

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

**Day:** Tuesday  
**Date:** March 21, 2023  
**Time:** Beginning at 1:00 pm  
**Location:** Community Center, Robert 'Bob' Crowell Board Room  
851 East William Street  
Carson City, Nevada

**AGENDA**

**NOTICE TO THE PUBLIC:**

The public may provide public comment in advance of a meeting by written submission to the following email address: [kleet@carson.org](mailto:kleet@carson.org). For inclusion or reference in the minutes of the meeting, your public comment must include your full name and be submitted via email by not later than 3:00 p.m. the day before the meeting. Public comment during a meeting is limited to three minutes for each speaker.

**1. Call to Order - Utility Financial Oversight Committee**

**2. Roll Call and Determination of a Quorum.**

**3. 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.

**4. For Possible Action - Approval of Minutes – April 4, 2022**

**5. Public Meeting Item(s):**

5.A For Possible Action: Discussion and possible action regarding electing a Chairperson and Vice-Chairperson for the Utility Finance Oversight Committee ("UFOC"). (Darren Schulz, [Dschulz@carson.org](mailto:Dschulz@carson.org))

Staff Summary: Committee members will be asked to elect a Chairperson and Vice-Chairperson to serve for calendar year 2023.

5.B For Possible Action: Discussion and possible action regarding the tentative fiscal year ("FY") 2024 Wastewater Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Wastewater Fund budget for FY 2024 (Jamie Stevenson, [jstevenson@carson.org](mailto:jstevenson@carson.org)).

Staff Summary: Staff will review the tentative FY 2024 Wastewater Fund operating and capital budgets and their compliance with adopted financial policies.

5.C For Possible Action: Discussion and possible action regarding the tentative fiscal year (“FY”) 2024 Water Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Water Fund budget for FY 2024 (Jamie Stevenson, [jstevenson@carson.org](mailto:jstevenson@carson.org)).

Staff Summary: Staff will review the tentative FY 2024 Water Fund operating and capital budgets and their compliance with adopted financial policies.

5.D For Possible Action: Discussion and possible action regarding the tentative fiscal year (“FY”) 2024 Stormwater Utility Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Stormwater Utility Fund budget for FY 2024 (Jamie Stevenson, [jstevenson@carson.org](mailto:jstevenson@carson.org)).

Staff Summary: Staff will review the tentative FY 2024 Stormwater Utility Fund operating and capital budgets and their compliance with adopted financial policies.

5.E For Discussion Only: Discussion and presentation concerning personnel, projects and planning related to Carson City utilities. (Darren Schulz, [Dschulz@carson.org](mailto:Dschulz@carson.org))

Staff Summary: The Carson City Public Works Department will provide a report on personnel changes, projects and planning related to Carson City utilities.

## **6. Non-Action Items:**

Future agenda items

Status reports and comments from staff or members of the Committee

## **7. Public Comment\*\***

The public is invited at this time to comment on any matter that is not specifically included on the agenda as an action item. No action may be taken on a matter raised under this item of the agenda.

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

**\*\*PUBLIC COMMENT LIMITATIONS** – The Utility Finance Oversight Committee will provide at least two public comment periods in compliance with the minimum requirements of the Open Meeting Law prior to adjournment. 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. Public comment will be limited to three minutes per speaker to facilitate the efficient conduct of a meeting and to provide reasonable opportunity for comment from all members of the public who wish to speak. Testimony from a person who is directly involved with an item, such as City staff, an applicant or a party to an administrative hearing or appeal, is not considered public comment and is not subject to any three-minute time limitation.

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

Titles of agenda items are intended to identify specific matters. If you desire detailed information concerning any subject matter itemized within this agenda, including copies of the supporting material

regarding any of the items listed on the agenda, please contact Karen Leet in writing at 3505 Butti Way, Carson City, NV 89701 or [kleet@carson.org](mailto:kleet@carson.org), or call (775) 887-2355. You are encouraged to attend this meeting and participate by commenting on any agenda item.

Notice to Persons with Disabilities - Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify Carson City Public Works' staff in writing at 3505 Butti Way, Carson City, Nevada, 89701 or [kleet@carson.org](mailto:kleet@carson.org), or by calling (775) 887-2355 at least 24 hours in advance of the meeting.

This agenda is available on the City's website at [www.carson.org/agendas](http://www.carson.org/agendas) and at the office for Carson City Public Works - 3505 Butti Way, Carson City, Nevada, 89701 (775) 887-2355.

This notice has been posted at the following locations:  
Carson City Public Works, 3505 Butti Way  
[www.carson.org/agendas](http://www.carson.org/agendas)  
<http://notice.nv.gov>



## STAFF REPORT

**Report To:**

**Meeting Date:** March 21, 2023

**Staff Contact:** Darren Schulz, Public Works Director

**Agenda Title:** For Possible Action: Approval of Minutes – April 4, 2022

**Agenda Action:** Formal Action / Motion

**Time Requested:** 5 minutes

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### **Proposed Motion**

I move to approve the April 4, 2022 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? No

If yes, account name/number: N/A

Is it currently budgeted? No

Explanation of Fiscal Impact: N/A

### **Alternatives**

N/A

### **Attachments:**

[4-04-22 DRAFT minutes .pdf](#)

### **Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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(Vote Recorded By)

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# **CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE**

## **Draft Minutes of the April 4, 2022 Meeting**

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A regular meeting of the Carson City Utility Finance Oversight Committee was scheduled for 9:00 a.m. on Monday, April 4, 2022 in the Community Center Robert “Bob” Crowell Board Room, 851 East William Street, Carson City, Nevada.

**PRESENT:** Vice Chair Randy Bowling  
Member Cynthia Turiczek  
Member Jim Bathgate

**STAFF:** Darren Schulz, Public Works Department Director  
Andy Hummel, Wastewater Utility Manager  
Eddy Quaglieri, Water Utility Manager  
Pamala Ganger, Deputy Chief Financial Officer  
Jamie Stevenson, Accounting Manager  
Adam Tully, Deputy District Attorney  
Danielle Howard, Public Meetings Clerk

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

#### **1. CALL TO ORDER AND – UTILITY FINANCE OVERSIGHT COMMITTEE**

(9:00:29) – Vice Chairperson Bowling called the meeting to order at 9:00 a.m.

#### **2. ROLL CALL AND DETERMINATION OF A QUORUM.**

(9:00:42) – Roll was called, and a quorum was present. Chairperson Johnston and Member Knecht were absent during the meeting.

#### **3. PUBLIC COMMENT**

(9:00:57) – Vice Chairperson Bowling entertained public comments; however, none were forthcoming.

#### **4. FOR POSSIBLE ACTION – APPROVAL OF MINUTES – JANUARY 24, 2022**

(9:01:15) – Vice Chairperson Bowling introduced the item and entertained questions, changes, and a motion.

(9:01:36) – **MOTION:** Member Bathgate moved to approve the January 24, 2022 meeting minutes as presented. Member Turiczek seconded the motion. The motion carried 3-0-0.

#### **5. PUBLIC MEETING ITEMS:**

**CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE**

**Draft Minutes of the April 4, 2022 Meeting**

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

(9:02:22) – Vice Chairperson Bowling introduced the item, and Mr. Hummel referenced the Staff Report, which is incorporated into the record. Vice Chairperson Bowling entertained nominations.

**(9:03:23) – MOTION: Member Turiczek moved to nominate Randy Bowling to the position of UFOC Chair. Member Bathgate seconded the motion. The motion carried 3-0-0.**

**(9:04:43) – MOTION: Member Bathgate moved to nominate Bob Johnston to the position of UFOC Vice Chair. Member Turiczek seconded the motion. The motion carried 3-0-0.**

**5.B FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION REGARDING THE TENTATIVE FISCAL YEAR (“FY”) 2023 WASTEWATER FUND BUDGET, ITS COMPLIANCE WITH ADOPTED FINANCIAL POLICIES, AND A RECOMMENDATION TO THE BOARD OF SUPERVISORS REGARDING THE TENTATIVE WASTEWATER FUND BUDGET FOR FY 2023.**

(9:05:19) – Vice Chairperson Bowling introduced the item. Ms. Stevenson acknowledged Carson City Public Works Department Fiscal Analyst Courttney Nicholas for having contributed “a lot of the hard work on these budgets.” Ms. Stevenson referenced the Slideshow regarding the tentative fiscal year (FY) 2023 Wastewater Fund Budget, which is incorporated into the record, and Mr. Hummel responded to clarifying questions. When no further questions were forthcoming, Vice Chairperson Bowling entertained a motion.

**(9:11:19) – MOTION: Member Turiczek moved to acknowledge that the tentative Wastewater Fund Budget for FY 2023 is in compliance with the adopted financial policies and to recommend that the Board of Supervisors approve the tentative Wastewater Fund Budget for FY 2023. Member Bathgate seconded the motion.** Vice Chairperson Bowling entertained Member comments and commented that, having been a Member of the Committee for many years, it was “nice to see” that there are financial policy standards [and] goals and that those standards and goals are being met. He also complimented Staff before calling for a vote. **The motion carried 3-0-0.**

**5.C FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION REGARDING THE TENTATIVE FISCAL YEAR (“FY”) 2023 WATER FUND BUDGET, ITS COMPLIANCE WITH ADOPTED FINANCIAL POLICIES, AND A RECOMMENDATION TO THE BOARD OF SUPERVISORS REGARDING THE TENTATIVE WATER FUND BUDGET FOR FY 2023.**

(9:13:30) – Vice Chairperson Bowling introduced the item. Ms. Stevenson referenced the Slideshow regarding the tentative FY 2023 Water Fund Budget, which is incorporated into the record, and she

# **CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE**

## **Draft Minutes of the April 4, 2022 Meeting**

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indicated that the Personnel Detail Worksheet for FY 2021-2022 was not updated to include the promotions; however, the total numbers in the Budget are correct. She, Ms. Ganger, and Mr. Quaglieri also responded to clarifying questions. When no further questions were forthcoming, Vice Chairperson Bowling entertained a motion.

