

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

**Day:** Tuesday  
**Date:** March 20, 2018  
**Time:** Beginning at 1:00 pm  
**Location:** Community Center, Sierra Room  
851 East William Street  
Carson City, Nevada

**AGENDA**

**CALL TO ORDER**

**ROLL CALL AND DETERMINATION OF A QUORUM**

**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 the Utility Finance Oversight Committee, including any matter that is not specifically included on the agenda as an action item. 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.

**1. FOR POSSIBLE ACTION: APPROVAL OF MINUTES**

1.A For Possible Action: To approve the January 29, 2018 draft meeting minutes.

Staff Summary: Committee members will be provided the draft meeting minutes from the January 29, 2018 meeting and asked to review and approve.

[SR-approval of minutes.docx](#)

[01-29-18 minutes.pdf](#)

**2. MODIFICATIONS TO THE AGENDA**

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.

Note: Items scheduled at a specific time cannot be heard earlier than the scheduled time per Open Meeting Law Requirements.

### 3. MEETING ITEMS

3.A For Possible Action: To recommend the Board of Supervisors approve the tentative Sewer Fund budget for fiscal year 2019 and acknowledge that it is in compliance with the adopted financial policies (Jason Link, [jlink@carson.org](mailto:jlink@carson.org)).

Staff Summary: Staff will review the tentative fiscal year 2019 Sewer Fund operating and capital budgets and their compliance with the adopted financial policies.

Public Comments

[SR-Sewer Fund Budget.docx](#)

[510-sewer-attach\\_1-state budget forms.pdf](#)

[FY 19 UFOC presentation.pptx](#)

[510-sewer-attach\\_3-personnel detail.pdf](#)

[510-sewer-attach\\_2-financial summary and policies.pdf](#)

[510-sewer-attach\\_4-budget prep worksheet.pdf](#)

[510-sewer-attach\\_5-CIP.pdf](#)

3.B For Possible Action: To recommend the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2019 and acknowledge that it is not in compliance with the adopted financial policies (Jason Link, [jlink@carson.org](mailto:jlink@carson.org)).

Staff Summary: Staff will review the tentative fiscal year 2019 Water Fund operating and capital budgets and their compliance with the adopted financial policies.

Public Comments

[SR-Water Fund Budget.docx](#)

[520-water-attach\\_1-state budget forms.pdf](#)

[520-water-attach\\_2-financial summary and policies.pdf](#)

[520-water-attach\\_3-personnel detail.pdf](#)

[520-water-attach\\_4-budget prep worksheet.pdf](#)

[520-water-attach\\_5-CIP.pdf](#)

3.C For Possible Action: To recommend the Board of Supervisors approve the tentative Storm Water Fund budget for fiscal year 2019 and acknowledge that it is not in compliance with the adopted financial policies (Jason Link, [jlink@carson.org](mailto:jlink@carson.org)).

Staff Summary: Staff will review the tentative fiscal year 2019 Storm Water Fund operating and capital budgets and their compliance with the adopted financial policies.

Public Comments

[SR-Storm Water Fund Budget.docx](#)

[505-stormwater-attach\\_1-state budget forms.pdf](#)

[505-stormwater-attach\\_2-financial summary and policies.pdf](#)

[505-stormwater-attach\\_3-personnel detail.pdf](#)

[505-stormwater-attach\\_4-budget prep worksheet.pdf](#)

[505-stormwater-attach\\_5-CIP.pdf](#)

#### **4. STAFF UPDATES - DISCUSSION ONLY**

4.A For discussion only: Director's Report - Overview of the proposed Public Works' reorganization. (Darren Schulz, [Dschulz@carson.org](mailto:Dschulz@carson.org))

Staff Summary: Report on reorganization of Public Works Department that is being proposed effective FY 18/19.

Public Comments

[SR-PW Reorganization.docx](#)

[CCPW Existing.pdf](#)

[CCPW Proposed.pdf](#)

#### **5. MEMBERS' ANNOUNCEMENTS AND REQUESTS FOR INFORMATION**

No action among the members or with staff will take place during this item of the agenda.

5.A For discussion only: A list of current contracts and staffing hired through temporary staffing agencies that impact the water, sewer and storm water funds. (Darren Schulz, [Dschulz@carson.org](mailto:Dschulz@carson.org))

Staff Summary: Report on current contracts and staffing hired through temporary staffing agencies that impact the water, sewer and storm water funds.

Public Comments

[SR-Contracts.docx](#)

[Contracts.pdf](#)

[MARATHON EMPLOYEES.pdf](#)

## **6. FUTURE AGENDA ITEMS - DISCUSSION ONLY**

Discussion under this item is limited to the possible placement of new matters on future agendas only. The next meeting is tentatively scheduled for:

## **7. 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 the Utility Finance Oversight Committee, including any matter that is not specifically included on the agenda as an action item. 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.

## **8. For Possible Action: To Adjourn.**

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### **\*\*Public Comment**

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.

### **Notice to Persons with Disabilities**

The Utility Finance Oversight Committee is pleased to make reasonable accommodations for members of the public who wish to attend the meeting and need assistance. If arrangements for special assistance or reasonable accommodations at the meeting are needed, please notify the Public Works Department in writing at 3505 Butti Way, Carson City, NV 89701, or by calling (775) 887-2355 as soon as possible, but not less than 24 hours in advance of the meeting.

**For Further Information**

If you would like more information about an agenda item listed above or to request a copy of the supporting material for this meeting, please contact Karen Leet at [Kleet@carson.org](mailto:Kleet@carson.org) or call (775) 887-2355. A copy of this agenda and supporting materials for the meeting are also available at the Public Works Department located at 3505 Butti Way, Carson City, NV 89701, or at the City's website at <http://carson.org/government/meeting-information/agendas>.

**This notice and agenda 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

The Carson City website at <http://carson.org/government/meeting-information/agendas>



# STAFF REPORT

Item No. 1

Report To: Utility Finance Oversight Committee

Meeting Date: 03/20/2018

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: To approve the January 29, 2018 draft meeting minutes.

Staff Summary: Committee members will be provided the draft meeting minutes from the January 29, 2018 meeting and asked to review and approve.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

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## Proposed Motion

Move to approve the January 29, 2018 draft meeting minutes.

## Board's Strategic Goal

N/A

## Previous Action

N/A

## Background/Issues & Analysis

N/a

## 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

**Committee Action Taken:**

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

1) \_\_\_\_\_

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

**CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE**

**Minutes of the January 29, 2018 Meeting**

**Page 1**

**DRAFT**

A regular meeting of the Carson City Utility Finance Oversight Committee was scheduled for 1:00 p.m. on Monday, January 29, 2018 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 Mike Spell

**STAFF:** Darren Schulz, Public Works Department Director  
David Bruketta, Utility Manager  
Jason Link, Chief Financial Officer  
Pamala Ganger, Accounting Manager  
Dan 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 Clerk's Office, during regular business hours.

**1 - 2. CALL TO ORDER AND DETERMINATION OF A QUORUM (1:02:03)** - Chairperson Engleman called the meeting to order at 1:02 p.m. Ms. King called the roll; a quorum was present.

**3. PUBLIC COMMENT (1:02:27)** - Chairperson Engleman entertained public comment; however, none was forthcoming.

**4. POSSIBLE ACTION ON APPROVAL OF MINUTES - September 19, 2017 (1:02:43)** - Chairperson Engleman introduced this item, and entertained suggested revisions. When no suggested revisions were forthcoming, she entertained a motion. **Vice Chairperson Bennett moved to approve the minutes. Member Bowling seconded the motion. Motion carried 5-0.**

**5. PUBLIC HEARING MATTERS:**

**5(A) POSSIBLE ACTION TO ELECT A COMMITTEE CHAIR AND VICE CHAIR (1:03:20)** - Chairperson Engleman introduced this item. Mr. Yu provided an overview of the City's Boards, Commissions, and Committees Policies and Procedures relative to election of chair and vice chair. Mr. Bruketta provided additional information. **Member Scott nominated Andrea Engleman as chair. Member Spell seconded the nomination. Nomination carried 5-0.** Chairperson-elect Engleman entertained nominations for vice chair. **Member Spell nominated Mike Bennett as vice chair. Member Bowling seconded the nomination. Nomination carried 5-0.**

**5(B) INFORMATIONAL REPORT FROM UTILITY MANAGER DAVID BRUKETTA FOR THE CARSON CITY PUBLIC WORKS DEPARTMENT ON GENERAL MATTERS RELATIVE TO ADDING A 20-YEAR OUTLOOK OF PROJECTED COSTS ON CAPITAL IMPROVEMENTS PLANS FOR WATER, SEWER, AND STORM WATER THAT WILL BE PRESENTED TO THE COMMITTEE IN MARCH; OPERATIONS, MAINTENANCE, AND**

**CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE**

**Minutes of the January 29, 2018 Meeting**

**Page 2**

**DRAFT**

**MANAGEMENT CHANGES AT THE EAGLE VALLEY GOLF COURSE; UPDATE ON THE STATUS OF THE LOW INCOME UTILITY RATE ASSISTANCE PROGRAM; UPDATE ON THE STATUS OF THE STORM WATER RATES (1:06:40)** - Chairperson Engleman introduced this item, and Mr. Bruketta presented the agenda materials. Mr. Bruketta and Mr. Schulz responded to questions of clarification and discussion took place throughout the presentation.

**5(C) POSSIBLE ACTION TO RECOMMEND DATES, TIMES, AND LOCATIONS FOR RECURRING COMMITTEE MEETINGS FOR 2018 (1:33:07)** - Chairperson Engleman introduced this item, and Mr. Bruketta reviewed the 2017 meeting schedule. Following discussion, consensus of the committee was to schedule the next meeting for 1:00 p.m. on Tuesday, March 20. Following additional discussion, consensus of the committee was to also schedule meetings for 1:00 p.m. on Tuesday, August 21<sup>st</sup>; and 1:00 p.m. on Tuesday, November 27<sup>th</sup>. A brief discussion took place regarding items to be agendized for each meeting.

**6. INFORMATION ONLY ON FUTURE AGENDA ITEMS (1:46:27)** - Previously covered.

**7. PUBLIC COMMENT (1:46:31)** - Chairperson Engleman entertained public comment; however, none was forthcoming.

**8. ACTION TO ADJOURN (1:47:26)** - A motion was made, seconded, and carried unanimously to adjourn the meeting at 1:47 p.m.

The Minutes of the January 29, 2018 Carson City Utility Finance Oversight Committee are so approved this \_\_\_\_\_ day of March, 2018.

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ANDREA ENGLEMAN, Chair



# STAFF REPORT

Item No. 3A

Report To: Utility Financial Oversight Committee

Meeting Date: 03/20/2018

Staff Contact: Jason Link, Chief Financial Officer

Agenda Title: For Possible Action: To recommend the Board of Supervisors approve the tentative Sewer Fund budget for fiscal year 2019 and acknowledge that it is in compliance with the adopted financial policies (Jason Link, jlink@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2019 Sewer Fund operating and capital budgets and their compliance with the adopted financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

### Proposed Motion

Move to recommend the Board of Supervisors approve the tentative Sewer Fund budget for fiscal year 2019 and acknowledge that it is in compliance with the adopted financial policies.

### Board's Strategic Goal

Efficient Government

### Previous Action

N/A

### Background/Issues & Analysis

The fiscal year 2019 tentative budget will be filed with the Nevada Department of Taxation prior to April 16, 2018. The tentative budget will be presented to the Board of Supervisors on April 19, 2018. The City will hold an open house for the public to provide comment on the budget on March 26, 2018.

### Applicable Statute, Code, Policy, Rule or Regulation

NRS 354

### Financial Information

Is there a fiscal impact?  Yes  No

If yes, account name/number: See fiscal year 2019 tentative budget document for Sewer Fund 510.

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: Tentatively sets the Sewer Fund budget for fiscal year 2019.

### Alternatives

Recommend the Board of Supervisors do not approve the fiscal year 2019 Sewer Fund budget.

**Board Action Taken:**

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

1) \_\_\_\_\_

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services Use Fees and Charges	12,996,501	15,122,580	15,046,128	-
Total Operating Revenue	12,996,501	15,122,580	15,046,128	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,491,839	1,677,928	1,819,900	-
Employee Benefits	782,452	822,247	918,137	-
Services & Supplies	3,508,870	4,455,857	4,667,425	-
Depreciation/amortization	3,385,557	3,500,000	3,500,000	-
Total Operating Expense	9,168,718	10,456,032	10,905,462	-
Operating Income or (Loss)	3,827,783	4,666,548	4,140,666	-
NONOPERATING REVENUES				
Interest Earned	29,684	85,000	20,000	-
Miscellaneous	23,138	25,180	21,000	-
Gain on Sale of Capital Assets	4,085	-	-	-
Federal Subsidy - BAB Credits	1,508	1,550	1,550	-
Total Nonoperating Revenues	58,415	111,730	42,550	-
NONOPERATING EXPENSES				
Interest expense	1,002,575	1,514,069	1,518,656	-
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	1,402	202,521	1,500	-
Total Nonoperating Expenses	1,003,977	1,716,590	1,520,156	-
Net Income before Contributions	2,882,221	3,061,688	2,663,060	-
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Capital Grants	-	-	-	-
Developers	41,974	-	-	-
Connection Fees	244,160	180,000	268,576	-
Total Capital Contributions	286,134	180,000	268,576	-
TRANSFERS				
Transfer to Fleet Fund	-	-	-	-
Transfer to Stormwater Drainage	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	3,168,355	3,241,688	2,931,636	-

**CARSON CITY**  
(Local Government)  
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND: SEWER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	13,008,697	15,122,580	15,046,128	-
Cash payment for personnel costs	(2,314,441)	(2,373,747)	(2,599,271)	-
Cash payment for services & supplies	(3,202,442)	(4,455,857)	(4,667,425)	-
Miscellaneous cash received/(paid)	23,138	23,680	19,500	-
<b>a. Net cash provided by (or used for) operating activities</b>	<b>7,514,952</b>	<b>8,316,656</b>	<b>7,798,932</b>	<b>-</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer from (to) other Funds	-	-	-	-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(1,614,719)	(2,752,580)	(3,059,120)	-
Bond interest expense paid	(732,338)	(1,514,069)	(1,518,656)	-
Bond proceeds	25,075,445	9,742,292	-	-
Bond issuance costs	(1,402)	(201,021)	-	-
Federal Subsidy - BAB Credits	1,508	1,550	1,550	-
Subsidy from state grant	-	-	-	-
Acquisition of capital assets	(24,437,754)	(18,385,115)	(7,338,000)	-
Cash contributions - sewer connection fees	244,160	180,000	268,576	-
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(1,465,100)</b>	<b>(12,928,943)</b>	<b>(11,645,650)</b>	<b>-</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	29,684	85,000	20,000	-
<b>d. Net cash provided by (or used in) investing activities</b>	<b>29,684</b>	<b>85,000</b>	<b>20,000</b>	<b>-</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>6,079,536</b>	<b>(4,527,287)</b>	<b>(3,826,718)</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>6,694,016</b>	<b>12,773,552</b>	<b>8,246,265</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>12,773,552</b>	<b>8,246,265</b>	<b>4,419,547</b>	<b>-</b>

**CARSON CITY**  
(Local Government)  
SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: SEWER

# Carson City

## FY 2019 Budget Presentation



Jason Link, CPA  
Chief Financial Officer

## Sewer Fund - Highlights

- Operating Revenue - no increase in usage rates are included.
  - FY 2019 will be year 3 of 5 for the phase in of the connection charge increase.
- Salaries and benefits increased \$237,863 over FY 2018 estimated, due to the reallocation of current employees.
  - Increase for employee merit and benefits
  - Increased FTE by 0.60.
- Services and supplies increased by \$211,568 over FY 2018 estimated.
  - Internal service charge / General Fund – increase of \$180,424
  - Professional services – increase of \$66,500
  - Effluent, Golf Courses – decrease of \$60,000.
- Capital outlay planned for FY 2019 is \$7,338,000.
  - See attached capital project plan worksheet.

