charges are expressed in terms of current dollars. In other words, the calculated charges will only recover an equitable share of costs from new customers connecting to the system in the first year of implementation. A customer connecting in the following year should pay a charge that reflects the cumulative system investment at the time they connect. This would include:

- Assets added to the system during the current year
- An extra year of interest accrued
- Updated costs for the capital improvement program

Given these considerations, the calculated charges would not recover a fair share of costs from customers connecting in subsequent years. The City could potentially address this concern in several ways:

- Recalculate the charges annually,
- Build a provision for inflation into the connection charges, or
- Compute the charges in current dollars and adjust annually for inflation (recommended).

Calculating the connection charges annually is the most accurate method, but might not be practical given the amount of effort required. FCS GROUP recommends that the City update its charges commensurate with updates to its comprehensive system plans. In between updates, we suggest adopting a policy for annual inflationary adjustments to the charges, based on established sources, such as the *Engineering News Record's* "Construction Cost Index". This practice facilitates both appropriate cost recovery and increased equity.

## B. RESULTS

Results of the connection charge analyses for the water and sewer systems are summarized in this section. Additional detail identifying specific assets and eligible capital projects is provided in the technical appendices.

### 1. Water Utility

The current water connection charge is \$454 per WERC, where one WERC is equal to 550 gallons per day. In October 2009, the City reduced the charge from \$4,543 in order to promote economic development. Thus, the current charge is artificially low. This is shown in **Exhibit 3-1**.

**Exhibit 3-1: Schedule of Existing Water Connection Charges**

Water Equivalent Residential Customer (WERC)	WERC [a]	Previous Charge	Existing Charge [b]
Single Family Residence	1.00	\$ 4,543	\$ 454
Duplex (each living unit)	1.00	4,543	454
Apartment (each living unit)	0.50	2,272	227
Mobile Home Individual lot	1.00	4,543	454
Mobile Home Park (each pad)	0.50	2,272	227
All others, per WERC	1.00	4,543	454

[a] Each WERC is equal to 550 gallons, per 12.02.030

[b] Policy direction as of 10/1/09 to reduce charge to promote economic development

Current water system assets equal \$86.0 million, net of contributed assets. Interest accumulation totaling about \$35.8 million was added to the cost basis. Outstanding debt principal, net of existing cash reserves of \$62.8 million was deducted. The resulting existing cost basis totals \$59.0 million.

The City has planned for about \$17.6 million (current day dollars) in its current capital program (FYE 2013-2018). About \$7.3 million is for repair and replacement projects and \$10.3 million for future upgrade/expansion projects, of which \$125,000 is contributed from grants. R&R projects and contributed capital are excluded from the future cost basis, resulting in a total cost basis (existing plus future) of \$69.1 million for the connection charge.

The water system currently serves about 22,290 equivalent residential customers. Total water system capacity after construction of the capital program is estimated to serve 31,454 residential equivalents. The calculated connection charge of \$2,198 per equivalent residential unit is derived by dividing the total cost basis by the total customer base.

Currently, connection charges are based on number of WERC, as displayed in **Exhibit 3-1** above. For the water utility, industry practice is to charge by meter size, which represents potential demand on the system. The calculated charge of \$2,198 is applied to the smallest meter size of 5/8-inch, with larger sizes multiplied by the AWWA meter capacity equivalency factors. The resulting schedule of charges is displayed in **Exhibit 3-2** below:

**Exhibit 3-2: Schedule of Proposed Water Connection Charges**

Meter Size	Meter Equivalency Factors [a]	Proposed Charge
5/8-inch	1.00	\$ 2,198
1-inch	2.50	5,494
1 1/2-inch	5.00	10,988
2-inch	8.00	17,580
3-inch	16.00	35,161
4-inch	25.00	54,938
8-inch	50.00	109,877
10-inch	115.00	252,717
Multifamily per unit [b]:		\$ 1,538

[a] AWWA meter capacity equivalent ratios

[b] Alt. multifamily option: 70% of 5/8" meter charge per unit

An alternate method of calculating connection charges for multifamily developments is displayed in **Exhibit 3-2** as well. By comparing winter water averages, multifamily units use approximately 70% of the water usage of a single family unit. Therefore, an appropriate alternate charge for a multifamily development would be 70% of the 5/8-inch meter charge per dwelling unit.

## 2. Sewer Utility

The current sewer connection charge is \$577 per sewer equivalent residential customer (SERC), where one SERC is equal to 250 gallons per day of flow. In October 2009, the City reduced the charge from \$5,770 in order to promote economic development. Similar to water, the current charge is artificially low. This is shown in **Exhibit 3-3**.

Sewer system assets equal \$100.0 million, net of contributed assets. Interest accumulation totaling \$58.3 million was added to the cost basis. Outstanding debt principal, net of existing cash reserves, of \$14.7 million was deducted. The resulting existing cost basis totals \$143.6 million.

The City has planned for about \$47.2 million (current day dollars) in its current capital program (FYE 2013-2018). Nearly all (\$46.2 million) is for repair and replacement projects, with \$1.0 million for future upgrade/expansion projects, of which \$347,000 is contributed. R&R projects and contributed capital are excluded from the future cost basis, resulting in a total cost basis (existing plus future) of \$144.3 million for the connection charge.

The sewer system currently serves about 18,735 equivalent residential customers. Total sewer system capacity after construction of the capital program is estimated to serve 33,999 equivalent residential

customers. The calculated connection charge of \$4,244 per SERC is derived by dividing the total cost basis by the total customer base.

**Exhibit 3-3: Schedule of Existing and Proposed Sewer Connection Charges**

Sewer Equivalent Residential Customer (SERC)	SERC [a]	Previous Charge	Existing Charge [b]	Proposed Charge
Single Family Residence	1.00	\$ 5,770	\$ 577	\$ 4,244
Duplex (each living unit)	1.00	5,770	577	4,244
Apartment (each living unit)	0.50	2,885	289	2,122
Mobile Home Individual lot	1.00	5,770	577	4,244
Mobile Home Park (each pad)	0.50	2,885	289	2,122
All others, per WERC	1.00	5,770	577	4,244

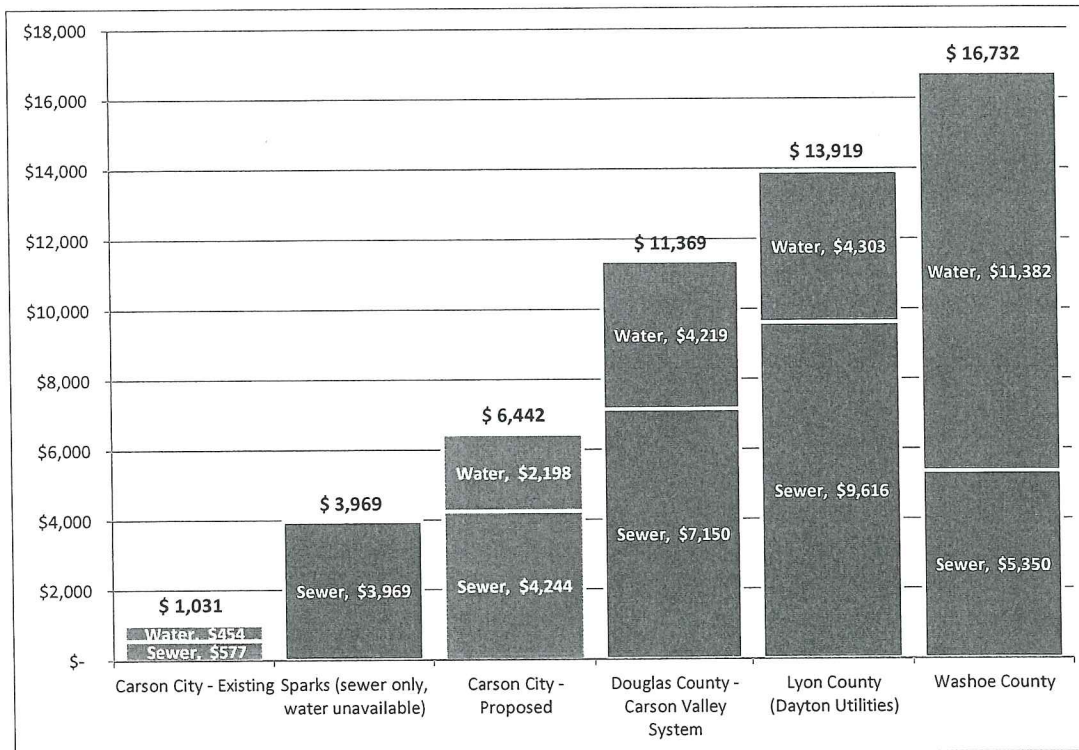
[a] Each SERC is equal to 250 gallons per day, per 12.03.030

[b] Policy direction as of 10/1/09 to reduce charge to promote economic development

3. Comparables

Various jurisdictions were surveyed for current residential connection charges. Exhibit 3-4 provides a comparison of a sample single family water and sewer connection charge:

**Exhibit 3-4: Single Family Water and Sewer Connection Charge Comparisons**



## C. CITY IMPLEMENTATION

The Board of Supervisors elected to maintain the existing schedule of water and sewer connection charges to continue the promotion of economic development.

Item 7

**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE  
REQUEST FOR COMMITTEE ACTION**

**Date Submitted:** March 14, 2014

**Meeting Date:** March 25, 2014

**To:** Utility Financial Oversight Committee

**From:** Andrew Burnham, Deputy Public Works Director

**Subject Title:** For Possible Action: Review the proposed budget for the Water fund and it's compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

**Staff Summary:** The Committee will review the proposed budget for Fiscal Year 2014/2015 for the Water fund and make recommendations to the Board of Supervisors.

**Type of Action Requested:** (check one)

( ) None – Information Only

( x ) Formal Action/Motion

**Recommended Commission Action:** I move to recommend approval of the Water budget for Fiscal Year 2014/2015 which is consistent with the financial goals as adopted recognizing the phased approach to meeting the goals as developed as part of the rate program.

**Explanation for Recommended Commission Action.** The Water fund is the largest largest of the utility funds and is funded through water fees.

The budget proposed for FY 2014/2015 continues the elements of the capital program of \$6 million began in FY 2013/2014 with adoption of the new rates.

All financial policies are applicable to this fund and include an operating reserve goal of 60 days for providing cash flow, a capital contingency reserve of 2% of system assets for emergency repairs which can be nested with other resources, system reinvestment funding or depreciation funding, debt management funding to maintain an equity ratio of about 50/50, and maintaining debt coverage for bonds. These financial goals were the basis of the new rates with a phase in period over five years. Attached is a table which shows each of the policy categories and the effect of the proposed budget relative to meeting the goals.



**Applicable Statute, Code, Rule or Policy:** N/A

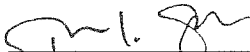
**Fiscal Impact:** Budget as required.

**Alternatives:** N/A

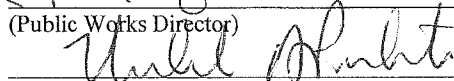
**Supporting Material:** Proposed budget..

**Prepared By:** Andrew Burnham, Deputy Public Works Director

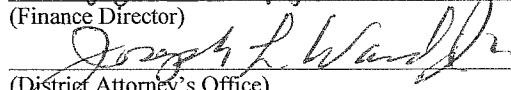
**Reviewed By:**

  
\_\_\_\_\_  
(Public Works Director)

Date: 3/18/14

  
\_\_\_\_\_  
(Finance Director)

Date: 3/18/14

  
\_\_\_\_\_  
(District Attorney's Office)

