

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

Day: Tuesday
Date: March 26, 2019
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: Discussion and possible action regarding approval of the November 27, 2018 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the November 27, 2018 meeting and asked to review and approve.

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

[11-27-18 minutes.pdf](#)

2. Meeting Items:

2.A For Possible Action: Discussion and possible action regarding electing a Chairperson and Vice-Chairperson for the Utility Finance Oversight Committee.

Staff Summary: Committee members will be asked to elect a Chairperson and Vice-Chairperson to serve for this year.

[SR-Elections.docx](#)

2.B For Possible Action: Discussion and possible action on selection of Friends in Service Helping (FISH) as the Third-Party Administrator for the Utility Ratepayer Assistance Program (URAP) and award of the URAP Third-Party Administrator contract to FISH for 5% of the donations received for ratepayer assistance. (S. Russell, srussell@carson.org)

Staff Summary: City staff contacted several non-profits in the area regarding interest in becoming the City's Third-Party Administrator for this program. The amount to be paid to the vendor for Fiscal Year 2020 did not warrant a formal request for proposal process; however, we hope that in the future, the program will grow. We received two responses, Friends in Service Helping (FISH) and the Ron Wood Family Resource Center. The scope of work includes the creation of an application; the receipt, review, organization, and approval or denial of applications for assistance, and calculation of the amounts of assistance to be provided. FISH agreed to perform the Third-Party Administrator duties for a fee of 5% of the donations collected, as specified in the ordinance, while the Ron Wood Family Resource Center proposed a fee of 8% of the donations collected. Because the Ron Wood Family Resource Center did not agree to the specified 5% fee, this disqualifies them from consideration as the Third-Party Administrator. Staff recommends awarding the Third-Party Administrator contract to FISH based on their extensive experience and acceptance of the 5% fee.

[SR- URAP Program Vendor.docx](#)

[F.I.S.H.-Proposal.pdf](#)

[Final URAP Ordinance.pdf](#)

2.C For Discussion and Possible Action: Discussion and possible action regarding approval of the program application created by Friends in Service Helping (FISH) as the Third-Party Administrator for the Utility Ratepayer Assistance Program (URAP). (S. Russell, srussell@carson.org)

Staff Summary: As the City's Third-Party Administrator for the URAP, FISH created an application to be distributed so that applicants may apply to FISH. Per CCMC, the application period will close April 30th, and FISH will evaluate applicants and calculate the assistance based on factors included in the URAP Ordinance. The City will coordinate the mailing of the application as well as the attached letter to the seniors still receiving the senior discount, explaining the change in the program and encouraging them to submit the application to FISH. We will also be including the attached insert to all utility ratepayers in Carson City, with the hope that we will generate donations for the 2021 rate assistance program.

[SR- URAP Application Approval.docx](#)

[Senior Discount Letter.docx](#)

[URAP Flyer Draft.docx.pptx](#)

2.D For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Wastewater Fund budget's compliance with adopted financial policies and recommending that the

Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

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

[FY20 Wastewater budget documents.pdf](#)

[FY20 Wastewater Fund Highlights presentation.pdf](#)

2.E For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Water Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Water Fund operating and capital budgets and their compliance with the adopted financial policies. The only financial policy measurement that is not compliant is the debt-to-equity ratio, which is expected to drop and become compliant with financial policies as current debt is paid down over time.

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

[FY20 Water budget documents.pdf](#)

[FY20 Water Fund Highlights presentation.pdf](#)

2.F For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Stormwater Drainage Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Stormwater Drainage Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Stormwater Drainage Fund operating and capital budgets and their compliance with the adopted financial policies. The only financial policy measurement that is not compliant is the debt-to-equity ratio, which is expected to drop and become compliant with financial policies as current debt is paid down over time.

[SR-Stormwater Drainage Fund Budget.docx](#)

[FY20 Stormwater budget documents.pdf](#)

[FY20 Stormwater Fund Highlights presentation.pdf](#)

2.G 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.

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>

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding approval of the November 27, 2018 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the November 27, 2018 meeting and asked to review and approve.

Suggested Action:

I move to approve the November 27, 2018 draft meeting minutes of the Utility Finance Oversight Committee.

Attachments:

[SR-Approval_of_Minutes.docx](#)

[11-27-18 minutes.pdf](#)



STAFF REPORT

Item No. 1

Report To: Utility Finance Oversight Committee

Meeting Date: March 26, 2019

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: Discussion and possible action regarding approval of the November 27, 2018 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the November 27, 2018 meeting and asked to review and approve.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

I move to approve the November 27, 2018 draft 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) _____

Aye/Nay

2) _____

(Vote Recorded By)

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A regular meeting of the Carson City Utility Financial Oversight Committee was scheduled for 1:00 p.m. on Tuesday, November 27, 2018 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Andrea Engleman
Member Randy Bowling
Member Bruce Scott
Member Mike Spell

STAFF: Darren Schulz, Public Works Department Director
Sheri Russell, Chief Financial Officer
Pamala Ganger, Deputy Chief Financial Officer
Eddy Quaglieri, Water Utility Manager
Andy Hummel, Wastewater Utility Manager
Iris Yowell, 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 AND ROLL CALL (1:01:09) - Chairperson Engleman called the meeting to order at 1:01 p.m. Ms. King called the roll; a quorum was present. Vice Chairperson Bennett had previously advised of his absence.

PUBLIC COMMENT (1:01:27) - Chairperson Engleman entertained public comment; however, none was forthcoming.

1. POSSIBLE ACTION ON APPROVAL OF MINUTES - August 21, 2018 (1:01:42) - Chairperson Engleman introduced this item, and entertained suggested revisions. When no suggested revisions were forthcoming, Chairperson Engleman entertained a motion. **Member Bowling moved to approve the minutes. Member Scott seconded the motion. Motion carried 4-0.**

2. MEETING ITEMS:

2(A) PRESENTATION, DISCUSSION, AND POSSIBLE ACTION TO RECOMMEND TO THE BOARD OF SUPERVISORS UPDATED FINANCIAL POLICIES FOR ENTERPRISE FUNDS (1:03:04) - Chairperson Engleman introduced this item and, at her request, each of the City staff members introduced themselves for the record. Mr. Schulz introduced Mr. Hummel, and provided a brief overview of his experience. In response to a question, Mr. Quaglieri provided a brief overview of his Public Utilities Commission experience. Ms. Russell presented the agenda materials and responded to questions of clarification.

At Chairperson Engleman's request, Member Spell discussed the importance of the updated financial policies. "Any governmental organization should have systemwide policies and procedures for financial management. ... After the study, they generated them more specifically for the enterprise funds. The reason we went and did this amendment ... is that the first attempt was very confusing you really only have two fund balances. You have your operating reserves and then your capitalization. But, originally, it looked like we had about six different fund balances. So it's taken us awhile but we're finally there."

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Member Spell thanked Ms. Ganger “for giving us a lot more information on compliance with breaking down each account and showing the amount of unspent bond proceeds in the fund. She’s given us everything we really need to see on how they are determining compliance with all of our reserves ...”

Ms. Russell clarified that the Citywide Financial Policies include six enterprise funds. The UOC is over three of those funds. Ms. Russell advised that all six enterprise funds are in compliance with the Citywide Financial Policies. Chairperson Engleman entertained additional questions or comments and, when none were forthcoming, a motion. **Member Spell moved to recommend the revised financial policies to the Board of Supervisors for approval. Member Scott seconded the motion. Motion carried 4-0.**

2(B) PRESENTATION OF FY 18 FINANCIAL REVIEW REGARDING UPDATES ON REVENUES AND EXPENDITURES FOR THE SEWER (WASTEWATER), WATER, AND STORMWATER DRAINAGE FUNDS (1:14:19) - Chairperson Engleman introduced this item, and Ms. Ganger presented the agenda materials in conjunction with displayed slides. Ms. Ganger noted that the figures presented were year-to-date actual and technically still unaudited. “... the numbers we’re talking about ... most likely will be our final numbers and we don’t expect any changes but I just have to note that the Board of Supervisors has not approved these yet.”

In reference to Schedule F-2 of the Water Fund, at page 29 of the agenda materials, Member Spell noted that the “cash looks really good but it’s not good because we held off \$5 million of capital acquisitions. So I think this is another reason this study is going to be critical for water. We’re just not getting the revenue.” Mr. Schulz acknowledged the accuracy of the statement. “What we’re spending, it’s in the bank because we haven’t spent it yet but it’s committed ... and we just need to understand that when we look at this bottom line. That money is committed ... that cash is going to go away and this is looking at [FY] 18.” Ms. Ganger noted that “the water fund, for several years in a row, did not meet its financial policies and, therefore, had no money to spend on capital expenditures. So the water fund especially has a build up of projects that need to be done that are ... for all intents and purposes, behind schedule because, in the past, they didn’t have the money. ... that’s just something to think about going forward and for planning purposes.”

In response to a question, Ms. Ganger advised of no problems with arbitrage. Mr. Schulz explained that “the majority of the bond was for the Curry Street project and the South Carson Street project. ... the Curry Street project is wrapping up so we’ll finish that billing ... in the next couple months. And then South Carson is under design but almost \$3.5 million is going to that project as well. So that won’t actually be ... charged probably until 2020 in terms of the contractor putting in the installation of it. ... so that bond money is going to sit in that account for a couple more years ...” In response to a question, Ms. Russell advised that the City has three years to spend the money. Ms. Ganger responded to additional questions of clarification. Chairperson Engleman entertained additional questions or comments; however, none were forthcoming.

2(C) UPDATE ON WATER, WASTEWATER, AND STORMWATER REFRESH (1:32:39) - Chairperson Engleman introduced this item, and Mr. Schulz presented the agenda materials. Mr. Hummel reviewed the time line for hiring the consultant and presenting the contract to the Board of Supervisors. He anticipates that the results of the rate study will be available for presentation in May. Mr. Hummel and Mr. Schulz responded to questions of clarification.

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Member Scott expressed the opinion “this is a really important study, a really important project because we have just finished the fifth year of a rate increase that was programmed with the original work for water and sewer. We see that in sewer we’re beginning to get to be in better shape financially. Water is still upside down and ... there’s capital budget items that have been delayed. Other items continue to be added to the pot of capital improvement needs, in the water fund particularly, that we haven’t addressed. And I’m hopeful that the process can include trying to educate people regarding the value and the need for the ongoing funding of the utility, not in terms of a huge change in rates ... but more in terms of you really have to look at a sustainable way of funding and financing your enterprise funds and, obviously, most of that if not almost all if it, comes from rate payers. But there are different ways to do that and ... the rate refresh can look at some of those things. Obviously, you can look at rate structures and that sort of thing. We see with the ... increase in rates, we see reductions in uses. So if you’re not careful, your rate increase reduces your demand which reduces your income which creates other problems. So I’m hopeful that this can be a process that isn’t necessarily in the corner and all of the sudden comes back to the Board of Supervisors, presumably through this committee, but we’re going to need folks ... in the community ... and at the elected level. And ... that’s really going to be important if we’re going to be successful in what I hope is maybe developing a more sustainable process with regard to rates rather than this periodic hiatus or this periodic consultant review discussion. Consultants are extremely ... economical and useful but we don’t want to use them too much. And, at the same time, there may be some sustainable ideas that the Board would consider favorably that would allow for a longer term perspective and a better planning perspective from a financial position.” Chairperson Engleman expressed agreement with Member Scott’s comments.

In response to a question, Mr. Schulz reviewed the process for selecting the consultant and negotiating the contract. “That process includes developing a scope and then they provide what the fees are as related to that scope. And that’s where the negotiation happens between the consultant - the contractor - and the staff in terms of what that looks like and how much it costs. Eventually, we end up with something that we accept that’s appropriate and ... that’s the document that we would bring to the Board of Supervisors for ... the award of the contract in January.” Chairperson Engleman requested for the committee to be involved in the process, and discussion followed. Member Scott commented that “the successful conclusion and implementation of this study could conceivably initiate the demise of the need for this committee. So that could be a real goal for staff.” Chairperson Engleman acknowledged that similar presentations to the committee, as were done by former consultant FCS Group, would be agreeable. Chairperson Engleman entertained additional questions or comments; however, none were forthcoming.

2(D) PRESENTATION OF THE DIRECTOR’S REPORT ON PERSONNEL, PROJECTS, AND PLANNING (1:49:45) - Chairperson Engleman introduced this item, and Mr. Schulz presented a report on stormwater projects. (1:52:04) Mr. Quaglieri provided an overview of his presentation on the Water Utility. He advised of upcoming retirements and corresponding transitional preparations. He discussed stricter EPA guidelines recently imposed for the Quill Surface Water Treatment Plant, and advised that certain water supplies have consequently been shut off. “We’re currently not taking water from Ash Canyon. We’re currently not taking water from the Marlette and Hobart Reservoirs. We’re still taking water from the east slope catchments which come through the Marlette and Hobart water systems. So Kings and the East Slope Water Catchments we’re down to. It’s dwindling in supply.” Mr. Quaglieri advised that he is pursuing an engineering report to explore options. He reported that a new induction well on the river is being considered in partnership with other organizations. He further reported that infrastructure is being studied in the areas of the upper and lower Voltaire Canyon zones due to anticipated development. Another area to be studied is the East Valley Zone which takes water from the East Carson tank up to the Highway 50 tank, which also has more development potential. Booster pump station upgrades are being considered for the two study areas. Mr. Quaglieri reviewed projects being considered

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for the coming year: the east / west connection of the Minden Town water; rehabilitation of the Goni Canyon water tank; a Well #3 redrill; well pump rehabilitation projects. Mr. Quagliari also reported that the Stewart Facility will soon be turned over to the City. New water mains are being installed by the state, and the City will serve each individual building once the facility is turned over. Chairperson Engleman entertained questions or comments of the committee members and, when none were forthcoming, she commended Mr. Quagliari's presentation.

(1:59:26) Mr. Hummel reviewed recent and anticipated retirements from the Wastewater Utility, and advised that Jennifer Lopez was recently appointed to the position of Plant Operations Supervisor. Mr. Hummel advised that Phase 1 of the Reclamation Facility was recently awarded the American Public Works Association Project of the Year. He reported that Phase 2 is underway and approximately 20 percent complete. Mr. Hummel advised that lift station rehabilitations are being prioritized. He reviewed the list of annual sewer rehabilitation projects, and detailed the time lines. He advised that valving and assessments, as well as the emergency action plan, are being planned for the Brunswick Canyon Dam. Mr. Hummel further advised that he is considering long-term options for disposal of treated effluent, and will be hiring a consultant to assist.

At Chairperson Engleman's request, Member Scott commented on the history of the disposal of treated effluent. "... part of the issue is to look past the current short-term situation and into the longer term. This past year, as we've heard, we've been able to pretty much eliminate the contributions from the water system to the sewer system to offset the shortage in effluent. But, long term, there are a number of things that have been kicked around. And I know there's been a lot of discussion and a lot of alternatives but, if I understand what you're trying to do here ... you're trying to take everything that's out there and kind of bring it current and then look forward with current conditions, current projections of supply ... and also determine if there are long-term planning implementation matters that should be considered for the effluent. And I assume that that's pretty much what you're trying to do, not another study but rather taking the information that's out there and really looking forward with it." Mr. Hummel acknowledged the accuracy of the statement. "There's been a lot of great work done over the years and that's kind of been my initial task is reviewing that history and our permit situation with the state. The Division of Environmental Protection actually permits the discharge of that water and that's an ever-moving target over the years. ... it's what's been done to date and how do we use that projecting forward into the future to keep Carson in a good position moving forward." Chairperson Engleman commended Mr. Hummel's report.

Mr. Schulz commended Mr. Quagliari and Mr. Hummel and expressed the opinion that they will serve the public very well into the future. Member Bowling advised of having known Mr. Hummel for a number of years and commended Mr. Schulz on hiring him. He described Mr. Hummel as a "great addition to the City," and commented that he "joins a great operation."

2(E) DISCUSSION REGARDING THE UTILITY FINANCE OVERSIGHT COMMITTEE'S ACTIVITIES AND ROLES CURRENTLY AND INTO THE FUTURE (2:07:55) - Chairperson Engleman introduced and provided background information on this item, and entertained comments of the committee members. Member Scott stated, "One of the areas that's been important to me is the consideration and ... still a project in need of further implementation regarding connection fees. I think that this committee has had some impact on the adjustment in those connection fees to begin to bring them a little bit higher on a progressive basis and I think, potentially, that is one of the items that may come out of the rate refresh as well. But, to me, that's another important element that is, in my mind, a work in progress but ... still has some ways to go ..."

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Member Spell concurred and noted all the development referenced in Mr. Quaglieri and Mr. Hummel's presentations. "We're sitting with the water fund that has no money. We need new infrastructure. We need new treatment. And then Bruce ... said the best thing ever. If we can find a stable, systematic process that will work, you won't need us. I just don't see any need for this committee because the number one complaint is water rates and it's a catch 22 system. I'm going to charge you more if you use more. Well, I'm not going to use more. It's counterproductive to funding capital reserves. So we have to keep that in mind ... with this study. Is growth going to pay for growth? We're not going to pay for it through rates. You want to tie into our system, you're going to pay the price. Personally, when I saw that the connection fees were dropped to \$750 two years after I paid \$3,000 for mine, why? I never balked at \$3,000. That was part of doing the business. We've got to get away from let's save every little nickel and dime for economic growth. We have to be reasonable about all this stuff. ... not just rates, what can we get if we want to keep growing and that's the push in this state now. Economic development, more growth. How are we going to get growth to pay for growth?"

Member Bowling expressed support for the previous comments. "I think the stability of the rates is so important. But coupled with that is the consistency so that whether it's a new resident or a developer coming in, they know ... what to expect over the years so that something isn't changed six months after it's enacted or recommended to the Board. I think there has to be consistency which I think we've accomplished. The other thing I want to do is to describe it as a committee. It think it's important ... that we provide oversight. I think the worst thing that we could do is to go down the rabbit hole and start managing what is Darren [Schulz's] responsibility. And I think that Darren's done a bang-up job and, if there's anything that we can help provide input on, review any recommendations that Public Works is going to make to the Board, that's our job and we're happy to do it. But to drill down and become a manager or to offer experience or judgments on items beyond our purview, I think would be inappropriate. So I think we've gone down the road where we should be going. So I think we've made great progress."

Chairperson Engleman offered Mr. Schulz the opportunity to comment, and he advised of having taken notes. In terms of moving forward, he suggested a discussion with the Board of Supervisors. "... like you say, this was developed, it was put into motion. There was very little guidance given as to what to do ... Do we owe it to them to check back in? ... I'm taking notes of what's being said here."

Chairperson Engleman advised of having kept in touch with Supervisor Abowd, who appointed her, and with other members of the Board. "In general, they've been very complimentary to this committee and everything is presented as a committee. ... the Board's been very pleased. ... I think what we have done is the work that the Board wants to see done that they don't have time for and where they wanted a little more drilling down on all these numbers and so forth and they don't always have time for it. ... that's what we're here for." Chairperson Engleman provided historic information on the committee. "I agree. I think at some point the Board will decide what they want to do with this committee, how they see it moving forward. If you recall, our initial resolution had us expiring after five years and then when we re-did the resolution, the Board took that out and now we serve at their pleasure. So this committee could be gone next week if the Board so decided. I want everybody here to know how much I appreciate all of you and the time and effort that you've given on this committee. As I say, I think this rate study is an important point for this committee to move forward on so that the rate payers know and understand that somebody's looking out for them at the same time that we're working on possibly raising rates again." Chairperson Engleman expressed agreement with Member Scott regarding connection fees.

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Chairperson Engleman entertained additional comments. Mr. Schulz advised of not having heard from the Board of Supervisors that change is needed. He agreed that the value of the committee to the Board of Supervisors, especially relative to rate and rate increases, are the five citizens who are not elected and who are vetting this and will be paying the rates.

2(F) DISCUSSION REGARDING POSSIBLE DATES, TIMES, AND LOCATIONS FOR RECURRING COMMITTEE MEETINGS FOR CALENDAR YEAR 2019 (2:22:25) - Chairperson Engleman introduced this item. Mr. Schulz advised of having reviewed the meeting schedule over the past two years, and of having a brief discussion with Finance Department staff. He suggested the following meeting dates in 2019: Tuesday, March 26 at 1:00 p.m.; Tuesday, May 28 at 1:00 p.m.; Tuesday, September 24 at 1:00 p.m.; and Monday, November 18 at 1:00 p.m. The committee members concurred and, following a brief discussion, consensus indicated that additional meetings could be scheduled as necessary.

3. INFORMATION REGARDING FUTURE AGENDA ITEMS

4. PUBLIC COMMENT (2:31:59) - Chairperson Engleman entertained public comment; however, none was forthcoming.

5. ACTION TO ADJOURN (2:32:16) - Chairperson Engleman entertained a motion to adjourn at 2:32 p.m. **Member Scott so moved and Member Bowling seconded the motion. Motion carried.**

The Minutes of the November 27, 2018 Carson City Utility Finance Oversight Committee meeting are so approved this _____ day of March, 2019.

Chair

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding electing a Chairperson and Vice-Chairperson for the Utility Finance Oversight Committee.

Staff Summary: Committee members will be asked to elect a Chairperson and Vice-Chairperson to serve for this year.

Suggested Action:

I move to elect _____ as Chairperson for the Utility Finance Oversight Committee for a 1-year term.

I move to elect _____ as Vice-Chairperson for the Utility Finance Oversight Committee for a 1-year term.

Attachments:

[SR-Elections.docx](#)



STAFF REPORT

Item No. 2a

Report To: Utility Finance Oversight Committee

Meeting Date: March 26, 2019

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: Discussion and possible action regarding electing a Chairperson and Vice-Chairperson for the Utility Finance Oversight Committee.