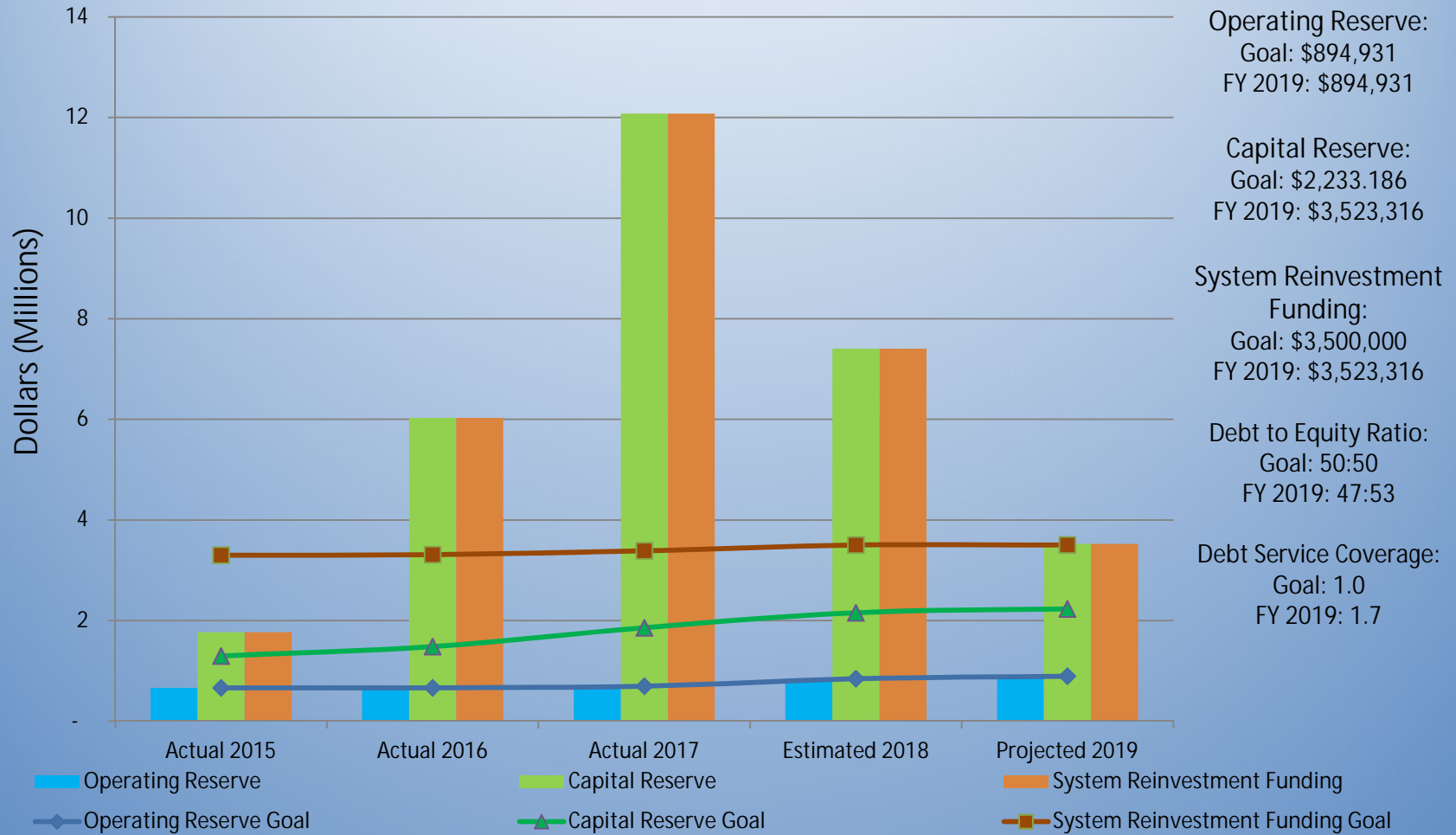
## Sewer Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2019	\$7,338,000
2020	\$4,530,000
2021	\$4,190,000
2022	\$3,150,000
2023	\$2,715,000
2024 – 2038	\$73,095,000
Total	\$95,018,000

# Sewer Fund – Cash Flow Budget Summary



# Sewer Fund – Financial Policies



## Water Fund - Highlights

- Operating Revenue - no increase in usage rates are included.
  - FY 2019 will be year 3 of 5 for the phase in of the connection charge increase.
- Salaries and benefits increased \$64,718 over estimated FY 2018.
  - Increase for employee merit and benefits
  - Decreased FTE by 0.50.
- Services and supplies decreased by \$579,134 over estimated FY 2018.
  - Internal service charge / General Fund – decrease of \$384,150
  - Water meters & services – decrease of \$100,000
  - Electricity charges – decrease of \$100,000.
- Capital outlay planned for FY 2019 is \$3,482,000.
  - See attached capital project plan worksheet.

## Water Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2019	\$3,482,000
2020	\$8,531,200
2021	\$2,842,600
2022	\$4,824,000
2023	\$4,240,000
2024 – 2038	\$119,580,000
Total	\$143,499,800

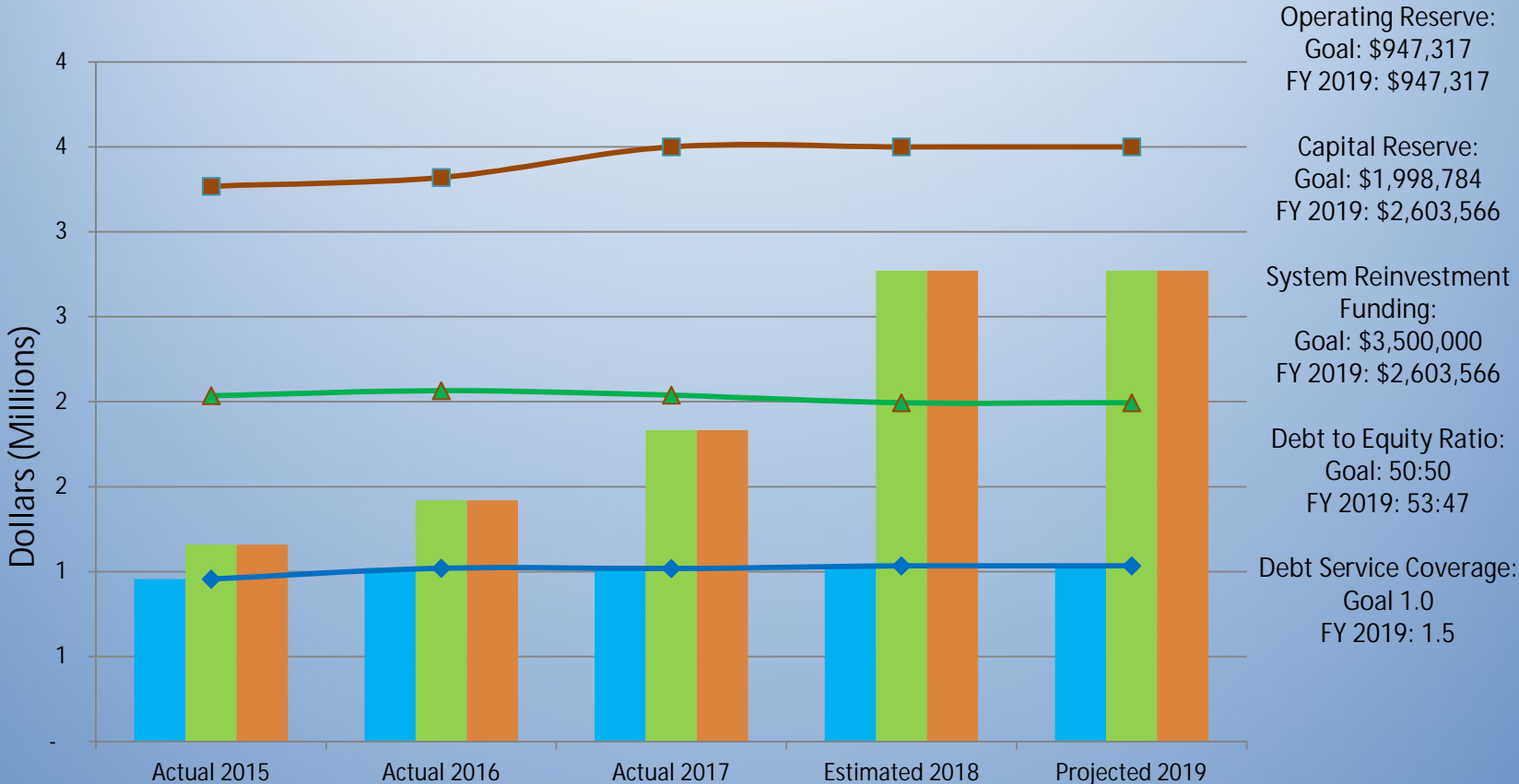
# Water Fund – Water Consumption



# Water Fund – Cash Flow Budget Summary



# Water Fund – Financial Policies



Operating Reserve:  
 Goal: \$947,317  
 FY 2019: \$947,317

Capital Reserve:  
 Goal: \$1,998,784  
 FY 2019: \$2,603,566

System Reinvestment Funding:  
 Goal: \$3,500,000  
 FY 2019: \$2,603,566

Debt to Equity Ratio:  
 Goal: 50:50  
 FY 2019: 53:47

Debt Service Coverage:  
 Goal 1.0  
 FY 2019: 1.5

■ Operating Reserve     
 ■ Capital Reserve     
 ■ System Reinvestment Funding  
◆ Operating Reserve Goal     
 ▲ Capital Reserve Goal     
 ■ System Reinvestment Funding Goal

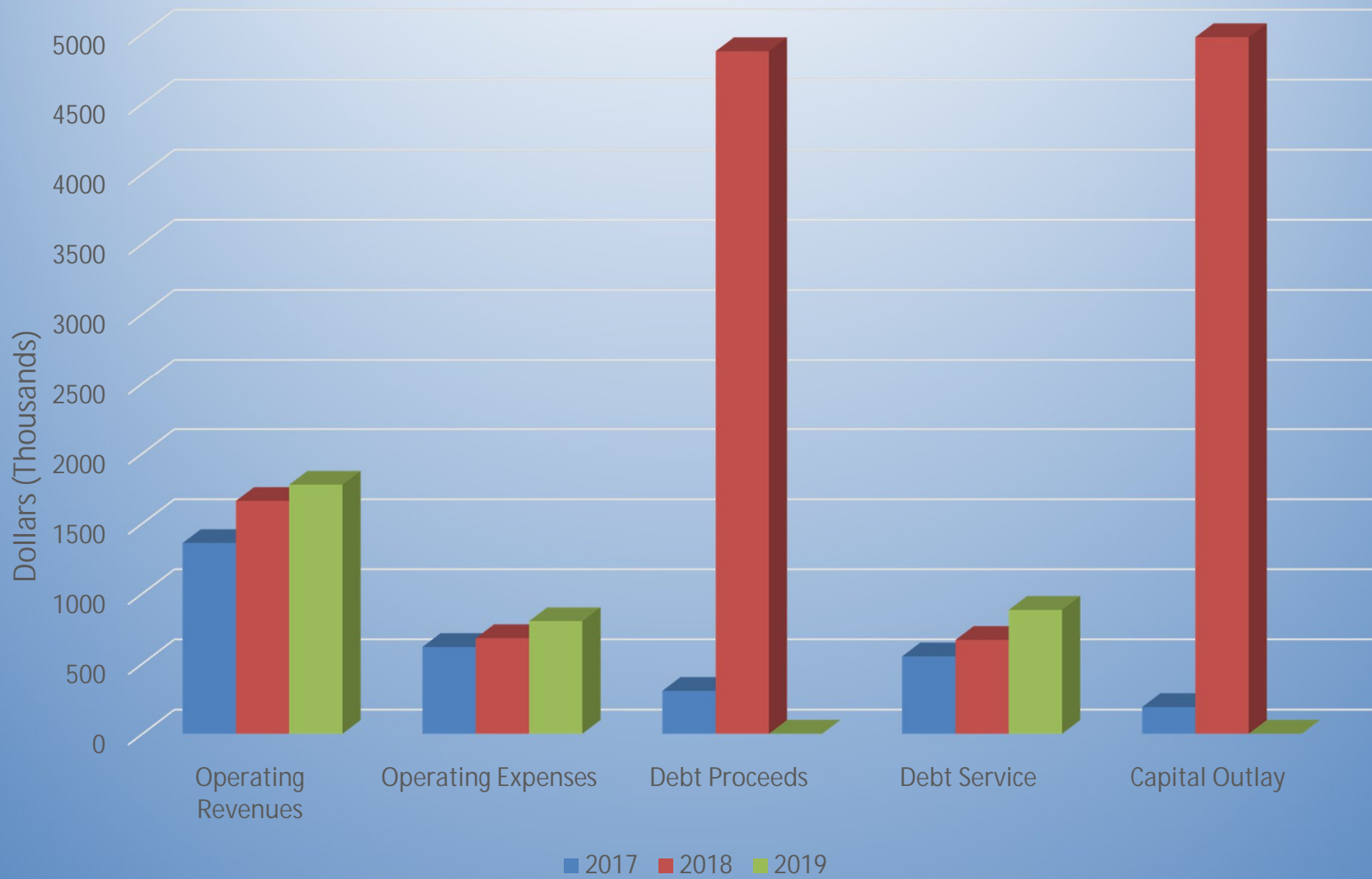
# Stormwater Fund - Highlights

- Operating Revenue – includes a 30% rate increase.
  - Rate increase approved by the Board of Supervisors on August 3, 2017.
- Salaries and benefits increased \$6,368 over estimated FY 2018.
  - Increase for employee merit and benefits
  - No change in FTE.
- Services and supplies increased \$116,515 over estimated FY 2018.
  - Internal service charge / General Fund – increase of \$85,299.
  - Professional services – increase of \$31,000
- Capital outlay planned for FY 2019 is \$0.
  - A budget augmentation may be needed to complete the projects funded in FY 2018 from bond proceeds.
  - See attached capital project plan worksheet.

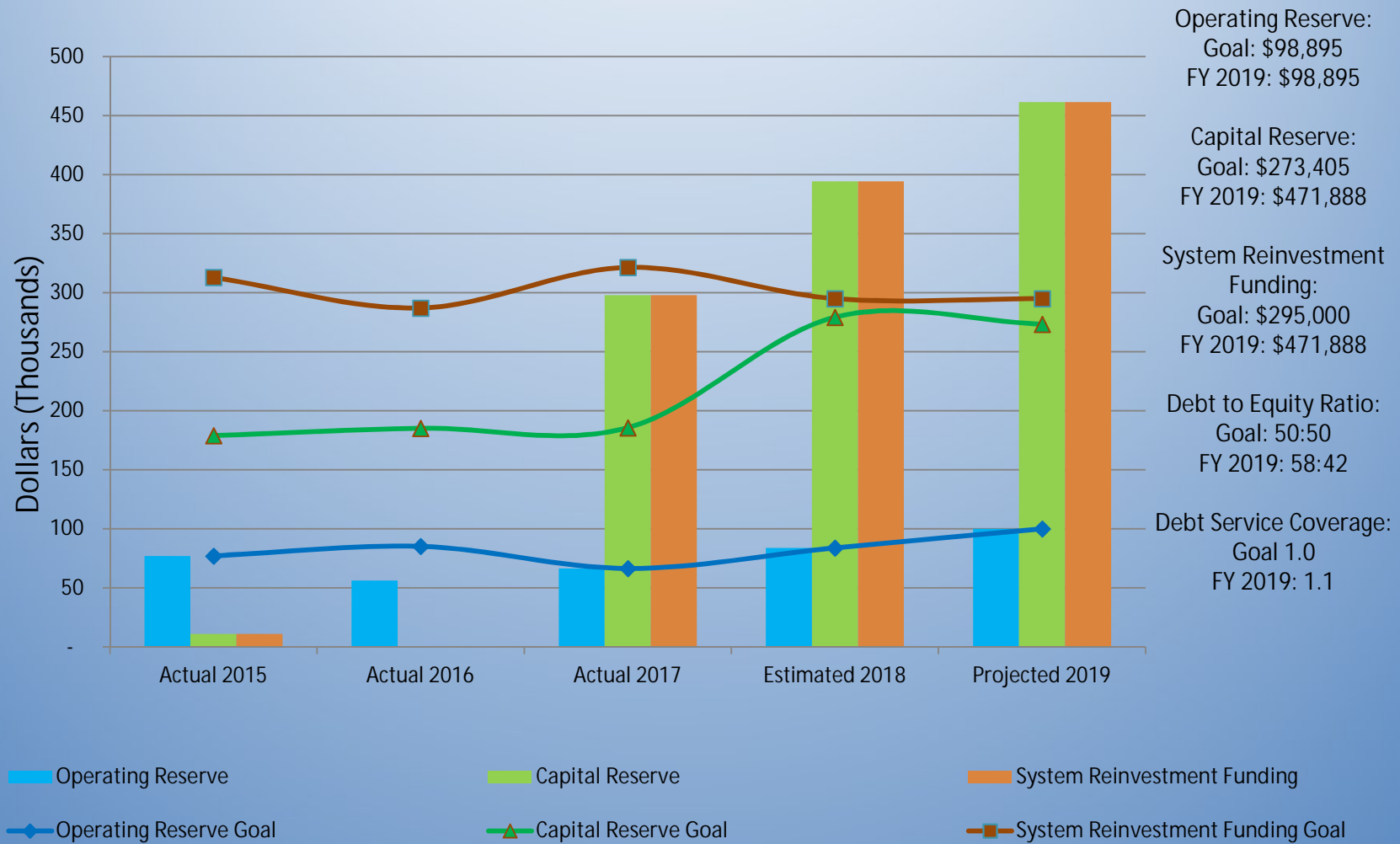
## Stormwater Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2019	\$0
2020	\$530,000
2021	\$3,850,000
2022	\$850,000
2023	\$915,000
2024 – 2038	\$25,270,000
Total	\$31,415,000

# Stormwater Fund – Cash Flow Budget Summary



# Stormwater Fund – Financial Policies



**PERSONNEL DETAIL WORKSHEET  
FY2018-19**

<b>DEPARTMENT: WASTEWATER</b>		
<b>DEPARTMENT NUMBER: 510-3201</b>		
<b>POSITION / DESCRIPTION</b>	<b># OF POSITIONS</b>	<b>PROPOSED BUDGET</b>
<b>SALARIES AND WAGES:</b>		
Accounting Manager Proprietary	0.10	\$ 8,338
Utility Manager	0.80	101,748
Operations Manager - Control Sys	0.30	32,635
Environmental Control Officer 3	0.20	14,896
Instrumentation Technician	0.50	32,650
Instrumentation Technician	0.50	25,428
Senior Instrumentation Technician	0.75	53,566
Electronic Communication Foreman	0.50	41,170
Chemist	1.00	54,229
Warehouse Supply Coordinator	0.10	7,420
Wastewater Plant Mechanic 2	1.00	50,827
Wastewater Plant Mechanic 3	3.00	182,554
Wastewater Plant Operator 1	1.00	46,534
Wastewater Plant Operator 2	2.00	127,930
Wastewater Plant Operator 3	1.00	56,515
Wastewater Operations Supervisor	1.00	92,394
PW Communication Tech 3	0.50	29,327
Call Back CCEA		24,000
Hourly Salary		-
Overtime		40,000
Stand By CCEA		45,000
<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>14.25</b>	<b>\$ 1,067,161</b>
<b>BENEFITS:</b>		
Medicare		\$ 15,219
Retirement		229,893
Group Insurance		190,554
Workers' Compensation		11,185
Education Incentive		788
Foul Weather Allowance		1,583
Tool Allowance		1,658
Clothing Allowance		4,000
Phone Allowance		3,286
Mobile Device		332
OPEB Costs		132,422
GASB 68 Pension Expense		2,326
<b>SUB-TOTAL BENEFITS</b>		<b>\$ 593,245</b>
<b>GRAND TOTAL</b>		<b>\$ 1,660,406</b>

