

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

Day: Tuesday
Date: March 15, 2016
Time: Beginning at 10:00 a.m.
Location: Community Center, Sierra Room
851 East William Street
Carson City, Nevada

****FIRST AMENDED 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: Approval of Minutes.

4.A. For Possible Action: Approval of Meeting Minutes

Staff Summary: Request to approve meeting minutes from February 29, 2016 Utility Financial Oversight Committee meeting.

5. AGENDA ITEMS:

5.A For Information Only: Review and discussion on cost allocations for the water, sewer and storm water funds.

Staff Summary: The Committee Chair requested a discussion on cost allocations and what money is going back to the general fund.

5.B For Possible Action: Review and discussion on the proposed Sewer Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Sewer budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY

16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

5.C For Possible Action: Review and discussion on the proposed Water Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Water budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

5.D For Possible Action: Review and discussion on the proposed Storm Water Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Storm Water budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

6. Public Comment:

****PUBLIC COMMENT LIMITATION** – 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 of the Carson City Municipal Code.

7. For Possible Action: To Adjourn

Agenda Management Notice

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.

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.

To request a copy of the supporting material for this meeting:

Contact Karen Leet at Kleet@carson.org or call (775) 887-2355.

This agenda and backup information are available at:

The City's website at www.carson.org/agendas and at the Carson City Public Works Office, 3505 Butti Way, Carson City, Nevada (775) 887-2355.

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

****This FIRST AMENDED AGENDA has been modified from the original AGENDA posted on March 7, 2016 to include an additional agenda item, placed in position 5A. The remaining agenda items have been re-lettered accordingly. Original agenda item 5A is now 5B, original agenda item 5B is now 5C, and original agenda item 5C is now 5D.**

5.A For Information Only: Review and discussion on cost allocations for the water, sewer and storm water funds.

Staff Summary: The Committee Chair requested a discussion on cost allocations and what money is going back to the general fund.

5.B For Possible Action: Review and discussion on the proposed Sewer Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Sewer budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

5.C For Possible Action: Review and discussion on the proposed Water Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Water budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

5.D For Possible Action: Review and discussion on the proposed Storm Water Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Storm Water budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a

tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.



STAFF REPORT

Item No. 4

Report To: Utility Financial Oversight Committee

Meeting Date: 03/15/2016

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: Approval of meeting minutes

Staff Summary: Request to approve meeting minutes from February 29, 2016 Utility Financial Oversight Committee meeting.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

Move to approve the February 29, 2016 meeting minutes of the Utility Financial Oversight Committee.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact:

Alternatives

Do not approve

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE

Minutes of the February 29, 2016 Meeting

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A regular meeting of the Carson City Utility Financial Oversight Committee was scheduled for 10:00 a.m. on Monday, February 29, 2016 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Andrea Engleman
Vice Chairperson Michael Bennett
Member Randy Bowling
Member Bruce Scott
Member Michael Spell

STAFF: Darren Schulz, Public Works Department Director
David Bruketta, Utility Manager
Sheri Russell, Deputy Chief Financial Officer
Pamala Ganger, Accounting Manager
Daniel Yu, Deputy District Attorney
Kathleen King, Chief Deputy Clerk

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

1 - 2. CALL TO ORDER AND ROLL CALL (10:00:50) - Chairperson Engleman called the meeting to order at 10:00 a.m. Ms. King called the roll; a quorum was present.

3. PUBLIC COMMENT (10:01:10) - Chairperson Engleman entertained public comment; however, none was forthcoming.

4. POSSIBLE ACTION ON ADOPTION OF AGENDA (10:01:23) - In reference to the amended agenda, Chairperson Engleman explained that a correction had been made to the order of "Public Comment" and "Adjournment" at the end of the agenda. Chairperson Engleman entertained modifications to the agenda and, when none were forthcoming, a motion. **Vice Chairperson Bennett moved to adopt the agenda, as presented. Member Bowling seconded the motion.** (10:03:20) Chairperson Engleman called for a vote on the pending motion. **Motion carried 5-0.**

5. POSSIBLE ACTION ON APPROVAL OF MINUTES - June 30, 2015 (10:02:20) - Chairperson Engleman entertained suggested revisions to the minutes and, when none were forthcoming, a motion. **Member Scott moved to accept the minutes, as presented. Member Spell seconded the motion. Motion carried 5-0.** Mr. Yu advised of the need to vote on the motion to adopt the agenda, as presented.

6. AGENDA ITEMS:

6(A) REVIEW AND DISCUSSION OF DOMESTIC WATER SUPPLEMENTATION FOR CALENDAR YEAR 2015 (10:03:36) - At Chairperson Engleman's request, City staff introduced themselves for the record. (10:04:56) Chairperson Engleman introduced this item, and Mr. Bruketta reviewed the agenda materials in conjunction with displayed slides. Mr. Bruketta and Mr. Schulz responded to questions of clarification, and discussion ensued. Chairperson Engleman entertained additional questions or comments; however, none were forthcoming.

CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE

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6(B) MANHARD CONSULTING PRESENTATION (10:15:32) - Chairperson Engleman introduced this item. Mr. Bruketta provided background information, reviewed the agenda materials, and narrated the presentation, which was displayed in the meeting room. He responded to questions of clarification, and discussion ensued.

6(C) INFORMATION ON STATUS OF PROPOSED WATER AND SEWER CONNECTION CHANGES (10:44:21) - Mr. Bruketta introduced this item, and reviewed the agenda materials in conjunction with displayed slides. Mr. Schulz responded to questions regarding the Lompa Lane project, and discussion followed. Chairperson Engleman entertained additional questions or comments; however, none were forthcoming.

6(D) INFORMATION ON WRRF PHASE 1A PROJECT UPDATE (10:47:44) - Mr. Bruketta introduced this item. Chairperson Engleman entertained disclosures. Vice Chairperson Bennett disclosed that he is a “part-owner of Lumos & Associates, and Lumos & Associates was contracted by Carson City to provide some civil design services for the Water Resource Recovery Facility. ... since then, we've also teamed with CME to provide testing and inspection services for the project.” Mr. Bruketta reviewed the agenda materials in conjunction with displayed slides, and responded to questions of clarification. Chairperson Engleman entertained additional questions or comments; however, none were forthcoming.

7. PUBLIC COMMENT (11:00:45) - Chairperson Engleman entertained public comment; however, none was forthcoming.

8. ACTION TO ADJOURN (11:05:59) - Following a brief discussion regarding the next scheduled meeting, Chairperson Engleman entertained a motion to adjourn. **Vice Chairperson Bennett moved to adjourn the meeting at 11:05 a.m. Member Bowling seconded the motion. Motion carried 5-0.**

The Minutes of the February 29, 2016 Carson City Utility Financial Oversight Committee meeting are so approved this _____ day of March, 2016.

ANDREA ENGLEMAN, Chair



STAFF REPORT

Item No. 5A

Report To: Utility Financial Oversight Committee

Meeting Date: 03/15/2016

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: Review and discussion on cost allocations for the water, sewer and storm water funds.

Staff Summary: The Committee Chair requested a discussion on cost allocations and what money is going back to the general fund.

Agenda Action: Other/Presentation

Time Requested: 15 minutes

Proposed Motion

N/A

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)



STAFF REPORT

Item No. 5B

Report To: Utility Financial Oversight Committee

Meeting Date: 03/15/2016

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: Review and discussion on the proposed Sewer Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Sewer budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

Move to recommend to the Board of Supervisors approval of the Sewer Fund budget for FY 16/17. It is consistent with the adopted financial policies recognizing a phased approach to meeting the policies. Complete financial policy compliance is expected to be met the first year after the complete 5-year rate phase in.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: Sewer / Fund 510

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Sets budget for Fiscal Year 2017

Alternatives

Not approve budget and provide other direction

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

**BUDGET MODEL
Fund 510 - Sewer**

	2014-15 Actual Year 2	2015-16 Budget Year 3	2015-16 Projected Year 3	2016-17 Tenative Year 4	2017-18 Year 5	2018-19	2019-20	2020-21
Operating - Beginning Balance - June 30	633,105	652,230	652,230	751,725	851,200	961,455	1,615,500	1,658,790
Operating Revenue								
Rate Revenue	9,667,616	11,170,188	11,044,939	12,701,681	14,856,113	14,856,113	14,856,113	14,856,113
Other Revenue	167,826	125,000	125,000	125,000	200,000	200,000	200,000	200,000
Interest Income	6,186	652	69	1,109	1,278	1,447	1,634	2,746
Total Operating Revenue	9,841,628	11,295,840	11,170,008	12,827,790	15,057,391	15,057,560	15,057,747	15,058,859
Operating Expenditures								
Salaries & Benefits	2,007,345	2,194,338	2,130,449	2,266,079	2,334,061	2,404,083	2,476,205	2,550,491
Services & Supplies	3,282,893	3,965,620	3,966,698	3,947,705	4,046,398	4,147,558	4,251,247	4,357,528
Other Expenditures								
Transfer to Fleet	23,508	-	-	-	-	-	-	-
Transfer to Capital	4,508,757	5,028,647	4,973,366	6,514,531	8,566,677	7,851,874	8,287,005	8,106,290
Total Operating Expenditures	9,822,503	11,188,605	11,070,513	12,728,315	14,947,136	14,403,515	15,014,457	15,014,309
Net Income (Loss)	19,125	107,235	99,495	99,475	110,255	654,045	43,290	44,550
Operating - Ending Balance	652,230	759,465	751,725	851,200	961,455	1,615,500	1,658,790	1,703,340
Capital - Beginning Balance - June 30	363,819	1,776,302	1,776,302	7,876,319	3,436,633	2,557,213	6,109,115	11,449,595
plus: Connection Charges	40,932	40,000	40,000	40,000	24,000	24,000	24,000	24,000
plus: Grants/Developer Contributions	-	-	-	-	-	-	-	-
plus: Federal Interest Subsidy	1,656	1,550	1,550	1,550	1,600	1,600	1,600	1,600
plus: Bond Proceeds	2,670,866	19,359,176	19,774,563	11,074,000	7,632,667	250,000	6,000,000	-
plus: Interest Income	3,555	1,848	2,431	1,391	6,011	4,535	11,498	19,538
plus: Transfer from Operating	4,508,757	5,028,647	4,973,366	6,514,531	8,566,677	7,851,874	8,287,005	8,106,290
less: Debt Service	2,377,573	2,709,416	2,763,947	3,300,657	2,586,709	2,361,107	2,028,623	1,924,076
less: Bond Issuance Costs	68,660	181,000	181,450	1,500	-	200,000	-	-
less: Capital Projects	3,367,050	15,746,497	15,746,497	18,769,000	14,523,667	2,019,000	6,955,000	11,270,000
Capital - Ending Balance	1,776,302	7,570,610	7,876,319	3,436,633	2,557,213	6,109,115	11,449,595	6,406,947
TOTAL CASH BALANCE	2,428,532	8,330,075	8,628,044	4,287,833	3,518,668	7,724,615	13,108,385	8,110,287
FINANCIAL STABILIZATION POLICY								
Projected Reserve Amounts								
Operating Reserve	652,230	759,465	751,725	851,200	961,455	1,615,500	1,658,790	1,703,340
Capital Project Reserve	-	385,610	691,319	-	-	2,534,115	2,474,595	2,831,947
Debt Proceeds Reserve	-	3,610,000	3,610,000	1,610,000	-	-	5,400,000	-
Emergency Reserve	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
System Replacement Reserve	1,701,302	3,500,000	3,500,000	1,751,633	2,482,213	3,500,000	3,500,000	3,500,000
Established Goals for Reserve Amounts								
Operating Reserve - 90 days, minimum 45 days	1,304,460	1,518,930	1,503,450	1,532,160	1,573,290	1,615,500	1,658,790	1,703,340
Capital Project Reserve - 2% of fixed assets original costs	2,530,326	2,530,326	2,530,326	2,530,326	2,530,326	2,530,326	2,530,326	2,530,326
Debt Proceeds Reserve - unspent debt proceeds and related interest earnings	-	3,610,000	3,610,000	1,610,000	-	-	5,400,000	-
Emergency Reserve - \$75,000, minimum \$50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
System Replacement Reserve - annual depreciation	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Projected Percentage of Goal Attained								
Operating Reserve	50%	50%	50%	56%	61%	100%	100%	100%
Capital Project Reserve	0%	158%	170%	64%	0%	100%	311%	112%
Debt Proceeds Reserve - unspent debt proceeds and related interest earnings	-	100%	100%	100%	-	-	100%	-
Emergency Reserve - \$75,000, minimum \$50,000	100%	100%	100%	100%	100%	100%	100%	100%
System Replacement Reserve - annual depreciation	49%	100%	100%	50%	71%	100%	100%	100%

