

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

Day: Tuesday
Date: August 21, 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 meeting minutes.

1.A For Possible Action: To approve the May 21, 2018 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the May 21, 2018 meeting and asked to review and approve.

[SR-Approval of Minutes.docx](#)

[05-21-18 minutes.pdf](#)

2. Meeting Items:

2.A For Information Only: Presentation of financial update for FY 18, regarding updates on budget revenues and expenditures for the wastewater, water and storm water funds. (Pam Ganger, Pganger@carson.org)

Staff Summary: This is an informational only update on the FY 18 revenues and expenditures for wastewater, water, and storm water funds.

[SR-Review of FY 18 Budget.docx](#)

[Exhibit A - 2018 Budget vs Actual.pdf](#)

[Exhibit B - Cash balances.pdf](#)

2.B For Information Only: Presentation of a report on the wastewater, water, and storm water funds with regards to changes to the tentative FY 19 budget that the UFOC approved to what was adopted by the Board of Supervisors. (Pam Ganger, Pganger@carson.org)

Staff Summary: This is an informational only update on the approved FY 19 budgets for wastewater, water and storm water funds.

[SR-Update on FY 19 Budget.docx](#)

[Exhibit A - 2019 State Form.pdf](#)

2.C For Possible Action: Receive an update on the water and wastewater utility connection rates and to make recommendations to the Board of Supervisors for modifications to the phase-in plan. (Darren Schulz, Dschulz@carson.org)

Staff Summary: At the August 20, 2015 Board of Supervisors meeting, the Board adopted the utility connection charges for water and wastewater. The new connection charges were adopted with a phased-in plan that would span over a 5-year period starting on July 1, 2016.

[SR-Update on Connection Fees.docx](#)

[Presentation.pptx](#)

2.D For Information Only: Manager's report on personnel, projects and planning. (Darren Schulz, Dschulz@carson.org)

Staff Summary: Manager's report on personnel changes, projects and planning.

[SR-Managers Report.docx](#)

3. For Information Only: Future Agenda Items

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

4. 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.

5. For Possible Action: To Adjourn.

****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.

Agenda Management Notice

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

Notice to Persons with Disabilities

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 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.A

Report To: Utility Financial Oversight Committee

Meeting Date: 08/21/18

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: To approve the May 21, 2018 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the May 21, 2018 meeting and asked to review and approve.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

Move to approve the May 21, 2018 meeting minutes of the Utility Finance Oversight Committee.

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 May 21, 2018 Meeting

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A meeting of the Carson City Utility Finance Oversight Committee was scheduled for 3:00 p.m. on Monday, May 21, 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 Mike Spell

STAFF: Darren Schulz, Public Works Department Director
Jason Link, Chief Financial Officer
Sheri Russell, Deputy 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.

CALL TO ORDER, ROLL CALL, AND DETERMINATION OF A QUORUM (3:00:36) - Chairperson Engleman called the meeting to order at 3:00 p.m. Ms. King called the roll; a quorum was present. Member Scott was absent.

PUBLIC COMMENT (3:01:15) - Chairperson Engleman entertained public comment; however, none was forthcoming.

1. POSSIBLE ACTION ON APPROVAL OF MINUTES - March 20, 2018 (3:00:59) - Chairperson Engleman introduced this item, and entertained a motion. (3:01:22) **Vice Chairperson Bennett moved to accept the minutes, as presented. Member Bowling seconded the motion. Motion carried 4-0.**

2. DISCUSSION AND POSSIBLE ACTION TO RECOMMEND THE BOARD OF SUPERVISORS APPROVE A PROPOSAL TO REFINANCE THE SERIES 2010A WATER BONDS AND ISSUE UP TO \$7 MILLION IN NEW BONDS FOR CONSTRUCTION OF THE EAST / WEST TRANSMISSION LINE PROJECT (3:02:02) - Chairperson Engleman introduced this item, and Mr. Link presented the staff report. Mr. Link introduced John Peterson, of JNA Consulting Group. Mr. Peterson narrated a PowerPoint presentation which was displayed in the meeting room and included in the agenda materials. Mr. Peterson and Mr. Schulz responded to questions of clarification, and discussion followed.

In response to a question, Mr. Schulz stated that "\$7 million is a really big number and, with the amount of capital we have every year in the water fund, I would basically have to spend no capital for three or four years to save up enough to build this project. But I can't do that because the needs of the system, ... these are not just ... dreams of repair and maintenance. These are actual things that have to be done. So that's why every year we come to you and I show that East / West [Transmission Line Project] being pushed another year and another year and I don't see any model where that's ever going to change unless we either raise rates to sell a \$7 million bond to pay for the project or we come up with some other funding strategy like was presented today to get us there. I don't see any other way around that.

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

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“The other down side is that that regional project ... it used to be the North / South Transmission Main. It started down in Minden. We built it all the way up to our City and now we’ve built it halfway across the City. That’s wonderful. We’re receiving water from ... Douglas County and that’s really good, but the way it was designed and programmed is that water has got to reach the west side, the Quill Water Treatment Plant and, with that last segment missing, it’s like I have half a system and we can’t operate it like was designed ten years ago. It’s just kind of hanging out there, halfway being used. So to continue to kick that down the road ... to build that project, that’s not smart.”

Chairperson Engleman entertained additional questions or comments of the committee members and of the public. Member Spell advised of having met with staff to discuss the bond. “... after meeting with staff, we’re paying interest only for the first ten years on this bond. We’re paying over \$600,000 a year. We’re not even whittling the bond down. The other thing is, according to staff, even though we’re supposed to get a 35 percent rebate on this, there’s a possibility, through the sequestration, that they might not even give us any rebate. It could drop, it could go up. ... I don’t think we have any recourse but to refinance this and I’ve read the letter from EPA. Yes, they can do it but they have to reinvest it in another water quality issue which this East / West [Transmission Line Project] is doing. So, it’s just too bad we couldn’t have had this a month ago because this would have fit into our budget perfectly.... I have to commend staff for getting on this because the bond we have, I don’t know why it was structured that way. It’s just water under the bridge now, but we have to fix it. We’re paying over \$600,000 a year interest only on this bond. ... And I’m looking at our CIP. This East / West [Transmission Line Project] is in it for 2020 for \$6 million. Where are we going to get that money? We can handle [FY] 2019 for the million because that’s coming out of pay-as-you-go ... so the bond’s going to come now or later and we’re going to pay more the longer we wait.”

Chairperson Engleman entertained a motion. **Member Spell moved to recommend the Board of Supervisors approve the proposal to refinance the Series 2010A Water Bonds and issue up to \$7 million in new bonds for construction of the East / West Transmission Line Project. Vice Chairperson Bennett seconded the motion.** Chairperson Engleman entertained discussion on the motion and, when none was forthcoming, called for a vote. **Motion carried 4-0.**

3. FUTURE AGENDA ITEMS (3:33:49) - Mr. Schulz reviewed the tentative agenda for the next committee meeting. Chairperson Engleman requested a status report on connection fees and building permits. She further requested to review five-year projections on rates, and a status report on any changes to projects and budgets. She entertained additional requests for future agenda items; however, none were forthcoming.

4. PUBLIC COMMENT (3:36:22) - Chairperson Engleman entertained public comment; however, none was forthcoming.

5. ACTION TO ADJOURN (3:36:32) - Member Bowling moved to adjourn the meeting at 3:36 p.m. Vice Chairperson Bennett seconded the motion. Motion carried 4-0.

The Minutes of the May 21, 2018 Carson City Utility Finance Oversight Committee meeting are so approved this _____ day of _____, 2018.



STAFF REPORT

Item No. 2.A

Report To: Utility Financial Oversight Committee

Meeting Date: 08/21/18

Staff Contact: Pam Ganger, Deputy Chief Financial Officer

Agenda Title: For Information Only: Presentation of financial update for FY 18, regarding updates on budget revenues and expenditures for the wastewater, water and storm water funds. (Pam Ganger, Pganger@carson.org)

Staff Summary: This is an informational only update on the FY 18 revenues and expenditures for wastewater, water, and storm water funds.

Agenda Action: Other/Presentation

Time Requested: 10 minutes

Proposed Motion

Informational only item.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

Exhibit "A" attached is the year-to-date budget worksheets for FY18 for Stormwater, Wastewater, and Water. These are meant to show a snap-shot in time and are unaudited numbers.

Exhibit "B" attached is the unaudited cash balances for FY18 Stormwater, Wastewater, and Water Funds.

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)

Exhibit A - Storm Drain

PREPARED 08/03/18, 15:32:21
PROGRAM GM601L

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2019

ACCOUNTING PERIOD 13/2018

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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
CHARGES FOR SERVICES								
PUBLIC WORKS								
505-0000-343.06-00	DEPARTMENT CHARGES	40	1,763	31,157	1,157	1,157	0	0
*	PUBLIC WORKS	40	1,763	31,157	1,157	1,157	0	0
**	CHARGES FOR SERVICES	40	1,763	31,157	1,157	1,157	0	0
MISCELLANEOUS REVENUE								
GIFTS/DONATIONS								
505-0000-365.09-00	DONATIONS	0	0	0	5,000	0	0	0
*	GIFTS/DONATIONS	0	0	0	5,000	0	0	0
**	MISCELLANEOUS REVENUE	0	0	0	5,000	0	0	0
PROPRIETARY REVENUES								
USER FEES AND CHARGES								
505-0000-370.01-00	SERVICE CHARGES	1,391,062	1,359,559	1,623,316	1,684,939	1,658,972	1,776,000	1,776,000
*	USER FEES AND CHARGES	1,391,062	1,359,559	1,623,316	1,684,939	1,658,972	1,776,000	1,776,000
OTHER OPERATING CHARGES								
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
NON-OPERATING REVENUE								
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
INTEREST EARNED								
505-0000-377.02-00	INTEREST INCOME	1,948	3,999	6,039	23,666	3,000	1,500	1,500
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	6,039	23,666	3,000	1,500	1,500
**	PROPRIETARY REVENUES	1,527,515	1,519,167	1,629,355	1,708,605	1,661,972	1,777,500	1,777,500
OTHER FINANCING SOURCES								
PROCEEDS OF GENL L-T LIAB								
505-0000-383.03-00	BOND PROCEEDS	0	0	4,875,000	4,875,000	4,875,000	0	0
505-0000-383.03-01	PREMIUM ON BOND PROCEEDS	0	0	238,503	238,503	0	0	0