**PERSONNEL DETAIL WORKSHEET  
FY2018-19**

<b>DEPARTMENT: SEWER MAINT</b>		
<b>DEPARTMENT NUMBER: 510-3202</b>		
<b>POSITION / DESCRIPTION</b>	<b># OF POSITIONS</b>	<b>PROPOSED BUDGET</b>
<b>SALARIES AND WAGES:</b>		
Accounting Manager Proprietary	0.10	\$ 8,338
Bicycle and Pedestrian Coordinator	0.05	3,492
Environmental Control Officer 3	0.50	38,023
Utility Billing Specialist	1.00	44,542
Utility Manager	0.20	25,437
Operations Manager	0.25	31,515
Operations Manager - Control Sys	0.10	10,878
PW Systems Technician	0.45	26,607
Sewer Operations Foreman	1.00	84,966
Storm/Sewer Technician 1	2.00	78,511
Storm/Sewer Technician 2	2.00	100,252
Storm/Sewer Technician 3	1.00	45,752
Senior Sewer Technician	1.00	52,877
Warehouse Supply Coordinator	0.25	18,549
Call Back CCEA		6,000
Hourly Salary		-
Overtime		17,000
Stand By CCEA		15,000
<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>9.90</b>	<b>\$ 607,739</b>
<b>BENEFITS:</b>		
Medicare		\$ 8,049
Retirement		140,475
Group Insurance		152,933
Workers' Compensation		12,109
Education Incentive		100
Foul Weather Allowance		1,230
Phone Allowance		1,111
Mobile Device Allowance		166
Clothing Allowance		5,000
GASB 68 Pension Expense		3,718
<b>SUB-TOTAL BENEFITS</b>		<b>\$ 324,892</b>
<b>GRAND TOTAL</b>		<b>\$ 932,631</b>

## FISCAL SUMMARY FOR ENTERPRISE FUNDS

<b>Department Name: Sewer Fund</b>					
<b>Department Number: 510 and 515</b>					
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</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>	\$ 12,996,501	\$ 15,122,580	\$ 15,046,128	-0.51%	\$ (76,452)
<b>Non-Operating Income</b>	56,907	110,180	41,000	-62.79%	(69,180)
<b>Connection Fees</b>	286,134	180,000	268,576	49.21%	88,576
<b>Grant Revenue</b>	1,508	1,550	1,550	0.00%	-
<b>TOTAL</b>	<b>\$ 13,341,050</b>	<b>\$ 15,414,310</b>	<b>\$ 15,357,254</b>	<b>-0.37%</b>	<b>\$ (57,056)</b>
<b>EXPENDITURE</b>					
<b>Salary</b>	\$ 1,491,839	\$ 1,677,928	\$ 1,819,900	8.46%	\$ 141,973
<b>Benefits</b>	782,452	822,247	918,137	11.66%	95,890
<b>Service &amp; Supplies</b>	3,508,870	4,455,857	4,667,425	4.75%	211,568
<b>Depreciation</b>	3,385,557	3,500,000	3,500,000	0.00%	-
<b>Bond Interest</b>	1,002,575	1,514,069	1,518,656	0.30%	4,587
<b>Other</b>	1,402	202,521	1,500	-99.26%	(201,021)
<b>TOTAL</b>	<b>\$ 10,172,695</b>	<b>\$ 12,172,622</b>	<b>\$ 12,425,618</b>	<b>2.08%</b>	<b>\$ 252,996</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 3,168,355</b>	<b>\$ 3,241,688</b>	<b>\$ 2,931,636</b>	<b>-9.56%</b>	<b>\$ (310,052)</b>
<b>Bond Proceeds</b>	\$ 25,075,445	\$ 9,742,292	\$ -	-100.00%	\$ (9,742,292)
<b>Capital Outlay</b>	\$ 22,221,661	\$ 18,385,115	\$ 7,338,000	-60.09%	\$ (11,047,115)
<b>Bond Principal Payments</b>	\$ 1,614,719	\$ 2,752,580	\$ 3,059,120	11.14%	\$ 306,540
<b>Cash Balance - June 30</b>	\$ 12,773,552	\$ 8,246,265	\$ 4,419,247		
<b>FTE</b>	22.75	23.55	24.15		

**FINANCIAL POLICY COMPLIANCE**

	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Operating Reserve Goal	662,090	663,381	695,919	842,006	895,931
Operating Reserve	662,090	663,381	695,919	842,006	895,931
Capital Reserve Goal	1,297,679	1,481,162	1,858,723	2,156,426	2,233,186
Capital Reserve	1,766,442	6,030,635	12,077,633	7,404,259	3,523,316
System Reinvestment Funding Goal	3,296,397	3,311,678	3,385,557	3,500,000	3,500,000
System Reinvestment Funding Availab	1,766,442	6,030,635	12,077,633	7,404,259	3,523,316
Debt to Equity (goal is 50:50)	25:75	35:65	47:53	49:51	47:53
Debt Service Coverage (goal 1.0 minir	1.9	2.4	2.8	1.9	1.7