**(9:20:33) – Member Turiczek moved to acknowledge that the tentative Water Fund Budget for FY 2023 is in compliance with the adopted financial policies and to recommend that the Board of Supervisors approve the tentative Water Fund Budget for FY 2023. Member Bathgate seconded the motion. The motion carried 3-0-0.**

#### **5.D FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION REGARDING THE TENTATIVE FISCAL YEAR (“FY”) 2023 STORMWATER UTILITY FUND BUDGET, ITS COMPLIANCE WITH ADOPTED FINANCIAL POLICIES, AND A RECOMMENDATION TO THE BOARD OF SUPERVISORS REGARDING THE TENTATIVE STORMWATER UTILITY FUND BUDGET FOR FY 2023.**

(9:21:35) – Vice Chairperson Bowling introduced the item. Ms. Stevenson referenced the Slideshow regarding the tentative FY 2023 Stormwater Utility Fund Budget, which is incorporated into the record, and Ms. Ganger and Mr. Hummel responded to clarifying questions.

(9:25:41) – In regards to the new rate structure and transferring to the new system, Vice Chairperson Bowling remarked about “the torturous analysis that Staff and their consultant did” and commented that he was “thrilled with the end result.”

(9:27:21) – Vice Chairperson Bowling entertained a motion.

**(9:27:26) – MOTION: Member Turiczek moved to acknowledge that the tentative Stormwater Utility Fund Budget for FY 2023 is in compliance with the adopted financial policies and to recommend that the Board of Supervisors approve the tentative Stormwater Utility Fund Budget for FY 2023. Member Bathgate seconded the motion. The motion carried 3-0-0.**

#### **6. NON-ACTION ITEMS:**

##### **- FUTURE AGENDA ITEMS**

(9:52:31) – Vice Chairperson Bowling introduced the item and entertained requests for future agenda items; however, none were forthcoming.

##### **- STATUS REPORTS AND COMMENTS FROM STAFF OR MEMBERS OF THE COMMITTEE**

(9:52:40) – Vice Chairperson Bowling asked Staff if there was anything the Members could do to support



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### **Draft Minutes of the April 4, 2022 Meeting**

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Staff's efforts in increasing efficiency, and Mr. Hummel believed that the Members' support through the process, visiting the facilities, and staying informed on what Staff were doing was "very helpful."

#### **6.A FOR INFORMATION ONLY: PRESENTATION AND DISCUSSION OF MANAGER'S REPORT ON PERSONNEL, PROJECTS, AND PLANNING.**

(9:28:30) – Vice Chairperson Bowling introduced the item. Mr. Quaglieri highlighted the following during his report regarding the Water Division of the Carson City Public Works Department:

- Due to the weather, demands were "picking up"; however, the City appeared to be "going back into freezing territory" during the following week, which would help the Water Division staff.
- The snowpack was "a little below average" this year, as there had not been a lot of snow after December 2021. Mr. Quaglieri noted seeing flows in the Carson River and that the snow from December 2021 had been staying cold longer.
- Permanent generators were installed at Well 55, Well 24, Well 41, and Well 3, which were all on-line and working. New motor control centers and soft starters were installed at Well 24 and Well 41.
- The rehabilitation for Well 44 was complete, and Mr. Quaglieri hoped to get the well back on-line within the next couple of weeks after the well had been off-line for five years.
- The waterline replacement for the Highway 50 bike path was in the process of being finished within the next couple of weeks.
- Water Division staff were in the middle of rehabilitating the Goni Canyon water tank, and Mr. Quaglieri noted that the project was "going really well" and was projected to be finished by the end of April 2022. Additionally, it would take approximately a month until the water tank would be on-line.
- The Quill Water Treatment Plant's new design contract would "take [Quill Water Treatment Plant] from 15 percent to 100 [percent]" through bidding, and the design contract as well as the cost, currently being worked out with the consultants, would be presented to the Carson City Board of Supervisors (BOS) on April 21, 2022.
- A couple water studies had been completed that Mr. Quaglieri had presented on in the past. Regarding the Lake View Timberline Pump Station Study, Mr. Quaglieri indicated that "we've thoroughly vetted that system and look to see in the future what we need there, and it's quite a bit of work, but we have a few projects coming out of it that we can tackle right up front." There were a couple projects to improve the issue coming out of the Iron and Manganese Treatment Study, which involves assessing the iron and manganese content mostly affected on the east side of the City.
- There had been some rehabilitation programs for tracking the Water Division's rehabilitations of the City's wells and tanks, and there was a rehabilitation program started for the pressure reducing valves.

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### **Draft Minutes of the April 4, 2022 Meeting**

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- The Water Division had finished with the Well Rehabilitation Program, and those wells were all on schedule to be rehabilitated.
- Water Division staff were currently in the middle of the Tank Rehabilitation Program, and staff had “a pretty good idea of what’s coming up for those so we can stay on track of our [capital improvement plan] (CIP).”
- The revised Lead and Copper Rule would be published within the next couple of months for roughly every utility drinking water in the country, though the utility service line and the customer service line needed to be mapped out, and the absence of lead in those service lines needed to be proven. Mr. Quaglieri added that the meters had been “GPSed,” Water Division staff were building off their database, and staff were on their way to meeting the 2024 deadline.
- One of the employed Operators with the Water Division had left, so the Water Production Operator position was backfilled with an internal employee, Joe Gobert, from California with a lot of production experience, and Mr. Quaglieri commented that “it’s kind of a seamless transition for him, and we’re happy to have him.” Brandon Mathiesen, who has been the Division’s Water Production Foreman for the last 20 to 25 years, would be retiring at the end of November 2022, so his replacement was intended to be hired preemptively in April 2022, which would likely be an internal hire, and that new employee would shadow Mr. Mathiesen throughout the summer.

Mr. Quaglieri also responded to clarifying questions.

(9:41:57) – Mr. Hummel highlighted the following during his report regarding the Wastewater Division of the Public Works Department:

- Demands on “the irrigation side” were starting to “pick up” for the season.
- The reservoir that the water is stored in throughout the winter for use during the spring and summer was starting at the same level as it was for the previous year, and Mr. Hummel commented, “with the drought that we’re in, we’re holding steady there.”
- In terms of Wastewater Capital Projects, the Long Street pipeline replacement portion of the project was completed, and it would be paved once Wastewater Division staff had entered “good weather” during the “paving season.” The pipeline replacement for the Robinson Street area of the City was still ongoing, which involved replacing the old main in the street and tying laterals that were being placed that would be tied over to the new main for the residences in that area. The Water Resource Recovery Facility (WRRF) electrical upgrades would be a long-term project due to working through “all the submittals” and acquiring the parts for the project, and a summer start was anticipated for the project. Additionally, parts had been selected and ordered, and the manufacturing and procurement process for the electrical aspect was “taking some time.” Pipeline installation would begin on the Center Drive area around April 2022, which was a roadway project that included some sewer pipeline, and the area is a septic conversion area. There was a generator at the site of Well 24 in the Riverview area for the lift station, so the older

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## **Draft Minutes of the April 4, 2022 Meeting**

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generator in the street was removed.

- Regarding the wastewater studies, the Division staff were within weeks of the Quick Assessment Program's completion, and some areas were found that were not "on the radar" of mains that needed to be cleaned. The dewatering separation pilot testing at the Truckee Meadows Water Reclamation Facility (TMWRF) was being monitored, as the intent was for the nutrients to stay with the waste bugs as the two sources of solids get dewatered so they are not released back into the water for further treatment and lower the nutrient loading, and the Wastewater Division staff were watching this process to assess if it could work for the City.
- A new Wastewater Operator, Corey Walls, was hired recently and started the morning of April 4, 2022, and Mr. Hummel commented that the number of good applicants the Wastewater Division has received had "picked back up."

Mr. Hummel also responded to clarifying questions.

### **7. PUBLIC COMMENTS**

(9:53:19) – Vice Chairperson Bowling entertained public comments; however, none were forthcoming. Member Bathgate appreciated Staff's efforts and indicated that he "love[d]" how clearly presented the agenda materials were. He also complimented the detail and presentation of the materials. Vice Chairperson Bowling expressed that the economical use of terms and information was appreciated.

### **8. FOR POSSIBLE ACTION: TO ADJOURN**

**(9:54:18) – Vice Chairperson Bowling adjourned the meeting at 9:54 a.m.**

The Minutes of the April 4, 2022 Carson City Utility Finance Oversight Committee meeting are so approved this 21<sup>st</sup> day of March 2023.



## STAFF REPORT

**Report To:**

**Meeting Date:** March 21, 2023

**Staff Contact:** Darren Schulz, Public Works Director

**Agenda Title:** For Possible Action: Discussion and possible action regarding electing a Chairperson and Vice-Chairperson for the Utility Finance Oversight Committee ("UFOC"). (Darren Schulz, Dschulz@carson.org)

Staff Summary: Committee members will be asked to elect a Chairperson and Vice-Chairperson to serve for calendar year 2023.

**Agenda Action:** Formal Action / Motion

**Time Requested:** 5 minutes

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### **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**

Efficient Government

### **Previous Action**

April 4, 2022 (Item 5A) – Randy Bowling was elected as UFOC's Chairperson for a one year term and Jim Bathgate was elected as UFOC's Vice-Chairperson for a one year term.

### **Background/Issues & Analysis**

In accordance with the Boards, Committees and Commissions Policies and Procedures, unless otherwise provided by law, ordinance or resolution, City the boards, committees, or commissions shall annually elect a chairperson pursuant to a noticed agenda item. 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; Last amended July 21, 2022

### **Financial Information**

**Is there a fiscal impact?** No

**If yes, account name/number:** N/A

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** N/A

**Alternatives**

N/A

**Attachments:**

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

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\_\_\_\_\_

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



## STAFF REPORT

**Report To:**

**Meeting Date:** March 21, 2023

**Staff Contact:** Darren Schulz, Public Works Director

**Agenda Title:** For Possible Action: Discussion and possible action regarding the tentative fiscal year ("FY") 2024 Wastewater Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Wastewater Fund budget for FY 2024 (Jamie Stevenson, [jstevenson@carson.org](mailto:jstevenson@carson.org)).

Staff Summary: Staff will review the tentative FY 2024 Wastewater Fund operating and capital budgets and their compliance with adopted financial policies.

**Agenda Action:** Formal Action / Motion

**Time Requested:** 30 minutes

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### **Proposed Motion**

I move to acknowledge that the tentative Wastewater Fund budget for FY 2024 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Wastewater Fund budget for FY 2024.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

The FY 2024 tentative budget will be filed with the Nevada Department of Taxation on April 17, 2023. It will be presented to the Board of Supervisors on April 20, 2023, as well.