Date: 3/18/14

**Committee Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ (Vote Recorded By)



**Carson City  
Water Utility  
Fund Activity**

Funds	2014	2015	2016	2017	2018	2019
<b>OPERATING ACCOUNT</b>						
Beginning Balance [a]	\$ 1,813,644	\$ 2,459,129	\$ 2,536,149	\$ 2,437,301	\$ 2,203,612	\$ 2,038,559
plus: Net Cash Flow after Rate Increase	645,465	77,020	(98,848)	(233,689)	(165,053)	-
less: Transfer of Surplus to Capital Fund	-	-	-	-	-	-
Ending Balance	\$ 2,459,129	\$ 2,536,149	\$ 2,437,301	\$ 2,203,612	\$ 2,038,559	\$ 2,038,559
<i>Minimum Target Balance</i>	\$ 1,201,069	\$ 1,245,846	\$ 1,274,442	\$ 1,321,742	\$ 1,359,039	\$ 1,393,151
<i>Maximum Funds to be Kept as Operating Reserves</i>	\$ 1,801,604	\$ 1,868,769	\$ 1,911,663	\$ 1,982,613	\$ 2,038,559	\$ 2,089,726
<i>Info: No of Days of Cash Operating Expenses</i>	123	122	115	100	90	88
[a] June 30, 2013 ending combined cash balances, allocated to operating to meet maximum target at end of 2018, remainder to capital						
<b>CAPITAL ACCOUNT</b>						
Beginning Balance	\$ 1,446,041	\$ 578,786	\$ 1,957,816	\$ 2,098,052	\$ 3,043,107	\$ 3,092,087
plus: Connection Charges	19,770	21,747	-	-	-	-
plus: System Reinvestment Funding	613,450	1,343,481	2,100,569	2,839,799	3,635,151	3,679,406
plus: Transfer from Operating Account	-	-	-	-	-	-
plus: Grants / Developer Contributions	1,076,667	590,908	-	-	-	-
plus: Other Outside Sources	4,527,092	1,860,000	2,300,000	-	-	-
plus: Other Loans Proceeds	-	-	-	307,538	1,163,889	1,066,562
plus: Net Revenue Bond Proceeds Available for Projects	-	-	-	-	-	-
plus: Direct Rate Funding	7,234	2,894	9,789	10,490	15,216	15,460
plus: Interest Income	-	-	-	-	-	-
less: Capital Projects	(7,112,268)	(2,440,000)	(4,270,123)	(2,212,772)	(4,755,275)	(4,666,078)
Ending Balance	\$ 578,786	\$ 1,957,816	\$ 2,098,052	\$ 3,043,107	\$ 3,092,087	\$ 3,187,438
<i>Minimum Target Balance</i>	\$ 2,756,169	\$ 2,898,414	\$ 2,947,214	\$ 3,032,616	\$ 3,076,872	\$ 3,171,977
<b>COMBINED FUND BALANCES</b>						
Beginning Balance	\$ 3,260,465	\$ 3,037,915	\$ 4,493,966	\$ 4,535,353	\$ 5,246,719	\$ 5,130,646
Total Inflows	6,889,698	3,896,050	4,311,510	2,924,198	4,639,202	4,761,429
Total Outflows	(7,112,268)	(2,440,000)	(4,270,123)	(2,212,772)	(4,755,275)	(4,666,078)
Ending Balance	\$ 3,037,915	\$ 4,493,966	\$ 4,535,353	\$ 5,246,719	\$ 5,130,646	\$ 5,225,997
<i>Minimum Target Balance</i>	\$ 3,957,238	\$ 4,144,260	\$ 4,221,656	\$ 4,354,358	\$ 4,435,911	\$ 4,565,128

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## FISCAL SUMMARY FOR ENTERPRISE FUNDS

<b>Department Name: Water</b>					
<b>Department Number: 520</b>					
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>% Change</b>	<b>\$ Change</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Budget</b>	<b>Budget</b>
<b>REVENUE</b>					
<b>Charges for Services</b>	\$ 12,609,230	\$ 13,245,497	\$ 14,264,998	7.70%	\$ 1,019,501
<b>Non-Operating Income</b>	190,281	16,803	15,691	-6.62%	(1,112)
<b>Connection Fees</b>	13,584	19,770	21,747	10.00%	1,977
<b>Grant Revenue</b>	464,145	1,076,667	590,908	-45.12%	(485,759)
<b>TOTAL</b>	<b>\$ 13,277,240</b>	<b>\$ 14,358,737</b>	<b>\$ 14,893,344</b>	<b>3.72%</b>	<b>\$ 534,607</b>
<b>EXPENDITURE</b>					
<b>Salary</b>	\$ 1,387,860	\$ 1,446,238	\$ 1,580,541	9.29%	\$ 134,303
<b>Benefits</b>	620,775	691,519	765,941	10.76%	74,422
<b>Service &amp; Supplies</b>	4,586,837	5,217,947	5,299,393	1.56%	81,446
<b>Depreciation</b>	3,067,251	3,300,000	3,500,000	6.06%	200,000
<b>Bond Interest</b>	2,178,866	2,254,842	2,270,810	0.71%	15,968
<b>Other</b>	34,567	560,841	1,000	-99.82%	(559,841)
<b>TOTAL</b>	<b>\$ 11,876,156</b>	<b>\$ 13,471,387</b>	<b>\$ 13,417,685</b>	<b>-0.40%</b>	<b>\$ (53,702)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 1,401,084</b>	<b>\$ 887,350</b>	<b>\$ 1,475,659</b>	<b>66.30%</b>	<b>\$ 588,309</b>
<b>Bond Proceeds</b>	\$ -	\$ 4,527,092	\$ 1,860,000	-58.91%	\$ (2,667,092)
<b>Capital Outlay</b>	\$ 6,140,921	\$ 7,112,268	\$ 2,440,000	-65.69%	\$ (4,672,268)
<b>Bond Principal Payments</b>	\$ 1,773,784	\$ 2,373,287	\$ 3,007,588	26.73%	\$ 634,301
<b>Cash Balance - June 30</b>	\$ 3,260,485	\$ 3,037,915	\$ 4,493,966		
<b>FTE</b>	23.70	23.70	25.00		

**BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2014 & 2015**

REVENUES										
PREPARED 01/27/14, 14:10:50 PROGRAM GM601L	BUDGET P FOR TWO	REPARATION W/ KSHEET FISCAL YEAR 2	15	ACCOUNT	PAGE ING PERIOD 07/	45 2,014				
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET P FOR TWO	REPARATION W/ KSHEET FISCAL YEAR 2	15	ACCOUNT	PAGE ING PERIOD 07/	45 2,014	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
	INTERGOVERNMENTAL									
	FEDERAL GOVERNMENT GRANTS									
520-0000-331.61-61	ARRA - PRISON HILL TANK	155,478	0	0	0	-	-	-	-	-
520-0000-331.80-03	FTA 5309	62,779	0	0	0	-	-	-	-	-
520-0000-331.94-03	SAW MILL PIPE/WATER DELIV	213,936	0	0	0	-	-	-	-	-
* FEDERAL GOVERNMENT GRANTS		432,193	0	0	0	-	-	-	-	-
	FEDERAL SUBSIDY PAYMENTS									
520-0000-332.01-01	2010B & 2010E WATER BONDS	238,790	242,008	241,578	112,126	241,578	240,908	241,578	240,908	-
* FEDERAL SUBSIDY PAYMENTS		238,790	242,008	241,578	112,126	241,578	240,908	241,578	240,908	-
	STATE GOVERNMENT GRANTS									
520-0000-334.92-00	NDOT BYPASS REIMBURSEMENT	45,009	4,766	480,089	306	480,089	-	480,089	-	-
* STATE GOVERNMENT GRANTS		45,009	4,766	480,089	306	480,089	-	480,089	-	-
	OTHER LOCAL GOVT GRANTS									
520-0000-337.16-00	WATER SUBCON	62,500	187,500	305,000	44,274	305,000	300,000	305,000	300,000	-
520-0000-337.96-00	DOUGLAS COUNTY INTERLOCAL	0	29,871	0	40,683	50,000	50,000	50,000	50,000	-
* OTHER LOCAL GOVT GRANTS		62,500	217,371	305,000	84,957	355,000	350,000	355,000	350,000	-
** INTERGOVERNMENTAL		778,492	464,145	1,026,667	197,389	1,076,667	590,908	1,076,667	590,908	-
	MISCELLANEOUS REVENUE									
520-0000-366.05-00	REFUNDS/REIMBURSEMENTS	671,406	0	0	0	-	-	-	-	-
* MISCELLANEOUS		671,406	0	0	0	-	-	-	-	-
** MISCELLANEOUS REVENUE		671,406	0	0	0	-	-	-	-	-
	PROPRIETARY REVENUES									
	USER FEES AND CHARGES									
520-0000-370.01-00	SERVICE CHARGES	4,963,593	5,042,854	5,170,355	2,878,808	5,350,239	5,723,991	5,350,239	5,723,991	-
520-0000-370.04-00	USER FEES	6,952,091	7,258,672	7,444,548	4,857,720	7,617,620	8,228,707	7,617,620	8,228,707	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-0000-370.04-01 LYON COUNTY		30,231	31,357	25,000	15,261	25,000	30,000	-
520-0000-370.09-00 PRIVATE HYDRANT SERVICE		0	37,720	0	55,674	50,000	50,000	-
520-0000-370.75-00 OTHER CHARGES/FEES		319	875	500	1,622	500	500	-
520-0000-370.75-01 RIGHT OF WAY TOLL		0	0	0	74,702	-	-	-
* USER FEES AND CHARGES		11,946,234	12,371,478	12,640,403	7,883,787	13,043,359	14,033,198	-
OTHER OPERATING CHARGES								
520-0000-372.01-00 ESTABLISHMENT FEE		26,780	27,460	21,510	12,420	21,510	25,000	-
520-0000-372.03-00 METER RESET FEES		85	128	0	0	0	-	-
520-0000-372.04-00 RECONNECTION FEE		925	475	600	200	600	500	-
520-0000-372.05-00 TAPPING FEE		3,554	3,623	1,088	725	1,088	1,500	-
520-0000-372.10-00 METER BOX SET		13,899	15,081	8,742	13,377	8,742	16,000	-
520-0000-372.11-00 COMPLETE SERVICE LATERAL		6,815	4,757	5,198	8,789	5,198	10,000	-
520-0000-372.50-01 GENERAL FUND		15,425	17,042	15,000	0	15,000	17,000	-
520-0000-372.50-15 REG TRANSPORTATION		1,908	2,374	0	0	0	-	-
520-0000-372.50-17 STREETS MAINTENANCE		3,465	2,135	0	0	0	-	-
520-0000-372.50-53 ISC: STORM DRAINAGE		1,706	1,780	0	0	0	1,800	-
520-0000-372.62-00 PENALTIES AND INTEREST		129,833	162,955	150,000	84,464	150,000	160,000	-
520-0000-372.75-00 MISC OTHER OP. REVENUE		-500	-58	0	-34	-	-	-
* OTHER OPERATING CHARGES		203,895	237,752	202,138	119,941	202,138	231,800	-
NON-OPERATING REVENUE								
520-0000-375.05-01 COMMERCIAL		10,247	3,142	1,961	2,380	3,254	3,579	-
520-0000-375.05-02 RESIDENTIAL		46,762	10,442	7,990	10,442	16,516	18,168	-
520-0000-375.10-00 DEVELOPER CONTRIBUTIONS		43,763	107,474	0	0	-	-	-
520-0000-375.20-01 CAPITAL ASSETS		1,775,451	50,750	0	0	-	-	-
* NON-OPERATING REVENUE		1,876,223	171,808	9,951	12,822	19,770	21,747	-
INTEREST EARNED								
520-0000-377.02-00 INTEREST INCOME		19,188	60,884	70,000	17,279	16,303	15,191	-
520-0000-377.03-00 NET INC IN FAIR VALUE INV		-1,067	-45,820	0	0	-	-	-
* INTEREST EARNED		18,121	15,064	70,000	17,279	16,303	15,191	-
MISCELLANEOUS								
520-0000-378.15-00 REFUNDS/REIMBURSEMENTS		-4,459	0	0	1,470	-	-	-
520-0000-378.16-00 MISC. OTHER INCOME		591	16,993	500	0	500	500	-
* MISCELLANEOUS		-3,868	16,993	500	1,470	500	500	-
** PROPRIETARY REVENUES		14,040,605	12,813,095	12,922,992	8,035,299	14,358,737	14,893,344	-
OTHER FINANCING SOURCES								

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-0000-383.03-00	BOND PROCEEDS	0	0	4,440,000	2,687,092	4,527,092	1,860,000	-
*	PROCEEDS OF GENL L-T LIAB	0	0	4,440,000	2,687,092	4,527,092	1,860,000	-
**	OTHER FINANCING SOURCES	0	0	4,440,000	2,687,092	4,527,092	1,860,000	-
***	WATER	15,490,503	13,277,240	18,389,659	10,919,780	18,885,829	16,753,344	-