Goal met, Goal not met

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY 18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
INTERGOVERNMENTAL								
FEDERAL SUBSIDY PAYMENTS								
510-0000-332.01-02	2010F SRF SEWER BONDS	1,617	1,508	1,550	710	1,550	1,550	0
*	FEDERAL SUBSIDY PAYMENTS	1,617	1,508	1,550	710	1,550	1,550	0
**	INTERGOVERNMENTAL	1,617	1,508	1,550	710	1,550	1,550	0
CHARGES FOR SERVICES								
PUBLIC WORKS								
510-0000-343.06-00	DEPARTMENT CHARGES	5,525	479	0	0	0	0	0
*	PUBLIC WORKS	5,525	479	0	0	0	0	0
**	CHARGES FOR SERVICES	5,525	479	0	0	0	0	0
PROPRIETARY REVENUES								
USER FEES AND CHARGES								
510-0000-370.02-00	USER CHARGES	3,227,027	3,863,471	4,406,473	3,294,354	4,814,638	4,814,638	0
510-0000-370.06-00	DOUGLAS COUNTY	95,765	117,412	150,205	0	150,205	80,000	0
510-0000-370.25-00	FIXED CAPITALIZATION	7,824,437	8,854,620	10,173,200	6,686,924	10,043,490	10,043,490	0
510-0000-370.27-00	VARIABLE CAPITALIZATION	7	4	0	1	0	0	0
510-0000-370.28-00	EFFLUENT METER CHARGES	13,635	13,635	13,000	8,212	13,000	13,000	0
510-0000-370.75-00	OTHER CHARGES/FEES	5,892	6,967	0	6,247	6,247	0	0
510-0000-370.75-01	RIGHT OF WAY TOLL	0	0	0	92,768	0	0	0
*	USER FEES AND CHARGES	11,166,763	12,856,109	14,742,878	10,088,506	15,027,580	14,951,128	0
OTHER OPERATING CHARGES								
510-0000-372.50-01	GENERAL FUND	10,704	10,875	0	0	0	0	0
510-0000-372.50-15	REG TRANSPORTATION	2,555	2,596	0	0	0	0	0
510-0000-372.50-17	STREETS MAINTENANCE	1,520	1,545	0	0	0	0	0
510-0000-372.50-53	ISC: STORM DRAINAGE	1,225	1,244	0	0	0	0	0
510-0000-372.50-56	WATER FUND	3,405	4,145	10,000	1,500	10,000	10,000	0
510-0000-372.62-00	PENALTIES AND INTEREST	122,816	116,629	85,000	73,909	85,000	85,000	0
510-0000-372.70-00	REFUNDS/REIMBURSEMENTS	112,187	2,879	0	0	0	0	0
*	OTHER OPERATING CHARGES	254,412	139,913	95,000	75,409	95,000	95,000	0
NON-OPERATING REVENUE								
510-0000-375.05-01	COMMERCIAL	15,690	53,951	33,500	51,160	50,000	59,346	0
510-0000-375.05-02	RESIDENTIAL	44,718	190,209	120,000	158,381	130,000	209,230	0
510-0000-375.10-00	DEVELOPER CONTRIBUTIONS	61,155	41,974	0	0	0	0	0
510-0000-375.20-01	CAPITAL ASSETS	7,885	0	0	0	0	0	0
*	NON-OPERATING REVENUE	129,448	286,134	153,500	209,541	180,000	268,576	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY 18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
INTEREST EARNED								
510-0000-377.02-00	INTEREST INCOME	39,207	75,412	10,000	100,654	85,000	20,000	0
510-0000-377.03-00	NET INC IN FAIR VALUE INV	34,233	45,728	0	0	0	0	0
*	INTEREST EARNED	73,440	29,684	10,000	100,654	85,000	20,000	0
MISCELLANEOUS								
510-0000-378.11-00	SEPTIC DISPOSAL	18,089	20,138	18,000	18,506	18,000	18,000	0
510-0000-378.21-00	SEWER LATERAL REIMBURSEMT	3,580	3,000	5,000	0	3,000	3,000	0
*	MISCELLANEOUS	21,669	23,138	23,000	18,506	21,000	21,000	0
OTHER NON-OPER. INCOME								
510-0000-379.10-01	SURPLUS SALES	0	4,085	0	760	760	0	0
510-0000-379.10-02	VEHICLE SALES	1,900	0	0	3,420	3,420	0	0
*	OTHER NON-OPER. INCOME	1,900	4,085	0	4,180	4,180	0	0
**	PROPRIETARY REVENUES	11,647,632	13,339,063	15,024,378	10,496,796	15,412,760	15,355,704	0
OTHER FINANCING SOURCES								
PROCEEDS OF GENL L-T LIAB								
510-0000-383.03-00	BOND PROCEEDS	0	0	9,742,292	9,742,292	9,742,292	0	0
*	PROCEEDS OF GENL L-T LIAB	0	0	9,742,292	9,742,292	9,742,292	0	0
**	OTHER FINANCING SOURCES	0	0	9,742,292	9,742,292	9,742,292	0	0
***	SEWER OPERATION	11,654,774	13,341,050	24,768,220	20,239,798	25,156,602	15,357,254	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
<b>SEWER OPERATION</b>								
Salaries and Wages								
510-3201-434.01-01 SALARIES		787,713	847,095	918,976	530,280	871,616	958,161	0
510-3201-434.01-02 HOURLY/SEASONAL		51,188	60,419	0	0	0	0	0
510-3201-434.01-06 MANAGEMENT LEAVE PAY		9,869	11,523	0	5,661	5,278	0	0
510-3201-434.01-07 ANNUAL LEAVE PAYOFF		7,287	744	0	4,766	4,765	0	0
510-3201-434.01-08 SICK LEAVE PAYOFF		23,423	17,036	0	0	0	0	0
510-3201-434.01-09 WORKERS' COMPENSATORY LV		2,675	19	0	0	0	0	0
510-3201-434.01-11 OVERTIME		35,111	58,832	40,000	40,552	40,000	50,000	0
510-3201-434.01-12 CALL BACK PAY		5,469	8,377	24,000	1,823	24,000	14,000	0
510-3201-434.01-13 STAND-BY PAY		42,025	42,038	45,000	28,428	45,000	45,000	0
510-3201-434.01-14 F L S A		139	210	0	99	52	0	0
510-3201-434.01-16 HOLIDAY PAY		3,759	5,710	0	4,227	3,921	0	0
510-3201-434.01-25 TEMPORARY STAFFING		0	0	90,000	52,342	90,000	90,000	0
510-3201-434.01-99 GRANT ALLOCATION		0	11,842	0	0	0	0	0
* Salaries and Wages		963,308	1,006,089	1,117,976	668,178	1,084,632	1,157,161	0
<b>EMPLOYEE BENEFITS</b>								
510-3201-434.02-25 MEDICARE		12,617	14,653	15,565	8,772	14,866	15,219	0
510-3201-434.02-30 RETIREMENT		176,943	190,993	213,103	124,492	217,186	229,893	0
510-3201-434.02-40 GROUP INSURANCE		140,013	142,965	156,754	97,910	157,193	190,554	0
510-3201-434.02-50 WORKERS' COMPENSATION		9,744	12,121	11,353	4,256	10,365	11,185	0
510-3201-434.02-60 EDUCATION INCENTIVE		688	663	625	275	688	788	0
510-3201-434.02-65 CLOTHING ALLOWANCE		4,252	2,723	4,000	2,707	4,000	4,000	0
510-3201-434.02-66 FOUL WEATHER ALLOWANCE		1,290	1,515	1,515	1,403	1,515	1,583	0
510-3201-434.02-68 TOOL ALLOWANCE		975	4,151	1,207	763	1,523	1,658	0
510-3201-434.02-71 PHONE ALLOWANCE		2,909	2,938	3,075	1,922	3,178	3,286	0
510-3201-434.02-72 MOBILE DEVICE ALLOWANCE		330	330	332	193	348	332	0
510-3201-434.02-86 OPEB COST		109,440	132,441	120,384	3,162	120,384	132,422	0
510-3201-434.02-87 GASB 68 PENSION EXPENSE		35,729	2,326	0	0	2,326	2,326	0
* EMPLOYEE BENEFITS		423,472	507,819	527,913	245,855	533,572	593,246	0
<b>SERVICE AND SUPPLIES</b>								
510-3201-434.03-09 PROFESSIONAL SERVICES		49,192	23,124	183,500	3,354	183,500	225,000	0
510-3201-434.03-12 AUDITING		22,732	19,990	24,000	19,479	24,000	24,000	0
510-3201-434.03-30 TRAINING		7,426	1,528	10,000	5,987	10,000	15,000	0
510-3201-434.03-45 DATA PROCESSING		7,117	8,497	6,500	6,592	6,500	6,500	0
510-3201-434.03-62 UNEMPLOYMENT COMPENSATION		1,437	510	0	0	0	0	0
510-3201-434.03-75 SLUDGE HAULING		27,252	40,297	35,000	11,152	35,000	35,000	0
510-3201-434.04-30 EQUIPMENT REPAIR & MAINT.		173,498	198,723	175,213	66,149	175,213	175,213	0
510-3201-434.04-33 SOFTWARE MAINTENANCE		25,322	18,765	30,000	19,537	30,000	30,000	0
510-3201-434.04-34 BUILDING REPAIR & MAINT.		11,910	9,381	10,000	3,818	10,000	10,000	0
510-3201-434.04-35 VEHICLE REPAIR & MAINT.		5,990	14,876	10,000	8,323	10,000	10,000	0
510-3201-434.04-36 FACILITY REPAIR & MAINT.		32,175	46,871	55,000	19,863	55,000	55,000	0
510-3201-434.04-39 WATER - EFFLUENT SUPPL		59,893	37,063	100,000	0	100,000	100,000	0
510-3201-434.04-44 OFFICE EQUIPMENT RENTAL		144	2,310	3,000	1,320	3,000	3,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
510-3201-434.04-45	EQUIPMENT RENTAL	1,445	1,466	6,000	2,844	6,000	6,000	0
510-3201-434.04-57	TELEMETRY MAINTENANCE	29,165	29,730	25,000	15,153	25,000	25,000	0
510-3201-434.04-72	MOSQUITO CONTROL	57,519	71,170	66,500	66,500	66,500	66,500	0
510-3201-434.04-90	FEES AND PERMITS	24,824	18,498	25,000	22,508	25,000	25,000	0
510-3201-434.05-42	PRINTING / ADVERTISING	1,082	1,596	0	46	0	0	0
510-3201-434.05-45	MEMBERSHIP / PUBLICATIONS	2,714	3,713	3,000	2,192	3,000	3,000	0
510-3201-434.05-80	TRAVEL	6,533	3,499	0	1,397	0	0	0
510-3201-434.05-87	CLICK-2-GOV FEES	330	2,681	3,000	1,706	3,000	3,000	0
510-3201-434.06-01	OFFICE SUPPLIES	2,045	1,720	1,500	1,093	1,500	1,500	0
510-3201-434.06-02	POSTAGE / SHIPPING	17	0	1,000	0	1,000	1,000	0
510-3201-434.06-25	OPERATING SUPPLIES	81,690	128,358	80,000	37,893	80,000	80,000	0
510-3201-434.06-36	LABORATORY EXPENSE	44,900	37,875	55,000	35,099	55,000	55,000	0
510-3201-434.06-37	CHEMICALS	192,001	226,012	274,000	149,488	274,000	274,000	0
510-3201-434.06-45	BOOKS / PERIODICALS	267	0	300	0	300	300	0
510-3201-434.06-60	VEHICLE FUEL/OIL	4,829	4,169	12,000	3,880	12,000	12,000	0
510-3201-434.06-74	SMALL TOOLS / INSTRUMENTS	3,278	9,336	12,800	3,921	12,800	12,800	0
510-3201-434.06-75	SMALL FURNISHINGS	4,609	5,127	5,000	1,744	5,000	5,000	0
510-3201-434.06-76	TECHNICAL EQUIPMENT	27,476	7,368	5,000	7,224	5,000	5,000	0
510-3201-434.07-10	TELEPHONE	7,307	8,078	8,500	5,449	8,500	8,500	0
510-3201-434.07-12	POWER	512,425	525,381	600,000	402,491	600,000	600,000	0
510-3201-434.07-13	HEATING	20,339	39,992	40,000	31,963	40,000	40,000	0
510-3201-434.07-26	WATER CHARGES	0	0	96,000	35,391	96,000	96,000	0
510-3201-434.09-01	ISC: GENERAL FUND	1,222,896	1,177,284	1,545,431	901,502	1,545,431	1,725,855	0
510-3201-434.09-15	ISC: INSURANCE FUND	227,500	227,500	227,500	227,500	227,500	227,500	0
510-3201-434.09-50	ISC: FLEET MANAGEMENT	29,813	25,241	26,338	13,169	26,338	34,636	0
510-3201-434.09-55	ISC: RADIOS	3,158	1,477	12,875	6,438	12,875	17,398	0
510-3201-434.12-99	GRANT ALLOC / DIRECT BILL	4,839	36,098	0	0	0	0	0
* SERVICE AND SUPPLIES		2,927,411	3,015,304	3,773,957	2,142,165	3,773,957	4,013,702	0
CAPITAL OUTLAY								
510-3201-434.77-05	VEHICLE REPLACMT PROGRAM	0	113,057	95,735	39,854	95,735	63,000	0
510-3201-434.77-15	COMPUTER EQUIPMENT	2,380	0	0	0	0	0	0
510-3201-434.77-75	EQUIPMENT	180,745	173,358	200,000	49,984	200,000	200,000	0
510-3201-434.78-10	FACILITY UPGRADE	41,929	12,720	150,000	14,968	150,000	150,000	0
* CAPITAL OUTLAY		225,054	299,135	445,735	104,806	445,735	413,000	0
** WASTEWATER PLANT		4,539,245	4,828,347	5,865,581	3,161,004	5,837,896	6,177,109	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
Salaries and Wages								
510-3202-434.01-01	SALARIES	455,696	475,472	507,510	309,117	495,622	569,739	0
510-3202-434.01-02	HOURLY/SEASONAL	53,557	33,585	0	0	0	0	0
510-3202-434.01-03	ADMINISTRATIVE PAY	0	221	0	0	0	0	0
510-3202-434.01-06	MANAGEMENT LEAVE PAY	1,215	299	0	366	366	0	0
510-3202-434.01-07	ANNUAL LEAVE PAYOUT	5,520	3,803	0	259	259	0	0
510-3202-434.01-08	SICK LEAVE PAYOUT	11,069	57,488	0	0	0	0	0
510-3202-434.01-09	WORKERS' COMPENSATORY LV	7,927	3,615	0	0	0	0	0
510-3202-434.01-11	OVERTIME	11,192	21,836	17,000	8,551	17,000	17,000	0
510-3202-434.01-12	CALL BACK PAY	1,741	5,615	6,000	3,850	6,000	6,000	0
510-3202-434.01-13	STAND-BY PAY	12,465	14,346	15,000	8,293	15,000	15,000	0
510-3202-434.01-14	F L S A	91	202	0	90	54	0	0
510-3202-434.01-16	HOLIDAY PAY	3,835	5,607	0	3,995	3,995	0	0
510-3202-434.01-25	TEMPORARY STAFFING	0	0	55,000	15,475	55,000	55,000	0
510-3202-434.01-99	GRANT ALLOCATION	0	21,363	0	0	0	0	0
<b>* Salaries and Wages</b>								
		564,298	485,750	600,510	349,996	593,296	662,739	0
EMPLOYEE BENEFITS								
510-3202-434.02-25	MEDICARE	6,374	6,876	7,911	4,400	7,282	8,049	0
510-3202-434.02-30	RETIREMENT	111,004	117,434	125,028	76,199	124,485	140,475	0
510-3202-434.02-40	GROUP INSURANCE	115,850	129,652	146,369	86,802	134,766	152,933	0
510-3202-434.02-50	WORKERS' COMPENSATION	9,269	11,846	11,935	5,345	11,261	12,109	0
510-3202-434.02-60	EDUCATION INCENTIVE	60	55	50	20	50	100	0
510-3202-434.02-65	CLOTHING ALLOWANCE	3,857	3,344	5,000	2,844	5,000	5,000	0
510-3202-434.02-66	FOUL WEATHER ALLOWANCE	1,215	1,215	1,215	1,215	1,215	1,230	0
510-3202-434.02-71	PHONE ALLOWANCE	328	418	338	503	819	1,111	0
510-3202-434.02-72	MOBILE DEVICE ALLOWANCE	75	75	75	44	79	166	0
510-3202-434.02-87	GASB 68 PENSION EXPENSE	24,200	3,718	0	0	3,718	3,718	0
<b>* EMPLOYEE BENEFITS</b>								
		223,832	274,633	297,921	177,372	288,675	324,891	0
SERVICE AND SUPPLIES								
510-3202-434.03-09	PROFESSIONAL SERVICES	10,297	189,747	200,000	13,662	200,000	225,000	0
510-3202-434.03-30	TRAINING	3,997	1,670	9,000	4,276	9,000	9,000	0
510-3202-434.03-45	DATA PROCESSING	1,416	174	2,000	174	2,000	2,000	0
510-3202-434.03-49	CONTRACTUAL SERVICES	0	0	3,000	0	3,000	3,000	0
510-3202-434.04-30	EQUIPMENT REPAIR & MAINT.	28,538	18,999	25,000	0	25,000	25,000	0
510-3202-434.04-33	SOFTWARE MAINTENANCE	2,870	9,582	20,000	3,020	20,000	20,000	0
510-3202-434.04-34	BUILDING REPAIR & MAINT.	4,824	618	2,500	539	2,500	2,500	0
510-3202-434.04-35	VEHICLE REPAIR & MAINT.	29,041	24,330	20,000	3,368	20,000	20,000	0
510-3202-434.04-36	FACILITY REPAIR & MAINT.	15,734	14,245	20,000	5,495	20,000	20,000	0
510-3202-434.04-37	EFFLUENT LINE REPAIRS	27,141	0	30,000	10,123	30,000	30,000	0
510-3202-434.04-44	OFFICE EQUIPMENT RENTAL	1,028	965	1,000	691	1,000	1,000	0
510-3202-434.04-45	EQUIPMENT RENTAL	0	3,983	5,000	0	5,000	5,000	0
510-3202-434.04-70	S. SEWER REPAIR & MAINT.	0	10,278	50,000	15,254	50,000	50,000	0
510-3202-434.04-89	EFFLUENT-GOLF COURSE - EV	43,963	37,835	37,500	15,256	37,500	37,500	0
510-3202-434.04-91	EFFLUENT-GOLF COURSE-CC	26,462	7,543	37,500	5,149	37,500	15,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
510-3202-434.05-42	PRINTING / ADVERTISING	5,612	4,729	5,000	2,753	5,000	5,000	0
510-3202-434.05-45	MEMBERSHIP / PUBLICATIONS	1,380	1,424	1,500	1,598	1,500	1,500	0
510-3202-434.05-80	TRAVEL	0	751	0	0	0	0	0
510-3202-434.06-01	OFFICE SUPPLIES	2,170	1,282	4,000	683	4,000	4,000	0
510-3202-434.06-02	POSTAGE / SHIPPING	23,759	40,451	40,000	25,281	40,000	50,000	0
510-3202-434.06-25	OPERATING SUPPLIES	52,058	25,586	38,000	18,558	38,000	38,000	0
510-3202-434.06-36	LABORATORY EXPENSE	847	5,246	3,000	2,186	3,000	3,000	0
510-3202-434.06-45	BOOKS / PERIODICALS	0	0	200	0	200	200	0
510-3202-434.06-60	VEHICLE FUEL/OIL	16,261	17,424	24,000	11,640	24,000	24,000	0
510-3202-434.06-74	SMALL TOOLS / INSTRUMENTS	0	124	1,500	0	1,500	1,500	0
510-3202-434.06-75	SMALL FURNISHINGS	9,914	2,618	12,000	1,273	12,000	12,000	0
510-3202-434.06-76	TECHNICAL EQUIPMENT	23,240	2,535	5,000	0	5,000	5,000	0
510-3202-434.07-10	TELEPHONE	5,183	4,784	8,000	3,198	8,000	8,000	0
510-3202-434.07-13	HEATING	6,681	6,197	8,000	5,051	8,000	8,000	0
510-3202-434.09-50	ISC: FLEET MANAGEMENT	50,625	55,178	51,450	25,725	51,450	48,243	0
510-3202-434.09-55	ISC: RADIOS	2,106	1,563	10,300	5,150	10,300	10,300	0
510-3202-434.12-99	GRANT ALLOC / DIRECT BILL	67,200-	3,706	0	0	0	0	0
510-3202-434.24-30	REFUNDS & REIMBURSEMENTS	0	0	10,000	0	10,000	10,000	0
510-3202-434.24-49	BAD DEBT EXPENSE	0	0	400	0	400	400	0
510-3202-434.24-50	CASH SHORTAGE/OVERAGE	0	0	50	0	50	50	0
510-3202-500.50-00	CAPITALIZED ASSETS	12,463-	0	0	0	0	0	0
* SERVICE AND SUPPLIES		315,484	493,569	681,900	180,103	681,900	653,723	0
CAPITAL OUTLAY								
510-3202-434.70-40	CONSTRUCTION	168,484	55,246	0	0	50,000	50,000	0
510-3202-434.70-70	LABOR	7,081	3,737	0	0	0	0	0
510-3202-434.77-05	VEHICLE REPLACMT PROGRAM	0	0	0	0	0	60,000	0
510-3202-434.77-25	COMM-FIBER-SCADA	8,420	90,000	40,000	0	40,000	40,000	0
510-3202-434.77-75	EQUIPMENT	77,935	22,832	200,000	140,499	200,000	100,000	0
510-3202-434.78-10	FACILITY UPGRADE	0	5,925	75,000	51,443	75,000	75,000	0
* CAPITAL OUTLAY		261,920	177,740	315,000	191,942	365,000	325,000	0
** MAINTENANCE		1,365,534	1,431,692	1,895,331	899,413	1,928,871	1,966,353	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
510-3205-500.50-00	SERVICE AND SUPPLIES	12,425,843-	22,221,660-	0	0	0	0	0
*	SERVICE AND SUPPLIES	12,425,843-	22,221,660-	0	0	0	0	0
510-3205-434.44-65	DEPRECIATION EXPENSE	3,311,678	3,385,557	3,500,000	0	3,500,000	3,500,000	0
*	DEPRECIATION EXPENSE	3,311,678	3,385,557	3,500,000	0	3,500,000	3,500,000	0
510-3205-475.48-45	NON-OPERATING EXPENSE	1,531	1,402	1,500	1,004	1,500	1,500	0
510-3205-475.48-46	FISCAL CHARGES	177,663	0	201,021	192,212	201,021	0	0
510-3205-475.48-75	BOND ISSUANCE COSTS	21,516	0	0	0	0	0	0
510-3205-475.48-75	LOSS ON DISPOSAL F.A.							
*	NON-OPERATING EXPENSE	200,710	1,402	202,521	193,216	202,521	1,500	0
510-3205-434.70-20	CAPITAL OUTLAY	113-	0	0	0	0	0	0
510-3205-434.70-40	DESIGN	11,486,368	21,295,488	17,225,592	6,327,801	17,175,592	6,600,000	0
510-3205-434.70-70	CONSTRUCTION	465,078	449,298	398,788	261,048	398,788	0	0
510-3205-434.71-99	LABOR	0	0	6,417,501	0	0	0	0
510-3205-434.71-99	UNDESIGNATED/RESERVE							
*	CAPITAL OUTLAY	11,951,333	21,744,786	24,041,881	6,588,849	17,574,380	6,600,000	0
510-3205-471.83-07	PRINCIPAL REDEMPTION	0	0	215,000	215,000	215,000	225,000	0
510-3205-471.83-09	2015 SEWER BONDS	0	0	0	0	0	190,000	0
510-3205-471.83-14	2017 SEWER BONDS	0	0	282,105	282,105	282,105	547,436	0
510-3205-471.83-22	2015 SEWER SRF BONDS \$12M	0	0	90,000	90,000	90,000	95,000	0
510-3205-471.83-22	2012 SEWER BONDS	0	0	220,000	220,000	220,000	230,000	0
510-3205-471.83-23	2012 SEWER REFUNDING	0	0	207,400	207,400	207,400	210,800	0
510-3205-471.83-35	2012 MT REFUNDING	0	0	137,805	137,805	137,805	141,118	0
510-3205-471.83-42	2010F STATE WATER POLLUT	0	0	1,110,407	1,110,407	1,110,407	1,142,052	0
510-3205-471.83-49	2014 SEWER SRF BOND	0	0	434,863	434,863	434,863	222,714	0
510-3205-471.83-79	1998 STATE SEWER ISSUE	0	0	55,000	55,000	55,000	55,000	0
510-3205-471.83-98	2010D SWR IMP & REFUNDING	0	0	2,752,580	2,648,480	2,752,580	3,059,120	0
*	PRINCIPAL REDEMPTION	205,982	222,009	237,188	80,496	237,188	230,538	0
510-3205-472.93-07	INTEREST REDEMPTION	0	0	149,415	0	149,415	223,535	0
510-3205-472.93-09	2015 SEWER BONDS	0	0	267,715	128,858	267,715	268,003	0
510-3205-472.93-14	2015 SEWER SRF BONDS \$12M	1,549	56,111	62,876	24,233	62,876	59,442	0
510-3205-472.93-22	2012 SEWER BONDS	69,409	65,875	46,245	22,667	46,245	37,912	0
510-3205-472.93-23	2012 SEWER REFUNDING	83,657	60,177	13,033	1,645	13,033	9,100	0
510-3205-472.93-35	2012 MT REFUNDING	20,710	16,906	49,335	25,082	49,335	45,983	0
510-3205-472.93-42	2010F STATE WATER POLLUT	55,807	52,609	640,497	324,149	640,497	608,853	0
510-3205-472.93-49	2014 SEWER SRF BOND	107,709	465,538					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
510-3205-472.93-53	2014 REFUNDING EF BONDS	2,014	0	0	0	0	0	0
510-3205-472.93-79	1998 STATE SEWER ISSUE	38,163	24,668	10,733	7,136	10,733	0	0
510-3205-472.93-98	2010D SWR IMP & REFUNDING	42,293	38,682	37,032	12,513	37,032	35,290	0
*	INTEREST REDEMPTION	627,293	1,002,575	1,514,069	626,779	1,514,069	1,518,656	0
**	CAPITAL	3,665,171	3,912,660	32,011,051	10,057,324	25,543,550	14,679,276	0
***	SEWER	9,569,950	10,172,699	39,771,963	14,117,741	33,310,317	22,822,738	0
****	SEWER OPERATION	9,569,950	10,172,699	39,771,963	14,117,741	33,310,317	22,822,738	0
		9,569,950	10,172,699	39,771,963	14,117,741	33,310,317	22,822,738	0

Department	Description	FY2018	B	FY2019	FY2020	FY2021	FY2022	FY2023	5 Yr Total	FY2024-38	20 Yr Total
Sewer	Collection - Clear Creek Sewer Phase 2	1,493,623		-	-	-	-	-	-	-	-
	Collection - Harbin Sewer Replacement	260,000		-	-	-	-	-	-	-	-
	Collection - Harbin Sewer Replacement	25,000		-	-	-	-	-	-	-	-
	Collection - Lift Station Reconstruction	-		450,000	550,000	300,000	900,000	500,000	2,700,000	2,610,000	5,310,000
	Collection - Sewer Line Replacement/Rehabilitation	2,197,334		2,525,000	2,525,000	2,050,000	50,000	2,000,000	9,150,000	35,000,000	44,150,000
	Collection - Sewer Line Replacement/Rehabilitation	40,000		-	-	-	-	-	-	-	-
	Communications-Fiber-SCADA	40,000		40,000	40,000	40,000	40,000	-	160,000	560,000	720,000
	Downtown Streetscape Project	550,000		-	-	-	-	-	-	-	-
	Equipment Replacement - Sewer Maintenance	200,000		100,000	100,000	-	300,000	-	500,000	4,200,000	4,700,000
	Equipment Replacement - Wastewater	200,000		200,000	200,000	200,000	200,000	-	800,000	2,800,000	3,600,000
	Facility Upgrade - Sewer Maintenance	75,000		75,000	75,000	75,000	75,000	-	300,000	1,050,000	1,350,000
	Facility Upgrade - Wastewater	150,000		150,000	150,000	100,000	100,000	-	500,000	1,400,000	1,900,000
	Fuel Facility - Sewer Maintenance	-		-	-	-	-	-	-	-	-
	Groundwater Protection - Sewer Maintenance	50,000		50,000	50,000	50,000	50,000	-	200,000	700,000	900,000
	Reuse	-		-	-	-	-	-	-	4,000,000	4,000,000
	Reuse - Brunswick Canyon Reservoir System Improvements	-		250,000	450,000	-	-	-	700,000	-	700,000
	Reuse - ERGC Tailwater Pond Repairs	-		-	-	-	-	-	-	75,000	75,000
	Reuse - EVGC Improvements	-		-	-	-	-	-	-	75,000	75,000
	Reuse - EVGC Rehabilitation	435,000		135,000	150,000	150,000	150,000	150,000	735,000	2,250,000	2,985,000
	Reuse - Pipe Corrosion Protection	-		-	-	700,000	1,000,000	-	1,700,000	1,000,000	2,700,000
	Reuse - Pipe Joint Coupling Rehabilitation	-		-	50,000	50,000	50,000	-	150,000	700,000	850,000
	Reuse - System Pipeline Air Release Rehabilitation	-		-	50,000	100,000	100,000	-	250,000	1,400,000	1,650,000
	Treatment	-		-	-	-	-	-	-	10,000,000	10,000,000
	Treatment - Bathroom in Dewatering Building	-		-	-	-	-	-	-	25,000	25,000
	Treatment - Install Biological Air Scrubber at Dewatering	-		-	-	-	-	-	-	300,000	300,000
	Treatment - Modify Manual Barscreen	-		-	-	-	-	-	-	30,000	30,000
	Treatment - Rebuild bathrooms	-		-	-	-	-	-	-	75,000	75,000
	Treatment - Rebuild DAF #2	-		-	-	-	-	-	-	150,000	150,000
	Treatment - Rebuild Solids Conveyance System	-		-	-	-	-	-	-	700,000	700,000
	Treatment - Re-grout Headworks Screw Pump Troughs	-		-	-	-	-	-	-	80,000	80,000
	Treatment - Repair DAF #1 Floor	-		-	-	-	-	-	-	30,000	30,000
	Treatment - Repair Flooring in Solids Building Around Centrifuges	-		-	-	-	-	-	-	300,000	300,000
	Treatment - Replace #2 Underground Water Piping System	-		-	-	-	-	-	-	250,000	250,000
	Treatment - Replace #3 Underground Water Piping System	-		-	-	-	-	-	-	250,000	250,000
	Treatment - Replace Centrifuge #1	-		-	-	-	-	-	-	500,000	500,000
	Treatment - Replace Dynasand Air Dryer	-		-	-	-	-	-	-	20,000	20,000
	Treatment - Replace Flooring in Maintenance Building	-		-	-	-	-	-	-	50,000	50,000
	Treatment - Replace HVAC units / controls in Maintenance Building	-		-	-	-	-	-	-	100,000	100,000
	Treatment - Replace HVAC units / controls in Operations Building	-		-	-	-	-	-	-	300,000	300,000
	Treatment - Replace Hypochlorite Tanks/Pumps	-		-	-	-	-	-	-	60,000	60,000
	Treatment - Replace MCC&VFD Equipment in Effluent Building	-		-	-	-	-	-	-	200,000	200,000
	Treatment - Replace Pumps at North Lift	-		-	-	-	-	-	-	90,000	90,000
	Treatment - Replace Reject Pumps at Dynasand Filters	-		-	-	-	-	-	-	60,000	60,000
	Treatment - Replace Sand at Filtration Building	-		-	-	-	-	-	-	120,000	120,000
	Treatment - Replace Screw Compressor at Filtration Building	-		-	-	-	-	-	-	80,000	80,000
	Treatment - Replace Transformer at Effluent Building	-		-	-	-	-	-	-	300,000	300,000
	Treatment - Replace Underground Power Distribution Cabling and Conduits	-		-	-	-	-	-	-	500,000	500,000
	Treatment - Replace Valves at Digesters	-		-	-	-	-	-	-	90,000	90,000
	Treatment - Replace Valves at Effluent Building	-		-	-	-	-	-	-	200,000	200,000
	Treatment - Replace Valves at Headworks	-		-	-	-	-	-	-	80,000	80,000
	Treatment - Replace Valves at RAS/WAS Building	-		-	-	-	-	-	-	80,000	80,000
	Treatment - Replace Valves, Gates, Pumps at EQ basin	-		-	-	-	-	-	-	200,000	200,000
	Treatment - Upgrade Computer Control Room	-		-	-	-	-	-	-	25,000	25,000
	Treatment - WRRF Capital Improvements	6,480,000		3,240,000	-	-	-	-	3,240,000	-	3,240,000
	Treatment - WRRF Phase 1	5,759,635		-	-	-	-	-	-	-	-
	Treatment - WRRF Phase 1	333,788		-	-	-	-	-	-	-	-
	Treatment -Rehabilitate Laboratory Water Testing System	-		-	-	-	-	-	-	30,000	30,000
	Undesignated/Reserve	-		-	-	-	-	-	-	-	-
	Vehicle Replacement-Sewer Maintenance	-		60,000	140,000	375,000	80,000	65,000	720,000	-	720,000
	Vehicle Replacement-Wastewater	95,735		63,000	-	-	55,000	-	118,000	-	118,000
	<b>SEWER Total</b>	<b>18,385,115</b>		<b>7,338,000</b>	<b>4,530,000</b>	<b>4,190,000</b>	<b>3,150,000</b>	<b>2,715,000</b>	<b>21,923,000</b>	<b>73,095,000</b>	<b>95,018,000</b>