BUDGET PREPARATION WORKSHEET
 FOR FISCAL YEAR 2017
 FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
INTERGOVERNMENTAL						
FEDERAL SUBSIDY PAYMENTS						
510-0000-332.01-02	2010F SRF SEWER BONDS	1,700	1,550	800	1,550	1,550
*	FEDERAL SUBSIDY PAYMENTS	1,700	1,550	800	1,550	1,550
STATE GOVERNMENT GRANTS						
510-0000-334.92-00	NDOT BYPASS REIMBURSEMENT	-	-	-	-	-
*	STATE GOVERNMENT GRANTS	-	-	-	-	-
**	INTERGOVERNMENTAL	1,700	1,550	800	1,550	1,550
PROPRIETARY REVENUES						
USER FEES AND CHARGES						
510-0000-370.02-00	USER CHARGES	2,826,959	3,291,546	1,897,291	3,221,612	3,704,854
510-0000-370.06-00	DOUGLAS COUNTY	121,049	-	-	-	-
510-0000-370.25-00	FIXED CAPITALIZATION	6,888,309	7,878,642	4,379,984	7,823,327	8,996,826
510-0000-370.27-00	VARIABLE CAPITALIZATION	4	-	3	-	-
510-0000-370.28-00	EFFLUENT METER CHARGES	13,653	13,000	6,817	13,000	13,000
510-0000-370.75-00	OTHER CHARGES/FEES	6,766	-	5,556	-	-
510-0000-370.75-01	RIGHT OF WAY TOLL	-	-	59,483	-	-
*	USER FEES AND CHARGES	9,856,740	11,183,188	6,349,134	11,057,939	12,714,681
OTHER OPERATING CHARGES						
510-0000-372.50-01	GENERAL FUND	10,598	-	-	-	-
510-0000-372.50-15	REG TRANSPORTATION	2,530	-	-	-	-
510-0000-372.50-17	STREETS MAINTENANCE	1,506	-	-	-	-
510-0000-372.50-53	ISC: STORM DRAINAGE	1,213	-	-	-	-
510-0000-372.50-56	WATER FUND	4,060	10,000	920	10,000	10,000
510-0000-372.62-00	PENALTIES AND INTEREST	114,480	85,000	54,683	85,000	85,000
510-0000-372.69-00	INSPECTION FEES	219	-	-	-	-
510-0000-372.70-00	REFUNDS/REIMBURSEMENTS	500	-	11	-	-
*	OTHER OPERATING CHARGES	135,106	95,000	55,614	95,000	95,000
NON-OPERATING REVENUE						

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
510-0000-375.05-01	COMMERCIAL	20,737	25,000	5,285	25,000	25,000
510-0000-375.05-02	RESIDENTIAL	20,195	15,000	16,733	15,000	15,000
510-0000-375.10-00	DEVELOPER CONTRIBUTIONS	17,606	-	-	-	-
510-0000-375.20-01	CAPITAL ASSETS	-	-	-	-	-
*	NON-OPERATING REVENUE	58,538	40,000	22,018	40,000	40,000
SPECIAL ASSESSMENTS						
510-0000-376.01-00	PRINCIPAL: ASSESSMENTS	-	-	-	-	-
*	SPECIAL ASSESSMENTS	-	-	-	-	-
INTEREST EARNED						
510-0000-377.02-00	INTEREST INCOME	8,908	2,500	677	2,500	2,500
510-0000-377.03-00	NET INC IN FAIR VALUE INV	833	-	(413)	-	-
*	INTEREST EARNED	9,741	2,500	264	2,500	2,500
MISCELLANEOUS						
510-0000-378.11-00	SEPTIC DISPOSAL	20,836	12,000	10,208	12,000	12,000
510-0000-378.16-00	MISC. OTHER INCOME	700	-	-	-	-
510-0000-378.21-00	SEWER LATERAL REIMBURSEMT	2,200	5,000	3,580	5,000	5,000
*	MISCELLANEOUS	23,736	17,000	13,788	17,000	17,000
OTHER NON-OPER. INCOME						
510-0000-379.20-00	GAIN ON SALE OF ASSETS	5,004	-	-	-	-
*	OTHER NON-OPER. INCOME	5,004	-	-	-	-
**	PROPRIETARY REVENUES	10,088,865	11,337,688	6,440,818	11,212,439	12,869,181
OTHER FINANCING SOURCES						
PROCEEDS OF GENL L-T LIAB						
510-0000-383.03-00	BOND PROCEEDS	-	19,359,176	6,524,525	19,359,176	11,074,000
510-0000-383.03-01	PREMIUM ON BOND PROCEEDS	-	-	415,387	415,387	-
*	PROCEEDS OF GENL L-T LIAB	-	19,359,176	6,939,912	19,774,563	11,074,000
**	OTHER FINANCING SOURCES	-	19,359,176	6,939,912	19,774,563	11,074,000
***	SEWER OPERATION	10,090,565	30,698,414	13,381,530	30,988,552	23,944,731

EXPENDITURES
WASTEWATER TREATMENT PLANT

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
SALARIES AND WAGES						
510-3201-434.01-01	SALARIES	770,773	853,116	351,296	825,410	882,464
510-3201-434.01-02	HOURLY/SEASONAL	45,781	60,000	20,225	60,000	60,000
510-3201-434.01-03	ADMINISTRATIVE PAY	-	-	-	-	-
510-3201-434.01-06	MANAGEMENT LEAVE PAY	9,755	-	2,992	-	-
510-3201-434.01-07	ANNUAL LEAVE PAYOFF	21,451	-	973	-	-
510-3201-434.01-08	SICK LEAVE PAYOFF	25,436	-	-	-	-
510-3201-434.01-09	WORKERS' COMPENSATORY LV	1,483	-	81	-	-
510-3201-434.01-11	OVERTIME	28,724	24,000	14,963	24,000	24,000
510-3201-434.01-12	CALL BACK PAY	5,600	6,000	3,027	6,000	6,000
510-3201-434.01-13	STAND-BY PAY	44,090	40,000	18,326	40,000	40,000
510-3201-434.01-14	F L S A	142	-	50	-	-
510-3201-434.01-16	HOLIDAY PAY	3,297	-	2,911	-	-
* SALARIES AND WAGES		956,532	983,116	414,844	955,410	1,012,464
EMPLOYEE BENEFITS						
510-3201-434.02-25	MEDICARE	13,053	14,041	5,629	14,246	14,453
510-3201-434.02-30	RETIREMENT	149,793	195,663	77,026	189,116	197,751
510-3201-434.02-40	GROUP INSURANCE	137,613	160,729	62,055	139,105	165,185
510-3201-434.02-50	WORKERS' COMPENSATION	10,454	11,758	1,740	11,084	11,943
510-3201-434.02-60	EDUCATION INCENTIVE	488	125	438	438	625
510-3201-434.02-65	CLOTHING ALLOWANCE	5,731	4,000	1,209	4,000	4,000
510-3201-434.02-66	FOUL WEATHER ALLOWANCE	1,515	1,515	1,290	1,515	1,515
510-3201-434.02-68	TOOL ALLOWANCE	1,175	1,214	375	1,075	1,207
510-3201-434.02-70	CAR ALLOWANCE	2,628	3,137	-	-	-
510-3201-434.02-71	PHONE ALLOWANCE	2,844	2,829	1,197	2,884	2,909
510-3201-434.02-72	MOBILE DEVICE ALLOWANCE	330	334	138	331	332
510-3201-434.02-86	OPEB COST	133,977	109,440	-	109,440	120,384
* EMPLOYEE BENEFITS		459,601	504,785	151,097	473,234	520,304
SERVICE AND SUPPLIES						
510-3201-434.03-09	PROFESSIONAL SERVICES	145,141	183,500	6,901	183,500	183,500
510-3201-434.03-12	AUDITING	19,606	24,000	-	24,000	24,000
510-3201-434.03-30	TRAINING	5,881	6,000	6,289	6,000	6,000

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
510-3201-434.03-45	DATA PROCESSING	7,063	6,500	7,117	6,500	6,500
510-3201-434.03-56	PHYSICALS (EMPLOYEE)	-	-	-	-	-
510-3201-434.03-62	UNEMPLOYMENT COMPENSATION	5,388	-	1,078	1,078	-
510-3201-434.03-72	USGS STREAM MONITOR	-	-	-	-	-
510-3201-434.03-75	SLUDGE HAULING	1,247	35,000	626	35,000	35,000
510-3201-434.04-30	EQUIPMENT REPAIR & MAINT.	176,377	175,213	66,396	175,213	175,213
510-3201-434.04-33	SOFTWARE MAINTENANCE	34,286	30,000	16,483	30,000	30,000
510-3201-434.04-34	BUILDING REPAIR & MAINT.	10,074	10,000	4,914	10,000	10,000
510-3201-434.04-35	VEHICLE REPAIR & MAINT.	3,480	10,000	3,051	10,000	10,000
510-3201-434.04-36	FACILITY REPAIR & MAINT.	30,794	40,060	63	40,060	70,000
510-3201-434.04-39	WATER - EFFLUENT SUPPLEMENT	-	100,000	52,822	100,000	100,000
510-3201-434.04-44	OFFICE EQUIPMENT RENTAL	-	1,000	-	1,000	1,000
510-3201-434.04-45	EQUIPMENT RENTAL	4,791	6,000	799	6,000	6,000
510-3201-434.04-67	TELEMETRY MAINTENANCE	5,404	25,000	24,706	25,000	25,000
510-3201-434.04-72	MOSQUITO CONTROL	44,035	66,500	31,254	66,500	66,500
510-3201-434.04-90	FEES AND PERMITS	19,134	25,000	19,918	25,000	25,000
510-3201-434.05-42	PRINTING / ADVERTISING	643	-	-	-	-
510-3201-434.05-45	MEMBERSHIP / PUBLICATIONS	2,893	1,500	809	1,500	1,500
510-3201-434.05-80	TRAVEL	5,731	4,000	6,197	4,000	4,000
510-3201-434.06-01	OFFICE SUPPLIES	2,394	1,500	506	1,500	1,500
510-3201-434.06-02	POSTAGE / SHIPPING	2,000	1,000	-	1,000	1,000
510-3201-434.06-25	OPERATING SUPPLIES	64,449	65,000	25,167	65,000	65,000
510-3201-434.06-36	LABORATORY EXPENSE	54,644	35,000	23,197	35,000	35,000
510-3201-434.06-37	CHEMICALS	280,261	274,000	51,617	274,000	274,000
510-3201-434.06-45	BOOKS / PERIODICALS	306	300	267	300	300
510-3201-434.06-60	VEHICLE FUEL/OIL	6,591	12,000	1,461	12,000	12,000
510-3201-434.06-74	SMALL TOOLS / INSTRUMENTS	8,363	12,800	90	12,800	12,800
510-3201-434.06-75	SMALL FURNISHINGS	5,000	5,000	-	5,000	5,000
510-3201-434.06-76	TECHNICAL EQUIPMENT	-	5,000	6,046	5,000	5,000
510-3201-434.07-10	TELEPHONE	7,303	8,500	3,157	8,500	8,500
510-3201-434.07-12	POWER	589,209	600,000	197,332	600,000	600,000
510-3201-434.07-13	HEATING	33,389	40,000	4,530	40,000	40,000