Staff Summary: Committee members will be asked to elect a Chairperson and Vice-Chairperson to serve for this year.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

I move to elect _____ as Chairperson for the Utility Finance Oversight Committee for a 1-year term.

I move to elect _____ as Vice-Chairperson for the Utility Finance Oversight Committee for a 1-year term.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

In accordance with the Boards, Committees and Commissions Policies and Procedures, unless otherwise provided by law, ordinance or resolution, at the first meeting of each calendar year, the board, committee, or commission shall pursuant to a noticed agenda item elect a chairperson who shall preside at meetings. The board, committee, or commission shall then choose a vice-chairperson. Additionally, it is the goal of the Utility Finance Oversight Committee that leadership will regularly rotate among the members of the boards, committees and commissions. As such, a member should only serve as chairperson for two consecutive years and should be nominated for chairperson only when two or more years have passed since the member last served as chairperson. A board, committee or commission may deviate from this aspirational goal if it determines that compliance would be detrimental to its purpose or function.

Applicable Statute, Code, Policy, Rule or Regulation

Carson City, Nevada

Boards, Committees, and Commissions

Policies and Procedures

Approved September 5, 2012

Amended February 4, 2016

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) _____

Aye/Nay

2) _____

(Vote Recorded By)

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Sheri Russell

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action on selection of Friends in Service Helping (FISH) as the Third-Party Administrator for the Utility Ratepayer Assistance Program (URAP) and award of the URAP Third-Party Administrator contract to FISH for 5% of the donations received for ratepayer assistance. (S. Russell, srussell@carson.org)

Staff Summary: City staff contacted several non-profits in the area regarding interest in becoming the City's Third-Party Administrator for this program. The amount to be paid to the vendor for Fiscal Year 2020 did not warrant a formal request for proposal process; however, we hope that in the future, the program will grow. We received two responses, Friends in Service Helping (FISH) and the Ron Wood Family Resource Center. The scope of work includes the creation of an application; the receipt, review, organization, and approval or denial of applications for assistance, and calculation of the amounts of assistance to be provided. FISH agreed to perform the Third-Party Administrator duties for a fee of 5% of the donations collected, as specified in the ordinance, while the Ron Wood Family Resource Center proposed a fee of 8% of the donations collected. Because the Ron Wood Family Resource Center did not agree to the specified 5% fee, this disqualifies them from consideration as the Third-Party Administrator. Staff recommends awarding the Third-Party Administrator contract to FISH based on their extensive experience and acceptance of the 5% fee.

Suggested Action:

I move to select Friends in Service Helping as the Third-Party Administrator of the Utility Ratepayer Assistance Program and to award the URAP Third-Party Administrator contract to FISH for 5% of the donations received for ratepayer assistance.

Attachments:

[SR-_URAP_Program_Vendor.docx](#)

[F.I.S.H.-Proposal.pdf](#)

[Final URAP Ordinance.pdf](#)



STAFF REPORT

Item No. 2.b.

Report To: Utility Financial Oversight Committee

Meeting Date: March 25, 2019

Staff Contact: Sheri Russell, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action on selection of Friends in Service Helping (FISH) as the Third-Party Administrator for the Utility Ratepayer Assistance Program (URAP) and award of the URAP Third-Party Administrator contract to FISH for 5% of the donations received for ratepayer assistance. (S. Russell, srussell@carson.org)

Staff Summary: City staff contacted several non-profits in the area regarding interest in becoming the City's Third-Party Administrator for this program. The amount to be paid to the vendor for Fiscal Year 2020 did not warrant a formal request for proposal process; however, we hope that in the future, the program will grow. We received two responses, Friends in Service Helping (FISH) and the Ron Wood Family Resource Center. The scope of work includes the creation of an application; the receipt, review, organization, and approval or denial of applications for assistance, and calculation of the amounts of assistance to be provided. FISH agreed to perform the Third-Party Administrator duties for a fee of 5% of the donations collected, as specified in the ordinance, while the Ron Wood Family Resource Center proposed a fee of 8% of the donations collected. Because the Ron Wood Family Resource Center did not agree to the specified 5% fee, this disqualifies them from consideration as the Third-Party Administrator. Staff recommends awarding the Third-Party Administrator contract to FISH based on their extensive experience and acceptance of the 5% fee.

Agenda Action: Formal Action/Motion

Time Requested: 10 minutes

Proposed Motion

I move to select Friends in Service Helping as the Third-Party Administrator of the Utility Ratepayer Assistance Program and to award the URAP Third-Party Administrator contract to FISH for 5% of the donations received for ratepayer assistance.

Board's Strategic Goal

Organizational Culture

Previous Action

The URAP ordinance establishing the program was approved by the Board of Supervisors on December 6, 2018.

Background/Issues & Analysis

Under the previous provisions of Chapter 12.04 of Title 12 of the Carson City Municipal Code (CCMC), senior citizens were eligible for a discount in utility rate payments depending on the level of household income. The new provisions of Title 12, Chapter 12.035, were established for the purpose of providing assistance for the payment of utility account invoices to all residential ratepayers based on the federal poverty guidelines regardless of age. Instead of a discounted utility invoice, however, the new provisions establish a method by which any utility ratepayer could make charitable contributions for remittance to the ratepayer assistance program, from which money would be withdrawn on a first-come, first-served basis for credit to the utility

account invoices of residential ratepayers whose applications for assistance have been approved on an annual basis. The new ordinance establishes provisions concerning: (1) eligibility criteria for assistance; (2) the designation of a Third-Party Administrator to review and approve or deny applications for assistance; (3) the application process; (4) the method and amounts of assistance to be provided; (5) an appeal process; and (6) certain prohibited acts.

Only two non-profit organizations responded to our inquiry for Third-Party Administration of the program. Staff members from the Treasurer's Office, Finance, and Public Works reviewed the two proposals and FISH was selected by all reviewers as the most qualified non-profit. Staff recommends FISH as the URAP program Third-Party Administrator as they have extensive experience with this type of program. They currently manage similar programs for Nevada Energy as well as Southwest Gas on a monthly basis. They also accepted the fee mandated in the ordinance of 5% of the donations collected. The Ron Wood Family Resource Center proposed a fee of 8% of the donations collected, which is more than is authorized by ordinance. Thus, the Ron Wood Family Resource Center cannot be selected as the URAP Third-Party Administrator because their response and offer is not in compliance with the URAP ordinance.

Because the URAP ordinance authorizes a limited application period from February 1 to April 30, the Third-Party Administrator must be selected and approved at this meeting or a special meeting before the next regularly scheduled Utility Finance Oversight Committee meeting in order to allow the Third-Party Administrator to solicit, receive, and process applications for FY 2020.

As the program grows and fees to the Third-Party Administrator become more significant, staff will engage various Non-Profits in a more extensive formal Request For Proposal.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 244; Article 2 of the Carson City Charter; CCMC 12.035

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: We will charge 50% to professional services in the Sewer Fund 510-3201-434.03-09 and 50% to professional services in the Water Fund 520-3502-435.03-09. The fee paid to the Third-Party Administrator will be 5% of total donations received from the program, as that is the amount the City will be providing for assistance. For FY 2020 the donations are \$1,000, so the fee will be \$50.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: I do not believe in 2020 we will need to augment the budget for the fee. As the program grows we will be able to increase donation revenue and professional services.

Alternatives

1) Do not approve the Vendor, request further research.

Committee Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

January 30, 2019

Alivia Flewellen MSW LSW
Friends In Service Helping (F.I.S.H.)
138 E. Long Street
Carson City, NV 89706
(775) 882-3474
Alivia@nfvfish.com

Carol Akers
Purchasing and Contracts Administrator
Carson City
201 N. Carson St., Suite #2
Carson City, NV 89701
(775) 283-7362
CAkers@carson.org

To Whom It May Concern:

Friends In Service Helping (F.I.S.H.) is a non-profit organization and our mission is to provide food, clothing, shelter and medical aid to the homeless, hungry and underemployed within our community, with the objective to provide programs and referrals to families and individuals so that they may become self-sufficient. We provide various programs which includes utility assistance with South West Gas and NV Energy. As an agency F.I.S.H. has helped our clients obtain financial assistance with South West Gas for two years and NV Energy for over 10 years. As the Third-Party Administrator for these programs, F.I.S.H. is responsible for pledging, tracking, and reporting assistance for rural Nevada and areas of California. We also maintain records to ensure consistency and for the purpose of audits. The Utility Ratepayer Assistance Program is a greatly needed service among our clients and will serve much of the community. Because we have been assisting community residents with their utilities for many years it would be appropriate to also house the Utility Ratepayer Assistance Program as well.

Thank You for Your Consideration,



Alivia Flewellen MSW LSW

Administration and Operation

F.I.S.H. is the Third-Party Administrator for the NV Energy SAFE assistance program and the South West Gas SHARE program. The process for the NV Energy SAFE program is the client must bring in their bill with the customer number and the F.I.S.H. intake specialist calls the appropriate department at NV Energy for this particular program to see if the client qualifies. NV Energy notifies the intake specialist if the client is approved and the amount the client is eligible for. If a client is denied, the Client Services Manager will contact the client to explain why the individual was denied assistance. F.I.S.H. mails the applications to NV Energy for their review. It is the responsibility of NV Energy to pay on the customer's account. F.I.S.H. receives administration fees for conducting the interview and submitting the application.

The SHARE program is a customer donation based fund which sends F.I.S.H. an allotted amount each month to be applied on a first come first serve basis. It is the responsibility of F.I.S.H. Client Services to interview clients applying for assistance and gather the required documents necessary for approval (income verification, proof of residence, and gas bill). Other outside agencies in various counties also conduct interviews with their clients requesting assistance and submit applications to F.I.S.H. to be reviewed. The Client Services Manager reviews the application and if the applicant is approved F.I.S.H. submits a pledge to pay on the applicant's South West Gas account. At the end of the month F.I.S.H.'s accounting department submits a spreadsheet with each applicant's name, account number, and pledge amount to South West Gas along with a check for the total amount spent minus administration fees. It is then the responsibility of South West Gas to apply those monies to each customer account.

Oversight

Oversight of the NV Energy SAFE program is minimal and includes maintaining hard copies of each application. Once or twice a week F.I.S.H. mails the applications to NV Energy for them to process. In each customer account in the F.I.S.H. database the intake specialist records the amount approved for assistance for future reference and additional back up. Clients must wait a minimum of 12 months before they are again eligible for assistance. We only assist Carson City residents with the NV Energy program (they use other organizations to cover other counties).

The Client Services Manager maintains records for each applicant of the South West Gas SHARE program in the form of hard copies, scanned copies and a spreadsheet. Each application has a release of information form that gives F.I.S.H. permission to view the customer's account on the South West Gas pledge portal. When clients apply for assistance their South West Gas account is cross referenced with F.I.S.H. records to ensure the client has not exceeded the maximum assistance amount for the past 12 months. If a client is denied, the Client Services Manager will contact the client to explain why the individual was denied assistance.

The Client Services Manager has 48 hours to review an application and each application is time stamped to ensure they are processed in the order they are received.

At the end of the month before the monies are sent to South West Gas with the spreadsheet, the Client Services Manager reviews each data entry to ensure every pledge made is reflective in the spreadsheet of accounts to pay. We have regional responsibility for processing South West Gas SHARE program requests including counties in Western Nevada and Eastern California.

Description of Services

If F.I.S.H. were to be the Third-party Administrator for the Utility Ratepayer Assistance Program it would be managed similar to that of the South West Gas SHARE program. F.I.S.H. will create an application with each of the required eligibility items as well as gather documentation such as proof of income, a copy of the utility bill, and permission to access the customer account. F.I.S.H. intake specialists will conduct the interviews, help clients complete the application, make copies of the required eligibility documents, and submit the application to the Client Services Manager for review no later than 48 hours after receipt. Each application will be time stamped to ensure applications are processed in the order they are received. If a client is denied, the Client Services Manager will contact the client to explain why the individual was denied assistance.

Cost Proposal

We have not seen any information to be able to estimate the number of individuals who would apply for water bill assistance. Nor do we know how Carson City will fund the program (donations, line item on the budget). What we do know is that we are averaging 14 requests per month for electrical assistance in Carson City, and we could easily provide services for two-three times that number for water bill assistance. We would staff according to the demand. We currently receive a 10% administrative fee from SW Gas, and we understand that city has only allocated up to 5% for this project. FISH is willing to accept a 5% administrative fee based on the dollars that are actually credited to the residents' water bill.



STAFF REPORT

2018.17

Report To: Board of Supervisors

Meeting Date: December 6, 2018

Staff Contact: Ande Engleman, Chair of the Utility Finance Oversight Committee; Gayle Robertson, Carson City Treasurer

Agenda Title: For Possible Action: To adopt Bill No. 122, on second reading, an ordinance repealing the senior citizens assistance program for the payment of sewer use fees and water service and commodity charges and replacing those provisions with the Utility Ratepayer Assistance Program. (Gayle Robertson, grobertson@carson.org; Ande Engleman, andelee@aol.com)

Staff Summary: This proposed ordinance repeals in its entirety Chapter 12.04 of Title 12 of the Carson City Municipal Code, which sets forth provisions for applying discounts in certain utility rate payments for senior citizens based on household income. In place of those provisions, a new Chapter 12.035 is proposed to provide all residential ratepayers with payment assistance based on the federal poverty guidelines regardless of age, with such assistance to be made on a first-come, first-served basis and funded by certain charitable donations.

Agenda Action: Ordinance - Second Reading

Time Requested: 5 minutes

Proposed Motion

I move to adopt Bill No. 122, on second reading, Ordinance No. *12.035*.

Board's Strategic Goal

Quality of Life

Previous Action

11/15/2018 - First reading of ordinance, with instructions by the Board of Supervisors to revise the provision establishing the assistance amounts as they correspond with the federal poverty lines, to reflect 80 percent assistance for ratepayers whose annual household income is between 0 and 125 percent of the federal poverty rate.

Background/Issues & Analysis

Under the existing provisions of Chapter 12.04 of Title 12 of the Carson City Municipal Code (CCMC), senior citizens are eligible for a discount in utility rate payments depending on the level of household income. This proposed ordinance repeals those provisions. In place of Chapter 12.04, a new Chapter 12.035 is established for the purpose of providing assistance for the payment of utility account invoices to all residential ratepayers based on the federal poverty guidelines regardless of age. Instead of a discounted utility invoice, however, the new provisions would establish a method by which utility ratepayers could make charitable contributions for remittance to an account, from which money would be withdrawn on a first-come, first-served basis for credit to the utility account invoices of residential ratepayers whose applications for assistance have been approved.

Additionally, this proposed ordinance establishes provisions concerning: (1) eligibility criteria for assistance; (2) the designation of a Third-Party Administrator to review and approve or deny applications for assistance;

(3) the application process; (4) the method and amounts of assistance to be provided; (5) an appeal process; and (6) certain prohibited acts.

This proposed ordinance was conceived by an informal working group comprised of Supervisor Karen Abowd, Supervisor Lori Bagwell, Utility Finance Oversight Committee Chairwoman Ande Engleman and Carson City Treasurer Gayle Robertson, with input from the Carson City Public Works Department and legal guidance and preparation by the District Attorney's Office.

This ordinance, if adopted, does not impose a direct and significant economic burden upon a business, and does not directly restrict the formation, operation or expansion of a business.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 244; Article 2 of the Carson City Charter

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: N/A

Alternatives

Do not adopt the ordinance or adopt the ordinance with additional revisions.

Board Action Taken:

Motion: BPD

1) B B
2) K A

Aye/Nay

5/0

JM
(Vote Recorded By)

Summary: An ordinance repealing the senior citizens assistance program for the payment of sewer use fees and water service and commodity charges and replacing those provisions with the Utility Ratepayer Assistance Program.

BILL NO. 122

ORDINANCE NO. 2018-17

AN ORDINANCE RELATING TO UTILITIES; REPEALING TITLE 12 (WATER, SEWERAGE AND DRAINAGE), CHAPTER 12.04 (SENIOR CITIZENS ASSISTANCE) OF THE CARSON CITY MUNICIPAL CODE AND REPLACING WITH A NEW CHAPTER 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) TO ESTABLISH VARIOUS PROVISIONS PERTAINING TO RATEPAYER ASSISTANCE TO DEFRAY COSTS ASSOCIATED WITH CITY UTILITY PAYMENTS; PROVIDING DEFINITIONS; CREATING AN ACCOUNT FOR RATEPAYER ASSISTANCE; ESTABLISHING VARIOUS PROVISIONS FOR THE APPROVAL AND DENIAL OF APPLICATIONS FOR ASSISTANCE; ESTABLISHING AN APPEAL PROCESS; ESTABLISHING PENALTIES; AND PROVIDING OTHER MATTERS PROPERLY RELATED THERETO.

The Board of Supervisors of Carson City do ordain:

SECTION I:

That Title 12 (WATER, SEWERAGE AND DRAINAGE) is hereby amended by adding thereto a new chapter (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

Chapter 12.035 – UTILITY RATEPAYER ASSISTANCE PROGRAM

SECTION II:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.010 – Short Title.

This chapter may be cited as the Utility Ratepayer Assistance Program.

SECTION III:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.020 – Definitions.

As used in this chapter, unless the context otherwise requires, the words and terms defined in this section have the meanings attributed to them in this section:

“Applicant” means a person who submits an application for assistance pursuant to this chapter.

“Committee” means the Utility Finance Oversight Committee created by the Board pursuant to Resolution No. 2013-R-45A.

“Director” means the Director of the Carson City Public Works Department.

“Dwelling” means any building, structure or portion thereof which is occupied as, or designed or intended for occupancy as, a residence by one or more families. The term includes a manufactured home as that term is defined by NRS 118B.015 and a mobile home as that term is defined by NRS 361.029.

“Household” means an association of persons who live in the same dwelling.

“Income” has the meaning ascribed to it in NRS 361.7364 and means adjusted gross income, as defined in the Internal Revenue Code, and includes:

1. Tax-free interest;

2. The untaxed portion of a pension or annuity;

3. Railroad retirement benefits;

4. Veterans’ pensions and compensation;

5. Payments received pursuant to the federal Social Security Act, including supplemental security income, but excluding hospital and medical insurance benefits for the aged and disabled;

6. Public welfare payments, including allowances for shelter;

7. Unemployment insurance benefits;

- 8. Payments for lost time;**
- 9. Payments received from disability insurance;**
- 10. Disability payments received pursuant to workers' compensation insurance;**
- 11. Alimony;**
- 12. Support payments;**
- 13. Allowances received by dependents of servicemen and servicewomen;**
- 14. The amount of recognized capital gains and losses excluded from adjusted gross income;**
- 15. Life insurance proceeds in excess of \$5,000;**
- 16. Bequests and inheritances; and**
- 17. Gifts of cash of more than \$300 not between household members and such other kinds of cash received by a household as the Department of Taxation specifies by regulation.**

“Residential ratepayer” means an end-use customer who purchases for his or her dwelling one or more utility services from Carson City.

“Third-Party Administrator” means the entity designated pursuant to CCMC 12.035.060.

SECTION IV:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~{stricken}~~ text is deleted) as follows:

12.035.030 – Purpose and Policy.

The Board finds and declares that:

1. Certain persons reside in Carson City on limited and fixed incomes, and those persons often have little to no opportunity to supplement such income.

2. Certain costs required to be paid by such persons, including costs which are charged to residential ratepayers to fund essential utility services provided by the City, continue to rise and have a disproportionate impact on those persons.

3. It is therefore declared to be the public policy of the City to make available certain levels of assistance, based on annual household income, to persons who reside in the City as a means to defray a portion of the costs associated with City utility services, which in turn will contribute to the health and well-being of the community.

SECTION V:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.040 – Account for Ratepayer Assistance.

1. There is hereby created the Account for Ratepayer Assistance within the Grant Fund, which must be used only for the purpose set forth in this chapter.

2. The Account must be funded by charitable contributions. To facilitate such contributions, the Director or his or her designee must include on each City utility account invoice that is issued to a residential ratepayer a statement that a monetary donation of any denomination may be made in addition to the utility payment that is regularly due for purposes of funding the Account. The statement:

(a) Must be clear and conspicuous and specifically indicate that any donation amount may be made together with the utility payment for credit to the Account, or separately in person by remitting payment directly to the Carson City Treasurer; and

(b) May include suggested donation amounts.

3. All donation amounts received must be remitted to the Account by the Carson City Treasurer in accordance with regular accounting procedures.

4. All money from the Account must be withdrawn on a first-come, first-served basis for residential ratepayers whose applications for assistance have been approved in accordance with the provisions of this chapter. Each month, the Carson City Treasurer shall credit any remaining money in the Account to the applicable City utility account invoices in ascending order of priority based on the report required to be provided by the Third-Party Administrator pursuant to CCMC 12.035.080.

5. The Account must not be supplemented by any other fund of the City. The interest earned on the money in the Account, if any, must be credited to the Account after deducting any applicable charges.

6. The creation of the Account shall not be construed to create a continuing obligation of the City to provide residential ratepayer assistance, and does not establish any right or entitlement of a residential ratepayer to any money from the Account.

SECTION VI:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.050 – Eligibility for Assistance.

1. A residential ratepayer may, in accordance with CCMC 12.035.070, apply for assistance to defray a portion of charges payable to an existing City utility account if, at a minimum, he or she:

(a) Is the person under whose name the City utility account is open;

(b) Has continuously resided in Carson City for not less than twelve months immediately preceding the date on which he or she submits an application for assistance pursuant to CCMC 12.035.070;

(c) Has an annual household income in an amount which does not exceed 200 percent of the federal poverty rate; and

(d) Has not violated any provision of CCMC 12.035.100.

2. A residential ratepayer who satisfies the eligibility criteria established by subsection 1 and whose application for assistance has been approved pursuant to CCMC 12.035.080 may be eligible for assistance based on his or her annual household income from the year immediately preceding the next fiscal year in which assistance may be provided.