# STAFF REPORT

Item No. 3B

Report To: Utility Financial Oversight Committee

Meeting Date: 03/20/2018

Staff Contact: Jason Link, Chief Financial Officer

Agenda Title: For Possible Action: To recommend the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2019 and acknowledge that it is not in compliance with the adopted financial policies (Jason Link, jlink@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2019 Water Fund operating and capital budgets and their compliance with the adopted financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

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## Proposed Motion

Move to recommend the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2019 and acknowledge that it is not in compliance with the adopted financial policies.

## Board's Strategic Goal

Efficient Government

## Previous Action

N/A

## Background/Issues & Analysis

The fiscal year 2019 tentative budget will be filed with the Nevada Department of Taxation prior to April 16, 2018. The tentative budget will be presented to the Board of Supervisors on April 19, 2018. The City will hold an open house for the public to provide comment on the budget on March 26, 2018.

The fiscal year 2019 tentative budget does not enable the fund to be in compliance with the adopted financial policies. The fund is out of compliance with the system reinvestment funding and debt-to-equity ratio. The system reinvestment funding goal is equal to depreciation expense, \$3,500,000, and the actual funding available is \$2,603,566. In order to be in compliance the fund would need an additional \$896,434 of cash available for system reinvestment. The debt-to-equity goal is a 50:50 ratio, the tentative budget is projecting a 53:47 ratio. In order to be in compliance the fund would need approximately \$5.4 million of additional equity.

## Applicable Statute, Code, Policy, Rule or Regulation

NRS 354

## Financial Information

Is there a fiscal impact?  Yes  No

If yes, account name/number: See fiscal year 2019 tentative budget document for Water Fund 520

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: Tentatively sets the Water Fund budget for fiscal year 2019.

Alternatives

Recommend the Board of Supervisors do not approve the fiscal year 2019 Water Fund budget.

**Board Action Taken:**

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

1) \_\_\_\_\_

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

Aye/Nay

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

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

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services Use Fees and Charges	15,053,015	15,778,692	15,761,692	-
Total Operating Revenue	15,053,015	15,778,692	15,761,692	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,559,356	1,723,097	1,750,673	-
Employee Benefits	934,593	963,878	1,001,020	-
Services & Supplies	5,453,566	5,710,502	5,131,368	-
Depreciation/amortization	3,331,454	3,500,000	3,500,000	-
Total Operating Expense	11,278,969	11,897,477	11,383,061	-
Operating Income or (Loss)	3,774,046	3,881,215	4,378,631	-
NONOPERATING REVENUES				
Interest Earned	17,742	35,000	15,000	-
Miscellaneous	1,582	-	-	-
Arbitrage Rebate	-	-	-	-
Gain on Disposal of Fixed Asset	-	-	-	-
Federal Subsidy - BAB Credits	224,329	195,678	176,110	-
Total Nonoperating Revenues	243,653	230,678	191,110	-
NONOPERATING EXPENSES				
Interest expense	2,047,931	1,937,436	1,837,453	-
Loss on Disposal of Fixed Asset	98,004	-	-	-
Bond Issuance Costs	1,331	2,000	2,000	-
Total Nonoperating Expenses	2,147,266	1,939,436	1,839,453	-
Net Income before Contributions	1,870,433	2,172,457	2,730,288	-
CAPITAL CONTRIBUTIONS				
Capital Assets	4,161	-	-	-
Capital Grants	125,000	62,500	-	-
Developers	75,648	-	-	-
Connection Fees	185,015	135,142	185,000	-
Total Capital Contributions	389,824	197,642	185,000	-
TRANSFERS				
Transfer to Fleet Fund	-	-	-	-
Transfer asset from Sewer	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	2,260,257	2,370,099	2,915,288	-

**CARSON CITY**  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND: WATER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	14,972,082	15,778,692	15,761,692	-
Cash payment for personnel costs	(2,383,873)	(2,504,073)	(2,552,427)	-
Cash payment for services & supplies	(5,824,882)	(5,710,502)	(5,131,368)	-
Miscellaneous cash received/(paid)	1,582	(2,000)	(2,000)	-
a. Net cash provided by (or used for) operating activities	6,764,909	7,562,117	8,075,897	-
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer from (to) other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(3,229,806)	(3,366,154)	(3,461,910)	-
Bond interest expense paid	(2,089,288)	(1,937,436)	(1,837,453)	-
Bond proceeds	831,455	-	-	-
Bond issuance costs	(1,331)	-	-	-
Proceeds from sale of assets	-	-	-	-
Subsidy from federal grant	125,000	62,500	-	-
Acquisition of capital assets	(1,088,285)	(2,986,030)	(3,482,000)	-
Arbitrage paid	-	-	-	-
Federal subsidy - BAB credits	224,329	195,678	176,110	-
Cash contributions - water connection fees	185,015	135,142	185,000	-
c. Net cash provided by (or used for) capital and related financing activities	(5,042,911)	(7,896,300)	(8,420,253)	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	17,742	35,000	15,000	-
d. Net cash provided by (or used in) investing activities	17,742	35,000	15,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,739,740	(299,183)	(329,356)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,439,682	4,179,422	3,880,239	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,179,422	3,880,239	3,550,883	-

**CARSON CITY**  
(Local Government)  
SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: WATER

## FISCAL SUMMARY FOR ENTERPRISE FUNDS

<b>Department Name: Water</b>					
<b>Department Number: 520</b>					
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</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>	\$ 15,053,015	\$ 15,778,692	\$ 15,761,692	-0.11%	\$ (17,000)
<b>Non-Operating Income</b>	118,894	35,000	15,000	-57.14%	(20,000)
<b>Connection Fees</b>	185,015	135,142	185,000	36.89%	49,858
<b>Grant Revenue</b>	349,329	258,178	176,110	-31.79%	(82,068)
<b>TOTAL</b>	<b>\$ 15,706,253</b>	<b>\$ 16,207,012</b>	<b>\$ 16,137,802</b>	<b>-0.43%</b>	<b>\$ (69,210)</b>
<b>EXPENDITURE</b>					
<b>Salary</b>	\$ 1,559,356	\$ 1,723,097	\$ 1,750,673	1.60%	\$ 27,576
<b>Benefits</b>	934,593	963,878	1,001,020	3.85%	37,142
<b>Service &amp; Supplies</b>	5,453,566	5,710,502	5,131,368	-10.14%	(579,134)
<b>Depreciation</b>	3,331,454	3,500,000	3,500,000	0.00%	-
<b>Bond Interest</b>	2,047,931	1,937,436	1,837,453	-5.16%	(99,984)
<b>Other</b>	119,096	2,000	2,000	0.00%	-
<b>TOTAL</b>	<b>\$ 13,445,996</b>	<b>\$ 13,836,913</b>	<b>\$ 13,222,514</b>	<b>-4.44%</b>	<b>\$ (614,400)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 2,260,257</b>	<b>\$ 2,370,099</b>	<b>\$ 2,915,288</b>	<b>23.00%</b>	<b>\$ 545,190</b>
<b>Bond Proceeds</b>					
<b>Bond Proceeds</b>	\$ 831,455	\$ -	\$ -	0.00%	\$ -
<b>Capital Outlay</b>	\$ 585,473	\$ 2,986,030	\$ 3,482,000	16.61%	\$ 495,970
<b>Bond Principal Payments</b>	\$ 3,229,806	\$ 3,366,154	\$ 3,461,910	2.84%	\$ 95,756
<b>Cash Balance - June 30</b>	\$ 4,179,422	\$ 3,880,239	\$ 3,550,883		
<b>FTE</b>					
	26.00	25.30	24.80		

**FINANCIAL POLICY COMPLIANCE**

	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Operating Reserve Goal	933,644	1,008,668	957,185	1,012,756	947,317
Operating Reserve	933,644	1,008,668	957,185	1,012,756	947,317
Capital Reserve Goal	2,034,884	2,065,102	2,009,423	2,156,426	1,998,784
Capital Reserve	1,180,522	1,431,014	3,222,237	2,867,483	2,603,566
System Reinvestment Funding Goal	3,267,904	3,319,902	3,331,454	3,500,000	3,500,000
System Reinvestment Funding Available	1,180,522	1,431,014	3,222,237	2,867,483	2,603,566
Debt to Equity (goal is 50:50)	61:39	61:39	58:42	56:44	53:47
Debt Service Coverage (goal 1.0 minimum)	1.2	1.1	1.4	1.4	1.5