**EXPENSES**

PREPARED 01/27/14, 14:10:22  
 PROGRAM GM601L  
 BUDGET P REPARATION WK(SHEET) 15 PAGE 190  
 FOR FISCAL YEAR 2 FY14 ING PERIOD 07/ 2,014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-3502-435.01-01	SALARIES	1,193,196	1,155,876	1,260,131	648,499	1,232,876	1,367,179	-
520-3502-435.01-02	HOURLY/SEASONAL	65,552	96,106	75,000	56,787	75,000	85,000	-
520-3502-435.01-06	MANAGEMENT LEAVE PAY	4,983	5,350	0	736	-	-	-
520-3502-435.01-07	ANNUAL LEAVE PAYOFF	-23,164	12,400	0	0	-	-	-
520-3502-435.01-08	SICK LEAVE PAYOFF	-44	-100	0	0	-	-	-
520-3502-435.01-09	WORKERS' COMPENSATORY LV	-3,250	-1,464	0	0	-	-	-
520-3502-435.01-11	OVERTIME	42,737	36,172	63,342	29,115	63,342	53,342	-
520-3502-435.01-12	CALL BACK PAY	27,330	35,537	32,000	15,340	32,000	32,000	-
520-3502-435.01-13	STAND-BY PAY	42,591	43,303	42,000	21,205	42,000	42,000	-
520-3502-435.01-14	F L S A	181	315	0	219	-	-	-
520-3502-435.01-16	HOLIDAY PAY	2,128	4,365	1,020	1,185	1,020	1,020	-
520-3502-435.01-90	BUDGET REDUCTION	0	0	-12,601	0	-	-	-
*	SALARIES AND WAGES	1,352,240	1,387,860	1,460,892	773,086	1,446,238	1,580,541	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-3502-435.02-25	MEDICARE	17,957	17,578	20,307	9,864	20,947	21,918	-
520-3502-435.02-30	RETIREMENT	248,850	257,699	311,949	151,988	302,192	327,553	-
520-3502-435.02-40	GROUP INSURANCE	242,338	250,056	256,932	141,230	264,913	304,521	-
520-3502-435.02-42	DISABILITY INSURANCE	88	0	0	0	-	-	-
520-3502-435.02-50	WORKERS' COMPENSATION	24,785	23,579	23,963	8,076	24,655	26,057	-
520-3502-435.02-60	EDUCATION INCENTIVE	550	490	500	485	500	525	-
520-3502-435.02-65	CLOTHING ALLOWANCE	8,045	5,611	8,000	4,305	8,000	8,000	-
520-3502-435.02-66	FOUL WEATHER ALLOWANCE	3,555	3,105	2,955	3,120	2,955	3,300	-
520-3502-435.02-68	TOOL ALLOWANCE	1,065	1,040	1,147	625	1,225	1,214	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-3502-435.02-70	CAR ALLOWANCE	0	0	0	0	0	392	
520-3502-435.02-71	PHONE ALLOWANCE	3,185	3,822	3,724	2,166	4,332	4,481	
520-3502-435.02-86	OPEB COST	64,581	57,795	65,000	0	61,800	67,980	
<hr/>								
* EMPLOYEE BENEFITS		614,999	620,775	694,477	321,859	691,519	765,941	
<hr/>								
SERVICE AND SUPPLIES								
520-3502-435.03-09	PROFESSIONAL SERVICES	142,265	193,872	125,000	72,393	125,000	125,000	
520-3502-435.03-12	AUDITING	29,260	20,066	24,000	12,000	24,000	24,000	
520-3502-435.03-30	TRAINING	11,135	5,261	10,000	2,093	10,000	13,000	
520-3502-435.03-45	DATA PROCESSING	6,428	6,873	8,000	6,720	8,000	8,000	
520-3502-435.03-49	CONTRACTUAL SERVICES	16,813	430	2,000	0	2,000	2,000	
520-3502-435.03-62	UNEMPLOYMENT COMPENSATION	1,194	2,188	0	0	-	-	
520-3502-435.03-72	U.S.G.S. STREAM MONITOR.	69,072	16,016	75,000	24,025	75,000	75,000	
520-3502-435.04-30	EQUIPMENT REPAIR & MAINT.	65,645	41,878	120,000	24,840	120,000	90,000	
520-3502-435.04-33	SOFTWARE MAINTENANCE	0	8,000	12,000	5,600	12,000	12,000	
520-3502-435.04-34	BUILDING REPAIR & MAINT.	11,320	16,432	12,000	6,401	12,000	20,000	
520-3502-435.04-35	VEHICLE REPAIR & MAINT.	18,281	48,188	25,000	20,291	25,000	25,000	
520-3502-435.04-36	FACILITY REPAIR & MAINT.	101,849	32,930	75,000	23,808	75,000	89,000	
520-3502-435.04-44	OFFICE EQUIPMENT RENTAL	1,039	1,952	2,000	698	2,000	2,000	
520-3502-435.04-45	EQUIPMENT RENTAL	1,663	1,537	4,500	775	4,500	4,500	
520-3502-435.04-46	FIRE SUPPRESSION	0	0	37,500	0	37,500	37,500	
520-3502-435.04-49	WATER METERS & SERVICES	103,740	98,451	175,000	51,884	175,000	100,000	
520-3502-435.04-50	WATER PURCHASE/LEASE PYMT	942,713	79,326	0	0	-	-	
520-3502-435.04-51	WATER PURCHASE - LYON CO	28,066	35,180	25,000	0	25,000	25,000	
520-3502-435.04-52	WATER PURCH/ STATE- MTHLY	864	144,324	145,188	72,594	145,188	145,188	
520-3502-435.04-53	WATER PURCH/STATE-USAGE	0	245,392	250,000	133,512	250,000	250,000	
520-3502-435.04-54	WATER PURCHASE DOUGLAS	0	19,330	300,000	0	150,000	595,668	
520-3502-435.04-55	WATER- STATE PUMP SVC FEE	0	206,799	429,104	214,552	429,104	429,104	
520-3502-435.04-56	WATER-STATE SYS WIDE IMPR	0	76,370	183,288	91,644	183,288	183,288	
520-3502-435.04-65	WATER LINE REPAIR & MAINT	123,814	167,448	225,000	83,796	225,000	225,000	
520-3502-435.04-66	TANK REPAIR & MAINTENANCE	10,766	1,806	20,000	571	20,000	20,000	
520-3502-435.04-67	TELEMETRY REPAIR & MAINT.	6,416	52,095	50,000	32,099	50,000	50,000	
520-3502-435.04-90	FEES AND PERMITS	27,757	37,827	57,000	6,583	57,000	40,000	
520-3502-435.05-42	PRINTING / ADVERTISING	10,937	16,873	15,000	1,560	15,000	15,000	
520-3502-435.05-45	MEMBERSHIP / PUBLICATIONS	5,938	7,366	8,000	750	8,000	8,000	
520-3502-435.05-80	TRAVEL	10,468	11,278	10,000	2,651	10,000	10,000	
520-3502-435.06-01	OFFICE SUPPLIES	1,713	1,712	3,000	982	3,000	3,000	
520-3502-435.06-02	POSTAGE / SHIPPING	39,992	42,311	50,000	24,841	50,000	50,000	
520-3502-435.06-25	OPERATING SUPPLIES	67,351	104,198	90,000	34,683	90,000	90,000	
520-3502-435.06-36	LABORATORY EXPENSE	107,712	104,654	125,000	36,139	125,000	125,000	
520-3502-435.06-37	CHEMICALS	165,276	161,444	150,000	88,713	150,000	150,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-3502-435.06-45	BOOKS / PERIODICALS	0	128	700	700	0	700	-
520-3502-435.06-60	VEHICLE FUEL/OIL	80,767	74,654	70,000	70,000	33,945	70,000	-
520-3502-435.06-74	SMALL TOOLS / INSTRUMENTS	9,521	990	2,000	2,000	1,325	14,000	-
520-3502-435.06-75	SMALL FURNISHINGS	48,498	8,909	10,000	10,000	6,628	15,000	-
520-3502-435.07-10	TELEPHONE	13,609	12,985	15,000	15,000	7,357	15,000	-
520-3502-435.07-12	POWER	862,158	936,934	1,000,000	1,000,000	638,118	800,000	-
520-3502-435.07-13	HEATING	9,771	7,563	13,000	13,000	3,887	13,000	-
520-3502-435.09-01	ISC: GENERAL FUND	1,612,140	1,280,909	1,115,404	1,115,404	557,700	1,040,600	-
520-3502-435.09-15	ISC: INSURANCE	123,750	130,500	148,500	148,500	74,250	148,500	-
520-3502-435.09-50	FLEET MANAGEMENT	133,644	137,126	125,488	125,488	62,744	115,536	-
520-3502-435.09-55	RADIOS	0	0	12,275	12,275	6,138	12,809	-
520-3502-435.12-99	GRANT ALLOCATION	0	-13,670	0	0	0	-	-
520-3502-435.24-05	LEAK DETECTION PROGRAM	2,775	0	3,000	3,000	1,895	3,000	-
520-3502-435.24-30	REFUNDS & REIMBURSEMENTS	0	0	10,000	10,000	0	10,000	-
520-3502-435.24-50	CASH SHORT/OVER	383	2	0	0	-31	-	-
* SERVICE AND SUPPLIES		5,026,503	4,586,837	5,367,947	2,471,154	5,217,947	5,299,393	-
CAPITAL OUTLAY & TRANSFERS								
520-3502-435.77-73	RADIO REPLACEMENT	24,178	0	35,000	0	0	-	-
520-3502-435.77-75	EQUIPMENT	247,337	6,258	167,500	130,781	167,500	370,000	-
520-3502-491.72-83	GROUP MEDICAL FUND	0	0	12,601	0	12,601	-	-
* CAPITAL OUTLAY & TRANSFERS		271,515	6,258	215,101	130,781	180,101	370,000	-
DEPRECIATION EXPENSE								
520-3502-435.44-65	DEPRECIATION EXPENSE	2,688,152	3,067,251	3,000,000	0	3,300,000	3,500,000	-
* DEPRECIATION EXPENSE		2,688,152	3,067,251	3,000,000	0	3,300,000	3,500,000	-
NON-OPERATING EXPENSE								
520-3502-475.48-75	LOSS ON DISPOSAL F.A.	617,941	0	0	0	0	-	-
* NON-OPERATING EXPENSE		617,941	0	0	0	0	-	-
** MAINTENANCE		10,571,350	9,668,981	10,738,417	3,696,880	10,835,805	11,515,875	-
520-3505-435.73-04		0	49,999	25,000	0	25,000	-	-
520-3505-435.73-10		260,420	320,000	0	0	-	-	-
520-3505-435.73-12		43,078	0	0	0	-	-	-
520-3505-435.73-50		0	1,200	0	0	-	-	-
520-3505-435.73-95		60,572	69,516	100,000	29,787	100,000	100,000	-
520-3505-435.XX-XX		0	0	0	0	-	200,000	-
520-3505-435.74-01		604,549	21,093	0	0	-	-	-
520-3505-435.78-03		48,838	0	0	0	-	-	-



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-3505-435.78-07	REGIONAL PIPELINE PROJECT	1,821,885	4,742,950	0	0	0	-	-
520-3505-435.78-09	N./S. TRANSMISSION MAIN	7,006,571	130,563	0	0	0	-	-
520-3505-435.78-10	E./W. TRANSMISSION MAIN	3,645,737	675,854	0	0	0	-	-
520-3505-435.78-11	WESTSIDE PUMPING FACILITY	8,230	0	0	0	0	-	-
520-3505-435.78-46	FACILITY ADDITION	98,120	3,100	0	0	0	-	-
520-3505-435.78-61	PRISON HILL STORAGE TANK	110,643	-1,000	0	0	0	-	-
520-3505-435.78-74	COSTCO CONNECTION	0	900	0	0	0	-	-
520-3505-435.78-77	PRISON HILL TANK POWER	0	9,040	0	0	0	-	-
520-3505-435.78-84	WELL #50-H2O LINE PROJECT	16,766	6,468	0	0	0	-	-
520-3505-435.78-93	NDOT BYPASS NON-REIMBURSE	41,531	26,717	0	4,277	-	-	-
520-3505-435.78-94	NDOT BYPASS REIMBURSEIBLE	25,145	29,816	0	5,140	-	-	-
520-3505-435.78-99	UPSTREAM MITIGATION	205,822	0	0	0	0	-	-
520-3505-435.79-04	ORMSBY WATER TANK PROJ	30,267	0	0	0	0	-	-
* CAPITAL OUTLAY		14,028,174	6,086,216	125,000	39,204	125,000	300,000	-
PRINCIPAL REDEMPTION								
520-3505-471.83-16	2014 WATER BONDS	0	0	190,000	0	0	-	-
520-3505-471.83-39	2012 WATER REFUNDING	0	0	270,000	270,000	270,000	575,000	-
520-3505-471.83-41	2010E SDWRF	0	0	519,503	0	519,503	1,058,804	-
520-3505-471.83-44	2012 WATER BONDS	0	0	135,000	135,000	135,000	140,000	-
520-3505-471.83-61	2010B WTR IMP & REFUNDING	0	0	430,000	430,000	430,000	475,000	-
520-3505-471.83-87	2005 WATER BONDS	0	0	405,000	0	405,000	420,000	-
520-3505-471.83-92	03 ST BD BK WTR REF	0	0	150,000	150,000	150,000	155,000	-
520-3505-471.83-94	03. STATE WATER BONDS	0	0	280,000	280,000	280,000	-	-
520-3505-471.83-99	2009 WATER BONDS	0	0	183,784	91,892	183,784	183,784	-
* PRINCIPAL REDEMPTION		0	0	2563287	1356892	2,373,287	3,007,588	-
INTEREST								
520-3505-472.93-16	2014 WATER BONDS	0	0	148,044	0	12,362	99,385	-
520-3505-472.93-39	2012 WATER REFUNDING	108,494	417,843	440,099	146,867	440,099	425,899	-
520-3505-472.93-40	2010A WTR IMPROVEMENT	672,862	672,862	672,862	224,287	672,862	672,862	-
520-3505-472.93-41	2010E SDWRF	240,643	439,868	533,057	0	533,057	520,878	-
520-3505-472.93-44	2012 WATER BONDS	34,132	131,153	125,766	47,300	125,766	121,616	-
520-3505-472.93-61	2010B WTR IMP & REFUNDING	231,640	211,774	200,274	75,769	200,274	186,474	-
520-3505-472.93-86	2002 WATER BONDS	26,765	0	0	0	-	-	-
520-3505-472.93-87	2005 WATER BONDS	274,281	261,112	247,419	104,190	247,419	233,025	-
520-3505-472.93-92	03 ST BD BK WTR REF	32,218	25,754	18,338	7,833	18,337	10,671	-
520-3505-472.93-94	03 STATE WATER BONDS	86,742	18,500	4,667	4,667	4,667	-	-
520-3505-472.93-95	2007 WATER BONDS	126,630	0	0	0	-	-	-
* INTEREST		1,834,407	2,178,866	2,390,526	610,913	2,254,842	2,270,810	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
520-3505-500.50-00	CAPITALIZED ASSETS	-14,299,689	-6,140,920	0	0	-	-	-
* SERVICE AND SUPPLIES		-14,299,689	-6,140,920	0	0	-	-	-
NON-OPERATING EXPENSE								
520-3505-475.48-45	FISCAL CHARGES	-1,558	1,138	0	1,000	1,000	1,000	1,000
520-3505-475.48-85	ARBITRAGE REBATE	-12,753	0	0	0	-	-	-
520-3505-476.48-46	BOND ISSUANCE COSTS	29,239	33,429	547,240	547,240	547,240	-	-
* NON-OPERATING EXPENSE		14,928	34,567	547,240	1,000	548,240	1,000	-
CAPITAL OUTLAY								
520-3505-435.70-20	DESIGN	0	2,190	0	34,108	34,235	-	-
520-3505-435.70-40	CONSTRUCTION	0	18,576	6,090,517	1,230,596	6,074,158	1,770,000	-
520-3505-435.70-50	PROJECT SERVICES	0	0	486,304	99,444	302,461	-	-
520-3505-435.70-70	LABOR	0	27,681	434,733	41,790	408,914	-	-
* CAPITAL OUTLAY		0	48,447	7,011,554	1,405,938	6,819,768	1,770,000	-
** CAPITAL PROJECTS		1,577,820	2,207,176	12,637,607	3,413,947	12,121,138	7,349,398	-
*** WATER		12,149,170	11,876,157	23,376,024	7,110,827	22,956,943	18,865,273	-
**** WATER		12,149,170	11,876,157	23,376,024	7,110,827	22,956,943	18,865,273	-
	Less Capitalized Costs							
	Less Capital Items					(7,112,268)	(2,440,000)	
	Less Principal Payments					(2,373,287)	(3,007,588)	
	NET INCOME/LOSS					13,471,387	13,417,685	
						887,350	1,475,659	
	Cash Flow							
	Cash 12/31/13					3,260,485	3,037,915	
	Revenue					18,885,829	16,753,344	
	Expenses					(22,956,943)	(18,865,273)	
	Write off of bond issue costs					486,744		
	OPEB					61,800	67,980	
	Plus Depreciation					3,300,000	3,500,000	
						3,037,915	4,493,966	