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
510-3201-434.09-01	ISC: GENERAL FUND	1,095,384	1,222,895	509,540	1,222,895	1,177,283
510-3201-434.09-15	ISC: INSURANCE FUND	214,500	227,500	113,750	227,500	227,500
510-3201-434.09-50	FLEET MANAGEMENT	26,394	29,813	14,906	29,813	25,241
510-3201-434.09-55	RADIOS	45,169	3,158	1,579	3,158	1,477
510-3201-434.12-99	GRANT ALLOC/ DIRECT BILL	-	-	-	-	-
510-3201-500.50-00	CAPITALIZED ASSETS	(15,177)	-	-	-	-
* SERVICE AND SUPPLIES		2,942,147	3,292,739	1,202,568	3,293,817	3,270,814
CAPITAL OUTLAY						
510-3201-434.74-01	LAND ACQUISITION	-	-	-	-	-
510-3201-434.77-05	VEHICLE REPLACMNT PROGRAM	-	105,000	-	105,000	55,000
510-3201-434.77-15	COMPUTER EQUIPMENT	13,450	-	-	-	-
510-3201-434.77-75	EQUIPMENT	132,979	187,290	186,971	187,290	200,000
510-3201-434.78-10	FACILITY UPGRADE	-	100,000	-	100,000	150,000
* CAPITAL OUTLAY		146,429	392,290	186,971	392,290	405,000
OPERATING TRANSFERS OUT						
510-3201-491.72-95	FLEET MANAGEMENT FUND	23,508	-	-	-	-
510-3201-491.72-83	GROUP MEDICAL FUND	-	-	-	-	-
* OPERATING TRANSFERS OUT		23,508	-	-	-	-
** WASTEWATER PLANT		4,528,217	5,172,930	1,955,480	5,114,751	5,208,582
SEWER MAINTENANCE						
SALARIES AND WAGES						
510-3202-434.01-01	SALARIES	438,455	463,659	204,169	461,271	489,337
510-3202-434.01-02	HOURLY/SEASONAL	48,460	55,000	-	55,000	55,000
510-3202-434.01-06	MANAGEMENT LEAVE PAY	299	-	173	-	-
510-3202-434.01-07	ANNUAL LEAVE PAYOFF	(1,396)	-	-	1,216	-
510-3202-434.01-08	SICK LEAVE PAYOFF	3,430	-	-	-	-
510-3202-434.01-09	WORKERS' COMPENSATORY LV	610	-	-	-	-
510-3202-434.01-11	OVERTIME	13,449	17,000	6,780	17,000	17,000
510-3202-434.01-12	CALL BACK PAY	3,616	6,000	1,730	6,000	6,000
510-3202-434.01-13	STAND-BY PAY	12,718	15,000	5,436	15,000	15,000
510-3202-434.01-14	F L S A	122	-	14	-	-

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
510-3202-434.01-16	HOLIDAY PAY	1,187	-	869	-	-
*	SALARIES AND WAGES	520,950	556,659	219,171	555,487	582,337
EMPLOYEE BENEFITS						
510-3202-434.02-25	MEDICARE	6,203	7,409	2,901	7,626	7,780
510-3202-434.02-30	RETIREMENT	92,404	111,815	49,795	116,268	117,453
510-3202-434.02-40	GROUP INSURANCE	114,763	123,513	51,526	115,046	127,843
510-3202-434.02-50	WORKERS' COMPENSATION	9,619	9,897	2,510	10,150	11,671
510-3202-434.02-60	EDUCATION INCENTIVE	55	50	35	50	50
510-3202-434.02-65	CLOTHING ALLOWANCE	4,344	5,000	1,620	5,000	5,000
510-3202-434.02-66	FOUL WEATHER ALLOWANCE	1,215	1,215	1,215	1,215	1,148
510-3202-434.02-71	PHONE ALLOWANCE	288	243	132	328	338
510-3202-434.02-72	MOBILE DEVICE ALLOWANCE	75	76	31	75	75
*	EMPLOYEE BENEFITS	228,966	259,218	109,765	255,758	271,358
SERVICE AND SUPPLIES						
510-3202-434.03-09	PROFESSIONAL SERVICES	16,250	200,000	5,088	200,000	200,000
510-3202-434.03-30	TRAINING	337	5,000	3,165	5,000	5,000
510-3202-434.03-45	DATA PROCESSING	-	2,000	169	2,000	2,000
510-3202-434.03-49	CONTRACTUAL SERVICES	-	3,000	-	3,000	3,000
510-3202-434.04-30	EQUIPMENT REPAIR & MAINT.	36,071	25,000	13,751	25,000	25,000
510-3202-434.04-33	SOFTWARE MAINTENANCE	1,000	20,000	-	20,000	20,000
510-3202-434.04-34	BUILDING REPAIR & MAINT.	2,278	2,500	1,069	2,500	2,500
510-3202-434.04-35	VEHICLE REPAIR & MAINT.	22,976	20,000	10,584	20,000	20,000
510-3202-434.04-36	FACILITY REPAIR & MAINT.	2,055	20,000	3,508	20,000	20,000
510-3202-434.04-37	EFFLUENT LINE REPAIRS	29,094	30,000	-	30,000	30,000
510-3202-434.04-44	OFFICE EQUIPMENT RENTAL	944	1,000	404	1,000	1,000
510-3202-434.04-45	EQUIPMENT RENTAL	-	5,000	-	5,000	5,000
510-3202-434.04-70	S. SEWER REPAIR & MAINT.	21,073	50,000	-	50,000	50,000
510-3202-434.04-89	EFFLUENT-GOLF COURSE -EV	42,475	37,500	29,672	37,500	37,500
510-3202-434.04-91	EFFLUENT-GOLF COURSE-CC	40,422	37,500	20,399	37,500	37,500
510-3202-434.05-42	PRINTING / ADVERTISING	6,869	5,000	36	5,000	5,000
510-3202-434.05-45	MEMBERSHIP / PUBLICATIONS	1,449	1,500	328	1,500	1,500
510-3202-434.05-80	TRAVEL	302	4,000	-	4,000	4,000

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
510-3202-434.06-01	OFFICE SUPPLIES	1,103	4,000	787	4,000	4,000
510-3202-434.06-02	POSTAGE / SHIPPING	36,605	40,000	12,586	40,000	40,000
510-3202-434.06-25	OPERATING SUPPLIES	21,806	38,000	30,928	38,000	38,000
510-3202-434.06-36	LABORATORY EXPENSE	6,241	3,000	495	3,000	3,000
510-3202-434.06-45	BOOKS / PERIODICALS	-	200	-	200	200
510-3202-434.06-60	VEHICLE FUEL/OIL	22,719	24,000	8,353	24,000	24,000
510-3202-434.06-74	SMALL TOOLS / INSTRUMENTS	137	1,500	-	1,500	1,500
510-3202-434.06-75	SMALL FURNISHINGS	12,000	12,000	-	12,000	12,000
510-3202-434.06-76	TECHNICAL EQUIPMENT	-	5,000	-	5,000	5,000
510-3202-434.07-10	TELEPHONE	4,734	5,000	2,170	5,000	5,000
510-3202-434.07-13	HEATING	8,852	8,000	1,113	8,000	8,000
510-3202-434.09-01	ISC: GENERAL FUND	-	-	-	-	-
510-3202-434.09-50	FLEET MANAGEMENT	52,788	50,625	25,313	50,625	55,178
510-3202-434.09-55	RADIOS	3,820	2,106	1,053	2,106	1,563
510-3202-434.12-99	GRANT ALLOC/ DIRECT BILL	(13,513)	-	-	-	-
510-3202-434.24-30	REFUNDS & REIMBURSEMENTS	-	10,000	-	10,000	10,000
510-3202-434.24-49	BAD DEBT EXPENSE	-	400	-	400	400
510-3202-434.24-50	CASH SHORTAGE/OVERAGE	-	50	-	50	50
510-3202-500.50-00	CAPITALIZED ASSETS	(50,864)	-	-	-	-
* SERVICE AND SUPPLIES		330,023	672,881	170,971	672,881	676,891
CAPITAL OUTLAY						
510-3202-434.70-40	CONSTRUCTION	31,511	304,877	36,239	304,877	110,000
510-3202-434.70-70	LABOR	11,273	8,200	-	8,200	-
510-3202-434.77-25	COMM-FIBER-SCADA	-	15,776	-	15,776	90,000
510-3202-434.77-75	EQUIPMENT	8,081	100,000	-	100,000	165,000
510-3202-434.78-10	FACILITY UPGRADE	97,350	57,769	-	57,769	75,000
* CAPITAL OUTLAY		148,215	486,622	36,239	486,622	440,000
** SEWER MAINTENANCE		1,228,154	1,975,380	536,146	1,970,748	1,970,586
DEPRECIATION EXPENSE						
510-3205-434.44-65	DEPRECIATION EXPENSE	3,296,397	3,500,000	-	3,500,000	3,500,000
* DEPRECIATION EXPENSE		3,296,397	3,500,000	-	3,500,000	3,500,000

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
CAPITAL OUTLAY						
510-3205-434.70-20	DESIGN	1,410	-	-	-	-
510-3205-434.70-40	CONSTRUCTION	2,908,633	14,867,585	2,157,234	14,867,585	17,924,000
510-3205-434.70-50	SERVICES	-	-	-	-	-
510-3205-434.70-60	MATERIALS & SUPPLIES	-	-	-	-	-
510-3205-434.70-70	LABOR	411,713	-	124,085	-	-
510-3205-434.74-01	LAND ACQUISITION	65,230	-	-	-	-
510-3205-434.79-70	REPLACEMENT PARTS/MOTORS	32,453	-	-	-	-
510-3205-434.79-87	LANDSCAPING	-	-	-	-	-
* CAPITAL OUTLAY		3,419,439	14,867,585	2,281,319	14,867,585	17,924,000
PRINCIPAL REDEMPTION						
510-3205-471.83-07	2015 SEWER BONDS	-	-	-	-	210,000
510-3205-471.83-22	2012 SEWER BONDS	-	85,000	85,000	85,000	90,000
510-3205-471.83-23	2012 SEWER REFUNDING	-	480,000	480,000	480,000	500,000
510-3205-471.83-35	2012 MT REFUNDING	-	200,000	99,500	200,000	204,000
510-3205-471.83-42	2010F STATE WATER POLLUT	-	131,410	65,315	131,410	134,568
510-3205-471.83-49	2014 SEWER SRF GOND	-	-	-	-	512,434
510-3205-471.83-53	2014 REFUNDING EF BONDS	-	171,000	-	171,000	-
510-3205-471.83-74	1996 STATE SEWER ISSUE	-	78,955	78,955	78,955	-
510-3205-471.83-79	1998 STATE SEWER ISSUE	-	407,869	202,301	407,869	421,150
510-3205-471.83-90	03 ST BD BANK SEWER REF	-	170,000	-	-	-
510-3205-471.83-98	2010D SWR IMP & REFUNDING	-	300,000	300,000	300,000	55,000
* PRINCIPAL REDEMPTION		-	2,024,234	1,311,071	1,854,234	2,127,152
INTEREST REDEMPTION						
510-3205-472.93-07	2015 SEWER BONDS	-	-	-	225,762	243,588
510-3205-472.93-14	2015 SEWER SRF BONDS \$12M	-	-	-	1,549	60,838
510-3205-472.93-22	2012 SEWER BONDS	72,525	69,409	26,567	69,409	65,875
510-3205-472.93-23	2012 SEWER REFUNDING	101,057	83,657	35,733	83,657	60,177
510-3205-472.93-35	2012 MT REFUNDING	24,432	15,275	2,911	15,275	11,471
510-3205-472.93-42	2010F STATE WATER POLLUT	58,929	55,807	-	55,807	52,609
510-3205-472.93-49	2014 SEWER SRF BOND	31,778	375,995	-	375,995	615,597
510-3205-472.93-53	2014 SEWER REFUNDING	3,505	1,803	(361)	1,803	-