SECTION VII:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.060 – Designation of Third-Party Administrator.

1. A Third-Party Administrator must be designated by majority vote of the Committee during a regularly scheduled meeting for the purpose of reviewing applications for assistance and such other purposes related to the provisions of this chapter. Such designation may be made pursuant to any policy or procedure deemed reasonable by the

Committee. In making its designation, the Committee must consider the qualifications of the Third-Party Administrator, including without limitation:

- (a) The experience of the Third-Party Administrator in functions incident to the administration, operation or oversight of programs for ratepayer assistance or any other charitable program; and
- (b) The internal control measures, or the ability to implement such measures, of the Third-Party Administrator such that applications for assistance submitted pursuant to this chapter may be properly and timely reviewed for approval or denial.

2. A Third-Party Administrator designated by the Committee must enter into a contract with the City for the provision of services to carry out the purpose of this chapter before it may accept any applications for assistance. The contract must include, without limitation:

- (a) A description of the services to be provided by the Third-Party Administrator;
- (b) A provision that limits compensation for any services provided by the Third-Party Administrator to not more than five percent of the money collected in the Account created pursuant to CCMC 12.035.040; and
- (c) A provision establishing that the City may terminate the contract at any time upon written notice, with or without cause, and without penalty to the City.

3. If a contract for the provision of services by a Third-Party Administrator is terminated, the Committee must designate a new Third-Party Administrator in accordance with this section as soon as reasonably practicable.

4. Immediately after designation by the Committee, the Third-Party Administrator must prepare a form by which a residential ratepayer may submit an application for assistance. The form must require the information described in CCMC 12.035.070 and be approved by the Committee.

5. A Third-Party Administrator designated pursuant to this section must be duly organized under the laws of Nevada as a charitable organization and which the Secretary of Treasury has determined to be tax exempt pursuant to the provisions of 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3).

SECTION VIII:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.070 – Application for Assistance.

1. An application for assistance must be made in writing, under oath and on the form prescribed by the Third-Party Administrator pursuant to CCMC 12.035.060. The application must include:

- (a) The name and telephone number of the applicant under whose name the City utility account is open;
- (b) The address of the property that is associated with the City utility account;
- (c) A true and correct copy of the most recent City utility account invoice payable by the applicant;
- (d) An attestation that the applicant currently resides at the property associated with the City utility account as his or her primary place of residence;
- (e) An attestation that the applicant has been a resident of Carson City for not less than twelve months immediately preceding the date of the application; and
- (f) Any additional information required by the Third-Party Administrator as approved by the Committee.

2. Each application for assistance must be submitted to the Third-Party Administrator. An application may not be accepted by the Third-Party Administrator before February 1 or after April 30 of the year immediately preceding the next fiscal year for which the assistance will apply.

3. The Third-Party Administrator shall:

- (a) Keep and maintain every application it receives for a period of three years from the date of submission; and
- (b) Allow the City and its designees to inspect submitted applications and any other book or record that is kept in the regular course of business which relate to the provision of services pursuant to this section.

SECTION IX:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~{stricken}~~ text is deleted) as follows:

12.035.080 – Approval or Denial of Applications; Amounts of Assistance.

1. The Third-Party Administrator shall examine each application submitted within the prescribed time period pursuant to CCMC 12.035.070 and determine the eligibility of the applicant based on the information provided. If the Third-Party Administrator:

(a) Approves the application, the Third-Party Administrator must notify the applicant in writing of the approval. The notice must indicate the percentage amount of assistance for which the applicant has been approved and clearly explain that such assistance is conditioned on the balance of money available in the Account created pursuant to CCMC 12.035.040 and the assistance may therefore be discontinued at any time without further notice.

(b) Denies the application, the Third-Party Administrator must notify the applicant in writing, along with an explanation for the denial.

2. Assistance may be credited to eligible City utility account invoices by the Carson City Treasurer beginning from the month of July of the next immediate fiscal year following the approval of applications. Any assistance expires at the end of the applicable fiscal year for which it was approved and a new application for assistance must be submitted by residential ratepayers requesting assistance for the next fiscal year.

3. All applications for assistance received by the Third-Party Administrator must be reviewed for approval or denial in time for inclusion in a report of approved applications to be provided to the Carson City Treasurer on or before June 1 of the year immediately preceding the next fiscal year in which the assistance would apply. The report must identify the name of the residential ratepayer, the property address and the dollar amount of assistance to be credited to each corresponding City utility account invoice.

4. The percentage and dollar amounts of assistance that may be credited to a City utility account invoice must be calculated by the Third-Party Administrator and made in accordance with the federal poverty guidelines for households as published each year by the federal government. For a residential ratepayer whose annual household income is between:

(a) 0 and 125 percent of the federal poverty rate, assistance of not more than 80 percent may be credited to his or her City utility account invoice.

(b) 126 and 150 percent of the federal poverty rate, assistance of not more than 60 percent may be credited to his or her City utility account invoice.

(c) 151 and 200 percent of the federal poverty rate, assistance of not more than 40 percent may be credited to his or her City utility account invoice.

5. In addition to the report required to be provided pursuant to subsection 3, the Third-Party Administrator must also annually provide to the Committee a separate report and recommendation with regard to an upward or downward adjustment in the rate of assistance for the next fiscal year.

6. Notwithstanding any other provision of this section, the Director may immediately discontinue any assistance if he or she has reasonable cause to determine that a residential ratepayer has wasted water in violation of CCMC 12.01.120 or violated any provision governing the limitation on irrigation in violation of CCMC 12.01.130. The discontinuation of assistance by the Director must be made in writing and provided to the retail ratepayer by deposit for first-class mail or other commercially reasonable delivery method.

SECTION X:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.090 – Appeals.

1. An applicant whose application for assistance has been denied by the Third-Party Administrator pursuant to subsection 1 of CCMC 12.035.080, or a residential ratepayer whose assistance has been discontinued by the Director pursuant to subsection 6 of CCMC 12.035.080, may appeal the denial or discontinuance to the Board.

2. An appeal must be made in writing and submitted to the Director not more than 15 days after the date of denial or discontinuance. Upon receipt of the appeal, the Director must fix a time and place for a hearing on the appeal before the Board, which must be held not later than 60 days from the date of receipt of the appeal.

3. Notice of the hearing must be made in writing and provided to the person making the appeal not less than 10 days before the date of the hearing, by deposit for first-class mail or other commercially reasonable delivery method.

SECTION XI:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), new Chapter 12.035 (UTILITY RATEPAYER ASSISTANCE PROGRAM) is hereby amended by adding thereto a new section (**bold, underlined** text is added, ~~stricken~~ text is deleted) as follows:

12.035.100 – Prohibited Acts; Penalties.

Any person who knowingly obtains or attempts to obtain assistance pursuant to this chapter to which he or she is not eligible through the submission of false or fraudulent statements or documents:

1. Is guilty of a misdemeanor;

2. Shall repay any amount of assistance obtained through the submission of such statements or documents, together with a ten percent penalty; and

3. Shall forfeit eligibility for any assistance in the remainder of the fiscal year.

SECTION XII:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), Chapter 12.04 (SENIOR CITIZENS ASSISTANCE) is hereby repealed (**bold, underlined** text is added, ~~stricken~~ text is deleted) with reservation of the chapter as follows:

~~[Chapter 12.04—SENIOR CITIZENS ASSISTANCE]~~

Sections:] Reserved.

SECTION XIII:

That Title 12 (WATER, SEWERAGE AND DRAINAGE), Chapter 12.04 (SENIOR CITIZENS ASSISTANCE), Sections 12.04.010 (Purpose), 12.04.020 (Definitions), 12.04.030 (Discount), 12.04.040 (Filing applications), 12.04.050 (Applying the Discount), 12.04.060 (Appeals), 12.04.070 (Fraudulent practices – Penalties) are hereby repealed (**bold, underlined** text is added, ~~stricken~~ text is deleted) with reservation of the section numbers as follows:

12.04.010[—Purpose.] **Reserved.**

12.04.020 [~~Definitions.~~] **Reserved.**

12.04.030 [~~Discount.~~] **Reserved.**

12.04.040 [~~Filing applications.~~] **Reserved.**

12.04.050 [~~Applying the Discount.~~] **Reserved.**

12.04.060 [~~Appeals.~~] **Reserved.**

12.04.070 [~~Fraudulent practices—Penalties.~~] **Reserved.**

SECTION XIV:

That no other provisions of Title 12 of the Carson City Municipal Code are affected by this ordinance.

SECTION XV:

This ordinance becomes effective:

1. Upon adoption after second reading for the purpose of performing any preparatory administrative tasks to carry out the provisions of this ordinance; and
2. On February 1, 2019, for all other purposes.

PROPOSED on November 15, 2018 by Supervisor Brad Bonkowski.

PASSED December 6, 2018 by the following vote:

AYES: Supervisor Brad Bonkowski
Supervisor Karen Abowd
Supervisor Lori Bagwell
Supervisor John Barrette
Mayor Robert Crowell

NAYS: None

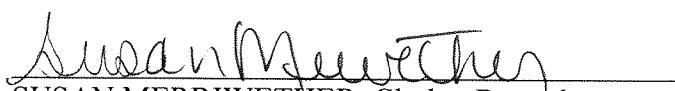
ABSENT: None

ABSTAIN: None.



ROBERT L. CROWELL, Mayor

ATTEST:



SUSAN MERRIWETHER, Clerk – Recorder

This Ordinance shall be in full force and effect from and after December 12, 2018, the date of publication of this Ordinance by its title only.

TEXT OF REPEALED SECTIONS

[12.04.010 – Purpose.]

1. The board finds that:
 - a. Certain senior citizens of this city live, as a rule, on limited retirement incomes which remain fixed, and often face no opportunities to supplement such income.
 - b. Costs, including those that fund essential city services, rise causing the diversion of portions of income.
2. The board declares that:
 - a. It is the public policy of the city to provide some assistance to senior citizens.
 - b. It is the purpose of these sections to provide some relief from the rates that must be charged for sewer and water services provided by the city through a system of discounts.]

[12.04.020 – Definitions.]

1. "Application" means an application for senior citizens assistance, and an "applicant" is a person who files such an application. When 2 members of a household are able to meet the qualifications for an applicant, they may determine between themselves who is to be the applicant. Only 1 application may be filed for any household.
2. "Director" means the public works director or his/her designee.
3. "Home" means residential living quarters located in Carson City in which an applicant actually resides on a full time basis. The quarters may consist of a single dwelling unit, or a unit which is an integral part of a larger complex such as a multi dwelling or multi purpose building providing that it is served by its own meter.
 - a. The term "home" includes a mobilehome or dwelling which the applicant possesses under a contract of sale, deed of trust, life estate, joint tenancy or tenancy in common.
4. "Household" means an applicant and spouse.
5. "Household income" means the income received by an applicant plus the income received by the applicant's spouse.
6. "Income" means adjusted gross income, as defined in the U.S. Internal Revenue Code, plus the following items: tax free interest; the untaxed portion of pensions and compensations; payments received under the Federal Social Security Act, including supplemental security income but excluding hospital and medical insurance benefits for the aged and disabled; public welfare payments, including shelter allowances; unemployment insurance benefits; all "loss of time" and disability insurance payments; disability payments under Workmen's Compensation laws; alimony; support payments; allowances received by dependents of

~~servicemen; the amount of recognized capital gains and losses excluded from adjusted gross income; life insurance proceeds; bequests and inheritances; cash gifts over \$300.00 not between household members and such other kinds of cash flow into a household as the director specifies by regulation.~~

7. ~~"Senior citizen" means any person who is domiciled in Carson City and will attain the age of 62 years on or before the last day of June of the year in which the application is filed.]~~

[12.04.030 — Discount.]

1. ~~A senior citizen who pays user charges to a sewer utility account and monthly service and commodity charges to a water utility account in his or her name, resides in the home, and whose household income is within an income range for which a discount is allowed, is entitled to a discount of sewer use fees and water service and commodity charges actually charged by Carson City during that following fiscal year beginning July 1 to the extent determined by the percentage shown opposite the household income range on the schedule below:~~

If the Amount of Applicant's Household Income Is Over	But Not Over	Percent of Sewer Monthly User Charges and Water Monthly Service and Commodity Charges Paid to Be Discounted to the Applicant
\$0	\$15,776	90-
\$15,777	\$18,387	80-
\$18,388	\$21,120	50-
\$21,121	\$23,730	25-
\$23,731	\$26,714	10-

]

[12.04.040 — Filing applications.]

~~Between January 15th and April 30th, an application for a discount for the following fiscal year beginning July 1 may be filed with the Carson City assessor's office, under oath, upon forms provided by the assessor.]~~

[12.04.050 — Applying the Discount.]

~~The assessor shall examine each application and determine the eligibility of the applicant and the appropriate discount. The assessor will then forward the application to the public works director. All capitalization charges and user charges from the sewer utility account and monthly service and commodity charges from the water utility accounts shall be discounted by the appropriate amount beginning the month of July of the year in which the application is determined to be eligible. The discount shall be applied for a 12 month period. Application for discounts shall be required to be filed each year.~~

~~The public works director may discontinue any discount to any applicant who is determined to waste water pursuant to Carson City Municipal Code Section 12.01.120, waste of water prohibited, or to violate the limitations on irrigation pursuant to Carson City Municipal Code 12.01.130, limitations on irrigation.]~~

[12.04.060 — Appeals.]

- ~~1. Any applicant whose application is rejected or not approved by the utilities director may appeal that action to the board by notifying the city manager in writing on or before July 31st of the year the application was filed.~~
- ~~2. The appellant shall be required to provide proof of eligibility for the discount offered at a hearing before the board.~~
- ~~3. The hearing shall be conducted and the matter determined on or before August 31st of the year the application was filed.]~~

[12.04.070 — Fraudulent practices — Penalties.]

~~Any person who shall knowingly obtain or attempt to obtain a discount under Sections 12.04.010 through 12.04.070 to which he or she is not entitled or in an amount greater than the entitlement through the submission of false or fraudulent statements or proof shall:~~

- ~~1. Repay any discount received together with a 10 percent penalty;~~
- ~~2. Forfeit eligibility for any discount in that year; and~~
- ~~3. Be punished for a misdemeanor.]~~

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Sheri Russell

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Discussion and Possible Action: Discussion and possible action regarding approval of the program application created by Friends in Service Helping (FISH) as the Third-Party Administrator for the Utility Ratepayer Assistance Program (URAP). (S. Russell, srussell@carson.org)

Staff Summary: As the City's Third-Party Administrator for the URAP, FISH created an application to be distributed so that applicants may apply to FISH. Per CCMC, the application period will close April 30th, and FISH will evaluate applicants and calculate the assistance based on factors included in the URAP Ordinance. The City will coordinate the mailing of the application as well as the attached letter to the seniors still receiving the senior discount, explaining the change in the program and encouraging them to submit the application to FISH. We will also be including the attached insert to all utility ratepayers in Carson City, with the hope that we will generate donations for the 2021 rate assistance program.

Suggested Action:

I move to approve the program application created by Friends in Service Helping (FISH) as the Third-Party Administrator of the Utility Ratepayer Assistance Program (URAP).

Attachments:

[SR-_URAP_Application_Approval.docx](#)

[Senior Discount Letter.docx](#)

[URAP Flyer Draft.docx.pptx](#)



STAFF REPORT

Item No. 2.c.

Report To: Utility Financial Oversight Committee

Meeting Date: March 25, 2019

Staff Contact: Sheri Russell, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding approval of the program application created by Friends in Service Helping (FISH) as the Third-Party Administrator for the Utility Ratepayer Assistance Program (URAP). (S. Russell, srussell@carson.org)

Staff Summary: As the City's Third-Party Administrator for the URAP, FISH created an application to be distributed so that applicants may apply to FISH. Per CCMC, the application period will close April 30th, and FISH will evaluate applicants and calculate the assistance based on factors included in the URAP Ordinance. The City will coordinate the mailing of the application as well as the attached letter to the seniors still receiving the senior discount, explaining the change in the program and encouraging them to submit the application to FISH. We will also be including the attached insert to all utility ratepayers in Carson City, with the hope that we will generate donations for the 2021 rate assistance program.

Agenda Action: Formal Action/Motion

Time Requested: 10 minutes

Proposed Motion

I move to approve the program application created by Friends in Service Helping as the Third-Party Administrator of the Utility Ratepayer Assistance Program.

Board's Strategic Goal

Organizational Culture

Previous Action

Program was approved by the Board of Supervisors on December 6, 2018.

Background/Issues & Analysis

Under the previous provisions of Chapter 12.04 of Title 12 of the Carson City Municipal Code (CCMC), senior citizens were eligible for a discount in utility rate payments depending on the level of household income. The new provisions of CCMC Title 12, Chapter 12.035, were established for the purpose of providing assistance for the payment of utility account invoices to all residential ratepayers based on the federal poverty guidelines regardless of age. Instead of a discounted utility invoice, however, the new provisions establish a method by which any utility ratepayer could make charitable contributions for remittance to the ratepayer assistance program, from which money would be withdrawn on a first-come, first-served basis for credit to the utility account invoices of residential ratepayers whose applications for assistance have been approved on an annual basis. The new ordinance establishes provisions concerning: (1) eligibility criteria for assistance; (2) the designation of a Third-Party Administrator to review and approve or deny applications for assistance; (3) the application and the application process; (4) the method and amounts of assistance to be provided; (5) an appeal process; and (6) certain prohibited acts.

Immediately after the application is approved, Public Works will generate letters to all current ratepayers receiving senior discount assistance and include a copy of the application with the letter. Applications are also available from FISH for anyone interested in receiving ratepayer assistance. Per the URAP ordinance, applications must be submitted to FISH by April 30th. Afterward, the TPA will review the applications and calculate the annual assistance before the start of Fiscal Year 2020, July 1, 2019.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 244; Article 2 of the Carson City Charter; CCMC 12.035.

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

1) Make changes to application before release to the public.

Committee Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)



CARSON CITY NEVADA

Consolidated Municipality and State Capital PUBLIC WORKS

March 26, 2019

Carson City Resident
Receiving Senior Citizen Discount
Carson City, NV 89701

RE: Senior Citizen's Utility Discount

Dear _____:

Our records indicate that you are currently receiving a ____% discount on your monthly water/sewer utility bill. This discount was incorporated through the Senior Tax Assistance/Rent Rebate Program through the State of Nevada.

The State discontinued this program several years ago and we have continued to honor your discount to date. However, the City will be discontinuing this program effective June 30, 2019.

A new Utility Ratepayer Assistance Program (URAP) has been established to assist residents on limited and fixed incomes. The new rate assistance program will allow residents to make charitable contributions in order to fund the ratepayer assistance account.

Friends in Service Helping (FISH), the City's third-party administrator, will manage all aspects of the URAP program. Applications for assistance will be reviewed and approved or denied on a first-come, first-served basis and based on how much has been donated from others to help. I encourage you to contact FISH at (775) 882-3474 to apply and determine your eligibility to participate in this program. **You must apply for the URAP program by April 30 to be eligible to receive assistance under the program.** Eligibility for assistance will be determined by the following factors:

- Your City utility account must be in your name;
- You must have resided continuously in Carson City for at least the past twelve months;
- Your annual household income must not exceed 200 percent of the federal poverty rate; and
- You have not violated any provision of CCMC 12.035.100

As the City's current Senior Tax Assistance/Rent Rebate Program is ending June 30, 2019, beginning July 2019, your monthly utility bill will no longer reflect your discount and you will be responsible for your actual billing amount as determined by Section 12.01.020 Schedule of Rates as shown in Title 12 of the Carson City Municipal Code .

For your convenience, we have enclosed an application for assistance through the new program. Please complete the application and forward directly to FISH, 138 E. Long Street, Carson City, NV 89706. If you have any questions, you may call them at (775) 882-3474.

We apologize for any inconvenience this may cause.

Sincerely,

Edmund Quaglieri, PE
Carson City Water Utility Manager

cc FISH

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UTILITY RATEPAYER ASSISTANCE PROGRAM

The Utility Ratepayer Assistance Program (URAP) is in place to assist residents who may need assistance paying their water/sewer utility bills. The program is managed by F.I.S.H. (Friends in Service Helping).

Residents may donate to the URAP by submitting a check payable to:

Carson City Treasurer
201 N. Carson Street, Suite 5
Carson City, NV 89701

Please note on the memo line – URAP DONATION

Residents seeking assistance with their monthly utility bills may contact F.I.S.H. directly at (775) 882-3474.

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Wastewater Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

Suggested Action:

I move to acknowledge that the tentative Wastewater Fund budget for fiscal year 2020 is/is not in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2020.

Attachments:

[SR-Wastewater_Fund_Budget.docx](#)

[FY20 Wastewater budget documents.pdf](#)

[FY20 Wastewater Fund Highlights presentation.pdf](#)



STAFF REPORT

Item No. 2D

Report To: Utility Financial Oversight Committee

Meeting Date: 03/26/2019

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Wastewater Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

I move to acknowledge that the tentative Wastewater Fund budget for fiscal year 2020 is/is not in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2020.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2020 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2019. The tentative budget will be presented to the Board of Supervisors on April 18, 2019. The City will hold an open house for the public to provide comment on the budget on April 1, 2019.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See fiscal year 2020 tentative budget document for Wastewater Fund 510.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Tentatively sets the Wastewater Fund budget for fiscal year 2020.

Alternatives

Recommend that the Board of Supervisors do not approve the fiscal year 2020 Wastewater Fund budget.

