

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

Day: Monday
Date: May 4, 2020
Time: Beginning at 1:30 pm
Location: Community Center, Sierra Room
851 East William Street
Carson City, Nevada

AGENDA

NOTICE TO PUBLIC:

The State of Nevada and Carson City are currently in a declared State of Emergency in response to the global pandemic caused by the coronavirus (COVID-19) infectious disease outbreak. In accordance with the Governor’s Declaration of Emergency Directive 006, which has suspended the provisions of NRS 241.020 requiring the designation of a physical location for meetings of public bodies where members of the public are permitted to attend and participate, public meetings of Carson City will NOT have a physical location open to the public until such time this Directive is removed.

•

Members of the public who wish only to view the meeting but do NOT plan to make public comment may watch the

livestream of the Board of Supervisors meeting at www.carson.org/granicus and by clicking on “In progress” next to the meeting date, or by tuning in to cable channel 191.

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The public may provide public comment in advance of a meeting by written submission to the following email address: ahummel@carson.org. For inclusion or reference in the minutes of the meeting, your public comment must include your full name and be submitted via email by not later than 3:00 p.m. the day before the meeting.

•

Members of the public who wish to provide live public comment may do so during the designated public comment periods, indicated on the agenda, via telephonic appearance by dialing the numbers listed below. Please do NOT join by phone if you do not wish to make public comment.

Join by phone:

Phone Number: +1-408-418-9388

Meeting Number: 962 853 038

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 January 13, 2020 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the January 13, 2020 meeting and asked to review and approve.

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

[01-13-20 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 calendar year 2020.

[SR-Elections.docx](#)

2.B For information only: Presentation and discussion regarding the Board of Supervisors' comments and decision regarding the recommended annual Water and Wastewater rate increases. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager and Consultant will present an updated report on the Board of Supervisors' decision at the March 5th, 2020 meeting on Water and Wastewater rate refresh.

[SR-REVISED Water and Wastewater Rate Study BOS Update.docx](#)

[Presentation to UFOC 5-4-20 BOS update.pptx](#)

2.C For Possible Action: Discussion and possible action to recommend to the Board of Supervisors a stormwater rate structure and rate increase that will generate additional revenue, up to an additional \$1.4 million, to support an improved City-wide stormwater program. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager and Consultant will present a program update and rate review of the stormwater management program. At the November 4, 2019 UFOC meeting comments were received and direction given to further develop two rate methodologies which could be used to update the Stormwater Rate Structure. The methodologies were further developed and presented at the January 13, 2020 meeting. Staff was directed to bring the grouped impervious method back with more detail, which will be presented. Staff seeks the Committee's recommendation to the Board of Supervisors of a specific rate structure.

[SR-Stormwater Rate Study Update.docx](#)

[UFOC 5-4-20 Stormwater Rebate.pptx](#)

2.D For Possible Action: Discussion and possible action regarding the fiscal year 2021 Wastewater Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Wastewater Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

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

[510-Wastewater Fund UFOC documents.pdf](#)

[FY21 UFOC presentation - Wastewater.pdf](#)

2.E For Possible Action: Discussion and possible action regarding the fiscal year 2021 Water Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Water Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Water Fund operating and capital budgets and their compliance with the adopted financial policies.

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

[520-Water Fund UFOC documents.pdf](#)

[FY21 UFOC presentation - Water.pdf](#)

2.F For Possible Action: Discussion and possible action regarding the fiscal year 2021 Stormwater Utility Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Stormwater Utility Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Stormwater Utility Fund operating and capital budgets and their compliance with the adopted financial policies.

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

[505-Stormwater Fund UFOC documents.pdf](#)

[FY21 UFOC presentation - Stormwater.pdf](#)

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

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

[SR-Managers Report.docx](#)

3. For Information Only: Future Agenda Items

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

4. Public Comment**

The public is invited at this time to comment on and discuss any topic that is relevant to or within the authority of the Utility Finance Oversight Committee, including any matter that is not specifically included on the agenda as an action item. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken.

5. For Possible Action: To Adjourn.

****Public Comment**

It is Carson City's aspirational goal to provide for item-specific public comment as follows: in order for members of the public to participate in the public body's consideration of an agenda item, the public is strongly encouraged to comment on an agenda item when called for by the Chair during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken. The Chair also retains discretion to only provide for the Open Meeting Law's minimum public comment and not call for or allow additional individual-item public comment at the time of the body's consideration of the item when: 1) it is deemed necessary by the Chair to the orderly conduct of the meeting; 2) it involves an off-site non-action facility tour agenda item; or 3) it involves any

person's or entity's due process appeal or hearing rights provided by statute or the Carson City Municipal Code.

Agenda Management Notice

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

Notice to Persons with Disabilities

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

For Further Information

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

This notice and agenda has been posted at the following locations:

Community Center, 851 East William Street

Public Safety Complex, 885 East Musser Street

City Hall, 201 North Carson Street

Carson City Library, 900 North Roop Street

Business Resource & Innovation Center (BRIC), 108 East Proctor Street

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

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

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 January 13, 2020 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the January 13, 2020 meeting and asked to review and approve.

Suggested Action:

I move to approve the January 13, 2020 draft meeting minutes of the Utility Finance Oversight Committee.

Attachments:

[SR-Approval_of_Minutes.docx](#)

[01-13-20 minutes.pdf](#)



STAFF REPORT

Item No. 1

Report To: Utility Finance Oversight Committee

Meeting Date: May 4, 2020

Staff Contact: Darren Schulz, Public Works Director

Agenda Title: For Possible Action: Discussion and possible action regarding approval of the January 13, 2020 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the January 13, 2020 meeting and asked to review and approve.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

I move to approve the January 13, 2020 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) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE
Draft Minutes of the January 13, 2020 Meeting
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A regular meeting of the Carson City Utility Finance Oversight Committee was scheduled for 1:00 p.m. on Monday, January 13, 2020 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Michael Bennett
Vice Chairperson Randy Bowling
Member Robert Johnston
Member Bruce Scott

STAFF: Darren Schulz, Public Works Department Director
Andy Hummel, Wastewater Utility Manager
Eddy Quagliari, Water Utility Manager
Todd Reese, Deputy District Attorney
Danielle Howard, Public Meetings Clerk

NOTE: A recording of these proceedings, the commission's agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are public record. These materials are on file in the Clerk-Recorder's Office, and available for review during regular business hours. An audio recording of this meeting is available on www.Carson.org/minutes.

CALL TO ORDER AND DETERMINATION OF A QUORUM

(1:01:23) – Chairperson Bennett called the meeting to order at 1:01 p.m. Roll was called, and a quorum was present. Member Maples was absent from the meeting.

PUBLIC COMMENT

(1:01:50) – Chairperson Bennett entertained public comments; however, none were forthcoming.

1. FOR POSSIBLE ACTION: APPROVAL OF THE MINUTES FROM THE NOVEMBER 4, 2019 MEETING.

(1:02:24) – Chairperson Bennett introduced the item and entertained corrections, changes, and/or a motion.

(1:02:46) – **MOTION: Member Scott moved to approve the November 4, 2019 meeting minutes. Vice Chairperson Bowling seconded the motion. Motion carried 4-0-0.**

2. PUBLIC MEETING ITEMS:

2.A FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION TO RECOMMEND ANNUAL WATER AND WASTEWATER RATE INCREASES TO THE BOARD OF SUPERVISORS.

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Draft Minutes of the January 13, 2020 Meeting

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(1:03:13) – Chairperson Bennett introduced the item. Mr. Hummel presented the Staff Report, and Farr West Engineering Project Designer Alexa Kinsinger presented a Power Point Slideshow presentation on water and wastewater utility rates, both of which are incorporated into the record. She and Mr. Hummel also responded to clarifying questions.

(1:23:15) – Member Johnston inquired about the depreciable lives of the assets for Carson City Water, and Mr. Hummel responded that such assets as concrete and certain types of pipe that last a long time could have a depreciation period of 50 years, and the length of time depended on the asset. He also confirmed that the City revisits the infrastructure life at every financial audit.

(1:41:50) – Chairperson Bennett entertained Committee comments. Member Scott believed that a smaller increase on a program basis would make sense to give customers the best way to adjust to ongoing expenses and that if the Committee were to not recommend to the Board of Supervisors a progressive, gradual approach like the one proposed, then it would be a disservice for the utilities and rate payers in the long term. He was concerned with the three percent rate increase for the sewage fees and suggested a 3.5 percent increase, as he believed the role of the Committee is to recommend to the Board a sustainable approach. Member Scott proposed discussion on indexing the rates after 2025 or 2026 to eliminate going through refreshers of rates studies on an ongoing basis, and he suggest that it may be a way to help set the City up for a sustainable level of rates.

(1:46:44) – Member Johnston noted that he had the same thought about indexing, and he preferred not having to revisit the water and wastewater rates every year.

(1:47:35) – Chairperson Bennett clarified that the three percent rate increase would fit within the parameters of the water fund goals in regards to meeting the financial policies.

(1:48:07) – Mr. Schulz explained how the cost inputs and the updated capital improvement plan (CIP) inputted into the Fluid Conservation Systems (FCS) model used had calculated the proposed three percent rate increase.

(1:55:57) – Chairperson Bennett noted that the FCS model indicated a proposed 95 percent wastewater system reinvestment funding within the five-year phase-in, and he wished to achieve 100 percent wastewater system reinvestment. He also believed that indexing may lead to the Committee putting the “utility funds on autopilot” and did not believe that would be appropriate, and he wished to revisit the rate structure on a regular basis.

(1:58:40) – Member Scott encouraged investigating overhead and reducing costs associated with City salaries and, instead of hiring for new positions, potentially looking into part-time and temporary City positions. He believed that the rate payers were owed the on-going management of cost increases and, particularly, salary costs.

(2:00:36) – Chairperson Bennett entertained public comments and, when none were forthcoming, a motion.

(2:01:00) – MOTION: Member Scott moved to approve and recommend to the Board of

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Draft Minutes of the January 13, 2020 Meeting

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Supervisors the Staff's recommendation with respect to the water system funding, and that Staff are asked to recalculate and slightly increase the wastewater funding to get to the point of reinvestment meeting 100 percent within the two-to-three-year period. Member Johnston seconded the motion.

(2:02:46) – Discussion ensued regarding the rate calculations, during which Ms. Kingsinger referenced the summary of the cash flows to explain how the sewer fund could be in a negative situation if they did the 100 percent wastewater system reinvestment in addition to raising the rates by 3 percent over the next five years without some sort of index or ordinance to keep rates increasing past 2025.

(2:09:06) – Member Scott noted that the difference between three percent and 3.5 percent is approximately \$00.25 a month with the 2021 rate of \$41.66 per single family resident, and he believed that the number would put the Committee where it needs to be in terms of the metrics.

(2:10:57) – Chairperson Bennett called for a vote. **Motion carried 4-0-0.**

2.B FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION TO RECOMMEND TO THE BOARD OF SUPERVISORS A STORMWATER RATE STRUCTURE AND RATE INCREASE THAT WILL GENERATE ADDITIONAL REVENUE, UP TO AN ADDITIONAL \$1.4 MILLION, TO SUPPORT AN IMPROVED CITY-WIDE STORMWATER PROGRAM.

(2:11:10) – Chairperson Bennett introduced the item. Mr. Hummel presented the Staff Report, which is incorporated into the record, and Brent Farr of Farr West Engineering presented a Power Point Slideshow presentation on the stormwater management program and responded to clarifying questions.

(2:36:11) – Vice Chairperson Bowling favored the grouped impervious surface area methodology because it incorporates impervious surface rather than just zoning or land use.

(2:38:54) – In response to Member Johnston's inquiry, Mr. Farr acknowledged that Reno adopted a method similar to the impervious area approach.

(2:41:03) – Chairperson Bennett entertained public comment. Mark Korinek introduced himself as the Carson City School District Director of Operations and stated that he appreciated the analysis of the item and was in favor of the grouped impervious approach. He wished for the Committee to be mindful that there is a collective river of water that pours through one of the Carson City School District's campuses that has flooded and destroyed part of the property several times.

(2:43:18) – Chairperson Bennett entertained further Committee discussion, and he inquired about whether the future rate structure anticipated a phase-in period. Mr. Farr confirmed that neither structure as presented takes into account a phase-in period and proposed calculating the numbers based off of the chosen approach to evaluate how each rate payer is affected and how that could potentially be phased-in over time.

(2:47:03) – Chairperson Bennett noted, in terms of the grouped impervious approach, the need to increase revenue in a stormwater fund and the goal of the Board of Supervisors to develop a more

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Draft Minutes of the January 13, 2020 Meeting

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equitable stormwater rate structure even if more effort would be needed to manage the program. He recommended that the Committee take into account credits for reducing square-footage if they decide on a program that goes by a square-footage basis. He believed that the stormwater code has required that new developments manage their stormwater runoff, and there is a possibility that the large generators would look for credit, which would be impactful on the amount of revenue the Committee could raise. Chairperson Bennett stated that, based on his analysis, he supported the modified existing rate structure and pointed out the burden taken off of the residential rate by one percent more than the grouped impervious area approach. He noted that such approaches as the impervious area approach would begin to add administrative costs to an approach that already is not generating as much revenue to begin with. He also believed that such a dramatic rate structure increase warrants a phase-in.

(2:50:01) – Member Scott commented that he was leaning towards the [grouped] impervious area approach with some of the credits outlined in the presentation and did not believe that another Committee meeting was necessary if they could decide on an approach and recommendation to the Board of Supervisors for a phase-in period. Member Johnston was also in favor of the grouped impervious area approach because he believed it makes sense despite the setup costs.

(2:52:52) – Vice Chairperson Bowling stated that he tended to prefer the grouped impervious area approach because it is based on impervious surface area rather than zoning or land use and because he would like to see the full rate implemented for getting improvements done and curating a lot of the stormwater and flooding problems. He noted that people would still have to pay for the rate structure, and he was leaning towards staged implementation or phase-in with possibly the initial year being no more than 60 percent of the full rate. He commented that if a program does not have a mitigation credit included in it, he would still support it in reference to the last bullet of the “Mitigation Credit Concept” slide of the presentation.

(2:56:10) – Member Scott believed that some benefit such as a credit should be applied to properties that were required to build such features as a detention facility in order to get their building permit since these features benefit the City.

(2:57:51) – Chairperson Bennett pointed out that if the Committee is considering credits, they need to understand what that credit program would look like as well as what the level of impact is to the overall efficacy of the program to generate revenue, and he believed that there were too many factors involved for the Committee to make a recommendation at this time.

(2:59:50) – Chairperson Bennett entertained a motion.

(3:00:06) – MOTION: Member Scott moved to table Item 2.B for an upcoming meeting when the Committee can explore analyzing the grouped impervious method in more depth. Vice Chairperson Bowling seconded the motion. Motion carried 4-0-0.

2.C FOR INFORMATION ONLY: PRESENTATION AND DISCUSSION OF MANAGER'S REPORT ON PERSONNEL, PROJECTS AND PLANNING.

(3:00:18) – Chairperson Bennett introduced the item. Mr. Quaglieri presented his report, which included announcing the vacancy of a Senior Water Technician and Distribution position to fill and that

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Draft Minutes of the January 13, 2020 Meeting
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Tom Grundy would be filling the Water Operations Supervisor position. He reported on the updates for CIPs including the completion of the East-West Transmission Main, which was in the testing and quality inspection phase, and the last phase will be the booster pump station that should be installed in February 2021. He mentioned the scheduled installation of the pump house and equipment for Well Three into the existing building for the summer, for which he affirmed it was in complete design. He also reported on the Prison Hill Booster Pump Station to serve Desert Mountain and Shadow Hills zones, which was also scheduled to be finished during the summer. He mentioned such miscellaneous projects as the completion of the Water Treatment Preliminary Engineering Report with the help of Farr-West Engineering, the Backflow [Prevention] Program with the backflow tracking having been completely transferred to a third-party, and the meter study on the commercial meters, which were found to be in decent shape.

(3:06:53) – Mr. Hummel reported on the staffing changes and the completion of phase two of the treatment plant in December 2019. He also announced that the Effluent Reuse Master Plan would be going to the Board of Supervisors Thursday, January 16, 2020.

3. FUTURE AGENDA ITEMS

(3:08:54) – Chairperson Bennett introduced the item and noted further discussion on the stormwater rate structure as a future agenda item.

(3:09:10) – Vice Chairperson Bowling requested agendizing the process of how CIPs are selected.

(3:10:34) – Mr. Schulz inquired about the future meeting date and time, and after some discussion, Chairperson Bennett and Mr. Schulz agreed to continue discussion over email regarding the next date and time for the March 2020 meeting.

4. PUBLIC COMMENTS

(3:10:24) – There were no public comments.

5. FOR POSSIBLE ACTION: ADJOURNMENT

(3:13:01) – Chairperson Bennett adjourned the meeting at 3:13 p.m.

The Minutes of the January 13, 2020 Carson City Utility Finance Oversight Committee meeting are so approved this 31st day of March, 2020.

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

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 calendar year 2020.

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: May 4, 2020

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 calendar year 2020.

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) _____

2) _____

Aye/Nay

(Vote Recorded By)

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Other / Presentation

Agenda Section:

Subject:

For information only: Presentation and discussion regarding the Board of Supervisors' comments and decision regarding the recommended annual Water and Wastewater rate increases. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager and Consultant will present an updated report on the Board of Supervisors' decision at the March 5th, 2020 meeting on Water and Wastewater rate refresh.

Suggested Action:

For information only.

Attachments:

[SR-REVISED_Water_and_Wastewater_Rate_Study_BOS_Update.docx](#)

[Presentation to UFOC_5-4-20_BOS update.pptx](#)



STAFF REPORT

Item No. 2b

Report To: Utility Finance Oversight Committee

Meeting Date: May 4, 2020

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For information only: Presentation and discussion regarding the Board of Supervisors' comments and decision regarding the recommended annual Water and Wastewater rate increases. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager and Consultant will present an updated report on the Board of Supervisors' decision at the March 5th, 2020 meeting on Water and Wastewater rate refresh.

Agenda Action: Other/Presentation

Time Requested: 20 minutes

Proposed Motion

For information only.

Board's Strategic Goal

Sustainable Infrastructure

Previous Action

UFOC recommended approval to the Board of Supervisors to increase user fee rates at the January 13, 2020 meeting.