The tentative FY 2024 budget is in compliance with the adopted financial policies.

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

NRS Chapter 354; Carson City Resolution No. 2016-R-27

### **Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** See FY 2024 tentative budget document for Wastewater Fund 510.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Tentatively sets the Wastewater Fund budget for FY 2024.

**Alternatives**

Recommend that the Board of Supervisors decline to approve the tentative FY 2024 Wastewater Fund budget.

**Attachments:**

[FY24 UFOC presentation - Wastewater.pptx](#)

[510-Wastewater FY24.pdf](#)

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

# Carson City

## FY 2024 Budget Presentation





# Wastewater Fund - Highlights

- Operating Revenue
  - The estimates include rate increases approved by the Board of Supervisors.
- Salaries and benefits increased \$191,691 over FY 2023 estimated.
  - Increases are due annual contractual increases and anticipated benefit rate increases.
- Services and supplies decreased by \$645,896 from FY 2023 estimated.
  - Decreases to Internal Service Charges, Chemicals, Facility and Equipment repair & Maintenance.
- Capital outlay planned for FY 2024 is \$5,395,000.
  - See attached project detail.

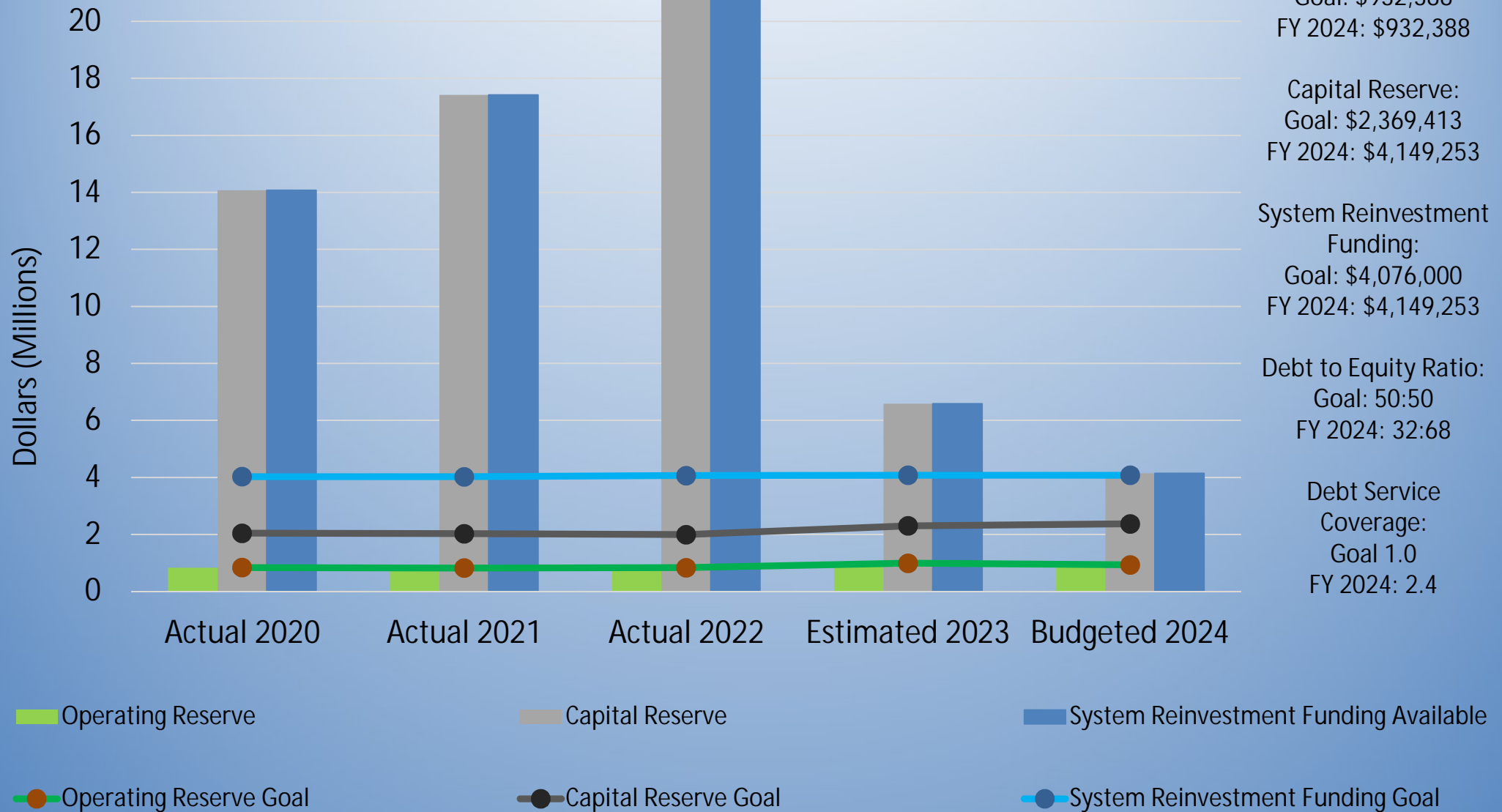
# Wastewater Fund – Planned Capital Expenditures

Description					
	2024	2025	2026	2027	2028
Wastewater Line Replacement/Rehabilitation Program	1,304,528	2,500,000	2,575,000	2,655,000	2,735,000
Communications-Fiber/SCADA	40,000	41,000	42,500	44,000	45,500
Lift Station Reconstruction/Expansion	500,000				600,000
Equipment Repair and Maintenance WRRF/Lines	300,000	360,000	370,000	380,000	380,000
Facility Repair and Maintenance WRRF/Lines	175,000	180,000	185,000	191,000	191,000
Vehicle Replacement Program	775,000	300,000	105,000	70,000	270,000
Building B Expansion	65,000				
IT Projects	20,000				
Groundwater Protection-Wastewater Maintenance	50,000	51,000	52,500	54,000	54,000
Reuse-Distribution System Rehabilitation Program	250,000	250,000	500,000		
Williams Street Sewer Rehabilitation	1,239,472				
Septic Receiving		1,115,000	2,000,000		
Dewatering System Upgrades and Rehabilitation	126,000				
Primary Clarifier #2 Rehabilitation			792,000		
Future Plant Upgrades				500,000	2,000,000
Facility Plan Update	250,000				
Vehicle and Warehouse Building	300,000	1,100,000			
Septic Conversion Program				1,500,000	
	5,395,000	5,897,000	6,622,000	5,394,000	6,275,500

Five Year Planned Capital Total: \$29,583,500

# Wastewater Fund – Financial Policies

## Wastewater Operating and System Reserves



## FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Wastewater Utility Fund					
Department Number: 5103201					
	2021-22 Actual	2022-23 Estimated	2023-24 Final Budget	% Change Budget	\$ Change Budget
<b>REVENUE</b>					
Charges for Services	\$ 16,452,820	\$ 16,592,587	\$ 17,101,971	3.07%	\$ 509,384
Non-Operating Income	284,513	51,154	41,000	-19.85%	(10,154)
Connection Fees	1,918,238	886,583	650,000	-26.68%	(236,583)
Grant Revenue	1,064	1,550	1,550	0.00%	-
<b>TOTAL</b>	<b>\$ 18,656,634</b>	<b>\$ 17,531,874</b>	<b>\$ 17,794,521</b>	<b>1.50%</b>	<b>\$ 262,647</b>
<b>EXPENDITURE</b>					
Salary	\$ 1,686,438	\$ 1,820,245	\$ 1,900,993	4.44%	\$ 80,748
Benefits	264,392	1,024,928	1,135,871	10.82%	110,943
Service & Supplies	4,316,372	5,370,071	4,724,175	-12.03%	(645,896)
Depreciation	5,076,443	5,095,000	5,095,000	0.00%	-
Bond Interest	1,147,015	1,142,163	1,051,135	-7.97%	(91,028)
Other	100,749	1,500	1,500	0.00%	-
<b>TOTAL</b>	<b>\$ 12,591,408</b>	<b>\$ 14,453,907</b>	<b>\$ 13,908,674</b>	<b>-3.77%</b>	<b>\$ (545,233)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 6,065,226</b>	<b>\$ 3,077,967</b>	<b>\$ 3,885,847</b>	<b>26.25%</b>	<b>\$ 807,880</b>
Bond Proceeds	\$ 1,886,814	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 2,251,524	\$ 20,563,059	\$ 8,595,000	-58.20%	\$ (11,968,059)
Bond Principal Payments	\$ 4,789,112	\$ 2,849,628	\$ 3,076,546	7.96%	\$ 226,918
Cash Balance - June 30	\$ 22,615,382	\$ 7,574,001	\$ 5,081,641		
FTE	24.30	23.70	23.90		

**PERSONNEL DETAIL WORKSHEET**  
**FY2023-24**

<b>DEPARTMENT: WASTEWATER UTILITY</b>		
<b>DEPARTMENT NUMBER: 5103201</b>		
<b>POSITION / DESCRIPTION</b>	<b># OF POSITIONS</b>	<b>PROPOSED BUDGET</b>
<b>SALARIES AND WAGES:</b>		
Accounting Manager Proprietary	0.20	\$ 18,934
Asset Management Technician	0.35	22,340
Assistant Project Manager	0.35	28,563
Senior Project Manager	0.10	11,404
Electrical Communication Foreman	0.50	46,810
Environmental Control Officer	0.60	38,758
Instrumentation Technician	0.50	40,979
Laboratory Supervisor	1.00	73,779
Operations Manager - Control Sys	0.30	41,543
Senior Environmental Control Officer	0.40	32,078
Senior Instrumentation Technician	1.25	111,306
Senior Sewer Technician	1.00	68,212
Senior Wastewater Plant Mechanic	2.00	160,100
Sewer Operations Foreman	1.00	68,936
Sewer Technician 1	1.00	47,912
Sewer Technician 2	4.00	227,568
Utility Billing Specialist	1.00	56,836
Warehouse Supply Coordinator	0.35	19,011
Wastewater Operations Supervisor	1.00	85,873
Wastewater Plant Mechanic	2.00	133,635
Wastewater Plant Operator 1	3.00	171,351
Wastewater Plant Operator 2	1.00	69,422
Wastewater Utility Manager	1.00	138,869
Hourly Salary		14,546
Call Back CCEA		10,000
Annual & Sick Leave Payouts		-
Overtime		69,228
Stand By CCEA		73,000
Temporary Staffing		20,000
<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>23.90</b>	<b>\$ 1,900,993</b>
<b>BENEFITS:</b>		
Medicare		\$ 26,704
Retirement		457,150
Group Insurance		391,481
Workers' Compensation		32,049
Education Incentive		237
Foul Weather Allowance		2,844
Car Allowance		
Clothing Allowance		10,000
Car Allowance		8,970
Phone Allowance		5,952
Mobile Device		795
OPEB Costs		148,487
GASB 68 Pension Expense		49,852
<b>SUB-TOTAL BENEFITS</b>		<b>\$ 1,135,871</b>
<b>GRAND TOTAL</b>		<b>\$ 3,036,864</b>