FUND 510 SEWER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
510-3205-472.93-60	2009 MEDIUM TERM		-	-	-	-
510-3205-472.93-71	94 STATE SEWER ISSUE	(1)	-	-	-	-
510-3205-472.93-74	1996 STATE SEWER ISSUE	4,502	-	-	-	-
510-3205-472.93-79	1998 STATE SEWER ISSUE	51,232	38,163	-	38,163	24,668
510-3205-472.93-90	03 ST BD BK SEWER REF	1,250	2,780	-	-	-
510-3205-472.93-91	03 STATE SEWER BONDS	-	-	-	-	-
510-3205-472.93-98	2010D SWR IMP & REFUNDING	50,266	42,293	16,063	42,293	38,682
* INTEREST REDEMPTION		399,475	685,182	80,913	909,713	1,173,505
NON-OPERATING EXPENSE						
510-3205-475.48-45	FISCAL CHARGES	1,149	1,000	1,450	1,450	1,500
510-3205-475.48-46	BOND ISSUANCE COSTS	66,383	180,000	177,663	180,000	-
510-3205-475.48-75	LOSS ON DISPOSAL OF F.A.	1,120	-	-	-	-
* NON-OPERATING EXPENSE		68,652	181,000	179,113	181,450	1,500
OTHER FINANCING USES						
510-3205-491.72-79	OPERATING TRANSFER - STORMWATE	16,800	-	-	-	-
* OTHER FINANCING USES		16,800	-	-	-	-
CAPITALIZED ASSETS						
510-3205-500.50-00	CAPITALIZED ASSETS	(3,648,041)	-	-	-	-
* CAPITALIZED ASSETS		(3,648,041)	-	-	-	-
** CAPITAL		3,552,722	21,258,001	3,852,416	21,312,982	24,726,157
**** SEWER OPERATION		9,309,093	28,406,311	6,344,042	28,398,481	31,905,325

FY 2017-21 Capital Improvement Plan, Sewer							
Description							5 Yr Total
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21		
CAPITAL PROJECTS FUNDED BY RATE REVENUE							
Sewer							
Other Capital							
Equipment Replacement	165,000	336,000	369,000	185,000	200,000	1,255,000	
Facility Upgrade	75,000	75,000	75,000	75,000	75,000	375,000	
Groundwater Protection	50,000	50,000	50,000	50,000	50,000	250,000	
Fuel Facility	60,000	60,000	-	-	-	120,000	
Sewer Other Capital Total	350,000	521,000	494,000	310,000	325,000	2,000,000	
Wastewater							
Equipment Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000	
Treatment - Facility Upgrade	150,000	150,000	150,000	150,000	150,000	750,000	
Treatment Total	350,000	350,000	350,000	350,000	350,000	1,750,000	
Other Capital							
Vehicle Replacement	55,000	55,000	55,000	55,000	55,000	275,000	
Communications-Fiber-SCADA	90,000	40,000	40,000	40,000	40,000	250,000	
Wastewater Other Capital Total	145,000	95,000	95,000	95,000	95,000	525,000	
Total Capital funded by Rate Revenues	845,000	966,000	939,000	755,000	770,000	4,275,000	
CAPITAL PROJECTS FUNDED BY SYSTEM REINVESTMENT							
Sewer							
Collection - Riverview Lift Station Reconstruction	-	-	-	-	200,000	200,000	
Collection - Sewer Line and Manhole Replacement/Rehabilitation/Sliplining	1,800,000	-	-	3,000,000	2,000,000	6,800,000	
Collection - South Lift Station Reconstruction	-	-	-	-	-	-	
Collection - System Pipeline Air Release Rehabilitation	50,000	-	-	50,000	50,000	150,000	
Wastewater							
Reuse - Brunswick Canyon Reservoir Inlet/Outlet	-	-	-	450,000	-	450,000	
Reuse - East Reuse System Modification	-	-	-	1,500,000	1,500,000	3,000,000	
Reuse - Effluent 100 HP Pump/Motor & Valve Replacement (4)	-	-	-	-	-	-	
Reuse - Effluent 250 HP Pump/Motor & Valve Replacement (5)	-	-	-	-	-	-	
Reuse - Pipe Corrosion Control System	-	-	-	-	350,000	350,000	
Reuse - Pipe Corrosion Electrical Continuity	-	-	-	-	300,000	300,000	
Reuse - Pipe Corrosion ESP Isolation Valves	-	-	-	-	50,000	50,000	
Reuse - Pipe Joint Coupling Rehabilitation	-	-	-	50,000	50,000	100,000	
Reuse - System Pipeline Air Release Rehabilitation	-	-	-	50,000	100,000	150,000	
Treatment - WRRF Phase 1A and 1B	3,000,000	4,315,000	500,000	500,000	500,000	8,815,000	
Treatment - WRRF Replace PLC's and MCC's	-	-	330,000	-	-	330,000	
Total	4,850,000	4,315,000	830,000	5,600,000	5,100,000	20,695,000	
CAPITAL PROJECTS FUNDED BY BOND PROCEEDS							
Sewer							
Collection - Sewer Line and Manhole Replacement/Rehabilitation	1,000,000	1,735,000	-	-	-	2,735,000	
Total	1,000,000	1,735,000	-	-	-	2,735,000	
Wastewater							
Treatment - Old Facility Demobilization	-	125,000	-	-	-	125,000	
Treatment - WRRF Phase 1A and 1B	12,074,000	7,382,667	-	-	-	19,456,667	
Treatment Replace Headworks and North Lift	-	-	-	600,000	5,400,000	6,000,000	
Total	12,074,000	7,507,667	-	600,000	5,400,000	25,581,667	
Other Capital							
Reuse - Brunswick Canyon Reservoir Aeration System and Misc	-	-	250,000	-	-	250,000	
Total	-	-	250,000	-	-	250,000	
Total	13,074,000	9,242,667	250,000	600,000	5,400,000	28,566,667	
TOTAL CAPITAL PROJECTS	18,769,000	14,523,667	2,019,000	6,955,000	11,270,000	53,536,667	

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Sewer Fund					
Department Number: 510					
	2014-15	2015-16	2016-17	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 9,991,846	\$ 11,152,939	\$ 12,809,681	14.85%	\$ 1,656,741
Non-Operating Income	38,481	19,500	19,500	0.00%	-
Connection Fees	58,538	40,000	40,000	0.00%	-
Grant Revenue	1,700	1,550	1,550	0.00%	-
TOTAL	\$ 10,090,565	\$ 11,213,989	\$ 12,870,731	14.77%	\$ 1,656,741
EXPENDITURE					
Salary	\$ 1,477,482	\$ 1,510,897	\$ 1,594,801	5.55%	\$ 83,904
Benefits	688,567	728,992	791,662	8.60%	62,670
Service & Supplies	3,272,170	3,966,698	3,947,705	-0.48%	(18,993)
Depreciation	3,296,397	3,500,000	3,500,000	0.00%	-
Bond Interest	399,475	909,713	1,173,505	29.00%	263,792
Other	68,652	181,450	1,500	-99.17%	(179,950)
Transfers Out	16,800	-	-	0.00%	-
TOTAL	\$ 9,219,543	\$ 10,797,750	\$ 11,009,173	1.96%	\$ 211,423
NET INCOME (LOSS)	\$ 871,022	\$ 416,239	\$ 1,861,558	347.23%	\$ 1,445,318
BOND PROCEEDS					
Bond Proceeds	\$ -	\$ 19,774,563	\$ 11,074,000	-44.00%	\$ (8,700,563)
Capital Outlay	\$ 3,591,162	\$ 15,746,497	\$ 18,769,000	19.19%	\$ 3,022,503
Bond Principal Payments	\$ -	\$ 1,854,234	\$ 2,127,152	14.72%	\$ 272,918
Cash Balance - June 30	\$ 2,428,532	\$ 8,628,043	\$ 4,287,833		
FTE					
	22.75	22.75	22.75		



STAFF REPORT

Item No. 5C

Report To: Utility Financial Oversight Committee

Meeting Date: 03/15/16

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: Review and discussion on the proposed Water Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Water budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

Move to recommend to the Board of Supervisors, approval of the Water Fund budget for FY 16/17. Due to a significant projected revenue shortfall in FY 15/16, complete compliance with the financial policies won't be achieved without the elimination of critical capital improvements. The capital program should be reassessed next fiscal year to see if the revenue shortfall continues or improves as expected.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

The Board of Supervisors approved a 5-year phase in of water rates with the last increase in FY 17/18. Complete compliance with the financial policies will be difficult without cutting 63% of the capital expenses. Projected revenues for FY 15/16 will be short by approximately \$1.4 million dollars, which is 9.6% of the annual total operating revenue. This shortfall projected over 5 years, including the existing fiscal year, creates an \$8.4 million deficit in the 5-year Capital Improvement Plan, which is 63% of the proposed \$13,432,000 plan.