**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE  
REQUEST FOR COMMITTEE ACTION**

**Date Submitted:** March 14, 2014

**Meeting Date:** March 25, 2014

**To:** Utility Financial Oversight Committee

**From:** Andrew Burnham, Deputy Public Works Director

**Subject Title:** For Possible Action: Review the proposed budget for the Sewer fund and it's compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

**Staff Summary:** The Committee will review the proposed budget for Fiscal Year 2014/2015 for the Sewer fund and make recommendations to the Board of Supervisors. In addition the Committee will review the budget as far as use of sewer fees being utilized towards the possible purchase of the Empire Ranch Golf Course due to use for effluent disposal and may make recommendations to the Board of Supervisors.

**Type of Action Requested:** (check one)

( ) None – Information Only

( x ) Formal Action/Motion

**Recommended Commission Action:** I move to recommend approval of the Sewer budget for Fiscal Year 2014/2015 which is consistent with the financial goals as adopted recognizing the phased approach to meeting the goals as developed as part of the rate program.

**Explanation for Recommended Commission Action.** The Sewer fund is the second largest of the utility funds and is funded through sewer fees.

The budget proposed for FY 2014/2015 continues the elements of the capital program of \$36 million began in FY 2013/2014 with adoption of the new rates.

All financial policies are applicable to this fund and include an operating reserve goal of 45 days for providing cash flow, a capital contingency reserve of 2% of system assets for emergency repairs which can be nested with other resources, system reinvestment funding or depreciation funding, debt management funding to maintain an equity ratio of about 50/50, and maintaining debt coverage for bonds. These financial goals were the basis of the new rates with a phase in period over five years. Attached is a table which

shows each of the policy categories and the effect of the proposed budget relative to meeting the goals.

**Applicable Statue, Code, Rule or Policy:** N/A

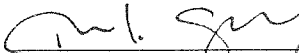
**Fiscal Impact:** Budget as required.

**Alternatives:** N/A

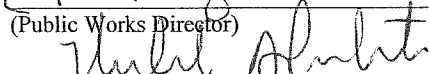
**Supporting Material:** Proposed budget..

**Prepared By:** Andrew Burnham, Deputy Public Works Director

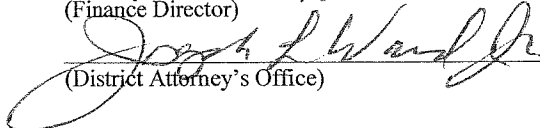
**Reviewed By:**

  
\_\_\_\_\_  
(Public Works Director)

Date: 3/18/14

  
\_\_\_\_\_  
(Finance Director)

Date: 3/18/14

  
\_\_\_\_\_  
(District Attorney's Office)

Date: 3/18/14

**Committee Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ (Vote Recorded By)



**Carson City  
Sewer Utility  
Fund Activity**

Funds	2014	2015	2016	2017	2018	2019
<b>OPERATING ACCOUNT</b>						
Beginning Balance [a]	\$ 58,672	\$ 430,167	\$ 682,957	\$ 700,653	\$ 722,831	\$ 743,758
plus: Net Cash Flow after Rate Increase	371,495	1,127,383	1,648,227	2,111,680	2,043,587	906,461
less: Transfer of Surplus to Capital Fund	-	(874,593)	(1,630,531)	(2,089,512)	(2,022,661)	(884,840)
<b>Ending Balance</b>	<b>\$ 430,167</b>	<b>\$ 682,957</b>	<b>\$ 700,653</b>	<b>\$ 722,831</b>	<b>\$ 743,758</b>	<b>\$ 765,379</b>
<i>Minimum Target Balance</i>	\$ 430,167	\$ 455,305	\$ 467,102	\$ 481,987	\$ 495,838	\$ 510,253
<i>Maximum Funds to be Kept as Operating Reserves</i>	\$ 645,251	\$ 682,957	\$ 700,653	\$ 722,831	\$ 743,758	\$ 765,379
<i>Info: No of Days of Cash Operating Expenses</i>	30	45	45	45	45	45

[a] June 30, 2013 ending combined cash balances; allocated to meet minimum operating balance in 2014, remainder to capital

<b>CAPITAL ACCOUNT</b>						
Beginning Balance	\$ 2,900,005	\$ 16,148	\$ 1,030,409	\$ 1,692,830	\$ 2,792,608	\$ 5,095,166
plus: Connection Charges	24,000	24,000	-	-	-	-
plus: System Reinvestment Funding	-	646,987	1,328,111	2,053,043	2,955,971	3,875,991
plus: Transfer from Operating Account	-	874,593	1,630,531	2,089,512	2,022,661	884,840
plus: Grants / Developer Contributions	344,766	1,600	-	-	-	-
plus: Other Outside Sources	1,000,000	4,540,000	11,360,000	6,000,000	-	-
plus: Other Loans Proceeds	-	-	-	-	-	-
plus: Net Revenue Bond Proceeds Available for Projects	-	-	-	-	10,624,226	7,548,761
plus: Direct Rate Funding	14,500	81	5,152	8,465	13,963	25,476
plus: Interest Income	-	-	-	-	-	-
less: Capital Projects	(4,287,124)	(5,073,000)	(13,661,273)	(9,051,342)	(13,314,263)	(13,195,090)
<b>Ending Balance</b>	<b>\$ 16,148</b>	<b>\$ 1,030,409</b>	<b>\$ 1,692,830</b>	<b>\$ 2,792,608</b>	<b>\$ 5,095,166</b>	<b>\$ 4,235,144</b>
<i>Minimum Target Balance</i>	\$ 2,417,488	\$ 2,502,830	\$ 2,604,290	\$ 2,877,516	\$ 3,056,543	\$ 3,324,828

<b>COMBINED FUND BALANCES</b>						
Beginning Balance	\$ 2,958,677	\$ 446,315	\$ 1,713,366	\$ 2,393,583	\$ 3,515,439	\$ 5,838,924
Total Inflows	1,754,762	7,214,645	15,972,021	12,292,710	17,660,408	13,241,529
Total Outflows	(4,287,124)	(5,947,593)	(15,291,804)	(11,140,854)	(15,336,923)	(14,079,930)
<b>Ending Balance</b>	<b>\$ 446,315</b>	<b>\$ 1,713,366</b>	<b>\$ 2,393,583</b>	<b>\$ 3,515,439</b>	<b>\$ 5,838,924</b>	<b>\$ 5,000,523</b>
<i>Minimum Target Balance</i>	\$ 2,847,655	\$ 2,958,135	\$ 3,071,392	\$ 3,369,403	\$ 3,554,381	\$ 3,835,080

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## FISCAL SUMMARY FOR ENTERPRISE FUNDS

<b>Department Name: Sewer Fund</b>					
<b>Department Number: 510 and 515</b>					
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>% Change</b>	<b>\$ Change</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Budget</b>	<b>Budget</b>
<b>REVENUE</b>					
<b>Charges for Services</b>	\$ 7,447,689	\$ 8,301,307	\$ 9,744,210	17.38%	\$ 1,442,903
<b>Non-Operating Income</b>	31,872	30,617	19,232	-37.19%	(11,385)
<b>Connection Fees</b>	20,093	24,000	24,000	0.00%	-
<b>Grant Revenue</b>	6,296	344,766	1,600	-99.54%	(343,166)
<b>TOTAL</b>	<b>\$ 7,505,950</b>	<b>\$ 8,700,690</b>	<b>\$ 9,789,042</b>	<b>12.51%</b>	<b>\$ 1,088,352</b>
<b>EXPENDITURE</b>					
<b>Salary</b>	\$ 1,350,493	\$ 1,367,976	\$ 1,552,119	13.46%	\$ 184,143
<b>Benefits</b>	543,044	606,970	687,238	13.22%	80,268
<b>Service &amp; Supplies</b>	3,349,360	3,297,330	3,477,306	5.46%	179,976
<b>Depreciation</b>	3,218,810	3,500,000	3,500,000	0.00%	-
<b>Bond Interest</b>	490,023	441,090	483,603	9.64%	42,513
<b>Other</b>	52,045	357,611	500	-99.86%	(357,111)
<b>TOTAL</b>	<b>\$ 9,003,775</b>	<b>\$ 9,570,977</b>	<b>\$ 9,700,766</b>	<b>1.36%</b>	<b>\$ 129,789</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (1,497,825)</b>	<b>\$ (870,287)</b>	<b>\$ 88,276</b>	<b>-110.14%</b>	<b>\$ 958,563</b>
<b>Bond Proceeds</b>	\$ -	\$ 1,000,000	\$ 4,540,000	354.00%	\$ 3,540,000
<b>Capital Outlay</b>	\$ 260,338	\$ 4,267,124	\$ 5,073,000	18.89%	\$ 805,876
<b>Bond Principal Payments</b>	\$ 1,905,599	\$ 2,095,994	\$ 1,965,850	-6.21%	\$ (130,144)
<b>Cash Balance - June 30</b>	\$ 2,958,677	\$ 446,315	\$ 1,591,942		
<b>FTE</b>	21.85	21.95	23.75		

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2014 & 2015

REVENUES										
PREPARED 01/27/14, 14:10:50 PROGRAM GM601L	BUDGET P FOR TWO YEAR'S AGO ACTUALS	REPARATION WC KSHEET FISCAL YEAR 2	15	ACCOUNT	PAGE ING PERIOD 07/	42 2014	ACCOUNT	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015	
510-0000-332.01-02 2010F SRF SEWER BONDS		0	0	0	0	1,600		1,600		
* FEDERAL SUBSIDY PAYMENTS		0	0	0	0	1,600		1,600		
STATE GOVERNMENT GRANTS		0	0	0	0					
510-0000-331.80-03 FTA 5309		0	0	0	0					
510-0000-334.92-00 NDOT BYPASS REIMBURSEMENT		0	0	0	0					
* STATE GOVERNMENT GRANTS		0	0	0	0					
** INTERGOVERNMENTAL		0	0	0	0	1,600		1,600		
PROPRIETARY REVENUES										
USER FEES AND CHARGES										
510-0000-370.02-00 USER CHARGES		5,411,830	6,143,684	2,187,616	3,224,111	2,641,734				
510-0000-370.06-00 DOUGLAS COUNTY		0	24,929	0	0	0				
510-0000-370.25-00 FIXED CAPITALIZATION		0	0	0	0	6,994,476				
510-0000-370.28-00 EFFLUENT METER CHARGES		0	0	0	0	13,000				
510-0000-370.75-00 OTHER CHARGES/FEES		-1,095	350	0	0	0				
510-0000-370.75-01 RIGHT OF WAY TOLL		0	0	42,900	0	0				
* USER FEES AND CHARGES		5,410,735	6,143,684	2,230,516	3,224,111	9,649,210				
OTHER OPERATING CHARGES										
510-0000-372.50-01 GENERAL FUND		10,284	11,362	0	0	0				
510-0000-372.50-15 REG TRANSPORTATION		1,272	1,582	0	0	0				
510-0000-372.50-17 STREETS MAINTENANCE		2,310	1,424	0	0	0				
510-0000-372.50-53 ISC: STORM DRAINAGE		1,137	1,187	0	0	0				
510-0000-372.50-56 WATER FUND		6,115	10,165	2,685	9,633	10,000				
510-0000-372.62-00 PENALTIES AND INTEREST		81,004	96,696	47,794	80,885	85,000				