## FINANCIAL POLICY COMPLIANCE

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budgeted 2024
Operating Reserve Goal	835,601	820,557	832,131	988,386	932,388
Operating Reserve	835,601	820,557	832,131	988,386	932,388
Capital Reserve Goal	2,040,730	2,024,545	1,990,052	2,299,413	2,369,413
Capital Reserve	14,070,503	17,416,323	21,783,251	6,585,615	4,149,253
System Reinvestment Funding Goal	4,025,234	4,021,190	4,061,154	4,076,000	4,076,000
System Reinvestment Funding Available	14,070,503	17,416,323	21,783,251	6,585,615	4,149,253
Debt to Equity (goal is 50:50)	43:57	40:60	37:63	34:66	32:68
Debt Service Coverage (goal 1.0 minimum)	2.0	2.2	1.6	2.3	2.4

Goal met (green)

Goal not met (underlined red)

Organizati	Object	Project	Account Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2023 Actuals	2023 Estimated	2024 Tentative Budget
5108080	441671		USER FEES	(\$4,639,330.11)	(\$4,864,345.82)	(\$4,969,766.00)	(\$2,751,798.91)	(\$4,713,718.00)	(4,878,698.00)
5108080	441672		DOUGLAS COUNTY	(\$150,762.36)	(\$159,706.04)	(\$80,000.00)	\$0.00	(\$80,000.00)	(\$80,000.00)
5108080	441674		FIXED CAPITALIZATION	(\$10,452,980.96)	(\$11,377,036.08)	(\$11,197,494.00)	(\$6,794,027.25)	(\$11,697,269.00)	(\$12,106,673.00)
5108080	441675		EFFLUENT METER CHARGES	(\$10,124.64)	(\$10,124.64)	(\$13,000.00)	(\$5,906.04)	(\$13,000.00)	(\$13,000.00)
5108080	441679		RIGHT OF WAY TOLL	\$0.00	\$0.00	\$0.00	(\$95,737.01)	\$0.00	\$0.00
5108080	441699		OTHER CHARGES/FEES	(\$188.37)	(\$82.49)	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441800		GENERAL FUND UB	(\$12,134.00)	(\$11,840.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441810		REG TRASNPORATION UB	(\$3,434.00)	(\$4,038.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441820		STREETS UB	(\$1,731.00)	(\$1,766.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441830		STORM DRAINAGE UB	(\$1,394.00)	(\$1,422.00)	\$0.00	\$0.00	\$0.00	\$0.00
5108080	441840		WATER UB	(\$3,660.00)	(\$2,400.00)	(\$3,600.00)	\$0.00	(\$3,600.00)	(\$3,600.00)
5108080	441850		PENALTIES AND INTEREST UB	\$0.00	(\$18,020.34)	(\$85,000.00)	(\$14,369.15)	(\$85,000.00)	(\$20,000.00)
5108080	443060		DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080	465520		UTILITY ASSISTANCE PROGRAM	\$0.00	(\$2,038.21)	\$0.00	\$0.00	\$0.00	\$0.00
5108080	466050		REFUNDS/REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108080	466980		SEPTIC DISPOSAL	(\$28,851.02)	(\$38,884.46)	(\$18,000.00)	(\$28,153.38)	(\$28,154.00)	(\$18,000.00)
5108080	466985		SEWER LATERAL REIMBURSEMENT	\$0.00	\$0.00	(\$3,000.00)	\$0.00	(\$3,000.00)	(\$3,000.00)
5108081	432010		2010 SRF BONDS - BAB	(\$1,165.14)	(\$1,064.69)	(\$1,550.00)	(\$467.10)	(\$1,550.00)	(\$1,550.00)
5108081	437160		WATER SUBCONSERVANCY	(\$7,618.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108082	431010		FEDERAL GRANTS	\$53.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108082	475050		CONNECTION FEE: COMMERCIAL	(\$54,631.12)	(\$314,498.05)	(\$50,000.00)	(\$186,266.30)	(\$186,266.00)	(\$50,000.00)
5108082	475060		CONNECTION FEE: RESIDENTIAL	(\$852,477.00)	(\$1,603,740.11)	(\$600,000.00)	(\$700,317.05)	(\$700,317.00)	(\$600,000.00)
5108082	475100		DEVELOPER CONTRIBUTIONS	(\$2,220,109.60)	(\$786,116.50)	\$0.00	(\$9,600.00)	\$0.00	\$0.00
5100088	461010		INTEREST INCOME	(\$240,974.03)	(\$185,438.72)	(\$20,000.00)	(\$143,254.16)	(\$20,000.00)	(\$20,000.00)
5100088	462020		NET INC IN FAIR VALUE INV	\$202,081.43	\$725,926.90	\$0.00	\$0.00	\$0.00	\$0.00
5100090	482080		SURPLUS SALES	(\$8,170.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100090	482100		VEHICLE SALES	\$0.00	\$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
				<b>(18,487,601.14)</b>	<b>(18,656,635.25)</b>	<b>(17,041,410.00)</b>	<b>(10,729,896.35)</b>	<b>(17,531,874.00)</b>	<b>(17,794,521.00)</b>
5103201	500101		SALARIES	\$1,495,469.66	\$1,514,310.49	\$1,642,183.00	\$859,894.91	\$1,623,937.00	\$1,714,219.00
5103201	500102		HOURLY/SEASONAL	\$1,783.98	\$1,080.00	\$14,546.00	\$500.40	\$14,546.00	\$14,546.00
5103201	500103		ADMINISTRATIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500106		MANAGEMENT LEAVE PAY	\$6,317.34	\$12,721.58	\$0.00	\$6,910.86	\$6,238.00	\$0.00
5103201	500107		ANNUAL LEAVE PAYOFF	\$6,082.25	\$7,048.70	\$0.00	\$3,260.91	\$3,261.00	\$0.00
5103201	500108		SICK LEAVE PAY	\$21,919.30	\$8,245.21	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500109		WORKERS' COMPENSATORY LEAVI	\$742.90	(\$4,346.48)	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500111		OVERTIME	\$63,224.00	\$52,511.20	\$69,228.00	\$44,501.55	\$69,228.00	\$69,228.00
5103201	500112		CALL BACK PAY	\$1,079.46	\$734.56	\$20,000.00	\$624.72	\$20,000.00	\$10,000.00
5103201	500113		STAND-BY PAY	\$36,898.75	\$77,347.21	\$63,000.00	\$56,086.96	\$63,000.00	\$73,000.00
5103201	500114		F L S A	\$184.14	\$122.90	\$0.00	\$46.30	\$35.00	\$0.00
5103201	500116		HOLIDAY PAY	\$14,609.97	\$16,113.46	\$0.00	\$4,077.61	\$0.00	\$0.00
5103201	500125		TEMPORARY STAFFING	\$11,127.38	\$549.56	\$20,000.00	\$124.90	\$20,000.00	\$20,000.00
5103201	500199		GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>1,659,439.13</b>	<b>1,686,438.39</b>	<b>1,828,957.00</b>	<b>976,029.12</b>	<b>1,820,245.00</b>	<b>1,900,993.00</b>
5103201	500225		MEDICARE	\$23,097.18	\$24,276.45	\$25,741.00	\$13,925.64	\$26,828.00	\$26,704.00
5103201	500230		RETIREMENT	\$333,923.34	\$350,823.68	\$389,712.00	\$203,470.98	\$395,552.00	\$457,150.00
5103201	500240		GROUP INSURANCE	\$300,736.14	\$281,061.39	\$332,174.00	\$167,785.10	\$316,854.00	\$357,785.00
5103201	500241		CITY HSA CONTRIBUTION	\$15,747.59	\$24,295.38	\$28,407.00	\$16,746.66	\$32,190.00	\$33,696.00
5103201	500250		WORKERS' COMPENSATION	\$30,343.44	\$31,759.02	\$30,189.00	\$7,977.47	\$29,694.00	\$32,049.00