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Use Fees and Charges	15,131,864	14,991,914	14,910,458	-
Total Operating Revenue	15,131,864	14,991,914	14,910,458	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,641,850	1,656,405	1,776,768	-
Employee Benefits	1,064,284	1,129,220	1,260,920	-
Services & Supplies	3,907,354	4,731,282	4,807,983	-
Depreciation/amortization	4,728,685	4,950,000	4,950,000	-
Total Operating Expense	11,342,173	12,466,907	12,795,671	-
Operating Income or (Loss)	3,789,691	2,525,007	2,114,787	-
NONOPERATING REVENUES				
Interest Earned	143,894	130,000	20,000	-
Miscellaneous	24,976	31,595	21,000	-
Gain on Sale of Capital Assets	-	-	-	-
Federal Subsidy - BAB Credits	1,464	1,550	1,550	-
Total Nonoperating Revenues	170,334	163,145	42,550	-
NONOPERATING EXPENSES				
Interest expense	1,475,714	1,518,656	1,428,580	-
Loss on Disposal of Fixed Asset	91,895	-	-	-
Bond Issuance Costs	193,797	1,500	1,500	-
Total Nonoperating Expenses	1,761,406	1,520,156	1,430,080	-
Net Income before Contributions	2,198,619	1,167,996	727,257	-
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Capital Grants	-	325,476	-	-
Developers	386,886	-	-	-
Connection Fees	383,217	884,757	160,000	-
Total Capital Contributions	770,103	1,210,233	160,000	-
TRANSERS				
Transfer to Fleet Fund	-	-	-	-
Transfer to Stormwater Drainage	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	2,968,722	2,378,229	887,257	-

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

FUND: WASTEWATER

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	14,666,712	14,991,914	14,910,458	-
Cash payment for personnel costs	(2,310,669)	(2,371,925)	(2,603,303)	-
Cash payment for services & supplies	(4,208,941)	(4,731,286)	(4,807,983)	-
Miscellaneous cash received/(paid)	24,976	31,595	21,000	-
a. Net cash provided by (or used for) operating activities	8,172,078	7,920,298	7,520,172	-
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	(2,752,580)	(3,003,303)	(2,755,022)	-
Bond interest expense paid	(1,440,368)	(1,574,469)	(1,484,393)	-
Bond proceeds	10,224,938	-	-	-
Bond issuance costs	(193,797)	(1,500)	(1,500)	-
Federal Subsidy - BAB Credits	1,464	1,550	1,550	-
Grant award	-	325,476	-	-
Acquisition of capital assets	(8,874,171)	(17,292,487)	(3,420,750)	-
Cash contributions - sewer connection fees	383,217	884,757	160,000	-
c. Net cash provided by (or used for) capital and related financing activities	(2,651,297)	(20,659,976)	(7,500,115)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	143,894	130,000	20,000	-
d. Net cash provided by (or used in) investing activities	143,894	130,000	20,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,664,675	(12,609,678)	40,057	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	12,773,552	18,438,227	5,828,549	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	18,438,227	5,828,549	5,868,606	-

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

FUND: WASTEWATER

Page 55
 Schedule F-2

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Wastewater Fund					
Department Number: 510					
	2017-18 Actual	2018-19 Estimated	2018-19 Proposed	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 15,131,864	\$ 14,991,914	\$ 14,910,458	-0.54%	\$ (81,456)
Non-Operating Income	168,870	161,595	41,000	-74.63%	(120,595)
Connection Fees	770,103	884,757	160,000	-81.92%	(724,757)
Grant Revenue	1,464	327,026	1,550	-99.53%	(325,476)
TOTAL	\$ 16,072,301	\$ 16,365,292	\$ 15,113,008	-7.65%	\$ (1,252,284)
EXPENDITURE					
Salary	\$ 1,641,850	\$ 1,656,405	\$ 1,776,768	7.27%	\$ 120,363
Benefits	1,064,284	1,129,220	1,260,920	11.66%	131,699
Service & Supplies	3,907,354	4,731,282	4,807,983	1.62%	76,701
Depreciation	4,728,685	4,950,000	4,950,000	0.00%	-
Bond Interest	1,475,714	1,518,656	1,428,580	-5.93%	(90,076)
Other	285,692	1,500	1,500	0.00%	-
TOTAL	\$ 13,103,579	\$ 13,987,063	\$ 14,225,751	1.71%	\$ 238,687
NET INCOME (LOSS)	\$ 2,968,722	\$ 2,378,229	\$ 887,257	-62.69%	\$ (1,490,971)
Bond Proceeds	\$ 10,224,938	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 8,272,843	\$ 17,292,487	\$ 3,420,750	-80.22%	\$ (13,871,737)
Bond Principal Payments	\$ 2,752,580	\$ 3,059,120	\$ 2,810,835	-8.12%	\$ (248,285)
Cash Balance - June 30	\$ 18,438,227	\$ 5,828,549	\$ 5,868,606		
FTE	23.55	24.45	23.90		

FINANCIAL POLICY COMPLIANCE

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019	Projected 2020
Operating Reserve Goal	663,381	695,919	766,786	875,738	913,720
Operating Reserve	663,381	695,919	766,786	875,738	913,720
Capital Reserve Goal	1,481,162	1,858,723	1,934,439	2,181,289	2,150,704
Capital Reserve	6,030,635	12,077,633	17,671,441	4,952,811	4,954,886
System Reinvestment Funding Goal	3,311,678	3,385,557	4,728,685	4,950,000	4,950,000
System Reinvestment Funding Available	6,030,635	12,077,633	12,159,260	4,952,811	4,954,886
Debt to Equity (goal is 50:50)	34:66	47:53	49:51	47:53	45:55
Debt Service Coverage (goal 1.0 minim)	2.4	2.8	2.1	1.8	1.7

Goal met, Goal not met

PERSONNEL DETAIL WORKSHEET
FY2019-20

DEPARTMENT: WASTEWATER		
DEPARTMENT NUMBER: 510-3201		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 15,353
Wastewater Utility Manager	1.00	120,060
Utility Billing Specialist	1.00	46,224
Operations Manager - Control Sys	0.40	34,173
Environmental Control Foreman	0.35	29,667
Senior Environmental Control Officer	0.40	32,000
Instrumentation Technician	1.00	62,007
Senior Instrumentation Technician	0.75	55,817
Electrical Communication Foreman	0.50	42,964
Chemist	1.00	55,973
Sewer Operations Foreman	1.00	86,701
Sewer Technician 1	2.00	83,461
Sewer Technician 2	3.00	147,520
Senior Sewer Technician	1.00	49,941
Warehouse Supply Coordinator	0.35	27,320
Wastewater Plant Mechanic 2	3.00	171,954
Wastewater Plant Operator 1	1.00	51,308
Wastewater Plant Operator 2	2.00	124,049
Wastewater Plant Operator 3	1.00	68,010
Senior Wastewater Plant Mechanic	1.00	71,889
Wastewater Operations Supervisor	1.00	63,577
PW Systems Technician	0.45	27,726
Communications Technician	0.50	27,080
Hourly Salary		14,546
Call Back CCEA		20,000
Overtime		66,994
Stand By CCEA		60,000
Temporary Staffing		120,454
SUB-TOTAL SALARY & WAGES	23.90	\$ 1,776,768
BENEFITS:		
Medicare		\$ 23,561
Retirement		369,200
Group Insurance		382,348
Workers' Compensation		29,066
Education Incentive		238
Foul Weather Allowance		2,895
Tool Allowance		1,650
Clothing Allowance		9,000
Car Allowance		3,900
Phone Allowance		3,987
Mobile Device		690
OPEB Costs		148,487
GASB 68 Pension Expense		285,898
SUB-TOTAL BENEFITS		\$ 1,260,920
GRAND TOTAL		\$ 3,037,688

**BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2020**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FY 2020
INTERGOVERNMENTAL								
FEDERAL GOVERNMENT GRANTS								
510-0-0000-311.56-33 HAZARD MITIGAT-GENERATORS		0	0	325,476	260	325,476	0	0
* FEDERAL GOVERNMENT GRANTS		0	0	325,476	260	325,476	0	0
FEDERAL SUBSIDY PAYMENTS								
510-0-0000-332.01-02 2010F SF SEWER BONDS		1,508	1,464	1,550	666	1,550	1,550	0
* FEDERAL SUBSIDY PAYMENTS		1,508	1,464	1,550	666	1,550	1,550	0
**** INTERGOVERNMENTAL								
CHARGES FOR SERVICES								
PUBLIC WORKS								
510-0-0000-343.06-00 DEPARTMENT CHARGES		479	0	0	0	0	0	0
* PUBLIC WORKS		479	0	0	0	0	0	0
CHARGES FOR SERVICES								
MISCELLANEOUS REVENUE								
GIFTS/DONATIONS								
510-0-0000-365.52-00 UTILITY ASSISTANCE PROGRAM		0	0	0	1,000	1,000	0	0
* GIFTS/DONATIONS		0	0	0	1,000	1,000	0	0
MISCELLANEOUS REVENUE								
PROPRIETARY REVENUES								
USER FEES AND CHARGES								
510-0-0000-370.02-00 USER CHARGES		3,863,471	4,778,418	4,814,638	3,229,274	4,618,405	4,618,406	0
510-0-0000-370.02-00 DOUGLAS COUNTY		117,112	132,337	80,000	0	80,000	90,000	0
510-0-0000-370.25-00 FIXED CAPITALIZATION		8,854,620	10,039,462	10,043,490	6,729,148	10,104,052	10,104,052	0
510-0-0000-370.25-00 VARIABLE CAPITALIZATION		4	4	0	4	4	0	0
510-0-0000-370.25-00 EFFLUENT METER CHARGES		13,635	11,587	13,000	6,750	13,000	13,000	0
510-0-0000-370.75-00 OTHER CHARGES/FEES		6,967	10,222	0	4,709	4,597	0	0
510-0-0000-370.75-01 RIGHT OF WAY TOLL		0	0	0	92,992	0	0	0
* USER FEES AND CHARGES		12,856,109	14,972,030	14,951,128	10,062,877	14,820,059	14,815,458	0
OTHER OPERATING CHARGES								
510-0-0000-372.50-01 GENERAL FUND		10,875	11,624	0	0	0	0	0
510-0-0000-372.50-15 EG TRANSPORTATION		2,596	2,671	0	0	0	0	0
510-0-0000-372.50-17 STREETS MAINTENANCE		1,545	1,590	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS		FY 19 ADJUSTED BUDGET		Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020	ACCOUNTING PERIOD 08/2019
		FY 18 ACTUALS	FY 19 ADJUSTED BUDGET							
510-0000-372.50-53 ISC: STORM DRAINAGE	1,244	1,280	0	0	0	0	0	0	0	0
510-0000-372.50-56 WATER FUND	4,145	3,600	10,000	1,655	10,000	10,000	10,000	10,000	0	0
510-0000-372.62-00 PENALTIES AND INTEREST	116,629	139,069	85,000	86,411	85,000	85,000	85,000	85,000	0	0
510-0000-372.70-00 REFUNDS/REIMBURSEMENTS	2,879	0	0	76,855	76,855	76,855	76,855	76,855	0	0
* OTHER OPERATING CHARGES	139,913	159,834	95,000	164,921	171,855	171,855	171,855	171,855	95,000	0
NON-OPERATING REVENUE										
510-0000-375.05-01 COMMERCIAL	53,951	56,211	59,346	269,424	269,424	269,424	269,424	269,424	35,000	0
510-0000-375.05-02 RESIDENTIAL	190,209	327,006	209,230	615,333	615,333	615,333	615,333	615,333	125,000	0
510-0000-375.10-00 DEVELOPER CONTRIBUTIONS	41,974	374,158	0	0	0	0	0	0	0	0
510-0000-375.20-01 CAPITAL ASSETS	0	12,728	0	0	0	0	0	0	0	0
* NON-OPERATING REVENUE	286,134	770,103	268,576	884,757	884,757	884,757	884,757	884,757	160,000	0
INTEREST EARNED										
510-0000-377.02-00 INTEREST INCOME	75,412	149,867	20,000	145,218	145,218	145,218	145,218	145,218	20,000	0
510-0000-377.03-00 NET INC IN FAIR VALUE INV	45,728	5,973	0	0	0	0	0	0	0	0
* INTEREST EARNED	29,684	143,894	20,000	145,218	145,218	145,218	145,218	145,218	20,000	0
MISCELLANEOUS										
510-0000-378.11-00 SEPTIC DISPOSAL	20,138	23,476	18,000	13,744	18,000	18,000	18,000	18,000	0	0
510-0000-378.21-00 SEWER LATERAL REIMBURSEMENT	3,000	1,500	3,000	750	3,000	3,000	3,000	3,000	3,000	0
* MISCELLANEOUS	23,138	24,976	21,000	14,494	21,000	21,000	21,000	21,000	21,000	0
OTHER NON-OPER. INCOME										
510-0000-379.10-01 SURPLUS SALES	4,085	7,149	0	0	0	0	0	0	0	0
510-0000-379.10-02 VEHICLE SALES	0	3,420	0	9,595	9,595	9,595	9,595	9,595	0	0
* OTHER NON-OPER. INCOME	4,085	10,569	0	9,595	9,595	9,595	9,595	9,595	0	0
** PROPRIETARY REVENUES	13,339,063	16,081,406	15,355,704	11,281,862	16,037,266	16,037,266	16,037,266	16,037,266	15,111,458	0
*** SEWER OPERATION	13,341,050	16,082,870	15,682,730	11,283,788	16,365,292	16,365,292	16,365,292	16,365,292	15,113,008	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	ADJUSTED BUDGET	FY19	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	ACCOUNTING PERIOD 08/2019 PAGE 1 FY 2020
SEVER OPERATION									
510-3201-434-01-01 SALARIES	847,095	827,584	1,008,901	568,743	888,289	1,494,774	0	0	
510-3201-434-01-02 HOURS/SEASONAL PAY	60,419	0	0	5,432	0	14,546	0	0	
510-3201-434-01-03 ADMINISTRATIVE PAY	0	776	0	0	0	0	0	0	
510-3201-434-01-06 MANAGEMENT LEAVE PAY	11,523	11,613	0	8,026	0	0	0	0	
510-3201-434-01-07 ANNUAL LEAVE PAYOFF	744	10,627	0	13,875	13,875	0	0	0	
510-3201-434-01-08 SICK LEAVE PAYOFF	17,036-	3,868	0	0	0	0	0	0	
510-3201-434-01-09 WORKERS' COMPENSATORY LV	19	2,791	0	0	0	0	0	0	
510-3201-434-01-11 OVERTIME	58,832	59,737	50,000	34,573	50,000	66,994	0	0	
510-3201-434-01-12 CALL BACK PAY	8,777	3,202	14,000	5,622	14,000	20,000	0	0	
510-3201-434-01-13 STAND-BY PAY	42,038	44,790	45,000	31,233	45,000	60,000	0	0	
510-3201-434-01-14 F L S A	210	159	0	40	40	21	0	0	
510-3201-434-01-16 HOLIDAY PAY	5,710	2,868	0	2,004	936	0	0	0	
510-3201-434-01-25 TEMPORARY STAFFING	0	75,054	80,000	3,950	80,000	120,454	0	0	
510-3201-434-01-99 GRANT ALLOCATION	11,842-	853	0	0	0	0	0	0	
* Salaries and Wages	1,006,089	1,043,922	1,197,901	668,438	1,092,121	1,776,768	0	0	
EMPLOYEE BENEFITS									
510-3201-434-02-25 MEDICARE	14,653	13,871	15,469	9,425	15,000	23,561	0	0	
510-3201-434-02-30 RETIREMENT	190,993	194,776	211,801	128,963	209,995	369,200	0	0	
510-3201-434-02-40 GROUP INSURANCE	142,965	156,864	193,148	128,036	194,148	382,348	0	0	
510-3201-434-02-50 WORKERS' COMPENSATION	12,441	13,441	11,634	11,358	18,993	29,066	0	0	
510-3201-434-02-55 EDUCATION INCENTIVE	663	688	788	275	788	238	0	0	
510-3201-434-02-65 CLOTHING ALLOWANCE	2,723	4,477	4,000	3,545	4,000	9,000	0	0	
510-3201-434-02-66 FOUL WEATHER ALLOWANCE	1,515	1,403	1,583	1,403	1,583	2,895	0	0	
510-3201-434-02-68 TOOL ALLOWANCE	4,151	1,365	1,658	911	1,420	1,420	0	0	
510-3201-434-02-70 CAR ALLOWANCE	0	0	0	1,500	2,796	3,900	0	0	
510-3201-434-02-71 PHONE ALLOWANCE	2,938	2,976	3,527	2,188	3,255	3,987	0	0	
510-3201-434-02-72 MOBILE DEVICE ALLOWANCE	330	267	407	314	522	690	0	0	
510-3201-434-02-86 OPERB COST	132,441	134,682	132,422	0	141,416	148,487	0	0	
510-3201-434-02-87 GASB 68 PENSION EXPENSE	2,326	157,473	2,326	0	165,347	285,898	0	0	
* EMPLOYEE BENEFITS	507,819	682,283	608,763	287,918	759,264	1,260,920	0	0	
SERVICE AND SUPPLIES									
510-3201-434-03-09 PROFESSIONAL SERVICES	23,124	42,910	225,000	120,272	225,000	250,000	0	0	
510-3201-434-03-12 AUDITING	19,990	21,322	24,000	19,710	24,000	24,000	0	0	
510-3201-434-03-30 TRAINING	1,528	13,335	15,000	12,185	15,000	30,000	0	0	
510-3201-434-03-45 DATA PROCESSING	8,497	6,667	6,500	6,765	6,500	8,500	0	0	
510-3201-434-03-49 CONTRACTUAL SERVICES	0	0	0	0	0	3,000	0	0	
510-3201-434-03-62 UNEMPLOYMENT COMPENSATION	510	0	0	0	0	0	0	0	
510-3201-434-03-75 SLUDGE HAULING	40,237	11,655	35,000	1,521	35,000	35,000	0	0	
510-3201-434-04-30 EQUIPMENT REPAIR & MAINT.	198,733	155,319	200,213	129,267	200,213	225,000	0	0	
510-3201-434-04-33 SOFTWARE MAINTENANCE	18,765	21,833	30,000	21,736	30,000	50,000	0	0	
510-3201-434-04-34 BUILDING REPAIR & MAINT.	9,311	3,903	10,000	6,704	10,000	25,000	0	0	
510-3201-434-04-35 VEHICLE REPAIR & MAINT.	14,876	9,645	10,000	3,670	10,000	30,000	0	0	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	ADJUSTED BUDGET	FY 19 ACTUALS	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
510-3201-434-04-36	FACILITY REPAIR & MAINT.	46,871	92,561	65,300	60,838	65,300	200,000	0	0
510-3201-434-04-37	EFFLUENT LINE REPAIRS	0	0	0	0	0	30,000	0	0
510-3201-434-04-39	WATER - EFFLUENT SUPPL.	37,063	0	100,000	0	100,000	100,000	0	0
510-3201-434-04-44	OFFICE EQUIPMENT RENTAL	2,310	1,846	3,000	1,406	3,000	4,000	0	0
510-3201-434-04-45	EQUIPMENT RENTAL	1,466	3,878	6,000	748	6,000	11,000	0	0
510-3201-434-04-67	TELEMETRY MAINTENANCE	29,730	29,029	25,000	9,022	25,000	50,000	0	0
510-3201-434-04-70	S. SEWER REPAIR & MAINT.	0	0	0	0	0	50,000	0	0
510-3201-434-04-72	MOSQUITO CONTROL	71,170	66,500	66,500	53,013	66,500	66,500	0	0
510-3201-434-04-90	FEES AND PERMITS	18,498	27,658	25,000	20,818	25,000	25,000	0	0
510-3201-434-04-91	EFFLUENT GOLF COURSE-CC	0	0	0	0	0	15,000	0	0
510-3201-434-05-42	PRINTING / ADVERTISING	1,596	527	2,000	2,247	2,000	5,000	0	0
510-3201-434-05-45	MEMBERSHIP / PUBLICATIONS	3,713	2,372	3,000	510	3,000	4,500	0	0
510-3201-434-05-80	TRAVEL	3,499	1,397	0	0	0	0	0	0
510-3201-434-05-87	CLICK-2-GOV FEES	2,681	2,840	3,000	1,874	3,000	3,000	0	0
510-3201-434-06-01	OFFICE SUPPLIES	1,720	1,528	1,500	961	1,500	5,500	0	0
510-3201-434-06-02	POSTAGE / SHIPPING	0	322	1,000	0	1,000	51,000	0	0
510-3201-434-06-25	OPERATING SUPPLIES	128,358	85,215	80,000	88,215	80,000	118,000	0	0
510-3201-434-06-36	LABORATORY EXPENSE	37,875	68,954	55,000	43,807	55,000	58,000	0	0
510-3201-434-06-37	CHEMICALS	226,012	244,586	274,000	158,154	274,000	274,000	0	0
510-3201-434-06-45	BOOKS / PERIODICALS	0	202	300	246	300	500	0	0
510-3201-434-06-60	VEHICLE FUEL/OIL	4,159	13,361	12,000	4,401	12,000	36,000	0	0
510-3201-434-06-74	SMALL TOOLS / INSTRUMENTS	9,336	12,858	12,800	6,063	12,800	14,300	0	0
510-3201-434-06-75	SMALL FURNISHINGS	5,127	6,392	5,000	0	5,000	17,000	0	0
510-3201-434-06-76	TECHNICAL EQUIPMENT	7,368	7,875	5,000	2,679	5,000	10,000	0	0
510-3201-434-07-10	TELEPHONE	8,078	8,650	8,500	5,304	8,500	13,500	0	0
510-3201-434-07-12	POWER	525,381	664,572	600,000	437,249	600,000	600,000	0	0
510-3201-434-07-13	HEATING	39,992	40,755	40,000	19,140	40,000	48,000	0	0
510-3201-434-07-26	WATER CHARGES	0	47,986	96,000	25,828	96,000	96,000	0	0
510-3201-434-09-01	ISC: GENERAL FUND	1,177,284	1,545,432	1,725,855	1,006,754	1,725,855	1,557,323	0	0
510-3201-434-09-15	ISC: INSURANCE FUND	227,500	227,500	227,500	113,750	227,500	240,500	0	0
510-3201-434-09-50	ISC: FLEET MANAGEMENT	25,241	26,338	34,636	17,318	34,636	387,338	0	0
510-3201-434-09-55	ISC: RADIOS	1,477	12,875	26,005	13,003	26,005	25,572	0	0
510-3201-434-12-99	GRANT ALLOC/ DIRECT BILL	36,098	39,905	0	3,665-	0	0	0	0
510-3201-434-24-30	REFUNDS & REIMBURSEMENTS	0	0	0	0	0	10,000	0	0
510-3201-434-24-49	BAD DEBT EXPENSE	0	0	0	0	0	400	0	0
510-3201-434-24-50	CASH SHORTAGE/OVERAGE	0	0	0	0	0	50	0	0
*	SERVICE AND SUPPLIES	3,015,304	3,570,503	4,059,609	2,411,613	4,059,609	4,807,983	0	0
	CAPITAL OUTLAY								
510-3201-434-70-40	CONSTRUCTION	0	0	0	0	0	1,650,000	205,750	0
510-3201-434-70-70	LABOR	0	0	0	0	0	90,000	0	0
510-3201-434-77-05	VEHICLE REPLACEMENT	113,057	39,854	118,881	55,218	178,881	220,000	0	0
510-3201-434-77-25	COMM-FIBER-SCADA	0	0	0	0	0	40,000	40,000	0
510-3201-434-77-75	EQUIPMENT	173,388	106,792	293,208	122,906	452,709	300,000	0	0
510-3201-434-78-10	FACILITY UPGRADE	12,720	37,308	150,000	217,061	225,000	225,000	0	0
*	CAPITAL OUTLAY	299,135	183,954	562,089	395,185	2,636,590	930,750	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19			FY 20			
		FY 17 ACTUALS	FY 18 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
**	WASTEWATER PLANT	4,828,347	5,480,662	6,428,362	3,763,154	8,547,584	8,836,421	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
Salaries and Wages								
510-3202-434.01-01 SALARIES		475,472	507,907	575,524	308,397	470,816	0	0
510-3202-434.01-02 HOURS/SEASONAL		33,585	0	0	0	0	0	0
510-3202-434.01-03 ADMINISTRATIVE PAY		221	7,466	0	52	0	0	0
510-3202-434.01-06 MANAGEMENT LEAVE PAY		299	1,501	0	246	0	0	0
510-3202-434.01-07 ANNUAL LEAVE PAYOFF		3,803	152	0	0	0	0	0
510-3202-434.01-08 SICK LEAVE PAYOFF		57,488	21,680	0	0	0	0	0
510-3202-434.01-09 WORKERS' COMPENSATORY LV		3,615	4,999	0	0	0	0	0
510-3202-434.01-10 OVERTIME		21,436	15,498	17,000	5,913	17,000	0	0
510-3202-434.01-11 OVERTIME		5,615	5,873	6,000	3,737	6,000	0	0
510-3202-434.01-12 CALL BACK PAY		14,346	13,526	15,000	9,329	15,000	0	0
510-3202-434.01-13 STAND-BY PAY		202	178	0	103	28	0	0
510-3202-434.01-14 FLSA		5,607	3,402	0	958	440	0	0
510-3202-434.01-16 HOLIDAY PAY		0	19,677	55,000	0	55,000	0	0
510-3202-434.01-25 TEMPORARY STAFFING		21,363	1,871	0	0	0	0	0
510-3202-434.01-99 GRANT ALLOCATION		-----	-----	-----	-----	-----	-----	-----
* Salaries and Wages		485,750	597,928	668,534	328,735	564,284	0	0
EMPLOYEE BENEFITS								
510-3202-434.02-25 MEDICARE		6,876	7,441	8,106	4,615	7,260	0	0
510-3202-434.02-30 RETIREMENT		117,434	120,793	142,120	74,049	115,728	0	0
510-3202-434.02-40 GROUP INSURANCE		129,652	134,421	132,933	82,107	120,591	0	0
510-3202-434.02-50 WORKERS' COMPENSATION		11,846	11,395	12,254	7,218	12,581	0	0
510-3202-434.02-60 EDUCATION INCENTIVE		55	50	100	20	100	0	0
510-3202-434.02-65 CLOTHING ALLOWANCE		3,344	3,959	5,000	2,704	5,000	0	0
510-3202-434.02-66 FOUL WEATHER ALLOWANCE		1,115	1,215	1,230	1,215	1,230	0	0
510-3202-434.02-71 PHONE ALLOWANCE		418	809	1,111	366	525	0	0
510-3202-434.02-72 MOBILE DEVICE ALLOWANCE		75	73	166	3	3	0	0
510-3202-434.02-87 GASB 68 PENSION EXPENSE		3,718	101,845	3,718	0	106,937	0	0
* EMPLOYEE BENEFITS		274,633	382,001	326,738	172,297	369,956	0	0
SERVICE AND SUPPLIES								
510-3202-434.03-09 PROFESSIONAL SERVICES		189,747	60,005	225,000	85,249	225,000	0	0
510-3202-434.03-10 TRAINING		1,670	6,145	9,000	415	9,000	0	0
510-3202-434.03-45 DATA PROCESSING		174	174	2,000	0	2,000	0	0
510-3202-434.03-49 CONTRACTUAL SERVICES		0	0	3,000	0	3,000	0	0
510-3202-434.04-30 EQUIPMENT REPAIR & MAINT.		18,999	965	25,000	5,263	25,000	0	0
510-3202-434.04-33 SOFTWARE MAINTENANCE		9,582	3,164	20,000	2,330	20,000	0	0
510-3202-434.04-34 BUILDING REPAIR & MAINT.		618	1,251	2,500	0	2,500	0	0
510-3202-434.04-35 VEHICLE REPAIR & MAINT.		24,330	5,827	20,000	4,949	20,000	0	0
510-3202-434.04-36 FACILITY REPAIR & MAINT.		14,245	7,585	20,000	12,271	20,000	0	0
510-3202-434.04-37 EFFLUENT LINE REPAIRS		0	10,123	36,500	14,837	36,500	0	0
510-3202-434.04-44 OFFICE EQUIPMENT RENTAL		965	1,022	1,000	767	1,000	0	0
510-3202-434.04-45 EQUIPMENT RENTAL		3,983	0	5,000	0	5,000	0	0
510-3202-434.04-70 S. SEWER REPAIR & MAINT.		10,278	23,169	50,000	23,672	50,000	0	0
510-3202-434.04-89 EFFLUENT-GOLF COURSE -EV		37,835	16,513	0	204	0	0	0
510-3202-434.04-91 EFFLUENT-GOLF COURSE-CC		7,543	21,976	20,260	2,717	20,260	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
510-3202-434-05-42	PRINTING / ADVERTISING	4,729	4,574	6,080	6,394	6,080	0	0
510-3202-434-05-45	MEMBERSHIP / PUBLICATIONS	1,424	1,778	1,500	1,087	1,500	0	0
510-3202-434-05-80	TRAVEL	751	0	0	0	0	0	0
510-3202-434-05-01	OFFICE SUPPLIES	1,282	1,117	4,000	1,287	4,000	0	0
510-3202-434-05-02	POSTAGE / SHIPPING	40,451	30,417	90,000	27,153	50,000	0	0
510-3202-434-05-25	OPERATING SUPPLIES	25,586	27,925	38,000	14,842	38,000	0	0
510-3202-434-06-36	LABORATORY EXPENSE	5,248	2,186	3,000	0	3,000	0	0
510-3202-434-06-45	BOOKS / PERIODICALS	0	0	200	0	200	0	0
510-3202-434-06-60	VEHICLE FUEL/OIL	17,424	20,396	24,000	11,724	24,000	0	0
510-3202-434-06-74	SMALL TOOLS / INSTRUMENTS	124	0	1,500	0	1,500	0	0
510-3202-434-06-75	SMALL FURNISHINGS	2,618	1,273	32,000	0	12,000	0	0
510-3202-434-06-76	TECHNICAL EQUIPMENT	2,535	827	5,000	0	5,000	0	0
510-3202-434-07-10	TELEPHONE	4,784	4,941	5,000	3,529	5,000	0	0
510-3202-434-07-13	HEATING	6,197	7,497	8,000	5,191	8,000	0	0
510-3202-434-09-50	TSC: FLEET MANAGEMENT	55,178	51,450	48,243	24,122	48,243	0	0
510-3202-434-09-55	ISC: RADIOS	1,563	10,300	25,440	7,720	15,440	0	0
510-3202-434-12-99	GRANT ALLOC/ DIRECT BILL	3,706	14,253	0	1,426-	0	0	0
510-3202-434-24-30	REFUNDS & REIMBURSEMENTS	0	0	10,000	0	10,000	0	0
510-3202-434-24-49	BAD DEBT EXPENSE	0	0	400	0	400	0	0
510-3202-434-24-50	CASH SHORTAGE/OVERAGE	0	0	50	0	50	0	0
*	SERVICE AND SUPPLIES	493,569	336,853	671,573	254,297	671,673	0	0
	CAPITAL OUTLAY							
510-3202-434-70-40	CONSTRUCTION	55,246	0	1,650,000	0	0	0	0
510-3202-434-70-70	LABOR	3,737	0	90,000	563	0	0	0
510-3202-434-77-05	VEHICLE REPLACEMENT PROGRAM	0	0	60,000	0	0	0	0
510-3202-434-77-25	COMM-FIBER-SCADA	90,000	0	40,000	0	0	0	0
510-3202-434-77-75	EQUIPMENT	22,832	140,499	119,501	20,813	0	0	0
510-3202-434-78-10	FACILITY UPGRADE	5,925	71,323	75,000	0	0	0	0
*	CAPITAL OUTLAY	177,740	211,822	2,074,501	21,376	0	0	0
**	MAINTENANCE	1,431,692	1,528,604	3,741,446	776,705	1,605,913	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17			FY 19			FY 2020			ACCOUNTING PERIOD 08/2019		
		ACTUALS	ACTUALS	ADJUSTED BUDGET	ACTUALS	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020	ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
510-3205-500.50-00	CAPITALIZED ASSETS	22,221,660-	8,272,843-	0	0	0	0	0	0	0	0	0	0
* SERVICE AND SUPPLIES		22,221,660-	8,272,843-	0	0	0	0	0	0	0	0	0	0
510-3205-434.44-65	DEPRECIATION EXPENSE	3,385,557	4,728,684	4,950,000	0	0	4,950,000	4,950,000	0	0	0	0	0
* DEPRECIATION EXPENSE		3,385,557	4,728,684	4,950,000	0	0	4,950,000	4,950,000	0	0	0	0	0
510-3205-471.48-45	NON-OPERATING EXPENSE	1,402	1,585	1,500	850	850	1,500	1,500	1,500	0	0	0	0
510-3205-475.48-46	FISCAL CHARGES	0	192,212	0	0	0	0	0	0	0	0	0	0
510-3205-475.48-75	BOND INSURANCE COSTS	0	102,464	0	0	0	0	0	0	0	0	0	0
510-3205-475.48-75	LOSS ON DISPOSAL F.A.	0	0	0	0	0	0	0	0	0	0	0	0
* NON-OPERATING EXPENSE		1,402	296,261	1,500	850	850	1,500	1,500	1,500	0	0	0	0
510-3205-434.70-40	CAPITAL OUTLAY	21,295,488	7,407,062	14,665,836	5,104,732	5,104,732	14,095,836	14,095,836	2,430,000	0	0	0	0
510-3205-434.70-70	CONSTRUCTION	449,298	470,005	86,821	91,078	91,078	111,821	111,821	0	0	0	0	0
510-3205-434.71-99	UNDESIGNATED/RESERVE	0	0	458,658	0	0	0	0	0	0	0	0	0
* CAPITAL OUTLAY		21,744,786	7,877,067	15,211,302	5,195,810	5,195,810	14,207,657	14,207,657	2,430,000	0	0	0	0
510-3205-471.83-07	PRINCIPAL REDEMPTION	0	0	225,000	225,000	225,000	225,000	225,000	230,000	0	0	0	0
510-3205-471.83-09	2015 SEWER BONDS	0	0	190,000	190,000	190,000	190,000	190,000	200,000	0	0	0	0
510-3205-471.83-14	2015 SEWER SRF BONDS	0	0	547,436	547,436	547,436	547,436	547,436	560,487	0	0	0	0
510-3205-471.83-22	2012 SEWER BONDS	0	0	95,000	95,000	95,000	95,000	95,000	100,000	0	0	0	0
510-3205-471.83-23	2012 SEWER REFUNDING	0	0	230,000	230,000	230,000	230,000	230,000	240,000	0	0	0	0
510-3205-471.83-35	2012 MT REFUNDING	0	0	210,800	104,500	210,800	104,500	210,800	106,700	0	0	0	0
510-3205-471.83-42	2010 STATE WATER POLLUT	0	0	141,118	141,118	141,118	141,118	141,118	144,511	0	0	0	0
510-3205-471.83-49	2014 SEWER SRF BOND	0	0	1,142,052	1,142,052	1,142,052	1,142,052	1,142,052	1,174,137	0	0	0	0
510-3205-471.83-79	1998 STATE SEWER ISSUE	0	0	222,714	222,713	222,714	222,714	222,714	0	0	0	0	0
510-3205-471.83-98	2010D SWR IMP & REFUNDING	0	0	55,000	55,000	55,000	55,000	55,000	55,000	0	0	0	0
* PRINCIPAL REDEMPTION		0	0	3,059,120	2,952,919	3,059,120	2,952,919	3,059,120	2,810,835	0	0	0	0
510-3205-472.93-07	INTERESTS REDEMPTION	222,009	215,708	230,538	78,247	78,247	230,538	230,538	222,154	0	0	0	0
510-3205-472.93-09	2017 SEWER BONDS	0	134,531	223,535	76,623	76,623	223,535	223,535	213,702	0	0	0	0
510-3205-472.93-14	2015 SEWER SRF BONDS	56,111	267,715	268,003	135,633	268,003	135,633	268,003	254,797	0	0	0	0
510-3205-472.93-22	2012 SEWER BONDS	65,375	62,875	59,442	23,333	59,442	23,333	59,442	55,509	0	0	0	0
510-3205-472.93-23	2012 SEWER REFUNDING	60,177	46,245	37,912	20,467	37,912	20,467	37,912	28,445	0	0	0	0
510-3205-472.93-35	2012 MT REFUNDING	16,966	11,043	9,100	2,985	9,100	2,985	9,100	1,693	0	0	0	0
510-3205-472.93-42	2010 STATE WATER POLLUT	52,699	49,335	45,983	23,415	45,983	23,415	45,983	42,549	0	0	0	0
510-3205-472.93-49	2014 SEWER SRF BOND	465,538	640,497	608,853	308,437	608,853	308,437	608,853	576,320	0	0	0	0
510-3205-472.93-79	1998 STATE SEWER ISSUE	24,668	10,733	0	0	0	0	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17			FY 19			Y-T-D			ESTIMATED		TENTATIVE		FINAL	
		ACTUALS	ACTUALS	ADJUSTED BUDGET	ACTUALS	ACTUALS	ACTUALS	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020	
510-3205-472.93-98	2010D SWR IMP & REFUNDING	38,682	37,032	35,290	11,963	35,290	11,963				33,411				0	
*	INTEREST REDEMPTION	1,002,575	1,475,714	1,518,656	681,103	681,103	1,518,656				1,428,580				0	
CAPITAL PROJECTS																
510-3205-434.73-33	EMERGENCY GENERATOR PROG	0	0	448,240	0	448,240	0	448,240	0	448,240	0	448,240	0	448,240	0	0
*	CAPITAL PROJECTS	0	0	448,240	0	448,240	0	448,240	0	448,240	0	448,240	0	448,240	0	0
**	CAPITAL	3,912,660	6,104,883	25,188,818	8,830,682	24,185,173	24,185,173				11,620,915				0	
***	SEWER	10,172,699	13,114,149	35,358,626	13,370,541	34,338,670	34,338,670				20,457,336				0	
****	SEWER OPERATION	10,172,699	13,114,149	35,358,626	13,370,541	34,338,670	34,338,670				20,457,336				0	
		10,172,699	13,114,149	35,358,626	13,370,541	34,338,670	34,338,670				20,457,336				0	

FY 2020 - FY 2024 CAPITAL REQUESTS

Department	Description	Fund	Capital Improvement Program			
			FY 2020	FY 2021	FY 2022	FY 2023
Sewer	Fleet - Vehicle Replacement Program - Sewer Maintenance	510	220,000	352,000	145,000	65,000
	Equipment Replacement-Sewer Maintenance	510	100,000	-	300,000	-
	Facility/Building Rehabilitation-Sewer Maintenance	510	75,000	75,000	75,000	-
	Groundwater Protection-Sewer Maintenance	510	50,000	50,000	50,000	-
	Airport Road Sewer & Water Main	510	155,750			
	Electrical Retro Fit WRRF	510	100,000	1,100,000	-	-
	Collection - Sewer Line & Manhole Replace/Rehab/Slip lining	510	1,630,000	3,265,000	2,336,355	2,095,000
	Equipment Replacement - Wastewater Facility/Building Rehabilitation-Wastewater	510	200,000	200,000	200,000	310,000
	Collection - Lift Station Reconstruction	510	150,000	100,000	100,000	-
	Reuse - Brunswick Canyon Reservoir Inlet/Outlet	510	550,000	-	-	-
	Reuse - Pipe Corrosion Protection	510	-	450,000	-	-
	Reuse - Pipe Joint Coupling Rehabilitation	510	-	700,000	1,000,000	-
	Reuse - System Pipeline Air Release Rehabilitation	510	-	100,000	50,000	-
	Reuse - EVGC Rehabilitation	510	150,000	150,000	100,000	-
	Empire Lift Station	510	-	200,000	820,000	-
	Morgan Mill Lift Station	510	-	300,000	-	-
	Lift Station Reconstruction	510	-	-	-	-
	Effluent Distribution System	510	-	1,250,000		
	Communications-Fiber-SCADA	510	40,000	40,000	40,000	40,000
	Sewer Total		\$ 3,420,750	\$ 8,482,000	\$ 5,366,355	\$ 2,850,000
						\$ 500,000

Carson City

FY 2020 Budget Presentation



Pamala Ganger, CPA
Deputy Chief Financial Officer

Wastewater Fund - Highlights

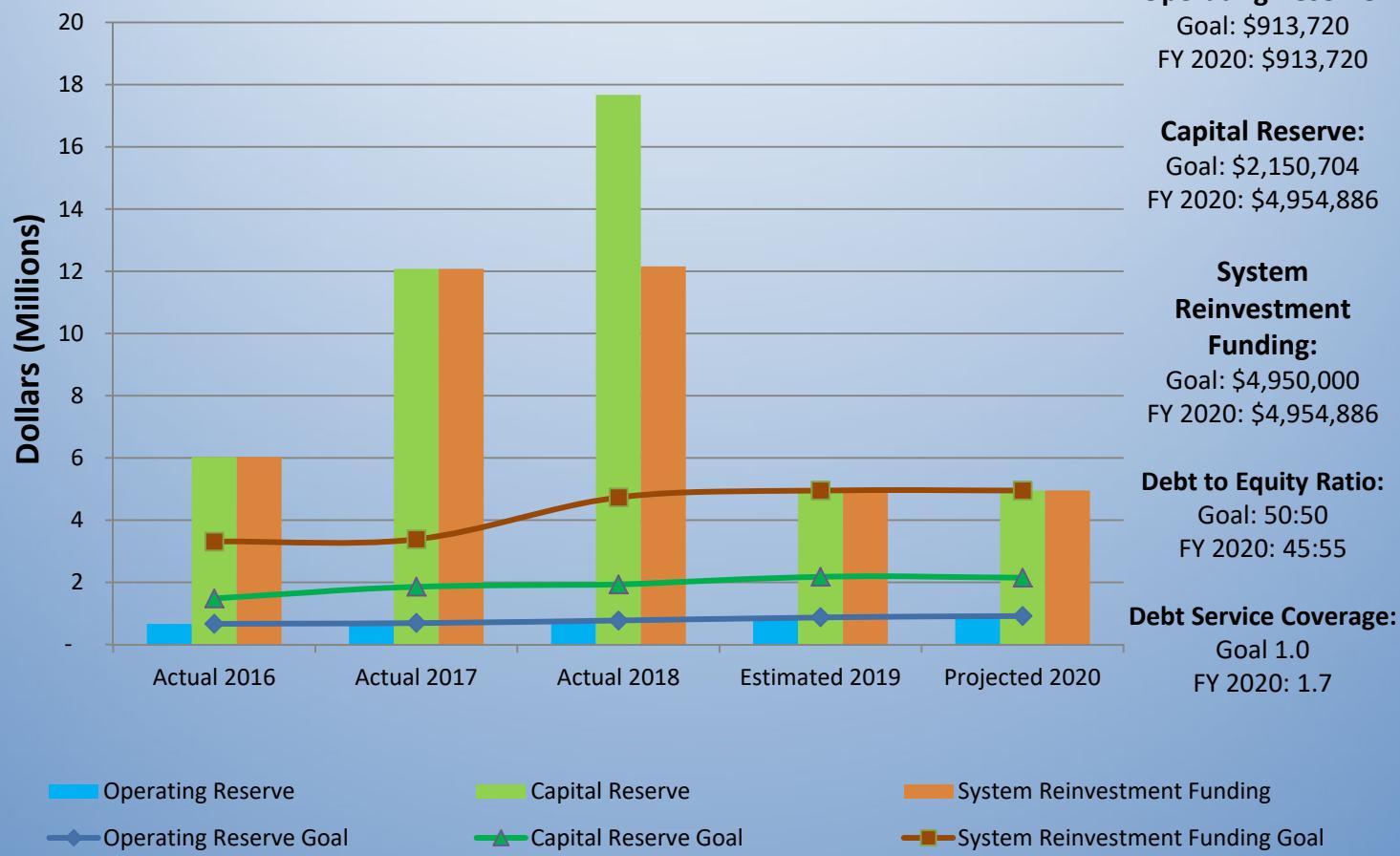
- Operating Revenue - no increase in usage rates are included.
 - Rate study for utility funds is in progress.
 - FY 2020 will be year 4 of 5 for the phase in of the connection charge increase.
- Salaries and benefits increased \$252,063 over FY 2019 estimated.
 - Increase for employee merit and benefits
 - Decreased FTE by 0.55, as employees are reallocated according to duties.
- Services and supplies increased by \$76,701 over FY 2019 estimated.
 - Internal service charges – increase of approx. \$196,000
 - Professional services – decrease of \$200,000
 - Maintenance & repairs – increase of approx. \$145,000.
- Capital outlay planned for FY 2020 is \$3,420,750.
 - See attached capital project plan worksheet.