Background/Issues & Analysis

Water and Wastewater user fees are applied against each user (customer) of the Carson City Water and Wastewater systems. The rates charged for these user fees are generally based on actual water usage, except for residential wastewater user fees which are charged a flat rate. User fee rates were last reviewed and updated in 2012, resulting in a five-year rate increase program. Farr West Engineering was selected in 2019 to update the Water and Wastewater rate models to provide a five-year outlook of rate needs based on Capital Improvement needs, Operating Revenue requirements, growth projections, and water usage trends. The models have been updated and results will be presented. A 3% annual, 5-year user fee increase is proposed in the Water and a 3.5% annual, 5-year user fee increase is proposed in the Wastewater funds, beginning July 1, 2021 and continuing through July 1, 2025. Staff was granted the approval of the Board of Supervisors of the rates presented at the March 5th, 2020 meeting.

The next step will be preparation of a business impact statement. After comments are received, Staff will take the Business Impact Statement to the Board of Supervisors.

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: Water / fund 520 and Wastewater / fund 510

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

Water and Wastewater Rate Study Refresh

Update to UFOC

May 4, 2020

Background

- Presented to Board of Supervisors (BOS) on March 5, 2020
- Overview of BOS Presentation:
 1. Provided background of existing rates and connection fees
 2. Reviewed financial policies and FCS model assumptions
 3. Reviewed Farr West updates to FCS model
 4. Presented FCS model results for water and wastewater rates changes 2021-2025

Summary of Financial Policies

1. Operating Reserves

- Wastewater = 30 to 45 days & water = 60 to 90 days of O&M expense
- When operating reserves exceed the maximum target, excess cash is earmarked to the capital account to cover capital projects

2. Capital Account Minimum Target Balance

- 2% of system fixed assets

3. Capital Funding

- Model assumes that capital projects that are not funded through the capital fund balance will be funded through bond sales

4. Debt Service Coverage Goals

- Rates include a minimum coverage factor of 1.00 times annual debt service (internal goal of 1.25)
- Debt-to-equity ratio goal of no greater than 50% debt to 50% equity (cash)

Summary of Financial Policies

5. System Reinvestment Funding

- Funded through rates using percent of annual depreciation expense as the benchmark for the appropriate funding level
- Proposed water rates maintain water system reinvestment funding at 100% throughout study period
- Proposed sewer rates achieve 100% system reinvestment funding by FY 2025

6. Economic & Financial Factors

- Govern the forecast basis for revenues, expenditures, and connection fee increases
- Factors include general cost inflation, construction cost inflation, labor and benefits cost inflation, Engineering News Record Construction Cost inflation, customer growth, and more

Wastewater Model Results Presented to BOS

Wastewater Model Rate Results

3.5% yearly increases across-the-board to all customer classes starting Jul 1, 2020

- Meets financial goals and policies
 - Operating fund remains between 30 to 45 days of O&M expense
 - Capital fund remains above minimum target balance (2% of system fixed assets)
- Cash funds CIP through FY 2025
- Funds system reinvestment (depreciation) 100% by FY 2025

2020	2021	2022	2023	2024	2025
80%	83%	85%	88%	95%	100%
\$ 4,038,134	\$ 4,250,599	\$ 4,458,115	\$ 4,704,408	\$ 5,178,746	\$ 5,560,283

Water Model Results Presented to BOS

Water Model Rate Results: 2 Alternatives

Original Alternative:

- Alternative presented to UFOC in January
- CIP included Quill Plant Upgrades in FY 2024 and 2025
- Resulted in proposed rate increase of 3% yearly to meet all financial policies

Alternative A:

- Alternative A was not presented to UFOC in January
- Considers moving Quill Plant Upgrades to FY 2021 and 2022 to benefit from potential lower loan interest rates and from increased treatment capacity at Quill
- Resulted in proposed rate increases of 4.5% yearly 2021-2023 and 3% yearly 2024-2025 to meet all financial policies

Water CIP 2020-2025 – Alt. A

Description	TOTAL FORECASTED PROJECT COSTS: FYE					
	2020	2021	2022	2023	2024	2025
Equipment & Fleet Replacement Program	655,000	275,000	215,000	265,000	265,000	250,000
Well Rehabilitation/Replacement Program		200,000	200,000	200,000	1,200,000	200,000
Water Line Replacement/Rehabilitation Program	743,000	2,042,000	2,100,000	2,100,000	2,100,000	2,100,000
Tank Maintenance Program	500,000		350,000		300,000	
Emergency Generator Program			200,000			250,000
Pumps Motor Program	150,000	150,000	150,000	150,000	150,000	150,000
Communications-Fiber-SCADA		80,000	75,000	75,000		70,000
Facility Improvements	80,000	195,000	175,000	175,000	175,000	125,000
Quill Treatment Plant Rehabilitation		1,000,000	9,000,000			
Pressure Reducing Stations	100,000			125,000		75,000
Airport Road Wastewater and Water Main	110,000					
Prison Hill Booster	429,896					
Local 1 Booster		151,000	629,000			
Arsenic Treatment Plant						225,000
Medical Parkway Booster Pump Station		950,000				
Booster Stations						640,000
Total Capital Projects	2,767,896	5,043,000	13,094,000	3,090,000	4,190,000	4,085,000

Input Received from BOS and Next Steps

Input Received from BOS

Wastewater Rates:

- Approved of 3.5% yearly increase

Water Rates:

- Prefer Alternative A due to the benefits of completing the Quill Plant upgrades as soon as feasible but do not want to raise rates to 4.5% 2021-2023
- Requested Farr West and City Staff to reduce waterline rehab/replacement CIP projects to keep rate as close to 3% as possible

Input Received from BOS cont.

Both Rates:

- Approved recommendation to index both water and wastewater rates to CPI with a minimum of 0% and a maximum of 3% starting Jul 1, 2025
- Approved providing \$10,000 of funding per each enterprise fund towards the Utility Rate Payer Assistance Program (URAP)
- City Staff will maintain updated rate models throughout study periods to track impacts to both utilities

General Comments:

- Requested that City Staff continue to work efficiently and cost effectively
- Requested that the next rate study consider establishing a rate stability fund that will help the utility when water usage fluctuates

Next Steps

- Farr West is conducting water model modifications to attempt to achieve the Quill Plant upgrade in 2021 and 2022 with 3% rate increase yearly
- Once the analysis is completed, City Staff will draft and submit a business impact statement and municipal code revisions for approval at a future BOS meeting

Questions & Discussion

Thank you!

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action to recommend to the Board of Supervisors a stormwater rate structure and rate increase that will generate additional revenue, up to an additional \$1.4 million, to support an improved City-wide stormwater program. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager and Consultant will present a program update and rate review of the stormwater management program. At the November 4, 2019 UFOC meeting comments were received and direction given to further develop two rate methodologies which could be used to update the Stormwater Rate Structure. The methodologies were further developed and presented at the January 13, 2020 meeting. Staff was directed to bring the grouped impervious method back with more detail, which will be presented. Staff seeks the Committee's recommendation to the Board of Supervisors of a specific rate structure.

Suggested Action:

To recommend a rate structure:

I move to recommend to the Board of Supervisors the _____ stormwater rate structure and rate increase.

Attachments:

[SR-Stormwater Rate Study Update.docx](#)

[UFOC 5-4-20 Stormwater Rebate.pptx](#)



STAFF REPORT

Item No. 2c

Report To: Utility Finance Oversight Committee

Meeting Date: May 4, 2020

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: Discussion and possible action to recommend to the Board of Supervisors a stormwater rate structure and rate increase that will generate additional revenue, up to an additional \$1.4 million, to support an improved City-wide stormwater program. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager and Consultant will present a program update and rate review of the stormwater management program. At the November 4, 2019 UFOC meeting comments were received and direction given to further develop two rate methodologies which could be used to update the Stormwater Rate Structure. The methodologies were further developed and presented at the January 13, 2020 meeting. Staff was directed to bring the grouped impervious method back with more detail, which will be presented. Staff seeks the Committee's recommendation to the Board of Supervisors of a specific rate structure.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

To recommend a rate structure:

I move to recommend to the Board of Supervisors the _____ stormwater rate structure and rate increase.

To provide direction to staff:

No motion necessary.

Board's Strategic Goal

Sustainable Infrastructure

Previous Action

N/A

Background/Issues & Analysis

Stormwater rates are applied against each parcel of developed real property based on the zoning classification of the property. The current rates generate approximately \$1.8 million in annual revenue to support minimal operating & maintenance, debt service, and minimal capital improvements. An additional need of \$1.4 million has been identified to support operating & maintenance and capital improvements city-wide. Several alternative rate structures have been identified to address inequities in the current rate structure, each with different administrative and rate impacts. In 2017, an initial increase of 30 percent was implemented, with direction given to perform a study to review the rate structure and program needs.

In past presentations and discussions, the Utility Finance Oversight Committee has provided feedback regarding several alternative rate structures. Two rate methodologies were further developed. One rate structure is

based on modifying and tweaking the existing rate structure; the second is based on grouping properties by zoning and impervious area. The grouped impervious method was preferred; more details will be provided to phasing in of rate increases and potential credit programs. Staff seeks the Committee's recommendation to the Board of Supervisors of a specific rate structure and direction on further issues to consider.

If a stormwater rate structure and rate increase are adopted by the Board of Supervisors, the next step will be preparation of a business impact statement. If an alternative rate structure is implemented, the rate plan could generate approximately \$1.4 million in additional revenue.

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

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

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Monthly rates would increase depending on property class and rate structure selected.

Alternatives

Provide alternative direction.

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

Stormwater Utility Rate Adjustments

UFOC Meeting
May 4, 2020

Review of Direction January 13th

- What we have established: \$3.2 M revenue requirement; program requirements and goals, Capital Improvement Program.
- Committee recommended the Grouped Impervious Method to be presented to the Board of Supervisors.
- Committee requested additional information regarding the mitigation credit concept.
- Committee requested additional information about a rate phase-in plan.

Grouped Impervious Area Approach

Existing Rate Structure

Customer Class	Monthly Rate
Single Family Property	\$5.69
Multifamily Property	\$29.33
Public Property	\$32.03
Manufacturing Property	\$38.19
Commercial Property	\$40.96

Proposed Rate Structure – Grouped Imp. Area

Customer Class	Monthly Rate
Single Family Property	\$9.34
Small NR (Less than 0.25 Acre)	\$30.00
Medium NR (0.25 to 1 Acre)	\$60.00
Large NR (1 to 5 Acres)	\$120.00
Very Large NR (Over 5 Acres)	\$240.00

Original Stormwater Credit Concept

1. Original mitigation credit concept was to focus on parcels that have provided on-site detention facilities. Staff was not supportive of that concept for the following reasons:
 - a. Most parcels that would be eligible for the credit are already being subsidized by other customers.
 - b. Customers with detention facilities were simply complying with City code, so a credit based on that alone does not warrant a credit.
 - c. Outside of the downtown corridor, most commercial properties have on-site detention.
 - d. Many properties have made other improvements, both on-site and off-site that would not be covered by a credit system based on on-site detention.
 - e. The method of calculating the amount of the credit would be challenging.
 - f. Low Impact Development (LID) requirements are coming soon, possibly adding complexity to the rebate issue.

New Stormwater Credit Concept

1. Staff has suggested a credit concept based on documented inspection and maintenance of the stormwater detention facilities. Here are the basic concepts:
 - a. Customer must apply for the credit.
 - b. On an annual basis, the customer must document that they have inspected and maintained their on-site detention and conveyance facilities and that they are in good working order.
 - c. They would submit a brief report with photos, information on repairs and improvements, etc.
 - d. This will save the utility time and money by reducing their inspection workload and will ensure proper operation of stormwater facilities. Inspections are a requirement of the stormwater permit.
 - e. Credit would be one month of billing.

Phase-in Rate Adjustment Approach

Existing Rate Structure

Customer Class	Monthly Rate
Single Family Property	\$5.69
Multifamily Property	\$29.33
Public Property	\$32.03
Manufacturing Property	\$38.19
Commercial Property	\$40.96

Proposed Rate Structure – Grouped Imp. Area

Customer Class	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
Single Family Property	\$7.52	\$9.34		
Small NR (Less than 0.25 Acre)	\$30.00	-	-	-
Medium NR (0.25 to 1 Acre)	\$45.00	\$60.00	-	-
Large NR (1 to 5 Acres)	\$60.00	\$90.00	\$120.00	-
Very Large NR (Over 5 Acres)	\$60.00	\$120.00	\$180.00	\$240.00

Stormwater Rate Recommendations to Consider

- Approve the Grouped Impervious Rate Method
- Approve the stormwater rate phase-in approach
- Approve the stormwater credit system approach
- Index stormwater rates to CPI beginning July 1, 2024 (after Phase-in)
- Consider providing \$10,000 of funding per each enterprise fund towards the Utility Rate Payer Assistance Program (URAP)
- Conduct rate refreshes every 5 years to ensure that rates are meeting the operating and capital needs of the stormwater utility

Questions?

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the fiscal year 2021 Wastewater Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Wastewater Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

Suggested Action:

I move to acknowledge that the Wastewater Fund budget for fiscal year 2021 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the Wastewater Fund budget for fiscal year 2021.

Attachments:

[SR-Wastewater_Fund_Budget.docx](#)

[510-Wastewater Fund UFOC documents.pdf](#)

[FY21 UFOC presentation - Wastewater.pdf](#)



STAFF REPORT

Item No. 2.D

Report To: Utility Financial Oversight Committee

Meeting Date: 05/04/2020

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the fiscal year 2021 Wastewater Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Wastewater Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 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 Wastewater Fund budget for fiscal year 2021 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the Wastewater Fund budget for fiscal year 2021.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2021 tentative budget was filed with the Nevada Department of Taxation on April 15, 2020, and was presented to the Board of Supervisors on April 16, 2020. Due to the COVID-19 pandemic and the related cancelation of formerly scheduled meetings, the tentative budget was not presented to this committee. The final budget is due to the Nevada Department of Taxation on June 1, 2020.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 354

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See fiscal year 2021 budget document for Wastewater Fund 510.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Sets the Wastewater Fund budget for fiscal year 2021.

Alternatives

Recommend that the Board of Supervisors do not approve the fiscal year 2021 Wastewater Fund budget.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Wastewater Utility Fund					
Department Number: 5103201					
	2018-19 Actual	2019-20 Estimated	2020-21 Final Budget	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 15,084,490	\$ 15,438,765	\$ 15,438,765	0.00%	\$ -
Non-Operating Income	580,942	206,456	41,000	-80.14%	(165,456)
Connection Fees	1,282,985	691,963	160,000	-76.88%	(531,963)
Grant Revenue	1,353	376,507	1,550	-99.59%	(374,957)
TOTAL	\$ 16,949,770	\$ 16,713,691	\$ 15,641,315	-6.42%	\$ (1,072,377)
EXPENDITURE					
Salary	\$ 1,494,509	\$ 1,687,438	\$ 1,769,874	4.89%	\$ 82,436
Benefits	792,566	1,200,712	1,219,011	1.52%	18,299
Service & Supplies	4,635,391	4,500,943	4,534,736	0.75%	33,793
Depreciation	4,866,595	4,950,000	4,950,000	0.00%	-
Bond Interest	1,472,785	1,428,580	1,340,561	-6.16%	(88,019)
Other	1,431	1,500	1,500	0.00%	-
TOTAL	\$ 13,263,276	\$ 13,769,173	\$ 13,815,682	0.34%	\$ 46,509
NET INCOME (LOSS)	\$ 3,686,494	\$ 2,944,518	\$ 1,825,633	-38.00%	\$ (1,118,886)
Bond Proceeds	\$ -	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,031,615	\$ 11,000,234	\$ 8,518,083	-22.56%	\$ (2,482,151)
Bond Principal Payments	\$ 3,059,119	\$ 2,810,835	\$ 2,793,959	-0.60%	\$ (16,876)
Cash Balance - June 30	\$ 14,425,942	\$ 8,943,776	\$ 4,841,752		
FTE	23.80	24.05	24.05		

FINANCIAL POLICY COMPLIANCE

	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Operating Reserve Goal	\$ 695,919	\$ 766,786	\$ 839,729	\$ 857,430	\$ 874,015
Operating Reserve	695,919	766,786	839,729	857,430	874,015
Capital Reserve Goal	1,858,723	1,934,439	2,058,043	2,179,048	2,250,409
Capital Reserve	12,077,633	17,671,441	13,586,213	8,086,346	3,967,737
System Reinvestment Funding Goal	2,031,334	3,782,948	3,893,276	3,960,000	3,960,000
System Reinvestment Funding Available	12,077,633	12,159,260	13,586,213	8,086,346	3,967,737
Debt to Equity (goal is 50:50)	47:53	49:51	47:53	44:56	43:57
Debt Service Coverage (goal 1.0 min.)	2.8	2.1	2.2	2.4	1.8

Goal met, Goal not met

**PERSONNEL DETAIL WORKSHEET
FY2020-21**

DEPARTMENT: WASTEWATER UTILITY		
DEPARTMENT NUMBER: 5103201		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 16,120
Wastewater Utility Manager	1.00	124,262
Utility Billing Specialist	1.00	48,222
Operations Manager - Control Sys	0.30	35,882
Environmental Control Officer	0.60	38,493
Senior Environmental Control Officer	0.40	29,550
Instrumentation Technician	1.00	70,168
Senior Instrumentation Technician	0.75	58,643
Electrical Communication Foreman	0.50	43,915
Chemist	1.00	57,932
Sewer Operations Foreman	1.00	88,164
Sewer Technician 1	2.00	86,178
Sewer Technician 2	3.00	155,023
Senior Sewer Technician	1.00	52,149
Warehouse Supply Coordinator	0.35	32,769
Wastewater Plant Mechanic 2	3.00	185,863
Wastewater Plant Operator 1	2.00	108,280
Wastewater Plant Operator 2	2.00	129,241
Senior Wastewater Plant Mechanic	1.00	73,219
Wastewater Operations Supervisor	1.00	66,953
PW Systems Technician	0.45	28,846
Communications Technician	0.50	28,261
Hourly Salary		14,546
Call Back CCEA		20,000
Annual & Sick Leave Payouts		27,967
Overtime		69,228
Stand By CCEA		60,000
Temporary Staffing		20,000
SUB-TOTAL SALARY & WAGES	24.05	\$ 1,769,873
BENEFITS:		
Medicare		\$ 24,737
Retirement		370,907
Group Insurance		337,507
Workers' Compensation		29,363
Education Incentive		238
Foul Weather Allowance		2,843
Tool Allowance		1,650
Clothing Allowance		9,000
Car Allowance		3,900
Phone Allowance		3,735
Mobile Device		746
OPEB Costs		148,487
GASB 68 Pension Expense		285,898
SUB-TOTAL BENEFITS		\$ 1,219,011
GRAND TOTAL		\$ 2,988,884