5103201	500260	EDUCATION INCENTIVE	\$261.25	\$261.25	\$237.00	\$500.00	\$738.00	\$237.00
5103201	500265	UNIFORM ALLOWANCE	\$4,851.22	\$15,420.88	\$10,000.00	\$6,341.76	\$5,494.00	\$10,000.00
5103201	500266	FOUL WEATHER ALLOWANCE	\$1,882.50	\$1,942.50	\$2,844.00	\$2,392.50	\$2,393.00	\$2,844.00
5103201	500268	TOOL ALLOWANCE	\$1,566.25	\$1,361.25	\$1,350.00	\$675.00	\$1,350.00	\$1,350.00
5103201	500270	CAR ALLOWANCE	\$8,074.50	\$9,004.50	\$8,970.00	\$4,830.00	\$8,970.00	\$8,970.00
5103201	500271	PHONE ALLOWANCE	\$4,845.08	\$5,715.87	\$5,760.00	\$2,880.00	\$5,760.00	\$5,952.00
5103201	500272	MOBILE DEVICE ALLOWANCE	\$802.38	\$771.37	\$765.00	\$382.50	\$766.00	\$795.00
5103201	500286	OPEB COST	(\$292,715.00)	(\$94,704.00)	\$148,487.00	\$0.00	\$148,487.00	\$148,487.00
5103201	500287	PENSION COST	\$16,431.00	(\$387,598.00)	\$49,852.00	\$0.00	\$49,852.00	\$49,852.00
			<b>449,846.87</b>	<b>264,391.54</b>	<b>1,034,488.00</b>	<b>427,907.61</b>	<b>1,024,928.00</b>	<b>1,135,871.00</b>
5103201	500309	PROFESSIONAL SERVICES	\$335,985.49	\$216,884.45	\$400,000.00	\$36,799.73	\$400,000.00	\$400,000.00
5103201	500312	AUDITING FEES	\$21,950.00	\$19,950.00	\$18,950.00	\$19,250.00	\$18,950.00	\$18,950.00
5103201	500330	TRAINING	\$12,635.30	\$12,677.07	\$30,000.00	\$5,212.82	\$30,000.00	\$30,000.00
5103201	500345	DATA PROCESSING	\$2,562.96	\$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	\$13,127.88	\$25,355.82	\$35,000.00	\$9,534.36	\$35,000.00	\$35,000.00
5103201	500429	EFFLUENT LINE REPAIRS	\$29,064.50	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$30,000.00
5103201	500430	EQUIPMENT REPAIR & MAINT	\$201,657.94	\$208,616.65	\$265,000.00	\$106,967.45	\$265,000.00	\$225,000.00
5103201	500433	SOFTWARE MAINTENANCE COST	\$32,243.21	\$40,462.01	\$50,000.00	\$33,094.88	\$50,000.00	\$50,000.00
5103201	500434	BUILDING REPAIR & MAINT	\$38,061.02	\$26,405.21	\$35,000.00	\$27,707.64	\$35,000.00	\$25,000.00
5103201	500435	VEHICLE REPAIR & MAINT	\$21,988.18	\$41,339.03	\$30,000.00	\$30,172.84	\$30,000.00	\$30,000.00
5103201	500436	FACILITY REPAIR & MAINT	\$191,042.18	\$65,399.71	\$425,000.00	\$24,638.36	\$425,000.00	\$200,000.00
5103201	500439	FERTILIZER/CHEMICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500444	OFFICE EQUIPMENT RENTAL	\$338.04	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
5103201	500445	EQUIPMENT RENTAL	\$575.24	\$3,595.30	\$10,000.00	\$677.26	\$10,000.00	\$10,000.00
5103201	500465	WATER LINE REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500467	TELEMETRY REPAIR & MAINT	\$33,286.29	\$47,156.74	\$50,000.00	\$20,828.50	\$50,000.00	\$50,000.00
5103201	500470	INFRASTRUCTURE REPAIR & MAINT	\$19,108.96	\$82,815.02	\$50,000.00	\$15,325.00	\$50,000.00	\$50,000.00
5103201	500472	MOSQUITO CONTROL	\$62,998.74	\$67,320.43	\$66,500.00	\$4,427.50	\$66,500.00	\$66,500.00
5103201	500489	EFFLUENT GOLF COURSE - EV	\$2,908.94	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$15,000.00
5103201	500490	FEES & PERMITS	\$27,948.46	\$25,238.08	\$25,000.00	\$23,533.00	\$25,000.00	\$25,000.00
5103201	500491	LANDFILL ALT DAILY COVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	500542	PRINTING/ADVERTISING	\$8,522.67	\$21,900.76	\$5,000.00	\$11,862.80	\$5,000.00	\$5,000.00
5103201	500545	MEMBERSHIP / PUBLICATIONS	\$4,742.50	\$1,948.29	\$4,500.00	\$2,840.84	\$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	\$4,632.37	\$3,729.58	\$5,000.00	\$1,770.20	\$5,000.00	\$5,000.00
5103201	500601	OFFICE SUPPLIES	\$3,114.32	\$1,533.04	\$5,500.00	\$1,704.62	\$5,500.00	\$5,500.00
5103201	500602	POSTAGE/SHIPPING	\$26,219.29	\$36,861.82	\$51,000.00	\$21,038.13	\$51,000.00	\$51,000.00
5103201	500625	OPERATING SUPPLIES	\$104,539.42	\$81,231.16	\$98,000.00	\$41,445.51	\$98,000.00	\$98,000.00
5103201	500636	LABORATORY EXPENSES	\$32,146.60	\$36,024.76	\$58,000.00	\$19,278.54	\$58,000.00	\$58,000.00
5103201	500637	CHEMICALS	\$416,266.96	\$517,684.01	\$684,000.00	\$371,576.06	\$684,000.00	\$584,000.00
5103201	500645	BOOKS/ PERIODICALS/ PUBLICATIONS	\$438.70	\$250.00	\$500.00	\$576.98	\$500.00	\$500.00
5103201	500660	VEHICLE FUEL/OIL	\$40,281.27	\$93,616.60	\$56,000.00	\$34,106.74	\$56,000.00	\$56,000.00
5103201	500674	SMALL TOOLS/ EQUIPMENT	\$13,445.62	\$8,310.45	\$14,300.00	\$9,383.30	\$14,300.00	\$14,300.00
5103201	500675	SMALL FURNISHINGS	\$9,757.56	\$1,555.78	\$17,000.00	\$81.62	\$17,000.00	\$17,000.00
5103201	500676	TECHNICAL EQUIPMENT	\$3,943.37	\$3,293.33	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
5103201	500710	TELEPHONE	\$17,039.03	\$21,869.64	\$13,500.00	\$12,654.43	\$13,500.00	\$13,500.00
5103201	500712	POWER	\$575,243.62	\$752,641.98	\$650,000.00	\$420,738.86	\$650,000.00	\$650,000.00
5103201	500713	HEATING	\$22,930.94	\$30,378.56	\$48,000.00	\$13,907.59	\$48,000.00	\$48,000.00
5103201	500726	WATER CHARGES	\$100,251.00	\$94,085.54	\$96,000.00	\$57,173.40	\$96,000.00	\$96,000.00
5103201	500901	ISC: GENERAL FUND	\$1,479,173.00	\$1,342,029.00	\$1,549,770.00	\$774,888.00	\$1,549,770.00	\$1,352,336.00



5103201	500915		ISC: INSURANCE FUND	\$240,500.00	\$266,500.00	\$266,500.00	\$133,250.00	\$266,500.00	\$266,500.00
5103201	500950		ISC: FLEET MANAGEMENT	\$86,400.00	\$79,323.00	\$88,511.00	\$44,255.25	\$88,511.00	\$87,291.00
5103201	500955		ISC: RADIOS	\$32,913.00	\$38,365.00	\$25,640.00	\$12,820.00	\$25,640.00	\$18,798.00
5103201	501252		UTILITY ASSISTANCE PROGRAM	\$76.98	\$23.54	\$10,000.00	\$117.70	\$10,000.00	\$10,000.00
5103201	501299		GRANT ALLOCATION/DIRECT BILL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	502430		REFUNDS & REIMBURSEMENTS	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
5103201	502449		BAD DEBT EXPENSE	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	\$0.00
5103201	502450		CASH SHORT/OVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>4,270,061.55</b>	<b>4,316,371.36</b>	<b>5,370,071.00</b>	<b>2,343,639.91</b>	<b>5,370,071.00</b>	<b>4,724,175.00</b>
5103201	507010		CAPITAL IMPROVEMENTS	\$5,685.00	\$62,143.88	\$691,921.00	\$21,427.03	\$694,764.00	\$261,000.00
		Project number pending	Building B Expansion						\$65,000.00
		Project number pending	IT projects						\$20,000.00
		P071018030 CONSTRUCT	ERP SOFTWARE REPLACEMENT			\$4,065.00		\$4,065.00	
		P301222002 CONSTRUCT  510	Womens RR C			\$44,710.00	\$355.00	\$44,710.00	
		P301222002 LABOR  510	Womens RR Labor			\$1,329.00	\$888.17	\$1,329.00	
		P320120001 CONSTRUCT	GROUNDWATER PROTECTION			\$100,000.00		\$100,000.00	\$50,000.00
		P320121008 LABOR  510	Secondary Clarifier Effluent P				\$2,842.63	\$2,843.00	
		P320121009 CONSTRUCT  510	Dewatering System Upgrades and			\$541,817.00	\$16,192.05	\$541,817.00	\$126,000.00
		P320121009 LABOR  510	Dewatering Labor				\$1,149.18	\$0.00	
5103201	507605		FACILITY IMPROVEMENTS	\$27,691.51	\$0.00	\$144,361.00	\$0.00	\$144,361.00	\$250,000.00
5103201	507705		VEHICLE REPLACEMENT PROGRAM	\$136,879.62	\$0.00	\$522,788.00	\$9,769.39	\$522,788.00	\$775,000.00
5103201	507715		COMPUTER EQUIPMENT	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
5103201	507725		RADIO SYSTEM UPGRADE	\$1,932.18	\$53,768.64	\$64,300.00	\$13,901.50	\$64,300.00	\$0.00
5103201	507775		EQUIPMENT	\$69,422.24	\$105,775.44	\$34,803.00	\$18,809.00	\$34,803.00	\$0.00
5103201	507810		BOARD DESIGNATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>241,610.55</b>	<b>224,187.96</b>	<b>\$1,458,173.00</b>	<b>\$63,906.92</b>	<b>\$1,461,016.00</b>	<b>\$1,286,000.00</b>
5103205	500225		MEDICARE	\$0.00	\$0.00	\$0.00	\$707.21	\$0.00	\$0.00
5103205	500230		RETIREMENT	\$0.00	\$0.00	\$0.00	\$12,208.04	\$0.00	\$0.00
5103205	500240		GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$6,645.41	\$0.00	\$0.00
5103205	500241		CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$1,306.77	\$0.00	\$0.00
5103205	500250		WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$153.15	\$0.00	\$0.00
				-	-	-	<b>21,020.58</b>	-	-
5103205	504465		DEPRECIATION EXPENSE	\$5,026,486.74	\$5,076,442.63	\$5,095,000.00	\$0.00	\$5,095,000.00	\$5,095,000.00
5103205	504600		FISCAL CHARGES	\$1,397.92	\$1,627.08	\$1,500.00	\$1,096.25	\$1,500.00	\$1,500.00
5103205	504846		BOND ISSUANCE COSTS	\$0.00	\$99,121.57	\$0.00	\$0.00	\$0.00	\$0.00
5103205	504875		LOSS ON DISPOSAL F.A.	\$24,892.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	505000		CAPITALIZED ASSETS	(\$2,022,046.46)	(\$2,565,663.63)	\$0.00	\$0.00	\$0.00	\$0.00
				<b>3,030,730.20</b>	<b>2,611,527.65</b>	<b>5,096,500.00</b>	<b>1,096.25</b>	<b>5,096,500.00</b>	<b>5,096,500.00</b>
5103205	507010		CAPITAL IMPROVEMENTS	\$1,780,435.91	\$2,341,475.67	\$13,604,817.00	\$2,074,602.00	\$13,606,228.00	\$4,109,000.00
			Lift Station Reconstruction						\$500,000.00
			WRRF/Lines Equipment Repair & Maint						\$300,000.00
			WRRF/Lines Facility Repair & Maint						\$175,000.00
			Reuse-Distribution System Rehab						\$250,000.00
		P303519009 CONSTRUCT  510	Roop Recon 5th to Musser			465,000.00	0.00	\$465,000.00	
		P303520001 CONSTRUCT	FY20 DIST2 LONG CONSTRUCTION			76,520.00	0.00	\$76,520.00	
		P303520001 CONSTRUCT  510	FY20 DIST2 LONG WW CONSTRUCT				17,464.09		
		P303520002 CONSTRUCT  510	FY20 DIST2 TELEGRAPH WW CONSTR			15,608.00	0.00	\$15,608.00	
		P303521006 CONSTRUCT  510	D3 Center 510 Construct				260.00		
		P303521006 LABOR  510	D3 Center 510 Labor			20,788.00	0.00	\$20,788.00	
		P305520001 CONSTRUCT  510	COMMUNICATIONS-FIBER-SCADA			40,000.00	0.00	\$40,000.00	\$40,000.00
		P320114002 CONSTRUCT  510	SEWER LINE REPLAC WW CONSTRUCT			1,663,685.00	64,600.00	\$1,663,685.00	\$1,304,528.00