Unaudited

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
* PROCEEDS OF GENL L-T LIAB		0	0	5,113,503	5,113,503	4,875,000	0	0
** OTHER FINANCING SOURCES		0	0	5,113,503	5,113,503	4,875,090	0	0
*** STORMWATER DRAINAGE		1,527,555	1,520,930	6,774,015	6,928,265	6,538,129	1,777,500	1,777,500

Unaudited

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	121,226	127,271	131,393	137,808
505-3702-437.01-03 ADMINISTRATIVE PAY		0	13	0	31	0	0	0
505-3702-437.01-06 MANAGEMENT LEAVE PAY		474	299	0	533	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		1,315	381	0	0	0	0	0
505-3702-437.01-11 OVERTIME		4,922	9,407	8,000	7,736	8,000	8,000	8,000
505-3702-437.01-12 CALL BACK PAY		701	3,202	2,500	171	2,500	2,500	2,500
505-3702-437.01-13 STAND-BY PAY		1,863	1,446	5,000	1,028	5,000	5,000	5,000
505-3702-437.01-14 FLSA		68	163	0	105	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	177	0	0	0
*	Salaries and Wages	138,697	45,118	145,054	134,404	146,559	146,893	153,308
EMPLOYEE BENEFITS								
505-3702-437.02-25 MEDICARE		1,767	1,720	1,979	1,815	2,009	1,991	2,167
505-3702-437.02-30 RETIREMENT		26,800	23,057	26,469	25,078	28,386	30,734	32,530
505-3702-437.02-40 GROUP INSURANCE		25,314	23,547	35,263	29,024	31,368	34,011	34,993
505-3702-437.02-50 WORKERS' COMPENSATION		1,324	1,476	1,483	1,388	1,576	1,556	1,590
505-3702-437.02-65 CLOTHING ALLOWANCE		2,049	1,031	2,000	125	2,000	2,000	2,000
505-3702-437.02-66 FOUL WEATHER ALLOWANCE		323	248	323	323	323	323	323
505-3702-437.02-71 PHONE ALLOWANCE		136	150	145	187	192	193	241
505-3702-437.02-72 MOBILE DEVICE ALLOWANCE		15	15	15	15	16	15	30
505-3702-437.02-86 OPEB COST		9,838	13,229	10,822	385	10,822	11,904	11,904
505-3702-437.02-87 GASB 68 PENSION EXPENSE		5,655	5,696	5,696	0	5,696	5,696	5,696
*	EMPLOYEE BENEFITS	61,911	70,169	84,195	58,340	82,388	88,423	91,474
SERVICE AND SUPPLIES								
505-3702-437.03-09 PROFESSIONAL SERVICES		18,654	0	69,000	27,000	69,000	100,000	100,000
505-3702-437.03-12 AUDITING FEES		1,137	999	1,200	834	1,200	1,200	1,200
505-3702-437.03-30 TRAINING		1,030	2,938	4,500	1,103	4,500	4,500	4,500
505-3702-437.04-30 EQUIPMENT REPAIR & MAINT		0	10	0	23	0	0	0
505-3702-437.04-33 SOFTWARE MAINTENANCE		117	0	2,000	0	2,000	2,000	2,000
505-3702-437.04-35 VEHICLE REPAIR & MAINT		11,981	13,215	5,000	17,166	5,000	5,000	5,000
505-3702-437.04-45 EQUIPMENT RENTAL		0	0	1,000	0	1,000	1,000	1,000
505-3702-437.04-46 FIRE SUPPRESSION		37,500	37,500	37,500	37,500	37,500	37,500	37,500
505-3702-437.04-47 CONTRIB TO TAHOE CONSERV		0	0	2,000	0	2,000	2,000	2,000
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	1,299	2,000	2,000	2,000
505-3702-437.06-01 OFFICE SUPPLIES		1,536	2,013	500	1,040	500	500	500
505-3702-437.06-02 POSTAGE / SHIPPING		3,185	8,158	9,000	6,416	9,000	9,000	9,000
505-3702-437.06-25 OPERATING SUPPLIES		21,833	21,472	25,000	17,204	25,000	25,000	25,000
505-3702-437.06-60 VEHICLE FUEL/OIL		6,097	6,694	10,000	4,584	10,000	10,000	10,000

Unaudited

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	298	800	800	800
505-3702-437.09-01	ISC: GENERAL FUND	358,836	265,704	250,116	250,116	250,116	335,415	335,415
505-3702-437.09-15	INSURANCE	26,250	26,250	26,250	26,250	26,250	26,250	26,250
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	22,050	22,050	22,266	22,266
505-3702-437.09-55	ISC: RADIOS	234	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	414,148	467,916	584,431	584,431
	DEPRECIATION EXPENSE	287,059	321,472	325,000	0	295,000	295,000	295,000
*	DEPRECIATION EXPENSE	287,059	321,472	325,000	0	295,000	295,000	295,000
	NON-OPERATING EXPENSE	250	0	1,000	0	1,000	0	0
505-3702-475.48-45	FISCAL CHARGES	0	0	227,134	227,134	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.	0	0	0	0	0	0	0
*	NON-OPERATING EXPENSE	57,078	0	228,134	227,134	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	0	0	0	0	0	0	0
*	CAPITAL OUTLAY	213,393	0	0	0	0	0	0
**	MAINTENANCE	728,171	691,513	1,250,299	834,026	1,092,863	1,114,747	1,124,213

Unaudited

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	188,229	700,000	19,572	625,000	0	0
505-3705-437.70-70	LABOR	11,477	368	15,000	5,987	0	0	0
505-3705-437.78-00	CONSTRUCTION PROJECTS	0	0	4,336,452	0	4,350,000	0	0
*	CAPITAL OUTLAY	307,211	188,597	5,051,452	25,559	4,975,000	0	0
PRINCIPAL REDEMPTION								
505-3705-471.83-13	2014 STORMWATER BONDS	0	0	44,922	44,922	44,922	88,474	46,202
505-3705-471.83-35	2012 MT REFUNDING	0	0	102,600	102,600	102,600	105,000	105,000
505-3705-471.83-53	2014 REFUNDING EF BONDS	0	0	350,000	350,000	350,000	359,000	359,000
*	PRINCIPAL REDEMPTION	0	0	497,522	497,522	497,522	552,474	510,202
INTEREST REDEMPTION								
505-3705-472.93-10	2018 STORMWATER BOND	0	0	46,547	0	0	213,992	213,992
505-3705-472.93-13	2014 STORMWATER SRF BONDS	10,993	23,020	25,912	13,114	25,912	46,522	24,631
505-3705-472.93-35	2012 MT REFUNDING	10,362	8,478	6,562	2,790	3,782	1,830	1,830
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	76,731	71,013	76,731	67,857	67,857
*	INTEREST REDEMPTION	125,656	128,528	155,752	86,917	106,425	330,201	308,310
**	CAPITAL PROJECTS	432,867	317,125	5,704,726	609,998	5,578,947	882,675	818,512
***	STORMWATER DRAINAGE	1,161,038	1,008,638	6,955,025	1,444,024	6,671,810	1,997,422	1,942,725
****	STORMWATER DRAINAGE	1,161,038	1,008,638	6,955,025	1,444,024	6,671,810	1,997,422	1,942,725
		1,161,038	1,008,638	6,955,025	1,444,024	6,671,810	1,997,422	1,942,725

Unaudited

Exhibit A - Sewer

PREPARED 08/03/18, 15:33:04
PROGRAM GW601L

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2019

PAGE 1
ACCOUNTING PERIOD 13/2018

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY 18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TECHNICAL FY 2019	FINAL FY 2019
INTERGOVERNMENTAL								
FEDERAL SUBSIDY PAYMENTS								
510-0000-332.01-02 2010F SRF SEWER BONDS		1,617	1,508	1,550	1,397	1,550	1,550	1,550
*	FEDERAL SUBSIDY PAYMENTS	1,617	1,508	1,550	1,397	1,550	1,550	1,550
**	INTERGOVERNMENTAL	1,617	1,508	1,550	1,397	1,550	1,550	1,550
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	4,735,899	4,814,638	4,814,638	4,814,638
510-0000-370.06-00 DOUGLAS COUNTY		95,765	117,412	150,205	0	150,205	80,000	80,000
510-0000-370.25-00 FIXED CAPITALIZATION		7,824,437	8,854,620	10,173,200	10,039,462	10,043,490	10,043,490	10,043,490
510-0000-370.27-00 VARIABLE CAPITALIZATION		7	4	0	4	0	0	0
510-0000-370.28-00 EFFLUENT METER CHARGES		13,635	13,635	13,000	11,587	13,000	13,000	13,000
510-0000-370.75-00 OTHER CHARGES/FEES		5,892	6,967	0	10,222	6,247	0	0
510-0000-370.75-01 RIGHT OF WAY TOLL		0	0	0	137,596	0	0	0
*	USER FEES AND CHARGES	11,166,763	12,856,109	14,742,878	14,934,770	15,027,580	14,951,128	14,951,128
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	3,300	10,000	10,000	10,000
510-0000-372.62-00 PENALTIES AND INTEREST		122,816	116,629	85,000	139,069	85,000	85,000	85,000
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	142,369	95,000	95,000	95,000
NON-OPERATING REVENUE								
510-0000-375.05-01 COMMERCIAL		15,690	53,951	33,500	56,211	50,000	59,346	59,346
510-0000-375.05-02 RESIDENTIAL		44,718	130,209	120,000	327,006	130,000	209,230	209,230
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	383,217	180,000	268,576	268,576