Wastewater Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2020	\$3,420,750
2021	\$8,482,000
2022	\$5,366,355
2023	\$2,850,000
2024	\$500,000
Total	\$20,619,105

Wastewater Fund – Financial Policies

Wastewater Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Water Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Water Fund operating and capital budgets and their compliance with the adopted financial policies. The only financial policy measurement that is not compliant is the debt-to-equity ratio, which is expected to drop and become compliant with financial policies as current debt is paid down over time.

Suggested Action:

I move to acknowledge that the tentative Water Fund budget for fiscal year 2020 is/is not in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2020.

Attachments:

[SR-Water_Fund_Budget.docx](#)

[FY20 Water budget documents.pdf](#)

[FY20 Water Fund Highlights presentation.pdf](#)



STAFF REPORT

Item No. 2E

Report To: Utility Financial Oversight Committee

Meeting Date: 03/26/2019

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Water Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Water Fund operating and capital budgets and their compliance with the adopted financial policies. The only financial policy measurement that is not compliant is the debt-to-equity ratio, which is expected to drop and become compliant with financial policies as current debt is paid down over time.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

I move to acknowledge that the tentative Water Fund budget for fiscal year 2020 is/is not in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2020.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2020 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2019. The tentative budget will be presented to the Board of Supervisors on April 18, 2019. The City will hold an open house for the public to provide comment on the budget on April 1, 2019.

The fiscal year 2020 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 52:48 ratio. In order to be in compliance, the fund would need approximately \$4.6 million of additional equity.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See fiscal year 2020 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 2020.

Alternatives

Recommend that the Board of Supervisors do not approve the fiscal year 2020 Water Fund budget.

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services Use Fees and Charges	15,920,047	16,339,271	16,292,873	-
Total Operating Revenue	15,920,047	16,339,271	16,292,873	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,675,034	1,759,266	1,912,715	-
Employee Benefits	1,239,505	1,348,966	1,411,862	-
Services & Supplies	5,106,110	5,221,160	5,529,309	-
Depreciation/amortization	3,283,296	3,500,000	3,500,000	-
Total Operating Expense	11,303,945	11,829,392	12,353,886	-
Operating Income or (Loss)	4,616,102	4,509,879	3,938,987	-
NONOPERATING REVENUES				
Interest Earned	59,487	60,000	30,000	-
Miscellaneous	-	-	-	-
Arbitrage Rebate	-	-	-	-
Gain on Disposal of Fixed Asset	-	3,700	-	-
Federal Subsidy - BAB Credits	224,277	224,277	224,277	-
Total Nonoperating Revenues	283,764	287,977	254,277	-
NONOPERATING EXPENSES				
Interest expense	1,960,200	2,230,159	2,331,154	-
Loss on Disposal of Fixed Asset	46,646	-	-	-
Bond Issuance Costs	1,206	315,785	2,000	-
Total Nonoperating Expenses	2,008,052	2,545,944	2,333,154	-
Net Income before Contributions	2,891,814	2,251,912	1,860,110	-
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Capital Grants	125,000	1,255,282	125,000	-
Developers	232,669	-	-	-
Connection Fees	249,664	505,126	201,867	-
Total Capital Contributions	607,333	1,760,408	326,867	-
TRANSERS				
Transfer to Fleet Fund	-	-	-	-
Transfer asset from Sewer	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	3,499,147	4,012,320	2,186,977	-

CARSON CITY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND: WATER

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Schedule F-1

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	15,739,080	16,339,271	16,292,873	-
Cash payment for personnel costs	(2,427,880)	(2,578,232)	(2,794,577)	-
Cash payment for services & supplies	(5,171,772)	(5,221,161)	(5,529,308)	-
Miscellaneous cash received/(paid)	-	-	-	-
a. Net cash provided by (or used for) operating activities	8,139,428	8,539,878	7,968,988	-
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	(3,366,154)	(3,409,742)	(13,615,456)	-
Bond interest expense paid	(2,034,156)	(2,282,326)	(2,383,321)	-
Bond proceeds	-	17,791,465	-	-
Bond issuance costs	(1,206)	(315,785)	(2,000)	-
Proceeds from sale of assets	-	-	-	-
Subsidy from federal grant	125,000	1,255,282	125,000	-
Acquisition of capital assets	(244,879)	(14,131,141)	(3,247,896)	-
Arbitrage paid	-	-	-	-
Federal subsidy - BAB credits	224,277	224,277	224,277	-
Cash contributions - water connection fees	249,664	505,126	201,867	-
c. Net cash provided by (or used for) capital and related financing activities	(5,047,454)	(362,844)	(18,697,529)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	59,487	60,000	30,000	-
d. Net cash provided by (or used in) investing activities	59,487	60,000	30,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,151,461	8,237,034	(10,698,541)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,179,422	7,330,883	15,567,917	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,330,883	15,567,917	4,869,376	-

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

FUND: WATER

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Schedule F-2

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water					
Department Number: 520					
	2017-18	2018-19	2019-20	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 15,920,047	\$ 16,339,271	\$ 16,292,873	-0.28%	\$ (46,398)
Non-Operating Income	292,156	63,700	30,000	-52.90%	(33,700)
Connection Fees	249,664	505,126	201,867	-60.04%	(303,259)
Grant Revenue	349,277	1,479,559	349,277	-76.39%	(1,130,282)
TOTAL	\$ 16,811,144	\$ 18,387,656	\$ 16,874,017	-8.23%	\$ (1,513,639)
EXPENDITURE					
Salary	\$ 1,675,034	\$ 1,759,266	\$ 1,912,715	8.72%	\$ 153,449
Benefits	1,239,505	1,348,966	1,411,862	4.66%	62,896
Service & Supplies	5,106,110	5,221,160	5,529,309	5.90%	308,149
Depreciation	3,283,296	3,500,000	3,500,000	0.00%	-
Bond Interest	1,960,200	2,230,159	2,331,154	4.53%	100,995
Other	47,852	315,785	2,000	-99.37%	(313,785)
TOTAL	\$ 13,311,997	\$ 14,375,336	\$ 14,687,041	2.17%	\$ 311,704
NET INCOME (LOSS)	\$ 3,499,147	\$ 4,012,320	\$ 2,186,977	-45.49%	\$ (1,825,343)
Bond Proceeds	\$ -	\$ 17,791,465	\$ -	-100.00%	\$ (17,791,465)
Capital Outlay	\$ 588,058	\$ 14,134,841	\$ 3,247,896	-77.02%	\$ (10,886,945)
Bond Principal Payments	\$ 3,366,154	\$ 3,461,910	\$ 13,667,623	294.80%	\$ 10,205,713
Cash Balance - June 30	\$ 7,330,883	\$ 15,567,917	\$ 4,869,376		
FTE	25.30	24.85	25.35		

FINANCIAL POLICY COMPLIANCE

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019	Projected 2020
Operating Reserve Goal	1,344,890	1,276,246	1,240,308	1,282,092	1,368,310
Operating Reserve	1,344,890	1,276,246	1,240,308	1,282,092	1,368,310
Capital Reserve Goal	2,065,102	2,009,423	1,959,239	2,171,936	2,166,894
Capital Reserve	1,094,792	2,903,176	6,090,575	14,285,825	3,501,066
System Reinvestment Funding Goal	3,319,902	3,331,454	3,283,296	3,500,000	3,500,000
System Reinvestment Funding Available	1,094,792	2,903,176	6,090,575	4,087,080	3,501,066
Debt to Equity (goal is 50:50)	61:39	58:42	55:45	58:42	52:48
Debt Service Coverage (goal 1.0 minimum)	1.1	1.4	1.6	1.5	1.3
Goal met, Goal not met					

PERSONNEL DETAIL WORKSHEET
FY2019-20

DEPARTMENT: WATER		
DEPARTMENT NUMBER: 520-3502		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 15,353
Water Utility Manager	1.00	108,675
Instrumentation Tech	1.00	62,055
Systems Technition	0.45	27,726
Senior Instrumentation Tech	0.25	18,606
Electrical Communication Foreman	0.50	42,964
Senior Environmental Control Officer	1.10	86,378
Environmental Control Foreman	0.50	42,381
Utility Billing Specialist	1.00	46,224
Operations Manager - Control Systems	0.40	45,564
Warehouse Supply Coordinator	0.45	35,126
Water Meter Technician	3.00	134,521
Water Production Operator 2	1.00	56,331
Water Production Operator 3	3.00	185,381
Water Production Operator 4	1.00	76,063
Water Production Foreman	1.00	86,794
Water Operations Supervisor	1.00	93,753
Water Distribution Technician 1	2.00	88,268
Water Distribution Technician 2	2.00	100,533
Water Distribution Technician 3	1.00	53,316
Water Distribution Technician Senior	2.00	122,986
Water Distribution Foreman	1.00	87,151
PW Communication Tech 3	0.50	27,080
Annual & Sick Leave Payoff		66,123
Call Back CCEA		32,000
Holiday Pay CCEA		1,020
Overtime		53,342
Stand By CCEA		42,000
Temporary Staffing		75,000
SUB-TOTAL SALARY & WAGES	25.35	\$ 1,912,715
BENEFITS:		
Medicare		\$ 26,274
Retirement		447,451
Group Insurance		361,969
Workers' Compensation		30,769
Education Incentive		463
Foul Weather Allowance		3,113
Tool Allowance		1,350
Car Allowance		3,900
Phone Allowance		5,853
Mobile Device Allowance		720
OPEB Costs		180,000
GASB 68 Pension Expense		350,000
SUB-TOTAL BENEFITS		\$ 1,411,862
GRAND TOTAL		\$ 3,324,577

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
TAXES								
520-0000-319.11-01 PENALTIES/INTEREST-DO TWS	WATER DELINQUENCIES	0	0	0	615,546	0	0	0
* PENALTIES/INTEREST-DO TWS		0	0	0	615,546	0	0	0
** TAXES		0	0	0	615,546	0	0	0
INTERGOVERNMENTAL								
FEDERAL GOVERNMENT GRANTS		0	0	1,130,282	260	1,130,282	0	0
520-0000-331.56-33 FEDERAL GOVERNMENT GRANTS	HAZARD MITIGAT-GENERATORS	0	0	1,130,282	260	1,130,282	0	0
* FEDERAL GOVERNMENT GRANTS		0	0	1,130,282	260	1,130,282	0	0
FEDERAL SUBSIDY PAYMENTS		224,329	224,277	117,110	112,139	224,277	224,277	0
520-0000-332.01-01 FEDERAL SUBSIDY PAYMENTS	2010B & 2010E WATER BONDS	224,329	224,277	117,110	112,139	224,277	224,277	0
* FEDERAL SUBSIDY PAYMENTS		224,329	224,277	117,110	112,139	224,277	224,277	0
OTHER LOCAL GOVT GRANTS		125,000	125,000	0	62,500	125,000	125,000	0
520-0000-337.16-00 OTHER LOCAL GOVT GRANTS	WATER SUBCON	125,000	125,000	0	62,500	125,000	125,000	0
* OTHER LOCAL GOVT GRANTS		125,000	125,000	0	62,500	125,000	125,000	0
** INTERGOVERNMENTAL		349,329	349,277	1,306,332	174,899	1,479,559	349,277	0
CHARGES FOR SERVICES								
PUBLIC WORKS		0	177	0	0	0	0	0
520-0000-343.06-00 PUBLIC WORKS	DEPARTMENT CHARGES	0	177	0	0	0	0	0
* PUBLIC WORKS		0	177	0	0	0	0	0
** CHARGES FOR SERVICES		0	177	0	0	0	0	0
PROPRIETARY REVENUES								
USER FEES AND CHARGES		6,388,365	6,879,808	6,873,195	4,618,460	6,930,340	6,930,340	0
520-0000-337.01-00 USER FEES	SERVICE CHARGES	8,092,415	8,590,957	8,476,197	6,505,546	9,010,133	9,010,133	0
520-0000-337.04-00 LYON COUNTY		14,278	29,054	30,000	0	30,000	30,000	0
520-0000-337.09-00 PRIVATE HYDRANT SERVICE		190,163	119,502	50,000	68,875	50,000	50,000	0
520-0000-337.75-00 OTHER CHARGES/FEES		1,935	1,037	500	1,124	945	500	0
520-0000-337.75-01 RIGHT OF WAY TOLL		0	0	0	108,980	0	0	0
* USER FEES AND CHARGES		14,697,136	15,620,358	15,429,892	11,302,885	16,040,293	16,020,973	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
	OTHER OPERATING CHARGES							
520-0000-372.01-00	ESTABLISHMENT FEE	27,960	32,380	25,000	18,580	25,000	25,000	0
520-0000-372.03-00	METER RESET FEES	153	0	0	0	0	0	0
520-0000-372.04-00	RECONNECTION FEE	1.25	25	500	125	200	200	0
520-0000-372.05-00	TRAPPING FEE	29,994	7,245	1,500	10,143	10,143	1,500	0
520-0000-372.10-00	METER BOX SET	71,907	66,360	16,000	68,436	68,436	50,000	0
520-0000-372.11-00	COMPLETE SERVICE LATERAL	25,210	12,002	12,000	2,226	10,000	10,000	0
520-0000-372.50-01	GENERAL FUND	16,312	17,435	17,000	0	17,000	17,000	0
520-0000-372.50-15	REG. TRANSPORTATION	3,894	4,007	0	0	4,000	4,000	0
520-0000-372.50-17	STREETS MAINTENANCE	2,317	2,384	0	0	2,300	2,300	0
520-0000-372.50-53	ISC: STORM DRAINAGE	1,867	1,921	1,800	0	1,900	1,900	0
520-0000-372.50-54	SEWER FUND	37,063	0	100,000	0	0	0	0
520-0000-372.52-00	PENALTIES AND INTEREST	149,103	155,700	150,000	100,082	160,000	160,000	0
520-0000-372.75-00	MISC. OTHER OP. REVENUE	26-	53	0	12-	0	0	0
*	OTHER OPERATING CHARGES	365,879	299,512	331,800	199,580	298,978	271,900	0
	NON-OPERATING REVENUE							
520-0000-375.05-01	COMMERCIAL	34,101	13,043	34,000	106,171	107,985	34,828	0
520-0000-375.05-02	RESIDENTIAL	150,914	236,621	151,000	379,037	397,141	167,039	0
520-0000-375.10-00	DEVELOPER CONTRIBUTIONS	75,648	232,669	0	0	0	0	0
520-0000-375.20-01	CAPITAL ASSETS	4,161	0	0	0	0	0	0
*	NON-OPERATING REVENUE	264,824	482,333	185,000	485,208	505,126	201,867	0
	INTEREST EARNED							
520-0000-377.02-00	INTEREST INCOME	37,073	61,792	15,000	85,859	60,000	30,000	0
520-0000-377.03-00	NET INC IN FAIR VALUE INV	19,331-	2,305-	0	0	0	0	0
520-0000-377.04-00	CROSSOVER ESCROW REFUND	0	0	0	53,902	0	0	0
*	INTEREST EARNED	17,742	59,487	15,000	139,761	60,000	30,000	0
	MISCELLANEOUS							
520-0000-378.15-00	REFUNDS / REIMBURSEMENTS	1,582	0	0	0	0	0	0
*	MISCELLANEOUS	1,582	0	0	0	0	0	0
	OTHER NON-OPER. INCOME							
520-0000-379.10-01	SURPLUS SALES	7,648	0	0	0	0	0	0
520-0000-379.10-02	VEHICLE SALES	12,113	0	0	3,700	3,700	0	0
*	OTHER NON-OPER. INCOME	19,761	0	0	3,700	3,700	0	0
**	PROPRIETARY REVENUES	15,356,324	16,461,690	15,961,692	12,131,134	16,908,097	16,524,740	0
	OTHER FINANCING SOURCES							
	PROCEEDS OF GENL L-T LIAB							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19				FINAL FY 2020
		FY 17 ACTUALS	FY 18 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	
520-0000-383.01-00	BOND PROCEEDS	0	0	10,198,745	17,742,340	0
520-0000-383.03-01	PREMIUM ON BOND PROCEEDS	0	0	0	0	0
*	PROCEEDS OF GENL L-T LAB	0	0	10,198,745	17,742,340	0
**	OTHER FINANCING SOURCES	0	0	10,198,745	17,791,465	0
***	WATER	15,706,253	16,811,144	27,456,829	30,663,919	36,179,121
						16,874,017

