

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

Day: Tuesday
Date: April 6, 2021
Time: Beginning at 1:30 pm
Location: Community Center, Robert "Bob" Crowell Board Room
851 East William Street
Carson City, Nevada

AGENDA

Call to Order.

Roll Call and Determination of a Quorum.

Public Comment**

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

1. For Possible Action - Approval of meeting minutes.

1.A For Possible Action: Discussion and possible action regarding approval of the May 4, 2020 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the May 4, 2020 meeting and asked to review and approve.

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

[05-04-20 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 2021.

[SR-Elections.docx](#)

2.B For Information Only: Presentation on background and mission of the Utility Finance Oversight Committee in regards to Carson City Water, Wastewater, and Stormwater utilities. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager will present on the background and mission of the Utility Finance Oversight Committee.

[SR- UFOC Overview.docx](#)

[UFOC overview_EQ.pptx](#)

2.C For Information Only: Presentation of the results and outcome of the Utility Rate Study performed in 2020 by Farr West Engineering. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Consultant will present a review of the recently completed and adopted Utility Rate Study and Utility Rate Schedule.

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

[UFOC Rate Study Overview 2021.pptx](#)

2.D For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Wastewater Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

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

[Wastewater 510.pdf](#)

2.E For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Water Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 Water Fund operating and capital budgets and their compliance with the adopted financial policies.

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

[Water 520.pdf](#)

2.F For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Stormwater Utility Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Stormwater Utility Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 Stormwater Utility Fund operating and capital budgets and their compliance with the adopted financial policies.

[SR-Stormwater_Utility_Fund_Budget \(2\).docx](#)

[Stormwater 505.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](#)

[WATER.docx](#)

[WASTEWATER DIVISION.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: April 6, 2021

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 May 4, 2020 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the May 4, 2020 meeting and asked to review and approve.

Suggested Action:

I move to approve the May 4, 2020 draft meeting minutes of the Utility Finance Oversight Committee.

Attachments:

[SR-Approval_of_Minutes.docx](#)

[05-04-20 minutes .pdf](#)



STAFF REPORT

Item No. 1

Report To: Utility Finance Oversight Committee

Meeting Date: April 6, 2021

Staff Contact: Darren Schulz, Public Works Director

Agenda Title: For Possible Action: Discussion and possible action regarding approval of the May 4, 2020 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the May 4, 2020 meeting and asked to review and approve.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

I move to approve the May 4, 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 May 4, 2020 Meeting

Page 1

A regular meeting of the Carson City Utility Finance Oversight Committee was scheduled for 1:30 p.m. on Monday, May 4, 2020 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

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

STAFF: Darren Schulz, Public Works Department Director
Andy Hummel, Wastewater Utility Manager
Eddy Quaglieri, Water Utility Manager
Todd Reese, Deputy District Attorney via WebEx
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

(1:36:15) – Chairperson Bennett called the meeting to order at 1:36 p.m. Roll was called, and a quorum was present. Member Scott joined the meeting via WebEx at 2:22 p.m.

PUBLIC COMMENT

(1:38:02) – Chairperson Bennett entertained public comments; however, none were forthcoming.

1. FOR POSSIBLE ACTION: APPROVAL OF THE MINUTES FROM THE JANUARY 13, 2020 MEETING.

(1:38:48) – Chairperson Bennett introduced the item and entertained corrections, changes, and/or a motion. Vice Chairperson Bowling clarified that the abbreviation FCS referenced in the sixth paragraph of page #2 referred to Financial Consulting Solutions. He pointed out in the third paragraph of page #4 that the word “curating” should be replaced with “curing.” He also wished to change the second sentence under Future Agenda Items to read “Vice Chairperson Bowling requested agendaizing the process of how projects on the CIP are selected.”

(1:41:30) – **MOTION: Member Johnston moved to approve the January 13, 2020 meeting minutes as corrected. Vice Chairperson Bowling seconded the motion. Motion carried 3-0-0.**

2. PUBLIC MEETING ITEMS:

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Draft Minutes of the May 4, 2020 Meeting

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2.A FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION REGARDING ELECTING A CHAIRPERSON AND VICE-CHAIRPERSON FOR THE UTILITY FINANCE OVERSIGHT COMMITTEE.

(1:42:01) – Chairperson Bennett introduced the item and entertained Member discussion. Vice Chairperson Bowling believed that it would be beneficial in regards to succession planning to elect a Chair and Vice Chairperson whose term will go beyond January 2021, since Chairperson Bennett's, Vice Chairperson Bowling's, and Member Scotts's terms will be ending in January 2021.

(1:46:25) – Mr. Reese added that the City has an aspirational goal of limiting Chair and Vice Chairperson to serving no more than two years in any one position, though the Committee may decide if continuity in any one position would be beneficial.

(1:48:50) – MOTION: Vice Chairperson Bowling moved to elect Michael Bennett as Chairperson for the UFOC for a one-year term and to elect Robert Johnston as Vice Chairperson for the UFOC for a one-year term. Chairperson Bennett seconded the motion. Motion carried 3-0-0.

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.

(1:49:40) – Chairperson Bennett introduced the item. Farr West Engineering Project Designer Alexa Kinsinger introduced herself, referenced the Staff Report and presented a PowerPoint Slide Show regarding the presentation to the Board of Supervisors (BOS) on the water and wastewater rate adjustments recommended by the UFOC and Farr West Engineering, both of which are incorporated into the record.

(2:05:24) – Chairperson Bennett entertained Member questions, and Ms. Kinsinger and Mr. Schulz responded to clarifying questions. In response to Vice Chairperson Johnston's question, Mr. Hummel stated that the rate effective date for the water and wastewater rates was delayed from July 1, 2020 to around October 1, 2020 in order to get the Business Impact Statement finished beforehand.

(2:12:42) – Chairperson Bennett entertained public comments; however, none were forthcoming.

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.

(2:13:48) – Chairperson Bennett introduced the item. Farr West Engineering Principal Engineer and President Brent Farr introduced himself and referenced the Staff Report and presented a PowerPoint Slide Show that included the stormwater rate recommendations for the Committee to consider, both of which are incorporated into the record.

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Draft Minutes of the May 4, 2020 Meeting

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(2:25:35) – Chairperson Bennett entertained Member questions and comments, and Mr. Farr, Mr. Schulz, and Mr. Hummel responded to clarifying questions. In response to Vice Chairperson Johnston, Mr. Farr stated that the customer credit would apply to anyone with a stormwater detention facility, and Mr. Hummel added that the customer classes depend on the infrastructure available and the capacity downstream for the customer sites.

(2:33:00) – Member Scott inquired about if a credit for one month of billing would be enough of an incentive for someone to maintain, for example, a pond for stormwater detention. Mr. Hummel stated that it was a starting point, although Staff was also open to other suggestions for a larger credit. Mr. Schulz commented that those with such detention facilities already were supposed to maintain them even without the credit, and the issue was that the City does not have an inspection or reinforcement program to enforce maintenance.

(2:38:07) – Member Bowling was in favor of the Grouped Impervious Rate Method, as he believed it is close to something that is reasonable to the extent that the Committee can be fair and equitable. He believed that the stormwater rate phase-in approach is appropriate for addressing the flooding problems and, relating to the stormwater credit system approach, some form of credit needs to be incorporated. In response to Member Bowling's question, Mr. Schulz stated that he did not feel very comfortable without a rate refresh every five years forward regarding whether the rates are meeting the operating and capital needs of the stormwater utility, even with the plan in place, because he believed that the Committee needs to revisit the data and the Committee's assumptions concerning stormwater to see how they are tracking.

(2:50:02) – Chairperson Bennett agreed with Member Bowling's comments on the Grouped Impervious Rate Method and the stormwater rate phase-in approach. In response to Chairperson Bennett's question, Mr. Farr confirmed that, because Staff have done well in adjusting their budget to the revenue that they do have, Staff are able to meet their financial policies as they go along despite the impact of phasing in the restructure. Mr. Farr informed Chairperson Bennett that the worst case for the revenues generated in the stormwater fund would be \$127,000 on an annual basis if all of the nonresidential accounts had a detention facility and qualified for the rebate, which would be close to four percent of the total projected revenue of \$3.2 million. He added that not every nonresidential parcel has a detention basin. He also stated that, assuming half of the nonresidential parcels did have a detention facility and that half of those applied for the credit, then the annual impact would be approximately \$32,000 of the total revenue, which would be approximately one percent. Chairperson Bennett commented that he could support the stormwater credit due to its minimal impact to the system. He was not in favor of the index stormwater rates because he believed that "it allows for the utility to put their rate structure on autopilot," and he believed that all of the utilities need to take an active role in managing their rate structure.

(3:02:35) – Vice Chairperson Johnston agreed with Member Bowling's comment on the Grouped Impervious Rate Method, and he was concerned about the stormwater rate phase-in approach due to stormwater being less understood by the City's ratepayers, although he was in favor of planning to avoid possible floods. He believed that the stormwater credit system approach was a good compromise, and he was comfortable with the index stormwater rates to consumer price index (CPI) if it is paired with the five-year rate refresh.

(3:04:15) – Member Scott preferred for the CPI to be "baked into the system, but not irretrievably." He was comfortable with all of the other stormwater rate recommendations from the presentation.

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Draft Minutes of the May 4, 2020 Meeting

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(3:06:49) – Chairperson Bennett entertained a motion.

(3:07:09) – MOTION: Vice Chairperson Johnston moved to recommend to the Board of Supervisors the six stormwater rate recommendations. Member Bowling seconded the motion. Chairperson Bennett entertained further discussion and, when none was forthcoming, called for a vote. **Motion carried 4-0-0.**

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.

(3:08:29) – Chairperson Bennett introduced the item. Carson City Deputy Chief Financial Officer Pamala Ganger introduced herself and referenced the Staff Report as well as presented a PowerPoint Slide Show and the accompanying documents, all of which are incorporated into the record.

(3:14:52) – Chairperson Bennett entertained Member questions, and Ms. Ganger, Mr. Hummel, and Mr. Schulz responded to clarifying questions.

(3:22:44) – Chairperson Bennett entertained a motion.

(3:23:08) – MOTION: Member Scott moved 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. Vice Chairperson Johnston seconded the motion. Chairperson Bennett entertained further discussion and, when none was forthcoming, called for a vote. **Motion carried 4-0-0.**

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.

(3:23:49) – Chairperson Bennett introduced the item. Ms. Ganger referenced the Staff Report as well as presented a PowerPoint Slideshow and the accompanying documents, all of which are incorporated into the record.

(3:29:11) – Chairperson Bennett entertained Member questions. In response to Member Scott's question, Mr. Schulz explained that what Staff would be trying to do in fiscal year 2021 is purchase new software to manage the asset management program, and he informed that a tentative selection had been made after having reviewed six different software that provide that service. He stated that the cost of purchasing that software that will then assist in overseeing the asset management is what was referenced in the presentation for water and wastewater.

(3:31:47) – In response to Chairperson Bennett's question, Ms. Ganger confirmed that the debt to equity ratio would be impacted if the Committee were to bond for financing the Quill Water Treatment Plant.

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Draft Minutes of the May 4, 2020 Meeting

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(3:32:52) – Chairperson Bennett entertained a motion.

(3:32:59) – MOTION: Member Bowling moved 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. Member Scott seconded the motion. Chairperson Bennett entertained further discussion and, when none was forthcoming, called for a vote. **Motion carried 4-0-0.**

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.

(3:33:55) – Chairperson Bennett introduced the item. Ms. Ganger referenced the Staff Report as well as presented a PowerPoint Slide Show and the accompanying documents, all of which are incorporated into the record.

(3:37:54) – Chairperson Bennett entertained Committee questions. Chairperson Bennett appreciated that the City was meeting the financial policy goals on the Stormwater Fund but pointed out that it was with an “abbreviated” capital improvement program (CIP) for the coming years. He stated that he looked forward to seeing how that CIP could be expanded while continuing to meet the Committee’s policy objectives. He entertained a motion.

(3:38:09) – MOTION: Member Bowling moved 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. Vice Chairperson Johnston seconded the motion. Chairperson Bennett entertained further discussion and, when none was forthcoming, called for a vote. **Motion carried 4-0-0.**

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

(3:40:02) – Chairperson Bennett introduced the item. Mr. Quaglieri presented his report, which included the announcement that the Carson City Public Works Water Division was fully staffed. Concerning current construction projects, he informed that the East West Transmission Main was almost finished, and Staff were waiting on the Ormsby Booster Station due to needing some modifications. He highlighted the water lowering associated with storm drain piping and tie-ins to existing piping from the new piping concerning the South Carson Street Project. He informed that the Fairview Road Project should begin in June 2020 and the Oregon Street Project in coordination with the South Carson Street Project should begin in mid-May 2020. Mr. Quaglieri pointed out that the Airport Road project for water and sewer line replacements was also in progress. Concerning future projects going to bid, he highlighted the Sherman Lane and Viking Way Water Main Replacement Project, the Well 3B Equipping Project, the Prison Hill Booster Pump Station, and possibly replacing the road to Quill Water Treatment Plant. He also stated that two well rehabilitations would be in progress over the summer.

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Draft Minutes of the May 4, 2020 Meeting

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(3:44:30) – Mr. Hummel announced that three new employees were added to the Carson City Public Works Wastewater Division, which meant the Wastewater Division was fully staffed. He informed that Carson City Sewer Crew Foreman Todd Mitchell’s retirement had also been announced. He stated that the Reuse Master Plan was in the data gathering and review phase. Mr. Hummel noted that the Airport Road rehabilitation was a “big one for the sewer side” and that the closed-circuit television (CCTV) closed caption video recording of the sewer pipeline project was going well and nearly completed. He informed that the Riverview Lift Station would be going out for bid soon.

3. FUTURE AGENDA ITEMS

(3:47:15) – Chairperson Bennett introduced the item. Mr. Schulz noted that Staff did not have any specific items to agendize in the near future and recommended scheduling a fall meeting. Chairperson Bennett wished to agendize a walkthrough of the process of how CIP projects make it to the list.

(3:49:47) – Member Scott commented that it may be beneficial to the Committee to see the impact to the utilities after the next three or four months of social distancing and impacted income.

4. PUBLIC COMMENTS

(3:50:58) – Chairperson Bennett entertained public comments; however, none were forthcoming.

5. FOR POSSIBLE ACTION: ADJOURNMENT

(3:51:42) – Chairperson Bennett adjourned the meeting at 3:51 p.m.

The Minutes of the May 4, 2020 Carson City Utility Finance Oversight Committee meeting are so approved this 6th day of April, 2021.

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: April 6, 2021

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 2021.

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: April 6, 2021

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 2021.

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: April 6, 2021

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Other / Presentation

Agenda Section:

Subject:

For Information Only: Presentation on background and mission of the Utility Finance Oversight Committee in regards to Carson City Water, Wastewater, and Stormwater utilities. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager will present on the background and mission of the Utility Finance Oversight Committee.

Suggested Action:

For information only.

Attachments:

[SR- UFOC Overview.docx](#)

[UFOC overview_EQ.pptx](#)



STAFF REPORT

Item No. 2b

Report To: Utility Finance Oversight Committee

Meeting Date: April 6, 2021

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For information only: Presentation on background and mission of the Utility Finance Oversight Committee in regards to Carson City Water, Wastewater, and Stormwater utilities. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Manager will present on the background and mission of the Utility Finance Oversight Committee.

Agenda Action: Other/Presentation

Time Requested: 30 minutes

Proposed Motion

For information only.

Board's Strategic Goal

Sustainable Infrastructure

Previous Action

The Board of Supervisors recently appointed new members to serve on the Utility Finance Oversight Committee.

Background/Issues & Analysis

The Utility Finance Oversight Committee (UFOC) was established by Resolution of 2013, with a resolution modifying the mission and meeting schedule of the UFOC approved in 2016. The UFOC is charged with monitor compliance of Utility Budgets with approved City financial policies and to provide budget recommendations regarding continued compliance. A presentation will be given reviewing the history and mission of the UFOC and the three utilities (water, wastewater, and stormwater) the committee provides oversight for.

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? ☐ Yes ☒ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes ☒ No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Welcome Presentation

- ▶ Review Utility Budgets and confirm compliance with established City Financial Policies
- ▶ Technical Budget Committee, reporting to Board of Supervisors
- ▶ Typically meet in the spring of the year (April) to review draft budgets; may meet more often as necessary

- ▶ Three Utilities – Water, Wastewater, Stormwater
- ▶ Serve Approximately 55,000 residents.
- ▶ Recently a Rate Review was performed by Farr West Engineering; new rates go into effect July 1, 2021.

COMMITTEE MISSION

- ▶ Established in 2013 by Board of Supervisors Resolution as recommended in the FCS Group Rate Study (2013) to monitor compliance of Utility Budgets with City's financial policies and to provide budget recommendations regarding continued compliance.
- ▶ In 2016, BOS Resolution was approved updating Mission of UFOC to focus overview to relevant City Utility Financial Policies and the FCS Group Rate Study (2013); revised meeting schedule to "as necessary".
- ▶ Recently instrumental in reviewing and guiding a Utility Rate Update, which reviewed rates within water, wastewater, and stormwater utilities. Also reviewed and recommended a new Rate Structure for stormwater to the Board of Supervisors.

COMMITTEE HISTORY

- ▶ Rates based on usage (100% metered system)
- ▶ 25% Surface Water (5,173 AFA WRs) and 75% Groundwater (12,599 AF WRs)
- ▶ Summer Demand is approximately 19 MGD and Winter Demand is approximately 6 MGD. Annually 10,900 AFA.
 - ▶ 17,586 customers as of June 2020
 - ▶ Low water loss only 6-7%.
- ▶ Employee overview
 - ▶ Water Operations Supervisor
 - ▶ Distribution 7 FTE
 - ▶ Meters 4 FTE
 - ▶ Production 6 FTE
- ▶ Responsible for what infrastructure
 - ▶ 340 miles of pipeline, 4,000 fire hydrants
 - ▶ 29 wells (26 usable), 16 Tanks (30 MG), 13 Booster Pump Stations, 16 Pressure Zones (51 PRVs)
 - ▶ Quill WTP and Arsenic Water Treatment Plant
- ▶ Recent / upcoming major projects
 - ▶ Transmission Main from Minden completed through town
 - ▶ Well 3 Re Drill
 - ▶ Quill WTP Upgrade (1.5 MGD to 6 MGD)
 - ▶ Out for bid for design services

WATER UTILITY OVERVIEW

- ▶ Rates based on flat rate (residential) and usage (commercial)
- ▶ Currently treat approximately 5.2 MGD; permitted for 6.9 MGD
 - ▶ 15,993 customers
- ▶ Employee overview
 - ▶ Sewer Lines Maintenance – 7
 - ▶ Wastewater Treatment (supervisor, operators, mechanics) – 9
 - ▶ Laboratory – 1
 - ▶ Environmental Control / Pretreatment - 4
- ▶ Responsible for wastewater related infrastructure
 - ▶ 233 miles of pipeline
 - ▶ 5 lift stations
 - ▶ Water Resource Recovery Facility (WRRF)
 - ▶ Brunswick Storage Reservoir
 - ▶ Permitting of 486 Industrial and Commercial Users
- ▶ Treatment Plant upgraded in 2017

WASTEWATER UTILITY OVERVIEW

- ▶ Rates historically based on property zoning / flat rate
- ▶ New rate structure taking effect on July 1, 2021 based on impervious area of properties
 - ▶ Impervious area is pavement, sidewalk, rooftops, etc. Basically, area that does not absorb rainfall
 - ▶ Commercial properties grouped into “impervious area” billing groups based on property size
 - ▶ Residential properties grouped into “structure size” billing groups to represent impervious area
- ▶ 17,258 customers
 - ▶ 15,624 Single Family Residential (SFR)
 - ▶ 1,634 non SFR
- ▶ Employee overview
 - ▶ Program engineering administrator, one maintenance personnel, and an engineering technician
 - ▶ Currently very limited staffing due to historically low revenue stream; rate study included three maintenance and one technical staff members to be added.
- ▶ Responsible for stormwater program and permit compliance, project management, and limited maintenance activities of 107 miles of stormwater infrastructure pipeline, open ditches, culverts, and storm drain structures.
- ▶ Recent / upcoming big projects?

STORMWATER UTILITY OVERVIEW

- ▶ Farr West to provide presentation reviewing recent rate update study

QUESTIONS?