Unaudited

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	120,252	85,000	20,000	20,000
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	120,252	85,000	20,000	20,000
MISCELLANEOUS								
510-0000-378.11-00	SEPTIC DISPOSAL	18,089	20,138	18,000	23,476	18,000	18,000	18,000
510-0000-378.21-00	SEWER LATERAL REIMBURSEMT	3,580	3,000	5,000	1,500	3,000	3,000	3,000
*	MISCELLANEOUS	21,669	23,138	23,000	24,976	21,000	21,000	21,000
OTHER NON-OPER. INCOME								
510-0000-379.10-01	SURPLUS SALES	0	4,085	0	7,149	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	10,569	4,180	0	0
**	PROPRIETARY REVENUES	11,647,632	13,339,063	15,024,378	15,616,153	15,412,760	15,355,704	15,355,704
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
510-0000-383.03-01	PREMIUM ON BOND PROCEEDS	0	0	0	482,646	0	0	0
*	PROCEEDS OF GENL L-T LIAB	0	0	9,742,292	10,224,938	9,742,292	0	0
**	OTHER FINANCING SOURCES	0	0	9,742,292	10,224,938	9,742,292	0	0
***	SEWER OPERATION	11,654,774	13,341,050	24,768,220	25,842,488	25,156,602	15,357,254	15,357,254

Unaudited

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
SEWER OPERATION								
Salaries and Wages								
510-3201-434.01-01 SALARIES		787,713	847,095	918,976	827,584	871,616	958,161	1,008,901
510-3201-434.01-02 HOURLY/SEASONAL		51,188	60,419	0	0	0	0	0
510-3201-434.01-03 ADMINISTRATIVE PAY		0	0	0	776	0	0	0
510-3201-434.01-06 MANAGEMENT LEAVE PAY		9,869	11,523	0	11,613	5,378	0	0
510-3201-434.01-07 ANNUAL LEAVE PAYOFF		7,287	744	0	22,626	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	1,214	0	0	0
510-3201-434.01-11 OVERTIME		35,111	58,832	40,000	59,737	40,000	50,000	50,000
510-3201-434.01-12 CALL BACK PAY		5,469	8,377	24,000	3,202	24,000	14,000	14,000
510-3201-434.01-13 STAND-BY PAY		42,025	42,038	45,000	44,790	45,000	45,000	45,000
510-3201-434.01-14 F L S A		139	210	0	159	52	0	0
510-3201-434.01-16 HOLIDAY PAY		3,759	5,710	0	4,306	3,921	0	0
510-3201-434.01-25 TEMPORARY STAFFING		0	0	90,000	75,054	90,000	90,000	80,000
510-3201-434.01-99 GRANT ALLOCATION		0	11,842	0	853	0	0	0
*	Salaries and Wages	963,308	1,006,089	1,117,976	1,051,914	1,084,632	1,157,161	1,197,901
EMPLOYEE BENEFITS								
510-3201-434.02-25 MEDICARE		12,617	14,653	15,565	13,871	14,866	15,219	15,469
510-3201-434.02-30 RETIREMENT		176,943	190,993	213,103	194,776	217,186	229,893	241,801
510-3201-434.02-40 GROUP INSURANCE		140,013	142,965	156,754	156,864	157,193	190,554	193,148
510-3201-434.02-50 WORKERS' COMPENSATION		9,744	12,121	11,353	13,441	10,365	11,185	11,634
510-3201-434.02-60 EDUCATION INCENTIVE		688	663	625	688	688	788	788
510-3201-434.02-65 CLOTHING ALLOWANCE		4,252	2,723	4,000	4,165	4,000	4,000	4,000
510-3201-434.02-66 FOUL WEATHER ALLOWANCE		1,290	1,515	1,515	1,403	1,515	1,583	1,583
510-3201-434.02-68 TOOL ALLOWANCE		975	4,151	1,207	1,365	1,523	1,658	1,658
510-3201-434.02-71 PHONE ALLOWANCE		2,909	2,938	3,075	2,976	3,178	3,286	3,527
510-3201-434.02-72 MOBILE DEVICE ALLOWANCE		330	330	332	267	348	332	407
510-3201-434.02-86 OPEB COST		109,440	132,441	120,384	3,162	120,384	132,422	132,422
510-3201-434.02-87 GASB 68 PENSION EXPENSE		35,729	2,326	0	0	2,326	2,326	2,326
*	EMPLOYEE BENEFITS	423,472	507,819	527,913	392,978	533,572	593,246	608,763
SERVICE AND SUPPLIES								
510-3201-434.03-09 PROFESSIONAL SERVICES		49,192	23,124	183,500	34,991	183,500	225,000	225,000
510-3201-434.03-12 AUDITING		22,732	19,990	24,000	21,322	24,000	24,000	24,000
510-3201-434.03-30 TRAINING		7,426	1,528	10,000	13,124	10,000	15,000	15,000
510-3201-434.03-45 DATA PROCESSING		7,117	8,497	6,500	6,667	6,500	6,500	6,500
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	11,655	35,000	35,000	35,000
510-3201-434.04-30 EQUIPMENT REPAIR & MAINT.		173,498	198,723	175,213	143,599	175,213	175,213	175,213
510-3201-434.04-33 SOFTWARE MAINTENANCE		25,322	18,765	30,000	21,790	30,000	30,000	30,000
510-3201-434.04-34 BUILDING REPAIR & MAINT.		11,910	9,381	10,000	3,903	10,000	10,000	10,000
510-3201-434.04-35 VEHICLE REPAIR & MAINT.		5,990	14,876	10,000	9,514	10,000	10,000	10,000
510-3201-434.04-36 FACILITY REPAIR & MAINT.		32,175	46,871	55,000	46,723	55,000	55,000	55,000
510-3201-434.04-39 WATER - EFFLUENT SUPPL		59,893	37,063	100,000	0	100,000	100,000	100,000

Unaudited

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
510-3201-434.04-44	OFFICE EQUIPMENT RENTAL	144	2,310	3,000	1,846	3,000	3,000	3,000
510-3201-434.04-45	EQUIPMENT RENTAL	1,445	1,466	6,000	3,878	6,000	6,000	6,000
510-3201-434.04-57	TELEMETRY MAINTENANCE	29,165	29,730	25,000	29,028	25,000	25,000	25,000
510-3201-434.04-72	MOSQUITO CONTROL	57,519	71,170	66,500	66,500	66,500	66,500	66,500
510-3201-434.04-90	FEES AND PERMITS	24,824	18,498	25,000	45,926	25,000	25,000	25,000
510-3201-434.05-42	PRINTING / ADVERTISING	1,082	1,596	0	458	0	0	0
510-3201-434.05-45	MEMBERSHIP / PUBLICATIONS	2,714	3,713	3,000	2,372	3,000	3,000	3,000
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	2,598	3,000	3,000	3,000
510-3201-434.06-01	OFFICE SUPPLIES	2,045	1,720	1,500	1,450	1,500	1,500	1,500
510-3201-434.06-02	POSTAGE / SHIPPING	17	0	1,000	272	1,000	1,000	1,000
510-3201-434.06-25	OPERATING SUPPLIES	81,690	128,358	80,000	83,668	80,000	80,000	80,000
510-3201-434.06-36	LABORATORY EXPENSE	44,900	37,875	55,000	65,097	55,000	55,000	55,000
510-3201-434.06-37	CHEMICALS	192,001	226,012	274,000	228,783	274,000	274,000	274,000
510-3201-434.06-45	BOOKS / PERIODICALS	287	0	300	202	300	300	300
510-3201-434.06-60	VEHICLE FUEL/OIL	4,829	4,169	12,000	13,361	12,000	12,000	12,000
510-3201-434.06-74	SMALL TOOLS / INSTRUMENTS	3,278	9,336	12,800	10,651	12,800	12,800	12,800
510-3201-434.06-75	SMALL FURNISHINGS	4,609	5,127	5,000	1,744	5,000	5,000	5,000
510-3201-434.06-76	TECHNICAL EQUIPMENT	27,476	7,368	5,000	7,875	5,000	5,000	5,000
510-3201-434.07-10	TELEPHONE	7,307	8,078	8,500	8,576	8,500	8,500	8,500
510-3201-434.07-12	POWER	512,425	525,381	600,000	664,712	600,000	600,000	600,000
510-3201-434.07-13	HEATING	20,339	39,992	40,000	40,755	40,000	40,000	40,000
510-3201-434.07-26	WATER CHARGES	0	0	96,000	47,986	96,000	96,000	96,000
510-3201-434.09-01	ISC: GENERAL FUND	1,222,896	1,177,284	1,545,431	1,545,432	1,545,431	1,725,855	1,725,855
510-3201-434.09-15	ISC: INSURANCE FUND	227,500	227,500	227,500	227,500	227,500	227,500	227,500
510-3201-434.09-50	ISC: FLEET MANAGEMENT	29,813	25,241	26,338	26,338	26,338	34,636	34,636
510-3201-434.09-55	ISC: RADIOS	3,158	1,477	12,875	12,875	12,875	17,398	26,005
510-3201-434.12-99	GRANT ALLOC / DIRECT BILL	4,839	36,098	0	2,779	0	0	0
* SERVICE AND SUPPLIES		2,927,411	3,015,304	3,773,957	3,451,789	3,773,957	4,013,702	4,022,309
CAPITAL OUTLAY								
510-3201-434.77-05	VEHICLE REPLACMNT PROGRAM	0	113,057	95,735	39,854	95,735	63,000	63,000
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	109,638	200,000	200,000	200,000
510-3201-434.78-10	FACILITY UPGRADE	41,929	12,720	150,000	82,862	150,000	150,000	150,000
* CAPITAL OUTLAY		225,054	299,135	445,735	232,354	445,735	413,000	413,000
** WASTEWATER PLANT		4,539,245	4,828,347	5,865,581	5,129,035	5,837,896	6,177,109	6,241,973