		P320114003 CONSTRUCT	EMPIRE LIFT STATION REHAB			20,973.00	0.00	\$20,973.00	
		P320114003 LABOR	EMPIRE LIFT STATION REHAB			2,668.00	0.00	\$2,668.00	
		P320117035 CONSTRUCT	WRRF CAPITAL IMPROVEMENT			663,297.00	0.00	\$663,297.00	
		P320118065 CONSTRUCT  SWR	AIRPORT RD SWR CONSTRUCT			216,334.00	0.00	\$216,334.00	
		P320118065 LABOR  SWR	AIRPOR RD SWR LABOR			18,022.00	0.00	\$18,022.00	
		P320118082 CONSTRUCT	BRUNSWICK TRANSMISSION MAIN REPAIR			784,338.00	69,432.72	\$784,338.00	
		P320118082 LABOR	BRUNSWICK TRANSMISSION MAIN REPAIR				2,015.05		
		P320119001 CONSTRUCT	RIVERVIEW LIFT STATION IMPROVEMENTS			178,161.00	0.00	\$178,161.00	
		P320119001 LABOR	RIVERVIEW LIFT STATION IMPROVEMENTS			7,878.00	0.00	\$7,878.00	
		P320120001 CONSTRUCT	GROUNDWATER PROTECTION			50,000.00	0.00	\$50,000.00	
		P320120003 CONSTRUCT	EAGLE VALLEY GOLF COURSE REHABILITA			150,000.00	0.00	\$150,000.00	
		P320120004 CONSTRUCT	WRRF ELECTRICAL IMPROVEMENTS 2020			2,681,587.00	783,626.60	\$2,681,587.00	
		P320120004 LABOR	WRRF ELECTRICAL IMPROVEMENTS 2020			1,393.00	10,745.28	\$1,393.00	
		P320121001 510 CONSTR 510	ROBINSON AREA SEWER REPLACEMENT			1,267,307.00	1,062,047.89	\$1,267,307.00	
		P320121001 LABOR	ROBINSON AREA SEWER REPLACEMENT			19,902.00	19,413.06	\$19,902.00	
		P320121007 CONSTRUCT  510	Arthur Street Sewer Main Ext				668.00		
		P320121007 LABOR  510	Arthur Street Sewer Main Ext			18,130.00	5,640.56	\$18,130.00	
		P320121008 CONSTRUCT  510	Secondary Clarifier Effluent P			255,000.00	0.00	\$255,000.00	
		P320121010 CONSTRUCT  510	Clear Creek 510C			990,000.00	19,350.00	\$990,000.00	
		P320121010 LABOR  510	Old Clear Crk Swr L			10,000.00	992.48	\$10,000.00	
		P320122001 LABOR  510	2022 Sewer CIPP ProjectLabor				349.46	\$350.00	
		P320122002 CONSTRUCT  510	WRRF Warehouse			890,000.00	0.00	\$890,000.00	\$300,000.00
		P320122002 LABOR  510	WRRF Warehouse			9,339.00	86.60	\$9,339.00	
		P320122003 LABOR  510	Nevada St Sewer Labor				1,060.64	\$1,061.00	
		P320122005 CONSTRUCT  510	Well 38 Flush to Waste			63,000.00	2,500.00	\$63,000.00	
		P320122005 LABOR  510	Well 38 Flush to Waste			1,918.00	2,243.50	\$1,918.00	
		P320122006 CONSTRUCT  510	Eagle Station 510 C			2,068,000.00	0.00	\$2,068,000.00	
		P320122006 LABOR  510	Eagle Station 510 L			129,654.00	12,106.07	\$129,654.00	
		P751021001 CONSTRUCT  510	WILLIAM ST CORRIDOR-510			826,315.00	0.00	\$826,315.00	\$1,239,472.00
5103205	507102		INFRASTRUCTURE CAPITAL	\$0.00	\$0.00	\$7,937,127.00	\$0.00	\$5,495,815.00	\$3,200,000.00
5103205	507199		UNDESIGNATED PROEJCTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	507333		EMERGENCY GENERATOR PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>1,780,435.91</b>	<b>2,341,475.67</b>	<b>\$21,541,944.00</b>	<b>\$2,074,602.00</b>	<b>\$19,102,043.00</b>	<b>\$7,309,000.00</b>
5103205	508278		2022 SEWER REFUNDING	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$390,000.00
5103205	508307		2015 SEWER BONDS	\$0.00	\$0.00	\$265,000.00	\$265,000.00	\$265,000.00	\$280,000.00
5103205	508309		2017 SEWER BONDS	\$0.00	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00	\$245,000.00
5103205	508314		2015 SEWER SRF BONDS \$12M	\$0.00	\$0.00	\$601,537.00	\$302,540.17	\$601,537.00	\$615,878.00
5103205	508322		2012 SEWER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508323		2012 SEWER REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508335		2012 MT REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508342		2010F STATE WATER POLLUT	\$0.00	\$0.00	\$155,187.00	\$78,054.50	\$155,187.00	\$158,918.00
5103205	508349		2014 SEWER SRF BOND	\$0.00	\$0.00	\$1,275,904.00	\$642,371.07	\$1,275,904.00	\$1,311,750.00
5103205	508353		2014 REFUNDING EF BONDS	\$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
5103205	508379		1998 STATE SEWER ISSUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508398		2010D SWR IMP & REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	508404		2020A REFUNDING - MEDIUM TER	\$0.00	\$0.00	\$72,000.00	\$72,000.00	\$72,000.00	\$75,000.00
5103205	509278		2022 SEWER REFUND INT	\$0.00	(\$9,942.84)	\$57,363.00	\$17,206.66	\$47,806.00	\$38,100.00
5103205	509307		2015 SEWER BONDS	\$191,108.94	\$179,408.95	\$187,904.00	\$65,579.17	\$187,904.00	\$174,154.00
5103205	509309		2017 SEWER BONDS	\$177,854.43	\$167,021.10	\$181,202.00	\$62,956.24	\$181,202.00	\$169,202.00
5103205	509314		2015 SEWER SRF BONDS \$12M	\$241,276.22	\$227,433.30	\$213,260.00	(\$3,543.12)	\$213,260.00	\$198,750.00

5103205	509322	2012 SEWER BONDS	\$51,375.46	\$19,333.33	\$0.00	\$0.00	\$0.00	\$0.00
5103205	509323	2012 SEWER REFUNDING	\$18,578.27	\$10,866.67	\$0.00	\$0.00	\$0.00	\$0.00
5103205	509335	2012 MT REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	509342	2010F STATE WATER POLLUT	\$39,033.15	\$35,432.63	\$31,746.00	(\$921.74)	\$31,746.00	\$27,970.00
5103205	509349	2014 SEWER SRF BOND	\$542,872.97	\$508,486.19	\$473,133.00	(\$8,837.79)	\$473,133.00	\$436,787.00
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	\$594.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103205	509404	2020A REFUNDING MEDIUM TERM	\$9,079.60	\$8,975.23	\$7,112.00	\$2,573.87	\$7,112.00	\$6,172.00
			\$1,271,773.52	\$1,147,014.56	\$4,001,348.00	\$1,974,979.03	\$3,991,791.00	\$4,127,681.00
TOTAL EXPENSES			12,703,897.73	12,591,407.13	40,331,481.00	7,883,181.42	37,866,594.00	25,580,220.00
NET INCOME(LOSS)			\$ 5,783,703.41	\$ 6,065,228.12	\$ (23,290,071.00)	\$ 2,846,714.93	\$ (20,334,720.00)	\$ (7,785,699.00)

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services Use Fees and Charges	16,450,782	16,592,587	17,101,971	-
Total Operating Revenue	16,450,782	16,592,587	17,101,971	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,686,438	1,820,245	1,900,993	-
Employee Benefits	264,392	1,024,928	1,135,871	-
Services & Supplies	4,316,372	5,370,071	4,724,175	-
Depreciation/amortization	5,076,443	5,095,000	5,095,000	-
Total Operating Expense	11,343,645	13,310,244	12,856,039	-
Operating Income or (Loss)	5,107,137	3,282,343	4,245,932	-
NONOPERATING REVENUES				
Interest Earned	(540,488)	20,000	20,000	-
Miscellaneous	40,923	31,154	21,000	-
Gain on Sale of Capital Assets	-	-	-	-
Federal Subsidy - BAB Credits	1,064	1,550	1,550	-
Total Nonoperating Revenues	(498,501)	52,704	42,550	-
NONOPERATING EXPENSES				
Interest expense	1,147,015	1,142,163	1,051,135	-
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issue/Fiscal Charges	100,749	1,500	1,500	-
Total Nonoperating Expenses	1,247,764	1,143,663	1,052,635	-
Net Income before Contributions	3,360,872	2,191,384	3,235,847	-
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Capital Grants	-	-	-	-
Developers	786,116	-	-	-
Connection Fees	1,918,238	886,583	650,000	-
Total Capital Contributions	2,704,354	886,583	650,000	-
TRANSFERS				
Transfer to Fleet Fund	-	-	-	-
Transfer to Stormwater Drainage	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	6,065,226	3,077,967	3,885,847	-