Carson City Public Works - Wastewater Fund Capital

Line	Description	2021	2022	2023	2024	2025
1	Sewer Line Replace/Rehab	\$ 2,337,000	\$ 2,497,500	\$ 2,490,000	\$ 2,544,000	\$ 2,500,000
2	Reuse - Pipe Joint Coupling Rehabilitation	50,000	50,000	-	-	-
3	Riverview Lift Station	-	-	-	500,000	-
4	Groundwater Protection-Operations	50,000	50,000	50,000	50,000	50,000
5	Electrical Retrofit	-	100,000	-	-	-
6	Reuse - EVGC Rehabilitation	-	930,000	-	-	-
7	WRRF Electrical Improvements	1,190,000	-	-	-	-
8	Reuse - Pipe Corrosion Protection	-	1,000,000	-	-	-
9	Reuse - System Pipeline Air Release Rehabilitation	100,000	100,000	-	100,000	-
10	Reuse - Brunswick Canyon In/Out Rehab	350,000	-	-	-	-
11	Reuse - Distribution System Rehabilitation	-	500,000	500,000	650,000	1,108,000
12	Clear Creek Sewer	1,000,000	-	-	-	-
13	Vehicle Replacement	105,000	195,000	235,000	65,000	155,000
14	Equipment Replacement	360,000	333,000	360,000	300,000	360,000
15	Facility Upgrade	175,000	175,000	175,000	175,000	175,000
16	Undesignated	2,761,083	-	-	-	-
17	Communications-Fiber-SCADA	40,000	40,000	40,000	40,000	40,000
		\$ 8,518,083	\$ 5,970,500	\$ 3,850,000	\$ 4,424,000	\$ 4,388,000

WASTEWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
REVENUE									
5108082	431010	FEDERAL GRANTS	\$0.00	(\$519.09)	(\$324,957.00)	(\$930.45)	(\$324,957.00)	\$0.00	\$0.00
5108082 Total			\$0.00	(\$519.09)	(\$324,957.00)	(\$930.45)	(\$324,957.00)	\$0.00	\$0.00
5108081	432010	2010 SRF BONDS - BAB	(\$1,464.01)	(\$1,352.55)	(\$1,550.00)	(\$619.28)	(\$1,550.00)	(\$1,550.00)	(\$1,550.00)
5108081	437160	WATER SUBCONSERVANCY	\$0.00	\$0.00	(\$50,000.00)	\$0.00	(\$50,000.00)	\$0.00	\$0.00
5108081 Total			(\$1,464.01)	(\$1,352.55)	(\$51,550.00)	(\$619.28)	(\$51,550.00)	(\$1,550.00)	(\$1,550.00)
5108080	441671	USER FEES	(\$4,778,417.53)	(\$4,571,916.67)	(\$4,618,406.00)	(\$3,444,512.49)	(\$4,662,302.00)	(\$4,662,302.00)	(\$4,662,302.00)
5108080	441672	DOUGLAS COUNTY	(\$132,337.28)	(\$142,148.90)	(\$80,000.00)	\$0.00	(\$80,000.00)	(\$80,000.00)	(\$80,000.00)
5108080	441674	FIXED CAPITALIZATION	(\$10,039,461.86)	(\$10,108,049.10)	(\$10,104,052.00)	(\$7,663,134.93)	(\$10,588,463.00)	(\$10,588,463.00)	(\$10,588,463.00)
5108080	441675	EFFLUENT METER CHARGES	(\$11,587.14)	(\$10,124.64)	(\$13,000.00)	(\$7,593.48)	(\$13,000.00)	(\$13,000.00)	(\$13,000.00)
5108080	441679	RIGHT OF WAY TOLL	\$0.00	\$0.00	\$0.00	(\$106,939.25)	\$0.00	\$0.00	\$0.00
5108080	441699	OTHER CHARGES/FEES	(\$10,226.23)	(\$9,251.43)	\$0.00	(\$329.39)	\$0.00	\$0.00	\$0.00
5108080	441800	GENERAL FUND UB	(\$11,624.00)	(\$11,938.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441810	REG TRASNPORATION UB	(\$2,671.00)	(\$2,744.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441820	STREETS UB	(\$1,590.00)	(\$1,633.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441830	STORM DRAINAGE UB	(\$1,280.00)	(\$1,315.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441840	WATER UB	(\$3,600.00)	(\$1,655.00)	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)
5108080	441850	PENALTIES AND INTEREST UB	(\$139,068.57)	(\$146,858.56)	(\$85,000.00)	(\$80,823.55)	(\$85,000.00)	(\$85,000.00)	(\$85,000.00)
5108080	443060	DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080 Total			(\$15,131,863.61)	(\$15,007,634.30)	(\$14,910,458.00)	(\$11,303,333.09)	(\$15,438,765.00)	(\$15,438,765.00)	(\$15,438,765.00)
5100088	461010	INTEREST INCOME	(\$149,866.64)	(\$294,187.88)	(\$20,000.00)	(\$197,718.60)	(\$183,318.00)	(\$20,000.00)	(\$20,000.00)
5100088	462020	NET INC IN FAIR VALUE INV	\$5,972.82	(\$248,974.79)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100088 Total			(\$143,893.82)	(\$543,162.67)	(\$20,000.00)	(\$197,718.60)	(\$183,318.00)	(\$20,000.00)	(\$20,000.00)
5108080	465520	UTILITY ASSISTANCE PROGRAM	\$0.00	(\$1,385.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080	466050	REFUNDS/REIMBURSEMENTS	\$0.00	(\$77,007.08)	\$0.00	(\$30.17)	\$0.00	\$0.00	\$0.00
5108080	466980	SEPTIC DISPOSAL	(\$23,476.16)	(\$21,383.27)	(\$18,000.00)	(\$22,838.06)	(\$20,137.21)	(\$18,000.00)	(\$18,000.00)
5108080	466985	SEWER LATERAL REIMBURSEMENT	(\$1,500.00)	(\$1,750.00)	(\$3,000.00)	\$0.00	(\$3,000.00)	(\$3,000.00)	(\$3,000.00)
5108080 Total			(\$24,976.16)	(\$101,525.35)	(\$21,000.00)	(\$22,868.23)	(\$23,137.21)	(\$21,000.00)	(\$21,000.00)
5108082	475050	CONNECTION FEE: COMMERCIAL	(\$56,210.69)	(\$272,803.89)	(\$35,000.00)	(\$160,541.94)	(\$131,555.64)	(\$35,000.00)	(\$35,000.00)
5108082	475060	CONNECTION FEE: RESIDENTIAL	(\$327,006.00)	(\$994,489.00)	(\$125,000.00)	(\$567,827.80)	(\$560,407.80)	(\$125,000.00)	(\$125,000.00)
5108082	475100	DEVELOPER CONTRIBUTIONS	(\$374,157.58)	(\$15,172.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108082	475200	CAPITAL ASSETS	(\$12,728.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108082 Total			(\$770,102.27)	(\$1,282,465.87)	(\$160,000.00)	(\$728,369.74)	(\$691,963.44)	(\$160,000.00)	(\$160,000.00)
5100090	482080	SURPLUS SALES	(\$7,148.75)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100090	482100	VEHICLE SALES	(\$3,420.00)	(\$13,110.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100090 Total			(\$10,568.75)	(\$13,110.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100200	483030	BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100200	483031	PREMIUM ON BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100200 Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total			(\$16,082,868.62)	(\$16,949,769.83)	(\$15,487,965.00)	(\$12,253,839.39)	(\$16,713,690.65)	(\$15,641,315.00)	(\$15,641,315.00)

WASTEWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
EXPENSE									
5103201	500101	SALARIES	\$827,584.48	\$860,375.25	\$1,544,626.00	\$953,598.32	\$1,359,577.00	\$1,558,133.00	\$1,558,133.00
5103201	500102	HOURLY/SEASONAL	\$0.00	\$9,548.00	\$14,546.00	\$7,965.93	\$14,546.00	\$14,546.00	\$14,546.00
5103201	500103	ADMINISTRATIVE PAY	\$776.13	\$1,296.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500106	MANAGEMENT LEAVE PAY	\$11,612.70	\$11,621.31	\$0.00	\$8,124.88	\$8,125.00	\$0.00	\$0.00
5103201	500107	ANNUAL LEAVE PAYOFF	\$10,627.19	\$17,056.46	\$0.00	\$3,834.39	\$9,288.00	\$9,988.00	\$9,988.00
5103201	500108	SICK LEAVE PAY	\$3,867.81	(\$1,115.65)	\$0.00	\$0.00	\$11,076.00	\$17,979.00	\$17,979.00
5103201	500109	WORKERS' COMPENSATORY LEAVE	\$2,790.53	(\$5,559.39)	\$0.00	\$80.45	\$80.00	\$0.00	\$0.00
5103201	500111	OVERTIME	\$59,737.34	\$51,501.32	\$66,994.00	\$38,818.97	\$71,332.00	\$69,228.00	\$69,228.00
5103201	500112	CALL BACK PAY	\$3,201.85	\$3,092.25	\$20,000.00	\$5,066.93	\$20,000.00	\$20,000.00	\$20,000.00
5103201	500113	STAND-BY PAY	\$44,789.62	\$47,063.93	\$60,000.00	\$33,642.90	\$60,000.00	\$60,000.00	\$60,000.00
5103201	500114	F L S A	\$158.99	\$165.52	\$0.00	\$190.61	\$146.00	\$0.00	\$0.00
5103201	500116	HOLIDAY PAY	\$2,868.25	\$3,855.02	\$0.00	\$2,804.55	\$2,460.00	\$0.00	\$0.00
5103201	500125	TEMPORARY STAFFING	\$75,054.10	\$6,125.01	\$120,454.00	\$3,675.98	\$173.00	\$20,000.00	\$20,000.00
5103201	500199	GRANT FUNDED ALLOCATION	\$852.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<u>\$1,043,921.81</u>	<u>\$1,005,025.09</u>	<u>\$1,826,620.00</u>	<u>\$1,057,803.91</u>	<u>\$1,556,803.00</u>	<u>\$1,769,874.00</u>	<u>\$1,769,874.00</u>
5103201	500225	MEDICARE	\$13,870.61	\$14,244.81	\$24,416.00	\$14,876.54	\$22,999.00	\$24,737.00	\$24,737.00
5103201	500230	RETIREMENT	\$194,775.72	\$196,829.76	\$385,787.00	\$221,382.33	\$332,442.00	\$370,907.00	\$370,907.00
5103201	500240	GROUP INSURANCE	\$156,863.56	\$188,185.76	\$366,736.00	\$206,262.96	\$292,484.00	\$362,583.00	\$326,325.00
5103201	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$6,286.44	\$5,916.00	\$11,182.00	\$11,182.00
5103201	500250	WORKERS' COMPENSATION	\$13,440.73	\$19,048.28	\$29,512.00	\$18,161.24	\$30,216.00	\$29,363.00	\$29,363.00
5103201	500260	EDUCATION INCENTIVE	\$687.50	\$387.50	\$238.00	\$75.00	\$75.00	\$238.00	\$238.00
5103201	500265	UNIFORM ALLOWANCE	\$4,476.96	\$5,153.56	\$9,000.00	\$6,771.12	\$5,550.00	\$9,000.00	\$9,000.00
5103201	500266	FOUL WEATHER ALLOWANCE	\$1,402.50	\$1,402.50	\$2,985.00	\$2,767.50	\$2,768.00	\$2,843.00	\$2,843.00
5103201	500268	TOOL ALLOWANCE	\$1,365.00	\$1,405.00	\$1,650.00	\$1,292.50	\$2,392.00	\$1,650.00	\$1,650.00
5103201	500270	CAR ALLOWANCE	\$0.00	\$2,790.00	\$3,900.00	\$2,910.00	\$3,810.00	\$3,900.00	\$3,900.00
5103201	500271	PHONE ALLOWANCE	\$2,975.80	\$3,238.30	\$3,987.00	\$2,925.55	\$3,552.00	\$3,735.00	\$3,735.00
5103201	500272	MOBILE DEVICE ALLOWANCE	\$267.00	\$520.00	\$690.00	\$585.50	\$723.00	\$746.00	\$746.00
5103201	500286	OPEB COST	\$134,682.00	\$129,281.00	\$148,487.00	\$0.00	\$148,487.00	\$148,487.00	\$148,487.00
5103201	500287	PENSION COST	\$157,473.00	(\$17,951.00)	\$285,898.00	\$0.00	\$285,898.00	\$285,898.00	\$285,898.00
			<u>\$682,280.38</u>	<u>\$544,535.47</u>	<u>\$1,263,286.00</u>	<u>\$484,296.68</u>	<u>\$1,137,312.00</u>	<u>\$969,371.00</u>	<u>\$933,113.00</u>
5103201	500309	PROFESSIONAL SERVICES	\$42,910.25	\$205,253.92	\$253,000.00	\$126,534.68	\$253,000.00	\$340,000.00	\$340,000.00
5103201	500312	AUDITING FEES	\$21,322.30	\$19,710.00	\$24,000.00	\$19,750.00	\$24,000.00	\$24,000.00	\$24,000.00
5103201	500330	TRAINING	\$13,335.30	\$15,186.28	\$30,000.00	\$14,894.83	\$30,000.00	\$30,000.00	\$30,000.00
5103201	500345	DATA PROCESSING	\$6,667.04	\$6,764.62	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	\$8,500.00
5103201	500362	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500375	SLUDGE HAULING	\$11,654.88	\$6,199.57	\$35,000.00	\$3,251.22	\$35,000.00	\$35,000.00	\$35,000.00
5103201	500429	EFFLUENT LINE REPAIRS	\$0.00	\$0.00	\$30,000.00	\$2,412.05	\$30,000.00	\$30,000.00	\$30,000.00
5103201	500430	EQUIPMENT REPAIR & MAINT	\$155,319.15	\$219,125.98	\$225,000.00	\$135,167.20	\$225,000.00	\$225,000.00	\$225,000.00
5103201	500433	SOFTWARE MAINTENANCE COST	\$21,833.07	\$27,146.45	\$50,000.00	\$37,215.48	\$50,000.00	\$50,000.00	\$50,000.00
5103201	500434	BUILDING REPAIR & MAINT	\$3,903.05	\$7,986.04	\$25,000.00	\$15,752.06	\$25,000.00	\$25,000.00	\$25,000.00
5103201	500435	VEHICLE REPAIR & MAINT	\$9,645.04	\$5,506.45	\$30,000.00	\$3,924.21	\$30,000.00	\$30,000.00	\$30,000.00
5103201	500436	FACILITY REPAIR & MAINT	\$92,560.73	\$292,633.93	\$157,139.60	\$52,259.49	\$200,000.00	\$200,000.00	\$200,000.00
5103201	500439	FERTILIZER/CHEMICALS	\$0.00	\$0.00	\$30,000.00	\$14,950.00	\$100,000.00	\$0.00	\$0.00
5103201	500444	OFFICE EQUIPMENT RENTAL	\$1,845.59	\$1,887.00	\$4,000.00	\$1,014.12	\$4,000.00	\$4,000.00	\$4,000.00

WASTEWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5103201	500445	EQUIPMENT RENTAL	\$3,877.56	\$748.26	\$11,000.00	\$1,786.49	\$11,000.00	\$11,000.00	\$11,000.00
5103201	500465	WATER LINE REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500467	TELEMETRY REPAIR & MAINT	\$29,029.20	\$23,227.76	\$50,000.00	\$36,638.48	\$50,000.00	\$50,000.00	\$50,000.00
5103201	500470	INFRASTRUCTURE REPAIR & MAINT	\$0.00	\$0.00	\$50,000.00	\$16,870.00	\$50,000.00	\$50,000.00	\$50,000.00
5103201	500472	MOSQUITO CONTROL	\$66,500.00	\$63,547.50	\$66,500.00	\$53,466.00	\$66,500.00	\$66,500.00	\$66,500.00
5103201	500489	EFFLUENT GOLF COURSE - EV	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
5103201	500490	FEES & PERMITS	\$27,658.00	\$40,071.31	\$25,000.00	\$4,658.13	\$25,000.00	\$25,000.00	\$25,000.00
5103201	500542	PRINTING/ADVERTISING	\$527.08	\$3,540.96	\$5,000.00	\$2,986.43	\$5,000.00	\$5,000.00	\$5,000.00
5103201	500545	MEMBERSHIP / PUBLICATIONS	\$2,371.58	\$3,181.54	\$4,500.00	\$3,629.33	\$4,500.00	\$4,500.00	\$4,500.00
5103201	500580	TRAVEL	\$1,397.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500587	CLICK-2-GOV FEES	\$2,840.16	\$2,914.56	\$3,000.00	\$5,008.30	\$3,000.00	\$5,000.00	\$5,000.00
5103201	500601	OFFICE SUPPLIES	\$1,527.68	\$1,043.98	\$5,500.00	\$375.03	\$5,500.00	\$5,500.00	\$5,500.00
5103201	500602	POSTAGE/SHIPPING	\$322.18	\$943.71	\$51,000.00	\$25,379.59	\$51,000.00	\$51,000.00	\$51,000.00
5103201	500625	OPERATING SUPPLIES	\$85,214.98	\$94,012.11	\$98,000.00	\$89,898.80	\$98,000.00	\$98,000.00	\$98,000.00
5103201	500636	LABORATORY EXPENSES	\$68,953.96	\$63,990.78	\$58,000.00	\$36,722.56	\$58,000.00	\$58,000.00	\$58,000.00
5103201	500637	CHEMICALS	\$244,585.93	\$337,571.20	\$386,860.40	\$293,850.49	\$274,000.00	\$374,000.00	\$374,000.00
5103201	500645	BOOKS/ PERIODICALS/ PUBLICATIO	\$201.50	\$246.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
5103201	500660	VEHICLE FUEL/OIL	\$13,360.72	\$7,376.51	\$56,000.00	\$41,638.84	\$56,000.00	\$56,000.00	\$56,000.00
5103201	500674	SMALL TOOLS/ EQUIPMENT	\$12,858.03	\$12,829.20	\$14,300.00	\$22,330.20	\$14,300.00	\$14,300.00	\$14,300.00
5103201	500675	SMALL FURNISHINGS	\$6,391.72	\$6,519.05	\$17,000.00	\$1,101.13	\$17,000.00	\$17,000.00	\$17,000.00
5103201	500676	TECHNICAL EQUIPMENT	\$7,874.85	\$5,549.38	\$10,000.00	\$2,071.42	\$10,000.00	\$10,000.00	\$10,000.00
5103201	500710	TELEPHONE	\$8,650.28	\$8,834.69	\$13,500.00	\$6,566.98	\$13,500.00	\$13,500.00	\$13,500.00
5103201	500712	POWER	\$664,571.65	\$698,327.48	\$600,000.00	\$483,622.51	\$600,000.00	\$600,000.00	\$600,000.00
5103201	500713	HEATING	\$40,755.37	\$28,958.07	\$48,000.00	\$31,825.27	\$48,000.00	\$48,000.00	\$48,000.00
5103201	500726	WATER CHARGES	\$47,986.03	\$40,510.85	\$96,000.00	\$52,452.36	\$96,000.00	\$96,000.00	\$96,000.00
5103201	500901	ISC: GENERAL FUND	\$1,545,432.00	\$1,725,855.00	\$1,557,323.00	\$1,038,216.00	\$1,557,323.00	\$1,479,173.00	\$1,479,173.00
5103201	500915	ISC: INSURANCE FUND	\$227,500.00	\$227,500.00	\$240,500.00	\$240,500.00	\$240,500.00	\$240,500.00	\$240,500.00
5103201	500950	ISC: FLEET MANAGEMENT	\$26,337.50	\$34,636.00	\$80,798.00	\$80,797.50	\$80,798.00	\$86,400.00	\$86,400.00
5103201	500955	ISC: RADIOS	\$12,875.00	\$26,005.00	\$25,572.00	\$25,572.00	\$25,572.00	\$32,913.00	\$32,913.00
5103201	501252	UTILITY ASSISTANCE PROGRAM	\$0.00	\$514.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
5103201	501299	GRANT ALLOCATION/DIRECT BILL	\$39,904.92	(\$34,212.33)	\$0.00	(\$8,294.78)	\$0.00	\$0.00	\$0.00
5103201	502430	REFUNDS & REIMBURSEMENTS	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
5103201	502449	BAD DEBT EXPENSE	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
5103201	502450	CASH SHORT/OVER	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
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5103201	507010	CAPITAL IMPROVEMENTS	\$3,570,501.56	\$4,231,642.81	\$4,500,943.00	\$3,016,794.40	\$4,500,943.00	\$4,534,736.00	\$4,534,736.00
5103201	507605	FACILITY IMPROVEMENTS	\$0.00	\$0.00	\$50,000.00	\$333.30	\$50,000.00	\$50,000.00	\$50,000.00
5103201	507705	VEHICLE REPLACEMENT PROGRAM	\$39,853.95	\$83,974.74	\$314,906.00	\$31,138.00	\$314,906.00	\$0.00	\$105,000.00
5103201	507715	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	507725	RADIO SYSTEM UPGRADE	\$0.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$0.00
5103201	507775	EQUIPMENT	\$106,791.97	\$150,323.29	\$566,992.00	\$89,894.00	\$566,992.00	\$0.00	\$360,000.00
5103201	507810	BOARD DESIGNATED	\$37,307.80	\$1,559.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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5103202	500101	SALARIES	\$183,953.72	\$235,857.03	\$1,460,339.00	\$121,365.30	\$1,460,339.00	\$50,000.00	\$690,000.00
5103202	500102	HOURLY/SEASONAL	\$507,906.73	\$465,627.48	\$0.00	\$123,570.32	\$123,570.00	\$0.00	\$0.00
5103202			\$0.00	\$171.00	\$0.00	\$427.13	\$0.00	\$0.00	\$0.00

WASTEWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5103202	500103	ADMINISTRATIVE PAY	\$7,466.25	\$51.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500106	MANAGEMENT LEAVE PAY	\$1,501.36	\$332.03	\$0.00	\$29.95	\$30.00	\$0.00	\$0.00
5103202	500107	ANNUAL LEAVE PAYOFF	(\$152.43)	\$1,301.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500108	SICK LEAVE PAY	\$21,679.93	(\$10,939.68)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500109	WORKERS' COMPENSATORY LEAVE	(\$499.01)	\$562.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500111	OVERTIME	\$15,497.58	\$10,875.11	\$0.00	\$3,258.86	\$3,259.00	\$0.00	\$0.00
5103202	500112	CALL BACK PAY	\$5,873.00	\$5,552.97	\$0.00	\$1,030.18	\$1,030.00	\$0.00	\$0.00
5103202	500113	STAND-BY PAY	\$13,526.37	\$14,128.99	\$0.00	\$2,358.22	\$2,358.00	\$0.00	\$0.00
5103202	500114	F L S A	\$177.60	\$143.67	\$0.00	(\$30.00)	(\$30.00)	\$0.00	\$0.00
5103202	500116	HOLIDAY PAY	\$3,402.16	\$1,677.58	\$0.00	\$417.86	\$418.00	\$0.00	\$0.00
5103202	500125	TEMPORARY STAFFING	\$19,677.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500199	GRANT FUNDED ALLOCATION	\$1,870.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$597,927.36	\$489,484.80	\$0.00	\$131,062.52	\$130,635.00	\$0.00	\$0.00
5103202	500225	MEDICARE	\$7,440.99	\$6,996.01	\$0.00	\$1,841.92	\$1,842.00	\$0.00	\$0.00
5103202	500230	RETIREMENT	\$120,793.40	\$112,173.85	\$0.00	\$29,440.85	\$29,441.00	\$0.00	\$0.00
5103202	500240	GROUP INSURANCE	\$134,421.45	\$120,285.13	\$0.00	\$29,101.11	\$29,101.00	\$0.00	\$0.00
5103202	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$24.36	\$24.00	\$0.00	\$0.00
5103202	500250	WORKERS' COMPENSATION	\$11,395.10	\$12,488.57	\$0.00	\$2,523.28	\$2,523.00	\$0.00	\$0.00
5103202	500260	EDUCATION INCENTIVE	\$50.00	\$50.00	\$0.00	\$20.00	\$20.00	\$0.00	\$0.00
5103202	500265	UNIFORM ALLOWANCE	\$3,959.26	\$3,558.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500266	FOUL WEATHER ALLOWANCE	\$1,215.00	\$1,215.00	\$0.00	\$165.00	\$165.00	\$0.00	\$0.00
5103202	500271	PHONE ALLOWANCE	\$808.80	\$524.80	\$0.00	\$237.60	\$238.00	\$0.00	\$0.00
5103202	500272	MOBILE DEVICE ALLOWANCE	\$72.50	\$2.50	\$0.00	\$22.50	\$23.00	\$0.00	\$0.00
5103202	500287	PENSION COST	\$101,845.00	(\$9,266.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$382,001.50	\$248,028.08	\$0.00	\$63,376.62	\$63,377.00	\$0.00	\$0.00
5103202	500309	PROFESSIONAL SERVICES	\$60,005.47	\$144,474.84	\$0.00	\$886.55	\$0.00	\$0.00	\$0.00
5103202	500330	TRAINING	\$6,145.08	\$3,053.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500345	DATA PROCESSING	\$173.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500349	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500430	EQUIPMENT REPAIR & MAINT	\$964.71	\$6,297.11	\$0.00	\$107.50	\$0.00	\$0.00	\$0.00
5103202	500433	SOFTWARE MAINTENANCE COST	\$3,164.38	\$2,329.55	\$0.00	\$675.00	\$0.00	\$0.00	\$0.00
5103202	500434	BUILDING REPAIR & MAINT	\$1,250.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500435	VEHICLE REPAIR & MAINT	\$5,827.22	\$6,729.35	\$0.00	\$4,525.85	\$0.00	\$0.00	\$0.00
5103202	500436	FACILITY REPAIR & MAINT	\$7,584.62	\$14,974.80	\$0.00	\$718.67	\$0.00	\$0.00	\$0.00
5103202	500437	RADIO MAINTENANCE	\$10,122.68	\$14,836.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500444	OFFICE EQUIPMENT RENTAL	\$1,021.92	\$1,081.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500445	EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500470	INFRASTRUCTURE REPAIR & MAINT	\$23,169.24	\$30,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500489	EFFLUENT GOLF COURSE - EV	\$16,512.59	\$203.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500491	LANDFILL ALT DAILY COVER	\$21,976.04	\$3,272.02	\$0.00	\$425.00	\$0.00	\$0.00	\$0.00
5103202	500542	PRINTING/ADVERTISING	\$4,573.50	\$7,525.83	\$0.00	(\$63.24)	\$0.00	\$0.00	\$0.00
5103202	500545	MEMBERSHIP / PUBLICATIONS	\$1,778.00	\$1,399.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500580	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500601	OFFICE SUPPLIES	\$1,117.49	\$1,286.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500602	POSTAGE/SHIPPING	\$30,417.32	\$30,586.98	\$0.00	\$1,085.09	\$0.00	\$0.00	\$0.00

WASTEWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5103202	500625	OPERATING SUPPLIES	\$27,924.70	\$33,763.69	\$0.00	\$946.67	\$0.00	\$0.00	\$0.00
5103202	500636	LABORATORY EXPENSES	\$2,186.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500645	BOOKS/ PERIODICALS/ PUBLICATIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500660	VEHICLE FUEL/OIL	\$20,395.57	\$19,428.18	\$0.00	\$9,164.20	\$0.00	\$0.00	\$0.00
5103202	500674	SMALL TOOLS/ EQUIPMENT	\$0.00	\$194.97	\$0.00	\$298.00	\$0.00	\$0.00	\$0.00
5103202	500675	SMALL FURNISHINGS	\$1,272.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500676	TECHNICAL EQUIPMENT	\$826.68	\$5,169.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500710	TELEPHONE	\$4,940.50	\$5,336.85	\$0.00	\$411.69	\$0.00	\$0.00	\$0.00
5103202	500713	HEATING	\$7,497.18	\$8,387.56	\$0.00	\$7,022.35	\$0.00	\$0.00	\$0.00
5103202	500950	ISC: FLEET MANAGEMENT	\$51,450.00	\$48,243.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	500955	ISC: RADIOS	\$10,300.00	\$15,440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	501299	GRANT ALLOCATION/DIRECT BILL	\$14,252.86	(\$973.83)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	502430	REFUNDS & REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	502449	BAD DEBT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	502450	CASH SHORT/OVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$336,851.68	\$403,743.82	\$0.00	\$26,203.33	\$0.00	\$0.00	\$0.00
5103202	507010	CAPITAL IMPROVEMENTS	\$0.00	\$25,055.42	\$155,750.00	\$1,442.96	\$155,750.00	\$0.00	\$0.00
5103202	507705	VEHICLE REPLACEMENT PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	507725	RADIO SYSTEM UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	507775	EQUIPMENT	\$140,498.54	\$35,394.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	507810	BOARD DESIGNATED	\$71,323.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$211,821.97	\$60,449.42	\$155,750.00	\$1,442.96	\$155,750.00	\$0.00	\$0.00
5103205	500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$54.51	\$1.00	\$0.00	\$0.00
5103205	500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,173.76	\$12.00	\$0.00	\$0.00
5103205	500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$706.80	\$7.00	\$0.00	\$0.00
5103205	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$179.06	\$2.00	\$0.00	\$0.00
5103205	500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$83.54	\$1.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$2,197.67	\$23.00	\$0.00	\$0.00
5103205	507010	CAPITAL IMPROVEMENTS	\$7,877,067.59	\$10,734,616.35	\$8,872,169.00	\$2,248,289.86	\$8,872,169.00	\$1,400,000.00	\$5,067,000.00
5103205	507199	UNDESIGNATED PROEJCTS	\$0.00	\$0.00	\$64,428.00	\$0.00	\$64,428.00	\$0.00	\$2,761,083.00
5103205	507333	EMERGENCY GENERATOR PROG	\$0.00	\$692.12	\$447,548.00	\$424,866.32	\$447,548.00	\$0.00	\$0.00
			\$7,877,067.59	\$10,735,308.47	\$9,384,145.00	\$2,673,156.18	\$9,384,145.00	\$1,400,000.00	\$7,828,083.00
5103205	504465	DEPRECIATION EXPENSE	\$4,728,684.23	\$4,866,595.31	\$4,950,000.00	\$0.00	\$4,950,000.00	\$4,950,000.00	\$4,950,000.00
			\$4,728,684.23	\$4,866,595.31	\$4,950,000.00	\$0.00	\$4,950,000.00	\$4,950,000.00	\$4,950,000.00
5103205	504600	FISCAL CHARGES	\$1,585.42	\$1,431.25	\$1,500.00	\$1,450.00	\$1,500.00	\$1,500.00	\$1,500.00
5103205	504846	BOND ISSUANCE COSTS	\$192,212.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	504875	LOSS ON DISPOSAL F.A.	\$102,464.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	505000	CAPITALIZED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	505000	CAPITALIZED ASSETS	(\$8,272,843.28)	(\$11,031,614.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			(\$7,976,581.34)	(\$11,030,183.67)	\$1,500.00	\$1,450.00	\$1,500.00	\$1,500.00	\$1,500.00
5103205	508307	2015 SEWER BONDS	\$0.00	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00	\$240,000.00	\$240,000.00
5103205	508309	2017 SEWER BONDS	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$210,000.00	\$210,000.00
5103205	508314	2015 SEWER SRF BONDS \$12M	\$0.01	\$0.00	\$560,487.00	\$560,487.19	\$560,487.00	\$573,849.00	\$573,849.00
5103205	508322	2012 SEWER BONDS	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$105,000.00	\$105,000.00
5103205	508323	2012 SEWER REFUNDING	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$240,000.00	\$250,000.00	\$250,000.00

WASTEWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5103205	508335	2012 MT REFUNDING	\$0.00	\$0.00	\$106,700.00	\$106,700.00	\$106,700.00	\$0.00	\$0.00
5103205	508342	2010F STATE WATER POLLUT	\$0.00	\$0.00	\$144,511.00	\$144,511.28	\$144,511.00	\$147,986.00	\$147,986.00
5103205	508349	2014 SEWER SRF BOND	\$0.00	\$0.00	\$1,174,137.00	\$1,174,137.29	\$1,174,137.00	\$1,207,124.00	\$1,207,124.00
5103205	508353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508374	1996 STATE SEWER ISSUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508379	1998 STATE SEWER ISSUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508398	2010D SWR IMP & REFUNDING	\$0.00	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00	\$60,000.00	\$60,000.00
			\$0.01	\$0.00	\$2,810,835.00	\$2,810,835.76	\$2,810,835.00	\$2,793,959.00	\$2,793,959.00
5103205	509307	2015 SEWER BONDS	\$215,707.95	\$208,859.95	\$222,154.00	\$76,095.84	\$222,154.00	\$212,688.00	\$212,688.00
5103205	509309	2017 SEWER BONDS	\$134,531.34	\$198,021.10	\$213,702.00	\$73,456.24	\$213,702.00	\$203,369.00	\$203,369.00
5103205	509314	2015 SEWER SRF BONDS \$12M	\$267,714.87	\$268,002.58	\$254,797.00	\$129,068.63	\$254,797.00	\$241,276.00	\$241,276.00
5103205	509322	2012 SEWER BONDS	\$62,875.46	\$59,442.12	\$55,509.00	\$22,066.67	\$55,509.00	\$51,375.00	\$51,375.00
5103205	509323	2012 SEWER REFUNDING	\$46,244.94	\$37,911.61	\$28,445.00	\$17,400.00	\$28,445.00	\$18,578.00	\$18,578.00
5103205	509335	2012 MT REFUNDING	\$11,043.19	\$10,421.22	\$1,693.00	\$1,002.98	\$1,693.00	\$0.00	\$0.00
5103205	509342	2010F STATE WATER POLLUT	\$49,335.36	\$45,982.55	\$42,549.00	\$21,708.85	\$42,549.00	\$39,033.00	\$39,033.00
5103205	509349	2014 SEWER SRF BOND	\$640,497.17	\$608,853.13	\$576,320.00	\$292,283.19	\$576,320.00	\$542,873.00	\$542,873.00
5103205	509353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	509379	1998 STATE SEWER ISSUE	\$10,733.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	509398	2010D SWR IMP & REFUNDING	\$37,031.98	\$35,290.31	\$33,411.00	\$11,366.67	\$33,411.00	\$31,369.00	\$31,369.00
			\$1,475,715.53	\$1,472,784.57	\$1,428,580.00	\$644,449.07	\$1,428,580.00	\$1,340,561.00	\$1,340,561.00
			\$13,114,146.00	\$13,263,271.20	\$27,781,998.00	\$11,034,434.40	\$27,580,242.00	\$18,095,899.00	\$25,127,724.00

Carson City

FY 2021 Budget Presentation



Wastewater Fund - Highlights

- Operating Revenue
 - Rate increases from the rate study are on hold due to the COVID-19 pandemic.
 - FY 2021 is year 5 of 5 for the phase in of the connection charge increase; the budgeted amount is a conservative estimate of the average income over the past several years.
 - The financial summary presented at the board meeting mistakenly showed some grant revenue in the connection fee line for FY 2020 which was corrected.
- Salaries and benefits increased \$100,735 over FY 2020 estimated.
 - Increase for employee merit and benefits.
 - Board of Supervisor presentation showed a \$136,933 increase; the change is due to a decrease in projected medical insurance rates.
- Services and supplies increased by \$33,793 over FY 2020 estimated.
 - Internal service charges – decrease of approx. \$65,207
 - Professional services – increase of \$87,000
 - Utility Assistance Program – increase of \$10,000.
- Capital outlay planned for FY 2021 is \$8,518,083.
 - See attached project detail.
 - Board of Supervisor presentation showed \$1,450,000 because at the time, all capital spending was still being evaluated.