Goal met, Goal not met

**PERSONNEL DETAIL WORKSHEET  
FY2018-19**

<b>DEPARTMENT: WATER</b>		
<b>DEPARTMENT NUMBER: 520-3502</b>		
<b>POSITION / DESCRIPTION</b>	<b># OF POSITIONS</b>	<b>PROPOSED BUDGET</b>
<b>SALARIES AND WAGES:</b>		
Accounting Manager Proprietary	0.20	\$ 16,676
Bicycle and Pedestrian Coordinator	0.05	3,492
Operations Manager - Public Works	0.30	37,818
Instrumentation Tech	0.50	32,650
Instrumentation Tech	0.50	25,428
Senior Instrumentation Tech	0.25	17,855
Electrical Communication Foreman	0.50	41,170
Environmental Control Officer 3	0.80	60,617
Environmental Control Foreman	1.00	81,365
Utility Billing Specialist	1.00	44,542
Operations Manager - Control Systems	0.30	32,635
PW Systems Technician	0.45	26,607
Warehouse Supply Coordinator	0.45	33,389
Water Meter Technician 1	2.00	90,760
Water Meter Technician 2	1.00	43,064
Water Production Operator 2	3.00	174,107
Water Production Operator 3	1.00	54,905
Water Production Operator 4	1.00	73,080
Water Production Foreman	1.00	85,462
Water Operations Supervisor	1.00	92,417
Water Distribution Technician 1	2.00	94,860
Water Distribution Technician 2	2.00	91,823
Water Distribution Technician 3	1.00	51,087
Water Distribution Technician Senior	2.00	117,314
Water Distribution Foreman	1.00	84,859
PW Communication Tech 3	0.50	29,327
Call Back CCEA		32,000
Holiday Pay CCEA		1,020
Hourly Salary		-
Overtime		53,342
Stand By CCEA		42,000
<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>24.80</b>	<b>\$ 1,665,671</b>
<b>BENEFITS:</b>		
Medicare		\$ 22,996
Retirement		391,839
Group Insurance		349,559
Workers' Compensation		26,827
Education Incentive		463
Clothing Allowance		-
Foul Weather Allowance		3,068
Tool Allowance		1,356
Phone Allowance		5,163
Mobile Device Allowance		483
OPEB Costs		180,004
GASB 68 Pension Expense		19,262
<b>SUB-TOTAL BENEFITS</b>		<b>\$ 1,001,019</b>
<b>GRAND TOTAL</b>		<b>\$ 2,666,690</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY 18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
<b>TAXES</b>								
PENALTIES/INTEREST-DQ TXS								
520-0000-319.11-01	WATER DELINQUENCIES	0	0	0	592,902	0	0	0
*	PENALTIES/INTEREST-DQ TXS	0	0	0	592,902	0	0	0
**	TAXES	0	0	0	592,902	0	0	0
<b>INTERGOVERNMENTAL</b>								
FEDERAL SUBSIDY PAYMENTS								
520-0000-332.01-01	2010B & 2010E WATER BONDS	224,721	224,329	195,678	111,928	195,678	176,110	0
*	FEDERAL SUBSIDY PAYMENTS	224,721	224,329	195,678	111,928	195,678	176,110	0
OTHER LOCAL GOVT GRANTS								
520-0000-337.16-00	WATER SUBCON	125,000	125,000	0	62,500	62,500	0	0
*	OTHER LOCAL GOVT GRANTS	125,000	125,000	0	62,500	62,500	0	0
**	INTERGOVERNMENTAL	349,721	349,329	195,678	174,428	258,178	176,110	0
<b>CHARGES FOR SERVICES</b>								
PUBLIC WORKS								
520-0000-343.06-00	DEPARTMENT CHARGES	3,636	0	0	177	0	0	0
*	PUBLIC WORKS	3,636	0	0	177	0	0	0
**	CHARGES FOR SERVICES	3,636	0	0	177	0	0	0
<b>MISCELLANEOUS REVENUE</b>								
MISCELLANEOUS								
520-0000-366.05-00	REFUNDS/REIMBURSEMENTS	1,316	0	0	0	0	0	0
*	MISCELLANEOUS	1,316	0	0	0	0	0	0
**	MISCELLANEOUS REVENUE	1,316	0	0	0	0	0	0
<b>PROPRIETARY REVENUES</b>								
USER FEES AND CHARGES								
520-0000-370.01-00	SERVICE CHARGES	5,963,229	6,388,365	6,797,023	4,576,933	6,873,195	6,873,195	0
520-0000-370.04-00	USER FEES	7,385,458	8,092,415	8,515,603	6,209,600	8,476,197	8,476,197	0
520-0000-370.04-01	LYON COUNTY	30,711	14,278	30,000	16,011	30,000	30,000	0
520-0000-370.09-00	PRIVATE HYDRANT SERVICE	96,240	190,163	50,000	66,682	67,000	50,000	0
520-0000-370.75-00	OTHER CHARGES/FEES	1,037	1,915	500	239	500	500	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY 18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
520-0000-370.75-01	RIGHT OF WAY TOLL	0	0	0	105,466	0	0	0
*	USER FEES AND CHARGES	13,476,675	14,687,136	15,393,126	10,974,931	15,446,892	15,429,892	0
OTHER OPERATING CHARGES								
520-0000-372.01-00	ESTABLISHMENT FEE	25,740	27,960	25,000	22,060	25,000	25,000	0
520-0000-372.03-00	METER RESET FEES	153	153	0	0	0	0	0
520-0000-372.04-00	RECONNECTION FEE	125	125	500	0	500	500	0
520-0000-372.05-00	TAPPING FEE	13,041	29,994	1,500	35,144	1,500	1,500	0
520-0000-372.10-00	METER BOX SET	44,762	71,907	16,000	16,000	16,000	16,000	0
520-0000-372.11-00	COMPLETE SERVICE LATERAL	13,787	25,210	10,000	6,258	10,000	10,000	0
520-0000-372.50-01	GENERAL FUND	16,055	16,312	17,000	17,000	17,000	17,000	0
520-0000-372.50-15	REG TRANSPORTATION	3,833	3,894	0	0	0	0	0
520-0000-372.50-17	STREETS MAINTENANCE	55,103	2,317	0	0	0	0	0
520-0000-372.50-53	ISC: STORM DRAINAGE	1,837	1,867	1,800	0	1,800	1,800	0
520-0000-372.50-54	SEWER FUND	7,071	37,063	100,000	0	100,000	100,000	0
520-0000-372.62-00	PENALTIES AND INTEREST	167,309	149,103	160,000	92,025	160,000	160,000	0
520-0000-372.69-00	INSPECTION FEES	530	0	0	0	0	0	0
520-0000-372.75-00	MISC OTHER OP. REVENUE	58	26-	0	21	0	0	0
*	OTHER OPERATING CHARGES	349,554	365,879	331,800	155,508	331,800	331,800	0
NON-OPERATING REVENUE								
520-0000-375.05-01	COMMERCIAL	10,849	34,101	10,000	9,099	10,000	34,000	0
520-0000-375.05-02	RESIDENTIAL	35,185	150,914	20,000	125,142	125,142	151,000	0
520-0000-375.10-00	DEVELOPER CONTRIBUTIONS	265,244	75,648	0	0	0	0	0
520-0000-375.20-01	CAPITAL ASSETS	4,145	4,161	0	0	0	0	0
*	NON-OPERATING REVENUE	315,423	264,824	30,000	134,241	135,142	185,000	0
INTEREST EARNED								
520-0000-377.02-00	INTEREST INCOME	7,978	37,073	15,000	38,329	35,000	15,000	0
520-0000-377.03-00	NET INC IN FAIR VALUE INV	10,720	19,331-	0	0	0	0	0
*	INTEREST EARNED	18,698	17,742	15,000	38,329	35,000	15,000	0
MISCELLANEOUS								
520-0000-378.15-00	REFUNDS/REIMBURSEMENTS	5,000	1,582	0	0	0	0	0
520-0000-378.16-00	MISC. OTHER INCOME	69	0	0	0	0	0	0
*	MISCELLANEOUS	5,069	1,582	0	0	0	0	0
OTHER NON-OPER. INCOME								
520-0000-379.10-01	SUREPLUS SALES	219	7,648	0	0	0	0	0
520-0000-379.10-02	VEHICLE SALES	27,740	12,113	0	0	0	0	0
*	OTHER NON-OPER. INCOME	27,959	19,761	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY 18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
**	PROPRIETARY REVENUES	14,193,378	15,356,924	15,769,926	11,303,009	15,948,834	15,961,692	0
***	WATER	14,548,051	15,706,253	15,965,604	12,070,516	16,207,012	16,137,802	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
<b>WATER</b>								
Salaries and Wages								
520-3502-435.01-01	SALARIES	1,378,207	1,443,513	1,622,699	930,750	1,500,622	1,537,311	0
520-3502-435.01-02	HOURLY/SEASONAL	66,333	8,774	0	0	0	0	0
520-3502-435.01-03	ADMINISTRATIVE PAY	0	1,716	0	0	0	0	0
520-3502-435.01-04	SHIFT DIFFERENTIAL	0	0	0	9	9	0	0
520-3502-435.01-06	MANAGEMENT LEAVE PAY	6,948	6,300	0	2,343	744	0	0
520-3502-435.01-07	ANNUAL LEAVE PAYOFF	4,400	13,404	0	2,413	2,413	0	0
520-3502-435.01-08	SICK LEAVE PAYOFF	14,378	42,350	0	0	0	0	0
520-3502-435.01-09	WORKERS' COMPENSATORY LV	2,998	13,932	0	0	0	0	0
520-3502-435.01-11	OVERTIME	45,534	60,989	53,342	32,751	53,342	53,342	0
520-3502-435.01-12	CALL BACK PAY	26,946	23,320	32,000	13,104	32,000	32,000	0
520-3502-435.01-13	STAND-BY PAY	37,701	41,234	42,000	23,762	42,000	42,000	0
520-3502-435.01-14	F L S A	456	510	0	334	255	0	0
520-3502-435.01-16	HOLIDAY PAY	7,855	18,536	1,020	7,306	6,712	1,020	0
520-3502-435.01-25	TEMPORARY STAFFING	0	0	85,000	20,209	85,000	85,000	0
520-3502-435.01-99	GRANT ALLOCATION	0	30,522	0	0	0	0	0
* Salaries and Wages		1,591,756	1,559,356	1,836,061	1,032,981	1,723,097	1,750,673	0
<b>EMPLOYEE BENEFITS</b>								
520-3502-435.02-25	MEDICARE	20,962	21,939	25,344	14,027	23,349	22,996	0
520-3502-435.02-30	RETIREMENT	344,530	355,796	393,888	233,367	388,339	391,839	0
520-3502-435.02-40	GROUP INSURANCE	309,139	328,606	372,1937	208,327	324,379	349,559	0
520-3502-435.02-50	WORKERS' COMPENSATION	24,832	28,910	27,887	10,666	25,977	26,827	0
520-3502-435.02-57	DOMESTIC PARTNER INS BENE	154	155	0	116	0	0	0
520-3502-435.02-60	EDUCATION INCENTIVE	568	478	400	185	463	463	0
520-3502-435.02-65	CLOTHING ALLOWANCE	7,341	5,663	8,000	4,583	8,000	0	0
520-3502-435.02-66	FOUL WEATHER ALLOWANCE	3,225	3,300	3,450	3,263	3,450	3,068	0
520-3502-435.02-68	TOOL ALLOWANCE	975	1,150	1,207	588	1,207	1,356	0
520-3502-435.02-71	PHONE ALLOWANCE	4,389	4,682	4,813	3,191	5,243	5,163	0
520-3502-435.02-72	MOBILE DEVICE ALLOWANCE	540	540	543	315	569	483	0
520-3502-435.02-86	OPBE COST	148,764	164,422	163,640	4,029	163,640	180,004	0
520-3502-435.02-87	GASB 68 PENSION EXPENSE	56,365	19,262	0	0	19,262	19,262	0
* EMPLOYEE BENEFITS		809,054	934,593	1,002,109	482,425	963,878	1,001,020	0
<b>SERVICE AND SUPPLIES</b>								
520-3502-435.03-09	PROFESSIONAL SERVICES	170,856	84,410	125,000	71,380	125,000	125,000	0
520-3502-435.03-12	AUDITING	22,732	19,990	24,000	19,479	24,000	24,000	0
520-3502-435.03-30	TRAINING	9,512	7,616	28,000	15,751	28,000	28,000	0
520-3502-435.03-45	DATA PROCESSING	8,095	8,224	8,000	0	8,000	8,000	0
520-3502-435.03-49	CONTRACTUAL SERVICES	1,500	0	2,000	41	2,000	2,000	0
520-3502-435.03-62	UNEMPLOYMENT COMPENSATION	0	510	0	0	0	0	0
520-3502-435.03-72	U.S.G.S. STREAM MONITOR	48,050	57,795	75,000	28,443	75,000	75,000	0
520-3502-435.04-30	EQUIPMENT REPAIR & MAINT.	63,986	115,130	85,273	39,218	85,273	85,273	0
520-3502-435.04-33	SOFTWARE MAINTENANCE	14,030	22,045	12,000	24,406	12,000	30,000	0
520-3502-435.04-34	BUILDING REPAIR & MAINT.	33,736	8,502	50,000	11,273	50,000	50,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
520-3502-435.04-35	VEHICLE REPAIR & MAINT.	57,475	70,189	25,000	20,472	25,000	25,000	0
520-3502-435.04-36	FACILITY REPAIR & MAINT.	76,753	66,907	139,000	71,522	139,000	139,000	0
520-3502-435.04-44	OFFICE EQUIPMENT RENTAL	1,028	1,682	2,000	691	2,000	2,000	0
520-3502-435.04-45	EQUIPMENT RENTAL	384	1,220	4,500	718	4,500	4,500	0
520-3502-435.04-46	FIRE SUPPRESSION	37,500	37,500	37,500	37,500	37,500	37,500	0
520-3502-435.04-49	WATER METERS & SERVICES	615,970	114,466	200,000	39,487	200,000	100,000	0
520-3502-435.04-50	WATER PURCHASE/LEASE FYMT	0	31,780	0	0	0	0	0
520-3502-435.04-51	WATER PURCHASE - LYON CO	34,321	31,227	31,228	13,519	31,228	31,228	0
520-3502-435.04-52	WATER PURCH/ STATE- MTHLY	145,188	145,188	145,188	84,693	145,188	145,188	0
520-3502-435.04-53	WATER PURCH/STATE-USAGE	390,351	321,657	370,556	152,321	370,556	370,556	0
520-3502-435.04-54	WATER PURCHASE DOUGLAS	693,164	810,877	750,000	485,686	750,000	750,000	0
520-3502-435.04-55	WATER- STATE PUMP SVC FEE	429,104	429,104	429,104	250,311	429,104	429,104	0
520-3502-435.04-56	WATER-STATE SVS WIDE IMPR	183,288	183,288	183,288	106,918	183,288	183,288	0
520-3502-435.04-55	TANK LINE REPAIR & MAINT	277,994	189,442	160,000	167,442	160,000	160,000	0
520-3502-435.04-66	WATER PURCHASE & MAINTENANCE	10,097	10,097	20,000	8,550	20,000	20,000	0
520-3502-435.04-67	TELEMETRY REPAIR & MAINT.	42,804	37,887	50,000	18,319	50,000	50,000	0
520-3502-435.04-90	FEES AND PERMITS	29,581	32,860	40,000	22,797	40,000	40,000	0
520-3502-435.05-42	PRINTING / ADVERTISING	17,670	11,943	15,000	3,625	15,000	15,000	0
520-3502-435.05-45	MEMBERSHIP / PUBLICATIONS	6,975	6,698	8,000	5,804	8,000	8,000	0
520-3502-435.05-80	TRAVEL	9,232	10,917	0	1,950	0	0	0
520-3502-435.05-87	CLICK-2-GOV FEES	330	2,681	2,500	1,706	2,500	2,500	0
520-3502-435.06-01	OFFICE SUPPLIES	2,194	4,190	3,000	905	3,000	3,000	0
520-3502-435.06-02	POSTAGE / SHIPPING	32,731	54,119	50,000	40,728	50,000	50,000	0
520-3502-435.06-25	OPERATING SUPPLIES	79,500	85,636	90,000	28,452	90,000	90,000	0
520-3502-435.06-36	LABORATORY EXPENSE	91,991	83,535	125,000	51,464	125,000	125,000	0
520-3502-435.06-37	CHEMICALS	109,701	108,658	150,000	22,560	150,000	150,000	0
520-3502-435.06-45	BOOKS / PERIODICALS	847	490	700	0	700	700	0
520-3502-435.06-60	VEHICLE FUEL/OIL	56,727	56,153	70,000	33,153	70,000	70,000	0
520-3502-435.06-74	SMALL TOOLS / INSTRUMENTS	2,121	5,359	14,000	1,092	14,000	14,000	0
520-3502-435.06-75	SMALL FURNISHINGS	12,590	3,076	15,000	1,723	15,000	15,000	0
520-3502-435.06-76	TECHNICAL EQUIPMENT	25,802	10,789	10,000	2,788	10,000	10,000	0
520-3502-435.07-10	TELEPHONE	12,575	13,045	15,000	9,365	15,000	15,000	0
520-3502-435.07-12	POWER	652,339	597,939	800,000	422,021	800,000	700,000	0
520-3502-435.07-13	HEATING	9,802	9,790	13,000	6,548	13,000	13,000	0
520-3502-435.09-01	ISC: GENERAL FUND	1,219,308	1,200,324	952,387	555,562	952,387	568,237	0
520-3502-435.09-15	ISC: INSURANCE	157,500	157,500	157,500	157,500	157,500	157,500	0
520-3502-435.09-50	ISC: FLEET MANAGEMENT	146,250	157,903	175,788	87,894	175,788	176,891	0
520-3502-435.09-55	ISC: RADIOS	6,668	4,430	33,990	16,995	33,990	29,903	0
520-3502-435.12-99	GRANT ALLOCATION	87,468	25,697	0	0	0	0	0
520-3502-435.24-05	LEAK DETECTION PROGRAM	0	2,995	3,000	2,718	3,000	3,000	0
520-3502-435.24-30	REFUNDS & REIMBURSEMENTS	0	0	10,000	0	10,000	0	0
520-3502-435.24-50	CASH SHORT/OVER	54	104	0	32	0	0	0
* SERVICE AND SUPPLIES		5,966,233	5,453,564	5,710,502	3,150,522	5,710,502	5,131,368	0
DEPRECIATION EXPENSE		3,319,902	3,331,454	3,500,000	0	3,500,000	3,500,000	0
520-3502-435.44-65 DEPRECIATION EXPENSE								

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
*	DEPRECIATION EXPENSE	3,319,902	3,331,454	3,500,000	0	3,500,000	3,500,000	0
	NON-OPERATING EXPENSE	2,560	117,765	0	0	0	0	0
520-3502-475.48-75	LOSS ON DISPOSAL F.A.	2,560	117,765	0	0	0	0	0
*	NON-OPERATING EXPENSE							
	CAPITAL OUTLAY	131,149	4,500	0	0	0	0	0
520-3502-435.70-40	CONSTRUCTION	7,570	14,887	0	0	0	0	0
520-3502-435.70-70	LABOR	0	0	158,000	0	158,000	83,000	0
520-3502-435.77-05	VEHICLE REPLAC. PROGRAM	2,380	0	0	0	0	0	0
520-3502-435.77-15	COMPUTER EQUIPMENT	8,420	0	0	0	0	0	0
520-3502-435.77-25	RADIO SYSTEM UPGRADE	337,250	111,619	20,185	20,185	20,185	400,000	0
520-3502-435.77-75	EQUIPMENT							
*	CAPITAL OUTLAY	486,769	131,006	178,185	20,185	178,185	483,000	0
**	MAINTENANCE	12,176,274	11,527,738	12,226,857	4,686,113	12,075,662	11,866,061	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
520-3505-500.50-00	SERVICE AND SUPPLIES	4,563,957-	585,473-	0	0	0	0	0
*	SERVICE AND SUPPLIES	4,563,957-	585,473-	0	0	0	0	0
520-3505-475.48-45	NON-OPERATING EXPENSE	1,581	1,331	2,000	625	2,000	2,000	0
*	NON-OPERATING EXPENSE	1,581	1,331	2,000	625	2,000	2,000	0
520-3505-435.70-40	CAPITAL OUTLAY	3,692,282	384,604	2,557,845	21,455	2,557,845	2,500,000	0
520-3505-435.70-70	CONSTRUCTION	198,856	13,208	0	3,255	0	0	0
520-3505-435.76-05	LABOR	150,386	5,925	100,000	49,770	100,000	80,000	0
520-3505-435.78-46	FACILITY IMPROVEMENTS	11,715	0	0	0	0	0	0
520-3505-435.78-46	FACILITY ADDITION	11,715	0	0	0	0	0	0
*	CAPITAL OUTLAY	4,053,239	403,737	2,657,845	74,480	2,657,845	2,580,000	0
520-3505-471.83-16	PRINCIPAL REDEMPTION	0	0	273,618	273,618	273,618	281,305	0
520-3505-471.83-39	2014 WATER SRF BONDS	0	0	335,000	335,000	335,000	345,000	0
520-3505-471.83-41	2012 WATER REFUNDING	0	0	1,141,752	1,141,752	1,141,752	1,170,821	0
520-3505-471.83-44	2010E SDWRF	0	0	155,000	155,000	155,000	160,000	0
520-3505-471.83-53	2012 WATER BONDS	0	0	512,000	0	512,000	526,000	0
520-3505-471.83-61	2014 REFUNDING EF BONDS	0	0	765,000	765,000	765,000	795,000	0
520-3505-471.83-99	2010B WTR IMP & REFUNDING	0	0	183,784	183,784	183,784	183,784	0
*	PRINCIPAL REDEMPTION	0	0	3,366,154	2,854,154	3,366,154	3,461,910	0
520-3505-472.93-16	INTEREST REDEMPTION	86,786	158,722	157,765	79,843	157,765	149,970	0
520-3505-472.93-39	2014 WATER SRF BONDS	368,426	339,712	321,584	122,083	321,584	309,034	0
520-3505-472.93-40	2012 WATER REFUNDING	672,862	672,862	672,862	224,287	672,862	672,862	0
520-3505-472.93-41	2010A WTR IMPROVEMENT	493,580	465,587	436,881	222,074	436,881	407,444	0
520-3505-472.93-44	2010E SDWRF	116,349	110,416	105,316	40,617	105,316	99,499	0
520-3505-472.93-53	2012 WATER BONDS	149,579	145,824	133,219	48,597	115,554	102,570	0
520-3505-472.93-61	2014 REFUNDING EF BONDS	173,024	154,808	127,474	55,435	127,474	96,074	0
520-3505-472.93-87	2010B WTR IMP & REFUNDING	15,950	0	0	0	0	0	0
*	INTEREST REDEMPTION	2,076,556	2,047,931	1,955,101	792,936	1,937,436	1,837,453	0
520-3505-435.73-33	CAPITAL PROJECTS	0	0	50,000	0	50,000	100,000	0
520-3505-435.73-40	EMERGENCY GENERATOR PROG	0	0	0	0	0	269,000	0
520-3505-435.73-95	HMGF EMERGENCY GEN-MATCH	23,950	50,730	100,000	19,280	100,000	50,000	0
*	CAPITAL PROJECTS	23,950	50,730	150,000	19,280	150,000	419,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
**	CAPITAL PROJECTS	1,591,369	1,918,256	8,131,100	3,741,475	8,113,435	8,300,363	0
***	WATER	13,767,643	13,445,994	20,357,957	8,427,588	20,189,097	20,166,424	0
****	WATER	13,767,643	13,445,994	20,357,957	8,427,588	20,189,097	20,166,424	0
		13,767,643	13,445,994	20,357,957	8,427,588	20,189,097	20,166,424	0