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

FUND: WASTEWATER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	16,028,635	16,592,587	17,101,971	-
Cash payment for personnel costs	(2,435,579)	(2,646,834)	(2,838,525)	-
Cash payment for services & supplies	(4,094,147)	(5,370,071)	(4,724,175)	-
Miscellaneous cash received/(paid)	40,923	31,154	21,000	-
a. Net cash provided by (or used for) operating activities	9,539,832	8,606,836	9,560,271	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from (to) other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(4,789,112)	(2,956,442)	(3,076,546)	-
Bond interest expense paid	(1,285,573)	(1,035,349)	(1,051,135)	-
Bond proceeds - refunding	1,886,814	-	-	-
Refunding amounts paid to escrow	-	-	-	-
Bond issuance costs/fiscal charges	(100,749)	(1,500)	(1,500)	-
Federal Subsidy - BAB Credits	1,064	1,550	1,550	-
Grant award	-	-	-	-
Acquisition of capital assets	(2,251,524)	(20,563,059)	(8,595,000)	-
Cash contributions - sewer connection fees	1,918,238	886,583	650,000	-
c. Net cash provided by (or used for) capital and related financing activities	(4,620,842)	(23,668,217)	(12,072,631)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	(540,488)	20,000	20,000	-
d. Net cash provided by (or used in) investing activities	(540,488)	20,000	20,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,378,502	(15,041,381)	(2,492,360)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	18,236,880	22,615,382	7,574,001	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	22,615,382	7,574,001	5,081,641	-

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



## STAFF REPORT

**Report To:**

**Meeting Date:** March 21, 2023

**Staff Contact:** Darren Schulz, Public Works Director

**Agenda Title:** For Possible Action: Discussion and possible action regarding the tentative fiscal year ("FY") 2024 Water Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Water Fund budget for FY 2024 (Jamie Stevenson, [jstevenson@carson.org](mailto:jstevenson@carson.org)).

**Staff Summary:** Staff will review the tentative FY 2024 Water Fund operating and capital budgets and their compliance with adopted financial policies.

**Agenda Action:** Formal Action / Motion

**Time Requested:** 30 minutes

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### **Proposed Motion**

I move to acknowledge that the tentative Water Fund budget for FY 2024 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Water Fund budget for FY 2024.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

The FY 2024 tentative budget will be filed with the Nevada Department of Taxation on April 17, 2023. It will be presented to the Board of Supervisors on April 20, 2023, as well.

The FY 2024 tentative budget is in compliance with the adopted financial policies.

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

NRS Chapter 354; Carson City Resolution No. 2016-R-27

### **Financial Information**

**Is there a fiscal impact?** Yes

If yes, account name/number: See FY 2024 tentative budget document for Water Fund 520.

Is it currently budgeted? No

Explanation of Fiscal Impact: Tentatively sets the Water Fund budget for FY 2024.

**Alternatives**

Recommend that the Board of Supervisors decline to approve the tentative FY 2024 Water Fund budget.

**Attachments:**

[FY24 UFOC presentation - Water.pptx](#)

[520-Water FY24.pdf](#)

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____
		_____

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

# Carson City

## FY 2024 Budget Presentation





# Water Fund - Highlights

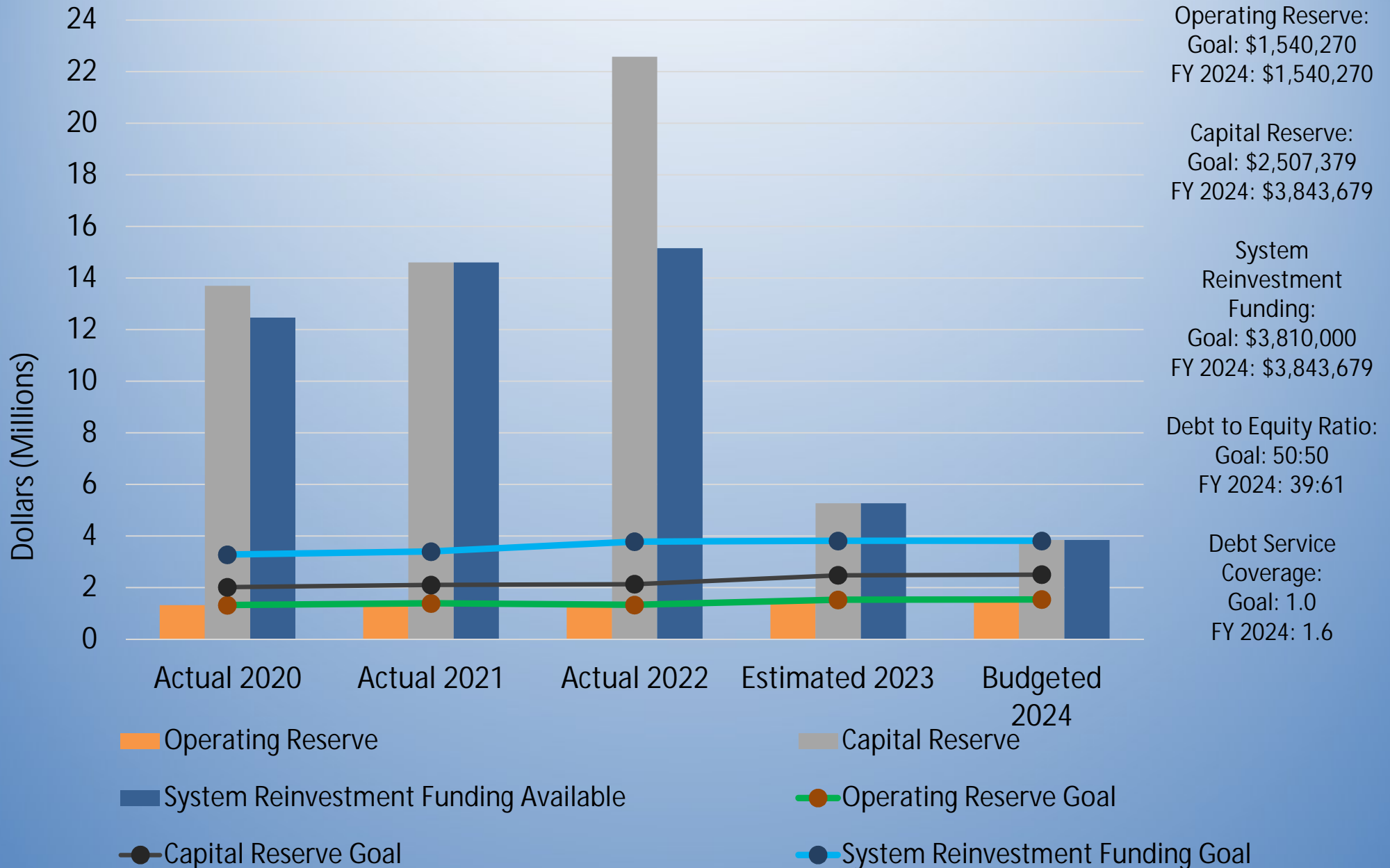
- Operating Revenue
  - As with Wastewater Fund, the estimate includes scheduled rate increases approved by the Board of Supervisors.
- Salaries and benefits increased \$124,828 from estimated FY 2023.
  - Increases include annual contractual increases and anticipated benefit rate increases.
- Services and supplies decreased by \$38,971 over estimated FY 2023.
  - Decreases to Professional Services, Douglas Water Purchase, and Internal Service charges for radios (overall decrease of \$154,170).
  - Increases to Internal Service Charges and various other accounts totaling \$115,199.
- Capital outlay planned for FY 2024 is \$3,715,000.
  - See attached project detail.

# Water Fund – Planned Capital Expenditures

Description					
	2024	2025	2026	2027	2028
Well Rehabilitation/Replacement Program	400,000	200,000	225,000	225,000	200,000
Water Line Replacement/Rehabilitation Program		1,950,000	1,950,000	1,850,000	2,100,000
East Willlliam Complete Street Project	2,060,000				
Tank Maintenance Program	300,000		325,000	325,000	
Emergency Generator Program		250,000			
Replacement Pumps Motor Program	150,000	150,000	175,000	175,000	150,000
Vehicle Replacement Program	445,000	265,000	470,000	300,000	290,000
Building B expansion	65,000				
IT projects	20,000				
Equipment Repair and Maintenance Program		25,000	25,000	25,000	400,000
Communications-Fiber-SCADA		70,000	70,000		70,000
Facility Improvements	75,000	50,000	50,000	50,000	125,000
Pressure Reducing Stations		75,000	75,000	300,000	
Arsenic Treatment Plant		225,000			
Booster Stations		640,000			
Water Right Acquisitions	200,000	300,000	300,000	300,000	
	3,715,000	4,200,000	3,665,000	3,550,000	3,335,000

Five Year Planned Capital Total: \$18,465,000

# Water Fund – Financial Policies



## FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water Utility					
Department Number: 5203502					
	2021-22 Actual	2022-23 Estimated	2023-24 Proposed	% Change Budget	\$ Change Budget
<b>REVENUE</b>					
Charges for Services	\$ 17,476,941	\$ 17,653,314	\$ 18,090,185	2.47%	\$ 436,871
Non-Operating Income	651,330	42,982	30,000	-30.20%	(12,982)
Connection Fees	1,313,543	685,133	516,844	-24.56%	(168,289)
Grant Revenue	575,539	128,376	128,376	0.00%	-
<b>TOTAL</b>	<b>\$ 20,017,354</b>	<b>\$ 18,509,805</b>	<b>\$ 18,765,405</b>	<b>1.38%</b>	<b>\$ 255,600</b>
<b>EXPENDITURE</b>					
Salary	\$ 2,066,520	\$ 2,226,706	\$ 2,245,937	0.86%	\$ 19,231
Benefits	644,966	1,252,484	1,358,081	8.43%	105,597
Service & Supplies	5,631,319	6,090,928	6,051,957	-0.64%	(38,971)
Depreciation	3,782,557	3,810,000	3,810,000	0.00%	-
Bond Interest	1,260,555	1,663,415	1,548,988	-6.88%	(114,427)
Other	299,266	2,000	2,000	0.00%	-
<b>TOTAL</b>	<b>\$ 13,685,183</b>	<b>\$ 15,045,533</b>	<b>\$ 15,016,963</b>	<b>-0.19%</b>	<b>\$ (28,570)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 6,332,176</b>	<b>\$ 3,464,272</b>	<b>\$ 3,748,442</b>	<b>8.20%</b>	<b>\$ 284,170</b>
Bond Proceeds	\$ 17,306,143	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 4,150,247	\$ 21,152,906	\$ 5,115,000	-75.82%	\$ (16,037,906)
Bond Principal Payments	\$ 13,571,016	\$ 3,508,748	\$ 4,151,541	18.32%	\$ 642,793
Cash Balance - June 30	\$ 23,907,430	\$ 6,806,048	\$ 5,383,949		
FTE	26.25	26.70	26.90		