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: April 6, 2021

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Other / Presentation

Agenda Section:

Subject:

For Information Only: Presentation of the results and outcome of the Utility Rate Study performed in 2020 by Farr West Engineering. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Consultant will present a review of the recently completed and adopted Utility Rate Study and Utility Rate Schedule.

Suggested Action:

For information only.

Attachments:

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

[UFOC Rate Study Overview 2021.pptx](#)



STAFF REPORT

Item No. 2c

Report To: Utility Finance Oversight Committee

Meeting Date: April 6, 2021

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For information only: Presentation of the results and outcome of the Utility Rate Study performed in 2020 by Farr West Engineering. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Consultant will present a review of the recently completed and adopted Utility Rate Study and Utility Rate Schedule.

Agenda Action: Other/Presentation

Time Requested: 30 minutes

Proposed Motion

For information only.

Board's Strategic Goal

Sustainable Infrastructure

Previous Action

On December 3, 2020 the Board of Supervisors approved the 2nd Reading of Ordinance updates related to Utility Rates. Also approved at that meeting was a Utility Rate Schedule, effective July 1, 2021.

Background/Issues & Analysis

In January of 2019, a contract to review and update water and wastewater utility rates and to develop a new rate structure for the stormwater utility was awarded to Farr West Engineering by the Board of Supervisors. Updates were completed and through an extensive review process with the Utility Finance Oversight Committee, multiple stormwater rate structures were developed, presented, and vetted. Ultimately, a stormwater rate structure based on impervious area which grouped single-family and non-single-family residential properties into size categories was determined to be the equitable choice for Carson City and was carried forward to the Board of Supervisors. Due to Covid-19, implementation of the rate approval process was delayed until late 2020; and once approved at the December 3, 2020, meeting an implementation date of July 1, 2021 was set.

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

Provide alternative direction.

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

Water, Wastewater, and Stormwater Rate Study Refresh

Presentation to
Utility Finance Oversight Committee

April 6, 2021

Presentation Overview

1. Background of existing rates and connection fees
2. Water and Wastewater Rate Refresh 2020 Approach & Results
3. Stormwater Rate Study 2020 Approach & Results

Background – Water & Wastewater Rates

- 2012 – FCS Group Cost of Service Rate Study
 - Established rates effective FY 2014-18 that phased in the cost of service for each customer class over the study period
 - Last rate increase was effective Jul 1, 2017
 - Wastewater rate = 15% yearly increase
 - Water rate = 6.5% yearly increase
 - Due to the recession, BOS voted against FCS recommended connection charges and remained at the existing connection fee schedules

Background – Water & Wastewater Rates

- In 2015, the City adopted a water & wastewater connection fee ordinance that:
 - Established a phased in connection fee increase FY 2016 through 2021 with the last increase effective Jul 1, 2020
 - The indexing of the connection fees will begin Jul 1, 2021 fees. Connection fees to increase yearly based on the Engineering News-Record Construction Cost Index (ENR CCI) with a cap of 3%

Connection Fee	Effective 7/1/2019	Effective 7/1/2020
Wastewater per SERC	\$3,710	\$4,493
Water per WERC (5/8" meter)	\$2,843	\$3,440 RL21

RL21

Andy/Eddy, feel free to add July 1 2021 connection fees if you know them
Reno Laptop 2, 3/30/2021

Background – Water & Wastewater Rates

- In 2019, Carson City contracted Farr West to update the existing FCS Models to ensure continued compliance with City financial policies
 - Farr West did not modify the FCS model approach for water and wastewater
 - Approach utilized an “across-the-board” rate change in which each customer class would experience the same percentage rate change

Water & Wastewater Rate Refresh

Financial Policies & FCS Model Assumptions

Financial Policies & FCS Model Assumptions

1. Operating Reserves:

- Wastewater: 30 to 45 days of O&M expense
- 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

Financial Policies & FCS Model Assumptions

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 times annual debt service
- Debt-to-equity ratio goal of no greater than 50% debt to 50% equity (cash)

Financial Policies & FCS Model Assumptions

5. System Reinvestment Funding:

- Funded through rates using percent of annual depreciation expense as the benchmark for the appropriate funding level

Water System Reinvestment Funding Strategy

2013	2014	2015	2016	2017	2018	2019
0%	20%	40%	60%	80%	100%	100%
\$ -	\$ 619,305	\$ 1,268,792	\$ 1,932,989	\$ 2,644,062	\$ 3,384,510	\$ 3,253,981

2020	2021	2022	2023	2024	2025
100%	100%	100%	100%	100%	100%
\$ 3,285,380	\$ 3,340,738	\$ 3,425,316	\$ 3,685,782	\$ 3,730,128	\$ 3,799,844

Wastewater System Reinvestment Funding Strategy

2013	2014	2015	2016	2017	2018	2019
0%	0%	20%	40%	60%	80%	80%
\$ -	\$ -	\$ 640,672	\$ 1,378,192	\$ 2,234,609	\$ 3,117,947	\$ 3,690,000

2020	2021	2022	2023	2024	2025
80%	83%	85%	88%	95%	100%
\$ 4,038,134	\$ 4,248,822	\$ 4,449,072	\$ 4,689,949	\$ 5,157,389	\$ 5,531,547

Water & Wastewater Rate Refresh

Approach

Farr West's Process to Update Models

1. Obtained updated financial and utility data
 - FY 2020 budget revenues and expenditures
 - Existing debt schedules
 - 5- and 20-year Capital Improvement Plans (CIPs)
 - Fixed assets list including asset, cost, date purchased, and useful life
 - Customer counts and water usage data
2. Entered all updated data into the FCS model
3. Applied the economic and financial factors to the revenue and expenditures to forecast future costs

Rate Approval Process

March 5, 2020 BOS Meeting:

- Farr West recommended the UFOC approved annual rate increases of 3.0% for water and 3.5% for wastewater to be effective July 1, 2020.
- BOS approved recommendation with Quill Treatment Plant design slated for FY 2021

COVID-19 Impacts:

- BOS postponed the previously approved July 1, 2020 rate increase to Jan. 1, 2021

December 3, 2020 BOS Meeting:

- BOS rescinded approval of the proposed Jan. 1, 2021 rate schedule and approved the proposed rate schedule effective July 1, 2021 to delay financial impacts to rate payers.

Water Rate Model

Results of Approved Fee Schedule

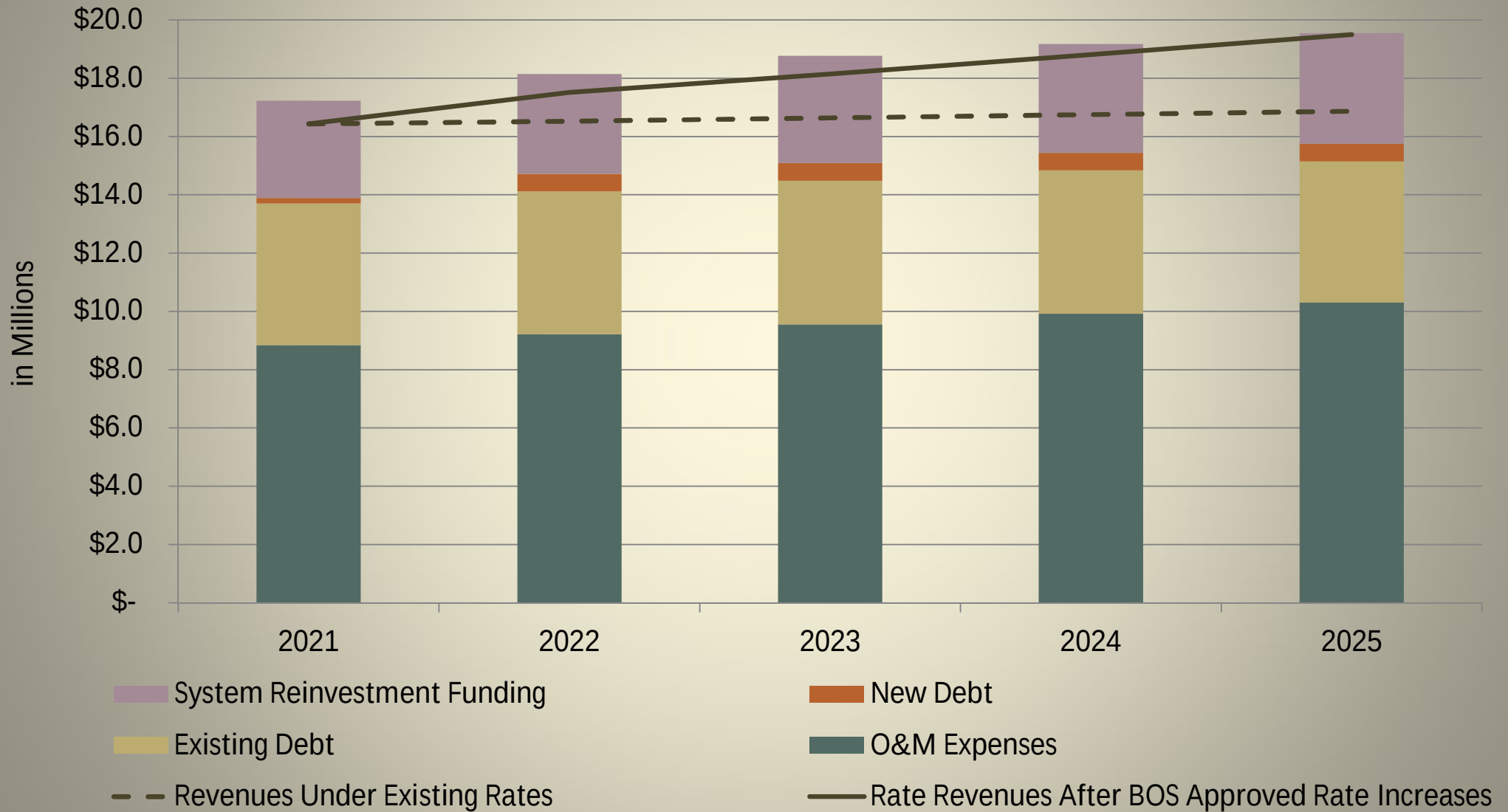
Water Rate Model Results

The BOS approved rate schedule complies with all City financial policies

	Fiscal Year (FY)				
	2021	2022	2023	2024	2025
Model Suggested Increase to Generate Req. Revenue	1.19%	9.99%	2.28%	1.66%	3.28%
Annual Rate Increase for BOS Approved Rate Schedule	0.00%	6.09%	3.00%	3.00%	3.00%

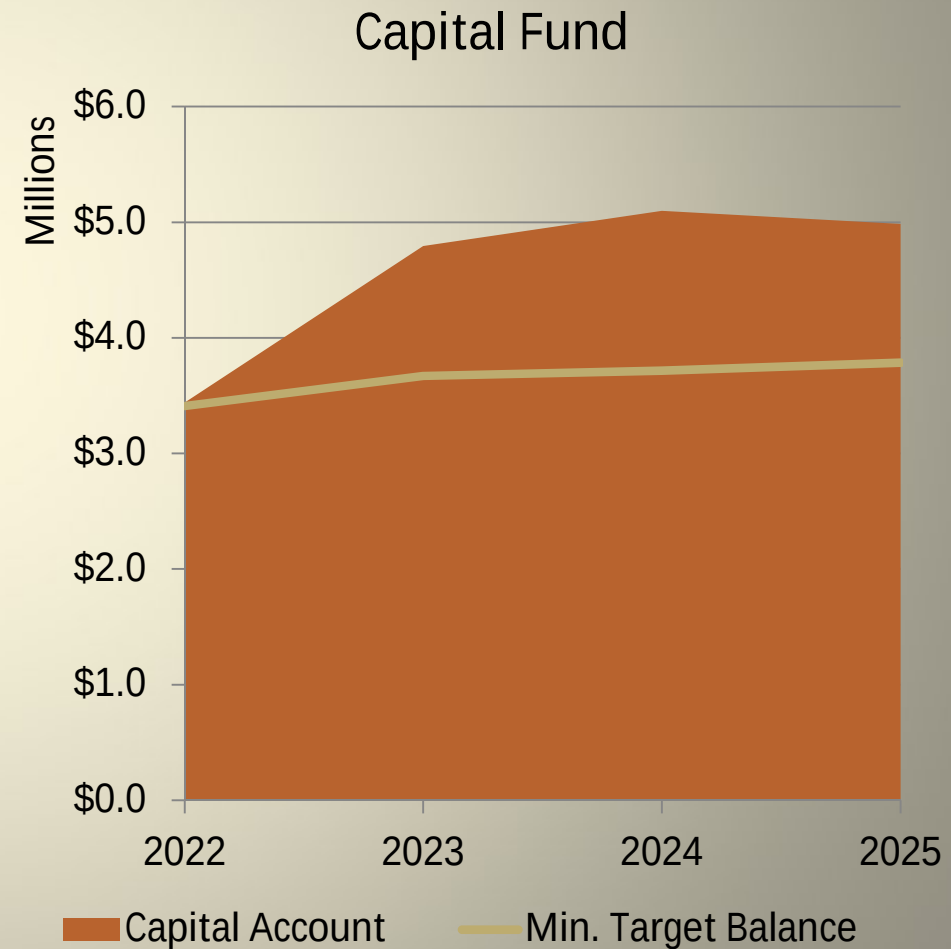
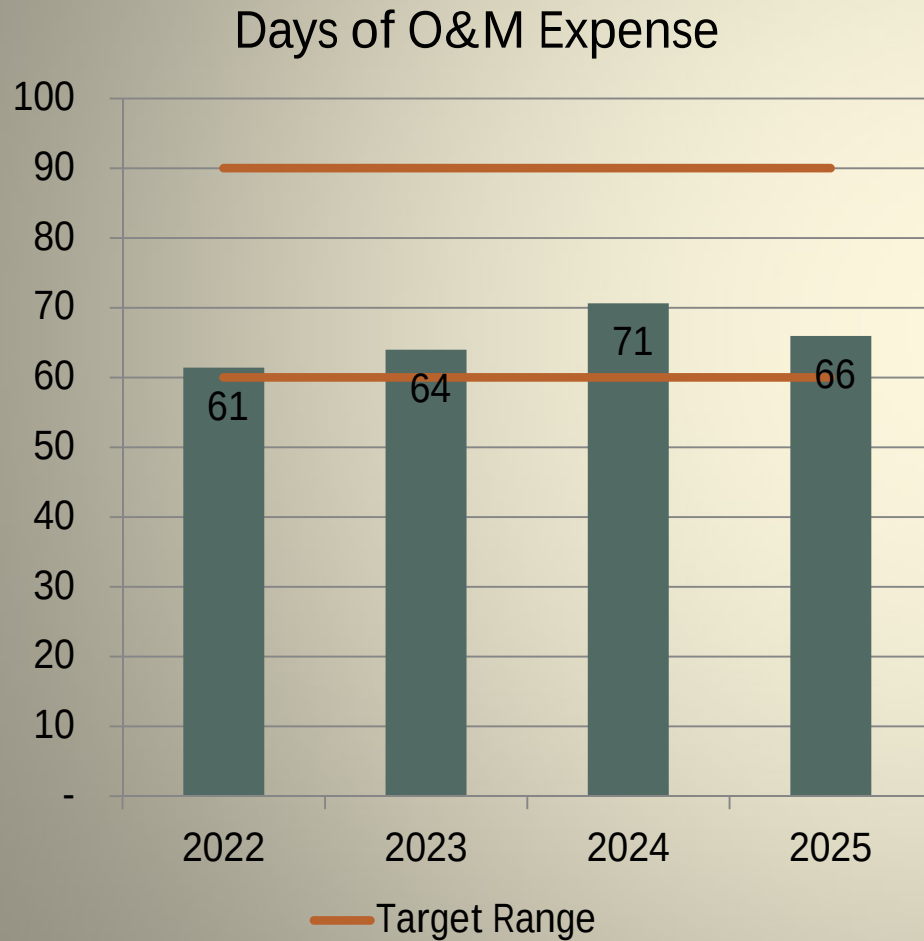
Approved rates take effect on July 1, 2021 (FY 2022)

Water Fund Revenue Requirement



Water Operating & Capital Reserves

Under the BOS Approved Rate Schedule



Approved Water Rate Schedule

Customer Class	Existing Rates ⁱ	July 1, 2021 Rates	July 1, 2022 Rates	July 1, 2023 Rates	July 1, 2024 Rates
Flat Rates					
Residential 5/8" Meter	\$ 27.39	\$ 29.06	\$ 29.93	\$ 30.83	\$ 31.75
Multifamily Per Unit	\$ 9.70	\$ 10.29	\$ 10.60	\$ 10.92	\$ 11.25
Commercial 1" Meter	\$ 41.68	\$ 44.22	\$ 45.55	\$ 46.92	\$ 48.33
Residential Tiered Volume Charges per kgal					
0 – 5 kgal	\$ 1.76	\$ 1.86	\$ 1.92	\$ 1.98	\$ 2.04
6 – 30 kgal	\$ 3.07	\$ 3.25	\$ 3.35	\$ 3.45	\$ 3.55
31+ kgal	\$ 4.91	\$ 5.21	\$ 5.37	\$ 5.53	\$ 5.70
Volume Charges per kgal					
Multifamily	\$ 1.99	\$ 2.11	\$ 2.17	\$ 2.24	\$ 2.31
Commercial	\$ 3.53	\$ 3.75	\$ 3.86	\$ 3.98	\$ 4.10
Large Commercial	\$ 3.71	\$ 3.93	\$ 4.05	\$ 4.17	\$ 4.30

i - Existing rates are effective 7/1/2017

Wastewater Rate Model

Results of Approved Fee Schedule

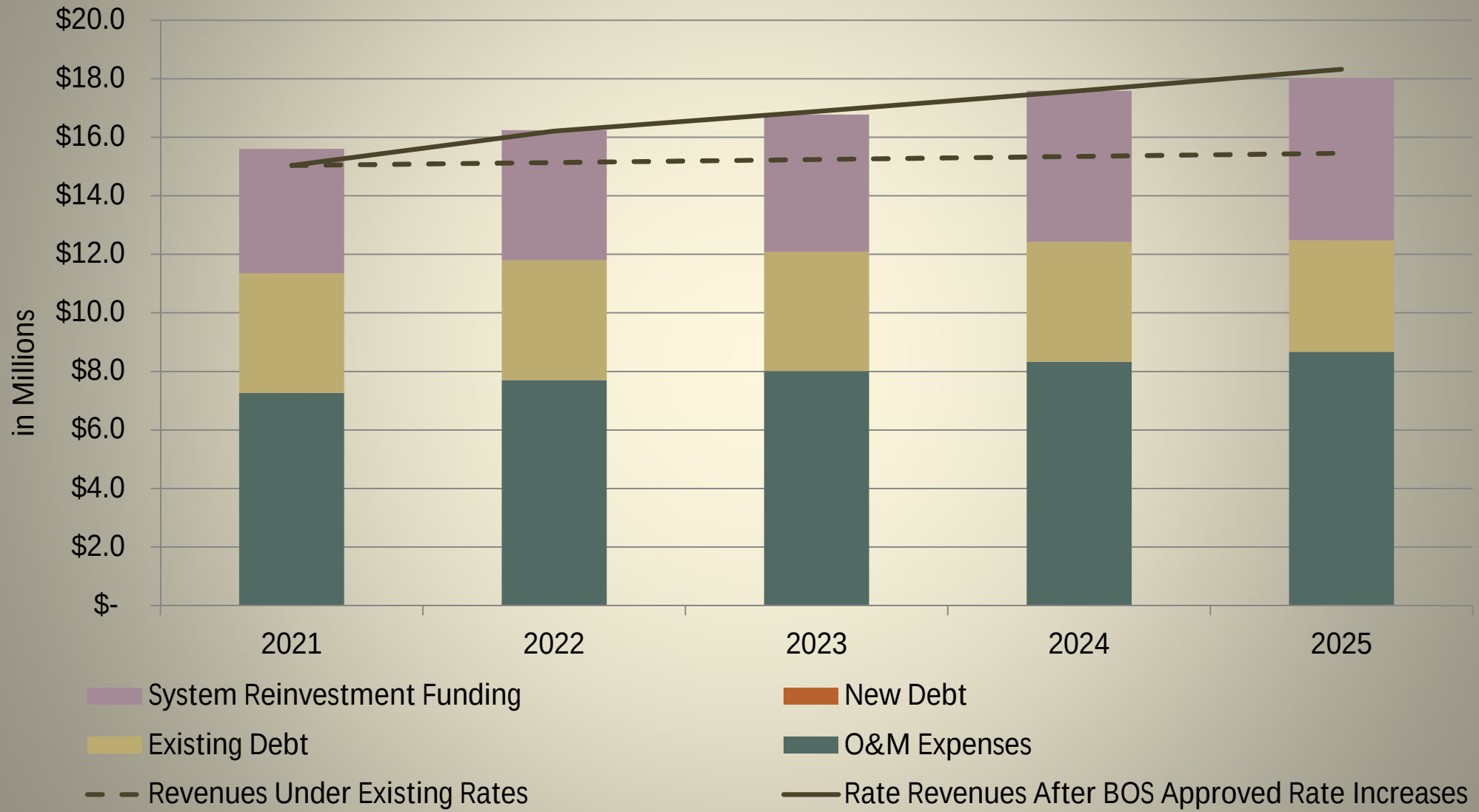
Wastewater Rate Model Results

The BOS approved rate schedule complies with all City financial policies

	FYE				
	2021	2022	2023	2024	2025
Model Suggested Increase to Generate Req. Revenue	7.60%	7.38%	2.85%	3.48%	1.73%
Annual Rate Increase for BOS Approved Rate Schedule	0.00%	7.15%	3.50%	3.50%	3.50%