Unaudited

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
Salaries and Wages								
510-3202-434.01-01	SALARIES	455,696	475,472	507,510	507,907	495,622	569,739	575,534
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	7,466	0	0	0
510-3202-434.01-06	MANAGEMENT LEAVE PAY	1,215	299	0	1,501	366	0	0
510-3202-434.01-07	ANNUAL LEAVE PAYOUT	5,520	3,803	0	5,788	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	36	0	0	0
510-3202-434.01-11	OVERTIME	11,182	21,836	17,000	15,498	17,000	17,000	17,000
510-3202-434.01-12	CALL BACK PAY	1,741	5,615	6,000	5,873	6,000	6,000	6,000
510-3202-434.01-13	STAND-BY PAY	12,465	14,346	15,000	13,526	15,000	15,000	15,000
510-3202-434.01-14	F L S A	91	202	0	178	54	0	0
510-3202-434.01-16	HOLIDAY PAY	3,835	5,607	0	4,688	3,995	0	0
510-3202-434.01-25	TEMPORARY STAFFING	0	0	55,000	19,677	55,000	55,000	55,000
510-3202-434.01-99	GRANT ALLOCATION	0	21,363	0	1,871	0	0	0
* Salaries and Wages		564,298	485,750	600,510	584,009	593,296	662,739	668,534
EMPLOYEE BENEFITS								
510-3202-434.02-25	MEDICARE	6,374	6,876	7,911	7,441	7,282	8,049	8,106
510-3202-434.02-30	RETIREMENT	111,004	117,434	125,028	120,793	124,485	140,475	142,120
510-3202-434.02-40	GROUP INSURANCE	115,850	129,652	146,369	134,421	134,766	152,933	152,933
510-3202-434.02-50	WORKERS' COMPENSATION	9,289	11,846	11,935	11,395	11,261	12,109	12,254
510-3202-434.02-60	EDUCATION INCENTIVE	60	55	50	50	50	100	100
510-3202-434.02-65	CLOTHING ALLOWANCE	3,857	3,344	5,000	3,647	5,000	5,000	5,000
510-3202-434.02-66	FOUL WEATHER ALLOWANCE	1,215	1,215	1,215	1,215	1,215	1,230	1,230
510-3202-434.02-71	PHONE ALLOWANCE	328	418	338	809	819	1,111	1,111
510-3202-434.02-72	MOBILE DEVICE ALLOWANCE	75	75	75	73	79	166	166
510-3202-434.02-87	GASB 68 PENSION EXPENSE	24,200	3,718	0	0	3,718	3,718	3,718
* EMPLOYEE BENEFITS		223,832	274,633	297,921	279,844	288,675	324,891	326,738
SERVICE AND SUPPLIES								
510-3202-434.03-09	PROFESSIONAL SERVICES	10,297	189,747	200,000	17,212	200,000	225,000	225,000
510-3202-434.03-30	TRAINING	3,997	1,670	9,000	6,145	9,000	9,000	9,000
510-3202-434.03-45	DATA PROCESSING	1,416	174	2,000	174	2,000	2,000	2,000
510-3202-434.03-49	CONTRACTUAL SERVICES	0	0	3,000	0	3,000	3,000	3,000
510-3202-434.04-30	EQUIPMENT REPAIR & MAINT.	28,538	18,999	25,000	965	25,000	25,000	25,000
510-3202-434.04-33	SOFTWARE MAINTENANCE	2,870	9,582	20,000	3,164	20,000	20,000	20,000
510-3202-434.04-34	BUILDING REPAIR & MAINT.	4,824	618	2,500	1,251	2,500	2,500	2,500
510-3202-434.04-35	VEHICLE REPAIR & MAINT.	29,041	24,330	20,000	4,262	20,000	20,000	20,000
510-3202-434.04-36	FACILITY REPAIR & MAINT.	15,734	14,245	20,000	7,585	20,000	20,000	20,000
510-3202-434.04-37	EFFLUENT LINE REPAIRS	27,141	0	30,000	10,123	30,000	30,000	30,000
510-3202-434.04-44	OFFICE EQUIPMENT RENTAL	1,028	965	1,000	1,022	1,000	1,000	1,000
510-3202-434.04-45	EQUIPMENT RENTAL	0	3,983	5,000	0	5,000	5,000	5,000
510-3202-434.04-70	S. SEWER REPAIR & MAINT.	0	10,278	50,000	23,169	50,000	50,000	50,000
510-3202-434.04-89	EFFLUENT-GOLF COURSE -EV	43,963	37,835	37,500	16,513	37,500	0	0
510-3202-434.04-91	EFFLUENT-GOLF COURSE-CC	26,462	7,543	37,500	21,976	37,500	15,000	15,000

Unaudited

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	4,439	5,000	5,000	5,000
510-3202-434.05-45	MEMBERSHIP / PUBLICATIONS	1,380	1,424	1,500	1,778	1,500	1,500	1,500
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	1,040	4,000	4,000	4,000
510-3202-434.06-02	POSTAGE / SHIPPING	23,759	40,451	40,000	29,842	40,000	50,000	50,000
510-3202-434.06-25	OPERATING SUPPLIES	52,058	25,586	38,000	27,351	38,000	38,000	38,000
510-3202-434.06-36	LABORATORY EXPENSE	847	5,248	3,000	2,186	3,000	3,000	3,000
510-3202-434.06-45	BOOKS / PERIODICALS	0	0	200	0	200	200	200
510-3202-434.06-60	VEHICLE FUEL/OIL	16,261	17,424	24,000	20,396	24,000	24,000	24,000
510-3202-434.06-74	SMALL TOOLS / INSTRUMENTS	0	124	1,500	0	1,500	1,500	1,500
510-3202-434.06-75	SMALL FURNISHINGS	9,914	2,618	12,000	1,273	12,000	12,000	12,000
510-3202-434.06-76	TECHNICAL EQUIPMENT	23,240	2,535	5,000	827	5,000	5,000	5,000
510-3202-434.07-10	TELEPHONE	5,183	4,784	5,000	4,851	5,000	5,000	5,000
510-3202-434.07-13	HEATING	6,681	6,197	8,000	7,497	8,000	8,000	8,000
510-3202-434.09-50	FLEET MANAGEMENT	50,625	55,178	51,450	51,450	51,450	48,243	48,243
510-3202-434.09-55	RADIOS	2,106	1,563	10,300	10,300	10,300	10,330	15,440
510-3202-434.12-99	GRANT ALLOC/ DIRECT BILL	67,200-	3,706	0	521-	0	0	0
510-3202-434.24-30	REFUNDS & REIMBURSEMENTS	0	0	10,000	0	10,000	10,000	10,000
510-3202-434.24-49	BAD DEBT EXPENSE	0	0	400	0	400	400	400
510-3202-434.24-50	CASH SHORTAGE/OVERAGE	0	0	50	0	50	50	50
510-3202-500.50-00	CAPITALIZED ASSETS	12,463-	0	0	0	0	0	0
* SERVICE AND SUPPLIES		315,484	493,569	681,900	276,270	681,900	653,723	658,833
CAPITAL OUTLAY								
510-3202-434.70-40	CONSTRUCTION	168,484	55,246	50,000	0	50,000	50,000	50,000
510-3202-434.70-70	LABOR	7,081	3,737	0	0	0	0	0
510-3202-434.77-05	VEHICLE REPLACMNT PROGRAM	0	0	40,000	0	40,000	40,000	40,000
510-3202-434.77-25	COMM-FIBER-SCADA	8,420	90,000	200,000	140,499	200,000	100,000	100,000
510-3202-434.77-75	EQUIPMENT	77,935	22,832	75,000	71,643	75,000	75,000	75,000
510-3202-434.78-10	FACILITY UPGRADE	0	5,925	0	0	0	0	0
* CAPITAL OUTLAY		261,920	177,740	365,000	212,142	365,000	325,000	325,000
** MAINTENANCE		1,365,534	1,431,692	1,945,331	1,352,265	1,928,871	1,966,353	1,979,105

Unaudited

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	3,500,000
*	DEPRECIATION EXPENSE	3,311,678	3,385,557	3,500,000	0	3,500,000	3,500,000	3,500,000
510-3205-475.48-45	NON-OPERATING EXPENSE	1,531	1,402	1,500	1,585	1,500	1,500	1,500
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.	0	0	0	0	0	0	0
*	NON-OPERATING EXPENSE	200,710	1,402	202,521	193,797	202,521	1,500	1,500
510-3205-434.70-20	CAPITAL OUTLAY	113	0	0	0	0	0	0
510-3205-434.70-40	DESIGN	113	0	0	0	0	0	0
510-3205-434.70-40	CONSTRUCTION	11,486,368	21,295,488	17,225,592	7,391,416	17,175,592	6,600,000	6,600,000
510-3205-434.70-70	LABOR	465,078	449,298	398,788	452,046	398,788	0	0
510-3205-434.71-99	UNDESIGNATED/RESERVE	0	0	6,367,501	0	0	0	0
*	CAPITAL OUTLAY	11,951,333	21,744,786	23,991,881	7,843,462	17,574,380	6,600,000	6,600,000
510-3205-471.83-07	PRINCIPAL REDEMPTION	0	0	215,000	215,000	215,000	225,000	225,000
510-3205-471.83-09	2015 SEWER BONDS	0	0	0	0	0	190,000	190,000
510-3205-471.83-14	2015 SEWER SRF BONDS \$12M	0	0	282,105	282,105	282,105	547,436	547,436
510-3205-471.83-22	2012 SEWER BONDS	0	0	90,000	90,000	90,000	95,000	95,000
510-3205-471.83-23	2012 SEWER REFUNDING	0	0	220,000	220,000	220,000	230,000	230,000
510-3205-471.83-35	2012 MT REFUNDING	0	0	207,400	207,400	207,400	210,800	210,800
510-3205-471.83-42	2010F STATE WATER POLLUT	0	0	137,805	137,805	137,805	141,118	141,118
510-3205-471.83-49	2014 SEWER SRF BOND	0	0	1,110,407	1,110,407	1,110,407	1,142,052	1,142,052
510-3205-471.83-79	1998 STATE SEWER ISSUE	0	0	434,863	434,863	434,863	222,714	222,714
510-3205-471.83-98	2010D SWR IMP & REFUNDING	0	0	55,000	55,000	55,000	55,000	55,000
*	PRINCIPAL REDEMPTION	0	0	2,752,580	2,752,580	2,752,580	3,059,120	3,059,120
510-3205-472.93-07	INTEREST REDEMPTION	205,982	222,009	237,188	198,015	237,188	230,538	230,538
510-3205-472.93-09	2015 SEWER BONDS	0	0	149,415	111,103	149,415	223,535	223,535
510-3205-472.93-14	2015 SEWER SRF BONDS \$12M	1,549	56,111	267,715	128,858	267,715	268,003	268,003
510-3205-472.93-22	2012 SEWER BONDS	69,409	65,875	62,876	59,233	62,876	59,442	59,442
510-3205-472.93-23	2012 SEWER REFUNDING	83,657	60,177	46,245	53,367	46,245	37,912	37,912
510-3205-472.93-35	2012 MT REFUNDING	20,710	16,906	13,033	5,608	13,033	9,100	9,100
510-3205-472.93-42	2010F STATE WATER POLLUT	55,807	52,609	49,335	25,082	49,335	45,983	45,983
510-3205-472.93-49	2014 SEWER SRF BOND	107,709	465,538	640,497	324,149	640,497	608,853	608,853