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
* OTHER OPERATING CHARGES		102,122	122,416	90,518	50,479	90,518	95,000	-
NON-OPERATING REVENUE								
510-0000-375.05-01 COMMERCIAL		0	0	0	0	-	9,000	-
510-0000-375.05-02 RESIDENTIAL		0	0	0	0	-	15,000	-
510-0000-375.10-00 DEVELOPER CONTRIBUTIONS		0	0	0	0	-	-	-
* NON-OPERATING REVENUE		0	0	0	0	-	24,000	-
INTEREST EARNED								
510-0000-377.02-00 INTEREST INCOME		0	0	0	0	-	2,232	-
510-0000-377.03-00 NET INC IN FAIR VALUE INV		0	0	0	0	-	-	-
* INTEREST EARNED		0	0	0	0	-	2,232	-
MISCELLANEOUS								
510-0000-378.21-00 SEWER LATERAL REIMBURSEMT		0	0	0	0	-	5,000	-
510-0000-378.11-00 SEPTIC DISPOSAL		14,301	15,688	10,824	12,882	10,824	12,000	-
510-0000-378.16-00 MISC. OTHER INCOME		1,266	-2	0	0	-	-	-
* MISCELLANEOUS		15,567	15,686	10,824	12,882	10,824	17,000	-
** PROPRIETARY REVENUES		5,528,424	5,697,500	6,245,026	2,293,877	3,325,453	9,789,042	-
OTHER FINANCING SOURCES								
PROCEEDS OF GENL L-T LIAB		0	0	0	0	-	4,540,000	-
510-0000-383.03-00 BOND PROCEEDS		0	0	0	0	-	4,540,000	-
* PROCEEDS OF GENL L-T LIAB		0	0	0	0	-	4,540,000	-
** OTHER FINANCING SOURCES		0	0	0	0	-	4,540,000	-
*** SEWER OPERATION		5,545,344	5,697,500	6,245,026	2,293,877	3,325,453	14,329,042	-

**EXPENSES**

BUDGET P FOR	REPARATION W/CSHEET FISCAL YEAR 2	FY14	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
184	15	15	6,245,026	2,293,877	3,325,453	9,789,042	2,014
PROGRAM GM601L							
ACCOUNT NUMBER ACCOUNT DESCRIPTION							
SEWER OPERATION							
SALARIES AND WAGES							

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
510-3201-434.01-01	SALARIES	716,342	700,942	796,349	393,555	757,457	844,797	-
510-3201-434.01-02	HOURLY/SEASONAL	35,917	39,130	35,000	15,299	35,000	60,000	-
510-3201-434.01-03	ADMINISTRATIVE PAY	0	2,087	0	803	803	-	-
510-3201-434.01-06	MANAGEMENT LEAVE PAY	4,029	4,347	0	3,303	3,303	-	-
510-3201-434.01-07	ANNUAL LEAVE PAYOFF	16,495	19,126	0	3,095	3,095	-	-
510-3201-434.01-08	SICK LEAVE PAYOFF	92	355	0	0	-	-	-
510-3201-434.01-09	WORKERS' COMPENSATORY LV	926	-1,520	0	0	-	-	-
510-3201-434.01-11	OVERTIME	18,998	18,767	24,000	8,768	24,000	24,000	-
510-3201-434.01-12	CALL BACK PAY	6,676	10,279	6,000	7,066	6,000	6,000	-
510-3201-434.01-13	STAND-BY PAY	41,919	39,766	40,000	21,966	40,000	40,000	-
510-3201-434.01-14	F L S A	95	233	0	74	-	-	-
510-3201-434.01-16	HOLIDAY PAY	1,052	4,477	0	213	-	-	-
510-3201-434.01-90	BUDGET REDUCTION	0	0	-7,963	0	-	-	-
* SALARIES AND WAGES		842,541	837,989	893,386	454,142	869,658	974,797	-
EMPLOYEE BENEFITS								
510-3201-434.02-25	MEDICARE	11,322	11,871	12,943	6,308	13,037	13,640	-
510-3201-434.02-30	RETIREMENT	141,048	137,951	171,407	85,027	170,687	185,434	-
510-3201-434.02-40	GROUP INSURANCE	109,737	110,616	128,656	64,138	118,644	146,368	-
510-3201-434.02-50	WORKERS' COMPENSATION	11,170	11,631	10,670	2,976	11,072	11,241	-
510-3201-434.02-60	EDUCATION INCENTIVE	408	768	825	350	825	375	-
510-3201-434.02-65	CLOTHING ALLOWANCE	5,965	3,972	4,000	2,544	4,000	4,000	-
510-3201-434.02-66	FOUL WEATHER ALLOWANCE	1,635	1,635	1,485	1,515	1,485	1,665	-
510-3201-434.02-68	TOOL ALLOWANCE	1,005	1,005	1,086	625	1,225	1,214	-
510-3201-434.02-70	CAR ALLOWANCE	3,672	3,632	3,520	1,877	3,536	3,137	-
510-3201-434.02-71	PHONE ALLOWANCE	1,337	1,638	1,310	1,446	2,892	2,829	-
510-3201-434.02-86	OPEB COST	54,846	47,872	55,000	0	51,092	56,201	-
* EMPLOYEE BENEFITS		342,145	332,591	390,902	166,806	378,495	426,104	-
SERVICE AND SUPPLIES								
510-3201-434.03-09	PROFESSIONAL SERVICES	18,319	223,727	125,000	11,455	125,000	125,000	-
510-3201-434.03-12	AUDITING	29,260	20,066	24,000	12,000	24,000	24,000	-
510-3201-434.03-30	TRAINING	3,294	3,474	6,000	2,484	6,000	6,000	-
510-3201-434.03-45	DATA PROCESSING	6,428	6,583	6,500	6,720	6,500	6,500	-
510-3201-434.03-49	CONTRACTUAL SERVICES	16,383	0	0	0	-	-	-
510-3201-434.03-62	UNEMPLOYMENT COMPENSATION	1,194	2,188	0	0	-	-	-
510-3201-434.03-72	USGS STREAM MONITOR	0	36,038	0	0	-	-	-
510-3201-434.03-75	SLUDGE HAULING	2,000	1,014	3,000	1,577	3,000	3,000	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
510-3201-434.04-30	EQUIPMENT REPAIR & MAINT.	66,726	186,935	200,000	127,643	200,000	200,000	-
510-3201-434.04-33	SOFTWARE MAINTENANCE	0	2,020	30,000	4,720	30,000	30,000	-
510-3201-434.04-34	BUILDING REPAIR & MAINT.	18,533	7,097	10,000	4,377	10,000	10,000	-
510-3201-434.04-35	VEHICLE REPAIR & MAINT.	2,932	5,780	5,000	5,267	5,000	10,000	-
510-3201-434.04-36	FACILITY REPAIR & MAINT.	44,250	43,380	40,000	3,243	40,000	40,000	-
510-3201-434.04-44	OFFICE EQUIPMENT RENTAL	0	614	0	-237	-	1,000	-
510-3201-434.04-45	EQUIPMENT RENTAL	0	6,772	6,000	963	6,000	6,000	-
510-3201-434.04-67	TELEMETRY MAINTENANCE	-6	38,587	25,000	20,873	25,000	25,000	-
510-3201-434.04-72	MOSQUITO CONTROL	40,384	49,502	75,000	3,042	75,000	75,000	-
510-3201-434.04-90	FEES AND PERMITS	21,288	15,768	30,000	34,393	30,000	25,000	-
510-3201-434.05-45	MEMBERSHIP / PUBLICATIONS	2,645	1,313	1,000	582	1,000	1,500	-
510-3201-434.05-80	TRAVEL	7,521	10,676	4,000	11,120	4,000	4,000	-
510-3201-434.06-01	OFFICE SUPPLIES	787	1,450	1,500	125	1,500	1,500	-
510-3201-434.06-02	POSTAGE / SHIPPING	591	508	1,000	12	1,000	1,000	-
510-3201-434.06-25	OPERATING SUPPLIES	50,646	90,457	65,000	21,204	65,000	65,000	-
510-3201-434.06-36	LABORATORY EXPENSE	33,498	35,638	35,000	15,709	35,000	35,000	-
510-3201-434.06-37	CHEMICALS	235,042	260,046	250,000	99,780	250,000	274,000	-
510-3201-434.06-45	BOOKS / PERIODICALS	0	95	300	0	300	300	-
510-3201-434.06-60	VEHICLE FUEL/OIL	10,668	11,370	12,000	3,744	12,000	12,000	-
510-3201-434.06-74	SMALL TOOLS / INSTRUMENTS	1,992	7,227	2,000	936	2,000	12,800	-
510-3201-434.06-75	SMALL FURNISHINGS	1,569	4,524	5,000	4,749	5,000	5,000	-
510-3201-434.07-10	TELEPHONE	8,621	8,104	8,500	4,620	8,500	8,500	-
510-3201-434.07-12	POWER	632,301	578,634	600,000	287,473	600,000	600,000	-
510-3201-434.07-13	HEATING	22,947	16,712	22,000	32,253	22,000	22,000	-
510-3201-434.09-01	ISC: GENERAL FUND	963,924	988,351	960,833	480,414	960,833	1,095,385	-
510-3201-434.09-15	ISC: INSURANCE FUND	178,750	188,500	214,500	107,250	214,500	214,500	-
510-3201-434.09-50	FLEET MANAGEMENT	26,316	26,558	26,288	13,144	26,288	26,394	-
510-3201-434.09-55	RADIOS	0	0	4,522	2,261	4,522	5,169	-
510-3201-434.12-99	GRANT ALLOC/ DIRECT BILL	0	-13,670	0	0	-	-	-
510-3201-500.50-00	CAPITALIZED ASSETS	0	-38,802	0	0	-	-	-
* SERVICE AND SUPPLIES		2,448,803	2,827,236	2,798,943	1,323,896	2,798,943	2,970,548	-
CAPITAL OUTLAY								
510-3201-434.74-01	LAND ACQUISITION	0	4,000	0	0	-	-	-
510-3201-434.77-75	EQUIPMENT	0	34,802	0	0	-	295,000	-
* CAPITAL OUTLAY TRANSFER			38,802				295,000	