Wastewater Fund – Planned Capital Expenditures

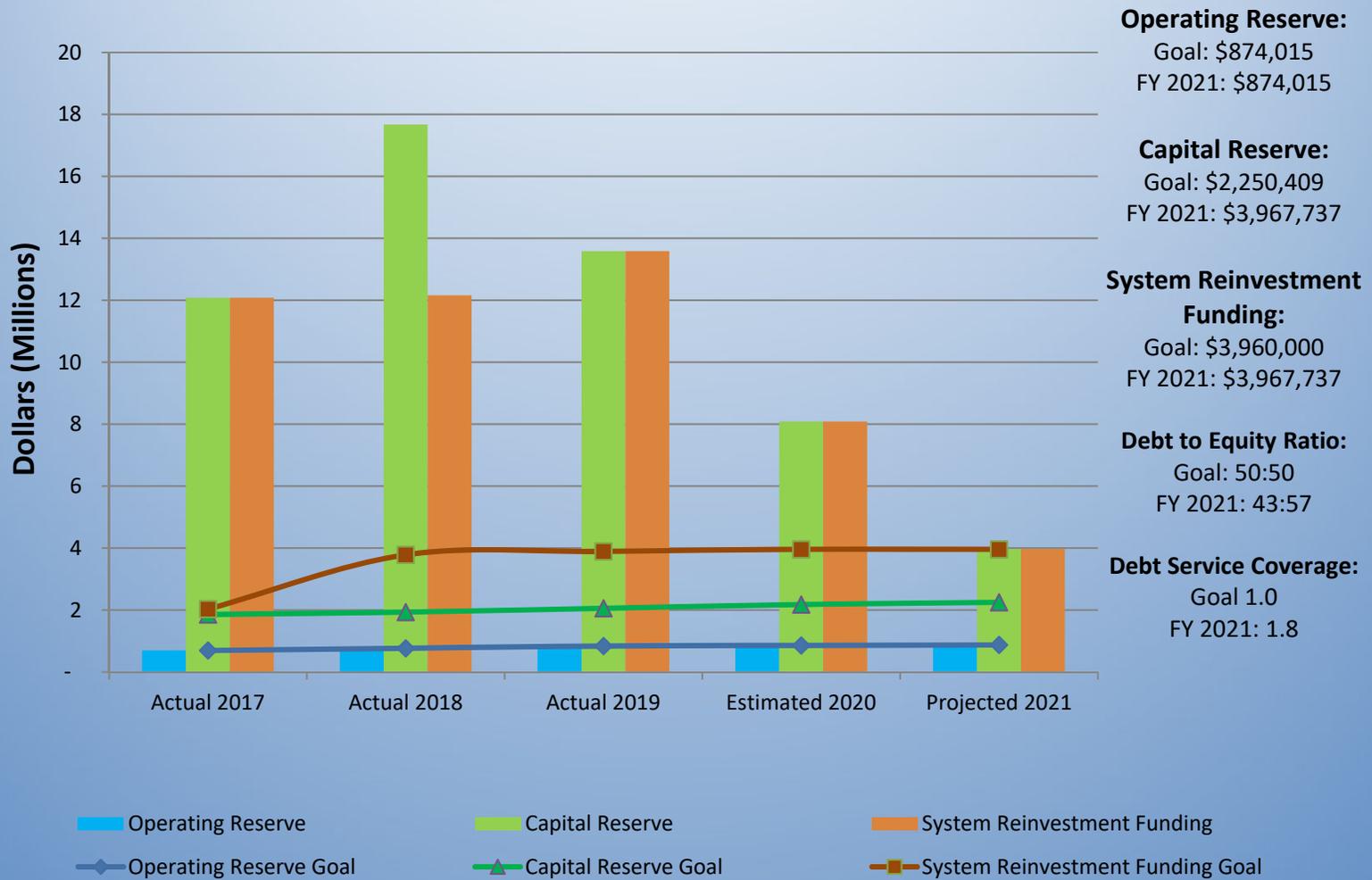
Line	Description	2021	2022	2023	2024	2025
1	Sewer Line Replace/Rehab	\$ 2,337,000	\$ 2,497,500	\$ 2,490,000	\$ 2,544,000	\$ 2,500,000
2	Reuse - Pipe Joint Coupling Rehabilitation	50,000	50,000	-	-	-
3	Riverview Lift Station	-	-	-	500,000	-
4	Groundwater Protection-Operations	50,000	50,000	50,000	50,000	50,000
5	Electrical Retrofit	-	100,000	-	-	-
6	Reuse - EVGC Rehabilitation	-	930,000	-	-	-
7	WRRF Electrical Improvements	1,190,000	-	-	-	-
8	Reuse - Pipe Corrosion Protection	-	1,000,000	-	-	-
9	Reuse - System Pipeline Air Release Rehabilitation	100,000	100,000	-	100,000	-
10	Reuse - Brunswick Canyon In/Out Rehab	350,000	-	-	-	-
11	Reuse - Distribution System Rehabilitation	-	500,000	500,000	650,000	1,108,000
12	Clear Creek Sewer	1,000,000	-	-	-	-
13	Vehicle Replacement	105,000	195,000	235,000	65,000	155,000
14	Equipment Replacement	360,000	333,000	360,000	300,000	360,000
15	Facility Upgrade	175,000	175,000	175,000	175,000	175,000
16	Undesignated	2,761,083	-	-	-	-
17	Communications-Fiber-SCADA	40,000	40,000	40,000	40,000	40,000
		\$ 8,518,083	\$ 5,970,500	\$ 3,850,000	\$ 4,424,000	\$ 4,388,000

Wastewater Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2021	\$ 8,518,083
2022	5,970,500
2023	3,850,000
2024	4,424,000
2025	4,388,000
Total	\$ 27,150,583

Wastewater Fund – Financial Policies

Wastewater Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the fiscal year 2021 Water Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Water Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Water Fund operating and capital budgets and their compliance with the adopted financial policies.

Suggested Action:

I move to acknowledge that the Water Fund budget for fiscal year 2021 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the Water Fund budget for fiscal year 2021.

Attachments:

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

[520-Water Fund UFOC documents.pdf](#)

[FY21 UFOC presentation - Water.pdf](#)



STAFF REPORT

Item No. 2.E

Report To: Utility Financial Oversight Committee

Meeting Date: 05/04/2020

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the fiscal year 2021 Water Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Water Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Water 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 Water Fund budget for fiscal year 2021 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the Water Fund budget for fiscal year 2021.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2021 tentative budget was filed with the Nevada Department of Taxation on April 15, 2020, and was presented to the Board of Supervisors on April 16, 2020. Due to the COVID-19 pandemic and the related cancelation of formerly scheduled meetings, the tentative budget was not presented to this committee. The final budget is due to the Nevada Department of Taxation on June 1, 2020.

The fiscal year 2021 budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 354

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See fiscal year 2021 budget document for Water Fund 520.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Sets the Water Fund budget for fiscal year 2021.

Alternatives

Recommend that the Board of Supervisors do not approve the fiscal year 2021 Water Fund budget.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water Utility					
Department Number: 5203502					
	2018-19	2019-20	2020-21	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 16,263,780	\$ 15,972,597	\$ 15,920,812	-0.32%	\$ (51,785)
Non-Operating Income	708,946	217,000	30,000	-86.18%	(187,000)
Connection Fees	734,001	601,235	363,170	-39.60%	(238,065)
Grant Revenue	350,927	2,007,297	125,000	-93.77%	(1,882,297)
TOTAL	\$ 18,057,655	\$ 18,798,129	\$ 16,438,982	-12.55%	\$ (2,359,147)
EXPENDITURE					
Salary	\$ 1,757,082	\$ 1,881,148	\$ 2,015,982	7.17%	\$ 134,834
Benefits	945,162	1,382,720	1,406,279	1.70%	23,559
Service & Supplies	4,875,007	5,539,273	5,646,454	1.93%	107,181
Depreciation	3,253,981	3,500,000	3,500,000	0.00%	-
Bond Interest	1,958,966	2,331,154	1,548,883	-33.56%	(782,271)
Other	338,533	2,000	2,000	0.00%	-
TOTAL	\$ 13,128,732	\$ 14,636,295	\$ 14,119,598	-3.53%	\$ (516,697)
NET INCOME (LOSS)	\$ 4,928,923	\$ 4,161,834	\$ 2,319,384	-44.27%	\$ (1,842,450)
Bond Proceeds	\$ -	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 968,344	\$ 18,421,607	\$ 2,778,903	-84.91%	\$ (15,642,704)
Bond Principal Payments	\$ 3,461,910	\$ 13,667,623	\$ 3,732,061	-72.69%	\$ (9,935,562)
Cash Balance - June 30	\$ 28,962,600	\$ 5,065,204	\$ 4,903,624		
FTE	25.85	26.00	26.00		

FINANCIAL POLICY COMPLIANCE

	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Operating Reserve Goal	\$ 1,276,246	\$ 1,240,308	\$ 1,221,273	\$ 1,359,968	\$ 1,403,624
Operating Reserve	1,276,246	1,240,308	1,221,273	1,359,968	1,403,624
Capital Reserve Goal	2,009,423	1,959,239	1,907,504	2,205,937	2,191,515
Capital Reserve	2,903,176	6,090,575	27,741,327	3,705,236	3,500,000
System Reinvestment Funding Goal	3,331,454	3,283,296	3,253,981	3,500,000	3,500,000
System Reinvestment Funding Available	<u>2,903,176</u>	6,090,575	9,949,862	3,705,236	3,500,000
Debt to Equity (goal is 50:50)	<u>58:42</u>	<u>55:45</u>	<u>58:42</u>	<u>51:49</u>	48:52
Debt Service Coverage (goal 1.0 min.)	1.4	1.6	1.8	<u>0.6</u>	1.5
Goal met, <u>Goal not met</u>					

**PERSONNEL DETAIL WORKSHEET
FY2020-21**

DEPARTMENT: WATER UTILITY		
DEPARTMENT NUMBER: 5203502		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 16,120
Water Utility Manager	1.00	112,479
Instrumentation Tech	1.00	70,168
Systems Technition	0.45	28,846
Senior Instrumentation Tech	0.25	19,548
Electrical Communication Foreman	0.50	43,915
Senior Environmental Control Officer	1.10	86,378
Environmental Control Foreman	0.90	76,710
Environmental Control Officer	0.25	16,039
Utility Billing Specialist	1.00	48,222
Operations Manager - Control Systems	0.40	47,843
Warehouse Supply Coordinator	0.45	42,131
Water Meter Technician	3.00	137,321
Water Production Operator 2	1.00	59,203
Water Production Operator 3	3.00	184,246
Water Production Operator 4	1.00	77,716
Water Production Foreman	1.00	92,688
Water Operations Supervisor	1.00	107,244
Water Distribution Technician 1	3.00	137,025
Water Distribution Technician 2	1.00	47,612
Water Distribution Technician Senior	3.00	201,185
Water Distribution Foreman	1.00	65,597
PW Communication Tech 3	0.50	28,261
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	26.00	\$ 2,015,982
BENEFITS:		
Medicare		\$ 26,753
Retirement		460,136
Group Insurance		332,680
Workers' Compensation		34,556
Education Incentive		463
Foul Weather Allowance		3,324
Tool Allowance		1,350
Car Allowance		3,900
Phone Allowance		4,641
Mobile Device Allowance		476
OPEB Costs		180,000
GASB 68 Pension Expense		350,000
SUB-TOTAL BENEFITS		\$ 1,398,279
GRAND TOTAL		\$ 3,414,261

Carson City Public Works - Water Fund Capital

Line	Description	2021	2022	2023	2024	2025
1	Water Line Replacement/Rehabilitation Program	1,472,903	2,100,000	2,100,000	2,100,000	2,100,000
2	Well Rehabilitation Program		200,000	1,200,000	200,000	200,000
3	Communications-Fiber-SCADA	30,000	75,000	75,000	50,000	70,000
4	Tank Maintenance Program	-	350,000	750,000	300,000	300,000
5	Quill Water Treatment Plant Electrical	-	250,000	250,000	-	-
6	Emergency Generator Program	-	200,000	-	200,000	-
7	Quill Water Treatment Plant Upgrade	-	-	-	1,000,000	9,000,000
8	Arsenic Treatment Plant	-	-	-	-	225,000
9	Booster Stations (per 2015 MP)	500,000	-	-	-	640,000
10	Pressure Reducing Stations (per 2015 MP)	-	-	125,000	-	75,000
11	Vehicle Replacement	275,000	215,000	265,000	265,000	250,000
12	Equipment	100,000	100,000	100,000	100,000	100,000
13	Local 1 Booster	151,000	629,000	-	-	-
14	Replace Pumps/Motors Program	150,000	150,000	150,000	150,000	150,000
15	Facility Improvements	100,000	175,000	175,000	175,000	125,000
		2,778,903	4,444,000	5,190,000	4,540,000	13,235,000

WATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdtg	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
REVENUE									
5208580	419110	WATER DELINQUENCIES	\$0.00	\$0.00	\$0.00	(\$768,563.86)	\$0.00	\$0.00	\$0.00
5208580 Total			\$0.00	\$0.00	\$0.00	(\$768,563.86)	\$0.00	\$0.00	\$0.00
5208582	431010	FEDERAL GRANTS	\$0.00	(\$1,110.79)	(\$1,129,171.00)	(\$18,177.29)	(\$1,658,020.00)	\$0.00	\$0.00
5208582 Total			\$0.00	(\$1,110.79)	(\$1,129,171.00)	(\$18,177.29)	(\$1,658,020.00)	\$0.00	\$0.00
5208581	432010	2010 SRF BONDS - BAB	(\$224,276.51)	(\$224,816.25)	(\$224,277.00)	(\$112,460.35)	(\$224,277.00)	\$0.00	\$0.00
5208581	437160	WATER SUBCONSERVANCY	(\$125,000.00)	(\$125,000.00)	(\$125,000.00)	(\$62,500.00)	(\$125,000.00)	(\$125,000.00)	(\$125,000.00)
5208581 Total			(\$349,276.51)	(\$349,816.25)	(\$349,277.00)	(\$174,960.35)	(\$349,277.00)	(\$125,000.00)	(\$125,000.00)
5208580	441670	SERVICE CHARGE	(\$6,879,807.84)	(\$6,818,845.80)	(\$6,930,340.00)	(\$5,297,239.93)	(\$7,124,688.00)	(\$7,124,688.00)	(\$7,124,688.00)
5208580	441671	USER FEES	(\$8,590,957.06)	(\$9,019,649.01)	(\$9,010,133.00)	(\$6,308,920.65)	(\$8,443,724.00)	(\$8,443,724.00)	(\$8,443,724.00)
5208580	441673	LYON COUNTY	(\$29,053.94)	\$0.00	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)
5208580	441676	PRIVATE HYDRANT SERVICE	(\$119,501.93)	(\$75,041.05)	(\$50,000.00)	\$0.00	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)
5208580	441679	RIGHT OF WAY TOLL	\$0.00	\$0.00	\$0.00	(\$115,091.61)	\$0.00	\$0.00	\$0.00
5208580	441699	OTHER CHARGES/FEES	(\$1,037.40)	(\$1,263.85)	(\$500.00)	(\$43,020.31)	(\$500.00)	(\$500.00)	(\$500.00)
5208580	441800	GENERAL FUND UB	(\$17,435.00)	(\$17,907.00)	(\$17,000.00)	\$0.00	(\$17,000.00)	(\$17,000.00)	(\$17,000.00)
5208580	441810	REG TRASNPORATION UB	(\$4,007.00)	(\$4,115.00)	(\$4,000.00)	\$0.00	(\$4,000.00)	(\$4,000.00)	(\$4,000.00)
5208580	441820	STREETS UB	(\$2,384.00)	(\$2,449.00)	(\$2,300.00)	\$0.00	(\$2,300.00)	(\$2,300.00)	(\$2,300.00)
5208580	441830	STORM DRAINAGE UB	(\$1,921.00)	(\$1,973.00)	(\$1,900.00)	\$0.00	(\$1,900.00)	(\$1,900.00)	(\$1,900.00)
5208580	441845	SEWER UB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580	441850	PENALTIES AND INTEREST UB	(\$155,699.95)	(\$161,363.64)	(\$160,000.00)	(\$99,909.21)	(\$160,000.00)	(\$160,000.00)	(\$160,000.00)
5208580	441900	ESTABLISHMENT FEE	(\$32,380.00)	(\$29,480.00)	(\$25,000.00)	(\$21,780.00)	(\$25,000.00)	(\$25,000.00)	(\$25,000.00)
5208580	441910	METER RESET FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580	441915	RECONNECTION FEES	(\$25.00)	(\$150.00)	(\$200.00)	(\$50.00)	(\$200.00)	(\$200.00)	(\$200.00)
5208580	441920	TAPPING FEE	(\$7,245.00)	(\$13,765.50)	(\$1,500.00)	(\$11,592.00)	(\$10,143.00)	(\$1,500.00)	(\$1,500.00)
5208580	441925	METER BOX SET	(\$66,360.00)	(\$111,086.10)	(\$50,000.00)	(\$90,562.50)	(\$88,515.00)	(\$50,000.00)	(\$50,000.00)
5208580	441930	COMPLETE SERVICE LATERAL	(\$12,001.50)	(\$6,709.50)	(\$10,000.00)	(\$28,906.50)	(\$14,626.50)	(\$10,000.00)	(\$10,000.00)
5208580	441940	INSPECTION FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580	441949	MISC OTHER OP REVENUE	(\$53.36)	\$19.99	\$0.00	\$13.16	\$0.00	\$0.00	\$0.00
5208580	443060	DEPARTMENT CHARGES	(\$177.23)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580 Total			(\$15,920,047.21)	(\$16,263,778.46)	(\$16,292,873.00)	(\$12,017,059.55)	(\$15,972,596.50)	(\$15,920,812.00)	(\$15,920,812.00)
5200088	461010	INTEREST INCOME	(\$61,791.52)	(\$382,935.09)	(\$30,000.00)	(\$233,453.74)	(\$217,000.00)	(\$30,000.00)	(\$30,000.00)
5200088	462020	NET INC IN FAIR VALUE INV	\$2,305.07	(\$206,111.91)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200088 Total			(\$59,486.45)	(\$589,047.00)	(\$30,000.00)	(\$233,453.74)	(\$217,000.00)	(\$30,000.00)	(\$30,000.00)
5208580	466050	REFUNDS/REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580	466110	MISC. OTHER INCOME	\$0.00	(\$2,515.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580 Total			\$0.00	(\$2,515.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208582	475050	CONNECTION FEE: COMMERCIAL	(\$13,043.20)	(\$114,736.28)	(\$34,828.00)	(\$139,357.09)	(\$115,079.00)	(\$57,562.00)	(\$57,562.00)
5208582	475060	CONNECTION FEE: RESIDENTIAL	(\$236,621.00)	(\$619,265.00)	(\$167,039.00)	(\$477,255.24)	(\$486,156.00)	(\$305,608.00)	(\$305,608.00)
5208582	475100	DEVELOPER CONTRIBUTIONS	(\$232,668.55)	(\$106,466.24)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208582	475200	CAPITAL ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208582 Total			(\$482,332.75)	(\$840,467.52)	(\$201,867.00)	(\$616,612.33)	(\$601,235.00)	(\$363,170.00)	(\$363,170.00)
5200090	482080	SURPLUS SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200090	482100	VEHICLE SALES	\$0.00	(\$10,920.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200090 Total			\$0.00	(\$10,920.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200200	483030	BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

WATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5200200	483031	PREMIUM ON BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200200 Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total			(\$16,811,142.92)	(\$18,057,655.02)	(\$18,003,188.00)	(\$13,828,827.12)	(\$18,798,128.50)	(\$16,438,982.00)	(\$16,438,982.00)
EXPENSE									
5203502	500101	SALARIES	\$1,480,177.03	\$1,530,979.33	\$1,673,647.00	\$1,154,738.73	\$1,623,018.00	\$1,746,497.00	\$1,746,497.00
5203502	500102	HOURLY/SEASONAL	\$0.00	\$171.00	\$0.00	\$427.12	\$0.00	\$0.00	\$0.00
5203502	500103	ADMINISTRATIVE PAY	\$61.80	\$1,440.04	\$0.00	\$6,478.62	\$6,479.00	\$0.00	\$0.00
5203502	500104	SHIFT DIFFERENTIAL	\$9.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500106	MANAGEMENT LEAVE PAY	\$7,720.48	\$9,802.06	\$0.00	\$3,717.24	\$3,717.00	\$0.00	\$0.00
5203502	500107	ANNUAL LEAVE PAYOFF	(\$530.49)	\$8,009.78	\$27,443.00	\$18,351.26	\$17,674.00	\$17,443.00	\$17,443.00
5203502	500108	SICK LEAVE PAY	\$24,708.28	\$44,599.08	\$48,680.00	\$20,488.25	\$20,488.00	\$48,680.00	\$48,680.00
5203502	500109	WORKERS' COMPENSATORY LEAVE	\$2,460.64	\$2,481.28	\$0.00	\$1,430.62	\$1,431.00	\$0.00	\$0.00
5203502	500111	OVERTIME	\$50,084.06	\$52,849.99	\$53,342.00	\$52,949.83	\$53,342.00	\$53,342.00	\$53,342.00
5203502	500112	CALL BACK PAY	\$28,762.46	\$31,982.12	\$32,000.00	\$20,416.56	\$32,000.00	\$32,000.00	\$32,000.00
5203502	500113	STAND-BY PAY	\$38,354.32	\$38,407.29	\$42,000.00	\$34,872.17	\$42,000.00	\$42,000.00	\$42,000.00
5203502	500114	F L S A	\$592.36	\$602.19	\$0.00	\$607.34	\$459.00	\$0.00	\$0.00
5203502	500116	HOLIDAY PAY	\$3,919.79	\$4,668.00	\$1,020.00	\$4,912.38	\$5,540.00	\$1,020.00	\$1,020.00
5203502	500125	TEMPORARY STAFFING	\$36,783.36	\$31,091.17	\$75,000.00	\$30,390.92	\$75,000.00	\$75,000.00	\$75,000.00
5203502	500199	GRANT FUNDED ALLOCATION	\$1,931.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$1,675,034.64	\$1,757,083.33	\$1,953,132.00	\$1,349,781.04	\$1,881,148.00	\$2,015,982.00	\$2,015,982.00
5203502	500225	MEDICARE	\$22,500.71	\$24,879.89	\$26,764.00	\$19,040.97	\$27,066.00	\$26,753.00	\$26,753.00
5203505	500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$396.94	\$73.00	\$0.00	\$0.00
5203502	500230	RETIREMENT	\$374,855.40	\$401,121.16	\$457,793.00	\$311,438.10	\$442,162.00	\$460,136.00	\$460,136.00
5203505	500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$8,437.66	\$1,557.00	\$0.00	\$0.00
5203502	500240	GROUP INSURANCE	\$322,629.97	\$314,381.67	\$343,017.00	\$233,412.00	\$320,841.00	\$356,470.00	\$320,823.00
5203505	500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$4,562.29	\$848.00	\$0.00	\$0.00
5203502	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$6,914.23	\$6,061.00	\$11,857.00	\$11,857.00
5203505	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$617.98	\$120.00	\$0.00	\$0.00
5203502	500250	WORKERS' COMPENSATION	\$26,716.47	\$32,715.89	\$31,029.00	\$21,780.48	\$36,042.00	\$34,556.00	\$34,556.00
5203505	500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$596.15	\$110.00	\$0.00	\$0.00
5203502	500257	DOMESTIC PARTNER INS BENEFIT	\$5.51	(\$121.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500260	EDUCATION INCENTIVE	\$462.50	\$462.50	\$463.00	\$185.00	\$185.00	\$463.00	\$463.00
5203502	500265	UNIFORM ALLOWANCE	\$6,865.11	\$9,459.81	\$8,000.00	\$4,634.80	\$2,965.00	\$8,000.00	\$8,000.00
5203502	500266	FOUL WEATHER ALLOWANCE	\$3,262.50	\$3,262.50	\$3,166.00	\$3,360.00	\$3,360.00	\$3,324.00	\$3,324.00
5203502	500268	TOOL ALLOWANCE	\$1,075.00	\$1,105.00	\$1,350.00	\$1,166.32	\$2,066.00	\$1,350.00	\$1,350.00
5203502	500270	CAR ALLOWANCE	\$0.00	\$3,690.00	\$3,900.00	\$2,910.00	\$3,810.00	\$3,900.00	\$3,900.00
5203502	500271	PHONE ALLOWANCE	\$5,172.20	\$5,662.70	\$5,853.00	\$4,152.85	\$4,890.00	\$4,641.00	\$4,641.00
5203502	500272	MOBILE DEVICE ALLOWANCE	\$515.50	\$698.00	\$720.00	\$471.50	\$564.00	\$476.00	\$476.00
5203502	500286	OPEB COST	\$163,700.00	\$166,464.00	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00
5203502	500287	PENSION COST	\$311,743.00	(\$18,622.00)	\$350,000.00	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00
			\$1,239,503.87	\$945,160.10	\$1,412,055.00	\$624,077.27	\$1,382,720.00	\$1,441,926.00	\$1,406,279.00
5203502	500309	PROFESSIONAL SERVICES	\$101,331.98	\$90,418.78	\$175,000.00	\$78,387.40	\$175,000.00	\$125,000.00	\$125,000.00
5203502	500312	AUDITING FEES	\$21,322.30	\$19,710.00	\$24,000.00	\$19,750.00	\$24,000.00	\$24,000.00	\$24,000.00
5203502	500330	TRAINING	\$23,347.57	\$19,554.55	\$32,000.00	\$15,320.63	\$32,000.00	\$32,000.00	\$32,000.00

WATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bgdt	2020 YTD Actuals	2020 Re-Estimate	Tentative	Final Proposed
								2021 Budget	2021 Budget
5203502	500345	DATA PROCESSING	\$75.00	\$6,664.62	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00
5203502	500349	CONTRACTUAL SERVICES	\$40.90	\$0.00	\$2,000.00	\$203.98	\$2,000.00	\$2,000.00	\$2,000.00
5203502	500362	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500372	U.S.G.S. STREAM MONITOR	\$41,535.00	\$35,013.00	\$40,000.00	\$17,657.00	\$40,000.00	\$40,000.00	\$40,000.00
5203502	500430	EQUIPMENT REPAIR & MAINT	\$64,749.83	\$60,761.79	\$85,273.00	\$57,607.22	\$85,273.00	\$85,273.00	\$85,273.00
5203502	500433	SOFTWARE MAINTENANCE COST	\$31,605.95	\$26,681.17	\$30,000.00	\$31,821.93	\$30,000.00	\$30,000.00	\$30,000.00
5203502	500434	BUILDING REPAIR & MAINT	\$16,628.86	\$7,620.40	\$50,000.00	\$5,470.51	\$50,000.00	\$50,000.00	\$50,000.00
5203502	500435	VEHICLE REPAIR & MAINT	\$38,748.98	\$82,863.02	\$50,000.00	\$14,086.76	\$50,000.00	\$50,000.00	\$50,000.00
5203502	500436	FACILITY REPAIR & MAINT	\$92,787.63	\$85,693.09	\$189,000.00	\$29,960.24	\$189,000.00	\$189,000.00	\$189,000.00
5203502	500444	OFFICE EQUIPMENT RENTAL	\$1,021.92	\$1,081.23	\$2,000.00	\$68.98	\$2,000.00	\$2,000.00	\$2,000.00
5203502	500445	EQUIPMENT RENTAL	\$3,353.88	\$879.98	\$4,500.00	\$1,608.41	\$4,500.00	\$4,500.00	\$4,500.00
5203502	500446	FIRE SUPPRESSION	\$37,500.00	\$37,500.00	\$37,500.00	\$23,941.50	\$37,500.00	\$37,500.00	\$37,500.00
5203502	500449	WATER METERS & SERVICE	\$73,579.44	\$132,478.78	\$125,000.00	\$25,368.79	\$125,000.00	\$125,000.00	\$125,000.00
5203502	500450	MAINTENANCE/MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500451	WATER PURCHASE - LYON COUNTY	\$27,895.68	\$27,927.36	\$31,228.00	\$1,521.10	\$31,228.00	\$31,228.00	\$31,228.00
5203502	500452	WATER PURCHASE/STATE - MONTHLY	\$145,188.06	\$145,187.95	\$145,188.00	\$96,792.00	\$145,188.00	\$145,188.00	\$145,188.00
5203502	500453	WATER PURCHASE/STATE USAGE	\$268,821.05	\$208,784.51	\$370,556.00	\$334,333.36	\$370,556.00	\$370,556.00	\$370,556.00
5203502	500454	WATER PURCHASE DOUGLAS	\$791,090.82	\$1,022,217.81	\$820,000.00	\$658,221.91	\$820,000.00	\$820,000.00	\$820,000.00
5203502	500455	WATER- STATE PUMP SVC FEE	\$429,104.00	\$429,103.43	\$429,104.00	\$286,069.20	\$429,104.00	\$429,104.00	\$429,104.00
5203502	500456	WATER-STATE SYS WIDE IMPR	\$183,287.60	\$183,288.00	\$183,288.00	\$122,191.68	\$183,288.00	\$183,288.00	\$183,288.00
5203502	500465	WATER LINE REPAIR & MAINT	\$226,892.40	\$131,954.02	\$160,000.00	\$19,452.27	\$160,000.00	\$160,000.00	\$160,000.00
5203502	500466	TANK REPAIR & MAINT	\$8,607.36	\$9,541.72	\$20,000.00	(\$2,458.13)	\$20,000.00	\$20,000.00	\$20,000.00
5203502	500467	TELEMETRY REPAIR & MAINT	\$51,616.19	\$52,214.68	\$50,000.00	\$6,263.48	\$50,000.00	\$50,000.00	\$50,000.00
5203502	500490	FEES & PERMITS	\$35,073.78	\$47,209.23	\$40,000.00	\$34,638.77	\$40,000.00	\$40,000.00	\$40,000.00
5203502	500542	PRINTING/ADVERTISING	\$12,006.83	\$19,962.46	\$15,000.00	\$3,098.39	\$15,000.00	\$15,000.00	\$15,000.00
5203502	500545	MEMBERSHIP / PUBLICATIONS	\$6,119.00	\$6,512.00	\$8,000.00	\$5,693.00	\$8,000.00	\$8,000.00	\$8,000.00
5203502	500580	TRAVEL	\$1,950.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500587	CLICK-2-GOV FEES	\$2,840.16	\$2,914.56	\$2,500.00	\$5,008.28	\$2,500.00	\$2,500.00	\$2,500.00
5203502	500601	OFFICE SUPPLIES	\$1,340.03	\$1,051.31	\$3,000.00	\$938.19	\$3,000.00	\$3,000.00	\$3,000.00
5203502	500602	POSTAGE/SHIPPING	\$45,881.38	\$43,820.14	\$50,000.00	\$42,474.57	\$50,000.00	\$50,000.00	\$50,000.00
5203502	500625	OPERATING SUPPLIES	\$47,977.40	\$73,412.84	\$90,000.00	\$60,498.66	\$90,000.00	\$90,000.00	\$90,000.00
5203502	500636	LABORATORY EXPENSES	\$92,014.07	\$81,945.94	\$115,000.00	\$64,981.59	\$115,000.00	\$115,000.00	\$115,000.00
5203502	500637	CHEMICALS	\$64,093.97	\$78,215.72	\$124,964.00	\$80,305.79	\$124,964.00	\$124,964.00	\$124,964.00
5203502	500645	BOOKS/ PERIODICALS/ PUBLICATIO	\$0.00	\$360.00	\$700.00	\$76.98	\$700.00	\$700.00	\$700.00
5203502	500660	VEHICLE FUEL/OIL	\$60,108.66	\$69,912.35	\$70,000.00	\$32,809.34	\$70,000.00	\$70,000.00	\$70,000.00
5203502	500674	SMALL TOOLS/ EQUIPMENT	\$9,260.44	\$11,619.50	\$14,000.00	\$11,268.39	\$14,000.00	\$14,000.00	\$14,000.00
5203502	500675	SMALL FURNISHINGS	\$1,722.77	\$14,948.94	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
5203502	500676	TECHNICAL EQUIPMENT	\$7,283.49	\$11,865.00	\$10,000.00	\$98.00	\$10,000.00	\$10,000.00	\$10,000.00
5203502	500710	TELEPHONE	\$14,646.92	\$14,197.56	\$15,000.00	\$8,742.86	\$15,000.00	\$15,000.00	\$15,000.00
5203502	500712	POWER	\$673,639.01	\$656,255.68	\$700,000.00	\$433,558.33	\$700,000.00	\$700,000.00	\$700,000.00
5203502	500713	HEATING	\$9,649.60	\$8,344.91	\$13,000.00	\$7,954.19	\$13,000.00	\$13,000.00	\$13,000.00
5203502	500901	ISC: GENERAL FUND	\$952,392.00	\$568,237.00	\$820,434.00	\$546,960.00	\$820,434.00	\$951,874.00	\$951,874.00
5203502	500915	ISC: INSURANCE FUND	\$157,500.00	\$157,500.00	\$166,500.00	\$166,500.00	\$166,500.00	\$166,500.00	\$166,500.00
5203502	500950	ISC: FLEET MANAGEMENT	\$175,787.75	\$176,891.00	\$172,368.00	\$172,368.00	\$172,368.00	\$180,480.00	\$180,480.00
5203502	500955	ISC: RADIOS	\$33,990.00	\$44,695.00	\$27,170.00	\$27,170.00	\$27,170.00	\$44,799.00	\$44,799.00

WATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5203502	501252	UTILITY ASSISTANCE PROGRAM	\$0.00	\$514.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	501299	GRANT ALLOCATION/DIRECT BILL	\$17,989.64	(\$37,880.98)	\$0.00	(\$3,395.39)	\$0.00	\$0.00	\$0.00
5203502	502405	LEAK DETECTION PROGRAM	\$2,718.40	\$2,778.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
5203502	502430	REFUNDS & REIMBURSEMENTS	\$0.00	\$2,462.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	502449	BAD DEBT EXPENSE	\$0.00	\$13.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	502450	CASH SHORT/OVER	(\$7.72)	\$107.99	\$0.00	(\$3.79)	\$0.00	\$0.00	\$0.00
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			\$5,106,110.13	\$4,875,005.92	\$5,539,273.00	\$3,545,384.37	\$5,539,273.00	\$5,646,454.00	\$5,646,454.00
5203505	500699	UNDESIGNATED AMOUNTS	\$0.00	\$0.00	\$1,056,338.00	\$0.00	\$682,375.00	\$0.00	\$0.00
5203502	507010	CAPITAL IMPROVEMENTS	\$0.00	\$5,884.76	\$1,065,125.00	\$607,006.14	\$1,065,125.00	\$0.00	\$0.00
5203505	507010	CAPITAL IMPROVEMENTS	\$423,330.57	\$491,598.16	\$12,629,058.00	\$6,176,806.86	\$13,003,021.00	\$463,200.00	\$2,153,903.00
5203505	507305	WELL REDRILLING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	507333	EMERGENCY GENERATOR PROG	\$0.00	\$5,845.10	\$1,247,201.00	\$427,937.57	\$1,658,020.00	\$0.00	\$0.00
5203505	507340	HMGP EMERGENCY GEN-MATCH	\$0.00	\$7,709.68	\$261,290.00	\$6,345.97	\$261,290.00	\$0.00	\$0.00
5203505	507395	REPLACE PUMPS/MOTOR	\$31,135.00	\$45,950.73	\$222,914.00	\$47,369.80	\$222,914.00	\$0.00	\$150,000.00
5203505	507605	FACILITY IMPROVEMENTS	\$82,058.97	\$0.00	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$100,000.00
5203502	507705	VEHICLE REPLACEMENT PROGRAM	\$31,348.47	\$25,789.12	\$868,862.00	\$0.00	\$868,862.00	\$0.00	\$275,000.00
5203505	507712	FACILITY UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	507715	COMPUTER EQUIPMENT	\$20,185.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	507725	RADIO SYSTEM UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	507775	EQUIPMENT	\$0.00	\$0.00	\$500,000.00	\$2,745.73	\$500,000.00	\$0.00	\$100,000.00
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			\$588,058.01	\$582,777.55	\$18,010,788.00	\$7,268,212.07	\$18,421,607.00	\$463,200.00	\$2,778,903.00
5203502	504465	DEPRECIATION EXPENSE	\$3,283,296.33	\$3,255,812.85	\$3,500,000.00	\$0.00	\$3,500,000.00	\$3,500,000.00	\$3,500,000.00
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			\$3,283,296.33	\$3,255,812.85	\$3,500,000.00	\$0.00	\$3,500,000.00	\$3,500,000.00	\$3,500,000.00
5203505	504600	FISCAL CHARGES	\$1,206.25	\$1,831.25	\$2,000.00	\$1,350.00	\$2,000.00	\$2,000.00	\$2,000.00
5203505	504846	BOND ISSUANCE COSTS	\$0.00	\$314,719.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	504875	LOSS ON DISPOSAL F.A.	\$46,645.68	\$20,153.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	505000	CAPITALIZED ASSETS	(\$588,058.01)	(\$582,777.55)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			(\$540,206.08)	(\$246,073.56)	\$2,000.00	\$1,350.00	\$2,000.00	\$2,000.00	\$2,000.00
5203505	508272	2018B WATER REFUND BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,745.00	\$52,745.00
5203505	508316	2014 WATER SRF BONDS	\$0.00	\$0.00	\$289,209.00	\$289,208.54	\$289,209.00	\$297,334.00	\$297,334.00
5203505	508339	2012 WATER REFUNDING	\$0.00	\$0.00	\$360,000.00	\$360,000.00	\$360,000.00	\$370,000.00	\$370,000.00
5203505	508340	2010A SDWRF	\$0.00	\$0.00	\$10,100,000.00	\$0.00	\$10,100,000.00	\$0.00	\$0.00
5203505	508341	2010E SDWRF	\$0.00	\$0.00	\$1,200,630.00	\$1,200,630.14	\$1,200,630.00	\$1,231,198.00	\$1,231,198.00
5203505	508344	2012 WATER BONDS	\$0.00	\$0.00	\$165,000.00	\$165,000.00	\$165,000.00	\$175,000.00	\$175,000.00
5203505	508353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$544,000.00	\$0.00	\$544,000.00	\$562,000.00	\$562,000.00
5203505	508361	2010B WTR IMP & REFUNDING	\$0.00	\$0.00	\$825,000.00	\$825,000.00	\$825,000.00	\$860,000.00	\$860,000.00
5203505	508387	2005 WATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	508399	2009 WATER BONDS	\$0.00	\$0.00	\$183,784.00	\$183,783.78	\$183,784.00	\$183,784.00	\$183,784.00
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			\$0.00	\$0.00	\$13,667,623.00	\$3,023,622.46	\$13,667,623.00	\$3,732,061.00	\$3,732,061.00
5203505	509272	2018B WATER REF BONDS	\$0.00	\$0.02	\$309,022.00	\$154,510.99	\$309,022.00	\$308,075.00	\$308,075.00
5203505	509273	2019 WATER BONDS	\$0.00	\$108,948.13	\$289,556.00	\$96,518.75	\$289,556.00	\$289,556.00	\$289,556.00
5203505	509316	2014 WATER SRF BONDS	\$157,764.63	\$149,970.20	\$141,957.00	\$71,993.99	\$141,957.00	\$133,718.00	\$133,718.00
5203505	509339	2012 WATER REFUNDING	\$321,583.33	\$309,033.33	\$294,834.00	\$114,133.33	\$294,834.00	\$280,167.00	\$280,167.00
5203505	509340	2010A WTR IMPROVEMENT	\$672,862.00	\$672,862.00	\$672,862.00	\$69,776.34	\$672,862.00	\$0.00	\$0.00
5203505	509341	2010E SDWRF	\$436,880.61	\$407,443.85	\$377,258.00	\$192,449.67	\$377,258.00	\$346,303.00	\$346,303.00

WATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5203505	509344	2012 WATER BONDS	\$105,315.70	\$99,499.04	\$92,966.00	\$36,933.33	\$92,966.00	\$86,099.00	\$86,099.00
5203505	509353	2014 REFUNDING EF BONDS	\$133,218.66	\$120,235.55	\$89,225.00	\$37,654.83	\$89,225.00	\$75,424.00	\$75,424.00
5203505	509361	2010B WTR IMP & REFUNDING	\$132,574.36	\$90,974.36	\$63,474.00	\$34,635.42	\$63,474.00	\$29,541.00	\$29,541.00
5203505	509387	2005 WATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$1,960,199.29	\$1,958,966.48	\$2,331,154.00	\$808,606.65	\$2,331,154.00	\$1,548,883.00	\$1,548,883.00
			\$13,311,996.19	\$13,128,732.67	\$46,416,025.00	\$16,621,033.86	\$46,725,525.00	\$18,350,506.00	\$20,630,562.00

Carson City

FY 2021 Budget Presentation



Water Fund - Highlights

- Operating Revenue
 - As with Wastewater Fund, there is no rate increase projected in FY21; the decrease in the \$change column is related to private hydrant service and meter box set fees.
 - FY 2021 will be year 5 of 5 for the phase in of the connection charge increase. Fees are budgeted as an average over the past several years.
 - The grant revenue is primarily for generators in FY20.
- Salaries and benefits increased \$158,393 over estimated FY 2020.
 - Increases for employee merits and benefits; sick & annual leave payouts for projected retirements.
 - Board of Supervisor presentation showed a \$243,512 increase; the change is due to a decrease in projected medical insurance rates and correction to part-time wages in FY 2020.
- Services and supplies increased by \$107,181 over estimated FY 2020.
 - Internal service charges – increase of approx. \$157,000.
 - Professional services– decrease of \$50,000.
- Capital outlay planned for FY 2021 is \$2,778,903.
 - See attached project detail.
 - Board of Supervisor presentation showed \$463,200, as capital spending was still being evaluated.

Water Fund – Planned Capital Expenditures

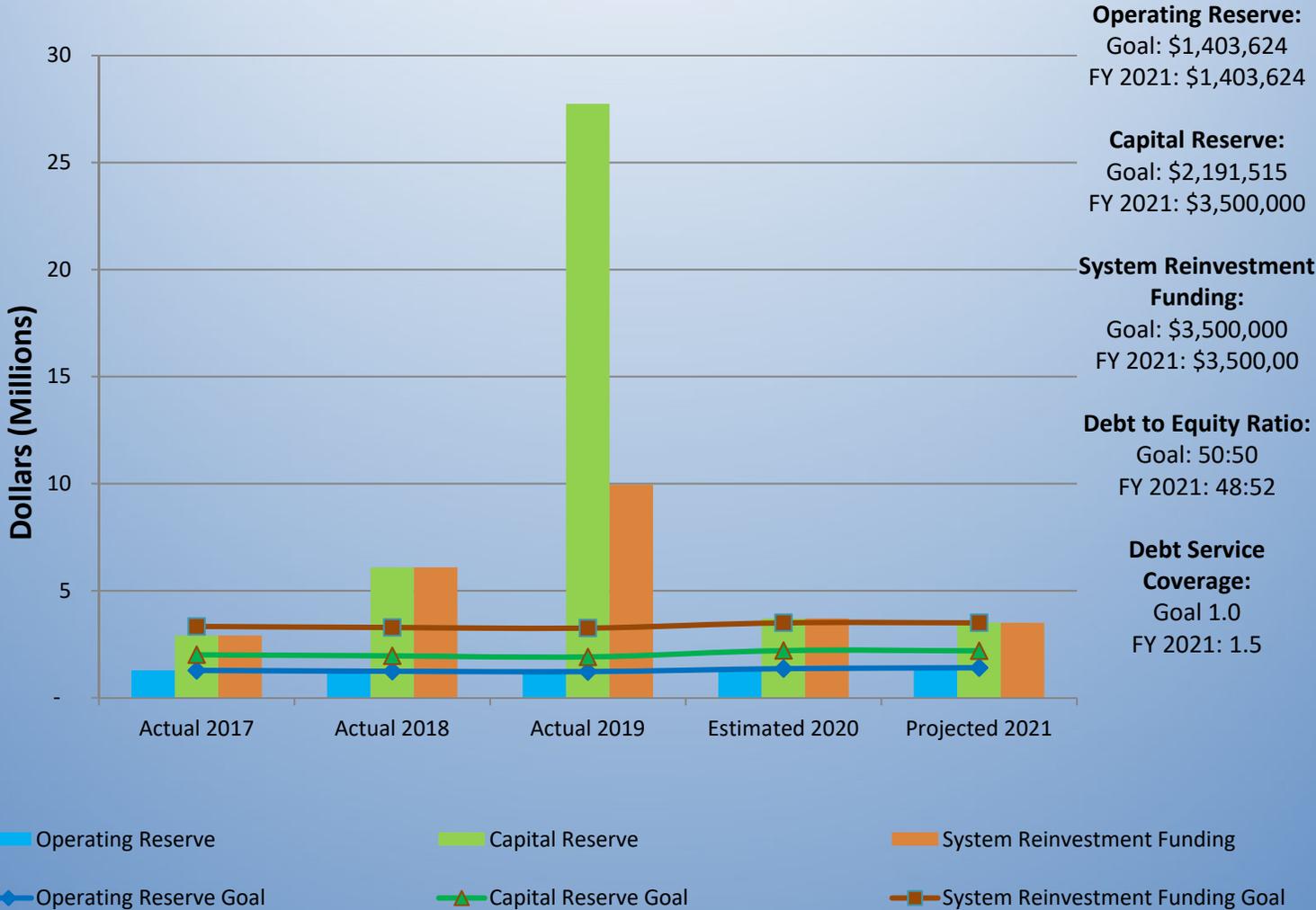
Line	Description	2021	2022	2023	2024	2025
1	Water Line Replacement/Rehabilitation Program	\$ 1,472,903	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
2	Well Rehabilitation Program		200,000	1,200,000	200,000	200,000
3	Communications-Fiber-SCADA	30,000	75,000	75,000	50,000	70,000
4	Tank Maintenance Program	-	350,000	750,000	300,000	300,000
5	Quill Water Treatment Plant Electrical	-	250,000	250,000	-	-
6	Emergency Generator Program	-	200,000	-	200,000	-
7	Quill Water Treatment Plant Upgrade	-	-	-	1,000,000	9,000,000
8	Arsenic Treatment Plant	-	-	-	-	225,000
9	Booster Stations (per 2015 MP)	500,000	-	-	-	640,000
10	Pressure Reducing Stations (per 2015 MP)	-	-	125,000	-	75,000
11	Vehicle Replacement	275,000	215,000	265,000	265,000	250,000
12	Equipment	100,000	100,000	100,000	100,000	100,000
13	Local 1 Booster	151,000	629,000	-	-	-
14	Replace Pumps/Motors Program	150,000	150,000	150,000	150,000	150,000
15	Facility Improvements	100,000	175,000	175,000	175,000	125,000
		\$ 2,778,903	\$ 4,444,000	\$ 5,190,000	\$ 4,540,000	\$13,235,000

Water Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2021	\$ 2,778,903
2022	4,444,000
2023	5,190,000
2024	4,540,000
2025	13,235,000
Total	\$ 30,187,903

Water Fund – Financial Policies

Water Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the fiscal year 2021 Stormwater Utility Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Stormwater Utility Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Stormwater Utility Fund operating and capital budgets and their compliance with the adopted financial policies.

Suggested Action:

I move to acknowledge that the Stormwater Utility Fund budget for fiscal year 2021 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the Stormwater Utility Fund budget for fiscal year 2021.

Attachments:

[SR-Stormwater_Drainage_Fund_Budget.docx](#)

[505-Stormwater Fund UFOC documents.pdf](#)

[FY21 UFOC presentation - Stormwater.pdf](#)



STAFF REPORT

Item No. 2.F

Report To: Utility Financial Oversight Committee

Meeting Date: 05/04/2020

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the fiscal year 2021 Stormwater Utility Fund budget's compliance with adopted financial policies and recommending that the Board of Supervisors approve the Stormwater Utility Fund budget for fiscal year 2021 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the fiscal year 2021 Stormwater Utility 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 Stormwater Utility Fund budget for fiscal year 2021 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the Stormwater Utility Fund budget for fiscal year 2021.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2021 tentative budget was filed with the Nevada Department of Taxation on April 15, 2020, and was presented to the Board of Supervisors on April 16, 2020. Due to the COVID-19 pandemic and the related cancelation of formerly scheduled meetings, the tentative budget was not presented to this committee. The final budget is due to the Nevada Department of Taxation on June 1, 2020.

The fiscal year 2021 budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 354

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See fiscal year 2021 budget document for Stormwater Utility Fund 505.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Sets the Stormwater Utility Fund budget for fiscal year 2021.

Alternatives

Recommend that the Board of Supervisors do not approve the fiscal year 2021 Stormwater Utility Fund budget.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Utility Fund					
Department Number: 5053702					
	2018-19	2019-20	2020-21	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 1,822,551	\$ 1,834,506	\$ 1,834,506	0.00%	\$ -
Intergovernmental	-	-	-	0.00%	-
Operating Transfers In	-	905,000	-	-100.00%	(905,000)
Non-Operating Income	198,658	90,827	1,500	-98.35%	(89,327)
TOTAL	\$ 2,021,209	\$ 2,830,333	\$ 1,836,006	-35.13%	\$ (994,327)
EXPENDITURE					
Salary	\$ 147,153	\$ 149,338	\$ 153,582	2.84%	\$ 4,244
Benefits	76,487	95,119	100,871	6.05%	5,752
Service & Supplies	535,532	600,308	597,087	-0.54%	(3,221)
Depreciation	285,877	295,000	295,000	0.00%	-
Bond Interest	280,645	271,820	254,109	-6.52%	(17,711)
Other	-	-	-	0.00%	-
TOTAL	\$ 1,325,694	\$ 1,411,585	\$ 1,400,649	-0.77%	\$ (10,936)
NET INCOME (LOSS)	\$ 695,515	\$ 1,418,748	\$ 435,357	-69.31%	\$ (983,391)
Bond Proceeds	\$ -	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 944,992	\$ 5,103,234	\$ 1,475,000	-71.10%	\$ (3,628,234)
Bond Principal Payments	\$ 510,202	\$ 468,800	\$ 610,835	30.30%	\$ 142,035
Cash Balance - June 30	\$ 5,578,860	\$ 1,749,708	\$ 423,365		
FTE	2.35	2.35	2.35		

FINANCIAL POLICY COMPLIANCE

	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Operating Reserve Goal	\$ 66,540	\$ 76,965	\$ 92,377	\$ 100,557	\$ 101,392
Operating Reserve	66,540	76,965	92,377	100,557	101,392
Capital Reserve Goal	185,705	181,004	194,275	290,440	314,040
Capital Reserve	297,890	5,591,873	5,486,483	1,649,151	321,973
System Reinvestment Funding Goal	321,472	283,268	285,877	295,000	295,000
System Reinvestment Funding Available	<u>297,890</u>	734,446	1,433,009	1,649,151	321,973
Debt to Equity (goal is 50:50)	45:55	<u>62:38</u>	<u>58:42</u>	<u>52:48</u>	49:51
Debt Service Coverage (goal 1.0 minimum)	1.4	1.6	1.6	1.7	1.1

Goal met, Goal not met

**PERSONNEL DETAIL WORKSHEET
FY2020-21**

DEPARTMENT: STORMWATER UTILITY FUND		
DEPARTMENT NUMBER: 5053702		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.10	\$ 8,060
Senior Environmental Control Officer	0.10	7,144
Operations Manager	0.10	13,131
PW Systems Technician	0.05	3,205
Street Technician 2	1.00	51,093
Street Technician 3	1.00	55,449
Call Back CCEA		2,500
Overtime		8,000
Stand By CCEA		5,000
SUB-TOTAL SALARY & WAGES	2.35	\$ 153,582
BENEFITS:		
Medicare		\$ 2,154
Retirement		31,474
Group Insurance		30,548
City HSA Contribution		3,240
Workers' Compensation		1,749
Foul Weather Allowance		323
Phone Allowance		212
Mobile Device		36
Clothing Allowance		2,000
OPEB Costs		10,958
GASB 68 Pension Expense		18,177
SUB-TOTAL BENEFITS		\$ 100,871
GRAND TOTAL		\$ 254,453

Carson City Public Works - Stormwater Fund Capital

Line	Project Name	2021	2022	2023	2024	2025
1	Minor SD Improvements (City Wide) P370514004	\$ 450,000	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000
2	Nye/N. Carson Street Channel Berms	85,000				
3	Flood Emergency Equipment		200,000	300,000	300,000	
4	Anderson Ranch Access and SD Improvements		120,000			
5	SD Fleet	155,000	440,000			305,000
6	Lower Kings Canyon Channel Restoration Project		300,000	100,000		
7	Lower Goni Wash SD Improvements			115,000		
8	Rand Avenue SD Improvements (William to Rand Ct)	400,000				
9	Vicee Watershed Access Management				150,000	
10	Carmine Street SD Improvements (N. Lompa to Bunch Wy)					1,100,000
11	Panamint & Merrimac SD Improvements					150,000
12	Sean Drive SD Improvements (Baker to Gillis Way)					120,000
13	Golf Course A & B Drainage Basins and System			1,000,000	1,500,000	
14	Goni Wash - Drainage/basins Channels & System			100,000	100,000	
15	Downtown System Replacement & Rehabilitation		600,000			
16	Capital Projects (Undesignated)	385,000				
		\$ 1,475,000	\$ 1,960,000	\$ 1,865,000	\$ 2,300,000	\$ 1,925,000

STORMWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
REVENUE									
5057580	441670	SERVICE CHARGE	(\$1,706,336.59)	(\$1,822,550.73)	(\$1,808,405.00)	(\$1,384,760.25)	(\$1,834,506.00)	(\$1,834,506.00)	(\$1,834,506.00)
5057580	443060	DEPARTMENT CHARGES	(\$1,156.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057580 Total			(\$1,707,493.37)	(\$1,822,550.73)	(\$1,808,405.00)	(\$1,384,760.25)	(\$1,834,506.00)	(\$1,834,506.00)	(\$1,834,506.00)
5050088	461010	INTEREST INCOME	(\$39,550.73)	(\$110,462.82)	(\$1,500.00)	(\$78,715.12)	(\$72,460.00)	(\$1,500.00)	(\$1,500.00)
5050088	462020	NET INC IN FAIR VALUE INV	\$695.58	(\$88,195.29)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5050088 Total			(\$38,855.15)	(\$198,658.11)	(\$1,500.00)	(\$78,715.12)	(\$72,460.00)	(\$1,500.00)	(\$1,500.00)
5057581	465090	DONATIONS	(\$5,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057581 Total			(\$5,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057580	466050	REFUNDS/REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	(\$18,366.56)	(\$18,366.56)	\$0.00	\$0.00
5057580 Total			\$0.00	\$0.00	\$0.00	(\$18,366.56)	(\$18,366.56)	\$0.00	\$0.00
5057582	475100	DEVELOPER CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057582	475200	CAPITAL ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057582 Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057591	481010	GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	(\$905,000.00)	\$0.00	\$0.00
5057591 Total			\$0.00	\$0.00	\$0.00	\$0.00	(\$905,000.00)	\$0.00	\$0.00
5050200	483030	BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5050200	483031	PREMIUM ON BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5050200 Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total			(\$1,751,348.52)	(\$2,021,208.84)	(\$1,809,905.00)	(\$1,481,841.93)	(\$2,830,332.56)	(\$1,836,006.00)	(\$1,836,006.00)
EXPENSE									
5053702	500101	SALARIES	\$121,226.17	\$131,413.66	\$146,097.00	\$90,249.70	\$124,642.00	\$138,082.00	\$138,082.00
5053702	500103	ADMINISTRATIVE PAY	\$30.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500106	MANAGEMENT LEAVE PAY	\$533.26	\$691.08	\$0.00	\$115.32	\$115.00	\$0.00	\$0.00
5053702	500107	ANNUAL LEAVE PAYOFF	\$685.52	\$3,392.88	\$0.00	\$374.80	\$375.00	\$0.00	\$0.00
5053702	500108	SICK LEAVE PAY	(\$762.68)	\$1,671.45	\$0.00	\$0.00	\$6,417.00	\$0.00	\$0.00
5053702	500109	WORKERS' COMPENSATORY LEAVE	(\$1,182.18)	\$263.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500111	OVERTIME	\$7,736.17	\$6,602.97	\$8,000.00	\$3,536.67	\$10,153.00	\$8,000.00	\$8,000.00
5053702	500112	CALL BACK PAY	\$170.76	\$1,746.22	\$2,500.00	\$703.85	\$2,500.00	\$2,500.00	\$2,500.00
5053702	500113	STAND-BY PAY	\$1,028.05	\$1,050.45	\$5,000.00	\$614.12	\$5,000.00	\$5,000.00	\$5,000.00
5053702	500114	F L S A	\$105.47	\$69.21	\$0.00	\$56.96	\$47.00	\$0.00	\$0.00
5053702	500116	HOLIDAY PAY	\$1,031.02	\$251.55	\$0.00	\$89.31	\$89.00	\$0.00	\$0.00
5053702	500199	GRANT FUNDED ALLOCATION	\$176.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$130,779.21	\$147,152.97	\$161,597.00	\$95,740.73	\$149,338.00	\$153,582.00	\$153,582.00
5053702	500225	MEDICARE	\$1,815.49	\$2,115.32	\$2,281.00	\$1,323.00	\$2,166.00	\$2,154.00	\$2,154.00
5053702	500230	RETIREMENT	\$25,078.42	\$29,714.91	\$36,146.00	\$20,767.23	\$29,447.00	\$31,474.00	\$31,474.00
5053702	500240	GROUP INSURANCE	\$29,024.07	\$32,302.54	\$34,517.00	\$21,549.36	\$29,111.00	\$33,942.00	\$30,548.00
5053702	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$986.94	\$1,489.00	\$3,240.00	\$3,240.00
5053702	500250	WORKERS' COMPENSATION	\$1,387.77	\$1,833.28	\$1,786.00	\$1,562.87	\$2,029.00	\$1,749.00	\$1,749.00
5053702	500265	UNIFORM ALLOWANCE	\$124.86	\$53.06	\$2,000.00	\$429.82	\$430.00	\$2,000.00	\$2,000.00
5053702	500266	FOUL WEATHER ALLOWANCE	\$322.50	\$322.50	\$330.00	\$322.50	\$323.00	\$323.00	\$323.00
5053702	500271	PHONE ALLOWANCE	\$187.20	\$227.20	\$240.00	\$188.00	\$228.00	\$212.00	\$212.00
5053702	500272	MOBILE DEVICE ALLOWANCE	\$14.50	\$29.50	\$30.00	\$31.00	\$39.00	\$36.00	\$36.00
5053702	500286	OPEB COST	\$9,939.00	\$11,036.00	\$10,958.00	\$0.00	\$10,958.00	\$10,958.00	\$10,958.00

STORMWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5053702	500287	PENSION COST	\$16,487.00	(\$1,148.00)	\$18,177.00	\$0.00	\$18,177.00	\$18,177.00	\$18,177.00
			\$84,380.81	\$76,486.31	\$106,465.00	\$47,160.72	\$94,397.00	\$104,265.00	\$100,871.00
5053702	500309	PROFESSIONAL SERVICES	\$27,000.00	\$35,600.74	\$50,000.00	\$24,227.60	\$50,000.00	\$50,000.00	\$50,000.00
5053702	500312	AUDITING FEES	\$834.01	\$689.85	\$1,200.00	\$691.25	\$1,200.00	\$1,200.00	\$1,200.00
5053702	500330	TRAINING	\$1,102.61	\$996.37	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
5053702	500430	EQUIPMENT REPAIR & MAINT	\$22.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500433	SOFTWARE MAINTENANCE COST	\$0.00	\$21.17	\$2,000.00	\$1,358.34	\$2,000.00	\$2,000.00	\$2,000.00
5053702	500435	VEHICLE REPAIR & MAINT	\$18,420.11	\$28,160.53	\$5,000.00	\$259.50	\$5,000.00	\$5,000.00	\$5,000.00
5053702	500445	EQUIPMENT RENTAL	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
5053702	500446	FIRE SUPPRESSION	\$37,500.00	\$37,500.00	\$37,500.00	\$2,687.50	\$37,500.00	\$37,500.00	\$37,500.00
5053702	500448	CONTRIB TO TAHOE CONSERV	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
5053702	500542	PRINTING/ADVERTISING	\$1,269.35	\$2,546.82	\$0.00	\$649.83	\$0.00	\$0.00	\$0.00
5053702	500580	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500587	CLICK-2-GOV FEES	\$1,420.08	\$1,457.28	\$2,000.00	\$2,504.14	\$2,000.00	\$3,000.00	\$3,000.00
5053702	500601	OFFICE SUPPLIES	\$1,117.49	\$901.05	\$500.00	\$320.86	\$500.00	\$500.00	\$500.00
5053702	500602	POSTAGE/SHIPPING	\$6,704.08	\$8,142.35	\$9,000.00	\$7,110.56	\$9,000.00	\$9,000.00	\$9,000.00
5053702	500625	OPERATING SUPPLIES	\$17,225.23	\$23,275.92	\$25,000.00	\$27,076.19	\$25,000.00	\$25,000.00	\$25,000.00
5053702	500660	VEHICLE FUEL/OIL	\$4,583.78	\$5,043.14	\$10,000.00	\$1,590.21	\$10,000.00	\$9,000.00	\$9,000.00
5053702	500710	TELEPHONE	\$302.78	\$267.98	\$800.00	\$72.32	\$800.00	\$800.00	\$800.00
5053702	500901	ISC: GENERAL FUND	\$250,116.00	\$335,415.00	\$400,512.00	\$267,008.00	\$400,512.00	\$395,797.00	\$395,797.00
5053702	500915	ISC: INSURANCE FUND	\$26,250.00	\$26,250.00	\$27,750.00	\$27,750.00	\$27,750.00	\$27,750.00	\$27,750.00
5053702	500920	ISC: SEWER FUND	\$1,280.00	\$1,315.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500924	ISC: WATER FUND	\$1,921.00	\$1,973.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500950	ISC: FLEET MANAGEMENT	\$22,050.00	\$22,266.00	\$21,546.00	\$21,546.00	\$21,546.00	\$23,040.00	\$23,040.00
5053702	500955	ISC: RADIOS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	501252	UTILITY ASSISTANCE PROGRAM	\$0.00	\$257.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	501299	GRANT ALLOCATION/DIRECT BILL	\$16,418.03	\$3,452.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$435,537.39	\$535,532.18	\$600,308.00	\$384,852.30	\$600,308.00	\$597,087.00	\$597,087.00
5053702	504465	DEPRECIATION EXPENSE	\$283,268.06	\$285,876.93	\$295,000.00	\$0.00	\$295,000.00	\$295,000.00	\$295,000.00
			\$283,268.06	\$285,876.93	\$295,000.00	\$0.00	\$295,000.00	\$295,000.00	\$295,000.00
5053702	504600	FISCAL CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	504846	BOND ISSUANCE COSTS	\$227,134.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	504875	LOSS ON DISPOSAL F.A.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	505000	CAPITALIZED ASSETS	(\$48,214.13)	(\$949,428.51)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$178,920.15	(\$949,428.51)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	507010	CAPITAL IMPROVEMENTS	\$92.21	\$4,436.71	\$245,563.00	\$2,532.53	\$245,563.00	\$0.00	\$0.00
5053702	507775	EQUIPMENT	\$0.00	\$0.00	\$305,000.00	\$0.00	\$305,000.00	\$0.00	\$155,000.00
			\$92.21	\$4,436.71	\$550,563.00	\$2,532.53	\$550,563.00	\$0.00	\$155,000.00
5053705	500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$113.30	\$18.00	\$0.00	\$0.00
5053705	500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,822.48	\$386.00	\$0.00	\$0.00
5053705	500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$1,351.47	\$243.00	\$0.00	\$0.00
5053705	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$120.07	\$48.00	\$0.00	\$0.00
5053705	500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$166.99	\$27.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$3,574.31	\$722.00	\$0.00	\$0.00
5053705	507010	CAPITAL IMPROVEMENTS	\$48,121.92	\$944,991.80	\$3,967,340.00	\$151,364.05	\$3,967,340.00	\$250,000.00	\$935,000.00

STORMWATER FUND

Organization	Object	Account Description	2018 Actuals	2019 Actuals	2020 Revised Bdgt	2020 YTD Actuals	2020 Re-Estimate	Tentative 2021 Budget	Final Proposed 2021 Budget
5053705	507800	CONSTRUCTION PROJ. (UNDESIGNATED)	\$0.00	\$0.00	\$585,331.00	\$0.00	\$585,331.00	\$0.00	\$385,000.00
			\$48,121.92	\$944,991.80	\$4,552,671.00	\$151,364.05	\$4,552,671.00	\$250,000.00	\$1,320,000.00
5053705	508310	2018 STORMWATER BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000.00	\$185,000.00
5053705	508313	2014 STORMWATER BONDS	\$0.00	\$0.00	\$47,500.00	\$47,500.15	\$47,500.00	\$48,835.00	\$48,835.00
5053705	508335	2012 MT REFUNDING	\$0.00	\$0.00	\$53,300.00	\$53,300.00	\$53,300.00	\$0.00	\$0.00
5053705	508350	2005 STORMWATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053705	508353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$368,000.00	\$0.00	\$368,000.00	\$377,000.00	\$377,000.00
			\$0.00	\$0.00	\$468,800.00	\$100,800.15	\$468,800.00	\$425,835.00	\$425,835.00
5053705	509310	2018 STORMWATER BOND	\$44,508.79	\$171,259.79	\$188,888.00	\$67,459.82	\$188,888.00	\$182,721.00	\$182,721.00
5053705	509313	2014 STORMWATER SRF BONDS	\$25,911.55	\$24,631.37	\$23,315.00	\$11,824.42	\$23,315.00	\$21,962.00	\$21,962.00
5053705	509335	2012 MT REFUNDING	\$5,569.74	\$5,268.31	\$862.00	\$501.02	\$862.00	\$0.00	\$0.00
5053705	509350	2005 STORMWATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053705	509353	2014 REFUNDING EF BONDS	\$88,360.33	\$79,486.36	\$70,385.00	\$24,804.54	\$58,755.00	\$49,426.00	\$49,426.00
			\$164,350.41	\$280,645.83	\$283,450.00	\$104,589.80	\$271,820.00	\$254,109.00	\$254,109.00
			\$1,325,450.16	\$1,325,694.22	\$7,018,854.00	\$890,614.59	\$6,983,619.00	\$2,264,878.00	\$3,486,484.00

Carson City

FY 2021 Budget Presentation



Stormwater Drainage Fund - Highlights

- Operating Revenue – includes a 0% rate increase.
 - Rate study still in progress, proposed increases on hold.
- Operating Transfer of \$905,000 – from the sale of Medical Pkwy property approved at 12/5/2019 BOS meeting.
- Salaries and benefits increased \$9,996 over estimated FY 2020.
 - Board of Supervisor presentation showed a \$13,390 increase; the change is due to a decrease in projected medical insurance rates.
- Services and supplies decreased \$3,221 from estimated FY 2020 due to decreased internal service charges.
- Capital outlay planned for FY 2021 is \$1,475,000.
 - See attached project detail.
 - Board of Supervisor presentation showed \$250,000 as all capital spending was still being evaluated.

Stormwater Drainage Fund – Planned Capital Expenditures

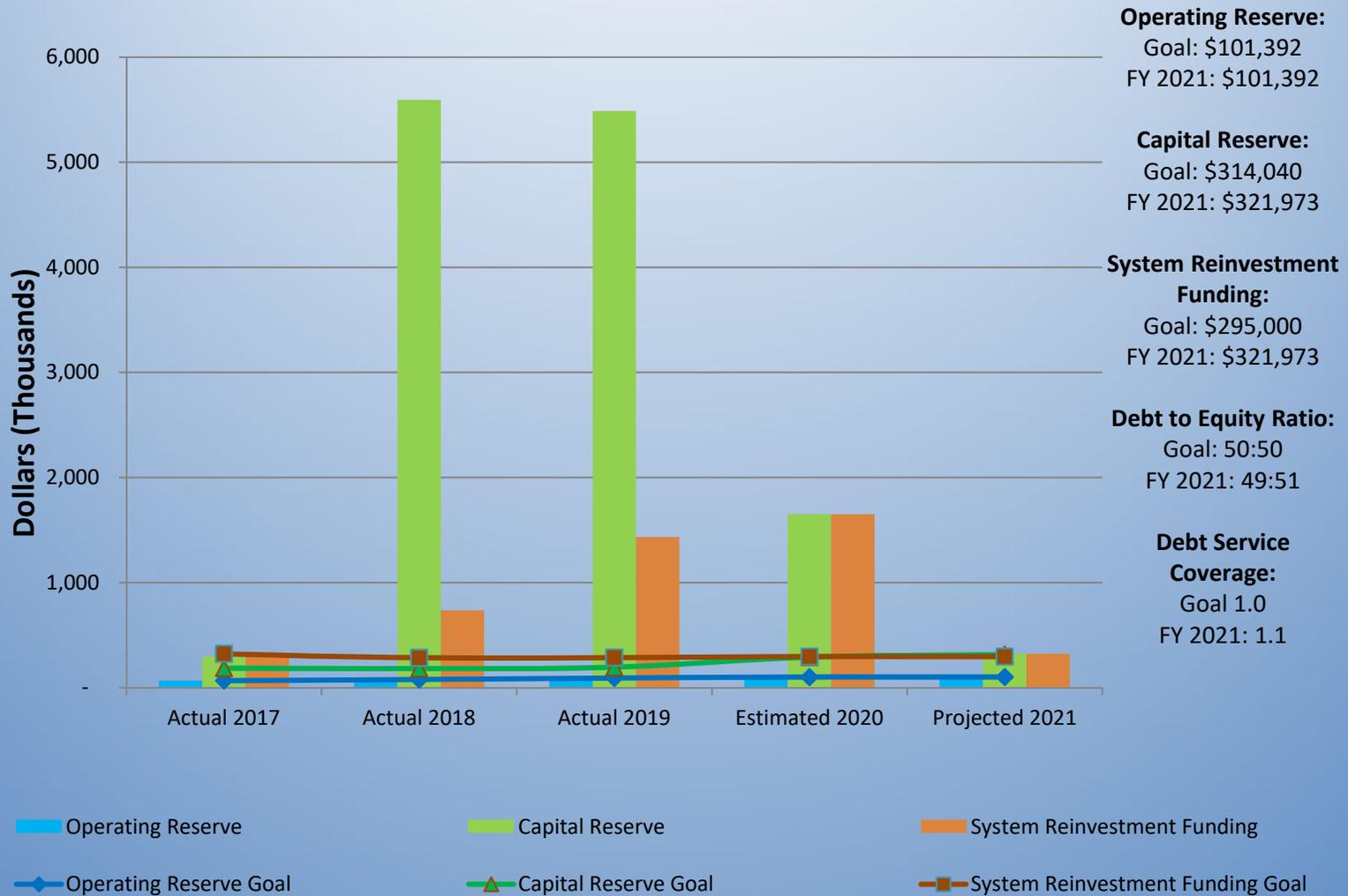
Line	Project Name	2021	2022	2023	2024	2025
1	Minor SD Improvements (City Wide) P370514004	\$ 450,000	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000
2	Nye/N. Carson Street Channel Berms	85,000				
3	Flood Emergency Equipment		200,000	300,000	300,000	
4	Anderson Ranch Access and SD Improvements		120,000			
5	SD Fleet	155,000	440,000			305,000
6	Lower Kings Canyon Channel Restoration Project		300,000	100,000		
7	Lower Goni Wash SD Improvements			115,000		
8	Rand Avenue SD Improvements (William to Rand Ct)	400,000				
9	Vicee Watershed Access Management				150,000	
10	Carmine Street SD Improvements (N. Lompa to Bunch Wy)					1,100,000
11	Panamint & Merrimac SD Improvements					150,000
12	Sean Drive SD Improvements (Baker to Gillis Way)					120,000
13	Golf Course A & B Drainage Basins and System			1,000,000	1,500,000	
14	Goni Wash - Drainage/basins Channels & System			100,000	100,000	
15	Downtown System Replacement & Rehabilitation		600,000			
16	Capital Projects (Undesignated)	385,000				
		\$ 1,475,000	\$ 1,960,000	\$ 1,865,000	\$ 2,300,000	\$ 1,925,000

Stormwater Drainage Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2021	\$1,475,000
2022	1,960,000
2023	1,865,000
2024	2,300,000
2025	1,925,000
5 Year Total	\$9,525,000

Stormwater Drainage Fund – Financial Policies

Stormwater Fund Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: May 4, 2020

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Other / Presentation

Agenda Section:

Subject:

For Information Only: Presentation and discussion of 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:

For information only.

Attachments:

[SR-Managers Report.docx](#)



STAFF REPORT

Item No. 2g

Report To: Utility Finance Oversight Committee

Meeting Date: May 4, 2020

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Information Only: Presentation and discussion of 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

For information only.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

N/A

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact:

Alternatives

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)