Unaudited

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY18													
		FY 16 ACTUALS	FY 17 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TEMPERATIVE FY 2019	FINAL FY 2019							
510-3205-472.93-53 2014 REFUNDING EF BONDS		2,014	0	0	0	0	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	0	0	0	0			
510-3205-472.93-98 2010D SWR IMP & REFUNDING		42,293	38,682	37,032	30,456	37,032	35,290	35,290	35,290	35,290	35,290	35,290			
* INTEREST REDEMPTION		627,293	1,002,575	1,514,069	943,007	1,514,069	1,518,656	1,518,656	1,518,656	1,518,656	1,518,656	1,518,656			
** CAPITAL		3,665,171	3,912,660	31,961,051	11,732,846	25,543,550	14,679,276	14,679,276	14,679,276	14,679,276	14,679,276	14,679,276			
*** SEWER		9,569,950	10,172,699	39,771,963	18,214,146	33,310,317	22,822,738	22,822,738	22,822,738	22,822,738	22,822,738	22,822,738			
**** SEWER OPERATION		9,569,950	10,172,699	39,771,963	18,214,146	33,310,317	22,822,738	22,822,738	22,822,738	22,822,738	22,822,738	22,822,738			
		9,569,950	10,172,699	39,771,963	18,214,146	33,310,317	22,822,738	22,822,738	22,822,738	22,822,738	22,822,738	22,822,738			

Unaudited

Exhibit A - Water

PREPARED 08/03/18, 15:33:43
PROGRAM GM601L

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2019

ACCOUNTING PERIOD 13/2018

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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
TAXES								
PENALTIES/INTEREST-DQ TXS								
520-0000-319.11-01	WATER DELINQUENCIES	0	0	0	653,075	0	0	0
*	PENALTIES/INTEREST-DQ TXS	0	0	0	653,075	0	0	0
**	TAXES	0	0	0	653,075	0	0	0
INTERGOVERNMENTAL								
FEDERAL SUBSIDY PAYMENTS								
520-0000-332.01-01	2010B & 2010E WATER BONDS	224,721	224,329	195,678	224,134	195,678	176,110	176,110
*	FEDERAL SUBSIDY PAYMENTS	224,721	224,329	195,678	224,134	195,678	176,110	176,110
OTHER LOCAL GOVT GRANTS								
520-0000-337.16-00	WATER SUBCON	125,000	125,000	0	125,000	62,500	0	0
*	OTHER LOCAL GOVT GRANTS	125,000	125,000	0	125,000	62,500	0	0
**	INTERGOVERNMENTAL	349,721	349,329	195,678	349,134	258,178	176,110	176,110
CHARGES FOR SERVICES								
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
MISCELLANEOUS REVENUE								
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
PROPRIETARY REVENUES								
USER FEES AND CHARGES								
520-0000-370.01-00	SERVICE CHARGES	5,963,229	6,388,365	6,797,023	6,879,808	6,873,195	6,873,195	6,873,195
520-0000-370.04-00	USER FEES	7,385,458	8,092,415	8,515,603	8,520,853	8,476,197	8,476,197	8,476,197
520-0000-370.04-01	LYON COUNTY	30,711	14,278	30,000	16,011	30,000	30,000	30,000
520-0000-370.09-00	PRIVATE HYDRANT SERVICE	96,240	190,163	50,000	69,403	67,000	50,000	50,000
520-0000-370.75-00	OTHER CHARGES/FEES	1,037	1,915	500	1,037	500	500	500

Unaudited

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	150,550	0	0	0
* USER FEES AND CHARGES		13,476,675	14,687,136	15,393,126	15,637,662	15,446,892	15,429,892	15,429,892
OTHER OPERATING CHARGES								
520-0000-372.01-00	ESTABLISHMENT FEE	25,740	27,960	25,000	32,380	25,000	25,000	25,000
520-0000-372.03-00	METER RESET FEES	153	153	0	0	0	0	0
520-0000-372.04-00	RECONNECTION FEE	275	29,994	500	25	500	500	500
520-0000-372.05-00	TAPPING FEE	13,041	71,907	1,500	7,245	1,500	1,500	1,500
520-0000-372.10-00	METER BOX SET	44,762	25,210	16,000	66,360	16,000	16,000	16,000
520-0000-372.11-00	COMPLETE SERVICE LATERAL	13,787	16,312	10,000	12,002	10,000	10,000	10,000
520-0000-372.50-01	GENERAL FUND	16,055	3,894	17,000	0	17,000	17,000	17,000
520-0000-372.50-15	REG TRANSPORTATION	3,833	2,317	0	0	0	0	0
520-0000-372.50-17	STREETS MAINTENANCE	55,103	1,867	1,800	0	1,800	1,800	1,800
520-0000-372.50-53	ISC: STORM DRAINAGE	1,837	37,063	100,000	0	100,000	100,000	100,000
520-0000-372.50-54	SEWER FUND	7,071	149,103	160,000	155,700	160,000	160,000	160,000
520-0000-372.62-00	PENALTIES AND INTEREST	167,309	0	0	0	0	0	0
520-0000-372.69-00	INSPECTION FEES	530	26-	0	53	0	0	0
520-0000-372.75-00	MISC OTHER OP. REVENUE	58	0	0	0	0	0	0
* OTHER OPERATING CHARGES		349,554	365,879	331,800	273,765	331,800	331,800	331,800
NON-OPERATING REVENUE								
520-0000-375.05-01	COMMERCIAL	10,849	34,101	10,000	13,043	10,000	34,000	34,000
520-0000-375.05-02	RESIDENTIAL	35,185	150,914	20,000	236,621	125,142	151,000	151,000
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	249,664	135,142	185,000	185,000
INTEREST EARNED								
520-0000-377.02-00	INTEREST INCOME	7,978	37,073	15,000	48,232	35,000	15,000	15,000
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	48,232	35,000	15,000	15,000
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	SURPLUS 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

Unaudited

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	16,209,323	15,948,834	15,961,692	15,961,692
***	WATER	14,548,051	15,706,253	15,965,604	17,211,709	16,207,012	16,137,802	16,137,802

Unaudited

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16 ACTUALS	FY 17 ACTUALS	FY18 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2018	TEHRATIVE FY 2019	FINAL FY 2019
WATER								
Salaries and Wages								
520-3502-435.01-01 SALARIES		1,378,207	1,443,513	1,622,699	1,480,177	1,500,622	1,537,311	1,633,263
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	62	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	7,720	744	0	0
520-3502-435.01-07 ANNUAL LEAVE PAYOFF		4,400	13,404	0	6,978	2,413	0	0
520-3502-435.01-08 SICK LEAVE PAYOFF		14,378	42,350	0	707	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	50,084	53,342	53,342	53,342
520-3502-435.01-12 CALL BACK PAY		26,946	23,320	32,000	28,762	32,000	32,000	32,000
520-3502-435.01-13 STAND-BY PAY		37,701	41,234	42,000	38,354	42,000	42,000	42,000
520-3502-435.01-14 F L S A		456	510	0	592	255	0	0
520-3502-435.01-16 HOLIDAY PAY		7,855	18,536	1,020	9,573	6,712	1,020	1,020
520-3502-435.01-25 TEMPORARY STAFFING		0	0	85,000	36,783	85,000	85,000	75,000
520-3502-435.01-99 GRANT ALLOCATION		0	30,522	0	1,978	0	0	0
* Salaries and Wages		1,591,756	1,559,356	1,836,061	1,661,779	1,723,097	1,750,673	1,836,625
EMPLOYEE BENEFITS								
520-3502-435.02-25 MEDICARE		20,962	21,939	25,344	22,501	23,349	22,996	24,665
520-3502-435.02-30 RETIREMENT		344,530	355,796	393,888	374,855	388,339	391,839	418,745
520-3502-435.02-40 GROUP INSURANCE		309,139	328,606	372,937	322,630	328,379	349,559	356,890
520-3502-435.02-50 WORKERS' COMPENSATION		24,832	28,910	27,887	26,716	25,977	26,827	27,658
520-3502-435.02-57 DOMESTIC PARTNER INS BENE		154	155	0	6	0	0	0
520-3502-435.02-60 EDUCATION INCENTIVE		568	478	400	463	463	463	463
520-3502-435.02-65 CLOTHING ALLOWANCE		7,341	5,663	8,000	6,215	8,000	0	0
520-3502-435.02-66 FOUL WEATHER ALLOWANCE		3,225	3,300	3,450	3,263	3,450	3,068	3,068
520-3502-435.02-68 TOOL ALLOWANCE		975	1,150	1,207	1,075	1,207	1,356	1,356
520-3502-435.02-71 PHONE ALLOWANCE		4,389	4,682	4,813	5,172	5,243	5,163	5,936
520-3502-435.02-72 MOBILE DEVICE ALLOWANCE		540	540	543	516	569	483	724
520-3502-435.02-86 OPEB COST		148,764	164,422	163,640	4,029	163,640	180,004	180,004
520-3502-435.02-87 GASB 68 PENSION EXPENSE		56,365	19,262	0	0	19,262	19,262	19,262
* EMPLOYEE BENEFITS		809,054	934,593	1,002,109	767,441	963,878	1,001,020	1,038,771
SERVICE AND SUPPLIES								
520-3502-435.03-09 PROFESSIONAL SERVICES		170,856	84,410	125,000	101,288	125,000	125,000	125,000
520-3502-435.03-12 AUDITING		22,732	19,990	24,000	21,322	24,000	24,000	24,000
520-3502-435.03-30 TRAINING		9,512	7,616	28,000	22,973	28,000	28,000	28,000
520-3502-435.03-45 DATA PROCESSING		8,095	8,224	8,000	75	8,000	8,000	8,000
520-3502-435.03-49 CONTRACTUAL SERVICES		1,500	0	2,000	41	2,000	2,000	2,000
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	41,535	75,000	75,000	75,000
520-3502-435.04-30 EQUIPMENT REPAIR & MAINT.		63,986	115,130	85,273	57,274	85,273	85,273	85,273
520-3502-435.04-33 SOFTWARE MAINTENANCE		14,030	22,045	34,000	31,563	34,000	30,000	30,000
520-3502-435.04-34 BUILDING REPAIR & MAINT.		33,736	8,502	50,000	16,629	50,000	50,000	50,000