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
WATER								
520-1502-435.01-01 SALARIES	1,443,513	1,480,177	1,633,263	1,006,201	1,554,800	1,643,230	0	0
520-1502-435.01-02 HOURLY/SEASONAL PAY	8,774	0	0	0	0	0	0	0
520-1502-435.01-03 ADMINISTRATIVE PAY	1,716	62	0	0	1,440	0	0	0
520-1502-435.01-04 SHIFT DIFFERENTIAL PAY	0	9	0	0	0	0	0	0
520-1502-435.01-06 MANAGEMENT LEAVE PAYOFF	6,300	7,720	0	0	5,522	0	0	0
520-1502-435.01-07 ANNUAL LEAVE PAYOFF	13,404	530-	0	0	3,398	1,104	17,443	0
520-1502-435.01-08 SICK LEAVE PAYOFF	42,350-	24,708	0	0	0	0	48,580	0
520-1502-435.01-09 WORKERS' COMPENSATORY LV	13,932	2,461	0	0	2,368	0	0	0
520-1502-435.01-11 OVERTIME	60,989	50,084	53,342	32,956	53,342	53,342	0	0
520-1502-435.01-12 CALL BACK PAY	23,320	28,762	32,000	20,914	32,000	32,000	0	0
520-1502-435.01-13 STAND-BY PAY	41,234	38,354	42,000	25,083	42,000	42,000	0	0
520-1502-435.01-14 F L S A	510	592	0	0	325	0	0	0
520-1502-435.01-16 HOLIDAY PAY	18,536	3,920	1,020	5,641	1,020	1,020	0	0
520-1502-435.01-25 TEMPORARY STAFFING	0	36,783	75,000	19,152	75,000	75,000	0	0
520-1502-435.01-99 GRANT ALLOCATION	30,522-	1,932	0	0	0	0	0	0
* Salaries and Wages	1,559,356	1,675,034	1,836,625	1,123,000	1,759,266	1,912,715	0	0
EMPLOYEE BENEFITS								
520-1502-435.02-25 MEDICARE	21,939	22,501	24,665	15,712	24,605	26,274	0	0
520-1502-435.02-30 RETIREMENT	355,796	374,855	418,745	265,073	418,252	447,451	0	0
520-1502-435.02-40 GROUP INSURANCE	328,606	322,630	356,850	213,039	322,983	361,369	0	0
520-1502-435.02-50 WORKERS' COMPENSATION	28,910	26,716	27,558	17,440	32,596	30,769	0	0
520-1502-435.02-57 DOMESTIC PARTNER INS BENE	155-	6	0	121-	0	0	0	0
520-1502-435.02-60 EDUCATION INCENTIVE	478	463	463	185	463	463	0	0
520-1502-435.02-65 CLOTHING ALLOWANCE	5,653	6,865	8,020	5,384	6,000	6,000	0	0
520-1502-435.02-66 FOUL WEATHER ALLOWANCE	3,300	3,263	3,068	3,263	2,963	3,113	0	0
520-1502-435.02-68 TOOL ALLOWANCE	1,150	1,075	1,156	701	1,019	1,350	0	0
520-1502-435.02-70 CAR ALLOWANCE	0	0	0	2,400	3,696	3,900	0	0
520-1502-435.02-71 PHONE ALLOWANCE	4,582	5,172	5,936	3,942	5,673	5,853	0	0
520-1502-435.02-72 MOBILE DEVICE ALLOWANCE	540	516	724	497	716	720	0	0
520-1502-435.02-86 OPEB COST	164,422	163,700	180,004	0	180,000	180,000	0	0
520-1502-435.02-87 GASB 68 PENSION EXPENSE	19,262	311,743	19,262	0	350,000	350,000	0	0
* EMPLOYEE BENEFITS	934,593	1,239,505	1,046,771	527,515	1,348,966	1,411,862	0	0
SERVICE AND SUPPLIES								
520-3502-435.03-09 PROFESSIONAL SERVICES	84,410	101,332	185,060	42,267	125,000	125,000	0	0
520-3502-435.03-12 AUDITING	19,990	21,322	24,000	19,710	24,000	24,000	0	0
520-3502-435.03-30 TRAINING	7,616	23,348	28,000	15,146	23,000	32,000	0	0
520-3502-435.03-45 DATA PROCESSING	8,224	75	8,000	6,665	8,000	8,000	0	0
520-3502-435.03-49 CONTRACTUAL SERVICES	0	41	2,000	0	2,000	2,000	0	0
520-3502-435.03-62 UNEMPLOYMENT COMPENSATION	510	0	0	0	0	0	0	0
520-3502-435.03-72 U.S.G.S. STREAM MONITOR.	57,795	41,535	75,000	26,185	75,000	40,000	0	0
520-3502-435.04-30 EQUIPMENT REPAIR & MAINT.	115,130	64,750	85,273	54,045	85,273	85,273	0	0
520-3502-435.04-33 SOFTWARE MAINTENANCE	22,045	31,606	30,000	20,548	30,000	30,000	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
520-3502-435.04-34	BUILDING REPAIR & MAINT.	8,502	16,629	50,000	7,527	50,000	50,000	0
520-3502-435.04-35	VEHICLE REPAIR & MAINT.	70,189	38,749	25,000	57,021	25,000	50,000	0
520-3502-435.04-36	FACILITY REPAIR & MAINT.	66,907	92,788	139,000	43,889	139,000	189,000	0
520-3502-435.04-44	OFFICE EQUIPMENT RENTAL	1,682	2,022	2,000	767	2,000	2,000	0
520-3502-435.04-45	EQUIPMENT RENTAL	1,220	3,354	4,500	644	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	114,466	73,579	100,000	106,744	100,000	125,000	0
520-3502-435.04-50	WATER PURCHASE/LEASE PYMT	31,780	0	0	0	0	0	0
520-3502-435.04-51	WATER PURCHASE - LYON CO	31,227	27,896	21,238	13,619	31,228	31,228	0
520-3502-435.04-52	WATER PURCH / STATE- MTHLY	145,188	145,188	145,188	99,880	145,188	145,188	0
520-3502-435.04-53	WATER PURCH/STATE-USAGE	321,557	260,821	370,556	78,506	370,556	370,556	0
520-3502-435.04-54	WATER PURCHASE DOUGLAS	810,877	791,091	835,000	600,795	825,000	825,000	0
520-3502-435.04-55	WATER- STATE PUMP SVC FEE	429,104	429,104	429,104	262,410	429,104	429,104	0
520-3502-435.04-56	WATER-LINE REPAIR & MAINT	183,288	183,288	183,288	142,676	183,288	183,288	0
520-3502-435.04-57	WATER-LINE REPAIR & MAINT	189,442	226,892	160,000	69,558	160,000	160,000	0
520-3502-435.04-66	TANK REPAIR & MAINTENANCE	10,097	8,607	20,000	9,511	20,000	20,000	0
520-3502-435.04-67	TELEMETRY REPAIR & MAINT.	37,887	51,616	50,000	12,324	50,000	50,000	0
520-3502-435.04-90	FEES AND PERMITS	32,860	35,074	40,000	34,998	40,000	40,000	0
520-3502-435.05-42	PRINTING / ADVERTISING	11,943	12,007	15,000	8,572	15,000	15,000	0
520-3502-435.05-45	MEMBERSHIP / PUBLICATIONS	6,698	6,119	8,000	5,757	8,000	8,000	0
520-3502-435.05-80	TRAVEL	10,917	1,950	0	0	0	0	0
520-3502-435.05-87	CUTCH-2-GOV FEES	2,681	2,840	2,500	1,874	2,500	2,500	0
520-3502-435.06-01	OFFICE SUPPLIES	4,190	1,340	3,000	1,051	3,000	3,000	0
520-3502-435.06-02	POSTAGE / SHIPPING	54,119	45,881	50,000	40,095	50,000	50,000	0
520-3502-435.06-25	OPERATING SUPPLIES	85,636	47,977	90,000	43,092	90,000	90,000	0
520-3502-435.06-35	LABORATORY EXPENSE	83,535	92,014	125,000	53,551	125,000	125,000	0
520-3502-435.06-37	CHEMICALS	108,658	64,094	150,000	32,368	150,000	150,000	0
520-3502-435.06-45	BOOKS / PERIODICALS	490	0	700	0	700	700	0
520-3502-435.06-60	VEHICLE FUEL/OIL	56,153	60,109	70,000	41,855	70,000	70,000	0
520-3502-435.06-74	SMALL TOOLS / INSTRUMENTS	5,359	9,260	14,000	4,024	14,000	14,000	0
520-3502-435.06-75	SMALL FURNISHINGS	3,076	1,723	15,000	14,949	15,000	15,000	0
520-3502-435.06-76	TECHNICAL EQUIPMENT	10,789	7,283	10,000	4,355	10,000	10,000	0
520-3502-435.07-10	TELEPHONE	13,045	14,647	15,000	7,932	15,000	15,000	0
520-3502-435.07-12	POWER	597,939	673,639	700,000	420,618	700,000	700,000	0
520-3502-435.07-13	HEATING	9,790	9,650	13,000	7,427	13,000	13,000	0
520-3502-435.09-01	ISC: GENERAL FUND	1,200,324	952,392	568,237	331,478	568,237	820,434	0
520-3502-435.09-15	ISC: INSURANCE	157,500	157,500	157,500	78,750	157,500	166,500	0
520-3502-435.09-50	ISC: FLEET MANAGEMENT	157,903	175,788	176,891	88,446	176,891	172,368	0
520-3502-435.09-55	ISC: RADIOS	4,430	33,990	44,695	22,348	44,695	27,170	0
520-3502-435.12-99	GRANT ALLOCATION	25,697	17,990	0	2,139-	0	0	0
520-3502-435.24-05	LEAK DETECTION PROGRAM	2,995	2,718	3,000	0	3,000	3,000	0
520-3502-435.24-30	REFUNDS & REIMBURSEMENTS	0	0	0	2,462	0	0	0
520-3502-435.24-50	CASH SHORT/OVER	104	8-	0	67-	0	0	0
*	SERVICE AND SUPPLIES	5,433,564	5,106,110	5,281,160	2,971,733	5,221,160	5,529,309	0
520-3502-435.44-65	DEPRECIATION EXPENSE	3,331,454	3,283,296	3,500,000	0	3,500,000	3,500,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS			FY 19 ADJUSTED BUDGET			Y-T-D ACTUALS			ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
		FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	FY 17 ACTUALS	FY 19 ADJUSTED BUDGET	FY 17 ACTUALS	FY 19 ADJUSTED BUDGET	FY 17 ACTUALS	FY 19 ADJUSTED BUDGET			
* DEPRECIATION EXPENSE		3,331,454	3,283,296	3,500,000	0	0	0	0	3,500,000	0	3,500,000	0	0
NON-OPERATING EXPENSE													
520-3502-475.48-75 LOSS ON DISPOSAL F.A.		117,765	46,646	0	0	0	0	0	0	0	0	0	0
* NON-OPERATING EXPENSE		117,765	46,646	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY													
520-3502-435.70-40 CONSTRUCTION		4,500	0	1,401,696	0	0	1,401,696	0	1,401,696	0	110,000	0	0
520-3502-435.70-70 LABOR		14,887	0	49,314	452	0	49,314	452	49,314	0	0	0	0
520-3502-435.77-05 VEHICLE REPLACEMENT PROGRAM		0	31,348	209,651	11,208	0	209,651	11,208	209,651	0	145,000	0	0
520-3502-435.77-75 EQUIPMENT		111,619	20,185	400,000	0	0	400,000	0	400,000	0	640,000	0	0
* CAPITAL OUTLAY		131,006	51,533	2,060,651	11,660	0	2,060,651	11,660	2,060,651	0	895,000	0	0
** MAINTENANCE		11,527,738	11,402,124	13,725,217	4,633,908	0	13,890,053	0	13,248,886	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
SERVICE AND SUPPLIES								
520-3505-500.50-00 CAPITALIZED ASSETS	585.473- 585.473-	588.058- 588.058-	0	0	0	0	0	0
* SERVICE AND SUPPLIES								
NON-OPERATING EXPENSE								
520-3505-475.48-45 FISCAL CHARGES	1.331	1,206	2,000	750	2,000	2,000	0	0
520-3505-475.48-46 BOND ISSUANCE COSTS	0	0	112,278	194,553	313,785	0	0	0
* NON-OPERATING EXPENSE								
CAPITAL OUTLAY								
520-3505-435.70-40 CONSTRUCTION	384,604	397,626	2,422,787	286,048	9,847,770	2,083,196	0	0
520-3505-435.70-70 LABOR	13,208	25,705	143,395	34,871	505,499	39,700	0	0
520-3505-435.71-99 UNDESIGNATED PROJECTS	0	0	777,735	0	0	0	0	0
520-3505-435.75-05 FACILITY IMPROVEMENTS	5,925	82,059	80,000	0	80,000	80,000	0	0
* CAPITAL OUTLAY								
PRINCIPAL REDEMPTION								
520-3505-471.83-16 2014 WATER SRF BONDS	0	0	281,305	281,305	281,305	289,209	0	0
520-3505-471.83-39 2012 WATER REFUNDING	0	0	345,000	345,000	345,000	360,000	0	0
520-3505-471.83-40 2010A SDRF	0	0	1,170,821	1,170,821	1,170,821	1,170,821	0	0
520-3505-471.83-41 2010E SDRF	0	0	160,000	160,000	160,000	165,000	0	0
520-3505-471.83-44 2012 WATER BONDS	0	0	526,000	0	526,000	544,000	0	0
520-3505-471.83-53 2014 REFUNDING EF BONDS	0	0	795,000	795,000	795,000	825,000	0	0
520-3505-471.83-61 2010B WTR IMP & REFUNDING	0	0	183,784	183,784	183,784	183,784	0	0
520-3505-471.83-99 2009 WATER BONDS	0	0	183,784	183,784	183,784	183,784	0	0
* PRINCIPAL REDEMPTION								
INTEREST REDEMPTION								
520-3505-472.92-72 2018B WATER REF BONDS	0	0	0	0	0	271,253	309,022	0
520-3505-472.92-73 2019 WATER BONDS	0	0	149,0	0	0	121,453	289,556	0
520-3505-472.93-16 2014 WATER SRF BONDS	158,722	157,765	149,970	75,973	149,970	141,970	141,970	0
520-3505-472.93-39 2012 WATER REFUNDING	339,712	321,583	309,034	118,733	309,034	294,834	294,834	0
520-3505-472.93-40 2010A WTR IMPROVEMENT	672,862	672,862	672,862	224,287	672,862	672,862	672,862	0
520-3505-472.93-41 2010E SDRF	465,587	436,881	407,444	207,448	407,444	377,258	377,258	0
520-3505-472.93-44 2012 WATER BONDS	110,416	105,316	99,499	39,067	99,499	92,966	92,966	0
520-3505-472.93-53 2014 REFUNDING EF BONDS	145,824	133,219	102,570	43,200	102,570	89,225	89,225	0
520-3505-472.93-61 2010B WTR IMP & REFUNDING	154,808	132,574	96,074	40,135	96,074	63,474	63,474	0
* INTEREST REDEMPTION								
CAPITAL PROJECTS								
520-3505-435.73-33 EMERGENCY GENERATOR PROG	0	0	1,238,774	0	1,253,046	0	0	0
520-3505-435.73-40 EMRGY GEN-MATCH	0	0	269,000	0	269,000	0	0	0
520-3505-435.73-95 REPLACE PUMPS/MOTOR	50,730	31,135	118,365	18,246	118,365	150,000	150,000	0
*								

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19			FY 20			
		FY 17 ACTUALS	FY 18 ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
*	CAPITAL PROJECTS	50,730	31,135	1,656,639	18,246	1,640,911	150,000	0
**	CAPITAL PROJECTS	1,918,256	1,909,873	10,424,197	4,219,221	18,082,034	18,353,673	0
***	WATER	13,445,994	13,311,997	24,159,114	8,853,129	31,972,087	31,602,559	0
****	WATER	13,445,994	13,311,997	24,159,114	8,853,129	31,972,087	31,602,559	0
*****	WATER	13,445,994	13,311,997	24,159,414	8,853,129	31,972,087	31,602,559	0

FY 2020 - FY 2024 CAPITAL REQUESTS

Department	Description	Fund	Capital Improvement Program			
			FY 2020	FY 2021	FY 2022	FY 2023
Water	Fleet - Vehicle Replacement Program	520	685,000	667,000	240,000	390,000
	Well Rehabilitation Program	520	-	1,300,000	2,000,000	215,000
	Water Line Replacement/Rehabilitation Program	520	1,195,896	1,741,600	300,000	300,000
	Tank Maintenance Program	520	500,000	-	450,000	450,000
	Emergency Generator Program	520	-	-	200,000	-
	Pumps / Motors Program	520	150,000	150,000	150,000	150,000
	Communications-Fiber-SCADA	520	-	30,000	75,000	75,000
	Facilities Improvements	520	80,000	195,000	175,000	175,000
	Fuel Facility	520	-	-	60,000	-
	Quill Treatment Plant Rehabilitation	520	-	-	250,000	250,000
	Pressure Reducing Stations (per 2015 MP)	520	100,000	-	-	-
	Airport Road Sewer and Water Main	520	110,000	-	-	-
	Anderson Water Service	520	30,000	-	-	-
	Prison Hill Booster	520	397,000	-	-	-
	Local 1 Booster	520	-	151,000	604,000	-
	Water Total		\$ 3,247,896	\$ 4,234,600	\$ 4,444,000	\$ 3,850,000
						\$ 840,000

Carson City

FY 2020 Budget Presentation



Pamala Ganger, CPA
Deputy Chief Financial Officer

Water Fund - Highlights

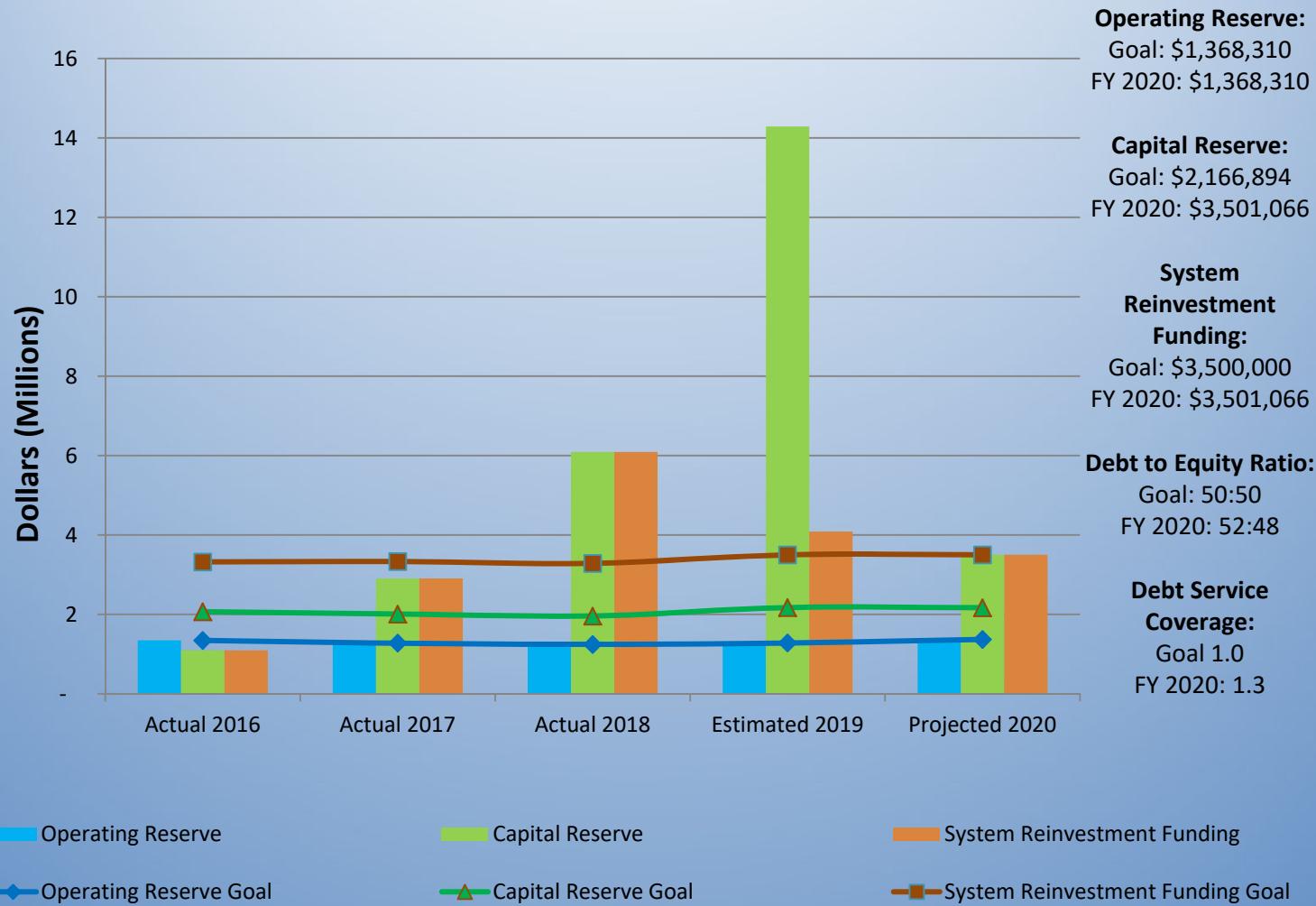
- Operating Revenue - no increase in usage rates are included.
 - Rate study for the utility funds is underway.
 - FY 2020 will be year 4 of 5 for the phase in of the connection charge increase.
- Salaries and benefits increased \$216,345 over estimated FY 2019.
 - Increase for employee merit and benefits.
 - Increased FTE by 0.50, as employees are reallocated according to duties.
- Services and supplies increased by \$308,149 over estimated FY 2019.
 - Internal service charges – increase of approx. \$239,000.
 - Repairs & maintenance – increase of \$75,000.
- Capital outlay planned for FY 2020 is \$3,247,896.
 - See attached capital project plan worksheet.

Water Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2020	\$3,247,896
2021	\$4,234,600
2022	\$4,444,000
2023	\$3,850,000
2024	\$840,000
Total	\$16,616,496

Water Fund – Financial Policies

Water Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Stormwater Drainage Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Stormwater Drainage Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Stormwater Drainage Fund operating and capital budgets and their compliance with the adopted financial policies. The only financial policy measurement that is not compliant is the debt-to-equity ratio, which is expected to drop and become compliant with financial policies as current debt is paid down over time.

Suggested Action:

I move to acknowledge that the tentative Stormwater Drainage Fund budget for fiscal year 2020 is/is not in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Stormwater Drainage Fund budget for fiscal year 2020.

Attachments:

[SR-Stormwater_Drainage_Fund_Budget.docx](#)

[FY20 Stormwater budget documents.pdf](#)

[FY20 Stormwater Fund Highlights presentation.pdf](#)



STAFF REPORT

Item No. 2F

Report To: Utility Financial Oversight Committee

Meeting Date: 03/26/2019

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative fiscal year 2020 Stormwater Drainage Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the tentative Stormwater Drainage Fund budget for fiscal year 2020 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2020 Stormwater Drainage Fund operating and capital budgets and their compliance with the adopted financial policies. The only financial policy measurement that is not compliant is the debt-to-equity ratio, which is expected to drop and become compliant with financial policies as current debt is paid down over time.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

I move to acknowledge that the tentative Stormwater Drainage Fund budget for fiscal year 2020 is/is not in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Stormwater Drainage Fund budget for fiscal year 2020.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2020 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2019. The tentative budget will be presented to the Board of Supervisors on April 18, 2019. The City will hold an open house for the public to provide comment on the budget on April 1, 2019.

The fiscal year 2020 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 56:44 ratio. In order to be in compliance, the fund would need approximately \$1.6 million of additional equity.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See fiscal year 2020 tentative budget document for Stormwater Drainage Fund 505.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Tentatively sets the Stormwater Drainage Fund budget for fiscal year 2020.

Alternatives

Recommend that the Board of Supervisors do not approve the fiscal year 2020 Stormwater Drainage Fund budget.