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: Water / 520

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Sets budget for Fiscal Year 2017

Alternatives

Not approve budget and provide other direction.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

**Budget Model
Fund 520 - Water**

	2014-15 Actual Year 2	2015-16 Budget Year 3	2015-16 Projected Year 3	2016-17 Tenative Year 4	2017-18 Year 5	2018-19	2019-20	2020-21
Operating - Beginning Balance - June 30	1,331,493	949,725	949,725	1,069,515	1,013,805	1,040,670	1,068,255	1,096,560
Operating Revenue								
Rate Revenue	13,114,156	14,656,603	13,205,778	14,100,232	14,970,161	14,970,161	14,970,161	14,970,161
Other Revenue	325,445	417,800	417,300	417,300	300,000	300,000	300,000	300,000
Interest Income	7,948	6,738	6,738	12,432	1,521	1,561	1,602	1,645
Total Operating Revenue	13,447,549	15,081,141	13,629,816	14,529,964	15,271,682	15,271,722	15,271,763	15,271,806
Operating Expenditures								
Salaries & Benefits	2,230,730	2,471,020	2,361,307	2,468,798	2,542,862	2,619,148	2,697,722	2,778,654
Service & Supplies	5,472,598	6,308,731	6,313,731	5,754,157	5,898,011	6,045,461	6,196,598	6,351,513
Other Expenditures	-	-	-	-	-	-	-	-
Transfer to Capital	6,125,989	6,168,685	4,834,988	6,362,719	6,803,944	6,579,528	6,349,138	6,112,569
Total Operating Expenditures	13,829,317	14,948,436	13,510,026	14,585,674	15,244,817	15,244,137	15,243,458	15,242,736
Net Income (Loss)	(381,768)	132,705	119,790	(55,710)	26,865	27,585	28,305	29,070
Operating - Ending Balance	949,725	1,082,430	1,069,515	1,013,805	1,040,670	1,068,255	1,096,560	1,125,630
Capital - Beginning Balance - June 30	2,331,314	1,164,441	1,164,441	220,922	2,625,021	771,370	(588,360)	(457,463)
plus: Connection Charges	23,598	23,168	23,668	26,035	20,000	20,000	20,000	20,000
plus: Grants/Developer Contributions	448,658	-	-	-	350,000	350,000	350,000	350,000
plus: Federal Interest Subsidy	223,669	241,578	241,578	217,420	241,579	241,579	241,579	241,579
plus: Bond Proceeds	1,820,530	4,610,471	4,123,645	5,000,000	-	-	-	-
plus: Interest Income	13,916	8,262	8,262	2,568	3,938	1,157	(883)	(686)
plus: Transfer from Operating	6,125,989	6,168,685	4,834,988	6,362,719	6,803,944	6,579,528	6,349,138	6,112,569
less: Debt Service	5,138,101	5,388,597	5,389,997	5,405,643	5,312,112	5,307,994	5,308,937	5,312,283
less: Bond Issuance Costs	62,130	2,000	2,000	152,000	-	-	-	-
less: Capital Projects	4,623,002	4,783,664	4,783,664	3,647,000	3,961,000	3,244,000	1,520,000	2,010,000
Capital - Ending Balance	1,164,441	2,042,344	220,922	2,625,021	771,370	(588,360)	(457,463)	(1,056,284)
TOTAL CASH BALANCE	2,114,166	3,124,774	1,290,437	3,638,826	1,812,040	479,895	639,097	69,346
FINANCIAL STABILIZATION POLICY								
Projected Reserve Amounts								
Operating Reserve	949,725	1,082,430	1,069,515	1,013,805	1,040,670	1,068,255	1,096,560	1,125,630
Capital Project Reserve	-	-	-	-	-	-	-	-
Debt Proceeds Reserve	-	-	-	2,000,000	-	-	-	-
Emergency Reserve	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
System Replacement Reserve	1,089,441	1,967,344	145,922	550,021	696,370	(663,360)	(532,463)	(1,131,284)
Established Goals for Reserve Amounts								
Operating Reserve - 90 days, minimum 45 days	1,899,450	2,164,860	2,139,030	2,027,610	2,081,340	2,136,510	2,193,120	2,251,260
Capital Project Reserve - 2% of fixed assets original costs	2,401,576	2,401,576	2,401,576	2,401,576	2,401,576	2,401,576	2,401,576	2,401,576
Debt Proceeds Reserve - unspent debt proceeds and related interest earnings	-	-	-	2,000,000	-	-	-	-
Emergency Reserve - \$75,000, minimum \$50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
System Replacement Reserve - annual depreciation	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Projected Percentage of Goal Attained								
Operating Reserve	50%	50%	50%	50%	50%	50%	50%	50%
Capital Project Reserve	0%	0%	0%	0%	0%	0%	0%	0%
Debt Proceeds Reserve - unspent debt proceeds and related interest earnings	-	-	-	100%	-	-	-	-
Emergency Reserve - \$75,000, minimum \$50,000	100%	100%	100%	100%	100%	100%	100%	100%
System Replacement Reserve - annual depreciation	31%	56%	4%	16%	20%	-19%	-15%	-32%

BUDGET PRERARATION WORKSHEET						
FOR FISCAL YEAR 2017						
FUND 520 WATER						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUE						
TAXES						
PENALTIES/INTEREST-DQ TXS						
520-0000-319.11-01	WATER DELINQUENCIES	1,510	-	913,574	-	-
* PENALTIES/INTEREST-DQ TXS		1,510	-	913,574	-	-
** TAXES		1,510	-	913,574	-	-
INTERGOVERNMENTAL						
FEDERAL GOVERNMENT GRANTS						
520-0000-331.64-06	FTA 5307	132,227	-	-	-	-
* FEDERAL SUBSIDY PAYMENTS		132,227	-	-	-	-
FEDERAL SUBSIDY PAYMENTS						
520-0000-332.01-01	2010B & 2010E WATER BONDS	223,811	241,578	112,332	241,578	217,420
* FEDERAL SUBSIDY PAYMENTS		223,811	241,578	112,332	241,578	217,420
STATE GOVERNMENT GRANTS						
520-0000-334.92-00	NDOT BYPASS REIMBURSEMENT	-	-	-	-	-
* STATE GOVERNMENT GRANTS		-	-	-	-	-
OTHER LOCAL GOVT GRANTS						
520-0000-337.16-00	WATER SUBCON	125,000	-	-	-	-
520-0000-337.96-00	DOUGLAS COUNTY INTERLOCAL	10,166	-	-	-	-
* OTHER LOCAL GOVT GRANTS		135,166	-	-	-	-
** INTERGOVERNMENTAL		491,204	241,578	112,332	241,578	217,420
MISCELLANEOUS REVENUE						
MISCELLANEOUS						
520-0000-366.05-00	REFUNDS/REIMBURSEMENTS	14,668	-	130	-	-
* MISCELLANEOUS		14,668	-	130	-	-
** MISCELLANEOUS REVENUE		14,668	-	130	-	-
PROPRIETARY REVENUES						
USER FEES AND CHARGES						
520-0000-370.01-00	SERVICE CHARGES	5,575,795	6,079,955	3,331,622	5,959,905	6,386,588
520-0000-370.04-00	USER FEES	7,584,555	8,576,648	5,008,169	7,245,873	7,713,644
520-0000-370.04-01	LYON COUNTY	28,308	30,000	-	30,000	30,000
520-0000-370.09-00	PRIVATE HYDRANT SERVICE	13,348	50,000	2,225	50,000	50,000
520-0000-370.75-00	OTHER CHARGES/FEES	5,848	500	399	500	500
520-0000-370.75-01	RIGHT OF WAY TOLL	-	-	81,108	-	-
* USER FEES AND CHARGES		13,207,854	14,737,103	8,423,523	13,286,278	14,180,732

FUND 520 WATER						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
OTHER OPERATING CHARGES						
520-0000-372.01-00	ESTABLISHMENT FEE	23,720	25,000	13,020	25,000	25,000
520-0000-372.03-00	METER RESET FEES	-	-	153	-	-
520-0000-372.04-00	RECONNECTION FEE	300	500	200	500	500
520-0000-372.05-00	TAPPING FEE	2,174	1,500	7,245	1,500	1,500
520-0000-372.10-00	METER BOX SET	18,848	16,000	19,814	16,000	16,000
520-0000-372.11-00	COMPLETE SERVICE LATERAL	7,728	10,000	8,348	10,000	10,000
520-0000-372.50-01	GENERAL FUND	15,897	17,000	-	17,000	17,000
520-0000-372.50-15	REG TRANSPORTATION	3,795	-	-	-	-
520-0000-372.50-17	STREETS MAINTENANCE	2,258	-	52,822	-	-
520-0000-372.50-53	ISC: STORM DRAINAGE	1,819	1,800	-	1,800	1,800
520-0000-372.50-54	ISC: SEWER	-	100,000	-	100,000	100,000
520-0000-372.62-00	PENALTIES AND INTEREST	173,978	160,000	82,199	160,000	160,000
520-0000-372.69-00	INSPECTION FEES	245	-	530	-	-
520-0000-372.75-00	MISC OTHER OP. REVENUE	(25)	-	10	-	-
* OTHER OPERATING CHARGES		250,737	331,800	184,341	331,800	331,800
NON-OPERATING REVENUE						
520-0000-375.05-01	COMMERCIAL	8,162	5,000	4,589	5,500	6,050
520-0000-375.05-02	RESIDENTIAL	15,436	18,168	12,712	18,168	19,985
520-0000-375.10-00	DEVELOPER CONTRIBUTIONS	37,021	-	-	-	-
520-0000-375.20-01	CAPITAL ASSETS	-	-	-	-	-
* NON-OPERATING REVENUE		60,619	23,168	17,301	23,668	26,035
INTEREST EARNED						
520-0000-377.02-00	INTEREST INCOME	19,215	15,000	283	15,000	15,000
520-0000-377.03-00	NET INC IN FAIR VALUE INV	2,649	-	(1,315)	-	-
* INTEREST EARNED		21,864	15,000	(1,032)	15,000	15,000
MISCELLANEOUS						
520-0000-378.15-00	REFUNDS/REIMBURSEMENTS	471	5,000	5,000	5,000	5,000
520-0000-378.16-00	MISC. OTHER INCOME	1,535	500	69	-	-
* MISCELLANEOUS		2,006	5,500	5,069	5,000	5,000
** PROPRIETARY REVENUES		13,543,080	15,112,571	8,629,202	13,661,746	14,558,567
OTHER FINANCING SOURCES						
PROCEEDS OF GENL L-T LIAB						
520-0000-383.03-00	BOND PROCEEDS	-	4,610,471	1,060,268	4,123,645	5,000,000
* PROCEEDS OF GENL L-T LIAB		-	4,610,471	1,060,268	4,123,645	5,000,000
** OTHER FINANCING SOURCES		-	4,610,471	1,060,268	4,123,645	5,000,000

FUND 520 WATER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
***	WATER REVENUE	14,050,462	19,964,620	10,715,506	18,026,969	19,775,987

FUND 520 WATER						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
EXPENDITURES						
SALARIES AND WAGES						
520-3502-435.01-01	SALARIES	1,374,210	1,476,640	619,199	1,398,126	1,469,514
520-3502-435.01-02	HOURLY/SEASONAL	48,314	85,000	41,063	85,000	85,000
520-3502-435.01-06	MANAGEMENT LEAVE PAY	5,983	-	346	346	-
520-3502-435.01-07	ANNUAL LEAVE PAYOFF	(172)	-	5,071	6,287	-
520-3502-435.01-08	SICK LEAVE PAYOFF	32,455	-	8,702	8,702	-
520-3502-435.01-09	WORKERS' COMPENSATORY LV	69	-	-	-	-
520-3502-435.01-11	OVERTIME	38,972	53,342	20,062	53,342	53,342
520-3502-435.01-12	CALL BACK PAY	30,230	32,000	11,377	32,000	32,000
520-3502-435.01-13	STAND-BY PAY	36,278	42,000	15,711	42,000	42,000
520-3502-435.01-14	F L S A	449	-	136	-	-
520-3502-435.01-16	HOLIDAY PAY	1,769	1,020	1,425	1,020	1,020
520-3502-435.01-99	GRANT ALLOCATION	-	-	-	-	-
* SALARIES AND WAGES		1,568,557	1,690,002	723,092	1,626,823	1,682,876
EMPLOYEE BENEFITS						
520-3502-435.02-25	MEDICARE	21,106	23,445	9,471	23,207	23,240
520-3502-435.02-30	RETIREMENT	304,450	376,435	152,161	359,023	367,737
520-3502-435.02-40	GROUP INSURANCE	313,501	336,260	134,069	308,792	350,144
520-3502-435.02-50	WORKERS' COMPENSATION	25,992	26,270	5,535	26,068	27,611
520-352-435.02-57	DOMESTIC PARTNER INS BENE	116	-	(116)	-	-
520-3502-435.02-60	EDUCATION INCENTIVE	578	525	368	525	525
520-3502-435.02-65	CLOTHING ALLOWANCE	8,244	8,000	2,713	8,000	8,000
520-3502-435.02-66	FOUL WEATHER ALLOWANCE	3,450	3,450	3,225	3,450	3,233
520-3502-435.02-68	TOOL ALLOWANCE	1,175	1,214	375	1,075	1,207
520-3502-435.02-70	CAR ALLOWANCE	315	392	-	-	-
520-3502-435.02-71	PHONE ALLOWANCE	4,524	4,481	1,669	3,804	3,682
520-3502-435.02-72	MOBILE DEVICE ALLOWANCE	540	546	225	540	543
520-3502-435.02-86	OPEB COST	177,136	74,778	-	148,764	163,640
* EMPLOYEE BENEFITS		861,127	855,796	309,695	883,248	949,562
SERVICE AND SUPPLIES						
520-3502-435.03-09	PROFESSIONAL SERVICES	238,333	125,000	45,781	125,000	125,000
520-3502-435.03-12	AUDITING	19,606	24,000	-	24,000	24,000
520-3502-435.03-30	TRAINING	11,259	13,000	9,306	18,000	18,000
520-3502-435.03-45	DATA PROCESSING	6,913	8,000	6,848	8,000	8,000
520-3502-435.03-49	CONTRACTUAL SERVICES	1,500	2,000	1,500	2,000	2,000
520-3502-435.03-62	UNEMPLOYMENT COMPENSATION	-	-	-	-	-