Unaudited

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	32,943	25,000	25,000	25,000
520-3502-435.04-36	FACILITY REPAIR & MAINT.	76,753	66,907	139,000	91,073	139,000	139,000	139,000
520-3502-435.04-44	OFFICE EQUIPMENT RENTAL	1,028	1,682	2,000	1,022	2,000	2,000	2,000
520-3502-435.04-45	EQUIPMENT RENTAL	384	1,220	4,500	3,354	4,500	4,500	4,500
520-3502-435.04-46	FIRE SUPPRESSION	37,500	37,500	37,500	37,500	37,500	37,500	37,500
520-3502-435.04-49	WATER METERS & SERVICES	615,970	114,466	200,000	120,156	200,000	100,000	100,000
520-3502-435.04-50	WATER PURCHASE/LEASE PWT	0	31,780	0	0	0	0	0
520-3502-435.04-51	WATER PURCHASE - LYON CO	34,321	31,227	31,228	27,896	31,228	31,228	31,228
520-3502-435.04-52	WATER PURCH/ STATE- MTHLY	145,188	145,188	145,188	145,188	145,188	145,188	145,188
520-3502-435.04-53	WATER PURCH/STATE-USAGE	390,351	321,657	370,556	268,821	370,556	370,556	370,556
520-3502-435.04-54	WATER PURCHASE DOUGLAS	693,164	810,877	750,000	663,817	750,000	750,000	750,000
520-3502-435.04-55	WATER- STATE PUMP SVC FEE	429,104	429,104	429,104	429,104	429,104	429,104	429,104
520-3502-435.04-56	WATER-STATE SYS WIDE IMPR	183,288	183,288	183,288	183,288	183,288	183,288	183,288
520-3502-435.04-65	WATER LINE REPAIR & MAINT	277,994	189,442	150,000	226,892	160,000	160,000	150,000
520-3502-435.04-66	TANK REPAIR & MAINTENANCE	13,392	10,097	20,000	8,607	20,000	20,000	20,000
520-3502-435.04-67	TELEMETRY REPAIR & MAINT.	42,804	37,887	50,000	36,404	50,000	50,000	50,000
520-3502-435.04-90	FEES AND PERMITS	29,581	32,860	40,000	37,594	40,000	40,000	40,000
520-3502-435.05-42	PRINTING / ADVERTISING	17,670	11,943	15,000	11,749	15,000	15,000	15,000
520-3502-435.05-45	MEMBERSHIP / PUBLICATIONS	6,975	6,698	8,000	6,119	8,000	8,000	8,000
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	2,598	2,500	2,500	2,500
520-3502-435.06-01	OFFICE SUPPLIES	2,194	4,190	3,000	1,262	3,000	3,000	3,000
520-3502-435.06-02	POSTAGE / SHIPPING	32,731	54,119	50,000	45,306	50,000	50,000	50,000
520-3502-435.06-25	OPERATING SUPPLIES	79,500	85,636	90,000	42,365	90,000	90,000	90,000
520-3502-435.06-36	LABORATORY EXPENSE	91,991	83,535	103,000	84,406	125,000	125,000	125,000
520-3502-435.06-37	CHEMICALS	109,701	108,658	150,000	63,294	150,000	150,000	150,000
520-3502-435.06-45	BOOKS / PERIODICALS	847	490	700	0	700	700	700
520-3502-435.06-60	VEHICLE FUEL/OIL	56,727	56,153	70,000	60,079	70,000	70,000	70,000
520-3502-435.06-74	SMALL TOOLS / INSTRUMENTS	2,121	5,359	14,000	6,597	14,000	14,000	14,000
520-3502-435.06-75	SMALL FURNISHINGS	12,590	3,076	15,000	1,723	15,000	15,000	15,000
520-3502-435.06-76	TECHNICAL EQUIPMENT	25,802	10,789	10,000	7,283	10,000	10,000	10,000
520-3502-435.07-10	TELEPHONE	12,575	13,045	15,000	14,443	15,000	15,000	15,000
520-3502-435.07-12	POWER	652,339	597,939	800,000	682,286	800,000	700,000	700,000
520-3502-435.07-13	HEATING	9,802	9,790	13,000	9,650	13,000	13,000	13,000
520-3502-435.09-01	ISC: GENERAL FUND	1,219,308	1,200,324	952,387	952,392	952,387	568,237	568,237
520-3502-435.09-15	ISC: INSURANCE	157,500	157,500	157,500	157,500	157,500	157,500	157,500
520-3502-435.09-50	ISC: FLEET MANAGEMENT	146,250	157,903	175,788	175,788	175,788	176,891	176,891
520-3502-435.09-55	ISC: RADIOS	6,668	4,430	33,990	33,990	33,990	29,903	44,695
520-3502-435.12-99	GRANT ALLOCATION	87,468-	25,697	0	1,508-	0	0	0
520-3502-435.24-05	LEAK DETECTION PROGRAM	0	2,995	3,000	2,718	3,000	3,000	3,000
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	68	0	0	0
* SERVICE AND SUPPLIES		5,966,233	5,453,564	5,710,502	4,968,417	5,710,502	5,131,368	5,146,160
DEPRECIATION EXPENSE		3,319,902	3,331,454	3,500,000	0	3,500,000	3,500,000	3,500,000
520-3502-435.44-65	DEPRECIATION EXPENSE							

Unaudited

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	3,500,000
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		2,560	117,765	0	0	0	0	0
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	31,348	158,000	83,000	83,000
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	400,000
520-3502-435.77-75 EQUIPMENT		486,769	131,006	178,185	51,533	178,185	483,000	483,000
* CAPITAL OUTLAY		12,176,274	11,527,738	12,226,857	7,449,170	12,075,662	11,866,061	12,004,556
** MAINTENANCE								

Unaudited

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	1,206	2,000	2,000	2,000
*	NON-OPERATING EXPENSE	1,581	1,331	2,000	1,206	2,000	2,000	2,000
520-3505-435.70-40	CAPITAL OUTLAY	3,692,282	384,604	2,557,845	160,028	2,557,845	2,500,000	2,500,000
520-3505-435.70-70	CONSTRUCTION	198,856	13,208	0	9,856	0	0	0
520-3505-435.76-05	LABOR	150,386	5,925	100,000	82,059	100,000	80,000	80,000
520-3505-435.78-46	FACILITY IMPROVEMENTS	11,715	0	0	0	0	0	0
*	FACILITY ADDITION	4,053,239	403,737	2,657,845	251,943	2,657,845	2,580,000	2,580,000
520-3505-471.83-16	PRINCIPAL REDEMPTION	0	0	273,618	273,618	273,618	281,305	281,305
520-3505-471.83-39	2014 WATER SRF BONDS	0	0	335,000	335,000	335,000	345,000	345,000
520-3505-471.83-41	2012 WATER REFUNDING	0	0	1,141,752	1,141,752	1,141,752	1,170,821	1,170,821
520-3505-471.83-44	2010E SDWRF	0	0	155,000	155,000	155,000	160,000	160,000
520-3505-471.83-53	2012 WATER BONDS	0	0	512,000	512,000	512,000	526,000	526,000
520-3505-471.83-61	2014 REFUNDING EF BONDS	0	0	765,000	765,000	765,000	795,000	795,000
520-3505-471.83-99	2010B WTR IMP & REFUNDING	0	0	183,784	183,784	183,784	183,784	183,784
*	2009 WATER BONDS	0	0	3,366,154	3,366,154	3,366,154	3,461,910	3,461,910
520-3505-472.93-16	INTEREST REDEMPTION	86,786	158,722	157,765	79,843	157,765	149,970	149,970
520-3505-472.93-39	2014 WATER SRF BONDS	368,426	339,712	321,584	300,183	321,584	309,034	309,034
520-3505-472.93-40	2012 WATER REFUNDING	672,862	672,862	672,862	560,718	672,862	672,862	672,862
520-3505-472.93-44	2010A WTR IMPROVEMENT	493,580	465,587	436,881	222,074	436,881	407,444	407,444
520-3505-472.93-44	2010E SDWRF	116,349	110,416	105,316	99,217	105,316	99,499	99,499
520-3505-472.93-53	2012 WATER BONDS	149,579	145,824	133,219	106,914	115,554	102,570	102,570
520-3505-472.93-61	2014 REFUNDING EF BONDS	173,024	154,808	127,474	123,289	127,474	96,074	96,074
520-3505-472.93-87	2010B WTR IMP & REFUNDING	15,950	0	0	0	0	0	0
*	2005 WATER BONDS	2,076,456	2,047,931	1,985,101	1,492,238	1,937,436	1,837,453	1,837,453
520-3505-435.73-33	CAPITAL PROJECTS	0	0	50,000	0	50,000	100,000	100,000
520-3505-435.73-40	EMERGENCY GENERATOR PROG	0	0	0	0	0	269,000	269,000
520-3505-435.73-95	HMPG EMERGENCY GEN-MATCH	23,950	50,730	100,000	20,060	100,000	50,000	50,000
*	REPLACE PUMPS/MOTOR	23,950	50,730	150,000	20,060	150,000	419,000	419,000

Unaudited

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	5,131,601	8,113,435	8,300,363	8,300,363
***	WATER	13,767,643	13,445,994	20,357,957	12,580,771	20,189,097	20,166,424	20,304,919
****	WATER	13,767,643	13,445,994	20,357,957	12,580,771	20,189,097	20,166,424	20,304,919
		13,767,643	13,445,994	20,357,957	12,580,771	20,189,097	20,166,424	20,304,919

Unaudited

Exhibit B

Carson City Utilities Cash Balances

	Audited 6/30/2017	Unaudited 6/30/2018	
Sewer (510)	\$ 12,773,552	\$ 18,606,266	^
Water (520)	4,179,422	7,485,833	
Stormwater Drainage (505)	364,430	5,697,121	*

^ Includes approximately \$1,740,000 of bond proceeds and premium.