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
510-3201-491.72-83	GROUP MEDICAL FUND	0	0	12,519	12,519	0	12,519	-
* TRANSFERS		0	38,802	12,519	12,519	0	12,519	-
** WASTEWATER PLANT		3,633,489	4,036,618	4,095,750	1,944,844	4,059,615	4,666,449	-
SALARIES AND WAGES								
510-3202-434.01-01	SALARIES	433,770	422,653	455,626	227,380	431,318	484,322	-
510-3202-434.01-02	HOURLY/SEASONAL	33,930	45,313	45,000	23,328	45,000	55,000	-
510-3202-434.01-06	MANAGEMENT LEAVE PAY	1,048	938	0	290	-	-	-
510-3202-434.01-07	ANNUAL LEAVE PAYOFF	-1	5,371	0	0	-	-	-
510-3202-434.01-08	SICK LEAVE PAYOFF	2,024	786	0	0	-	-	-
510-3202-434.01-09	WORKERS' COMPENSATORY LV	-3,155	-973	0	0	-	-	-
510-3202-434.01-11	OVERTIME	20,855	14,910	7,000	17,797	7,000	17,000	-
510-3202-434.01-12	CALL BACK PAY	5,748	6,357	3,000	2,399	3,000	6,000	-
510-3202-434.01-13	STAND-BY PAY	14,705	14,474	12,000	7,455	12,000	15,000	-
510-3202-434.01-14	F L S A	81	77	0	63	-	-	-
510-3202-434.01-16	HOLIDAY PAY	1,216	2,598	0	0	-	-	-
510-3202-434.01-90	BUDGET REDUCTION	0	0	-4,556	0	-	-	-
* SALARIES AND WAGES		510,221	512,504	518,070	278,712	498,318	577,322	-
EMPLOYEE BENEFITS								
510-3202-434.02-25	MEDICARE	6,184	6,020	6,877	3,391	7,031	7,395	-
510-3202-434.02-30	RETIREMENT	84,071	83,543	97,406	50,892	100,171	112,310	-
510-3202-434.02-40	GROUP INSURANCE	103,976	107,725	119,890	55,804	105,182	123,991	-
510-3202-434.02-42	DISABILITY INSURANCE	73	0	0	0	-	-	-
510-3202-434.02-50	WORKERS' COMPENSATION	9,547	8,854	9,666	3,709	9,571	10,780	-
510-3202-434.02-60	EDUCATION INCENTIVE	55	50	50	45	50	50	-
510-3202-434.02-65	CLOTHING ALLOWANCE	4,990	2,791	5,000	1,828	5,000	5,000	-
510-3202-434.02-66	FOUL WEATHER ALLOWANCE	1,230	1,230	1,230	1,230	1,230	1,365	-
510-3202-434.02-71	PHONE ALLOWANCE	240	240	241	120	240	243	-
* EMPLOYEE BENEFITS		210,366	210,453	240,360	117,019	228,475	261,134	-
SERVICE AND SUPPLIES								
510-3202-434.03-09	PROFESSIONAL SERVICES	25,468	42,425	45,000	10,322	45,000	45,000	-
510-3202-434.03-30	TRAINING	1,214	1,378	5,000	0	5,000	5,000	-
510-3202-434.03-45	DATA PROCESSING	0	0	2,000	0	2,000	2,000	-
510-3202-434.03-49	CONTRACTUAL SERVICES	0	0	3,000	280	3,000	3,000	-
510-3202-434.04-30	EQUIPMENT REPAIR & MAINT.	27,595	18,438	25,000	30,124	25,000	25,000	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
510-3202-434.04-33	SOFTWARE MAINTENANCE	0	6,000	20,000	18,995	20,000	20,000	-
510-3202-434.04-34	BUILDING REPAIR & MAINT.	5,678	10,051	2,500	290	2,500	2,500	-
510-3202-434.04-35	VEHICLE REPAIR & MAINT.	5,234	14,793	20,000	12,772	20,000	20,000	-
510-3202-434.04-36	FACILITY REPAIR & MAINT.	105,823	10,477	10,000	3,713	10,000	10,000	-
510-3202-434.04-37	EFFLUENT LINE REPAIRS	0	1,830	30,000	10,055	30,000	30,000	-
510-3202-434.04-44	OFFICE EQUIPMENT RENTAL	1,009	819	1,000	466	1,000	1,000	-
510-3202-434.04-45	EQUIPMENT RENTAL	1,070	108	5,000	0	5,000	5,000	-
510-3202-434.04-70	S. SEWER REPAIR & MAINT.	18,069	15,770	50,000	8,025	50,000	50,000	-
510-3202-434.04-89	EFFULENT - GOLF COURSE	22,997	70,063	75,000	45,200	75,000	75,000	-
510-3202-434.05-42	PRINTING / ADVERTISING	7,389	8,138	5,000	98	5,000	5,000	-
510-3202-434.05-45	MEMBERSHIP / PUBLICATIONS	1,309	866	1,500	1,225	1,500	1,500	-
510-3202-434.05-80	TRAVEL	3,309	4,665	4,000	681	4,000	4,000	-
510-3202-434.06-01	OFFICE SUPPLIES	808	1,545	4,000	334	4,000	4,000	-
510-3202-434.06-02	POSTAGE / SHIPPING	34,472	34,169	40,000	20,770	40,000	40,000	-
510-3202-434.06-25	OPERATING SUPPLIES	28,217	21,491	38,000	5,412	38,000	38,000	-
510-3202-434.06-36	LABORATORY EXPENSE	789	0	3,000	0	3,000	3,000	-
510-3202-434.06-45	BOOKS / PERIODICALS	0	0	200	0	200	200	-
510-3202-434.06-60	VEHICLE FUEL/OIL	28,687	25,233	24,000	11,346	24,000	24,000	-
510-3202-434.06-74	SMALL TOOLS / INSTRUMENTS	185	0	500	1,367	500	1,500	-
510-3202-434.06-75	SMALL FURNISHINGS	10,789	21,145	5,000	1,500	5,000	12,000	-
510-3202-434.07-10	TELEPHONE	4,045	4,306	5,000	2,508	5,000	5,000	-
510-3202-434.07-12	POWER	900	0	0	0	-	-	-
510-3202-434.07-13	HEATING	6,263	7,730	8,000	2,965	8,000	8,000	-
510-3202-434.09-01	ISC: GENERAL FUND	0	99,432	0	0	-	-	-
510-3202-434.09-50	FLEET MANAGEMENT	47,988	48,780	52,576	26,288	52,576	52,788	-
510-3202-434.09-55	RADIOS	0	0	3,661	1,831	3,661	3,820	-
510-3202-434.24-30	REFUNDS & REIMBURSEMENTS	0	0	10,000	0	10,000	10,000	-
510-3202-434.24-49	BAD DEBT EXPENSE	0	0	400	0	400	400	-
510-3202-434.24-50	CASH SHORTAGE/OVERAGE	0	0	50	0	50	50	-
510-3202-500.50-00	CAPITALIZED ASSETS	-373,837	0	0	0	-	-	-
* SERVICE AND SUPPLIES		15,470	469,652	498,387	216,567	498,387	506,758	-
CAPITAL OUTLAY								
510-3202-434.70-40	CONSTRUCTION	0	0	0	0	-	35,000	-
510-3202-434.70-70	LABOR	0	0	0	938	-	-	-
510-3202-434.77-25	RADIO SYSTEM UPGRADE	10,432	0	35,000	0	35,000	-	-
510-3202-434.77-75	EQUIPMENT	331,409	0	275,000	188,241	275,000	-	-
510-3202-434.78-10	FACILITY UPGRADE	31,996	0	200,000	0	200,000	200,000	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
* CAPITAL OUTLAY		373,837	0	510,000	189,179	510,000	235,000	-
** MAINTENANCE		1,109,894	1,192,609	1,766,817	801,477	1,735,180	1,580,214	-
DEPRECIATION EXPENSE								
510-3205-434.44-65	DEPRECIATION EXPENSE	0	0	0	0	-	3,500,000	-
* DEPRECIATION EXPENSE								
NON-OPERATING EXPENSE								
510-3205-475.48-45	FISCAL CHARGES	0	0	0	0	-	500	-
510-3205-475.48-75	LOSS ON DISPOSAL F.A.	0	0	0	0	-	-	-
510-3205-476.48-46	BOND ISSUANCE COSTS	0	0	0	0	-	-	-
* NON-OPERATING EXPENSE								
CAPITAL OUTLAY								
510-3205-434.70-10	PRE-DESIGN	0	0	0	0	-	-	-
510-3205-434.70-20	DESIGN	0	0	0	0	-	-	-
510-3205-434.70-40	CONSTRUCTION	0	0	0	0	-	4,318,000	-
510-3205-434.70-50	SERVICES	0	0	0	0	-	-	-
510-3205-434.70-60	MATERIALS & SUPPLIES	0	0	0	0	-	-	-
510-3205-434.70-70	LABOR	0	0	0	0	-	200,000	-
510-3202-434.79-70	REPLACEMENT PARTS/MOTORS	0	0	0	0	-	25,000	-
510-3202-434.79-87	LANDSCAPING	0	0	0	0	-	-	-
* CAPITAL OUTLAY								
PRINCIPAL REDEMPTION								
510-3205-471.83-22	2012 SEWER BONDS	0	0	0	0	-	85,000	-
510-3205-471.83-23	2012 SEWER REFUNDING	0	0	0	0	-	460,000	-
510-3205-471.83-35	2012 MT REFUNDING	0	0	0	0	-	194,900	-
510-3205-471.83-42	2010F STATE WATER POLLUT	0	0	0	0	-	128,325	-
510-3205-471.83-71	'94 STATE SEWER ISSUE	0	0	0	0	-	94,124	-
510-3205-471.83-74	1996 STATE SEWER ISSUE	0	0	0	0	-	153,493	-
510-3205-471.83-79	1998 STATE SEWER ISSUE	0	0	0	0	-	395,008	-
510-3205-471.83-90	03 ST BD BANK SEWER REF	0	0	0	0	-	160,000	-
510-3205-471.83-91	03 STATE SEWER BONDS	0	0	0	0	-	295,000	-
510-3205-471.83-98	2010D SWR IMP & REFUNDING	0	0	0	0	-	-	-
* PRINCIPAL REDEMPTION								
		0	0	0	0	-	1,965,850	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
INTEREST								
510-3205-472.93-14	2014 SEWER SRF BOND	0	0	0	0	0	115,092	
510-3205-472.93-22	2012 SEWER BONDS	0	0	0	0	0	72,525	
510-3205-472.93-23	2012 SEWER REFUNDING	0	0	0	0	0	101,057	
510-3205-472.93-35	2012 MT REFUNDING	0	0	0	0	0	18,996	
510-3205-472.93-42	2010F STATE WATER POLLUT	0	0	0	0	0	58,929	
510-3205-472.93-74	1996 STATE SEWER ISSUE	0	0	0	0	0	4,501	
510-3205-472.93-79	1998 STATE SEWER ISSUE	0	0	0	0	0	51,232	
510-3205-472.93-90	03 ST BD BK SEWER REF	0	0	0	0	0	11,005	
510-3205-472.93-98	2010D SWR IMP & REFUNDING	0	0	0	0	0	50,266	
-----								
*	INTEREST	0	0	0	0	0	483,603	-
**	BOND ACTIVITY	-	-	-	-	-	10,492,953	-
***	SEWER	4,743,383	5,229,227	5,862,567	2,746,321	5,794,795	16,739,616	-
-----								
****	SEWER OPERATION	4,743,383	5,229,227	5,862,567	2,746,321	5,794,795	16,739,616	-
-----								
LAST YEAR OF FUND 515								
	Revenue					6,375,237		
	Expense					10,139,300		
	Principal					2,095,994		
	Capital					3,757,124		
	Expenses					15,934,095	16,739,616	
	Less Capital Items					(4,267,124)	(5,073,000)	
	Less Principal Payments					(2,095,994)	(1,965,850)	
						9,570,977	9,700,766	
	Less Debt Issued					(1,000,000)	(4,540,000)	
	NET INCOME/LOSS					(870,287)	88,276	
-----								
Cash Flow								
	Cash 12/31/13					2,958,677	446,315	
	Revenue					9,700,690	14,329,042	
	Expenses					(15,934,095)	(16,739,616)	
	Write off of bond issue costs					169,951	-	
	OPEB					51,092	56,201	
	Plus Depreciation					3,500,000	3,500,000	
						446,315	1,591,942	

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FY 2014-19 Public Works Funds Capital

Department	Description	Fund	Capital				
			FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Sewer	Equipment	510	295,000	17,000	32,000		225,680
	SCADA Tower	510	35,000				
	Facility Rehab/Upgrade	510	200,000	200,000	200,000	200,000	200,000
	WWTP Phase 1	510	3,000,000	10,500,000	6,000,000		
	WWTP Phase 2	510				8,000,000	7,000,000
	Slip Lining Manhole/Mains	510	150,000	150,000	150,000	150,000	150,000
	Sewer Line Replacement/Rehabilitation	510	600,000	1,160,000	1,000,000	1,000,000	1,000,000
	Riverview Lift Station Reconstruction	510				1,600,000	
	Morgan Mill Lift Station Reconstruction	510					2,000,000
	South Lift Station Reconstruction	510			85,000		
	North Lift Station Reconstruction	510				60,000	
	UST Replacement @ Morgan Mill & WWTP	510	218,000				
	Reclaimed Waterline Corrosion Protection	510	75,000	75,000	75,000	75,000	75,000
	Air Release Repair/ Rehab	510	50,000	50,000	50,000	50,000	50,000
	Rehabilitate Joint Couplings	510	50,000	50,000	50,000	50,000	50,000
	Replace Air Compressors and Rehab Diffuser Air System at Brunswick Reservoir	510	100,000		100,000		
	Eagle Valley Effluent System Improvements	510	75,000	75,000	75,000	75,000	75,000
	Replace Pumps/Motors	510	200,000	200,000	200,000	200,000	200,000
	Landscaping	510	25,000	25,000	25,000	25,000	25,000
		Total		5,073,000	12,502,000	8,042,000	11,485,000

**BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2014 & 2015**

REVENUES										
PREPARED 01/27/14, 14:10:50 PROGRAM GM601L	BUDGET P FOR TWO	REPARATION WC KSHEET FISCAL YEAR 2	15	ACCOUNT	PAGE ING PERIOD 07/	43 2014				
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015		
INTERGOVERNMENTAL										
FEDERAL SUBSIDY PAYMENTS										
515-0000-332.01-02 2010F SRF SEWER BONDS		1,018	2,013	0	882	1,700	-	-		
* FEDERAL SUBSIDY PAYMENTS		1,018	2,013	0	882	1,700	-	-		
STATE GOVERNMENT GRANTS										
515-0000-334.92-00 NDOT BYPASS REIMBURSEMENT		40,126	4,283	343,066	304	343,066	-	-		
* STATE GOVERNMENT GRANTS		40,126	4,283	343,066	304	343,066	-	-		
** INTERGOVERNMENTAL PROPRIETARY REVENUES										
USER FEES AND CHARGES										
515-0000-370.25-00 FIXED CAPITALIZATION		1,684,907	1,702,686	1,872,333	2,298,191	4,959,543	-	-		
515-0000-370.27-00 VARIABLE CAPITALIZATION		50,242	49,554	50,844	13,485	13,500	-	-		
515-0000-370.28-00 Effluent Meter Charges		13,635	13,635	13,635	6,817	13,635	-	-		
* USER FEES AND CHARGES		1,748,784	1,765,875	1,936,812	2,318,493	4,986,678	-	-		
NON-OPERATING REVENUE										
515-0000-375.05-01 COMMERCIAL		3,116	6,245	9,000	6,446	9,000	-	-		
515-0000-375.05-02 RESIDENTIAL		17,887	13,848	9,000	12,117	15,000	-	-		
515-0000-375.10-00 DEVELOPER CONTRIBUTIONS		11,836	0	0	0	-	-	-		
* NON-OPERATING REVENUE		32,839	20,093	18,000	18,563	24,000	-	-		
SPECIAL ASSESSMENTS										
515-0000-376.01-00 PRINCIPAL: ASSESSMENTS		0	2,672	0	-2,672	-	-	-		
* SPECIAL ASSESSMENTS		0	2,672	0	-2,672	-	-	-		
INTEREST EARNED										
515-0000-377.02-00 INTEREST INCOME		29,766	35,923	50,000	7,043	14,793	-	-		