FUND 520 WATER						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
520-3502-435.03-72	U.S.G.S. STREAM MONITOR.	48,050	75,000	24,025	75,000	75,000
520-3502-435.04-30	EQUIPMENT REPAIR & MAINT.	96,073	85,273	22,280	85,273	85,273
520-3502-435.04-33	SOFTWARE MAINTENANCE	19,511	12,000	12,051	12,000	12,000
520-3502-435.04-34	BUILDING REPAIR & MAINT.	10,990	50,000	13,365	50,000	50,000
520-3502-435.04-35	VEHICLE REPAIR & MAINT.	35,973	25,000	25,042	25,000	25,000
520-3502-435.04-36	FACILITY REPAIR & MAINT.	66,494	89,000	30,269	89,000	139,000
520-3502-435.04-44	OFFICE EQUIPMENT RENTAL	1,979	2,000	404	2,000	2,000
520-3502-435.04-45	EQUIPMENT RENTAL	2,598	4,500	-	4,500	4,500
520-3502-435.04-46	FIRE SUPPRESSION	37,500	37,500	37,500	37,500	37,500
520-3502-435.04-49	WATER METERS & SERVICES	178,719	800,000	270,291	800,000	200,000
520-3502-435.04-50	WATER PURCHASE/LEASE PYMT	-	-	-	-	-
520-3502-435.04-51	WATER PURCHASE - LYON CO	38,482	25,000	-	25,000	25,000
520-3502-435.04-52	WATER PURCH/ STATE- MTHLY	145,188	145,188	48,396	145,188	145,188
520-3502-435.04-53	WATER PURCH/STATE-USAGE	202,723	376,784	98,834	376,784	376,784
520-3502-435.04-54	WATER PURCHASE DOUGLAS	643,524	595,668	414,137	595,668	595,668
520-3502-435.04-55	WATER- STATE PUMP SVC FEE	429,104	429,104	143,035	429,104	429,104
520-3502-435.04-56	WATER-STATE SYS WIDE IMPR	183,288	183,288	61,096	183,288	183,288
520-3502-435.04-57	WATER PURCH ASH/KINGS CAN	-	-	-	-	-
520-3502-435.04-65	WATER LINE REPAIR & MAINT	246,536	160,000	99,283	160,000	160,000
520-3502-435.04-66	TANK REPAIR & MAINTENANCE	17,489	20,000	10,257	20,000	20,000
520-3502-435.04-67	TELEMETRY REPAIR & MAINT.	9,745	50,000	22,230	50,000	50,000
520-3502-435.04-90	FEES AND PERMITS	33,029	40,000	2,440	40,000	40,000
520-3502-435.05-42	PRINTING / ADVERTISING	16,744	15,000	4,685	15,000	15,000
520-3502-435.05-45	MEMBERSHIP / PUBLICATIONS	6,794	8,000	883	8,000	8,000
520-3502-435.05-80	TRAVEL	6,762	10,000	3,093	10,000	10,000
520-3502-435.06-01	OFFICE SUPPLIES	4,719	3,000	762	3,000	3,000
520-3502-435.06-02	POSTAGE / SHIPPING	46,113	50,000	19,809	50,000	50,000
520-3502-435.06-25	OPERATING SUPPLIES	92,851	90,000	43,224	90,000	90,000
520-3502-435.06-36	LABATORY EXPENSE	81,782	125,000	47,975	125,000	125,000
520-3502-435.06-37	CHEMICALS	124,535	150,000	40,932	150,000	150,000
520-3502-435.06-45	BOOKS / PERIODICALS	-	700	-	700	700
520-3502-435.06-60	VEHICLE FUEL/OIL	62,965	70,000	26,009	70,000	70,000
520-3502-435.06-74	SMALL TOOLS / INSTRUMENTS	9,178	14,000	1,736	14,000	14,000
520-3502-435.06-75	SMALL FURNISHINGS	15,072	15,000	1,866	15,000	15,000
520-3502-435.06-76	TECHNICAL EQUIPMENT	-	10,000	-	10,000	10,000
520-3502-435.07-10	TELEPHONE	12,452	15,000	5,862	15,000	15,000
520-3502-435.07-12	POWER	758,914	800,000	320,831	800,000	800,000

FUND 520 WATER						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
520-3502-435.07-13	HEATING	7,374	13,000	1,239	13,000	13,000
520-3502-435.09-01	ISC: GENERAL FUND	1,040,604	1,219,308	508,045	1,219,308	1,200,319
520-3502-435.09-15	ISC: INSURANCE	148,500	157,500	78,750	157,500	157,500
520-3502-435.09-50	ISC: FLEET MANAGEMENT	115,536	146,250	73,125	146,250	157,903
520-3502-435.09-55	ISC: RADIOS	52,809	6,668	3,334	6,668	4,430
520-3502-435.12-99	GRANT ALLOCATION	(10,810)	-	-	-	-
520-3502-435.24-05	LEAK DETECTION PROGRAM	2,843	3,000	-	3,000	3,000
520-3502-435.24-30	REFUNDS & REIMBURSEMENTS	-	10,000	-	10,000	10,000
520-3502-435.24-50	CASH SHORT/OVER	2	-	(151)	-	-
* SERVICE AND SUPPLIES		5,320,345	6,308,731	2,580,379	6,313,731	5,754,157
DEPRECIATION EXPENSE						
520-3502-435.44-65	DEPRECIATION EXPENSE	3,267,904	3,500,000	-	3,500,000	3,500,000
* DEPRECIATION EXPENSE		3,267,904	3,500,000	-	3,500,000	3,500,000
NON-OPERATING EXPENSE						
520-3502-475.48-75	LOSS ON DISPOSAL OF F.A.	19,823	-	-	-	-
* NON-OPERATING EXPENSE		19,823	-	-	-	-
CAPITAL OUTLAY						
520-3502-435.70-40	CONSTRUCTION	-	130,000	-	130,000	-
520-3502-435.77-15	COMPUTER EQUIPMENT	13,450	-	-	-	-
520-3502-435.77-25	RADIO SYSTEM UPGRADE	-	5,000	-	5,000	-
520-3502-435.77-75	EQUIPMENT	131,535	506,173	113,080	506,173	133,000
* CAPITAL OUTLAY		144,985	641,173	113,080	641,173	133,000
OPERATING TRANSFERS OUT						
520-3502-491.72-83	GROUP MEDICAL FUND	-	-	-	-	-
* OPERATING TRANSFERS OUT		-	-	-	-	-
** MAINTENANCE		11,182,741	12,995,702	3,726,246	12,964,975	12,019,595
SERVICE AND SUPPLIES						
520-3505-500.50-00	CAPITALIZED ASSETS	(3,938,916)	-	-	-	-
* SERVICE AND SUPPLIES		(3,938,916)	-	-	-	-
NON-OPERATING EXPENSE						
520-3505-475.48-45	FISCAL CHARGES	2,317	2,000	1,500	2,000	2,000
520-3505-476.48-46	BOND ISSUANCE COSTS	59,813	-	-	-	150,000
* NON-OPERATING EXPENSE		62,130	2,000	1,500	2,000	152,000
CAPITAL OUTLAY						
520-3505-435.70-20	DESIGN	-	-	-	-	-
520-3505-435.70-40	CONSTRUCTION	3,245,495	3,723,613	84,723	3,723,613	3,214,000
520-3505-435.70-50	PROJECT SERVICES	-	-	-	-	-

FUND 520 WATER						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
520-3505-435.70-70	LABOR	304,435	18,878	27,668	18,878	-
520-3505-435.74-01	LAND ACQUISITION	-	-	-	-	-
520-3505-435.76-05	FACILITY IMPROVEMENTS	-	150,000	-	150,000	100,000
520-3505-435.78-07	REGIONAL PIPELINE PROJECT	-	-	-	-	-
520-3505-435.78-09	N./S. TRANSMISSION MAIN	-	-	-	-	-
520-3505-435.78-10	E./W. TRANSMISSION MAIN	-	-	-	-	-
520-3505-435.78-46	FACILITY ADDITION	-	-	11,715	-	-
520-3505-435.78-61	PRISON HILL STORAGE TANK	-	-	-	-	-
520-3505-435.78-74	COSTCO CONNECTION	-	-	-	-	-
520-3505-435.78-77	PRISON HILL TANK POWER	-	-	-	-	-
520-3505-435.78-84	WELL #50-H2O LINE PROJECT	-	-	-	-	-
520-3505-435.78-93	NDOT BYPASS NON-REIMBURSE	-	-	-	-	-
520-3505-435.78-94	NDOT BYPASS REIMBURSEIBLE	-	-	-	-	-
* CAPITAL OUTLAY		3,549,930	3,892,491	124,106	3,892,491	3,314,000
PRINCIPAL REDEMPTION						
520-3505-471.83-16	2014 WATER SRF BONDS	-	125,121	-	125,121	255,484
520-3505-471.83-39	2012 WATER REFUNDING	-	600,000	600,000	600,000	625,000
520-3505-471.83-41	2010E SDWRF	-	1,085,761	539,468	1,085,761	1,113,404
520-3505-471.83-44	2012 WATER BONDS	-	145,000	145,000	145,000	150,000
520-3505-471.83-53	2014 REFUNDING EF BONDS	-	209,000	-	209,000	497,000
520-3505-471.83-61	2010B WTR IMP & REFUNDING	-	435,000	435,000	435,000	520,000
520-3505-471.83-87	2005 WATER BONDS	-	435,000	-	435,000	-
520-3505-471.83-92	03 ST BD BK WTR REF	-	-	-	-	-
520-3505-471.83-99	2009 WATER BONDS	-	183,784	91,892	183,784	183,784
* PRINCIPAL REDEMPTION		-	3,218,666	1,811,360	3,218,666	3,344,672
INTEREST REDEMPTION						
520-3505-472.93-16	2014 WATER SRF BONDS	26,041	160,891	-	160,891	157,751
520-3505-472.93-39	2012 WATER REFUNDING	390,176	404,149	138,417	404,149	371,387
520-3505-472.93-40	2010A WTR IMPROVEMENT	672,862	672,862	224,287	672,862	672,862
520-3505-472.93-41	2010E SDWRF	520,878	493,580	-	493,580	465,587
520-3505-472.93-44	2012 WATER BONDS	121,616	116,349	44,550	116,349	110,416
520-3505-471.93-53	2014 REFUNDING EF BONDS	112,356	131,676	(11,208)	131,676	128,159
520-3505-472.93-61	2010B WTR IMP & REFUNDING	186,474	173,024	66,719	173,024	154,808
520-3505-472.93-87	2005 WATER BONDS	15,993	17,400	(1,450)	18,800	-
520-3505-472.93-92	03 ST BD BK WTR REF	1,208	-	-	-	-
520-3505-472.93-94	03 STATE WATER BONDS	-	-	-	-	-
* INTEREST REDEMPTION		2,047,604	2,169,931	461,315	2,171,331	2,060,971