* Includes approximately \$5,080,000 of bond proceeds and premium.



STAFF REPORT

Item No. 2.B

Report To: Utility Financial Oversight Committee

Meeting Date: 08/21/18

Staff Contact: Pam Ganger, Deputy Chief Financial Officer

Agenda Title: For Information Only: Presentation of a report on the wastewater, water, and storm water funds with regards to changes to the tentative FY 19 budget that the UFOC approved to what was adopted by the Board of Supervisors. (Pam Ganger, Pganger@carson.org)

Staff Summary: This is an informational only update on the approved FY 19 budgets for wastewater, water and storm water funds.

Agenda Action: Other/Presentation

Time Requested: 10 minutes

Proposed Motion

Information only item.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

Exhibit "A" attached are the state budget forms as submitted for FY19 showing the tentative and final budget numbers for the Stormwater, Wastewater, and Water Funds.

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)

Exhibit A - Storm Drainage

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	1,776,000
Total Operating Revenue	1,361,322	1,660,129	1,776,000	1,776,000
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	45,118	146,559	146,893	153,308
Employee Benefits	70,169	82,388	88,423	91,475
Services & Supplies	443,349	467,916	584,431	584,431
Depreciation/amortization	321,472	295,000	295,000	295,000
Total Operating Expense	880,108	991,863	1,114,747	1,124,214
Operating Income or (Loss)	481,214	668,266	661,253	651,786
NONOPERATING REVENUES				
Interest Earned	1,200	3,000	1,500	1,500
Miscellaneous	1,194	-	-	-
Total Nonoperating Revenues	2,394	3,000	1,500	1,500
NONOPERATING EXPENSES				
Interest Expense	128,528	106,425	330,201	308,310
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	-	101,000	-	-
Total Nonoperating Expenses	128,528	207,425	330,201	308,310
Net Income before Contributions	355,080	463,841	332,552	344,976
CAPITAL CONTRIBUTIONS				
Capital Assets Developers	157,214	-	-	-
Total Capital Contributions	157,214	-	-	-
CHANGE IN NET POSITION	512,294	463,841	332,552	344,976

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

FUND: STORM DRAINAGE

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
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,359,864	1,660,129	1,776,000	1,776,000
Cash payment for personnel costs	(171,767)	(212,429)	(217,716)	(227,183)
Cash payment for services & supplies	(446,581)	(467,916)	(584,431)	(584,431)
Miscellaneous cash received/(paid)	1,194	-	-	-
a. Net cash provided by (or used for) operating activities	742,710	979,784	973,853	964,386
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from other Funds	-	-	-	-
Transfer to other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(443,001)	(497,522)	(552,474)	(510,202)
Bond interest expense paid	(108,555)	(106,425)	(330,201)	(308,310)
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)	-	-
c. Net cash provided by (or used for) capital and related financing activities	(435,771)	(804,947)	(882,675)	(818,512)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,200	3,000	1,500	1,500
d. Net cash provided by (or used in) investing activities	1,200	3,000	1,500	1,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	308,139	177,837	92,678	147,374
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	56,291	364,430	542,267	542,267
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	364,430	542,267	634,945	689,641

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

FUND: STORM DRAINAGE

Exhibit A - 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
OPERATING REVENUE				
Charges for Services Use Fees and Charges	12,996,501	15,122,580	15,046,128	15,046,128
Total Operating Revenue	12,996,501	15,122,580	15,046,128	15,046,128
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,491,839	1,677,928	1,819,900	1,866,435
Employee Benefits	782,452	822,247	918,137	935,500
Services & Supplies	3,508,870	4,455,857	4,667,425	4,681,142
Depreciation/amortization	3,385,557	3,500,000	3,500,000	3,500,000
Total Operating Expense	9,168,718	10,456,032	10,905,462	10,983,077
Operating Income or (Loss)	3,827,783	4,666,548	4,140,666	4,063,051
NONOPERATING REVENUES				
Interest Earned	29,684	85,000	20,000	20,000
Miscellaneous	23,138	25,180	21,000	21,000
Gain on Sale of Capital Assets	4,085	-	-	-
Federal Subsidy - BAB Credits	1,508	1,550	1,550	1,550
Total Nonoperating Revenues	58,415	111,730	42,550	42,550
NONOPERATING EXPENSES				
Interest expense	1,002,575	1,514,069	1,518,656	1,518,656
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	1,402	202,521	1,500	1,500
Total Nonoperating Expenses	1,003,977	1,716,590	1,520,156	1,520,156
Net Income before Contributions	2,882,221	3,061,688	2,663,060	2,585,445
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Capital Grants	-	-	-	-
Developers	41,974	-	-	-
Connection Fees	244,160	180,000	268,576	268,576
Total Capital Contributions	286,134	180,000	268,576	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	2,854,021

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
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	13,008,697	15,122,580	15,046,128	15,046,128
Cash payment for personnel costs	(2,314,441)	(2,373,747)	(2,599,571)	(2,663,469)
Cash payment for services & supplies	(3,202,442)	(4,455,857)	(4,667,425)	(4,681,142)
Miscellaneous cash received/(paid)	23,138	23,680	19,500	19,500
a. Net cash provided by (or used for) operating activities	7,514,952	8,316,656	7,798,632	7,721,017
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from (to) other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(1,614,719)	(2,752,580)	(3,059,120)	(3,059,120)
Bond interest expense paid	(732,338)	(1,514,069)	(1,518,656)	(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	1,550
Subsidy from state grant	-	-	-	-
Acquisition of capital assets	(24,437,754)	(18,385,115)	(7,338,000)	(7,338,000)
Cash contributions - sewer connection fees	244,160	180,000	268,576	268,576
c. Net cash provided by (or used for) capital and related financing activities	(1,465,100)	(12,928,943)	(11,645,650)	(11,645,650)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	29,684	85,000	20,000	20,000
d. Net cash provided by (or used in) investing activities	29,684	85,000	20,000	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	6,079,536	(4,527,287)	(3,827,018)	(3,904,633)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,694,016	12,773,552	8,246,265	8,246,265
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	12,773,552	8,246,265	4,419,247	4,341,632

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

FUND: SEWER

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Schedule F-2

Exhibit A - 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
OPERATING REVENUE				
Charges for Services Use Fees and Charges	15,053,015	15,778,692	15,761,692	15,761,692
Total Operating Revenue	15,053,015	15,778,692	15,761,692	15,761,692
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,559,356	1,723,097	1,750,673	1,836,625
Employee Benefits	934,593	963,878	1,001,020	1,038,771
Services & Supplies	5,453,566	5,710,502	5,131,368	5,146,160
Depreciation/amortization	3,331,454	3,500,000	3,500,000	3,500,000
Total Operating Expense	11,278,969	11,897,477	11,383,061	11,521,556
Operating Income or (Loss)	3,774,046	3,881,215	4,378,631	4,240,136
NONOPERATING REVENUES				
Interest Earned	17,742	35,000	15,000	15,000
Miscellaneous	1,582	-	-	-
Arbitrage Rebate	-	-	-	-
Gain on Disposal of Fixed Asset	-	-	-	-
Federal Subsidy - BAB Credits	224,329	195,678	176,110	176,110
Total Nonoperating Revenues	243,653	230,678	191,110	191,110
NONOPERATING EXPENSES				
Interest expense	2,047,931	1,937,436	1,837,453	1,837,453
Loss on Disposal of Fixed Asset	98,004	-	-	-
Bond Issuance Costs	1,331	2,000	2,000	2,000
Total Nonoperating Expenses	2,147,266	1,939,436	1,839,453	1,839,453
Net Income before Contributions	1,870,433	2,172,457	2,730,288	2,591,793
CAPITAL CONTRIBUTIONS				
Capital Assets	4,161	-	-	-
Capital Grants	125,000	62,500	-	-
Developers	75,648	-	-	-
Connection Fees	185,015	135,142	185,000	185,000
Total Capital Contributions	389,824	197,642	185,000	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	2,776,793

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
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	14,972,082	15,778,692	15,761,692	15,761,692
Cash payment for personnel costs	(2,383,873)	(2,504,073)	(2,552,427)	(2,676,130)
Cash payment for services & supplies	(5,824,882)	(5,710,502)	(5,131,368)	(5,146,160)
Miscellaneous cash received/(paid)	1,582	(2,000)	(2,000)	(2,000)
a. Net cash provided by (or used for) operating activities	6,764,909	7,562,117	8,075,897	7,937,402
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from (to) other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(3,229,806)	(3,366,154)	(3,461,910)	(3,461,910)
Bond interest expense paid	(2,089,288)	(1,937,436)	(1,837,453)	(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)	(3,482,000)
Arbitrage paid	-	-	-	-
Federal subsidy - BAB credits	224,329	195,678	176,110	176,110
Cash contributions - water connection fees	185,015	135,142	185,000	185,000
c. Net cash provided by (or used for) capital and related financing activities	(5,042,911)	(7,896,300)	(8,420,253)	(8,420,253)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	17,742	35,000	15,000	15,000
d. Net cash provided by (or used in) investing activities	17,742	35,000	15,000	15,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,739,740	(299,183)	(329,356)	(467,851)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,439,682	4,179,422	3,880,239	3,880,239
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,179,422	3,880,239	3,550,883	3,412,388

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

FUND: WATER



STAFF REPORT

Item No. 2.C

Report To: Utility Financial Oversight Committee

Meeting Date: 08/21/18

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: Receive an update on the water and wastewater utility connection rates and to make recommendations to the Board of Supervisors for modifications to the phase-in plan. (Darren Schulz, Dschulz@carson.org)

Staff Summary: At the August 20, 2015 Board of Supervisors meeting, the Board adopted the utility connection charges for water and wastewater. The new connection charges were adopted with a phased-in plan that would span over a 5-year period starting on July 1, 2016.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

Move to make recommendations to the Board of Supervisors for modifications to the phase-in plan.