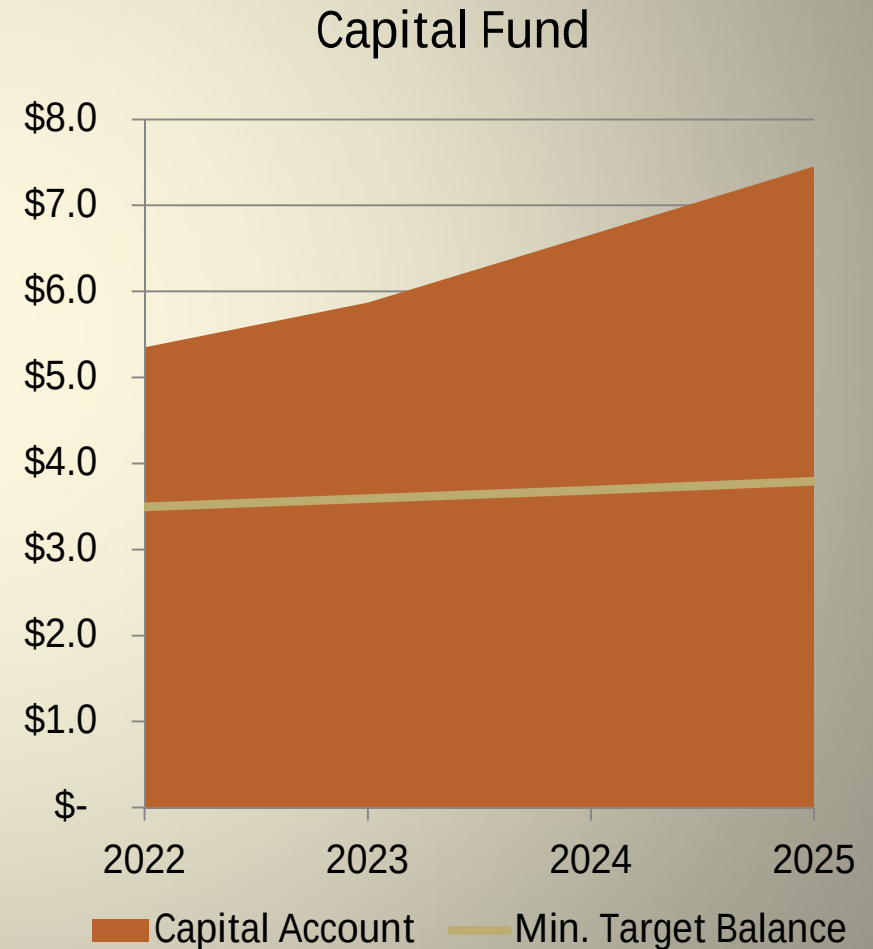
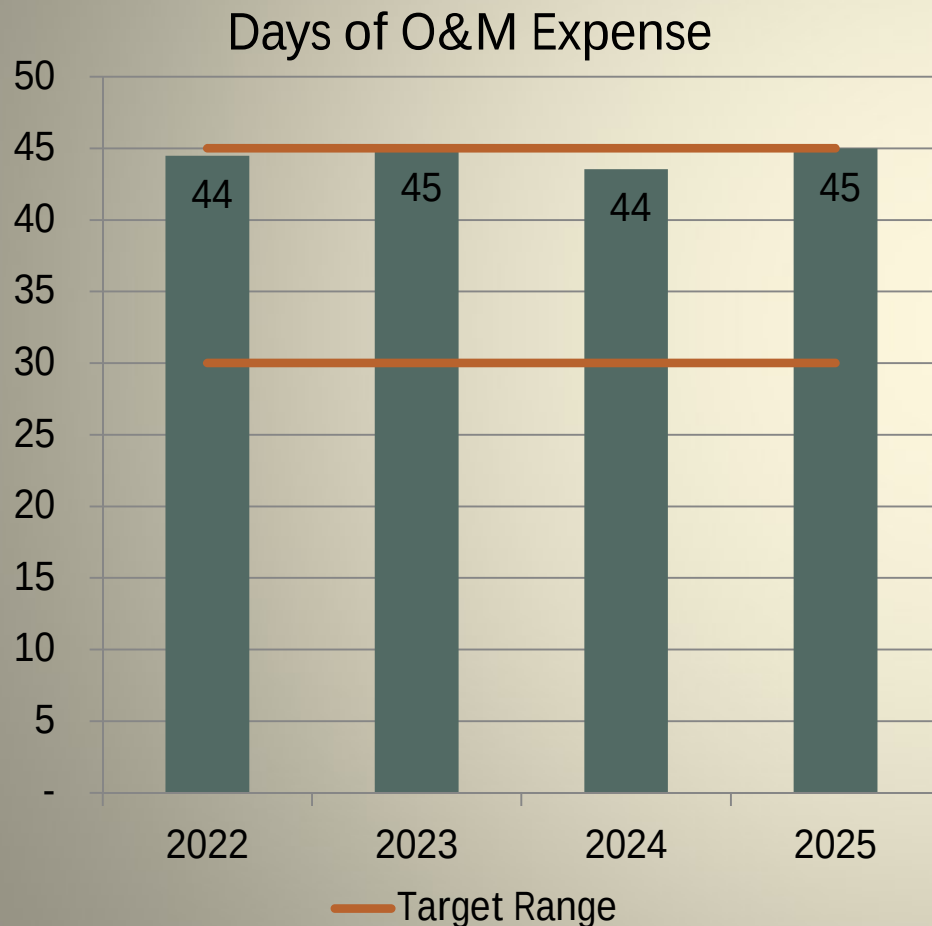
Approved rates take effect on July 1, 2021 (FY 2022)

Wastewater Fund Revenue Requirement



Wastewater Operating & Capital Reserves

Under the BOS Approved Rate Schedule



Approved Wastewater Rate Schedule

Customer Class	Existing Rate ⁱ	July 1, 2021 Rates	July 1, 2022 Rates	July 1, 2023 Rates	July 1, 2024 Rates
Flat Rates					
Single Family Residential	\$ 40.45	\$ 43.34	\$ 44.86	\$ 46.43	\$ 48.06
Multifamily Residential	\$ 27.18	\$ 29.11	\$ 30.13	\$ 31.18	\$ 32.27
Metered Rates					
Low-Strength Commercial					
Base Charge	\$ 40.45	\$ 43.34	\$ 44.86	\$ 46.43	\$ 48.06
Volume Charge	\$ 6.78	\$ 7.27	\$ 7.52	\$ 7.78	\$ 8.05
High-Strength Commercial					
Base Charge	\$ 40.45	\$ 43.34	\$ 44.86	\$ 46.43	\$ 48.06
Volume Charge	\$ 11.98	\$ 12.83	\$ 13.28	\$ 13.74	\$ 14.22

i – Existing rates are effective Jul 1, 2017

Additional BOS Approved Policies

- Index both water and wastewater annual rates to CPI with a minimum of 0% and a maximum of 3% starting Jul 1, 2025
- Maintain updated rate models throughout study periods to track impacts to both utilities
- Allocate \$10,000 from each fund to the Utility Rate Payers Assistance Program (URAP)

Stormwater Rate and Structure Results

Background

- For stormwater, inequities existed within existing rate structure. Existing revenue was inadequate to meet program needs.
- Farr West analyzed numerous rate structures for equity, ease of implementation, and applicability to Carson City's customer base.
- Current revenues of \$1.8 million did not support the program needs; additional \$1.4 million required to support an improved program.

Basis for Revenue Requirement & Rate Increase

Existing Rate Plan

- ~\$1.8M annually
- Supports “moderate program”
- Very limited capital improvements
- Not a self-sustaining enterprise fund

Proposed Rate Plan

- ~\$1.4M additional after phase in
- Supports “improved program”
- Supports 10-yr CIP and operations
- Supports city-wide improvements
- Self-sustaining enterprise fund

Stormwater Program Elements



Storm Water Quality

- MS4 permit requirements (Federal & State laws)
- 7 Best Management Practices with multiple activities

Floodplain Management

- NFIP / CRS (Federal requirements)
- 10 minimum requirements – 16 activities

Debt Service

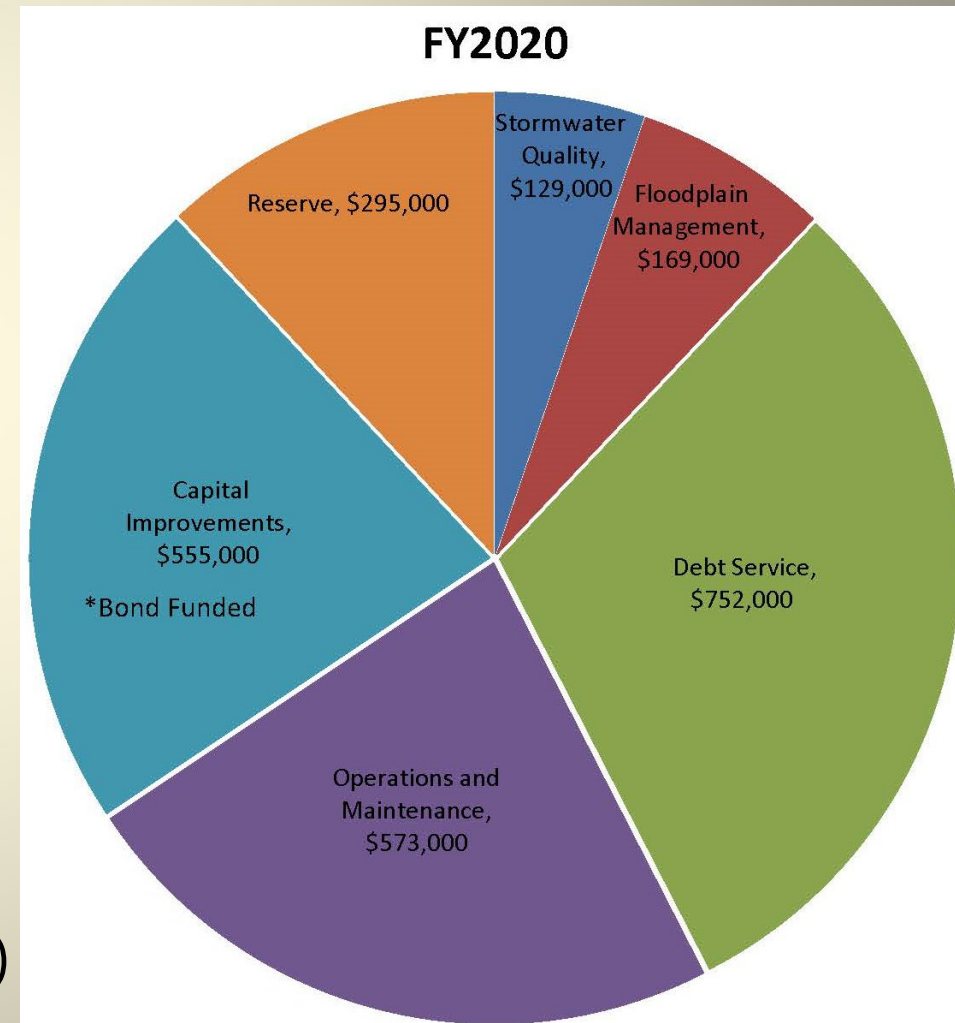
- Bonds

Operations & Maintenance

- Salary, benefits (2.3FTE)
- Services & supplies
- Includes equipment

Capital Improvements

- System improvements (new and upgrades)
- Culverts, detention basins, ditches, etc.



Existing Rates

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

Inequities in Existing Rate Structure

Multifamily
Residential Office
Small vs. Large Commercial
Multiple Parcel Commercial

Rate Methodologies Considered

1. Keep the existing rate structure
2. Modify existing rate structure – Method 1
3. Modify existing rate structure – Method 2
4. Impervious Area Method
5. Grouped Impervious Area Method
6. Tiered Residential Rate Option

Stormwater Approved Rates

A. Monthly Rate

Customer Class	Effective 7/1/21	Effective 7/1/22	Effective 7/1/23	Effective 7/1/24
Single Family Residential by structure square footage				
Single Story less than 1600; Multi-Story less than 2400	\$6.29	\$6.90	\$7.50	\$7.50
Single Story 1600 to 2400; Multi-Story 2400 to 3600	\$7.96	\$10.23	\$12.50	\$12.50
Single Story greater than 2400; Multi-Story greater than 3600	\$8.79	\$11.90	\$15.00	\$15.00
Grouped Impervious Area Properties Rates				
Small – less than 0.25 acre	\$30.00	\$30.00	\$30.00	\$30.00
Medium – 0.25 to 0.99 acre	\$45.00	\$60.00	\$60.00	\$60.00
Large – 1 to 4.99 acres	\$60.00	\$90.00	\$120.00	\$120.00
Very Large – 5 acres and larger	\$60.00	\$120.00	\$180.00	\$240.00

New Stormwater Credit Concept

1. 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 annually.

Final Modifications

- Approve the Grouped Impervious Rate Method with Residential Tiered Rates
- Approve the phase-in approach
- Approve the 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

Fee Schedule Option

- Utility Rate Fee Schedule created as stand-alone document
- Carson City Municipal Code Title 12 revised to reference Utility Rate Fee Schedule
- Simplifies documents for customer, one single document lists all Utility Rates and Fees
- Process for future rate revisions would remain the same, however Ordinance would not require updating

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: April 6, 2021

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Wastewater Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

Suggested Action:

I move to acknowledge that the tentative Wastewater Fund budget for fiscal year 2022 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2022.

Attachments:

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

[Wastewater 510.pdf](#)



STAFF REPORT

Item No. 2.D

Report To: Utility Financial Oversight Committee

Meeting Date: 4/6/2021

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Wastewater Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 Wastewater Fund operating and capital budgets and their compliance with the adopted financial policies.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

I move to acknowledge that the tentative Wastewater Fund budget for fiscal year 2022 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Wastewater Fund budget for fiscal year 2022.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2022 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2021. It will be presented to the Board of Supervisors on April 15, 2021, as well.

The tentative fiscal year 2022 budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? ☒ Yes ☐ No

If yes, account name/number: See fiscal year 2022 tentative budget document for Wastewater Fund 510.

Is it currently budgeted? ☐ Yes ☒ No

Explanation of Fiscal Impact: Tentatively sets the Wastewater Fund budget for fiscal year 2022.

Alternatives

Recommend that the Board of Supervisors do not approve the tentative fiscal year 2022 Wastewater Fund budget.

Supporting Material

Fiscal Summary, Financial Policy Compliance, Personnel Detail Worksheet, Wastewater Fund Capital, Wastewater Fund Budget Worksheet, PowerPoint Presentation Copies

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Wastewater Utility Fund					
Department Number: 5103201					
	2019-20 Actual	2020-21 Estimated	2021-22 Final Budget	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 15,034,309	\$ 15,079,976	\$ 15,689,204	4.04%	\$ 609,228
Non-Operating Income	873,250	177,487	41,000	-76.90%	(136,487)
Connection Fees	843,380	545,241	160,000	-70.66%	(385,241)
Grant Revenue	319,851	1,550	1,550	0.00%	-
TOTAL	\$ 17,070,789	\$ 15,804,253	\$ 15,891,754	0.55%	\$ 87,500
EXPENDITURE					
Salary	\$ 1,668,992	\$ 1,769,215	\$ 1,808,104	2.20%	\$ 38,889
Benefits	934,295	970,778	977,917	0.74%	7,139
Service & Supplies	4,372,452	4,706,662	4,561,917	-3.08%	(144,745)
Depreciation	5,031,542	5,035,000	5,035,000	0.00%	-
Bond Interest	1,377,418	1,317,785	1,228,243	-6.79%	(89,542)
Other	16,771	1,500	1,500	0.00%	-
TOTAL	\$ 13,401,469	\$ 13,800,940	\$ 13,612,681	-1.36%	\$ (188,259)
NET INCOME (LOSS)	\$ 3,669,320	\$ 2,003,313	\$ 2,279,073	13.77%	\$ 275,759
Bond Proceeds	\$ 714,000	\$ -	\$ -	0.00%	\$ -
Bond Refunding Paid to Escrow	\$ 743,486	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 3,281,758	\$ 14,450,170	\$ 4,615,500	-68.06%	\$ (9,834,670)
Bond Principal Payments	\$ 2,803,864	\$ 2,770,959	\$ 2,894,112	4.44%	\$ 123,153
Cash Balance - June 30	\$ 14,906,104	\$ 4,921,628	\$ 4,924,428		
FTE	24.05	24.30	24.30		

FINANCIAL POLICY COMPLIANCE

	Actual 2018	Actual 2019	Actual 2020	Estimated 2021	Projected 2022
Operating Reserve Goal	\$ 766,786	\$ 839,729	\$ 835,601	\$ 893,628	\$ 881,457
Operating Reserve	766,786	839,729	835,601	893,628	881,457
Capital Reserve Goal	1,934,439	2,058,043	2,040,730	2,229,033	2,220,643
Capital Reserve	17,671,441	13,586,213	14,070,503	4,028,000	4,042,971
System Reinvestment Funding Goal	3,782,948	3,782,948	4,025,234	4,028,000	4,028,000
System Reinvestment Funding Available	12,077,633	12,159,260	14,070,503	4,028,000	4,042,971
Debt to Equity (goal is 50:50)	47:53	49:51	43:57	41:59	39:61
Debt Service Coverage (goal 1.0 minimum)	2.8	2.1	2.0	2.0	2.1

Goal met (green)

Goal not met (underlined red)

PERSONNEL DETAIL WORKSHEET
FY2021-22

DEPARTMENT: WASTEWATER UTILITY		
DEPARTMENT NUMBER: 5103201		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 16,926
Wastewater Utility Manager	1.00	128,611
Utility Billing Specialist	1.00	50,403
Operations Manager - Control Sys	0.30	37,138
Environmental Control Officer	0.60	40,212
Senior Environmental Control Officer	0.40	30,248
Instrumentation Technician	1.00	73,687
Senior Instrumentation Technician	0.75	61,248
Electrical Communication Foreman	0.50	44,668
Laboratory Supervisor	1.00	66,911
Sewer Operations Foreman	1.00	60,938
Sewer Technician 1	3.00	142,241
Sewer Technician 2	2.00	107,108
Senior Sewer Technician	1.00	60,159
Warehouse Supply Coordinator	0.35	17,170
Wastewater Plant Mechanic	3.00	204,937
Wastewater Plant Operator 1	2.00	115,597
Wastewater Plant Operator 2	2.00	139,920
Senior Wastewater Plant Mechanic	1.00	74,471
Wastewater Operations Supervisor	1.00	76,792
Asset Management Technician	0.45	27,121
Assistant Project Manager	0.25	17,807
Communications Technician	0.50	30,017
Hourly Salary		14,546
Call Back CCEA		20,000
Annual & Sick Leave Payouts		
Overtime		69,228
Stand By CCEA		60,000
Temporary Staffing		20,000
SUB-TOTAL SALARY & WAGES	24.30	\$ 1,808,104
BENEFITS:		
Medicare		\$ 25,447
Retirement		373,030
Group Insurance		321,332
Workers' Compensation		29,892
Education Incentive		237
Foul Weather Allowance		2,933
Tool Allowance		1,650
Clothing Allowance		10,000
Car Allowance		8,970
Phone Allowance		5,187
Mobile Device		900
OPEB Costs		148,487
GASB 68 Pension Expense		49,852
SUB-TOTAL BENEFITS		\$ 977,917
GRAND TOTAL		\$ 2,786,021