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services General Government User Fees and Charges	1,707,494	1,808,405	1,808,405	-
Total Operating Revenue	1,707,494	1,808,405	1,808,405	-
OPERATING EXPENSE				
Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	130,779 84,381 435,538	150,808 99,006 584,431	161,597 109,060 600,308	-
Depreciation/amortization	283,268	295,000	295,000	-
Total Operating Expense	933,966	1,129,245	1,165,965	-
Operating Income or (Loss)	773,528	679,160	642,440	-
NONOPERATING REVENUES				
Interest Earned Miscellaneous	38,855 5,000	43,000 -	1,500 -	-
Total Nonoperating Revenues	43,855	43,000	1,500	-
NONOPERATING EXPENSES				
Interest Expense Loss on Disposal of Fixed Asset Bond Issuance Costs	164,351 - 227,134	296,716 - -	283,450 - -	-
Total Nonoperating Expenses	391,485	296,716	283,450	-
Net Income before Contributions	425,898	425,444	360,490	-
CAPITAL CONTRIBUTIONS				
Capital Assets Developers	-	-	-	-
Total Capital Contributions	-	-	-	-
CHANGE IN NET POSITION	425,898	425,444	360,490	-

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

FUND: STORM DRAINAGE

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Schedule F-1

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,648,695	1,808,405	1,808,405	-
Cash payment for personnel costs	(193,272)	(222,067)	(241,522)	-
Cash payment for services & supplies	(434,420)	(584,431)	(600,308)	-
Miscellaneous cash received/(paid)	5,000	-	-	-
a. Net cash provided by (or used for) operating activities	1,026,003	1,001,907	966,575	-
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	(497,522)	(522,573)	(481,171)	-
Bond interest expense paid	(108,450)	(284,345)	(271,079)	-
Bond proceeds	5,113,503	-	-	-
Bond issuance costs	(227,134)	-	-	-
Subsidy from federal grant	-	-	-	-
Acquisition of capital assets	(40,847)	(4,891,344)	(555,000)	-
c. Net cash provided by (or used for) capital and related financing activities	4,239,550	(5,698,262)	(1,307,250)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	38,855	43,000	1,500	-
d. Net cash provided by (or used in) investing activities	38,855	43,000	1,500	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,304,408	(4,653,355)	(339,175)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	364,430	5,668,838	1,015,483	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,668,838	1,015,483	676,308	-

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

FUND: STORM DRAINAGE

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 Schedule F-2

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Drainage Fund					
Department Number: 505-3702					
	2017-18 Actual	2018-19 Estimated	2019-20 Proposed	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 1,707,494	\$ 1,808,405	\$ 1,808,405	0.00%	\$ -
Intergovernmental	-	-	-	0.00%	-
Operating Transfers In	-	-	-	0.00%	-
Non-Operating Income	43,855	43,000	1,500	-96.51%	(41,500)
TOTAL	\$ 1,751,349	\$ 1,851,405	\$ 1,809,905	-2.24%	\$ (41,500)
EXPENDITURE					
Salary	\$ 130,779	\$ 150,808	\$ 161,597	7.15%	\$ 10,789
Benefits	84,381	99,006	109,060	10.15%	10,054
Service & Supplies	435,538	584,431	600,308	2.72%	15,877
Depreciation	283,268	295,000	295,000	0.00%	-
Bond Interest	164,351	296,716	283,450	-4.47%	(13,266)
Other	227,134	-	-	0.00%	-
TOTAL	\$ 1,325,451	\$ 1,425,961	\$ 1,449,415	1.64%	\$ 23,454
NET INCOME (LOSS)	\$ 425,898	\$ 425,444	\$ 360,490	-15.27%	\$ (64,954)
Bond Proceeds	\$ 5,113,503	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 48,214	\$ 4,891,344	\$ 555,000	-88.65%	\$ (4,336,344)
Bond Principal Payments	\$ 497,522	\$ 510,202	\$ 468,800	-8.11%	\$ (41,402)
Cash Balance - June 30	\$ 5,668,838	\$ 1,015,483	\$ 676,308		
FTE	2.30	2.35	2.40		

FINANCIAL POLICY COMPLIANCE

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019	Projected 2020
Operating Reserve Goal	84,706	66,540	76,965	99,431	103,894
Operating Reserve	56,291	66,540	76,965	99,431	103,894
Capital Reserve Goal	185,219	185,705	181,004	272,931	278,131
Capital Reserve	-	297,890	5,591,873	916,052	572,414
System Reinvestment Funding Goal	287,059	321,472	283,268	295,000	295,000
System Reinvestment Funding Available	-	297,890	734,446	916,052	572,414
Debt to Equity (goal is 50:50)	49:51	45:55	62:38	58:42	56:44
Debt Service Coverage (goal 1.0 minimum)	1.3	1.4	1.6	1.4	1.2
Goal met, Goal not met					

PERSONNEL DETAIL WORKSHEET
FY2019-20

DEPARTMENT: STORMWATER		
DEPARTMENT NUMBER: 505-3702		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.10	\$ 7,676
Senior Environmental Control Officer	0.10	8,077
Operations Manager	0.10	12,906
PW Systems Technician	0.05	3,081
Environmental Control Foreman	0.05	4,238
Street Technician 2	0.50	23,945
Street Technician 3	1.50	86,174
Call Back CCEA		2,500
Overtime		8,000
Stand By CCEA		5,000
SUB-TOTAL SALARY & WAGES	2.40	\$ 161,597
BENEFITS:		
Medicare		\$ 2,281
Retirement		36,146
Group Insurance		37,112
Workers' Compensation		1,786
Foul Weather Allowance		330
Phone Allowance		240
Mobile Device		30
Clothing Allowance		2,000
OPEB Costs		10,958
GASB 68 Pension Expense		18,177
SUB-TOTAL BENEFITS		\$ 109,060
GRAND TOTAL		\$ 270,657

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
CHARGES FOR SERVICES								
PUBLIC WORKS		1,763	1,157	0	0	0	0	0
* PUBLIC WORKS		1,763	1,157	0	0	0	0	0
** CHARGES FOR SERVICES		1,763	1,157	0	0	0	0	0
MISSIONARIES REVENUE								
GIFTS/DONATIONS		0	5,000	0	0	0	0	0
* GIFTS/DONATIONS		0	5,000	0	0	0	0	0
** MISCELLANEOUS REVENUE		0	5,000	0	0	0	0	0
PROPRIETARY REVENUES								
USER FEES AND CHARGES		1,359,559	1,706,337	1,776,000	1,212,699	1,808,405	1,808,405	0
505-0000-370.01-00 SERVICE CHARGES		1,359,559	1,706,337	1,776,000	1,212,699	1,808,405	1,808,405	0
* USER FEES AND CHARGES		1,359,559	1,706,337	1,776,000	1,212,699	1,808,405	1,808,405	0
OTHER OPERATING CHARGES		1,194	0	0	0	0	0	0
505-0000-372.70-00 REFUNDS/REIMBURSEMENTS		1,194	0	0	0	0	0	0
* OTHER OPERATING CHARGES		1,194	0	0	0	0	0	0
NON-OPERATING REVENUE		41,790	0	0	0	0	0	0
505-0000-375.10-00 DEVELOPER CONTRIBUTIONS		41,790	0	0	0	0	0	0
505-0000-375.20-01 CAPITAL ASSETS		115,424	0	0	0	0	0	0
* NON-OPERATING REVENUE		157,214	0	0	0	0	0	0
INTEREST EARNED		3,999	39,551	1,500	49,099	43,000	1,500	0
505-0000-377.02-00 INTEREST INCOME		2,799	696	0	0	0	0	0
505-0000-377.03-00 NET INC IN FAIR VALUE INV		---	---	---	49,099	43,000	1,500	0
* INTEREST EARNED		1,200	38,855	1,500	49,099	43,000	1,500	0
** PROPRIETARY REVENUES		1,519,167	1,745,192	1,777,500	1,261,798	1,851,405	1,809,905	0
*** STORMWATER DRAINAGE		1,520,930	1,751,349	1,777,500	1,261,798	1,851,405	1,809,905	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS		FY 18 ACTUALS		FY 19 ADJUSTED BUDGET		Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020	ACCOUNTING PERIOD 03/2019	PAGE 1
		FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET									
STORMWATER DRAINAGE													
505-3702-437.01-01 SALARIES	Salaries and Wages	110,633	121,226	137,808	88,925	135,308	146,097	0	0	0	0	0	
505-3702-437.01-03 ADMINISTRATIVE PAY		13	31	0	0	0	0	209	0	0	0	0	
505-3702-437.01-06 MANAGEMENT LEAVE PAY		299	533	0	0	0	0	0	0	0	0	0	
505-3702-437.01-07 ANNUAL LEAVE PAYOFF		434	686	0	0	0	0	0	0	0	0	0	
505-3702-437.01-08 STICK LEAVE PAYOFF		68,308-	765-	0	0	0	0	0	0	0	0	0	
505-3702-437.01-09 WORKERS' COMPENSATORY LV		1,315	1,182-	0	0	0	0	0	0	0	0	0	
505-3702-437.01-11 OVERTIME		9,407	7,736	8,000	5,173	8,000	8,000	0	0	0	0	0	
505-3702-437.01-12 CALL BACK PAY		3,202	1,711	2,500	721	2,500	2,500	730	5,000	5,000	5,000	0	
505-3702-437.01-13 STAND-BY PAY		1,448	1,028	5,000	730	5,000	5,000	0	0	0	0	0	
505-3702-437.01-14 FLSA		163	105	0	51	0	0	0	0	0	0	0	
505-3702-437.01-16 HOLIDAY PAY		1,278-	1,031	0	123	0	0	0	0	0	0	0	
505-3702-437.01-99 GRANT ALLOCATION		12,210-	177	0	0	0	0	0	0	0	0	0	
*	Salaries and Wages	45,118	130,779	153,308	95,932	150,808	161,597	0	0	0	0	0	
EMPLOYEE BENEFITS													
505-3702-437.02-25 MEDICARE		1,720	1,815	2,167	1,357	2,169	2,281	0	0	0	0	0	
505-3702-437.02-30 RETIREMENT		23,057	25,078	32,530	34,995	31,992	36,146	0	0	0	0	0	
505-3702-437.02-40 GROUP INSURANCE		23,547	29,024	34,993	22,158	32,640	37,112	0	0	0	0	0	
505-3702-437.02-50 WORKERS' COMPENSATION		1,476	1,388	1,590	967	1,877	1,786	0	0	0	0	0	
505-3702-437.02-55 CLOTHING ALLOWANCE		1,031	125	2,000	0	2,000	2,000	0	0	0	0	0	
505-3702-437.02-66 FOUL WEATHER ALLOWANCE		248	323	323	323	323	330	0	0	0	0	0	
505-3702-437.02-71 PHONE ALLOWANCE		150	187	241	155	228	240	0	0	0	0	0	
505-3702-437.02-72 MOBILE DEVICE ALLOWANCE		15	15	30	21	30	30	0	0	0	0	0	
505-3702-437.02-86 OPEN COST		13,229	9,939	11,204	0	10,436	10,958	0	0	0	0	0	
505-3702-437.02-97 GASB 68 PENSION EXPENSE		5,696	16,487	5,696	0	17,311	18,177	0	0	0	0	0	
*	Employee Benefits	70,169	84,381	91,474	44,936	99,006	109,060	0	0	0	0	0	
SERVICE AND SUPPLIES													
505-3702-437.03-09 PROFESSIONAL SERVICES		0	27,000	100,000	16,337	100,000	50,000	0	0	0	0	0	
505-3702-437.03-12 AUDITING FEES		999	834	1,200	690	1,200	1,200	0	0	0	0	0	
505-3702-437.03-30 TRAINING		2,938	1,103	4,500	996	4,500	4,500	0	0	0	0	0	
505-3702-437.04-30 EQUIPMENT REPAIR & MAINT		10	23	0	0	0	0	0	0	0	0	0	
505-3702-437.04-33 SOFTWARE MAINTENANCE		0	0	2,000	0	2,000	2,000	0	0	0	0	0	
505-3702-437.04-35 VEHICLE REPAIR & MAINT		13,215	18,420	5,000	15,063	5,000	5,000	0	0	0	0	0	
505-3702-437.04-45 EQUIPMENT RENTAL		0	0	1,000	0	1,000	1,000	0	0	0	0	0	
505-3702-437.04-46 FIRE SUPPRESSION		37,500	37,500	37,500	37,500	37,500	37,500	0	0	0	0	0	
505-3702-437.04-47 CONTRIB TO TAHOE CONSERV		0	0	2,000	0	2,000	2,000	0	0	0	0	0	
505-3702-437.04-48 PRINTING / ADVERTISING		0	1,269	0	2,110	0	0	0	0	0	0	0	
505-3702-437.05-80 TRAVEL		2,658	0	0	0	0	0	0	0	0	0	0	
505-3702-437.05-87 CLICK-2-GOV FEES		1,341	1,420	2,000	937	2,000	2,000	0	0	0	0	0	
505-3702-437.06-01 OFFICE SUPPLIES		2,013	1,117	500	717	500	500	0	0	0	0	0	
505-3702-437.06-02 POSTAGE / SHIPPING		8,158	6,704	9,000	6,709	9,000	9,000	0	0	0	0	0	
505-3702-437.06-25 OPERATING SUPPLIES		21,472	17,225	25,000	15,323	25,000	25,000	0	0	0	0	0	
505-3702-437.06-60 VEHICLE FUEL/OIL		6,694	4,584	10,000	3,260	10,000	10,000	0	0	0	0	0	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17			FY 19			ACCOUNTING PERIOD 08/2019		
		ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020			
505-3702-437.07-10 TELEPHONE		292	303	800	135	800	800			0
505-3702-437.08-01 ISC: GENERAL FUND		265,704	250,116	335,415	195,664	335,415	400,512			0
505-3702-437.09-15 INSURANCE		26,250	26,250	26,250	13,125	26,250	27,750			0
505-3702-437.09-20 ISC: SEWER FUND (S)		1,244	1,280	0	0	0	0			0
505-3702-437.09-24 ISC: WATER FUND		1,867	1,921	0	0	0	0			0
505-3702-437.09-50 ISC: FLEET		27,002	22,050	22,266	11,133	22,266	21,546			0
505-3702-437.09-55 ISC: RADIOS		174	0	0	0	0	0			0
505-3702-437.12-99 GRANT ALLOC / DIRECT BILL		23,820	16,418	0	0	0	0			0
505-3702-500.50-00 CAPITALIZED ASSETS		188,597-	48,214-	0	0	0	0			0
*	SERVICE AND SUPPLIES	254,754	387,323	594,431	319,699	584,431	600,308			0
DEPRECIATION EXPENSE		321,472	283,268	295,000	0	295,000	295,000			0
*	DEPRECIATION EXPENSE	321,472	283,268	295,000	0	295,000	295,000			0
NON-OPERATING EXPENSE		0	227,134	0	0	0	0			0
*	NON-OPERATING EXPENSE	0	227,134	0	0	0	0			0
CAPITAL OUTLAY										0
505-3702-437.70-70 LABOR		0	92	0	4,437	0	0			0
505-3702-437.77-75 EQUIPMENT		0	0	0	0	0	305,000			0
*	CAPITAL OUTLAY	0	92	0	4,437	0	305,000			0
** MAINTENANCE		691,513	1,112,977	1,124,213	465,004	1,129,245	1,470,965			0

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17		FY 18		FY 19		Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
		ACTUALS	ADJUSTED BUDGET	ACTUALS	ADJUSTED BUDGET	ACTUALS	ADJUSTED BUDGET				
CAPITAL OUTLAY											
505-3705-437.70-40	CONSTRUCTION	188,229	19,632	1,321,991	391,039	4,841,344	250,000	0	0	0	0
368		28,490	0	3,569,353	28,138	50,000	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
188,597		48,122	4,391,344	419,177	4,391,344	419,177	4,391,344	419,177	4,391,344	4,391,344	4,391,344
PRINCIPAL REDEMPTION											
505-3705-431.83-13	2014 STORMWATER BONDS	0	0	46,202	46,202	46,202	46,202	46,202	46,202	47,500	0
505-3705-431.83-35	2012 MT REFUNDING	0	0	105,000	51,900	105,000	51,900	105,000	51,900	53,300	0
505-3705-431.83-53	2014 REFUNDING EF BONDS	0	0	359,000	0	359,000	0	359,000	0	368,000	0
0		0	0	0	0	0	0	0	0	0	0
PRINCIPAL REDEMPTION											
505-3705-432.93-10	2018 STORMWATER BOND	0	44,509	213,992	62,063	187,988	188,888	188,888	188,888	0	0
505-3705-432.93-13	2014 STORMWATER SRF BONDS	23,020	25,912	24,631	12,478	24,631	24,631	24,631	24,631	23,315	0
8,478		5,570	1,430	1,430	1,488	4,610	4,610	4,610	4,610	862	0
97,030		88,360	67,857	67,857	28,589	79,487	79,487	79,487	79,487	70,385	0
128,528		164,351	308,310	308,310	104,618	236,716	236,716	236,716	236,716	283,450	0
INTEREST REDEMPTION											
**	CAPITAL PROJECTS	317,125	212,473	5,709,056	621,897	5,698,262	1,002,250	1,002,250	1,002,250	0	0
***	STORMWATER DRAINAGE	1,008,638	1,325,450	6,834,069	1,086,901	6,827,507	2,473,215	2,473,215	2,473,215	0	0
****	STORMWATER DRAINAGE	1,008,638	1,325,450	6,834,069	1,086,901	6,827,507	2,473,215	2,473,215	2,473,215	0	0
1,008,638		1,325,450	6,834,069	1,086,901	6,827,507	2,473,215	2,473,215	2,473,215	2,473,215	0	0

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ACCOUNTING PERIOD 08/2019

FY 2020 - FY 2024 CAPITAL REQUESTS

Department	Description	Fund	Capital Improvement Program			
			FY 2020	FY 2021	FY 2022	FY 2023
Stormwater						
Fleet - Vehicle Replacement Program		505	305,000	645,000	-	-
System Maintenance Program		505	250,000	250,000	250,000	250,000
Nye / N Carson St Channel Berms		505	-	85,000	-	-
Flood Emergency Equipment		505	-	300,000	200,000	-
Anderson Ranch Access and Drainage Improvements		505	-	100,000	-	-
Lower Kings Canyon Channel Restoration		505	-	-	300,000	100,000
Lower Goni Wash Water Quality Improvements		505	-	-	-	115,000
South Carson St SD Improvements (Stewart to Rhodes)		505	-	-	100,000	450,000
Golf Course A & B Drainage Basins and System		505	-	2,500,000	-	-
Stormwater Total		\$ 555,000	\$ 3,880,000	\$ 850,000	\$ 915,000	\$ 250,000

Carson City

FY 2020 Budget Presentation



Pamala Ganger, CPA
Deputy Chief Financial Officer

Stormwater Drainage Fund - Highlights

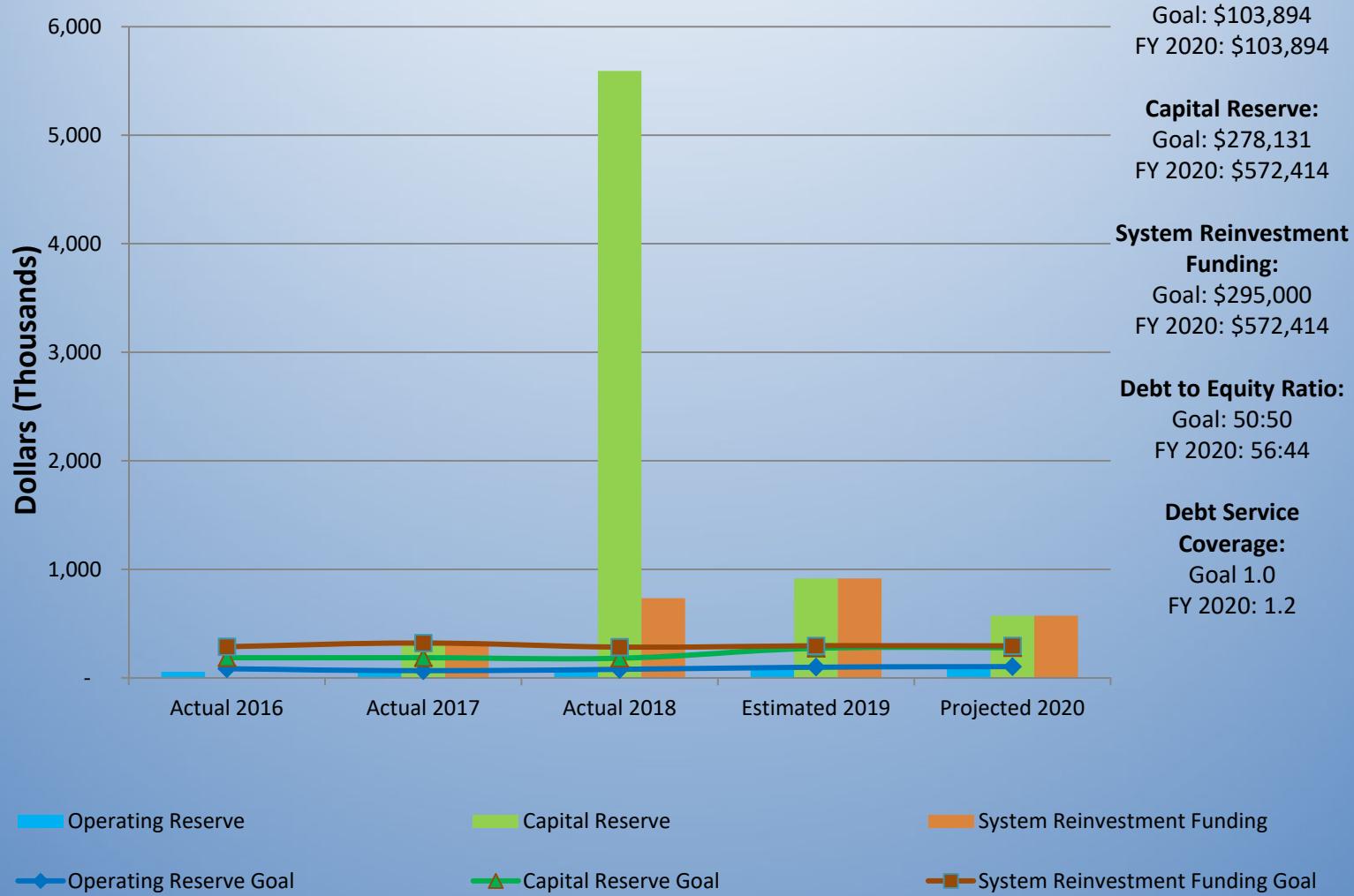
- Operating Revenue – includes a 0% rate increase.
 - Rate study currently in progress for utility funds.
- Salaries and benefits increased \$20,843 over estimated FY 2019.
 - Increase for employee merit and benefits
 - .05 increase in FTE, as employees are reallocated according to duties.
- Services and supplies increased \$15,877 over estimated FY 2019.
 - Internal service charge / General Fund – increase of \$65,097.
 - Professional services – decrease of \$50,000
- Capital outlay planned for FY 2020 is \$555,000.
 - Equipment replacement & Citywide Minor Improvements.
 - See attached capital project plan worksheet.

Stormwater Drainage Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2020	\$555,000
2021	\$3,880,000
2022	\$850,000
2023	\$915,000
2024	\$250,000
5 Year Total	\$6,450,000

Stormwater Drainage Fund – Financial Policies

Stormwater Drainage Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: March 26, 2019

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Other / Presentation

Agenda Section:

Subject:

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.

Suggested Action:

Informational item only.

Attachments:

[SR-Managers Report.docx](#)



STAFF REPORT

Item No. 2g

Report To: Utility Finance Oversight Committee

Meeting Date: March 26, 2019

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) _____

Aye/Nay

2) _____

(Vote Recorded By)