Department	Description	FY2018	B	FY2019	FY2020	FY2021	FY2022	FY2023	5 Yr Total	FY2024-38	20 Yr Total	Notes
Water	Fuel Facility	-		-	-	-	-	60,000	60,000	-	60,000	keep for future possibility
	Supply (per 2015 MP)	-		-	-	-	-	-	-	26,000,000	26,000,000	
	Storage (per 2015 MP)	-		-	-	-	-	-	-	3,750,000	3,750,000	
	Booster Stations (per 2015 MP)	-		-	-	-	-	-	-	2,560,000	2,560,000	
	Pressure Reducing Stations (per 2015 MP)	-		-	100,000	-	-	-	100,000	1,270,000	1,370,000	
	Vehicle Replacement	158,000		83,000	610,000	610,000	220,000	380,000	1,903,000	-	1,903,000	
	Equipment	20,185		400,000	400,000	400,000	400,000	400,000	2,000,000	6,000,000	8,000,000	
	Quill Treatment Plant Rehabilitation	-		150,000	-	-	250,000	250,000	650,000	14,000,000	14,650,000	
	Downtown Streetscape Proj	1,674,845		-	-	-	-	-	-	-	-	
	Well Rehabilitation Program	300,000		750,000	600,000	600,000	2,000,000	2,000,000	5,950,000	30,000,000	35,950,000	
	Tank Maintenance Program	100,000		-	-	-	450,000	450,000	900,000	2,000,000	2,900,000	FY2018 Goni Canyon
	Communications-Fiber-SCADA	30,000		30,000	30,000	30,000	75,000	75,000	240,000	-	240,000	
	Prison Hill Booster	453,000		-	-	-	-	-	-	-	-	
	Water Line Replacement/Rehabilitation Program	-		230,000	-	-	-	-	230,000	-	230,000	S. Carson Street
	Water Line Replacement/Rehabilitation Program	-		-	-	-	-	-	-	-	-	Curry Street
	Water Line Replacement/Rehabilitation Program	-		-	541,200	-	-	-	541,200	-	541,200	Sherman-Airport to Kit Sierra
	Water Line Replacement/Rehabilitation Program	-		-	-	233,200	-	-	233,200	-	233,200	Viking Way
	Water Line Replacement/Rehabilitation Program	-		-	-	268,400	-	-	268,400	-	268,400	Lukens Ln Sherman to Nye
	Water Line Replacement/Rehabilitation Program	-		-	-	300,000	300,000	300,000	900,000	30,000,000	30,900,000	Future Water Main Replacement Projects
	Anderson Water Service	-		40,000	-	-	-	-	40,000	-	40,000	
	Nye Lane	-		250,000	-	-	-	-	250,000	-	250,000	
	E/W Transmission Main - Phillips to Ormsby	-		1,050,000	2,100,000	-	-	-	3,150,000	-	3,150,000	
	E/W Transmission Main - Ormsby to Quill	-		-	3,900,000	-	-	-	3,900,000	-	3,900,000	
	Local 1 Booster	-		-	-	151,000	604,000	-	755,000	-	755,000	
	Emergency Generator Program	50,000		100,000	-	-	200,000	-	300,000	1,000,000	1,300,000	250,000 rollforward from FY2017
	Replace Pumps/Motors Program	100,000		50,000	150,000	150,000	150,000	150,000	650,000	2,250,000	2,900,000	
	Facility Improvements	100,000		80,000	100,000	100,000	175,000	175,000	630,000	750,000	1,380,000	
	HMGF Emergency Generator - City Match	-		269,000	-	-	-	-	269,000	-	269,000	
<b>Total</b>		<b>2,986,030</b>		<b>3,482,000</b>	<b>8,531,200</b>	<b>2,842,600</b>	<b>4,824,000</b>	<b>4,240,000</b>	<b>23,919,800</b>	<b>119,580,000</b>	<b>143,499,800</b>	
		-		-	-	-	-	-	-	-	-	



# STAFF REPORT

Item No. 3C

Report To: Utility Financial Oversight Committee

Meeting Date: 03/20/2018

Staff Contact: Jason Link, Chief Financial Officer

Agenda Title: For Possible Action: To recommend the Board of Supervisors approve the tentative Storm Water Fund budget for fiscal year 2019 and acknowledge that it is not in compliance with the adopted financial policies (Jason Link, jlink@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2019 Storm Water Fund operating and capital budgets and their compliance with the adopted financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

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## Proposed Motion

Move to recommend to the Board of Supervisors approve the tentative Storm Water Fund budget for fiscal year 2019 and acknowledge that it is not in compliance with the adopted financial policies.

## Board's Strategic Goal

Efficient Government

## Previous Action

N/A

## Background/Issues & Analysis

The fiscal year 2019 tentative budget will be filed with the Nevada Department of Taxation prior to April 16, 2018. The tentative budget will be presented to the Board of Supervisors on April 19, 2018. The City will hold an open house for the public to provide comment on the budget on March 26, 2018.

The fiscal year 2019 tentative budget does not enable the fund to be in compliance with the adopted financial policies. The fund is out of compliance with the debt-to-equity ratio. The goal is a 50:50 ratio, the tentative budget is projecting a 58:42 ratio. In order to be in compliance the fund would need approximately \$2.2 million of additional equity.

## Applicable Statute, Code, Policy, Rule or Regulation

NRS 354

## Financial Information

Is there a fiscal impact?  Yes  No

If yes, account name/number: See fiscal year 2019 tentative budget document for Storm Water Fund 505

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: Tentatively sets the Storm Water Fund budget for fiscal year 2019.

Alternatives

Recommend the Board of Supervisors do not approve the fiscal year 2019 Storm Water Fund budget.

**Board Action Taken:**

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

1) \_\_\_\_\_

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Vote Recorded By)

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
User Fees and Charges	1,361,322	1,660,129	1,776,000	-
Total Operating Revenue	1,361,322	1,660,129	1,776,000	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	45,118	146,559	146,893	-
Employee Benefits	70,169	82,388	88,423	-
Services & Supplies	443,349	467,916	584,431	-
Depreciation/amortization	321,472	295,000	295,000	-
Total Operating Expense	880,108	991,863	1,114,747	-
Operating Income or (Loss)	481,214	668,266	661,253	-
NONOPERATING REVENUES				
Interest Earned	1,200	3,000	1,500	-
Miscellaneous	1,194	-	-	-
Total Nonoperating Revenues	2,394	3,000	1,500	-
NONOPERATING EXPENSES				
Interest Expense	128,528	129,452	330,201	-
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	-	101,000	-	-
Total Nonoperating Expenses	128,528	230,452	330,201	-
Net Income before Contributions	355,080	440,814	332,552	-
CAPITAL CONTRIBUTIONS				
Capital Assets	157,214	-	-	-
Developers		-	-	-
Total Capital Contributions	157,214	-	-	-
CHANGE IN NET POSITION	512,294	440,814	332,552	-

**CARSON CITY**  
(Local Government)  
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND: STORM DRAINAGE

Page 56  
Schedule F-1

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	1,359,864	1,660,129	1,776,000	-
Cash payment for personnel costs	(171,767)	(212,429)	(217,716)	-
Cash payment for services & supplies	(446,581)	(467,916)	(584,431)	-
Miscellaneous cash received/(paid)	1,194	-	-	-
<b>a. Net cash provided by (or used for) operating activities</b>	<b>742,710</b>	<b>979,784</b>	<b>973,853</b>	<b>-</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer from other Funds	-	-	-	-
Transfer to other Funds	-	-	-	-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(443,001)	(538,657)	(552,474)	-
Bond interest expense paid	(108,555)	(129,452)	(330,201)	-
Bond proceeds	305,456	4,875,000	-	-
Bond issuance costs	-	(101,000)	-	-
Subsidy from federal grant	-	-	-	-
Acquisition of capital assets	(189,671)	(4,975,000)	-	-
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(435,771)</b>	<b>(869,109)</b>	<b>(882,675)</b>	<b>-</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	1,200	3,000	1,500	-
<b>d. Net cash provided by (or used in) investing activities</b>	<b>1,200</b>	<b>3,000</b>	<b>1,500</b>	<b>-</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>308,139</b>	<b>113,675</b>	<b>92,678</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>56,291</b>	<b>364,430</b>	<b>478,105</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>364,430</b>	<b>478,105</b>	<b>570,783</b>	<b>-</b>

**CARSON CITY**  
(Local Government)  
SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: STORM DRAINAGE

## FISCAL SUMMARY FOR ENTERPRISE FUNDS

<b>Department Name: Stormwater Drainage Fund</b>					
<b>Department Number: 505-3702</b>					
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</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>	\$ 1,361,322	\$ 1,660,129	\$ 1,776,000	6.98%	\$ 115,871
<b>Intergovernmental</b>	-	-	-	0.00%	-
<b>Operating Transfers In</b>	-	-	-	0.00%	-
<b>Non-Operating Income</b>	159,608	3,000	1,500	-50.00%	(1,500)
<b>TOTAL</b>	<b>\$ 1,520,930</b>	<b>\$ 1,663,129</b>	<b>\$ 1,777,500</b>	<b>6.88%</b>	<b>\$ 114,371</b>
<b>EXPENDITURE</b>					
<b>Salary</b>	\$ 45,118	\$ 146,559	\$ 146,893	0.23%	\$ 333
<b>Benefits</b>	70,169	82,388	88,423	7.33%	6,035
<b>Service &amp; Supplies</b>	443,349	467,916	584,431	24.90%	116,515
<b>Depreciation</b>	321,472	295,000	295,000	0.00%	-
<b>Bond Interest</b>	128,528	129,452	330,201	155.08%	200,749
<b>Other</b>	-	101,000	-	-100.00%	(101,000)
<b>TOTAL</b>	<b>\$ 1,008,636</b>	<b>\$ 1,222,315</b>	<b>\$ 1,444,948</b>	<b>18.21%</b>	<b>\$ 222,632</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 512,294</b>	<b>\$ 440,814</b>	<b>\$ 332,552</b>	<b>-24.56%</b>	<b>\$ (108,261)</b>
<b>Bond Proceeds</b>	\$ -	\$ 4,875,000	\$ -	-100.00%	\$ (4,875,000)
<b>Capital Outlay</b>	\$ 188,597	\$ 4,975,000	\$ -	-100.00%	\$ (4,975,000)
<b>Bond Principal Payments</b>	\$ 443,000	\$ 538,657	\$ 552,474	2.57%	\$ 13,817
<b>Cash Balance - June 30</b>	\$ 364,430	\$ 478,105	\$ 570,783		
<b>FTE</b>	2.30	2.30	2.30		

FINANCIAL POLICY COMPLIANCE					
	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Operating Reserve Goal	75,552	84,706	66,540	83,878	98,895
Operating Reserve	75,552	56,291	66,540	83,878	98,895
Capital Reserve Goal	179,011	185,219	185,705	279,305	273,405
Capital Reserve	12,703	-	297,890	394,227	471,888
System Reinvestment Funding Goal	312,964	287,059	321,472	295,000	295,000
System Reinvestment Funding Availat	12,703	-	297,890	394,227	471,888
Debt to Equity (goal is 50:50)	52:48	50:50	46:54	61:39	58:42
Debt Service Coverage (goal 1.0 minimum)	1.4	1.3	1.4	1.3	1.1
Goal met, Goal not met					

**PERSONNEL DETAIL WORKSHEET  
FY2018-19**

<b>DEPARTMENT: STORMWATER</b>		
<b>DEPARTMENT NUMBER: 505-3702</b>		
<b>POSITION / DESCRIPTION</b>	<b># OF POSITIONS</b>	<b>PROPOSED BUDGET</b>
<b>SALARIES AND WAGES:</b>		
Accounting Manager Proprietary	0.10	\$ 8,338
Senior Environmental Control Officer	0.10	7,709
Operations Manager	0.05	6,303
PW Systems Technician	0.05	2,956
Street Technician 2	0.50	22,979
Street Technician 3	1.50	83,107
Call Back CCEA		2,500
Overtime		8,000
Stand By CCEA		5,000
<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>2.30</b>	<b>\$ 146,892</b>
<b>BENEFITS:</b>		
Medicare		\$ 1,991
Retirement		30,734
Group Insurance		34,011
Workers' Compensation		1,556
Foul Weather Allowance		323
Phone Allowance		193
Mobile Device		15
Clothing Allowance		2,000
OPEB Costs		11,904
GASB 68 Pension Expense		5,696
<b>SUB-TOTAL BENEFITS</b>		<b>\$ 88,423</b>
<b>GRAND TOTAL</b>		<b>\$ 235,315</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY 18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
<b>CHARGES FOR SERVICES</b>								
<b>PUBLIC WORKS</b>								
505-0000-343.06-00	DEPARTMENT CHARGES	40	1,763	0	1,157	1,157	0	0
*	PUBLIC WORKS	40	1,763	0	1,157	1,157	0	0
**	CHARGES FOR SERVICES	40	1,763	0	1,157	1,157	0	0
<b>PROPRIETARY REVENUES</b>								
<b>USER FEES AND CHARGES</b>								
505-0000-370.01-00	SERVICE CHARGES	1,391,062	1,359,559	1,623,316	1,066,972	1,658,972	1,776,000	0
*	USER FEES AND CHARGES	1,391,062	1,359,559	1,623,316	1,066,972	1,658,972	1,776,000	0
<b>OTHER OPERATING CHARGES</b>								
505-0000-372.70-00	REFUNDS/REIMBURSEMENTS	0	1,194	0	0	0	0	0
*	OTHER OPERATING CHARGES	0	1,194	0	0	0	0	0
<b>NON-OPERATING REVENUE</b>								
505-0000-375.10-00	DEVELOPER CONTRIBUTIONS	112,140	41,790	0	0	0	0	0
505-0000-375.20-01	CAPITAL ASSETS	21,516	115,424	0	0	0	0	0
*	NON-OPERATING REVENUE	133,656	157,214	0	0	0	0	0
<b>INTEREST EARNED</b>								
505-0000-377.02-00	INTEREST INCOME	1,948	3,999	1,500	3,766	3,000	1,500	0
505-0000-377.03-00	NET INC IN FAIR VALUE INV	849	2,799	0	0	0	0	0
*	INTEREST EARNED	2,797	1,200	1,500	3,766	3,000	1,500	0
**	PROPRIETARY REVENUES	1,527,515	1,519,167	1,624,816	1,070,738	1,661,972	1,777,500	0
<b>OTHER FINANCING SOURCES</b>								
505-0000-383.03-00	BOND PROCEEDS	0	0	4,875,000	0	4,875,000	0	0
*	PROCEEDS OF GENL L-T LIAB	0	0	4,875,000	0	4,875,000	0	0
**	OTHER FINANCING SOURCES	0	0	4,875,000	0	4,875,000	0	0
***	STORMWATER DRAINAGE	1,527,555	1,520,930	6,499,816	1,071,895	6,538,139	1,777,500	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
STORMWATER DRAINAGE								
Salaries and Wages								
505-3702-437.01-01	SALARIES	121,333	110,633	129,554	74,844	127,271	131,393	0
505-3702-437.01-03	ADMINISTRATIVE PAY	0	13	0	0	0	0	0
505-3702-437.01-06	MANAGEMENT LEAVE PAY	474	299	0	309	309	0	0
505-3702-437.01-07	ANNUAL LEAVE PAYOUT	897	434	0	2,980	2,980	0	0
505-3702-437.01-08	SICK LEAVE PAYOUT	8,807	68,308	0	0	0	0	0
505-3702-437.01-09	WORKERS' COMPENSATORY LV	381	1,315	0	0	0	0	0
505-3702-437.01-11	OVERTIME	4,922	9,407	8,000	4,671	8,000	8,000	0
505-3702-437.01-12	CALL BACK PAY	701	3,202	2,500	76	2,500	2,500	0
505-3702-437.01-13	STAND-BY PAY	1,863	1,448	5,000	579	5,000	5,000	0
505-3702-437.01-14	FLSA	68	163	0	83	82	0	0
505-3702-437.01-16	HOLIDAY PAY	1,045	1,278	0	417	417	0	0
505-3702-437.01-99	GRANT ALLOCATION	0	12,210	0	0	0	0	0
* Salaries and Wages		138,697	45,118	145,054	83,959	146,559	146,893	0
EMPLOYEE BENEFITS								
505-3702-437.02-25	MEDICARE	1,767	1,720	1,979	1,131	2,009	1,991	0
505-3702-437.02-30	RETIREMENT	26,800	23,057	26,469	14,775	28,386	30,734	0
505-3702-437.02-40	GROUP INSURANCE	25,314	23,547	35,263	19,307	31,368	34,011	0
505-3702-437.02-50	WORKERS' COMPENSATION	1,324	1,476	1,483	555	1,576	1,556	0
505-3702-437.02-65	CLOTHING ALLOWANCE	2,049	1,031	2,000	125	2,000	2,000	0
505-3702-437.02-66	FOUL WEATHER ALLOWANCE	323	248	323	323	323	323	0
505-3702-437.02-71	PHONE ALLOWANCE	136	150	145	118	192	193	0
505-3702-437.02-72	MOBILE DEVICE ALLOWANCE	15	15	15	9	16	15	0
505-3702-437.02-86	OPER COST	9,838	13,229	10,822	385	10,822	11,904	0
505-3702-437.02-87	GASB 68 PENSION EXPENSE	5,655	5,696	0	0	5,696	5,696	0
* EMPLOYEE BENEFITS		61,911	70,169	78,499	36,728	82,388	88,423	0
SERVICE AND SUPPLIES								
505-3702-437.03-09	PROFESSIONAL SERVICES	18,654	0	69,000	27,000	69,000	100,000	0
505-3702-437.03-12	AUDITING FEES	1,137	999	1,200	767	1,200	1,200	0
505-3702-437.03-30	TRAINING	1,030	2,938	4,500	604	4,500	4,500	0
505-3702-437.04-30	EQUIPMENT REPAIR & MAINT	0	10	0	0	0	0	0
505-3702-437.04-33	SOFTWARE MAINTENANCE	117	0	2,000	0	2,000	2,000	0
505-3702-437.04-35	VEHICLE REPAIR & MAINT	11,981	13,215	5,000	8,054	5,000	5,000	0
505-3702-437.04-45	EQUIPMENT RENTAL	0	0	1,000	0	1,000	1,000	0
505-3702-437.04-46	FIRE SUPPRESSION	37,500	37,500	37,500	0	37,500	37,500	0
505-3702-437.04-47	CONTRIB TO TAHOE CONSERV	0	0	2,000	0	2,000	2,000	0
505-3702-437.05-42	PRINTING / ADVERTISING	718	0	0	1,265	0	0	0
505-3702-437.05-80	TRAVEL	90	2,658	0	0	0	0	0
505-3702-437.05-87	CLICK-2-GOV FEES	165	1,341	2,000	853	2,000	2,000	0
505-3702-437.06-01	OFFICE SUPPLIES	1,536	2,013	500	683	500	500	0
505-3702-437.06-02	POSTAGE / SHIPPING	3,165	8,158	9,000	5,000	9,000	9,000	0
505-3702-437.06-25	OPERATING SUPPLIES	21,833	21,472	25,000	4,486	25,000	25,000	0
505-3702-437.06-60	VEHICLE FUEL/OIL	6,097	6,694	10,000	2,812	10,000	10,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
505-3702-437.07-10	TELEPHONE	286	292	800	175	800	800	0
505-3702-437.09-01	ISC: GENERAL FUND	358,836	265,704	250,116	145,901	250,116	335,415	0
505-3702-437.09-15	INSURANCE	26,250	26,250	26,250	26,250	26,250	26,250	0
505-3702-437.09-20	ISC: SEWER FUND(S)	1,225	1,244	0	0	0	0	0
505-3702-437.09-24	ISC: WATER FUND	1,837	1,867	0	0	0	0	0
505-3702-437.09-50	ISC: FLEET	33,188	27,002	22,050	11,025	22,050	22,266	0
505-3702-437.09-55	ISC: RADIOS	234	27,174	0	0	0	0	0
505-3702-437.12-99	GRANT ALLOC / DIRECT BILL	35,242	23,820	0	0	0	0	0
505-3702-500.50-00	CAPITALIZED ASSETS	520,604	188,597	0	0	0	0	0
*	SERVICE AND SUPPLIES	29,967	254,754	467,916	234,875	467,916	584,431	0
	DEPRECIATION EXPENSE	287,059	321,472	295,000	0	295,000	295,000	0
*	DEPRECIATION EXPENSE	287,059	321,472	295,000	0	295,000	295,000	0
	NON-OPERATING EXPENSE	250	0	1,000	0	1,000	0	0
505-3702-475.48-45	FISCAL CHARGES	0	0	100,000	1,539	100,000	0	0
505-3702-475.48-46	BOND ISSUANCE COSTS	56,828	0	0	0	0	0	0
505-3702-475.48-75	LOSS ON DISPOSAL F.A.	57,078	0	101,000	1,539	101,000	0	0
*	NON-OPERATING EXPENSE	57,078	0	101,000	1,539	101,000	0	0
	CAPITAL OUTLAY	146,945	0	0	0	0	0	0
505-3702-437.70-40	CONSTRUCTION	15,740	0	0	0	0	0	0
505-3702-437.70-70	LABOR	50,708	0	0	0	0	0	0
505-3702-437.77-75	EQUIPMENT	213,393	0	0	0	0	0	0
*	CAPITAL OUTLAY	728,171	691,513	1,087,469	357,101	1,092,863	1,114,747	0
**	MAINTENANCE							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TENTATIVE FY 2019	FINAL FY 2019
CAPITAL OUTLAY								
505-3705-437.70-40	CONSTRUCTION	295,734	188,329	700,000	4,805	625,000	0	0
505-3705-437.70-70	LABOR	11,477	368	15,000	0	0	0	0
505-3705-437.78-00	CONSTRUCTION PROJECTS	0	0	4,260,000	0	4,350,000	0	0
*	CAPITAL OUTLAY	307,211	188,597	4,975,000	4,805	4,975,000	0	0
PRINCIPAL REDEMPTION								
505-3705-471.83-13	2014 STORMWATER BONDS	0	0	44,922	44,922	86,057	88,474	0
505-3705-471.83-35	2012 MT REFUNDING	0	0	102,600	51,100	102,600	105,000	0
505-3705-471.83-53	2014 REFUNDING EF BONDS	0	0	350,000	0	350,000	359,000	0
*	PRINCIPAL REDEMPTION	0	0	497,522	96,022	538,657	552,474	0
INTEREST REDEMPTION								
505-3705-472.93-10	2018 STORMWATER BOND	0	0	0	0	0	213,992	0
505-3705-472.93-13	2014 STORMWATER SRF BONDS	10,993	23,020	25,912	13,114	48,939	46,522	0
505-3705-472.93-35	2012 MT REFUNDING	10,362	8,478	6,562	817	3,782	1,830	0
505-3705-472.93-50	2005 STORMWATER BONDS	5,646	0	0	0	0	0	0
505-3705-472.93-53	2014 REFUNDING EF BONDS	98,655	97,030	88,361	32,279	76,731	67,857	0
*	INTEREST REDEMPTION	125,656	128,528	120,835	46,210	129,452	330,201	0
**	CAPITAL PROJECTS	432,867	317,125	5,593,357	147,037	5,643,109	882,675	0
***	STORMWATER DRAINAGE	1,161,038	1,008,638	6,680,826	504,138	6,735,972	1,997,422	0
***	STORMWATER DRAINAGE	1,161,038	1,008,638	6,680,826	504,138	6,735,972	1,997,422	0
		1,161,038	1,008,638	6,680,826	504,138	6,735,972	1,997,422	0