Wastewater Fund Capital

Project Name	2022	2023	2024	2025	2026
Sewer Line Replacement/Rehabilitation Program	\$ 2,497,500	\$ 2,490,000	\$ 2,544,000	\$ 2,500,000	\$ 2,500,000
Communications-Fiber/SCADA	40,000	40,000	40,000	40,000	40,000
Lift Station Reconstruction/Expansion	-	-	500,000	-	-
Equipment Repair and Maintenance WRRF/Lines	333,000	360,000	300,000	360,000	360,000
Facility Repair and Maintenance WRRF/Lines	175,000	175,000	175,000	175,000	175,000
Fleet Replacement Program	185,000	280,000	95,000	140,000	95,000
Groundwater Protection-Sewer Maintenance	50,000	50,000	50,000	50,000	50,000
Reuse-Distribution System Rehabilitation Program	500,000	500,000	650,000	1,108,000	-
Secondary Clarifier Effluent Pipeline Upsize	255,000	-	-	-	-
Headworks-Screw Pump Rehabilitation	-	182,000	-	-	-
Dewatering System Upgrades and Rehabilitation	580,000	-	126,000	-	-
Primary Clarifier #2 Rehabilitation	-	-	-	792,000	-
Odor Control Upgrades	-	-	-	-	500,000
Facility Plan Update	-	-	250,000	-	-
Warehousing WRRF	-	650,000	-	-	-
Septic Conversion Program	-	-	-	-	1,500,000
	\$ 4,615,500	\$ 4,727,000	\$ 4,730,000	\$ 5,165,000	\$ 5,220,000

WASTEWATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5108082 431010	FEDERAL GRANTS	(\$519.09)	(\$318,589.92)	\$0.00	(\$636,539.00)	\$0.00	\$0.00
5108081 432010	2010 SRF BONDS - BAB	(\$1,352.55)	(\$1,260.99)	(\$1,550.00)	(\$570.64)	(\$1,550.00)	(\$1,550.00)
5108081 437160	WATER SUBCONSERVANCY	\$0.00	(\$22,718.88)	\$0.00	(\$7,618.62)	\$0.00	\$0.00
5108080 441671	USER FEES	(\$4,571,916.67)	(\$4,500,998.18)	(\$4,662,302.00)	(\$3,122,753.09)	(\$4,501,172.00)	(\$4,658,713.00)
5108080 441672	DOUGLAS COUNTY	(\$142,148.90)	(\$135,759.84)	(\$80,000.00)	\$0.00	(\$80,000.00)	(\$80,000.00)
5108080 441674	FIXED CAPITALIZATION	(\$10,108,049.10)	(\$10,263,862.15)	(\$10,588,463.00)	(\$6,948,818.10)	(\$10,482,020.00)	(\$10,848,891.00)
5108080 441675	EFFLUENT METER CHARGES	(\$10,124.64)	(\$10,124.64)	(\$13,000.00)	(\$6,749.76)	(\$13,000.00)	(\$13,000.00)
5108080 441679	RIGHT OF WAY TOLL	\$0.00	\$0.00	\$0.00	(\$93,964.26)	\$0.00	\$0.00
5108080 441699	OTHER CHARGES/FEES	(\$9,251.43)	(\$457.00)	\$0.00	(\$184.09)	(\$184.00)	\$0.00
5108080 441800	GENERAL FUND UB	(\$11,938.00)	(\$12,010.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080 441810	REG TRANSPORTATION UB	(\$2,744.00)	(\$2,760.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080 441820	STREETS UB	(\$1,633.00)	(\$1,642.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080 441830	STORM DRAINAGE UB	(\$1,315.00)	(\$1,323.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080 441840	WATER UB	(\$1,655.00)	\$0.00	(\$10,000.00)	\$0.00	(\$3,600.00)	(\$3,600.00)
5108080 441850	PENALTIES AND INTEREST UB	(\$146,858.56)	(\$80,823.01)	(\$85,000.00)	\$0.00	\$0.00	(\$85,000.00)
5108080 443060	DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100088 461010	INTEREST INCOME	(\$294,187.88)	(\$315,253.48)	(\$20,000.00)	(\$154,441.48)	(\$155,000.00)	(\$20,000.00)
5100088 462020	NET INC IN FAIR VALUE INV	(\$248,974.79)	(\$200,894.46)	\$0.00	\$0.00	\$0.00	\$0.00
5108080 465520	UTILITY ASSISTANCE PROGRAM	(\$1,385.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080 466050	REFUNDS/REIMBURSEMENTS	(\$77,007.08)	(\$1,830.17)	\$0.00	\$0.00	\$0.00	\$0.00
5108080 466980	SEPTIC DISPOSAL	(\$21,383.27)	(\$31,007.98)	(\$18,000.00)	(\$19,487.19)	(\$19,487.00)	(\$18,000.00)
5108080 466985	SEWER LATERAL REIMBURSEMENT	(\$1,750.00)	\$0.00	(\$3,000.00)	\$0.00	(\$3,000.00)	(\$3,000.00)
5108082 475050	CONNECTION FEE: COMMERCIAL	(\$272,803.89)	(\$160,541.94)	(\$35,000.00)	(\$38,725.90)	(\$38,725.00)	(\$35,000.00)
5108082 475060	CONNECTION FEE: RESIDENTIAL	(\$994,489.00)	(\$682,837.80)	(\$125,000.00)	(\$506,516.00)	(\$506,516.00)	(\$125,000.00)
5108082 475100	DEVELOPER CONTRIBUTIONS	(\$15,172.98)	(\$322,863.89)	\$0.00	\$0.00	\$0.00	\$0.00
5108082 475200	CAPITAL ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100090 482080	SURPLUS SALES	\$0.00	(\$3,230.00)	\$0.00	\$0.00	\$0.00	\$0.00
5100090 482100	VEHICLE SALES	(\$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
5100200 483031	PREMIUM ON BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	REVENUES	(\$16,949,769.83)	(\$17,070,789.33)	(\$15,641,315.00)	(\$11,536,368.13)	(\$15,804,254.00)	(\$15,891,754.00)
5103201 500101	SALARIES	\$860,375.25	\$1,477,116.27	\$1,558,133.00	\$988,902.93	\$1,559,785.00	\$1,624,330.00
5103201 500102	HOURLY/SEASONAL	\$9,548.00	\$4,852.13	\$14,546.00	\$0.00	\$14,546.00	\$14,546.00
5103201 500103	ADMINISTRATIVE PAY	\$1,296.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201 500106	MANAGEMENT LEAVE PAY	\$11,621.31	\$8,154.83	\$0.00	\$3,838.49	\$932.00	\$0.00
5103201 500107	ANNUAL LEAVE PAYOFF	\$17,056.46	\$33,247.04	\$9,988.00	\$275.11	\$9,988.00	\$0.00
5103201 500108	SICK LEAVE PAY	(\$1,115.65)	\$20,283.75	\$17,979.00	\$14,636.46	\$14,636.00	\$0.00
5103201 500109	WORKERS' COMPENSATORY LEAVE	(\$5,559.39)	(\$4,784.87)	\$0.00	\$0.00	\$0.00	\$0.00
5103201 500111	OVERTIME	\$51,501.32	\$63,349.56	\$69,228.00	\$40,923.09	\$69,228.00	\$69,228.00

WASTEWATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5103201 500112	CALL BACK PAY	\$3,092.25	\$14,077.80	\$20,000.00	\$794.96	\$20,000.00	\$20,000.00
5103201 500113	STAND-BY PAY	\$47,063.93	\$42,397.11	\$60,000.00	\$22,923.08	\$60,000.00	\$60,000.00
5103201 500114	F L S A	\$165.52	\$198.17	\$0.00	\$128.36	\$100.00	\$0.00
5103201 500116	HOLIDAY PAY	\$3,855.02	\$5,667.46	\$0.00	\$2,926.14	\$0.00	\$0.00
5103201 500125	TEMPORARY STAFFING	\$6,125.01	\$4,434.70	\$20,000.00	\$4,853.56	\$20,000.00	\$20,000.00
5103201 500199	GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SALARIES	\$1,005,025.09	\$1,668,993.95	\$1,769,874.00	\$1,080,202.18	\$1,769,215.00	\$1,808,104.00
5103201 500225	MEDICARE	\$14,244.81	\$23,603.24	\$24,737.00	\$15,234.50	\$25,276.00	\$25,447.00
5103201 500230	RETIREMENT	\$196,829.76	\$342,182.45	\$370,907.00	\$213,626.61	\$357,572.00	\$373,030.00
5103201 500240	GROUP INSURANCE	\$188,185.76	\$307,776.48	\$326,325.00	\$206,472.93	\$319,721.00	\$315,630.00
5103201 500241	CITY HSA CONTRIBUTION	\$0.00	\$8,539.50	\$11,182.00	\$10,350.94	\$10,645.00	\$5,702.00
5103201 500250	WORKERS' COMPENSATION	\$19,048.28	\$30,968.16	\$29,363.00	\$15,488.39	\$32,255.00	\$29,892.00
5103201 500260	EDUCATION INCENTIVE	\$387.50	\$285.00	\$238.00	\$47.50	\$262.00	\$237.00
5103201 500265	UNIFORM ALLOWANCE	\$5,153.56	\$9,186.74	\$9,000.00	\$2,950.83	\$9,000.00	\$10,000.00
5103201 500266	FOUL WEATHER ALLOWANCE	\$1,402.50	\$2,932.50	\$2,843.00	\$1,882.50	\$1,883.00	\$2,933.00
5103201 500268	TOOL ALLOWANCE	\$1,405.00	\$1,677.50	\$1,650.00	\$1,052.50	\$1,739.00	\$1,650.00
5103201 500270	CAR ALLOWANCE	\$2,790.00	\$4,056.00	\$3,900.00	\$5,004.00	\$8,075.00	\$8,970.00
5103201 500271	PHONE ALLOWANCE	\$3,238.30	\$4,197.45	\$3,735.00	\$3,310.95	\$5,142.00	\$5,187.00
5103201 500272	MOBILE DEVICE ALLOWANCE	\$520.00	\$800.50	\$746.00	\$553.75	\$869.00	\$900.00
5103201 500286	OPEB COST	\$129,281.00	\$148,237.00	\$148,487.00	\$0.00	\$148,487.00	\$148,487.00
5103201 500287	PENSION COST	(\$17,951.00)	\$49,852.00	\$285,898.00	\$0.00	\$49,852.00	\$49,852.00
	BENEFITS	\$544,535.47	\$934,294.52	\$1,219,011.00	\$475,975.40	\$970,778.00	\$977,917.00
5103201 500309	PROFESSIONAL SERVICES	\$205,253.92	\$307,963.37	\$355,000.00	\$247,661.84	\$355,000.00	\$400,000.00
5103201 500312	AUDITING FEES	\$19,710.00	\$19,750.00	\$24,000.00	\$21,950.00	\$24,000.00	\$24,000.00
5103201 500330	TRAINING	\$15,186.28	\$15,553.83	\$30,000.00	\$9,653.30	\$30,000.00	\$30,000.00
5103201 500345	DATA PROCESSING	\$6,764.62	\$0.00	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00
5103201 500362	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201 500375	SLUDGE HAULING	\$6,199.57	\$8,590.50	\$35,000.00	\$5,928.50	\$35,000.00	\$35,000.00
5103201 500429	EFFLUENT LINE REPAIRS	\$0.00	\$2,412.05	\$30,000.00	\$7,689.73	\$30,000.00	\$30,000.00
5103201 500430	EQUIPMENT REPAIR & MAINT	\$219,125.98	\$330,584.28	\$225,000.00	\$112,140.21	\$225,000.00	\$225,000.00
5103201 500433	SOFTWARE MAINTENANCE COST	\$27,146.45	\$39,575.55	\$50,000.00	\$24,866.51	\$50,000.00	\$50,000.00
5103201 500434	BUILDING REPAIR & MAINT	\$7,986.04	(\$2,488.92)	\$50,000.00	\$20,819.12	\$50,000.00	\$25,000.00
5103201 500435	VEHICLE REPAIR & MAINT	\$5,506.45	\$18,109.35	\$30,000.00	\$14,309.87	\$30,000.00	\$30,000.00
5103201 500436	FACILITY REPAIR & MAINT	\$292,633.93	\$75,213.65	\$281,926.00	\$124,204.15	\$281,926.00	\$200,000.00
5103201 500439	FERTILIZER/CHEMICALS	\$0.00	\$22,200.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201 500444	OFFICE EQUIPMENT RENTAL	\$1,887.00	\$1,239.48	\$4,000.00	\$420.86	\$4,000.00	\$4,000.00
5103201 500445	EQUIPMENT RENTAL	\$748.26	\$2,479.55	\$11,000.00	\$575.24	\$11,000.00	\$11,000.00
5103201 500465	WATER LINE REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

WASTEWATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5103201 500467	TELEMETRY REPAIR & MAINT	\$23,227.76	\$44,481.00	\$50,000.00	\$27,073.76	\$50,000.00	\$50,000.00
5103201 500470	INFRASTRUCTURE REPAIR & MAINT	\$0.00	\$16,870.00	\$50,000.00	\$10,031.79	\$50,000.00	\$50,000.00
5103201 500472	MOSQUITO CONTROL	\$63,547.50	\$71,882.00	\$66,500.00	\$27,200.00	\$66,500.00	\$66,500.00
5103201 500489	EFFLUENT GOLF COURSE - EV	\$0.00	\$7,328.59	\$15,000.00	\$2,908.94	\$15,000.00	\$15,000.00
5103201 500490	FEES & PERMITS	\$40,071.31	\$4,658.13	\$25,000.00	\$27,948.46	\$25,000.00	\$25,000.00
5103201 500491	LANDFILL ALT DAILY COVER	\$0.00	\$425.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201 500542	PRINTING/ADVERTISING	\$3,540.96	\$7,985.70	\$5,000.00	\$6,450.59	\$5,000.00	\$5,000.00
5103201 500545	MEMBERSHIP / PUBLICATIONS	\$3,181.54	\$4,429.15	\$4,500.00	\$3,964.50	\$4,500.00	\$4,500.00
5103201 500580	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201 500587	CLICK-2-GOV FEES	\$2,914.56	\$7,750.89	\$5,000.00	\$3,478.61	\$5,000.00	\$5,000.00
5103201 500601	OFFICE SUPPLIES	\$1,043.98	\$1,192.51	\$5,500.00	\$1,821.66	\$5,500.00	\$5,500.00
5103201 500602	POSTAGE/SHIPPING	\$943.71	\$40,241.42	\$51,000.00	\$15,802.87	\$51,000.00	\$51,000.00
5103201 500625	OPERATING SUPPLIES	\$94,012.11	\$102,626.14	\$98,000.00	\$86,519.99	\$98,000.00	\$98,000.00
5103201 500636	LABORATORY EXPENSES	\$63,990.78	\$43,802.39	\$58,000.00	\$27,524.86	\$58,000.00	\$58,000.00
5103201 500637	CHEMICALS	\$337,571.20	\$427,036.17	\$374,000.00	\$281,894.35	\$374,000.00	\$404,000.00
5103201 500645	BOOKS/ PERIODICALS/ PUBLICATIO	\$246.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
5103201 500660	VEHICLE FUEL/OIL	\$7,376.51	\$56,748.56	\$56,000.00	\$11,502.97	\$56,000.00	\$56,000.00
5103201 500674	SMALL TOOLS/ EQUIPMENT	\$12,829.20	\$16,065.87	\$14,300.00	\$13,001.93	\$14,300.00	\$14,300.00
5103201 500675	SMALL FURNISHINGS	\$6,519.05	\$1,101.13	\$17,000.00	\$9,757.56	\$17,000.00	\$17,000.00
5103201 500676	TECHNICAL EQUIPMENT	\$5,549.38	\$5,436.57	\$10,000.00	\$3,485.37	\$10,000.00	\$10,000.00
5103201 500710	TELEPHONE	\$8,834.69	\$10,896.95	\$13,500.00	\$6,906.54	\$13,500.00	\$13,500.00
5103201 500712	POWER	\$698,327.48	\$648,349.47	\$650,000.00	\$370,065.29	\$650,000.00	\$650,000.00
5103201 500713	HEATING	\$28,958.07	\$44,326.71	\$48,000.00	\$16,450.72	\$48,000.00	\$48,000.00
5103201 500726	WATER CHARGES	\$40,510.85	\$75,049.86	\$96,000.00	\$51,861.81	\$96,000.00	\$96,000.00
5103201 500901	ISC: GENERAL FUND	\$1,725,855.00	\$1,557,323.00	\$1,479,173.00	\$862,848.00	\$1,479,173.00	\$1,342,029.00
5103201 500915	ISC: INSURANCE FUND	\$227,500.00	\$240,500.00	\$240,500.00	\$120,250.00	\$240,500.00	\$266,500.00
5103201 500950	ISC: FLEET MANAGEMENT	\$34,636.00	\$80,797.50	\$86,400.00	\$43,200.00	\$86,400.00	\$79,323.00
5103201 500955	ISC: RADIOS	\$26,005.00	\$25,572.00	\$32,913.00	\$16,456.50	\$32,913.00	\$38,365.00
5103201 501252	UTILITY ASSISTANCE PROGRAM	\$514.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
5103201 501299	GRANT ALLOCATION/DIRECT BILL	(\$34,212.33)	(\$8,294.78)	\$0.00	\$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
5103201 502449	BAD DEBT EXPENSE	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	\$400.00
5103201 502450	CASH SHORT/OVER	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00
	SERVICES & SUPPLIES	\$4,231,642.81	\$4,375,764.62	\$4,706,662.00	\$2,638,626.40	\$4,706,662.00	\$4,561,917.00
5103201 507010	CAPITAL IMPROVEMENTS	\$0.00	\$333.30	\$59,750.00	\$5,685.00	\$59,750.00	\$50,000.00
5103201 507605	FACILITY IMPROVEMENTS	\$0.00	\$0.00	\$623,441.00	\$27,052.64	\$623,441.00	\$175,000.00
5103201 507705	VEHICLE REPLACEMENT PROGRAM	\$83,974.74	\$135,238.25	\$284,668.00	\$136,879.62	\$284,668.00	\$185,000.00
5103201 507715	COMPUTER EQUIPMENT	\$0.00	\$6,562.33	\$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	\$40,000.00

WASTEWATER FUND		FY 2019	FY 2020	FY 2021	Y-T-D	ESTIMATED	TENTATIVE
ACCOUNT NUMBER	Account Description	Actuals	Actuals	Revised Budget	2021 Actuals	FY 2021	FY 2022
5103201	EQUIPMENT	\$150,323.29	\$52,436.46	\$360,000.00	\$21,653.61	\$360,000.00	\$0.00
5103201	BOARD DESIGNATED	\$1,559.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CAPITAL	\$235,857.03	\$194,570.34	\$1,407,859.00	\$185,585.87	\$1,407,859.00	\$450,000.00
5103202	SALARIES	\$465,627.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	HOURLY/SEASONAL	\$171.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	ADMINISTRATIVE PAY	\$51.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	MANAGEMENT LEAVE PAY	\$332.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	ANNUAL LEAVE PAYOFF	\$1,301.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	SICK LEAVE PAY	(\$10,939.68)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	WORKERS' COMPENSATORY LEAVE	\$562.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	OVERTIME	\$10,875.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	CALL BACK PAY	\$5,552.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	STAND-BY PAY	\$14,128.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	F L S A	\$143.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	HOLIDAY PAY	\$1,677.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	TEMPORARY STAFFING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SALARIES	\$489,484.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	MEDICARE	\$6,996.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	RETIREMENT	\$112,173.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	GROUP INSURANCE	\$120,285.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	WORKERS' COMPENSATION	\$12,488.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	EDUCATION INCENTIVE	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	UNIFORM ALLOWANCE	\$3,558.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	FOUL WEATHER ALLOWANCE	\$1,215.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	PHONE ALLOWANCE	\$524.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	MOBILE DEVICE ALLOWANCE	\$2.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	PENSION COST	(\$9,266.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	BENEFITS	\$248,028.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	PROFESSIONAL SERVICES	\$144,474.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	TRAINING	\$3,053.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	DATA PROCESSING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	EQUIPMENT REPAIR & MAINT	\$6,297.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202	SOFTWARE MAINTENANCE COST	\$2,329.55	\$0.00	\$0.00	\$225.00	\$0.00	\$0.00
5103202	BUILDING REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

WASTEWATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5103202 500435	VEHICLE REPAIR & MAINT	\$6,729.35	(\$3,308.46)	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500436	FACILITY REPAIR & MAINT	\$14,974.80	\$0.00	\$0.00	\$1,055.12	\$0.00	\$0.00
5103202 500437	RADIO MAINTENANCE	\$14,836.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500444	OFFICE EQUIPMENT RENTAL	\$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
5103202 500470	INFRASTRUCTURE REPAIR & MAINT	\$30,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500489	EFFLUENT GOLF COURSE - EV	\$203.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500491	LANDFILL ALT DAILY COVER	\$3,272.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500542	PRINTING/ADVERTISING	\$7,525.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500545	MEMBERSHIP / PUBLICATIONS	\$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
5103202 500601	OFFICE SUPPLIES	\$1,286.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500602	POSTAGE/SHIPPING	\$30,586.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500625	OPERATING SUPPLIES	\$33,763.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500636	LABORATORY EXPENSES	\$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
5103202 500660	VEHICLE FUEL/OIL	\$19,428.18	\$0.00	\$0.00	\$1,105.44	\$0.00	\$0.00
5103202 500674	SMALL TOOLS/ EQUIPMENT	\$194.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500675	SMALL FURNISHINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500676	TECHNICAL EQUIPMENT	\$5,169.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500710	TELEPHONE	\$5,336.85	\$0.00	\$0.00	\$275.46	\$0.00	\$0.00
5103202 500713	HEATING	\$8,387.56	\$0.00	\$0.00	\$114.18	\$0.00	\$0.00
5103202 500950	ISC: FLEET MANAGEMENT	\$48,243.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 500955	ISC: RADIOS	\$15,440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 501299	GRANT ALLOCATION/DIRECT BILL	(\$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
5103202 502449	BAD DEBT EXPENSE	\$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
5103202 505000	CAPITALIZED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & SUPPLIES	\$403,743.82	(\$3,308.46)	\$0.00	\$2,775.20	\$0.00	\$0.00
5103202 507010	CAPITAL IMPROVEMENTS	\$25,055.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 507705	VEHICLE REPLACEMENT PROGRAM	\$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
5103202 507775	EQUIPMENT	\$35,394.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103202 507810	BOARD DESIGNATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CAPITAL	\$60,449.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$654.30	\$0.00	\$0.00
5103205 500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$13,793.94	\$0.00	\$0.00

WASTEWATER FUND								
ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022	
5103205 500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$7,176.81	\$0.00	\$0.00	\$0.00
5103205 500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$1,726.51	\$0.00	\$0.00	\$0.00
5103205 500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$310.64	\$0.00	\$0.00	\$0.00
	BENEFITS	\$0.00	\$0.00	\$0.00	\$23,662.20	\$0.00	\$0.00	\$0.00
5103205 504465	DEPRECIATION EXPENSE	\$4,866,595.31	\$5,031,541.74	\$4,950,000.00	\$0.00	\$5,035,000.00	\$5,035,000.00	\$5,035,000.00
5103205 504600	FISCAL CHARGES	\$1,431.25	\$1,881.25	\$1,500.00	\$891.67	\$1,500.00	\$1,500.00	\$1,500.00
5103205 504846	BOND ISSUANCE COSTS	\$0.00	\$8,747.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 504875	LOSS ON DISPOSAL F.A.	\$0.00	\$6,142.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 505000	CAPITALIZED ASSETS	(\$11,031,614.92)	(\$3,849,161.26)	\$0.00	(\$6,131.89)	\$0.00	\$0.00	\$0.00
	OTHER EXPENSES	(\$6,163,588.36)	\$1,199,151.70	\$4,951,500.00	(\$5,240.22)	\$5,036,500.00	\$5,036,500.00	\$5,036,500.00
5103205 507010	CAPITAL IMPROVEMENTS	\$10,734,616.35	\$3,229,724.62	\$9,308,429.00	\$1,626,242.13	\$9,308,429.00	\$9,308,429.00	\$4,165,500.00
5103205 507102	INFRASTRUCTURE CAPITAL	\$0.00	\$0.00	\$1,696,855.00	\$0.00	\$1,702,055.00	\$1,702,055.00	\$0.00
5103205 507199	UNDESIGNATED PROIECTS	\$0.00	\$0.00	\$3,813,201.00	\$0.00	\$2,031,827.00	\$2,031,827.00	\$0.00
5103205 507333	EMERGENCY GENERATOR PROG	\$692.12	\$424,866.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CAPITAL	\$10,735,308.47	\$3,654,590.94	\$14,818,485.00	\$1,626,242.13	\$13,042,311.00	\$13,042,311.00	\$4,165,500.00
5103205 508307	2015 SEWER BONDS	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$240,000.00	\$240,000.00	\$255,000.00
5103205 508309	2017 SEWER BONDS	\$0.00	\$0.00	\$210,000.00	\$210,000.00	\$210,000.00	\$210,000.00	\$220,000.00
5103205 508314	2015 SEWER SRF BONDS \$12M	\$0.00	\$0.00	\$573,849.00	\$567,207.67	\$573,849.00	\$573,849.00	\$587,530.00
5103205 508322	2012 SEWER BONDS	\$0.00	\$0.00	\$105,000.00	\$105,000.00	\$105,000.00	\$105,000.00	\$110,000.00
5103205 508323	2012 SEWER REFUNDING	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$260,000.00
5103205 508335	2012 MT REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 508342	2010F STATE WATER POLLUT	\$0.00	\$0.00	\$147,986.00	\$147,985.74	\$147,986.00	\$147,986.00	\$151,544.00
5103205 508349	2014 SEWER SRF BOND	\$0.00	\$0.00	\$1,207,124.00	\$1,231,372.40	\$1,207,124.00	\$1,207,124.00	\$1,241,038.00
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	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 508404	2020A REFUNDING - MEDIUM TERM	\$0.00	\$0.00	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00	\$69,000.00
	PRINCIPAL	\$0.00	\$0.00	\$2,793,959.00	\$2,788,565.81	\$2,770,959.00	\$2,770,959.00	\$2,894,112.00
5103205 509307	2015 SEWER BONDS	\$208,859.95	\$200,575.60	\$212,688.00	\$73,029.17	\$212,688.00	\$212,688.00	\$200,988.00
5103205 509309	2017 SEWER BONDS	\$198,021.10	\$188,187.76	\$203,369.00	\$70,122.91	\$203,369.00	\$203,369.00	\$192,535.00
5103205 509314	2015 SEWER SRF BONDS \$12M	\$268,002.58	\$254,796.81	\$241,276.00	\$128,989.93	\$241,276.00	\$241,276.00	\$227,433.00
5103205 509322	2012 SEWER BONDS	\$59,442.12	\$55,508.80	\$51,375.00	\$20,733.33	\$51,375.00	\$51,375.00	\$47,042.00
5103205 509323	2012 SEWER REFUNDING	\$37,911.61	\$28,444.94	\$18,578.00	\$14,200.00	\$18,578.00	\$18,578.00	\$8,312.00
5103205 509335	2012 MT REFUNDING	\$10,421.22	\$2,361.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 509342	2010F STATE WATER POLLUT	\$45,982.55	\$42,549.12	\$39,033.00	\$19,961.31	\$39,033.00	\$39,033.00	\$35,433.00

WASTEWATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5103205 509349	2014 SEWER SRF BOND	\$608,853.13	\$572,831.72	\$542,873.00	\$287,166.30	\$542,873.00	\$508,486.00
5103205 509353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 509379	1998 STATE SEWER ISSUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205 509398	2010D SWR IMP & REFUNDING	\$35,290.31	\$31,534.28	\$31,369.00	\$0.00	\$0.00	\$0.00
5103205 509404	2020A REFUNDING MEDIUM TERM	\$0.00	\$626.71	\$0.00	\$2,980.62	\$8,593.00	\$8,014.00
	INTEREST	\$1,472,784.57	\$1,377,417.57	\$1,340,561.00	\$617,183.57	\$1,317,785.00	\$1,228,243.00
	TOTAL EXPENSES	\$13,263,271.20	\$13,401,475.18	\$33,007,911.00	\$9,433,578.54	\$31,022,069.00	\$21,122,293.00

Carson City

FY 2022 Budget Presentation



Wastewater Fund - Highlights

- Operating Revenue
 - The estimate includes rate increases approved by the Board of Supervisors.
 - FY 2021 is year 5 of 5 for the phase in of the connection charge increase; the budgeted amount for FY 2022 is a conservative estimate.
- Salaries and benefits increased \$46,028 over FY 2021 estimated.
 - Increases for employee merit and benefits.
- Services and supplies decreased by \$89,542 from FY 2021 estimated.
 - Internal service charges – decrease of approx. \$112,769
 - Professional services – increase of \$45,000
- Capital outlay planned for FY 2022 is \$4,615,500.
 - See attached project detail.

Wastewater Fund – Planned Capital Expenditures

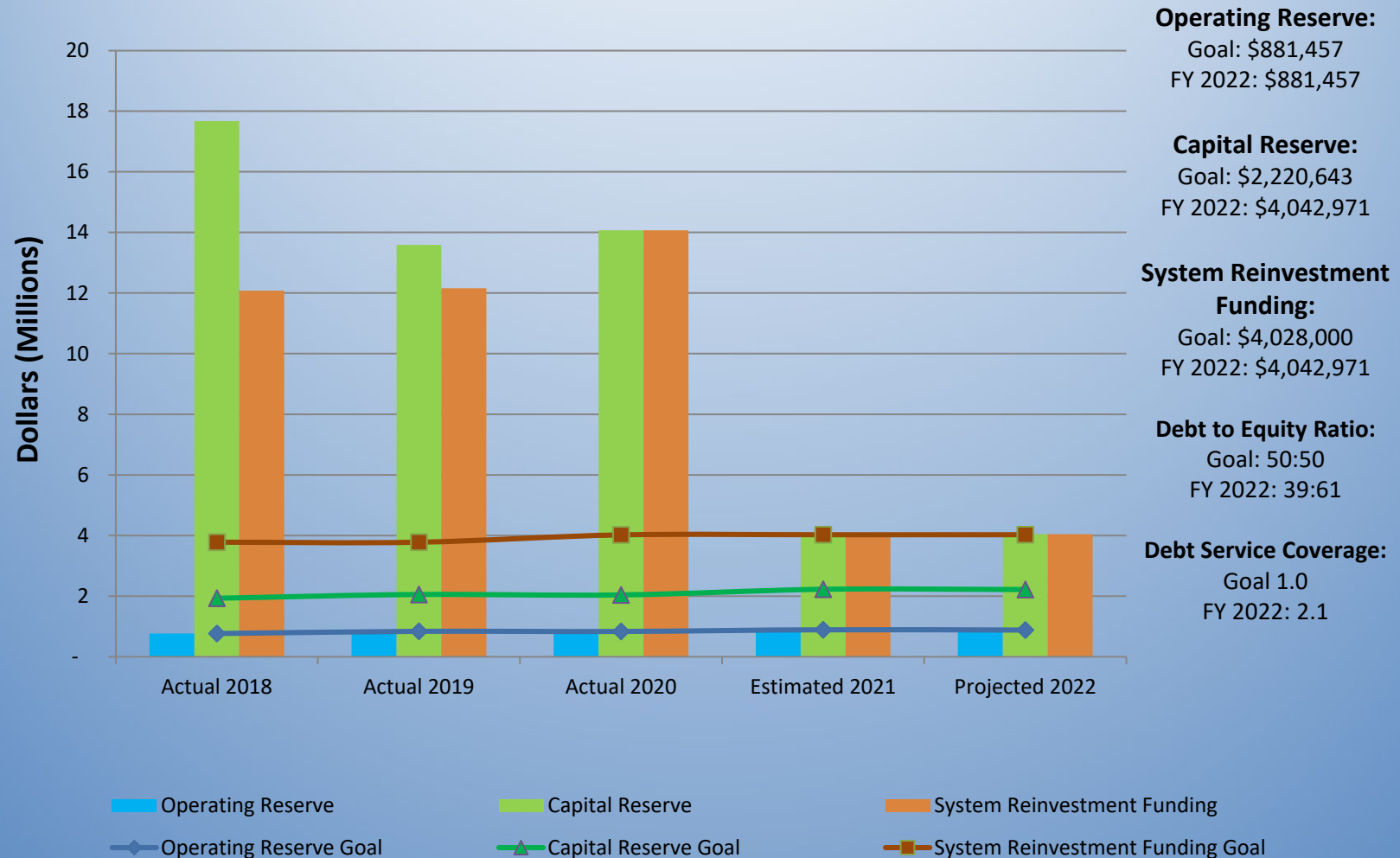
Project Name	2022	2023	2024	2025	2026
Sewer Line Replacement/Rehabilitation Program	\$ 2,497,500	\$ 2,490,000	\$ 2,544,000	\$ 2,500,000	\$ 2,500,000
Communications-Fiber/SCADA	40,000	40,000	40,000	40,000	40,000
Lift Station Reconstruction/Expansion	-	-	500,000	-	-
Equipment Repair and Maintenance WRRF/Lines	333,000	360,000	300,000	360,000	360,000
Facility Repair and Maintenance WRRF/Lines	175,000	175,000	175,000	175,000	175,000
Fleet Replacement Program	185,000	280,000	95,000	140,000	95,000
Groundwater Protection-Sewer Maintenance	50,000	50,000	50,000	50,000	50,000
Reuse-Distribution System Rehabilitation Program	500,000	500,000	650,000	1,108,000	-
Secondary Clarifier Effluent Pipeline Upsize	255,000	-	-	-	-
Headworks-Screw Pump Rehabilitation	-	182,000	-	-	-
Dewatering System Upgrades and Rehabilitation	580,000	-	126,000	-	-
Primary Clarifier #2 Rehabilitation	-	-	-	792,000	-
Odor Control Upgrades	-	-	-	-	500,000
Facility Plan Update	-	-	250,000	-	-
Warehousing WRRF	-	650,000	-	-	-
Septic Conversion Program	-	-	-	-	1,500,000
	\$ 4,615,500	\$ 4,727,000	\$ 4,730,000	\$ 5,165,000	\$ 5,220,000

Wastewater Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2022	\$ 4,615,500
2023	4,727,000
2024	4,730,000
2025	5,165,000
2026	5,222,000
Total	\$ 24,457,500

Wastewater Fund – Financial Policies

Wastewater Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: April 6, 2021

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Water Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 Water Fund operating and capital budgets and their compliance with the adopted financial policies.

Suggested Action:

I move to acknowledge that the tentative Water Fund budget for fiscal year 2022 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2022.

Attachments:

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

[Water 520.pdf](#)



STAFF REPORT

Item No. 2.E

Report To: Utility Financial Oversight Committee

Meeting Date: 4/6/2021

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Water Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 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 tentative Water Fund budget for fiscal year 2022 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Water Fund budget for fiscal year 2022.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2022 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2021. It will be presented to the Board of Supervisors on April 15, 2021, as well.

The fiscal year 2022 tentative budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? ☒ Yes ☐ No

If yes, account name/number: See fiscal year 2022 tentative budget document for Water Fund 520.

Is it currently budgeted? ☐ Yes ☒ No

Explanation of Fiscal Impact: Tentatively sets the Water Fund budget for fiscal year 2022.

Alternatives

Recommend that the Board of Supervisors do not approve the tentative fiscal year 2022 Water Fund budget.

Supporting Material

Fiscal Summary, Financial Policy Compliance, Personnel Detail Worksheet, Water Fund Capital, Water Fund Budget Worksheet, PowerPoint Presentation Copies

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water Utility					
Department Number: 5203502					
	2019-20	2020-21	2021-22	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 16,275,424	\$ 17,069,049	\$ 17,705,349	3.73%	\$ 636,300
Non-Operating Income	854,459	175,755	30,000	-82.93%	(145,755)
Connection Fees	684,105	382,211	379,000	-0.84%	(3,211)
Grant Revenue	678,968	917,975	125,000	-86.38%	(792,975)
TOTAL	\$ 18,492,956	\$ 18,544,990	\$ 18,239,349	-1.65%	\$ (305,641)
EXPENDITURE					
Salary	\$ 1,915,897	\$ 2,013,461	\$ 2,010,036	-0.17%	\$ (3,425)
Benefits	1,116,554	1,189,499	1,190,510	0.08%	1,011
Service & Supplies	5,278,386	5,847,615	5,880,552	0.56%	32,937
Depreciation	3,275,358	3,500,000	3,500,000	0.00%	-
Bond Interest	2,038,041	1,489,653	1,408,783	-5.43%	(80,870)
Other	67,170	2,000	2,000	0.00%	-
TOTAL	\$13,691,405	\$ 14,042,228	\$ 13,991,881	-0.36%	\$ (50,347)
NET INCOME (LOSS)	\$ 4,801,552	\$ 4,502,762	\$ 4,247,468	-5.67%	\$ (255,294)
Bond Proceeds	\$ 4,322,000	\$ -	\$ -	0.00%	\$ -
Bond Refunding Paid to Escrow	\$ 14,882,597	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 7,943,523	\$ 11,782,344	\$ 4,664,000	-60.42%	\$ (7,118,344)
Bond Principal Payments	\$ 3,548,429	\$ 3,276,061	\$ 3,881,016	18.47%	\$ 604,955
Cash Balance - June 30	\$ 15,017,270	\$ 8,247,627	\$ 7,736,079		
FTE	25.85	26.25	26.25		

FINANCIAL POLICY COMPLIANCE

	Actual 2018	Actual 2019	Actual 2020	Estimated 2021	Projected 2022
Operating Reserve Goal	\$ 1,240,308	\$ 1,221,273	\$ 1,319,426	\$ 1,440,752	\$ 1,445,770
Operating Reserve	1,240,308	1,221,273	1,319,426	1,440,752	1,445,770
Capital Reserve Goal	1,959,239	1,907,504	2,016,795	2,182,442	2,205,722
Capital Reserve	6,090,575	27,741,327	13,697,844	6,806,875	6,290,309
System Reinvestment Funding Goal	3,283,296	3,253,981	3,275,358	3,500,000	3,500,000
System Reinvestment Funding Available	6,090,575	9,949,862	12,468,814	6,806,875	6,290,309
Debt to Equity (goal is 50:50)	<u>55:45</u>	<u>58:42</u>	50:50	47:53	44:56
Debt Service Coverage (goal 1.0 minimum)	1.6	1.8	1.7	1.8	1.7

Goal met (green)

Goal not met (underlined red)

PERSONNEL DETAIL WORKSHEET
FY2021-22

DEPARTMENT: WATER UTILITY		
DEPARTMENT NUMBER: 5203502		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 16,926
Water Utility Manager	1.00	118,103
Instrumentation Tech	1.00	73,687
Systems Technician	0.45	31,041
Senior Instrumentation Tech	0.25	20,416
Electrical Communication Foreman	0.50	44,668
Senior Environmental Control Officer	1.10	89,373
Environmental Control Foreman	0.90	79,048
Environmental Control Officer	0.25	16,755
Utility Billing Specialist	1.00	50,403
Operations Manager - Control Systems	0.40	49,517
Warehouse Supply Coordinator	0.45	22,076
Water Meter Technician	3.00	143,567
Water Production Operator 2	1.00	57,220
Water Production Operator 3	3.00	191,157
Water Production Operator 4	1.00	80,511
Water Production Foreman	1.00	89,884
Water Operations Supervisor	1.00	109,726
Water Distribution Technician 1	3.00	150,766
Water Distribution Technician 2	1.00	49,763
Water Distribution Technician Senior	3.00	201,689
Water Distribution Foreman	1.00	68,504
Assistant Project Manager	0.25	17,807
PW Communication Tech 3	0.50	30,017
Call Back CCEA		32,000
Holiday Pay CCEA		1,020
Overtime		57,392
Stand By CCEA		42,000
Temporary Staffing		75,000
SUB-TOTAL SALARY & WAGES	26.25	\$ 2,010,036
BENEFITS:		
Medicare		\$ 27,663
Retirement		476,467
Group Insurance		338,565
Workers' Compensation		34,000
Education Incentive		463
Clothing Allowance		10,000
Foul Weather Allowance		3,361
Tool Allowance		1,350
Car Allowance		5,460
Phone Allowance		6,093
Mobile Device Allowance		1,088
OPEB Costs		236,000
GASB 68 Pension Expense		50,000
SUB-TOTAL BENEFITS		\$ 1,190,510
GRAND TOTAL		\$ 3,200,546