FUND 520 WATER						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
CAPITAL PROJECTS						
520-3505-435.73-04	WELL REDEVELOPMENT	-	-	-	-	-
520-3505-435.73-10	WATER RIGHTS PURCHASES	-	-	-	-	-
520-3505-435.73-33	EMERGENCY GENERATOR PROG	232,705	-	-	-	-
520-3505-435.73-50	HTE FIXED ASSETS	-	-	-	-	-
520-3505-435.73-95	REPLACE PUMPS/MOTOR	11,295	250,000	27,938	250,000	200,000
* CAPITAL PROJECTS		244,000	250,000	27,938	250,000	200,000
OPERATING TRANSFERS OUT						
520-3505-491.72-75	FLEET MANAGEMENT FUND	300,358	-	-	-	-
* OPERATING TRANSFERS OUT		300,358	-	-	-	-
** CAPITAL PROJECTS		2,265,106	9,533,088	2,426,219	9,534,488	9,071,643
*** WATER EXPENDITURES		13,447,847	22,528,790	6,152,465	22,499,463	21,091,238

FY 2017-21 Capital Improvement Plan, Water						
Description	Annual Expenditures					
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY20/21	5 Yr Total
Capital Projects Funded by Rate Revenue	Year 4	Year 5				
Communications-Fiber-SCADA	90,000	30,000	30,000	30,000	30,000	210,000
Equipment Replacement	133,000	68,000	264,000	390,000	180,000	1,035,000
Facility/Building Rehabilitation	100,000	100,000	100,000	100,000	100,000	500,000
Fuel Facility	60,000	60,000	-	-	-	120,000
Replace Pumps/Motors Program	200,000	250,000	-	250,000	250,000	950,000
Total	583,000	508,000	394,000	770,000	560,000	2,815,000
Capital Projects Funded by System Reinvestment						
Emergency Generator Program	-	300,000	150,000	-	200,000	650,000
Quill Treatment Plant Rehabilitation	250,000	-	250,000	-	250,000	750,000
Foothills East Booster	114,000	453,000	-	-	-	567,000
Tank Maintenance Program	-	400,000	-	450,000	450,000	1,300,000
Water Line Replacement/Rehabilitation Program	100,000	300,000	150,000	300,000	300,000	1,150,000
Well Redrilling	750,000	-	750,000	-	-	1,500,000
Well Rehabilitation Program	250,000	-	150,000	-	250,000	650,000
Total	1,464,000	1,453,000	1,450,000	750,000	1,450,000	5,617,000
Capital Projects Funded by Bond Proceeds						
Costco Connection	-	-	-	-	-	-
E/W Transmission Main	1,600,000	2,000,000	1,400,000	-	-	5,000,000
Water Line Replacement/Rehabilitation Program	-	-	-	-	-	-
Total	1,600,000	2,000,000	1,400,000	-	-	5,000,000
TOTAL CIP	3,647,000	3,961,000	3,244,000	1,520,000	2,010,000	13,432,000

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water					
Department Number: 520					
	2014-15	2015-16	2016-17	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 13,474,769	\$ 13,618,078	\$ 14,512,532	6.57%	\$ 894,454
Non-Operating Income	60,891	20,000	20,000	0.00%	-
Connection Fees	23,598	23,668	26,035	10.00%	2,367
Grant Revenue	491,204	241,578	217,420	-10.00%	(24,158)
TOTAL	\$ 14,050,462	\$ 13,903,324	\$ 14,775,987	6.28%	\$ 872,663
EXPENDITURE					
Salary	\$ 1,568,557	\$ 1,626,823	\$ 1,682,876	3.45%	\$ 56,053
Benefits	861,127	883,248	949,562	7.51%	66,314
Service & Supplies	5,320,345	6,313,731	5,754,157	-8.86%	(559,574)
Depreciation	3,267,904	3,500,000	3,500,000	0.00%	-
Bond Interest	2,047,604	2,171,331	2,060,971	-5.08%	(110,360)
Other	382,311	2,000	152,000	7500.00%	150,000
TOTAL	\$ 13,447,848	\$ 14,497,133	\$ 14,099,566	-2.74%	\$ (397,567)
NET INCOME (LOSS)	\$ 602,614	\$ (593,809)	\$ 676,421	-213.91%	\$ 1,270,230
Bond Proceeds					
Bond Proceeds	\$ -	\$ 4,123,645	\$ 5,000,000	21.25%	\$ 876,355
Capital Outlay	\$ -	\$ 4,783,664	\$ 3,647,000	-23.76%	\$ (1,136,664)
Bond Principal Payments	\$ -	\$ 3,218,666	\$ 3,344,672	3.91%	\$ 126,006
Cash Balance - June 30	\$ 2,114,166	\$ 1,290,436	\$ 3,638,826		
FTE					
	25.00	26.00	25.00		



STAFF REPORT

Item No. 5D

Report To: Utility Financial Oversight Committee

Meeting Date: 03/15/2016

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: Review and discussion on the proposed Storm Water Fund budget for FY 16/17 and its compliance with adopted financial policies, with possible action to provide recommendations to the Board of Supervisors.

Staff Summary: The Storm Water budget presentation consists of a model that shows prior year actuals, the current budget allocation, a projected ending to the current budget, a tentative FY 16/17 budget and four additional years of projected expenses and revenues. The model compares these budgets to each of the five approved financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

Move to recommend to the Board of Supervisors, approval of the Storm Water Fund budget for FY 16/17, recognizing it is not consistent with the adopted financial policies because the one-time rate increase was not developed to meet the financial policies.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

In 2013, the Board of Supervisors approved a one-time rate increase to fund storm water capital improvements. This increase was not intended to provide sufficient revenue to meet all the financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: Storm Water / Fund 505

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Establishes budget for Fiscal Year 17

Alternatives

Not approve budget and provide other direction

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

Budget Model
Fund 505 - Stormwater

	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Tenative	2017-18	2018-19	2019-20	2020-21
Operating - Beginning Balance - June 30	669	75,646	75,646	89,325	82,620	141,375	174,150	178,740
Operating Revenue								
Rate Revenue	1,398,074	1,401,933	1,393,881	1,393,881	1,393,881	1,393,881	1,393,881	1,393,881
Other Revenue	-	-	-	-	-	-	-	-
Interest Income	1,022	500	500	500	500	500	500	500
Total Operating Revenue	1,399,096	1,402,433	1,394,381	1,394,381	1,394,381	1,394,381	1,394,381	1,394,381
Operating Expenditures								
Salaries & Benefits	176,584	198,665	184,693	209,523	215,809	222,283	228,951	235,820
Service & Supplies	437,095	540,009	540,009	460,631	472,147	483,951	496,050	508,451
Other Expenditures	-	-	-	-	-	-	-	-
Transfer to Fleet	12,376	-	-	-	-	-	-	-
Transfer to Capital	698,064	648,325	656,000	730,932	647,670	655,372	664,790	645,340
Total Operating Expenditures	1,324,119	1,386,999	1,380,702	1,401,086	1,335,626	1,361,606	1,389,791	1,389,611
Net Income (Loss)	74,977	15,434	13,679	(6,705)	58,755	32,775	4,590	4,770
Operating - Ending Balance	75,646	91,080	89,325	82,620	141,375	174,150	178,740	183,510
Capital - Beginning Balance - June 30	0	12,609	12,609	107,114	231,107	212,614	201,282	252,867
plus: Grants/Developer Contributions	75,442	-	-	-	-	-	-	-
plus: Bond Proceeds	132,076	905,482	905,482	603,477	-	-	-	-
plus: Interest Income	-	-	-	-	-	-	-	-
plus: Transfer from Operating	698,064	648,325	656,000	730,932	647,670	655,372	664,790	645,340
less: Debt Service	482,791	509,130	509,130	626,351	666,163	666,704	613,205	559,374
less: Bond Issuance Costs	57,184	1,000	1,000	1,000	-	-	-	-
less: Capital Projects	352,998	956,848	956,848	583,065	-	-	-	-
Capital - Ending Balance	12,609	99,438	107,114	231,107	212,614	201,282	252,867	338,833
TOTAL CASH BALANCE	88,255	190,518	196,439	313,727	353,989	375,432	431,607	522,343
FINANCIAL STABILIZATION POLICY								
Projected Reserve Amounts								
Operating Reserve	75,646	91,080	89,325	82,620	141,375	174,150	178,740	183,510
Capital Project Reserve	12,609	24,438	32,114	156,107	137,614	178,891	178,891	178,891
Debt Proceeds Reserve	-	-	-	-	-	-	-	-
Emergency Reserve	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000
System Replacement Reserve	-	-	-	-	-	(52,609)	(1,024)	84,942
Established Goals for Reserve Amounts								
Operating Reserve - 90 days, minimum 45 days	151,290	182,160	178,650	165,240	169,650	174,150	178,740	183,510
Capital Project Reserve - 2% of fixed assets original costs	178,891	178,891	178,891	178,891	178,891	178,891	178,891	178,891
Debt Proceeds Reserve - unspent debt proceeds and related interest earnings	-	-	-	-	-	-	-	-
Emergency Reserve - \$75,000, minimum \$50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
System Replacement Reserve - annual depreciation	312,964	246,000	285,000	282,000	282,000	282,000	282,000	282,000
Projected Percentage of Goal Attained								
Operating Reserve	50%	50%	50%	50%	83%	100%	100%	100%
Capital Project Reserve	7%	14%	18%	87%	77%	100%	100%	100%
Debt Proceeds Reserve - unspent debt proceeds and related interest earnings	-	-	-	-	-	-	-	-
Emergency Reserve - \$75,000, minimum \$50,000	0%	100%	100%	100%	100%	100%	100%	100%
System Replacement Reserve - annual depreciation	0%	0%	0%	0%	0%	-19%	0%	30%