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)

August 21,
2018

Utility Financial Oversight Committee

Water & Wastewater
Connection Fees Update

1

Water Connection Charge Schedule

Meter Size	Year 1 7/1/2015	Year 2 7/1/2016	Year 3 7/1/2017	Year 4 7/1/2018	Year 5 7/1/2019	Year 6 7/1/2020
Customers up through 1" meters:						
5/8-inch	\$454	\$1,051	\$1,648	\$2,246	\$2,843	\$3,440
1-inch	\$454	\$2,083	\$3,712	\$5,342	\$6,971	\$8,600
Multifamily per unit [b]:	\$227	\$388	\$549	\$710	\$871	\$1,032
Customers 1 1/2" meters or larger:						
Charge per maximum day GPM [c]	Existing Rate	\$1,244	\$2,488	\$3,731	\$4,975.26	\$6,219

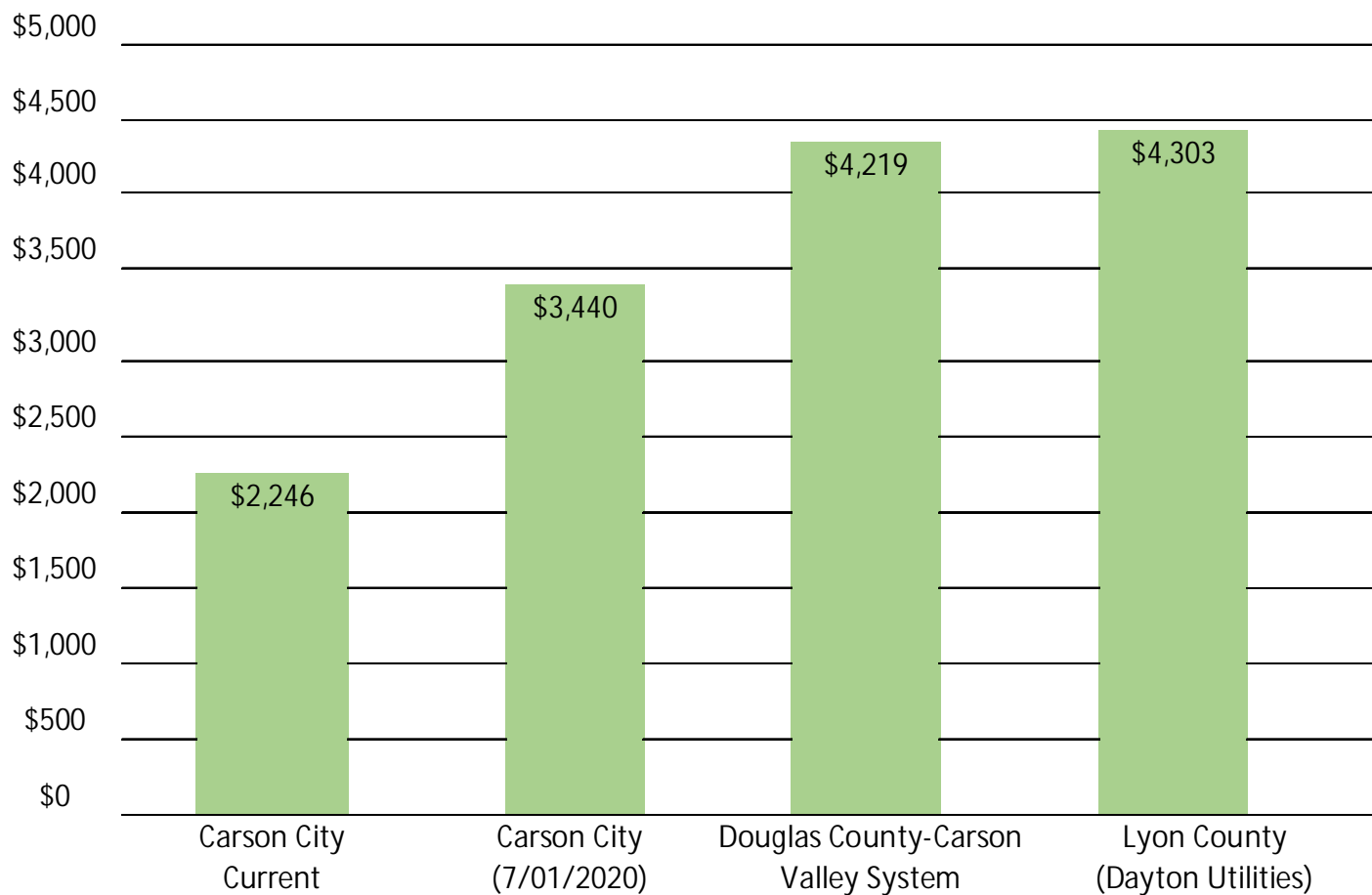
[b] Alternative multifamily option: 30% of 5/8" meter charge per unit

[c] Estimated water use in maximum day gallons per minute

Sewer Connection Charge Schedule

Customer Class	Year 1 7/1/2015	Year 2 7/1/2016	Year 3 7/1/2017	Year 4 7/1/2018	Year 5 7/1/2019	Year 6 7/1/2020
Single Family Residence	\$577	\$1,360	\$2,143	\$2,926	\$3,710	\$4,493
Duplex (each living unit)	\$577	\$1,136	\$1,694	\$2,253	\$2,811	\$3,370
Apartment (each living unit)	\$289	\$815	\$1,341	\$1,868	\$2,394	\$2,920
Mobile Home Individual Lot	\$577	\$1,360	\$2,143	\$2,926	\$3,710	\$4,493
Mobile Home Park (each pad)	\$289	\$815	\$1,341	\$1,868	\$2,394	\$2,920
All others, per SERC	\$577	\$1,360	\$2,143	\$2,926	\$3,710	\$4,493

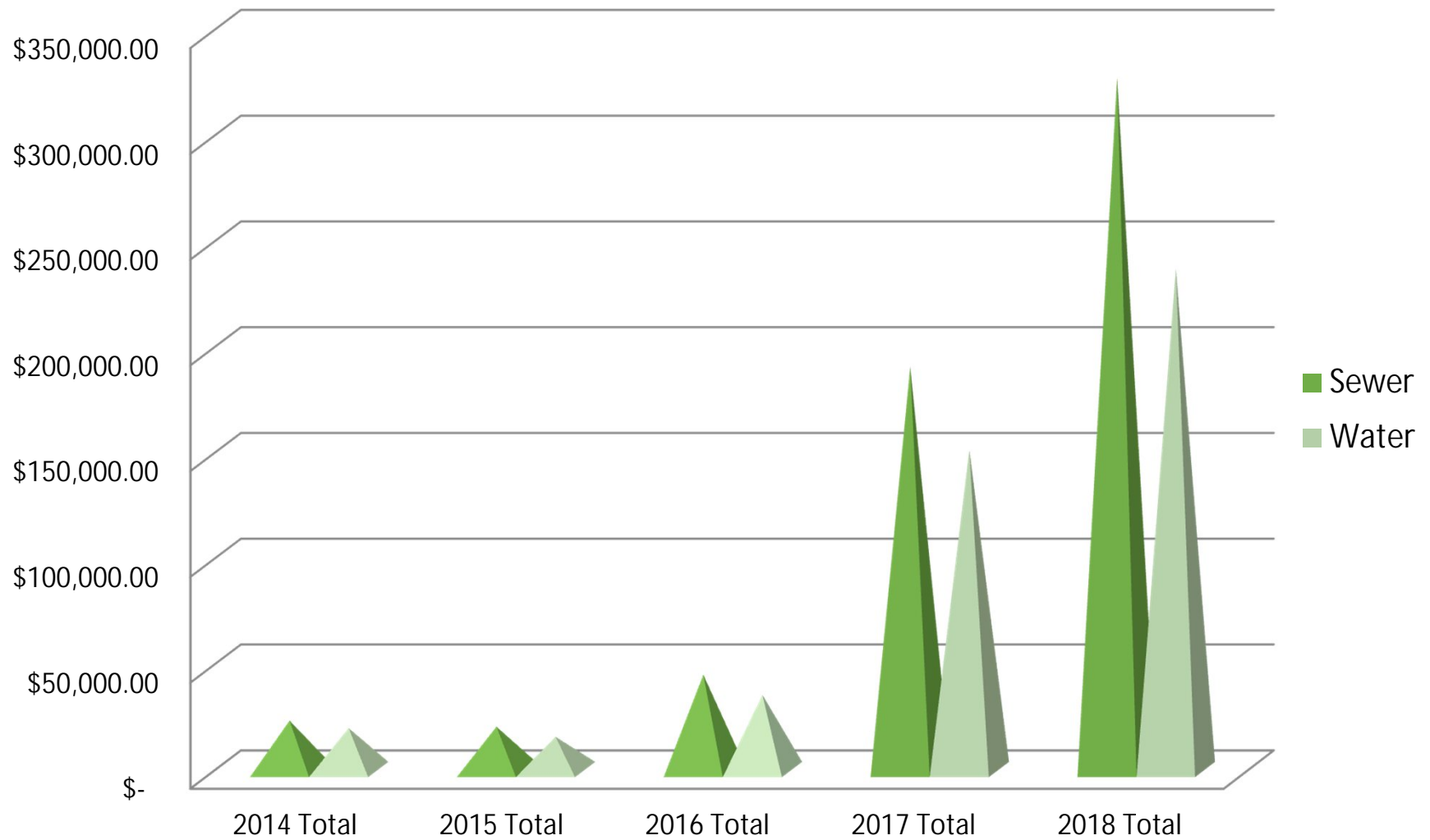
Water SDC Comparison Survey (2015/2016)



Sewer Connection Charge Comparison (2015/2016)



Connection Fee Revenue





STAFF REPORT

Item No. 2.D

Report To: Utility Financial Oversight Committee

Meeting Date: August 21, 2018

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Information Only: Manager's report on personnel, projects and planning. (Darren Schulz, Dschulz@carson.org)

Staff Summary: Manager's report on personnel changes, projects and planning.

Agenda Action: Other/Presentation

Time Requested: 10 minutes

Proposed Motion

N/A

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)