Water Fund Capital

Project Name	2022	2023	2024	2025	2026
Well Rehabilitation/Replacement Program	\$ 200,000	\$ 200,000	\$ 1,200,000	\$ 200,000	\$ 200,000
Water Line Replacement/Rehabilitation Program	1,650,000	1,100,000	1,100,000	2,100,000	2,100,000
Tank Maintenance Program	350,000	-	300,000	-	300,000
Emergency Generator Program	200,000	-	-	250,000	-
Replacement Pumps Motor Program	150,000	150,000	150,000	150,000	150,000
Fleet Replacement Program	210,000	465,000	300,000	210,000	270,000
Equipment Repair and Maintenance Program	100,000	100,000	100,000	100,000	100,000
Communications-Fiber-SCADA	75,000	75,000	-	70,000	70,000
Facility Improvements	100,000	175,000	175,000	125,000	125,000
Quill Treatment Plant Rehabilitation	1,000,000	9,000,000	-	-	-
Pressure Reducing Stations	-	125,000	-	75,000	75,000
Arsenic Treatment Plant	-	-	-	225,000	-
Booster Stations	629,000	-	-	640,000	-
	\$ 4,664,000	\$ 11,390,000	\$ 3,325,000	\$ 4,145,000	\$ 3,390,000

WATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5208580 419110	WATER DELINQUENCIES	\$0.00	\$0.00	\$0.00	(\$487,887.95)	\$0.00	\$0.00
5208582 431010	FEDERAL GRANTS	(\$1,110.79)	(\$328,621.93)	(\$791,122.00)	(\$338,558.70)	(\$791,122.00)	\$0.00
5208581 432010	2010 SRF BONDS - BAB	(\$224,816.25)	(\$225,346.11)	\$0.00	(\$1,853.34)	(\$1,853.00)	\$0.00
5208581 437160	WATER SUBCONSERVANCY	(\$125,000.00)	(\$125,000.00)	(\$125,000.00)	(\$62,500.00)	(\$125,000.00)	(\$125,000.00)
5208580 441670	SERVICE CHARGE	(\$6,818,845.80)	(\$7,215,832.34)	(\$7,124,688.00)	(\$4,760,783.42)	(\$7,297,223.00)	(\$7,516,140.00)
5208580 441671	USER FEES	(\$9,019,649.01)	(\$8,696,039.01)	(\$8,443,724.00)	(\$6,621,482.43)	(\$9,579,426.00)	(\$9,866,809.00)
5208580 441673	LYON COUNTY	\$0.00	\$0.00	(\$30,000.00)	(\$11,564.64)	(\$30,000.00)	\$0.00
5208580 441676	PRIVATE HYDRANT SERVICE	(\$75,041.05)	\$0.00	(\$50,000.00)	\$0.00	(\$50,000.00)	(\$50,000.00)
5208580 441679	RIGHT OF WAY TOLL	\$0.00	(\$77.47)	\$0.00	(\$113,526.33)	\$0.00	\$0.00
5208580 441699	OTHER CHARGES/FEES	(\$1,263.85)	(\$63,687.39)	(\$500.00)	\$248.30	(\$500.00)	(\$500.00)
5208580 441800	GENERAL FUND UB	(\$17,907.00)	(\$18,014.00)	(\$17,000.00)	\$0.00	(\$17,000.00)	(\$17,000.00)
5208580 441810	REG TRASPORTATION UB	(\$4,115.00)	(\$4,140.00)	(\$4,000.00)	\$0.00	(\$4,000.00)	(\$4,000.00)
5208580 441820	STREETS UB	(\$2,449.00)	(\$2,464.00)	(\$2,300.00)	\$0.00	(\$2,300.00)	(\$2,300.00)
5208580 441830	STORM DRAINAGE UB	(\$1,973.00)	(\$1,985.00)	(\$1,900.00)	\$0.00	(\$1,900.00)	(\$1,900.00)
5208580 441845	SEWER UB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580 441850	PENALTIES AND INTEREST UB	(\$161,363.64)	(\$99,896.05)	(\$160,000.00)	\$0.00	\$0.00	(\$160,000.00)
5208580 441900	ESTABLISHMENT FEE	(\$29,480.00)	(\$29,040.00)	(\$25,000.00)	(\$17,780.00)	(\$25,000.00)	(\$25,000.00)
5208580 441910	METER RESET FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580 441915	RECONNECTION FEES	(\$150.00)	(\$50.00)	(\$200.00)	(\$25.00)	(\$200.00)	(\$200.00)
5208580 441920	TAPPING FEE	(\$13,765.50)	(\$12,316.50)	(\$1,500.00)	(\$2,173.50)	(\$1,500.00)	(\$1,500.00)
5208580 441925	METER BOX SET	(\$111,086.10)	(\$101,209.50)	(\$50,000.00)	(\$49,560.00)	(\$50,000.00)	(\$50,000.00)
5208580 441930	COMPLETE SERVICE LATERAL	(\$6,709.50)	(\$30,691.50)	(\$10,000.00)	(\$8,190.00)	(\$10,000.00)	(\$10,000.00)
5208580 441940	INSPECTION FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580 441949	MISC OTHER OP REVENUE	\$19.99	\$18.72	\$0.00	(\$2.84)	\$0.00	\$0.00
5208580 443060	DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200088 461010	INTEREST INCOME	(\$382,935.09)	(\$322,933.88)	(\$30,000.00)	(\$153,728.18)	(\$160,000.00)	(\$30,000.00)
5200088 462020	NET INC IN FAIR VALUE INV	(\$206,111.91)	(\$249,370.68)	\$0.00	\$0.00	\$0.00	\$0.00
5208580 466050	REFUNDS/REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	(\$4,640.76)	(\$4,640.00)	\$0.00
5208580 466110	MISC. OTHER INCOME	(\$2,515.00)	(\$14.40)	\$0.00	\$8.56	\$0.00	\$0.00
5208582 475050	CONNECTION FEE: COMMERCIAL	(\$114,736.28)	(\$139,357.09)	(\$57,562.00)	(\$13,957.27)	(\$13,960.00)	(\$62,000.00)
5208582 475060	CONNECTION FEE: RESIDENTIAL	(\$619,265.00)	(\$544,748.24)	(\$305,608.00)	(\$368,251.00)	(\$368,251.00)	(\$317,000.00)
5208582 475100	DEVELOPER CONTRIBUTIONS	(\$106,466.24)	(\$278,720.12)	\$0.00	\$0.00	\$0.00	\$0.00
5208582 475200	CAPITAL ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200090 482080	SURPLUS SALES	\$0.00	(\$3,420.00)	\$0.00	(\$11,115.00)	(\$11,115.00)	\$0.00
5200090 482100	VEHICLE SALES	(\$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
5200200 483031	PREMIUM ON BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	REVENUE	(\$18,057,655.02)	(\$18,492,956.49)	(\$17,230,104.00)	(\$13,027,323.50)	(\$18,544,990.00)	(\$18,239,349.00)

WATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5203502 500101	SALARIES	\$1,530,979.33	\$1,617,547.36	\$1,746,497.00	\$1,139,583.78	\$1,762,804.00	\$1,802,624.00
5203502 500102	HOURLY/SEASONAL	\$171.00	\$427.12	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500103	ADMINISTRATIVE PAY	\$1,440.04	\$6,478.62	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500104	SHIFT DIFFERENTIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500106	MANAGEMENT LEAVE PAY	\$9,802.06	\$3,717.24	\$0.00	\$476.92	\$0.00	\$0.00
5203502 500107	ANNUAL LEAVE PAYOFF	\$8,009.78	\$61,856.62	\$17,443.00	\$353.71	\$17,443.00	\$0.00
5203502 500108	SICK LEAVE PAY	\$44,599.08	\$19,639.84	\$48,680.00	\$18,818.31	\$18,818.00	\$0.00
5203502 500109	WORKERS' COMPENSATORY LEAVE	\$2,481.28	\$10,370.27	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500111	OVERTIME	\$52,849.99	\$65,855.14	\$53,342.00	\$46,724.63	\$53,342.00	\$57,392.00
5203502 500112	CALL BACK PAY	\$31,982.12	\$32,531.83	\$32,000.00	\$27,408.64	\$32,000.00	\$32,000.00
5203502 500113	STAND-BY PAY	\$38,407.29	\$39,130.85	\$42,000.00	\$14,893.29	\$52,700.00	\$42,000.00
5203502 500114	F L S A	\$602.19	\$843.61	\$0.00	\$509.78	\$334.00	\$0.00
5203502 500116	HOLIDAY PAY	\$4,668.00	\$8,585.54	\$1,020.00	\$6,211.79	\$1,020.00	\$1,020.00
5203502 500125	TEMPORARY STAFFING	\$31,091.17	\$48,912.49	\$75,000.00	\$54,874.87	\$75,000.00	\$75,000.00
5203502 500199	GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SALARIES	\$1,757,083.33	\$1,915,896.53	\$2,015,982.00	\$1,309,855.72	\$2,013,461.00	\$2,010,036.00
5203502 500225	MEDICARE	\$24,879.89	\$26,072.99	\$26,753.00	\$17,933.48	\$28,034.00	\$27,663.00
5203502 500230	RETIREMENT	\$401,121.16	\$431,794.18	\$460,136.00	\$298,537.09	\$469,682.00	\$476,467.00
5203502 500240	GROUP INSURANCE	\$314,381.67	\$307,712.98	\$320,823.00	\$217,227.10	\$331,756.00	\$327,445.00
5203502 500241	CITY HSA CONTRIBUTION	\$0.00	\$10,661.16	\$11,857.00	\$10,031.16	\$13,552.00	\$11,120.00
5203502 500250	WORKERS' COMPENSATION	\$32,715.89	\$32,835.53	\$34,556.00	\$18,250.23	\$36,307.00	\$34,000.00
5203502 500257	DOMESTIC PARTNER INS BENEFIT	(\$121.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500260	EDUCATION INCENTIVE	\$462.50	\$555.00	\$463.00	\$92.50	\$509.00	\$463.00
5203502 500265	UNIFORM ALLOWANCE	\$9,459.81	\$7,124.79	\$8,000.00	\$5,128.06	\$8,000.00	\$10,000.00
5203502 500266	FOUL WEATHER ALLOWANCE	\$3,262.50	\$3,360.00	\$3,324.00	\$2,010.00	\$2,010.00	\$3,361.00
5203502 500268	TOOL ALLOWANCE	\$1,105.00	\$1,481.32	\$1,350.00	\$847.50	\$1,287.00	\$1,350.00
5203502 500270	CAR ALLOWANCE	\$3,690.00	\$4,098.00	\$3,900.00	\$3,612.00	\$5,481.00	\$5,460.00
5203502 500271	PHONE ALLOWANCE	\$5,662.70	\$5,758.55	\$4,641.00	\$3,930.05	\$5,981.00	\$6,093.00
5203502 500272	MOBILE DEVICE ALLOWANCE	\$698.00	\$771.00	\$476.00	\$574.25	\$900.00	\$1,088.00
5203502 500286	OPEB COST	\$166,464.00	\$235,246.00	\$180,000.00	\$0.00	\$236,000.00	\$236,000.00
5203502 500287	PENSION COST	(\$18,622.00)	\$49,083.00	\$350,000.00	\$0.00	\$50,000.00	\$50,000.00
	BENEFITS	\$945,160.10	\$1,116,554.50	\$1,406,279.00	\$578,173.42	\$1,189,499.00	\$1,190,510.00
5203502 500309	PROFESSIONAL SERVICES	\$90,418.78	\$120,490.83	\$125,000.00	\$57,349.66	\$125,000.00	\$125,000.00
5203502 500312	AUDITING FEES	\$19,710.00	\$19,750.00	\$24,000.00	\$21,950.00	\$24,000.00	\$24,000.00
5203502 500330	TRAINING	\$19,554.55	\$15,697.63	\$32,000.00	\$5,345.25	\$32,000.00	\$32,000.00
5203502 500345	DATA PROCESSING	\$6,664.62	\$0.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00
5203502 500349	CONTRACTUAL SERVICES	\$0.00	\$203.98	\$2,000.00	\$414.62	\$2,000.00	\$2,000.00

WATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5203502 500362	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500372	U.S.G.S. STREAM MONITOR	\$35,013.00	\$35,317.00	\$40,000.00	\$18,525.00	\$40,000.00	\$40,000.00
5203502 500430	EQUIPMENT REPAIR & MAINT	\$60,761.79	\$69,331.38	\$85,273.00	\$20,068.93	\$85,273.00	\$85,273.00
5203502 500433	SOFTWARE MAINTENANCE COST	\$26,681.17	\$32,317.71	\$30,000.00	\$21,460.06	\$30,000.00	\$50,000.00
5203502 500434	BUILDING REPAIR & MAINT	\$7,620.40	\$11,840.81	\$50,000.00	\$18,634.12	\$50,000.00	\$50,000.00
5203502 500435	VEHICLE REPAIR & MAINT	\$82,863.02	\$44,741.43	\$50,000.00	\$28,319.12	\$50,000.00	\$50,000.00
5203502 500436	FACILITY REPAIR & MAINT	\$85,693.09	\$74,145.53	\$189,000.00	\$210,160.84	\$210,161.00	\$189,000.00
5203502 500444	OFFICE EQUIPMENT RENTAL	\$1,081.23	\$68.98	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
5203502 500445	EQUIPMENT RENTAL	\$879.98	\$2,998.65	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00
5203502 500446	FIRE SUPPRESSION	\$37,500.00	\$23,941.50	\$37,500.00	\$18,370.06	\$37,500.00	\$37,500.00
5203502 500449	WATER METERS & SERVICE	\$132,478.78	\$110,832.27	\$125,000.00	\$66,226.66	\$125,000.00	\$125,000.00
5203502 500450	MAINTENANCE/MANAGEMENT	\$0.00	\$46,446.30	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500451	WATER PURCHASE - LYON COUNTY	\$27,927.36	\$14,334.22	\$31,228.00	\$14,066.40	\$31,228.00	\$31,228.00
5203502 500452	WATER PURCHASE/STATE - MONTHLY	\$145,187.95	\$145,188.00	\$145,188.00	\$84,693.22	\$145,188.00	\$145,188.00
5203502 500453	WATER PURCHASE/STATE USAGE	\$208,784.51	\$407,435.57	\$370,556.00	\$244,367.34	\$370,556.00	\$370,556.00
5203502 500454	WATER PURCHASE DOUGLAS	\$1,022,217.81	\$998,771.38	\$820,000.00	\$654,734.81	\$1,000,000.00	\$910,000.00
5203502 500455	WATER- STATE PUMP SVC FEE	\$429,103.43	\$429,103.80	\$429,104.00	\$250,310.55	\$429,104.00	\$429,104.00
5203502 500456	WATER-STATE SYS WIDE IMPR	\$183,288.00	\$183,287.52	\$183,288.00	\$106,917.72	\$183,288.00	\$183,288.00
5203502 500465	WATER LINE REPAIR & MAINT	\$131,954.02	\$117,059.75	\$160,000.00	\$29,194.88	\$160,000.00	\$160,000.00
5203502 500466	TANK REPAIR & MAINT	\$9,541.72	\$16,513.71	\$20,000.00	\$10,650.00	\$20,000.00	\$20,000.00
5203502 500467	TELEMETRY REPAIR & MAINT	\$52,214.68	\$28,862.43	\$50,000.00	\$27,333.31	\$50,000.00	\$50,000.00
5203502 500490	FEES & PERMITS	\$47,209.23	\$45,173.29	\$40,000.00	\$23,881.81	\$40,000.00	\$45,000.00
5203502 500542	PRINTING/ADVERTISING	\$19,962.46	\$11,954.72	\$15,000.00	\$7,216.43	\$15,000.00	\$15,000.00
5203502 500545	MEMBERSHIP / PUBLICATIONS	\$6,512.00	\$5,799.66	\$8,000.00	\$11,953.00	\$8,000.00	\$8,000.00
5203502 500580	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502 500587	CLICK-2-GOV FEES	\$2,914.56	\$7,750.88	\$2,500.00	\$3,478.61	\$2,500.00	\$6,000.00
5203502 500601	OFFICE SUPPLIES	\$1,051.31	\$1,284.15	\$3,000.00	\$2,446.03	\$3,000.00	\$3,000.00
5203502 500602	POSTAGE/SHIPPING	\$43,820.14	\$63,839.50	\$50,000.00	\$23,378.44	\$50,000.00	\$50,000.00
5203502 500625	OPERATING SUPPLIES	\$73,412.84	\$78,219.06	\$90,000.00	\$51,296.49	\$90,000.00	\$90,000.00
5203502 500636	LABORATORY EXPENSES	\$81,945.94	\$96,140.60	\$115,000.00	\$44,315.02	\$115,000.00	\$115,000.00
5203502 500637	CHEMICALS	\$78,215.72	\$109,802.32	\$124,964.00	\$32,534.94	\$124,964.00	\$124,964.00
5203502 500645	BOOKS/ PERIODICALS/ PUBLICATIO	\$360.00	\$288.48	\$700.00	\$0.00	\$700.00	\$700.00
5203502 500660	VEHICLE FUEL/OIL	\$69,912.35	\$46,379.27	\$70,000.00	\$32,389.26	\$70,000.00	\$70,000.00
5203502 500674	SMALL TOOLS/ EQUIPMENT	\$11,619.50	\$11,507.07	\$14,000.00	\$9,485.49	\$14,000.00	\$14,000.00
5203502 500675	SMALL FURNISHINGS	\$14,948.94	\$898.20	\$15,000.00	\$9,866.56	\$15,000.00	\$15,000.00
5203502 500676	TECHNICAL EQUIPMENT	\$11,865.00	\$8,942.25	\$10,000.00	\$15,397.33	\$10,000.00	\$10,000.00
5203502 500710	TELEPHONE	\$14,197.56	\$14,158.96	\$15,000.00	\$8,243.93	\$15,000.00	\$15,000.00
5203502 500712	POWER	\$656,255.68	\$635,313.97	\$700,000.00	\$358,897.11	\$700,000.00	\$700,000.00
5203502 500713	HEATING	\$8,344.91	\$9,181.93	\$13,000.00	\$4,394.27	\$13,000.00	\$13,000.00

WATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5203502 500901	ISC: GENERAL FUND	\$568,237.00	\$820,434.00	\$951,874.00	\$555,261.00	\$951,874.00	\$1,024,321.00
5203502 500915	ISC: INSURANCE FUND	\$157,500.00	\$166,500.00	\$166,500.00	\$83,250.00	\$166,500.00	\$184,500.00
5203502 500950	ISC: FLEET MANAGEMENT	\$176,891.00	\$172,368.00	\$180,480.00	\$90,240.00	\$180,480.00	\$182,385.00
5203502 500955	ISC: RADIOS	\$44,695.00	\$27,170.00	\$44,799.00	\$22,399.50	\$44,799.00	\$55,045.00
5203502 501252	UTILITY ASSISTANCE PROGRAM	\$514.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
5203502 501299	GRANT ALLOCATION/DIRECT BILL	(\$37,880.98)	(\$3,395.39)	\$0.00	\$0.00	\$0.00	\$0.00
5203502 502405	LEAK DETECTION PROGRAM	\$2,778.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$6,000.00
5203502 502430	REFUNDS & REIMBURSEMENTS	\$2,462.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502 502449	BAD DEBT EXPENSE	\$13.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502 502450	CASH SHORT/OVER	\$107.99	(\$3.79)	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICES & SUPPLIES	\$4,875,005.92	\$5,278,387.51	\$5,646,454.00	\$3,299,417.77	\$5,847,615.00	\$5,880,552.00
5203502 504465	DEPRECIATION EXPENSE	\$3,255,812.85	\$3,275,358.30	\$3,500,000.00	\$20,505.16	\$3,500,000.00	\$3,500,000.00
5203502 504875	LOSS ON DISPOSAL F.A.	\$20,153.48	\$15,760.13	\$0.00	\$0.00	\$0.00	\$0.00
		\$3,275,966.33	\$3,291,118.43	\$3,500,000.00	\$20,505.16	\$3,500,000.00	\$3,500,000.00
5203502 507010	CAPITAL IMPROVEMENTS	\$5,884.76	\$608,898.18	\$806,299.00	\$592,892.90	\$806,299.00	\$0.00
5203502 507705	VEHICLE REPLACEMENT PROGRAM	\$25,789.12	\$104,100.25	\$1,039,762.00	\$401,147.54	\$1,039,762.00	\$210,000.00
5203502 507715	COMPUTER EQUIPMENT	\$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	\$75,000.00
5203502 507775	EQUIPMENT	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00
	CAPITAL	\$31,673.88	\$712,998.43	\$1,946,061.00	\$994,040.44	\$1,946,061.00	\$385,000.00
5203505 500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$873.34	\$0.00	\$0.00
5203505 500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$17,539.66	\$0.00	\$0.00
5203505 500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$8,267.36	\$0.00	\$0.00
5203505 500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$1,958.67	\$0.00	\$0.00
5203505 500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$374.93	\$0.00	\$0.00
	BENEFITS	\$0.00	\$0.00	\$0.00	\$29,013.96	\$0.00	\$0.00
5203505 500699	UNDESIGNATED AMOUNTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505 504600	FISCAL CHARGES	\$1,831.25	\$2,106.25	\$2,000.00	\$541.67	\$2,000.00	\$2,000.00
5203505 504846	BOND ISSUANCE COSTS	\$314,719.26	\$49,300.67	\$0.00	\$0.00	\$0.00	\$0.00
5203505 505000	CAPITALIZED ASSETS	(\$582,777.55)	(\$8,476,943.33)	\$0.00	\$0.00	\$0.00	\$0.00
	OTHER	(\$266,227.04)	(\$8,425,536.41)	\$2,000.00	\$541.67	\$2,000.00	\$2,000.00
5203505 507010	CAPITAL IMPROVEMENTS	\$491,598.16	\$7,283,451.81	\$8,097,381.00	\$1,962,282.12	\$8,097,381.00	\$3,829,000.00
5203505 507102	INFRASTRUCTURE CAPITAL	\$0.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	\$0.00
5203505 507199	UNDESIGNATED PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

WATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5203505 507305	WELL REDRILLING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505 507333	EMERGENCY GENERATOR PROG	\$5,845.10	\$430,112.57	\$197,780.00	\$3,000.00	\$197,780.00	\$50,000.00
5203505 507340	HMGP EMERGENCY GEN-MATCH	\$7,709.68	\$9,309.98	\$791,122.00	\$10,856.62	\$791,122.00	\$150,000.00
5203505 507395	REPLACE PUMPS/MOTOR	\$45,950.73	\$41,070.74	\$150,000.00	\$50,160.36	\$150,000.00	\$150,000.00
5203505 507605	FACILITY IMPROVEMENTS	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00
5203505 507712	FACILITY UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CAPITAL	\$551,103.67	\$7,763,945.10	\$9,836,283.00	\$2,026,299.10	\$9,836,283.00	\$4,279,000.00
5203505 508272	2018B WATER REFUND BONDS	\$0.00	\$0.00	\$52,745.00	\$52,745.40	\$52,745.00	\$86,000.00
5203505 508316	2014 WATER SRF BONDS	\$0.00	\$0.00	\$297,334.00	\$297,333.74	\$297,334.00	\$305,687.00
5203505 508339	2012 WATER REFUNDING	\$0.00	\$0.00	\$370,000.00	\$370,000.00	\$370,000.00	\$390,000.00
5203505 508340	2010A SDWRF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505 508341	2010E SDWRF	\$0.00	\$0.00	\$1,231,198.00	\$1,231,198.20	\$1,231,198.00	\$1,262,545.00
5203505 508344	2012 WATER BONDS	\$0.00	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00	\$180,000.00
5203505 508353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$562,000.00	\$0.00	\$0.00	\$0.00
5203505 508361	2010B WTR IMP & REFUNDING	\$0.00	\$0.00	\$860,000.00	\$0.00	\$0.00	\$0.00
5203505 508387	2005 WATER BONDS	\$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
5203505 508404	2020A REFUNDING - MEDIUM TERM	\$0.00	\$0.00	\$0.00	\$966,000.00	\$966,000.00	\$1,473,000.00
5203505 509272	2018B WATER REF BONDS	\$0.02	\$154,510.99	\$308,075.00	\$121,758.55	\$308,075.00	\$305,469.00
5203505 509273	2019 WATER BONDS	\$108,948.13	\$259,545.11	\$289,556.00	\$96,518.75	\$289,556.00	\$289,556.00
5203505 509316	2014 WATER SRF BONDS	\$149,970.20	\$141,956.78	\$133,718.00	\$67,903.25	\$133,718.00	\$125,248.00
5203505 509339	2012 WATER REFUNDING	\$309,033.33	\$294,833.33	\$280,167.00	\$109,333.33	\$280,167.00	\$284,834.00
5203505 509340	2010A WTR IMPROVEMENT	\$672,862.00	\$560,718.33	\$0.00	\$0.00	\$0.00	\$0.00
5203505 509341	2010E SDWRF	\$407,443.85	\$377,257.62	\$346,303.00	\$177,069.57	\$346,303.00	\$314,560.00
5203505 509344	2012 WATER BONDS	\$99,499.04	\$92,965.70	\$86,099.00	\$34,733.33	\$86,099.00	\$78,966.00
5203505 509353	2014 REFUNDING EF BONDS	\$120,235.55	\$100,505.76	\$75,424.00	\$0.00	\$0.00	\$0.00
5203505 509361	2010B WTR IMP & REFUNDING	\$90,974.36	\$51,655.02	\$29,541.00	\$0.00	\$0.00	\$0.00
5203505 509387	2005 WATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505 509404	2020A REFUNDING MEDIUM TERM	\$0.00	\$4,092.33	\$0.00	\$18,042.35	\$45,735.00	\$30,150.00
	PRINCIPAL & INTEREST	\$1,958,966.48	\$2,038,040.97	\$5,280,944.00	\$3,901,420.25	\$4,765,714.00	\$5,289,799.00
		\$13,128,732.67	\$13,691,405.06	\$29,634,003.00	\$12,159,267.49	\$29,100,633.00	\$22,536,897.00

Carson City

FY 2022 Budget Presentation



Water Fund - Highlights

- Operating Revenue
 - As with Wastewater Fund, the estimate includes rate increases approved by the Board of Supervisors.
 - FY 2021 is year 5 of 5 for the phase in of the connection charge increase. Fees are budgeted as an average over the past several years.
- Salaries and benefits decreased \$2,414 from estimated FY 2021.
 - Increases for employee merits and benefits; fewer sick & annual leave payouts to project in FY 2022, which accounts for .17% decrease from FY 2021 Estimated.
- Services and supplies increased by \$32,937 over estimated FY 2021.
 - Internal service charges – increase of approx. \$102,000.
 - Projected Douglas County Water Purchase costs are less than 2021.
- Capital outlay planned for FY 2022 is \$4,664,000.
 - See attached project detail.

Water Fund – Planned Capital Expenditures

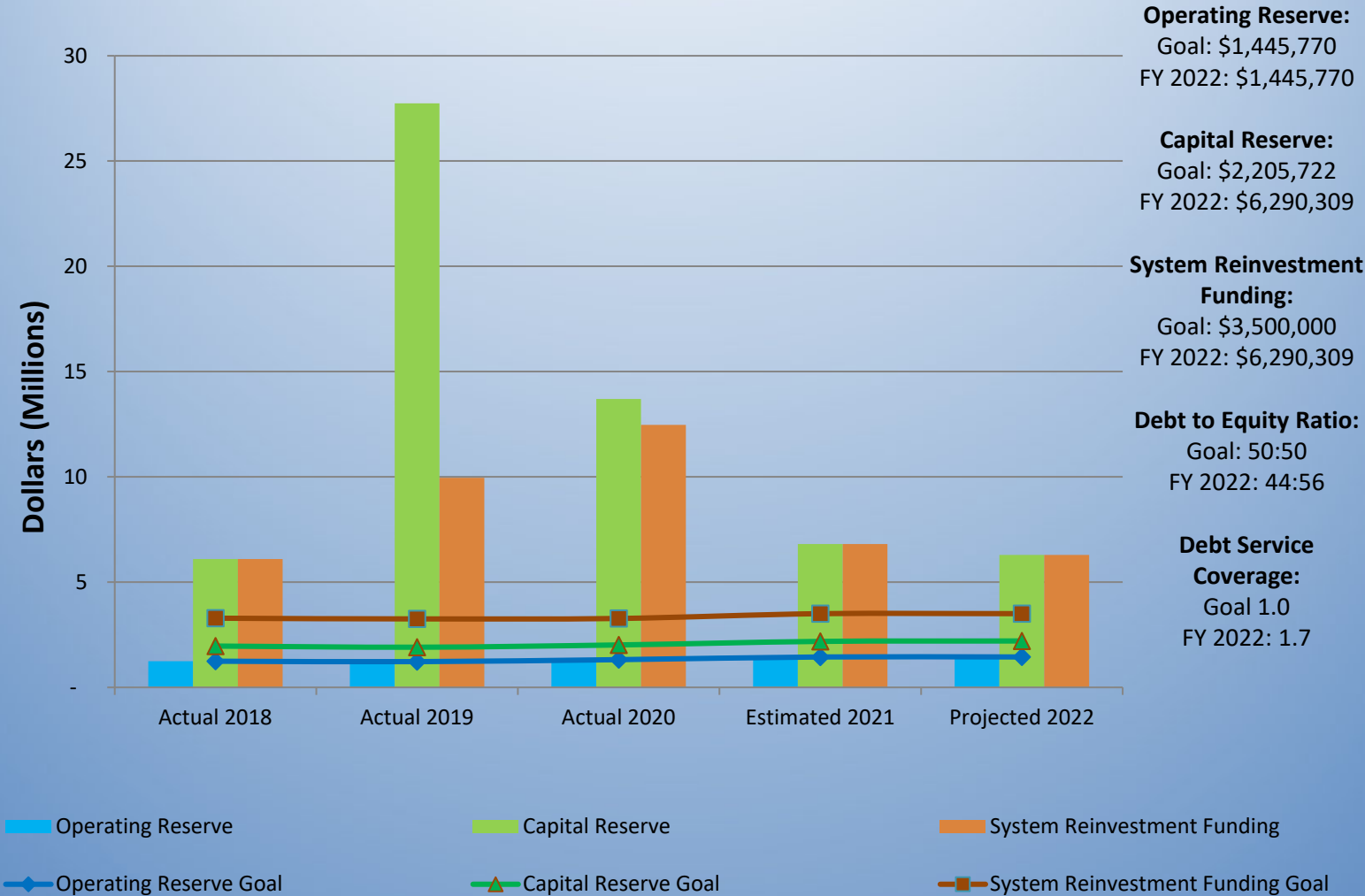
Project Name	2022	2023	2024	2025	2026
Well Rehabilitation/Replacement Program	\$ 200,000	\$ 200,000	\$ 1,200,000	\$ 200,000	\$ 200,000
Water Line Replacement/Rehabilitation Program	1,650,000	1,100,000	1,100,000	2,100,000	2,100,000
Tank Maintenance Program	350,000	-	300,000	-	300,000
Emergency Generator Program	200,000	-	-	250,000	-
Replacement Pumps Motor Program	150,000	150,000	150,000	150,000	150,000
Fleet Replacement Program	210,000	465,000	300,000	210,000	270,000
Equipment Repair and Maintenance Program	100,000	100,000	100,000	100,000	100,000
Communications-Fiber-SCADA	75,000	75,000	-	70,000	70,000
Facility Improvements	100,000	175,000	175,000	125,000	125,000
Quill Treatment Plant Rehabilitation	1,000,000	9,000,000	-	-	-
Pressure Reducing Stations	-	125,000	-	75,000	75,000
Arsenic Treatment Plant	-	-	-	225,000	-
Booster Stations	629,000	-	-	640,000	-
	\$ 4,664,000	\$ 11,390,000	\$ 3,325,000	\$ 4,145,000	\$ 3,390,000

Water Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2022	\$ 4,664,000
2023	11,390,000
2024	3,325,000
2025	4,145,000
2026	3,390,000
Total	\$ 29,914,000

Water Fund – Financial Policies

Water Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: April 6, 2021

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Stormwater Utility Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Stormwater Utility Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 Stormwater Utility Fund operating and capital budgets and their compliance with the adopted financial policies.

Suggested Action:

I move to acknowledge that the tentative Stormwater Utility Fund budget for fiscal year 2022 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Stormwater Utility Fund budget for fiscal year 2022.

Attachments:

[SR-Stormwater_Utility_Fund_Budget \(2\).docx](#)

[Stormwater 505.pdf](#)



STAFF REPORT

Item No. 2.F

Report To: Utility Financial Oversight Committee

Meeting Date: 4/6/2021

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative fiscal year 2022 Stormwater Utility Fund budget, its compliance with adopted financial policies, and recommending that the Board of Supervisors approve the tentative Stormwater Utility Fund budget for fiscal year 2022 (Pamala Ganger, pganger@carson.org).

Staff Summary: Staff will review the tentative fiscal year 2022 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 tentative Stormwater Utility Fund budget for fiscal year 2022 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Stormwater Utility Fund budget for fiscal year 2022.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The fiscal year 2022 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2021. It will be presented to the Board of Supervisors on April 15, 2021, as well.

The tentative fiscal year 2022 budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? ☒ Yes ☐ No

If yes, account name/number: See fiscal year 2022 tentative budget document for Stormwater Utility Fund 505.

Is it currently budgeted? ☐ Yes ☒ No

Explanation of Fiscal Impact: Tentatively sets the Stormwater Utility Fund budget for fiscal year 2022.

Alternatives

Recommend that the Board of Supervisors do not approve the tentative fiscal year 2022 Stormwater Utility Fund budget.

Supporting Material

Fiscal Summary, Financial Policy Compliance, Personnel Detail Worksheet, Stormwater Fund Capital, Stormwater Fund Budget Worksheet, PowerPoint Presentation Copies

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Utility Fund					
Department Number: 5053702					
	2019-20	2020-21	2021-22	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$1,857,816	\$ 1,847,949	\$2,370,538	28.28%	\$ 522,589
Intergovernmental	-	200,000	-	-100.00%	(200,000)
Operating Transfers In	905,000	-	-	0.00%	-
Non-Operating Income	409,918	51,693	25,000	-51.64%	(26,693)
TOTAL	\$ 3,172,734	\$ 2,099,642	\$ 2,395,538	14.09%	\$ 295,896
EXPENDITURE					
Salary	\$134,180	\$152,907	\$159,022	4.00%	\$ 6,115
Benefits	81,137	89,932	89,332	-0.67%	(600)
Service & Supplies	541,574	568,231	625,782	10.13%	57,551
Depreciation	306,177	307,000	307,000	0.00%	-
Bond Interest	268,827	226,425	211,058	-6.79%	(15,367)
Other	26,407	-	-	0.00%	-
TOTAL	\$ 1,358,302	\$ 1,344,495	\$ 1,392,194	3.55%	\$ 47,699
NET INCOME (LOSS)	\$ 1,814,432	\$ 755,147	\$ 1,003,344	32.87%	\$ 248,197
Bond Proceeds	\$ 2,009,000	\$ -	\$ -	0.00%	\$ -
Bond Refunding Paid to Escrow	\$ 1,986,256	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 2,145,945	3,564,209	2,045,000	-42.62%	\$ (1,519,209)
Bond Principal Payments	\$ 466,289	\$ 625,835	\$ 636,207	1.66%	\$ 10,372
Cash Balance - June 30	\$ 4,960,387	\$ 1,850,957	\$ 498,561		
FTE	2.35	2.35	2.35		

FINANCIAL POLICY COMPLIANCE

	Actual 2018	Actual 2019	Actual 2020	Estimated 2021	Projected 2022
Operating Reserve Goal	\$ 76,965	\$ 92,377	\$ 91,116	\$ 97,796	\$ 105,571
Operating Reserve	76,965	92,377	91,116	97,796	105,571
Capital Reserve Goal	181,004	194,275	256,470	321,614	356,374
Capital Reserve	5,591,873	5,486,483	4,869,271	1,753,161	392,990
System Reinvestment Funding Goal	283,268	285,877	306,177	307,000	307,000
System Reinvestment Funding Available	734,446	1,632,674	4,012,150	1,753,161	392,990
Debt to Equity (goal is 50:50)	<u>62:38</u>	<u>58:42</u>	<u>54:46</u>	50:50	45:55
Debt Service Coverage (goal 1.0 minimum)	1.6	1.6	1.7	1.2	1.8

Goal met (green)

Goal not met (underlined red)

PERSONNEL DETAIL WORKSHEET
FY2021-22

DEPARTMENT: STORMWATER UTILITY FUND		
DEPARTMENT NUMBER: 5053702		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.10	\$8,463
Senior Environmental Control Officer	0.10	7,267
Operations Manager	0.10	13,361
PW Systems Technician	0.05	3,013
Street Technician 1	0.50	25,808
Street Technician 2	1.00	53,897
Street Technician 3	0.50	31,713
Call Back CCEA		2,500
Overtime		8,000
Stand By CCEA		5,000
SUB-TOTAL SALARY & WAGES	2.35	\$ 159,022
BENEFITS:		
Medicare		\$2,233
Retirement		33,061
Group Insurance		30,680
City HSA Contribution		534
Workers' Compensation		1,749
Foul Weather Allowance		323
Phone Allowance		240
Mobile Device		45
Clothing Allowance		2,000
OPEB Costs		12,927
GASB 68 Pension Expense		5,540
SUB-TOTAL BENEFITS		\$ 89,332
GRAND TOTAL		\$ 248,354

Stormwater Fund Capital

Project Name	2022	2023	2024	2025	2026
City-Wide Small Storm Drain Improvements	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Flood Emergency Equipment	200,000	150,000	150,000	150,000	150,000
Anderson Ranch Access and Drainage Improvements	120,000	-	-	-	-
Downtown System Replacement and Rehabilitation	600,000	-	-	-	600,000
Airport Road West Area Drainage Improvements	350,000	-	-	-	-
Conte Drive Drainage Improvements	300,000	-	-	-	-
Storm Drain Fleet	175,000	505,000	35,000	15,000	20,000
Lower Goni Wash Water Quality	-	115,000	-	-	-
Goni Wash Drainage Basin, Channels, and System	-	100,000	100,000	-	-
A & B Drainage Basins, Channels, and System	-	1,000,000	1,500,000	-	-
Vicee Watershed Access Management	-	-	150,000	-	-
Rand Avenue Drainage Improvements	-	-	200,000	-	-
Carmine Street Drainage Improvements	-	-	-	1,100,000	-
Panamint and Merrimac Drainage Improvements	-	-	-	150,000	-
Sean Drive (Baker to Gillis) Drainage Improvements	-	-	-	120,000	-
Empire System Drainage Improvements	-	-	-	-	300,000
N Carson Street Drainage Improvements	-	-	-	-	450,000
	\$ 2,045,000	\$ 2,120,000	\$ 2,385,000	\$ 1,785,000	\$ 1,770,000