BUDGET PRERARATION WORKSHEET
 FOR FISCAL YEAR 2017
 FUND 505 STORMWATER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
REVENUES						
INTERGOVERNMENTAL						
FEDERAL GOVERNMENT GRANTS						
505-0000-331.56-50	PUBLIC ASSISTANCE GRANT	-	-	-	-	-
505-0000-331.94-75	DIESEL STREET SWEEPER	-	-	-	-	-
*	FEDERAL GOVERNMENT GRANTS	-	-	-	-	-
**	INTERGOVERNMENTAL	-	-	-	-	-
PROPRIETARY REVENUES						
USER FEES AND CHARGES						
505-0000-370.01-00	SERVICE CHARGES	1,395,114	1,401,933	773,114	1,393,881	1,393,881
*	USER FEES AND CHARGES	1,395,114	1,401,933	773,114	1,393,881	1,393,881
NON-OPERATING REVENUE						
505-0000-375.10-00	DEVELOPER CONTRIBUTIONS	6,149	-	-	-	-
505-0000-375.20-01	CAPITAL ASSETS	103,200	-	-	-	-
*	NON-OPERATING REVENUE	109,349	-	-	-	-
INTEREST EARNED						
505-0000-377.02-00	INTEREST INCOME	926	500	144	500	500
505-0000-377.03-00	NET INC IN FAIR VALUE INV	96	-	(48)	-	-
*	INTEREST EARNED	1,022	500	96	500	500
**	PROPRIETARY REVENUES	1,505,485	1,402,433	773,210	1,394,381	1,394,381
OTHER FINANCING SOURCES						
TRANSFERS IN						
505-0000-380-01-01	SEWER FUND	16,800	-	-	-	-
*	PROCEEDS OF GENL L-T LIAB	16,800	-	-	-	-
PROCEEDS OF GENL L-T LIAB						
505-0000-383.03-00	BOND PROCEEDS	-	905,482	245,000	905,482	603,477
*	PROCEEDS OF GENL L-T LIAB	-	905,482	245,000	905,482	603,477
**	OTHER FINANCING SOURCES	16,800	905,482	245,000	905,482	603,477
***	STORMWATER DRAINAGE	1,522,285	2,307,915	1,018,210	2,299,863	1,997,858

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
EXPENDITURES						
SALARIES AND WAGES						
505-3702-437.01-01	SALARIES	116,680	122,564	53,880	122,198	129,995
505-3702-437.01-06	MANAGEMENT LEAVE PAY	299	-	173	-	-
505-3702-437.01-07	ANNUAL LEAVE PAYOFF	678	-	-	135	-
505-3702-437.01-08	SICK LEAVE PAYOFF	3,829	-	-	-	-
505-3702-437.01-09	WORKERS' COMPENSATORY LV	(1,244)	-	-	-	-
505-3702-437.01-11	OVERTIME	3,516	8,000	3,221	8,000	8,000
505-3702-437.01-12	CALL BACK PAY	318	2,500	110	2,500	2,500
505-3702-437.01-13	STAND-BY PAY	1,378	5,000	682	5,000	5,000
505-3702-437.01-14	FLSA	50	-	33	-	-
505-3702-437.01-16	HOLIDAY PAY	383	-	210	-	-
*	Salaries and Wages	125,887	138,064	58,309	137,833	145,495
EMPLOYEE BENEFITS						
505-3702-437.02-25	MEDICARE	1,669	1,887	798	1,152	1,994
505-3702-437.02-30	RETIREMENT	22,372	28,789	11,728	16,946	29,817
505-3702-437.02-40	GROUP INSURANCE	24,896	26,252	11,035	25,315	28,328
505-3702-437.02-50	WORKERS' COMPENSATION	1,301	1,286	318	1,031	1,414
505-3702-437.02-65	CLOTHING ALLOWANCE	2,145	2,000	675	2,000	2,000
505-3702-437.02-66	FOUL WEATHER ALLOWANCE	323	323	323	323	315
505-3702-437.02-71	PHONE ALLOWANCE	96	49	52	84	145
505-3702-437.02-72	MOBILE DEVICE ALLOWANCE	15	15	6	9	15
505-3702-437.02-86	OPEB COST	12,735	9,838	-	9,838	10,822
*	EMPLOYEE BENEFITS	65,552	70,439	24,935	56,698	74,850
SERVICE AND SUPPLIES						
505-3702-437.03-09	PROFESSIONAL SERVICES	7,218	22,000	-	22,000	42,000
505-3702-437.03-12	AUDITING FEES	980	1,200	-	1,200	1,200
505-3702-437.03-30	TRAINING	565	2,500	1,000	2,500	2,500
505-3702-437.03-62	UNEMPLOYMENT COMPENSATION	102	-	-	-	-
505-3702-437.04-33	SOFTWARE MAINTENANCE	1,514	2,000	-	2,000	2,000
505-3702-437.04-35	VEHICLE REPAIR & MAINT	566	5,000	5	5,000	5,000
505-3702-437.04-45	EQUIPMENT RENTAL	800	2,000	-	2,000	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
505-3702-437.04-46	FIRE SUPPRESSION	37,500	37,500	-	37,500	37,500
505-3702-437.04-47	CONTRIB TO TAHOE CONSERV	3,450	2,000	-	2,000	2,000
505-3702-473.05-42	PRINTING/ADVERTISING	-	-	718	-	-
505-3702-437.05-80	TRAVEL	619	2,000	-	2,000	2,000
505-3702-437.06-01	OFFICE SUPPLIES	1,919	500	506	500	500
505-3702-437.06-02	POSTAGE / SHIPPING	8,789	9,000	2,500	9,000	9,000
505-3702-437.06-25	OPERATING SUPPLIES	24,216	25,000	8,894	25,000	25,000
505-3702-437.06-60	VEHICLE FUEL/OIL	8,802	10,000	2,658	10,000	10,000
505-3702-437.07-10	TELEPHONE	308	800	105	800	800
505-3702-437.09-01	ISC: GENERAL FUND	294,468	358,837	149,515	358,837	265,705
505-3702-437.09-15	INSURANCE	24,750	26,250	13,125	26,250	26,250
505-3702-437.09-20	ISC: SEWER FUND(S)	1,213	-	-	-	-
505-3702-437.09-24	ISC: WATER FUND	1,819	-	-	-	-
505-3702-437.09-50	FLEET	29,382	33,188	16,594	33,188	27,002
505-3702-437.09-55	RADIOS	449	234	117	234	174
505-3702-437.12-99	GRANT ALLOC/DIRECT BILLING	(15,319)	-	-	-	-
505-3702-500.50-00	CAPITALIZED ASSETS	(350,902)	-	-	-	-
* SERVICE AND SUPPLIES		83,208	540,009	195,737	540,009	460,631
DEPRECIATION EXPENSE						
505-3702-437.44-65	DEPRECIATION EXPENSE	312,964	246,000	-	285,000	282,000
* DEPRECIATION EXPENSE		312,964	246,000	-	285,000	282,000
NON-OPERATING EXPENSE						
505-3702-475.48-45	FISCAL CHARGES	866	1,000	250	1,000	1,000
505-3702-475.48-46	BOND ISSUANCE COSTS	56,318	-	-	-	-
505-3702-475.48-75	LOSS ON DISPOSAL OF F.A.	5,111	-	-	-	-
* NON-OPERATING EXPENSE		62,295	1,000	250	1,000	1,000
CAPITAL OUTLAY						
505-3702-437.70-70	LABOR	90,935	153,248	137,833	153,248	-
505-3702-437.77-50	HTE FIXED ASSETS	12,914	-	-	-	-
505-3702-437.77-75	EQUIPMENT	230,306	49,518	49,518	49,518	-
* CAPITAL OUTLAY		334,155	202,766	187,351	202,766	-
OPERATING TRANSFERS OUT						
505-3702-491.72-83	GROUP MEDICAL FUND	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2015 ACTUALS	FY2016 ADJUSTED BUDGET	FY2016 YTD ACTUAL	FY2016 ESTIMATED	FY2017 TENTATIVE
505-3702-491.72-75	FLEET MANAGEMENT FUND	12,376	-	-	-	-
505-3702-491.72-91	GRANT FUND	-	-	-	-	-
* OPERATING TRANSFERS OUT		12,376	-	-	-	-
** MAINTENANCE		996,437	1,198,278	466,582	1,223,306	
CAPITAL OUTLAY						
505-3705-437.70-40	CONSTRUCTION	5,213	754,082	929	754,082	583,065
505-3705-437.70-70	LABOR	11,535	-	-	-	-
* CAPITAL OUTLAY		16,748	754,082	929	754,082	583,065
PRINCIPAL REDEMPTION						
505-3705-471.83-13	2014 STORMWATER SRF BONDS	-	-	-	-	41,398
505-3705-471.83-35	2012 MT REFUNDING	-	98,900	49,100	98,900	101,000
505-3705-471.83-50	2005 STORMWATER BONDS	-	245,000	-	245,000	-
505-3705-471.83-53	2014 REFUNDING EF BONDS	-	39,000	-	39,000	342,000
* PRINCIPAL REDEMPTION		-	382,900	49,100	382,900	484,398
INTEREST REDEMPTION						
505-3705-472.93-13	2013 STORMWATER BONDS	7,140	27,974	-	27,974	50,855
505-3705-472.93-35	2012 MT REFUNDING	12,206	7,582	1,444	7,582	5,698
505-3705-472.93-50	2005 STORMWATER BONDS	9,672	3,648	1,998	3,648	-
505-3705-472.93-51	2009 STORMWATER BONDS	-	-	-	-	-
505-3705-472.93-53	2014 Stormwater Refunding	72,655	87,026	(7,259)	87,026	85,400
* INTEREST REDEMPTION		101,673	126,230	(3,817)	126,230	141,953
** CAPITAL PROJECTS		118,421	1,263,212	46,212	1,263,212	1,209,416
*** STORMWATER DRAINAGE		1,114,858	2,461,490	512,794	2,486,518	1,209,416

FY 2017-21 Capital Improvement Plan, Stormwater						
Description	FY2017	FY2018	FY2019	FY2020	FY2021	Total
2014 SRF BOND FUNDED						
Kings Canyon Channel Maintenance Project	8,000	-	-	-	-	8,000
W.Washington Pipe Improvements	3,535	-	-	-	-	3,535
CARSON STREET SYSTEM IMPROVEMENTS- Downtown Streetscape	89,095	-	-	-	-	89,095
CORRIDOR PROJECTS	482,435	-	-	-	-	482,435
Total Stormwater CIP	583,065	-	-	-	-	583,065

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Drainage Fund					
Department Number: 505-3702					
	2014-15	2015-16	2016-17	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 1,395,114	\$ 1,393,881	\$ 1,393,881	0.00%	\$ -
Intergovernmental	-	-	-	0.00%	-
Operating Transfers In	16,800	-	-	0.00%	-
Non-Operating Income	500	500	500	0.00%	-
TOTAL	\$ 1,412,414	\$ 1,394,381	\$ 1,394,381	0.00%	\$ -
EXPENDITURE					
Salary	\$ 125,887	\$ 137,833	\$ 145,495	5.56%	\$ 7,662
Benefits	65,552	56,698	74,850	32.02%	18,152
Service & Supplies	434,111	540,009	460,631	-14.70%	(79,378)
Depreciation	312,964	285,000	282,000	-1.05%	(3,000)
Bond Interest	101,673	126,229	141,953	12.46%	15,724
Other	62,295	1,000	1,000	0.00%	-
Operating Transfers Out	12,376	-	-	0.00%	-
TOTAL	\$ 1,114,858	\$ 1,146,769	\$ 1,105,929	-3.56%	\$ (40,840)
NET INCOME (LOSS)	\$ 297,556	\$ 247,612	\$ 288,452	16.49%	\$ 40,840
BOND PROCEEDS					
Bond Proceeds	\$ -	\$ 905,482	\$ 603,477	-33.35%	\$ (302,005)
Capital Outlay	\$ -	\$ 956,848	\$ 583,065	-39.06%	\$ (373,783)
Bond Principal Payments	\$ -	\$ 382,900	\$ 484,398	26.51%	\$ 101,498
Cash Balance - June 30	\$ 88,255	\$ 196,439	\$ 313,727		
FTE					
	2.30	2.30	2.30		