8-11-14



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUALS	ACTUALS	BUDGET	ACTUALS	FY 2014	FY 2015	FY 2015
515-0000-377.03-00	INTERGOVERNMENTAL NET INC IN FAIR VALUE INV	-6,511	-29,909	0	0	-	-	-
* INTEREST EARNED		23,255	6,014	50,000	7,043	14,793	-	-
MISCELLANEOUS		1,410,000	0	0	0	-	-	-
515-0000-378.16-07	NV ENERGY REBATE	0	7,500	5,000	750	5,000	-	-
515-0000-378.21-00	SEWER LATERAL REIMBURSEMENT							
* MISCELLANEOUS		1,410,000	7,500	5,000	750	5,000	-	-
** PROPRIETARY REVENUES		3,214,878	1,802,154	2,009,812	2,342,177	5,375,237	-	-
OTHER FINANCING SOURCES								
PROCEEDS OF GENL L-T LIAB		0	0	6,100,000	0	1,000,000	-	-
515-0000-383.03-00	BOND PROCEEDS							
* PROCEEDS OF GENL L-T LIAB		0	0	6,100,000	0	1,000,000	-	-
** OTHER FINANCING SOURCES		0	0	6,100,000	0	1,000,000	-	-
*** SEWER CAPITALIZATION		3,256,022	1,808,450	8,452,878	2,343,363	6,375,237	-	-

**EXPENSES**

BUDGET P		REPARATION WCKSHEET		FISCAL YEAR 2		FY14		PAGE	
FOR								ING PERIOD 07/	
								188	
								2,014	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015	
515-0000-434.78-11	SEWER CAPITALIZATION WWTP SOLAR PROJECT	2,018,542	0	0	0	0	-	-	-
515-0000-434.79-03	5TH STREET SLIPLINING	26,776	31,974	0	0	0	-	-	-
515-0000-434.79-62	SEWER MAIN EXTENSION	371,780	0	0	0	0	-	-	-
515-0000-434.79-70	REPLACEMENT PARTS/MOTORS	77,183	87,935	150,000	101,721	150,000	-	-	-
515-0000-434.79-84	WWTP UPGRADE PH 1A	1,149,634	0	0	0	0	-	-	-
515-0000-434.79-85	WWTP NO LIFT STAT UPGRADE	232,283	2,837	0	0	0	-	-	-
515-0000-434.79-86	WWTP UPGRADE PH 1B	75,803	0	0	0	0	-	-	-
515-0000-434.79-87	LANDSCAPING	7,603	0	0	0	0	-	-	-
515-0000-434.79-89	EFFLUENT - GOLF COURSE	62,608	14,352	0	2,552	0	-	-	-
515-0000-434.79-90	EFFLUENT LINE REPAIR	23,777	0	0	0	0	-	-	-
515-0000-434.79-91	DIGESTER NO. 1 DOME	0	27,721	0	0	0	-	-	-
515-0000-434.79-96	NDOT BYPASS REIMBURSABLE	32,621	30,950	0	0	5,140	-	-	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUALS	ACTUALS	BUDGET	ACTUALS	FY 2014	FY 2015	FY 2015
INTERGOVERNMENTAL								
515-0000-434.79-97	NDOT BYPASS NON REIMBURSE	17,413	24,469	0	4,277	-	-	-
515-0000-471.83-14	2013 SEWER BONDS	0	0	305,000	0	-	-	-
515-0000-471.83-22	2012 SEWER BONDS	0	0	80,000	80,000	80,000	-	-
515-0000-471.83-23	2012 SEWER REFUNDING	0	0	250,000	250,000	250,000	-	-
515-0000-471.83-35	2012 MT REFUNDING	0	0	192,600	96,000	192,600	-	-
515-0000-471.83-42	2010F STATE WATER POLLUT	0	0	125,312	62,284	125,312	-	-
515-0000-471.83-71	'94 STATE SEWER ISSUE	0	0	182,745	90,468	182,745	-	-
515-0000-471.83-74	1996 STATE SEWER ISSUE	0	0	147,786	73,193	147,786	-	-
515-0000-471.83-79	1998 STATE SEWER ISSUE	0	0	382,551	189,744	382,551	-	-
515-0000-471.83-90	03 ST BD BANK SEWER REF	0	0	155,000	155,000	155,000	-	-
515-0000-471.83-91	03 STATE SEWER BONDS	0	0	190,000	190,000	190,000	-	-
515-0000-471.83-98	2010D SWR IMP & REFUNDING	0	0	390,000	390,000	390,000	-	-
515-0000-472.93-14	2013 SEWER BONDS	0	0	237,649	0	6,718	-	-
515-0000-472.93-22	2012 SEWER BONDS	20,428	78,321	75,025	28,217	75,025	-	-
515-0000-472.93-23	2012 SEWER REFUNDING	32,067	121,261	112,757	42,833	112,757	-	-
515-0000-472.93-35	2012 MT REFUNDING	0	30,414	22,639	4,125	22,639	-	-
515-0000-472.93-42	2010F STATE WATER POLLUT	43,234	64,949	61,978	0	61,978	-	-
515-0000-472.93-60	2009 MEDIUM TERM	59,743	-19,290	0	0	-	-	-
515-0000-472.93-71	94 STATE SEWER ISSUE	19,806	12,849	5,610	0	5,610	-	-
515-0000-472.93-74	1996 STATE SEWER ISSUE	21,310	15,917	10,318	0	10,318	-	-
515-0000-472.93-79	1998 STATE SEWER ISSUE	88,020	76,148	63,890	0	63,890	-	-
515-0000-472.93-88	2002 SEWER BONDS	24,915	0	0	0	-	-	-
515-0000-472.93-90	03 ST BD BK SEWER REF	33,280	22,133	18,922	3,628	18,922	-	-
515-0000-472.93-91	03 STATE SEWER BONDS	58,031	16,955	3,167	7,622	3,167	-	-
515-0000-472.93-98	2010D SWR IMP & REFUNDING	77,832	70,366	60,066	22,913	60,066	-	-
*		4,574,689	710,261	3,223,015	1,799,717	2,687,084	-	-
SERVICE AND SUPPLIES								
515-0000-500.50-00	CAPITALIZED ASSETS	-4,096,023	-221,536	0	0	-	-	-
*	SERVICE AND SUPPLIES	-4,096,023	-221,536	0	0	-	-	-
DEPRECIATION EXPENSE								
515-0000-434.44-65	DEPRECIATION EXPENSE	3,048,829	3,218,810	3,100,000	0	3,500,000	-	-
*	DEPRECIATION EXPENSE	3,048,829	3,218,810	3,100,000	0	3,500,000	-	-
NON-OPERATING EXPENSE								
515-0000-475.48-45	FISCAL CHARGES	525	471	0	500	500	-	-
515-0000-475.48-75	LOSS ON DISPOSAL F.A.	34,297	30,606	0	0	-	-	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUALS	ACTUALS	BUDGET	ACTUALS	FY 2014	FY 2015	FY 2015
515-0000-476.48-46	BOND ISSUANCE COSTS	15,719	20,968	339,966	0	344,592	-	-
* NON-OPERATING EXPENSE		50,541	52,045	339,966	500	345,092	-	-
CAPITAL OUTLAY								
515-0000-434.65-50	HTE FIXED ASSETS	0	1,200	0	0	-	-	-
515-0000-434.70-10	PRE-DESIGN	0	0	42,986	0	-	-	-
515-0000-434.70-20	DESIGN	0	0	386,874	0	-	-	-
515-0000-434.70-40	CONSTRUCTION	0	0	5,293,345	818,206	2,806,687	-	-
515-0000-434.70-50	SERVICES	0	0	535,369	65,120	433,879	-	-
515-0000-434.70-60	MATERIALS & SUPPLIES	0	0	39,793	35,295	35,295	-	-
515-0000-434.70-70	LABOR	0	98	293,013	48,571	331,263	-	-
* CAPITAL OUTLAY		0	1,298	6,591,380	967,192	3,607,124	-	-
** SEWER CAPITALIZATION		3,578,036	3,760,878	13,254,361	2,767,409	10,139,300	-	-
*** SEWER CAPITALIZATION		3,578,036	3,760,878	13,254,361	2,767,409	10,139,300	-	-
**** SEWER CAPITALIZATION		3,578,036	3,760,878	13,254,361	2,767,409	10,139,300	-	-

817-17

**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE  
REQUEST FOR COMMITTEE ACTION**

**Date Submitted:** March 14, 2014

**Meeting Date:** March 25, 2014

**To:** Utility Financial Oversight Committee

**From:** Andrew Burnham, Deputy Public Works Director

**Subject Title:** For Possible Action: Review and discussion of the possible use of sewer funds for purchase of the Empire Ranch Golf Course, with possible action to provide recommendations to the Board of Supervisors.

**Staff Summary:** The Committee will review the budget as far as use of sewer funds being utilized towards the possible purchase of the Empire Ranch Golf Course due to use for effluent disposal and may make recommendations to the Board of Supervisors.

**Type of Action Requested:** (check one)

- None – Information Only  
 Formal Action/Motion

**Recommended Commission Action:** The Committee may make recommendations to the Board of Supervisors.

**Explanation for Recommended Commission Action.** Currently there are no funds recommended for purchase of the Empire Ranch Golf Course for continued use for effluent disposal. The only action taken to date has been the authorization of an appraisal of the golf course by the Board of Supervisors.

**Applicable Statute, Code, Rule or Policy:** N/A

**Fiscal Impact:** Budget as required.

**Alternatives:** N/A

**Supporting Material:** Proposed budget..

**Prepared By:** Andrew Burnham, Deputy Public Works Director

**Reviewed By:**

[Signature]  
(Public Works Director)

Date: 3/18/14

[Signature]  
(Finance Director)

Date: 3/18/14

[Signature]  
(District Attorney's Office)

Date: 3/18/14

**Committee Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_ Aye/Nay

2) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ (Vote Recorded By)

**Item 9**

**CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE  
REQUEST FOR COMMITTEE ACTION**

**Date Submitted:** March 14, 2014

**Meeting Date:** March 25, 2014

**To:** Utility Financial Oversight Committee

**From:** Andrew Burnham, Deputy Public Works Director

**Subject Title:** For Possible Action: Review the proposed budget for the Stormwater fund with possible action to provide recommendations to the Board of Supervisors.

**Staff Summary:** The Committee will review the proposed budget for Fiscal Year 2014/2015 for the Stormwater fund and make recommendations to the Board of Supervisors.

**Type of Action Requested:** (check one)

- ( ) None – Information Only  
( x ) Formal Action/Motion

**Recommended Commission Action:** I move to recommend approval of the Stormwater budget for Fiscal Year 2014/2015.

**Explanation for Recommended Commission Action.** The Stormwater fund is the smallest of the utility funds and is funded through stormwater fees. The fund was established in 2003 to meet federal/state requirements to reduce non-point source water pollution as required by the Clean Water Act.

The budget proposed for FY 2014/2015 continues the stormwater which includes flood protection as part of the FEMA program, the NPDES Phase II program, field operations for maintaining the stormwater infrastructure, and capital expenditures.

The financial policies applicable to this fund at this time are related to debt service coverage for any bond issuance. This fund has not developed funding for a capital reserve or system reinvestment at this time.

**Applicable Statue, Code, Rule or Policy:** N/A

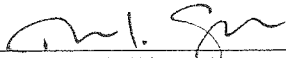
**Fiscal Impact:** Budget as required.

**Alternatives:** N/A

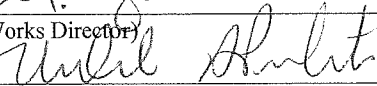
**Supporting Material:** Proposed budget.