Department	Description	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	5 Yr Total	FY2024-38	20 Yr Total	Notes
Stormwater	Equipment Replacement	-	-	280,000	615,000	-	-	<b>895,000</b>	2,250,000	<b>3,145,000</b>	
	Minor System Improvements	625,000	-	250,000	250,000	250,000	250,000	<b>1,000,000</b>	3,500,000	<b>4,500,000</b>	
	Lakeview SD Upgrades	250,000	-	-	-	-	-	-	-	-	
	Kings Canyon Channel Maintenance (Roop to Saliman)	110,000	-	-	-	-	-	-	-	-	
	Kings Canyon Rd Culvert Upgrade (at Creek Crossing)	90,000	-	-	-	-	-	-	-	-	
	Carson St. SD Improvements (Fairview to Clearview)	1,000,000	-	-	-	-	-	-	-	-	
	Carson St. SD Improvements (5th to Stewart and Curry Street)	2,900,000	-	-	-	-	-	-	-	-	
	Nye/N Carson St Channel Berms	-	-	-	85,000	-	-	<b>85,000</b>	-	<b>85,000</b>	
	Flood Emergency Equipment	-	-	-	300,000	200,000	-	<b>500,000</b>	1,500,000	<b>2,000,000</b>	
	Anderson Ranch Access and Drainage Improvements	-	-	-	100,000	-	-	<b>100,000</b>	-	<b>100,000</b>	
	Lower Kings Canyon Channel Restoration Project	-	-	-	-	300,000	100,000	<b>400,000</b>	-	<b>400,000</b>	
	Lower Goni Wash Water Quality Improvements	-	-	-	-	-	115,000	<b>115,000</b>	-	<b>115,000</b>	
	Airport Road to Sherman Storm Drain Improvements	-	-	-	-	-	-	-	350,000	<b>350,000</b>	
	Rand Avenue SD Improvements (N.Lompa to Bunch Way)	-	-	-	-	-	-	-	200,000	<b>200,000</b>	
	Vicee Watershed Access Management	-	-	-	-	-	-	-	150,000	<b>150,000</b>	
	South Carson St. SD Improvements (Stewart to Rhodes)	-	-	-	-	100,000	450,000	<b>550,000</b>	400,000	<b>950,000</b>	
	Carmine St SD Improvements (N.Lompa to Bunch Way)	-	-	-	-	-	-	-	600,000	<b>600,000</b>	
	Panamint & Merrimac SD Improvements	-	-	-	-	-	-	-	150,000	<b>150,000</b>	
	Sean Drive SD Improvements (Baker to Gillis Way)	-	-	-	-	-	-	-	120,000	<b>120,000</b>	
	Carson St. SD Improvements (N.Carson to Nye)	-	-	-	-	-	-	-	450,000	<b>450,000</b>	
	Empire System Improvements (Gordon to Morgan Mill)	-	-	-	-	-	-	-	1,100,000	<b>1,100,000</b>	
	Voltaire Canyon Channel & System Improvements - Phase 1	-	-	-	-	-	-	-	1,000,000	<b>1,000,000</b>	
	Voltaire Canyon Channel & System Improvements - Phase 2	-	-	-	-	-	-	-	1,500,000	<b>1,500,000</b>	
	Golf Course A & B Drainage Basins and System	-	-	-	2,500,000	-	-	<b>2,500,000</b>	2,500,000	<b>5,000,000</b>	
	Goni Wash - drainage/basins channels & system	-	-	-	-	-	-	-	5,000,000	<b>5,000,000</b>	
	Sutro Area Drainage System Improvements	-	-	-	-	-	-	-	1,500,000	<b>1,500,000</b>	
	Prison Hill Drainage Improvements	-	-	-	-	-	-	-	500,000	<b>500,000</b>	
	South Edmonds curb and drainage system	-	-	-	-	-	-	-	2,500,000	<b>2,500,000</b>	
<b>Total</b>		<b>4,975,000</b>	<b>-</b>	<b>530,000</b>	<b>3,850,000</b>	<b>850,000</b>	<b>915,000</b>	<b>6,145,000</b>	<b>25,270,000</b>	<b>31,415,000</b>	



# STAFF REPORT

Item No. 4a

Report To: Utility Financial Oversight Committee

Meeting Date: 03/20/2018

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Discussion Only: Director's Report - Overview of the proposed Public Works' reorganization and discussion for Chair's report to the Board of Supervisors. (Darren Schulz, Dschulz@carson.org)

Staff Summary: Report on reorganization of Public Works Department that is being proposed effective FY 18/19.

Agenda Action: Other/Presentation

Time Requested: 5 minutes

## Proposed Motion

Discussion only.

## Board's Strategic Goal

Efficient Government

## Previous Action

N/A

## Background/Issues & Analysis

N/a

## Applicable Statute, Code, Policy, Rule or Regulation

N/a

## Financial Information

Is there a fiscal impact?  Yes  No

If yes, account name/number: Multiple Funds

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact:

## Alternatives

**Committee Action Taken:**

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

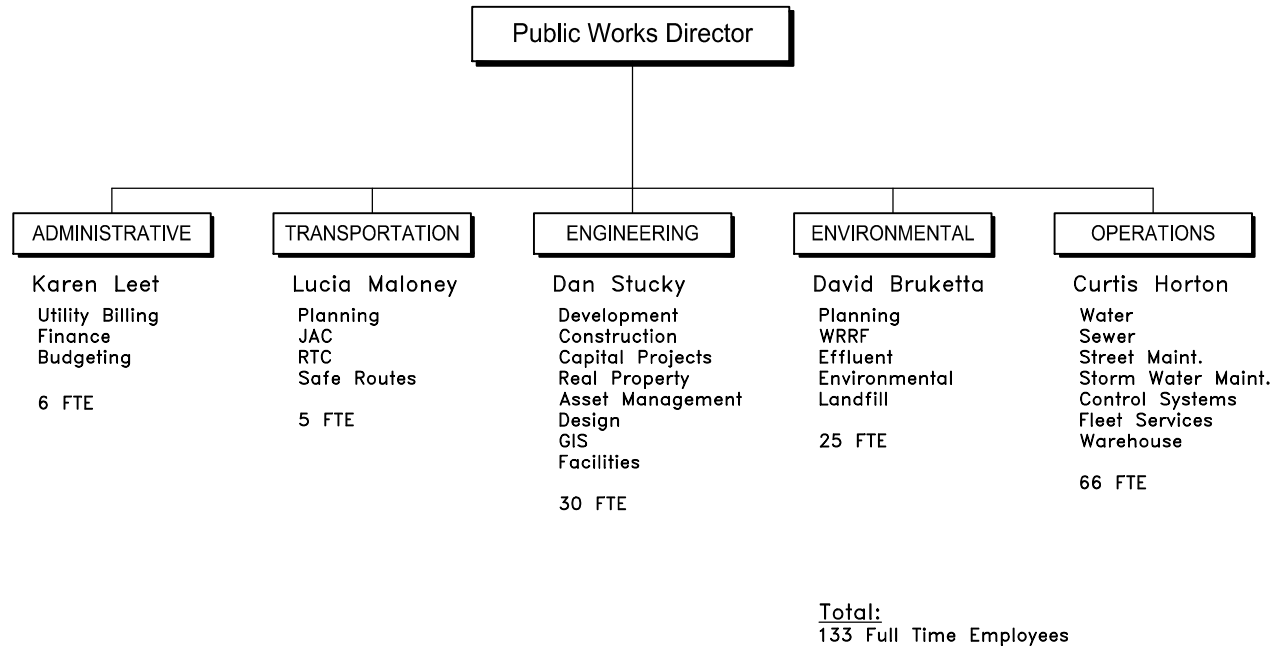
1) \_\_\_\_\_

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

Aye/Nay

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

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



Public Works Director

Deputy Public Works Director

Curtis Horton

ADMINISTRATIVE

Karen Leet  
Utility Billing  
Finance  
Budgeting

6 FTE

TRANSPORTATION

Lucia Maloney  
Planning  
Fleet  
JAC  
RTC  
Safe Routes

14 FTE

ENGINEERING

Dan Stucky  
Development  
Construction  
Capital Projects  
Real Property  
Asset Management  
Design  
GIS  
Facilities

30 FTE

WATER

TBD  
Planning  
Production  
Distribution  
Meters

19 FTE

WASTEWATER

David Bruketta  
Planning  
Sewer  
WRRF  
Effluent  
Environmental

22 FTE

OPERATIONS

Rick Cooley  
Street Maint.  
Storm Water Maint.  
Warehouse  
Landfill

33 FTE

CONTROLS

James Jacklett  
Signals  
SCADA  
Electrical  
Communications

9 FTE

Total:  
135 Full Time Employees



# STAFF REPORT

Item No. 5a

Report To: Utility Financial Oversight Committee

Meeting Date: 03/20/2018

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For discussion only: A list of current contracts and staffing hired through temporary staffing agencies that impact the water, sewer and storm water funds. (Darren Schulz, Dschulz@carson.org)

Staff Summary: Report on current contracts and staffing hired through temporary staffing agencies that impact the water, sewer and storm water funds.

Agenda Action: Other/Presentation

Time Requested: 5 minutes

## Proposed Motion

Discussion only.

## Board's Strategic Goal

Efficient Government

## Previous Action

N/A

## Background/Issues & Analysis

N/a

## 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

**Committee Action Taken:**

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

1) \_\_\_\_\_

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

Aye/Nay

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

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

**CONTRACTS**

Title	Vendor	Account	Amount
Clear Creek Infrastructure Improvements	Hansford Economic Consulting	Sewer	22,865.00
Long Street Emergency Sewer Repair	ARMAC Construction, LLC	Sewer	11,385.00
Engineering Services with Reclaimed Water Permit Assistance at Eagle Valley Golf Course	Resource Concepts, Inc.	Sewer	24,999.00
Pretreatm+4:28ent Limits Review - Phase 1	Resource Concepts, Inc.	Wastewater	16,000.00
Wastewater Engineering Services	BHC Consultants, LLC.	Wastewater	49,000.00
WRRF Heat Improvement Electrical Engineering Services	Jensen Engineering, Inc.	Wastewater	2,400.00
Remove and close out underground fuel storage tank at WRRF	BRAMCO	Wastewater	7,747.00
Purchase and Delivery of Cationic Flocculant	Solenis LLC	Wastewater	229,004.00
Wastewater Digester Building Roofing Project	D&D Roofing and Sheet Metal	Wastewater	73,300.00
WRRF Phase 1A CMAR Construction Services	K.G. Walters Construction Co. Inc./Q & D Construction	Wastewater	29,991,581.00
Materials Testing and Special Inspection for the WRRF Improvements Phase 1A	Construction Materials Engineers, Inc.	Wastewater	998,639.00
WRRF Phase 1A Engineering Services during Construction	Carollo Engineers	Wastewater	930,802.00
Critical Path Scheduling Services WRRF Phase 1A	CONTRACTS+4:28	Wastewater	49,000.00
Engineering Services for WRRF Phase 1A during construction	Lumos & Associates, Inc.	Wastewater	49,999.00
WRRF-Capital Improvements FY18 design services	Keller Associates, Inc.	Wastewater	1,218,918.00
N.Nevada St. & N.Division St. Sewer & Water Main Replacement	Peek Brothers Construction, Inc.	Wastewater	2,197,952.00
Nevada/Division Utility Replacement Testing	Lumos & Associates, Inc.	Wastewater	49,975.00
N.Harbin St. Sewer Replacement Project	Peek Brothers Construction, Inc.	Wastewater	220,556.05
Harbin Sewer Material Testing	Construction Materials Engineers, Inc.	Wastewater	5,400.00
Eagle Valley East Course Pond Clean-up	Horizon Construction, Inc.	Wastewater	17,986.00
EVGC East Course Pump Station Mechanical Improvements	ABC Heating and Sheet Metal	Wastewater	3,887.00
Public Works & Wastewater Landscape Maintenance	Lawn Pro	Wastewater/Water	45,100.00
Carson City Water Resources Support	Resource Concepts, Inc.	Water	118,368.27
Safe Drinking Water Act Analytical Services	Eurofins Eaton Analytical	Water	195,643.00
Water Production Wells Maintenance	Carson Pump, LLC	Water	79,165.00
			<b>36,609,671.32</b>

**PUBLIC WORKS UTILITIES  
MARATHON EMPLOYEES**

<b>Name</b>	<b>Division</b>	<b>Start Date</b>	<b>End Date</b>	<b>Pay Rate</b>
Andy Burnham	Engineering Water Landfill Sewer	6/3/2014	On-going	\$100.00
Jimee Freeman	Sewer	5/31/2016	On-going	\$20.00
Jim Morris	WW	12/23/2013	On-going	\$123.60
Wayne Opperman	WW	4/13/2015	On-going	\$20.00