STORMWATER FUND

ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
5057582 434010	STATE GRANTS	\$0.00	\$0.00	\$0.00	(\$200,000.00)	(\$200,000.00)	\$0.00
5057580 441670	SERVICE CHARGE	(\$1,822,550.73)	(\$1,857,815.57)	(\$1,834,506.00)	(\$1,231,966.00)	(\$1,847,949.00)	(\$2,370,538.00)
5057580 443060	DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5050088 461010	INTEREST INCOME	(\$110,462.82)	(\$118,075.31)	(\$1,500.00)	(\$26,694.79)	(\$27,000.00)	(\$25,000.00)
5050088 462020	NET INC IN FAIR VALUE INV	(\$88,195.29)	(\$78,977.81)	\$0.00	\$0.00	\$0.00	\$0.00
5057581 465090	DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057580 466050	REFUNDS/REIMBURSEMENTS	\$0.00	(\$18,366.56)	\$0.00	(\$24,693.00)	(\$24,693.00)	\$0.00
5057582 475100	DEVELOPER CONTRIBUTIONS	\$0.00	(\$194,498.26)	\$0.00	\$0.00	\$0.00	\$0.00
5057582 475200	CAPITAL ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057591 481010	GENERAL FUND	\$0.00	(\$905,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
5050200 483030	BOND PROCEEDS	\$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
	REVENUES	(\$2,021,208.84)	(\$3,172,733.51)	(\$1,836,006.00)	(\$1,483,353.79)	(\$2,099,642.00)	(\$2,395,538.00)
5053702 500101	SALARIES	\$131,413.66	\$125,970.58	\$138,082.00	\$83,958.02	\$137,407.00	\$143,522.00
5053702 500103	ADMINISTRATIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702 500106	MANAGEMENT LEAVE PAY	\$691.08	\$115.32	\$0.00	\$31.44	\$0.00	\$0.00
5053702 500107	ANNUAL LEAVE PAYOFF	\$3,392.88	\$3,796.06	\$0.00	\$0.00	\$0.00	\$0.00
5053702 500108	SICK LEAVE PAY	\$1,671.45	(\$3,367.68)	\$0.00	\$0.00	\$0.00	\$0.00
5053702 500109	WORKERS' COMPENSATORY LEAVE	\$263.50	\$1,272.18	\$0.00	\$0.00	\$0.00	\$0.00
5053702 500111	OVERTIME	\$6,602.97	\$4,229.73	\$8,000.00	\$2,680.19	\$8,000.00	\$8,000.00
5053702 500112	CALL BACK PAY	\$1,746.22	\$857.24	\$2,500.00	\$299.22	\$2,500.00	\$2,500.00
5053702 500113	STAND-BY PAY	\$1,050.45	\$1,336.21	\$5,000.00	\$1,521.77	\$5,000.00	\$5,000.00
5053702 500114	F L S A	\$69.21	\$65.30	\$0.00	\$16.54	\$0.00	\$0.00
5053702 500116	HOLIDAY PAY	\$251.55	(\$94.89)	\$0.00	\$161.03	\$0.00	\$0.00
5053702 500199	GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SALARIES	\$147,152.97	\$134,180.05	\$153,582.00	\$88,668.21	\$152,907.00	\$159,022.00
5053702 500225	MEDICARE	\$2,115.32	\$1,842.48	\$2,154.00	\$1,275.22	\$2,232.00	\$2,233.00
5053702 500230	RETIREMENT	\$29,714.91	\$26,976.85	\$31,474.00	\$18,763.98	\$32,209.00	\$33,061.00
5053702 500240	GROUP INSURANCE	\$32,302.54	\$28,272.78	\$30,548.00	\$19,303.37	\$30,739.00	\$30,680.00
5053702 500241	CITY HSA CONTRIBUTION	\$0.00	\$2,443.73	\$3,240.00	\$2,014.23	\$1,893.00	\$534.00
5053702 500250	WORKERS' COMPENSATION	\$1,833.28	\$1,947.41	\$1,749.00	\$768.04	\$1,782.00	\$1,749.00
5053702 500265	UNIFORM ALLOWANCE	\$53.06	\$578.80	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
5053702 500266	FOUL WEATHER ALLOWANCE	\$322.50	\$322.50	\$323.00	\$322.50	\$323.00	\$323.00
5053702 500271	PHONE ALLOWANCE	\$227.20	\$244.00	\$212.00	\$140.00	\$242.00	\$240.00
5053702 500272	MOBILE DEVICE ALLOWANCE	\$29.50	\$41.50	\$36.00	\$25.75	\$45.00	\$45.00
5053702 500286	OPEB COST	\$11,036.00	\$12,927.00	\$10,958.00	\$0.00	\$12,927.00	\$12,927.00
5053702 500287	PENSION COST	(\$1,148.00)	\$5,540.00	\$18,177.00	\$0.00	\$5,540.00	\$5,540.00

STORMWATER FUND								
ACCOUNT NUMBER	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022	
	BENEFITS	\$76,486.31	\$81,137.05	\$100,871.00	\$42,613.09	\$89,932.00	\$89,332.00	
5053702 500309	PROFESSIONAL SERVICES	\$35,600.74	\$30,855.24	\$50,000.00	\$51,950.64	\$50,000.00	\$70,000.00	
5053702 500312	AUDITING FEES	\$689.85	\$691.25	\$1,200.00	\$768.25	\$1,200.00	\$1,200.00	
5053702 500330	TRAINING	\$996.37	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	
5053702 500430	EQUIPMENT REPAIR & MAINT	\$0.00	\$2.71	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 500433	SOFTWARE MAINTENANCE COST	\$21.17	\$1,379.51	\$2,000.00	\$1,678.77	\$2,000.00	\$4,000.00	
5053702 500434	BUILDING REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 500435	VEHICLE REPAIR & MAINT	\$28,160.53	\$3,728.15	\$5,000.00	\$6,215.15	\$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	
5053702 500446	FIRE SUPPRESSION	\$37,500.00	\$2,687.50	\$37,500.00	\$0.00	\$2,688.00	\$20,000.00	
5053702 500448	CONTRIB TO TAHOE CONSERV	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	
5053702 500542	PRINTING/ADVERTISING	\$2,546.82	\$2,051.57	\$0.00	\$5,955.75	\$5,956.00	\$0.00	
5053702 500580	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 500587	CLICK-2-GOV FEES	\$1,457.28	\$3,875.45	\$3,000.00	\$1,739.31	\$3,000.00	\$3,000.00	
5053702 500601	OFFICE SUPPLIES	\$901.05	\$325.96	\$500.00	\$332.19	\$500.00	\$500.00	
5053702 500602	POSTAGE/SHIPPING	\$8,142.35	\$11,353.19	\$9,000.00	\$5,257.82	\$9,000.00	\$9,000.00	
5053702 500625	OPERATING SUPPLIES	\$23,275.92	\$29,100.58	\$25,000.00	\$17,785.66	\$25,000.00	\$25,000.00	
5053702 500660	VEHICLE FUEL/OIL	\$5,043.14	\$2,306.97	\$9,000.00	\$2,197.91	\$9,000.00	\$9,000.00	
5053702 500710	TELEPHONE	\$267.98	\$99.84	\$800.00	\$80.04	\$800.00	\$800.00	
5053702 500901	ISC: GENERAL FUND	\$335,415.00	\$400,512.00	\$395,797.00	\$230,881.00	\$395,797.00	\$407,520.00	
5053702 500915	ISC: INSURANCE FUND	\$26,250.00	\$27,750.00	\$27,750.00	\$13,875.00	\$27,750.00	\$30,750.00	
5053702 500920	ISC: SEWER FUND	\$1,315.00	\$1,323.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 500924	ISC: WATER FUND	\$1,973.00	\$1,985.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 500950	ISC: FLEET MANAGEMENT	\$22,266.00	\$21,546.00	\$23,040.00	\$11,520.00	\$23,040.00	\$20,844.00	
5053702 500955	ISC: RADIOS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,668.00	
5053702 501252	UTILITY ASSISTANCE PROGRAM	\$257.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
5053702 501299	GRANT ALLOCATION/DIRECT BILL	\$3,452.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 504465	DEPRECIATION EXPENSE	\$285,876.93	\$306,176.76	\$295,000.00	\$0.00	\$307,000.00	\$307,000.00	
5053702 504600	FISCAL CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 504846	BOND ISSUANCE COSTS	\$0.00	\$23,335.92	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 504875	LOSS ON DISPOSAL F.A.	\$0.00	\$3,071.24	\$0.00	\$0.00	\$0.00	\$0.00	
5053702 505000	CAPITALIZED ASSETS	(\$949,428.51)	(\$3,224,479.52)	\$0.00	\$0.00	\$0.00	\$0.00	
	SERVICES & SUPPLIES	(\$128,019.40)	(\$2,350,321.68)	\$892,087.00	\$350,237.49	\$875,231.00	\$932,782.00	
5053702 507010	CAPITAL IMPROVEMENTS	\$4,436.71	\$2,846.56	\$242,716.00	\$3,266.85	\$242,716.00	\$0.00	
5053702 507775	EQUIPMENT	\$0.00	\$287,945.00	\$0.00	\$0.00	\$0.00	\$375,000.00	
	Capital	\$4,436.71	\$290,791.56	\$242,716.00	\$3,266.85	\$242,716.00	\$375,000.00	

STORMWATER FUND		FY 2019 Actuals	FY 2020 Actuals	FY 2021 Revised Budget	Y-T-D 2021 Actuals	ESTIMATED FY 2021	TENTATIVE FY 2022
ACCOUNT NUMBER	Account Description						
5053705 500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$231.84	\$0.00	\$0.00
5053705 500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$3,917.11	\$0.00	\$0.00
5053705 500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$2,263.95	\$0.00	\$0.00
5053705 500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$154.96	\$0.00	\$0.00
5053705 500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$89.90	\$0.00	\$0.00
	BENEFITS	\$0.00	\$0.00	\$0.00	\$6,657.76	\$0.00	\$0.00
5053705 507010	CAPITAL IMPROVEMENTS	\$944,991.80	\$2,933,687.96	\$2,835,243.00	\$1,651,739.34	\$2,835,243.00	\$1,670,000.00
5053705 507102	INFRASTRUCTURE CAPITAL	\$0.00	\$0.00	\$486,250.00	\$0.00	\$486,250.00	\$0.00
5053705 507199	UNDESIGNATED PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053705 507800	CONSTRUCTION PROJECTS	\$0.00	\$0.00	\$498,750.00	\$0.00	\$0.00	\$0.00
	Capital	\$944,991.80	\$2,933,687.96	\$3,820,243.00	\$1,651,739.34	\$3,321,493.00	\$1,670,000.00
5053705 508310	2018 STORMWATER BOND	\$0.00	\$0.00	\$185,000.00	\$185,000.00	\$185,000.00	\$190,000.00
5053705 508313	2014 STORMWATER BONDS	\$0.00	\$0.00	\$48,835.00	\$24,586.45	\$48,835.00	\$50,207.00
5053705 508335	2012 MT REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053705 508350	2005 STORMWATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053705 508353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$377,000.00	\$0.00	\$0.00	\$0.00
5053705 508404	2020A REFUNDING - MEDIUM TERM	\$0.00	\$0.00	\$0.00	\$392,000.00	\$392,000.00	\$396,000.00
	Principal	\$0.00	\$0.00	\$610,835.00	\$601,586.45	\$625,835.00	\$636,207.00
5053705 509310	2018 STORMWATER BOND	\$171,259.79	\$176,656.57	\$182,721.00	\$67,459.82	\$182,721.00	\$173,304.00
5053705 509313	2014 STORMWATER SRF BONDS	\$24,631.37	\$23,315.23	\$21,962.00	(\$338.26)	\$21,962.00	\$20,571.00
5053705 509335	2012 MT REFUNDING	\$5,268.31	\$1,196.08	\$0.00	\$0.00	\$0.00	\$0.00
5053705 509350	2005 STORMWATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053705 509353	2014 REFUNDING EF BONDS	\$79,486.36	\$66,199.35	\$49,426.00	\$0.00	\$0.00	\$0.00
5053705 509404	2020A REFUNDING MEDIUM TERM	\$0.00	\$1,458.66	\$0.00	\$8,626.26	\$21,742.00	\$17,183.00
	Interest	\$280,645.83	\$268,825.89	\$254,109.00	\$75,747.82	\$226,425.00	\$211,058.00
	TOTAL EXPENSES	\$1,325,694.22	\$1,358,300.83	\$6,074,443.00	\$2,820,517.01	\$5,534,539.00	\$4,073,401.00

Carson City

FY 2022 Budget Presentation



Stormwater Utility Fund - Highlights

- Operating Revenue – includes the rate increase approved by the Board of Supervisors effective 7/1/2021.
- Salaries and benefits increased \$5,515 over estimated FY 2021.
- Services and supplies increased \$57,551 from estimated FY 2021, primarily due to increases in:
 - Professional Services \$20,000
 - Internal service charges \$14,195
 - Utility Assistance Program \$10,000
- Capital outlay planned for FY 2022 is \$2,045,000.
 - See attached project detail.

Stormwater Utility Fund – Planned Capital Expenditures

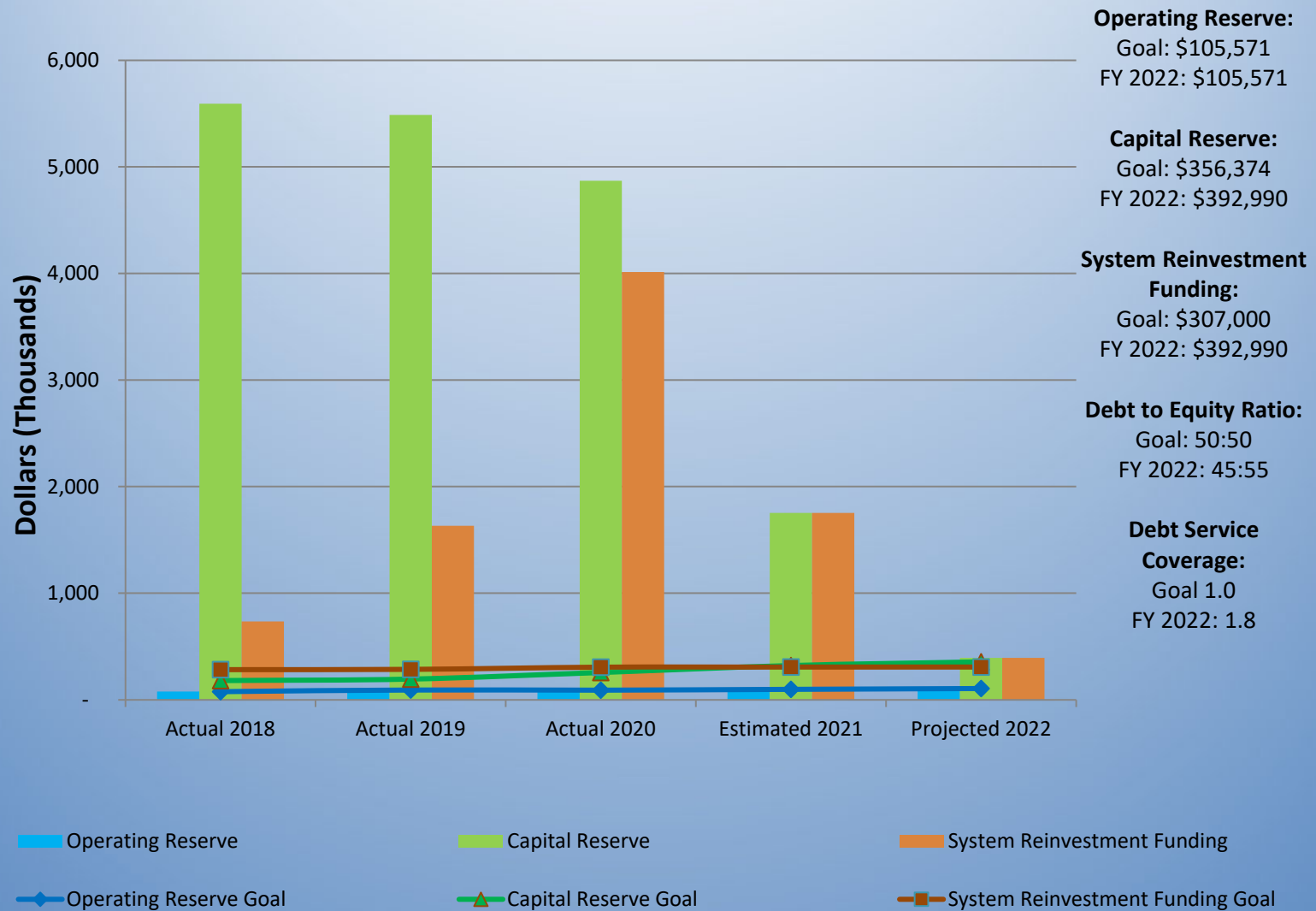
Project Name	2022	2023	2024	2025	2026
City-Wide Small Storm Drain Improvements	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Flood Emergency Equipment	200,000	150,000	150,000	150,000	150,000
Anderson Ranch Access and Drainage Improvements	120,000	-	-	-	-
Downtown System Replacement and Rehabilitation	600,000	-	-	-	600,000
Airport Road West Area Drainage Improvements	350,000	-	-	-	-
Conte Drive Drainage Improvements	300,000	-	-	-	-
Storm Drain Fleet	175,000	505,000	35,000	15,000	20,000
Lower Goni Wash Water Quality	-	115,000	-	-	-
Goni Wash Drainage Basin, Channels, and System	-	100,000	100,000	-	-
A & B Drainage Basins, Channels, and System	-	1,000,000	1,500,000	-	-
Vicee Watershed Access Management	-	-	150,000	-	-
Rand Avenue Drainage Improvements	-	-	200,000	-	-
Carmine Street Drainage Improvements	-	-	-	1,100,000	-
Panamint and Merrimac Drainage Improvements	-	-	-	150,000	-
Sean Drive (Baker to Gillis) Drainage Improvements	-	-	-	120,000	-
Empire System Drainage Improvements	-	-	-	-	300,000
N Carson Street Drainage Improvements	-	-	-	-	450,000
	\$ 2,045,000	\$ 2,120,000	\$ 2,385,000	\$ 1,785,000	\$ 1,770,000

Stormwater Utility Fund – Planned Capital Expenditures

Fiscal Year	Total Planned Expenditures
2022	\$2,045,000
2023	2,120,000
2024	2,385,000
2025	1,785,000
2026	1,770,000
5 Year Total	\$10,105,000

Stormwater Utility Fund – Financial Policies

Stormwater Operating and System Reserves



Utility Finance Oversight Committee Agenda Item Report

Meeting Date: April 6, 2021

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](#)

[WATER.docx](#)

[WASTEWATER DIVISION.docx](#)



STAFF REPORT

Item No. 2g

Report To: Utility Finance Oversight Committee

Meeting Date: April 6, 2021

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) _____

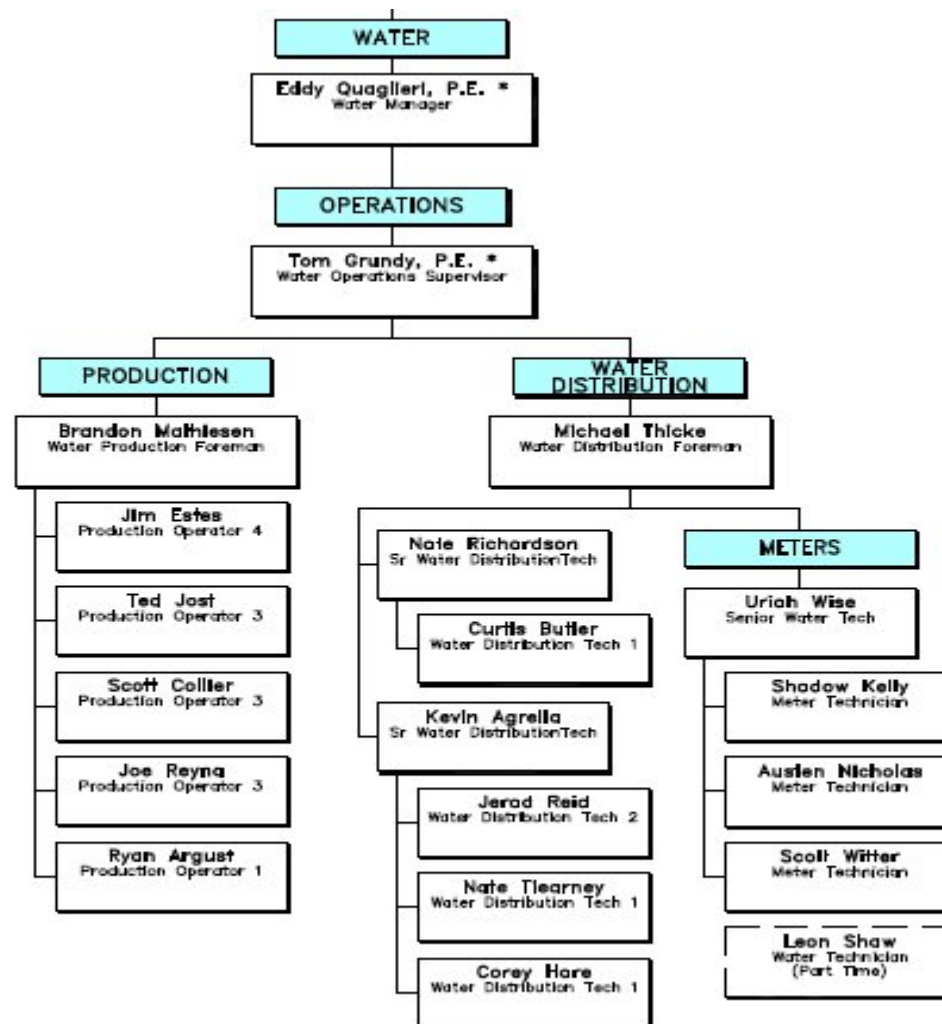
2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY PUBLIC WORKS

WATER DIVISION



CARSON CITY PUBLIC WORKS

WASTEWATER DIVISION