**Prepared By:** Andrew Burnham, Deputy Public Works Director

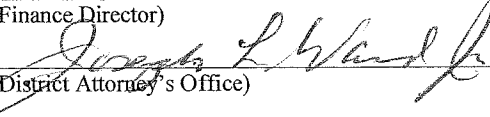
**Reviewed By:**

  
\_\_\_\_\_  
(Public Works Director)

Date: 3/18/14

  
\_\_\_\_\_  
(Finance Director)

Date: 3/18/14

  
\_\_\_\_\_  
(District Attorney's Office)

Date: 3/18/14

**Committee Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ (Vote Recorded By)

## FISCAL SUMMARY FOR ENTERPRISE FUNDS

<b>Department Name: Stormwater Drainage Fund</b>					
<b>Department Number: 505-3702</b>					
	<b>2012-2013</b>	<b>2013-14</b>	<b>2014-15</b>	<b>% Change</b>	<b>\$ Change</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Budget</b>	<b>Budget</b>
<b>REVENUE</b>					
<b>Charges for Services</b>	\$ 1,169,115	\$ 1,310,217	\$ 1,359,817	3.79%	\$ 49,600
<b>Intergovernmental</b>	885	75,000	-	-100.00%	(75,000)
<b>Non-Operating Income</b>	125	500	500	0.00%	-
<b>TOTAL</b>	<b>\$ 1,170,125</b>	<b>\$ 1,385,717</b>	<b>\$ 1,360,317</b>	<b>-1.83%</b>	<b>\$ (25,400)</b>
<b>EXPENDITURE</b>					
<b>Salary</b>	\$ 140,589	\$ 121,964	\$ 149,345	22.45%	\$ 27,381
<b>Benefits</b>	75,349	66,599	83,147	24.85%	16,548
<b>Service &amp; Supplies</b>	525,867	555,510	500,555	-9.89%	(54,955)
<b>Depreciation</b>	262,640	279,899	320,123	14.37%	40,224
<b>Bond Interest</b>	178,700	176,009	186,137	5.75%	10,128
<b>Other</b>	7,569	98,000	250	-99.74%	(97,750)
<b>Operating Transfers Out</b>	-	1,307	-	-100.00%	(1,307)
<b>TOTAL</b>	<b>\$ 1,190,714</b>	<b>\$ 1,299,288</b>	<b>\$ 1,239,557</b>	<b>-4.50%</b>	<b>\$ (58,424)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (20,589)</b>	<b>\$ 86,429</b>	<b>\$ 120,760</b>	<b>39.72%</b>	<b>\$ 34,331</b>
<b>Bond Proceeds</b>	\$ -	\$ 194,593	\$ 580,000	198.06%	\$ 385,407
<b>Capital Outlay</b>	\$ 3,673	\$ 260,794	\$ 580,000	122.40%	\$ 319,206
<b>Bond Principal Payments</b>	\$ 329,842	\$ 365,800	\$ 377,500	3.20%	\$ 11,700
<b>Cash Balance - June 30</b>	\$ 17,342	\$ 34,620	\$ 98,003		
<b>FTE</b>	<b>3.30</b>	<b>2.80</b>	<b>2.30</b>		



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEAR'S AGO ACTUALS	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
<b>INTERGOVERNMENTAL</b>								
<b>FEDERAL GOVERNMENT GRANTS</b>								
505-0000-331.56-50	PUBLIC ASSISTANCE GRANT	0	885	0	0	75,000	0	0
*	FEDERAL GOVERNMENT GRANTS	0	885	0	0	75,000	0	0
**	INTERGOVERNMENTAL	0	885	0	0	75,000	0	0
<b>PROPRIETARY REVENUES</b>								
<b>USER FEES AND CHARGES</b>								
505-0000-370.01-00	SERVICE CHARGES	1,167,666	1,169,115	1,379,126	905,062	1,310,217	1,359,817	0
*	USER FEES AND CHARGES	1,167,666	1,169,115	1,379,126	905,062	1,310,217	1,359,817	0
<b>INTEREST EARNED</b>								
505-0000-377.03-00	INTEREST INCOME	2,090	2,310	5,000	282	500	500	0
505-0000-377.03-00	NET INC IN FAIR VALUE INV	413-	2,185-	0	0	0	0	0
*	INTEREST EARNED	1,677	125	5,000	282	500	500	0
<b>MISCELLANEOUS</b>								
505-0000-378.16-07	NV ENERGY REBATE	141,000	0	0	0	0	0	0
*	MISCELLANEOUS	141,000	0	0	0	0	0	0
**	PROPRIETARY REVENUES	1,310,343	1,169,240	1,384,126	905,344	1,310,717	1,360,317	0
<b>OTHER FINANCING SOURCES</b>								
<b>PROCEEDS OF GENL L-T LIAB</b>								
505-0000-383.03-00	BOND PROCEEDS	0	0	1,850,000	0	194,593	580,000	0
*	PROCEEDS OF GENL L-T LIAB	0	0	1,850,000	0	194,593	580,000	0
**	OTHER FINANCING SOURCES	0	0	1,850,000	0	194,593	580,000	0
***	STORMWATER DRAINAGE	1,310,343	1,170,135	3,234,126	905,344	1,580,310	1,940,317	0

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12 ACTUALS	FY 13 ACTUALS	FY14 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2014	TENTATIVE FY 2015	FINAL FY 2015
<b>STORMWATER DRAINAGE</b>								
505-3702-437.74-01	LAND ACQUISITION	6,000	0	0	0	0	0	0
505-3702-437.77-50	HTE FIXED ASSETS	0	1,200	0	0	0	0	0
505-3702-437.77-74	SALT COVER	171,000	0	0	0	0	0	0
505-3702-437.77-75	EQUIPMENT	0	0	420,000	0	240,000	292,200	0
505-3702-491.72-83	GROUP MEDICAL FUND	0	0	1,307	0	1,307	0	0
505-3702-481.72-91	GRANT FUND	0	1,191	0	0	0	0	0
*		177,000	2,391	421,307	0	241,307	292,200	0
<b>SALARIES AND WAGES</b>								
505-3702-437.01-01	SALARIES	140,122	124,668	130,722	73,328	106,464	117,485	0
505-3702-437.01-06	MANAGEMENT LEAVE PAY	447	419	0	290	0	0	0
505-3702-437.01-07	ANNUAL LEAVE PAYOFF	5,112	1,083	0	3,725	0	0	0
505-3702-437.01-08	STICK LEAVE PAYOFF	116	188	0	0	0	0	0
505-3702-437.01-09	WORKERS' COMPENSATORY LV	448	1,762	0	0	0	0	0
505-3702-437.01-11	OVERTIME	8,435	10,789	8,000	2,539	8,000	8,000	0
505-3702-437.01-12	CALL BACK PAY	1,234	949	2,500	702	2,500	2,500	0
505-3702-437.01-13	STAND-BY PAY	2,744	4,066	5,000	1,255	5,000	5,000	0
505-3702-437.01-14	FLSA	51	59	0	43	0	0	0
505-3702-437.01-16	HOLIDAY PAY	770	506	0	18	0	0	0
505-3702-437.01-90	BUDGET REDUCTION	0	0	1,307	0	0	0	0
*		163,479	140,589	144,915	81,900	131,964	132,985	0
<b>SALARIES AND WAGES</b>								
<b>EMPLOYEE BENEFITS</b>								
505-3702-437.02-25	MEDICARE	2,167	1,885	1,974	1,099	1,751	1,799	0
505-3702-437.02-30	RETIREMENT	28,823	27,691	31,982	16,976	26,330	25,502	0
505-3702-437.02-40	GROUP INSURANCE	30,521	34,582	36,337	18,372	27,291	28,748	0
505-3702-437.02-42	DISABILITY INSURANCE	15	0	0	0	0	0	0
505-3702-437.02-50	WORKERS' COMPENSATION	1,884	1,597	1,535	745	1,237	1,286	0
505-3702-437.02-65	CLOTHING ALLOWANCE	2,339	2,016	2,000	1,211	2,000	2,000	0
505-3702-437.02-66	FOUL WEATHER ALLOWANCE	358	398	398	323	323	323	0
505-3702-437.02-71	PHONE ALLOWANCE	48	48	48	32	48	49	0
505-3702-437.02-86	OPFB COST	7,763	7,133	8,000	0	7,619	8,381	0
*		73,958	75,349	82,274	38,758	66,599	68,088	0
<b>SALARIES AND WAGES</b>								
<b>SERVICE AND SUPPLIES</b>								
505-3702-437.03-09	PROFESSIONAL SERVICES	15,774	75,934	52,008	39,222	49,000	0	0
505-3702-437.03-12	AUDITING FEES	1,463	1,003	1,200	1,089	1,200	1,200	0
505-3702-437.03-30	TRAINING	125	935	2,500	0	2,500	2,500	0
505-3702-437.04-33	SOFTWARE MAINTENANCE	0	2,000	2,000	0	2,000	2,000	0
505-3702-437.04-35	VEHICLE REPAIR & MAINT	27	149	5,000	1,287	5,000	5,000	0
505-3702-437.04-45	EQUIPMENT RENTAL	0	0	2,000	0	2,000	2,000	0
505-3702-437.04-46	FIRE SUPPRESSION	0	0	37,500	37,500	37,500	37,500	0
505-3702-437.04-47	CONTRIB TO TARGE CONSERV	0	0	2,000	2,000	2,000	2,000	0

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505-3702-437.05-80	TRAVEL	696	2,053	2,000	1,628	2,000	2,000	0
505-3702-437.06-01	OFFICE SUPPLIES	524	1,191	500	108	500	500	0
505-3702-437.06-03	POSTAGE / SHIPPING	7,956	8,419	9,000	5,109	9,000	9,000	0
505-3702-437.06-25	OPERATING SUPPLIES	26,891	16,889	25,000	15,429	25,000	25,000	0
505-3702-437.06-60	VEHICLE FUEL/OIL	15,865	12,032	10,000	4,287	10,000	10,000	0
505-3702-437.07-10	TELEPHONE	1,161	991	800	549	800	800	0
505-3702-437.09-01	ISC: GENERAL FUND	273,360	350,088	349,127	232,752	349,127	294,466	0
505-3702-437.09-15	INSURANCE	20,628	21,750	24,750	12,375	24,750	24,750	0
505-3702-437.09-20	ISC: SEWER FUND(S)	1,137	1,187	0	0	0	0	0
505-3702-437.09-24	ISC: WATER FUND	1,706	1,780	0	0	0	0	0
505-3702-437.09-50	FLEET	30,444	31,978	29,264	14,632	29,264	29,382	0
505-3702-437.09-55	RADIOS	0	0	861	431	861	449	0
505-3702-500.50-00	CAPITALIZED ASSETS	177,000	2,482	0	0	0	0	0
*	SERVICE AND SUPPLIES	220,754	525,867	555,510	368,578	552,502	448,547	0
DEPRECIATION EXPENSE								
505-3702-437.44-65	DEPRECIATION EXPENSE	256,393	262,640	257,800	0	266,639	331,343	0
*	DEPRECIATION EXPENSE	256,393	262,640	257,800	0	266,639	331,343	0
NON-OPERATING EXPENSE								
505-3702-475.48-45	FISCAL CHARGES	250	250	250	250	250	250	0
505-3702-475.48-46	BOND ISSUANCE COSTS	7,757	7,319	97,750	0	97,750	0	0
505-3702-475.48-75	LOSS ON DISPOSAL F.A.	89,646	0	0	0	0	0	0
*	NON-OPERATING EXPENSE	97,653	7,569	98,000	250	98,000	250	0
CAPITAL OUTLAY								
505-3702-437.70-40	CONSTRUCTION	0	0	86,986	0	0	50,000	0
505-3702-437.70-50	SERVICES	0	0	4,000	0	0	0	0
505-3702-437.70-70	LABOR	0	1,282	4,000	14,794	27,000	0	0
*	CAPITAL OUTLAY	0	1,282	94,986	14,794	27,000	50,000	0
**	MAINTENANCE	989,237	1,015,687	1,654,732	504,280	1,374,011	1,323,413	0

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505-3705-471.83-13	2013 STORMWATER BONDS	0	0	92,500	0	0	0	0
505-3705-471.83-35	2012 MT REFUNDING	0	0	95,800	47,500	95,800	97,500	0
505-3705-471.83-50	2005 STORMWATER BONDS	0	0	270,000	0	270,000	280,000	0
505-3705-472.93-13	2013 STORMWATER BONDS	0	0	72,074	0	168	21,406	0
505-3705-472.93-35	2012 MT REFUNDING	0	15,187	11,250	2,050	11,250	9,426	0
505-3705-472.93-50	2005 STORMWATER BONDS	180,962	173,097	164,591	69,438	164,591	155,305	0
505-3705-472.93-51	2009 STORMWATER BONDS	29,679	9,584	0	0	0	0	0
*		210,641	178,700	706,215	118,988	541,809	563,637	0
	CAPITAL OUTLAY							
505-3705-437.70-40	CONSTRUCTION	0	0	804,066	0	0	325,000	0
505-3705-437.70-50	SERVICES	0	0	37,000	0	0	0	0
505-3705-437.70-70	LABOR	0	0	37,000	3,277	11,000	0	0
*	CAPITAL OUTLAY	0	0	878,066	3,277	11,000	325,000	0
**	CAPITAL PROJECTS	210,641	178,700	1,584,281	122,265	552,809	888,637	0
***	STORMWATER DRAINAGE	1,199,878	1,194,387	3,239,013	626,545	1,936,820	2,212,050	0
****	STORMWATER DRAINAGE	1,199,878	1,194,387	3,239,013	626,545	1,936,820	2,212,050	0

FY 2014-19 Public Works Funds Capital

Department	Description	Fund	Capital					
			FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	
Stormwater	Equipment	505	322,200				148,000	
	Storm System Rehabilitation & Extension	505	325,000	270,000	870,000	800,000	800,000	800,000
	Total		647,200	270,000	870,000	948,000	800,000	800,000