**PERSONNEL DETAIL WORKSHEET**  
**FY2023-24**

<b>DEPARTMENT: WATER UTILITY</b>		
<b>DEPARTMENT NUMBER: 5203502</b>		
<b>POSITION / DESCRIPTION</b>	<b># OF POSITIONS</b>	<b>PROPOSED BUDGET</b>
<b>SALARIES AND WAGES:</b>		
Accounting Manager Proprietary	0.20	\$ 18,934
Water Utility Manager	1.00	132,112
Electrical Instrument & Controls Technician	0.50	40,979
Asset Management Tech	0.40	25,531
Senior Instrumentation Tech	0.75	66,714
Electrical Communication Foreman	0.50	46,810
Senior Environmental Control Officer	1.10	95,068
Environmental Control Foreman	0.90	83,581
Environmental Control Officer	0.25	16,149
Utility Billing Specialist	1.00	56,836
Operations Manager - Control Systems	0.40	55,391
Warehouse Supply Coordinator	0.45	24,442
Water Meter Technician 1	1.00	50,253
Water Meter Technician 2	2.00	117,476
Water Production Operator 1	2.00	102,505
Water Production Operator 3	1.00	74,960
Water Production Operator 4	2.00	160,586
Water Production Foreman	1.00	90,996
Water Operations Supervisor	1.00	114,043
Water Distribution Technician 2	4.00	236,416
Water Distribution Technician 3	1.00	61,247
Water Distribution Technician Senior	3.00	225,128
Water Distribution Foreman	1.00	82,693
Senior Project Manager	0.10	11,404
Assistant Project Manager	0.35	28,563
Call Back CCEA		32,000
Holiday Pay CCEA		1,020
Overtime		75,000
Stand By CCEA		44,100
Temporary Staffing		75,000
<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>26.90</b>	<b>\$ 2,245,937</b>
<b>BENEFITS:</b>		
Medicare		31,035
Retirement		579,333
Group Insurance		396,774
Workers' Compensation		38,855
Education Incentive		712
Clothing Allowance		10,000
Foul Weather Allowance		3,429
Tool Allowance		1,050
Car Allowance		5,460
Phone Allowance		4,608
Mobile Device Allowance		825
OPEB Costs		236,000
GASB 68 Pension Expense		50,000
<b>SUB-TOTAL BENEFITS</b>		<b>\$ 1,358,081</b>
<b>GRAND TOTAL</b>		<b>\$ 3,604,018</b>

# FINANCIAL POLICY COMPLIANCE

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budgeted 2024
Operating Reserve Goal	\$ 1,319,426	\$ 1,387,146	\$ 1,329,022	\$ 1,526,156	\$ 1,540,270
Operating Reserve	1,319,426	1,387,146	1,329,022	1,526,156	1,540,270
Capital Reserve Goal	2,016,795	2,103,866	2,134,421	2,481,279	2,507,379
Capital Reserve	13,697,844	14,605,608	22,578,408	5,279,892	3,843,679
System Reinvestment Funding Goal	3,275,358	3,397,010	3,782,557	3,810,000	3,810,000
System Reinvestment Funding Available	12,468,814	14,605,608	15,155,492	5,279,892	3,843,679
Debt to Equity (goal is 50:50)	50:50	46:54	45:55	42:58	39:61
Debt Service Coverage (goal 1.0 minimum)	1.7	1.7	<u>0.6</u>	1.7	1.6

Goal met (green)

Goal not met (underlined red)

Organizati	Object	Project	Account Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2023 Actuals	2023 Estimated	2024 Tentative Budget
5208580	419110		WATER DELINQUENCIES	\$0.00	\$0.00	\$0.00	(\$374,929.50)	\$0.00	\$0.00
5208580	441670		SERVICE CHARGE	(\$7,234,459.17)	(\$8,861,285.89)	(\$7,675,039.00)	(\$5,372,946.80)	(\$9,127,123.00)	(\$9,400,937.00)
5208580	441671		USER FEES	(\$9,495,074.83)	(\$8,288,368.56)	(\$10,073,325.00)	(\$5,693,408.08)	(\$8,255,872.00)	(\$8,503,548.00)
5208580	441673		LYON COUNTY	(\$11,564.64)	(\$55,334.61)	\$0.00	\$0.00	\$0.00	\$0.00
5208580	441676		PRIVATE HYDRANT SERVICE	(\$81,861.46)	(\$37,755.83)	(\$50,000.00)	(\$10,920.32)	(\$50,000.00)	(\$50,000.00)
5208580	441679		RIGHT OF WAY TOLL	\$0.00	\$0.00	\$0.00	(\$110,674.51)	\$0.00	\$0.00
5208580	441699		OTHER CHARGES/FEES	\$2,226.67	(\$5,739.60)	(\$500.00)	(\$3,844.48)	(\$500.00)	(\$500.00)
5208580	441800		GENERAL FUND UB	(\$18,200.00)	(\$17,760.00)	(\$17,000.00)	\$0.00	(\$17,000.00)	(\$17,000.00)
5208580	441810		REG TRASNPORATION UB	(\$5,150.00)	(\$6,056.00)	(\$4,000.00)	\$0.00	(\$4,000.00)	(\$4,000.00)
5208580	441820		STREETS UB	(\$2,597.00)	(\$2,648.00)	(\$2,300.00)	\$0.00	(\$2,300.00)	(\$2,300.00)
5208580	441830		STORM DRAINAGE UB	(\$2,092.00)	(\$2,134.00)	(\$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	\$0.00	(\$15,299.31)	(\$100,000.00)	(\$17,933.97)	(\$100,000.00)	(\$20,000.00)
5208580	441900		ESTABLISHMENT FEE	(\$27,960.00)	(\$27,741.00)	(\$25,000.00)	(\$12,646.36)	(\$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	(\$25.00)	(\$100.00)	\$0.00	(\$925.00)	(\$925.00)	\$0.00
5208580	441920		TAPPING FEE	(\$13,765.50)	(\$13,041.00)	(\$1,500.00)	(\$8,694.00)	(\$8,694.00)	(\$5,000.00)
5208580	441925		METER BOX SET	(\$86,394.00)	(\$132,972.36)	(\$50,000.00)	(\$45,160.50)	(\$50,000.00)	(\$50,000.00)
5208580	441930		COMPLETE SERVICE LATERAL	(\$19,005.00)	(\$10,710.00)	(\$10,000.00)	\$1,785.00	(\$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	\$308.88	\$4.71	\$0.00	\$0.00	\$0.00	\$0.00
5208580	443060		DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208580	466050		REFUNDS/REIMBURSEMENTS	\$324,301.35	(\$6,063.71)	\$0.00	(\$12,982.32)	(\$12,982.00)	\$0.00
5208580	466110		MISC. OTHER INCOME	\$8.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5208581	432010		2010 SRF BONDS - BAB	(\$4,119.58)	(\$3,292.43)	(\$3,376.00)	(\$1,518.98)	(\$3,376.00)	(\$3,376.00)
5208581	437160		WATER SUBCONSERVANCY	(\$125,000.00)	(\$125,000.00)	(\$125,000.00)	(\$62,500.00)	(\$125,000.00)	(\$125,000.00)
5208582	431010		FEDERAL GRANTS	(\$40,875.12)	(\$447,246.57)	(\$292,968.00)	\$0.00	\$0.00	\$0.00
5208582	475050		CONNECTION FEE: COMMERCIAL	(\$13,957.27)	(\$303,125.06)	(\$102,912.00)	(\$220,780.64)	(\$241,685.00)	(\$116,844.00)
5208582	475060		CONNECTION FEE: RESIDENTIAL	(\$589,099.00)	(\$1,010,418.35)	(\$553,693.00)	(\$429,385.42)	(\$443,448.00)	(\$400,000.00)
5208582	475100		DEVELOPER CONTRIBUTIONS	(\$3,662,243.72)	(\$1,110,580.30)	\$0.00	\$0.00	\$0.00	\$0.00
5208582	475200		CAPITAL ASSETS	(\$253,156.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5200088	461010		INTEREST INCOME	(\$220,118.44)	(\$178,098.46)	(\$30,000.00)	(\$154,455.76)	(\$30,000.00)	(\$30,000.00)
5200088	462020		NET INC IN FAIR VALUE INV	\$190,719.58	\$661,172.65	\$0.00	\$0.00	\$0.00	\$0.00
5200090	482080		SURPLUS SALES	(\$22,800.00)	(\$13,490.00)	\$0.00	\$0.00	\$0.00	\$0.00
5200090	482100		VEHICLE SALES	\$0.00	(\$4,275.00)	\$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
-				<b>(21,411,953.03)</b>	<b>(20,017,358.68)</b>	<b>(19,118,513.00)</b>	<b>(12,531,921.64)</b>	<b>(18,509,805.00)</b>	<b>(18,765,405.00)</b>
5203502	500101		SALARIES	\$1,730,109.62	\$1,822,326.23	\$1,985,552.00	\$1,038,285.88	\$1,943,732.00	\$2,018,817.00
5203502	500102		HOURLY/SEASONAL	\$0.00	\$6,777.00	\$10,000.00	\$4,345.65	\$10,000.00	\$0.00
5203502	500103		ADMINISTRATIVE PAY	\$0.00	\$0.00	\$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	\$7,089.77	\$11,531.10	\$0.00	\$4,564.32	\$489.00	\$0.00
5203502	500107		ANNUAL LEAVE PAYOFF	\$22,087.79	\$19,904.00	\$0.00	\$7,840.96	\$7,841.00	\$0.00
5203502	500108		SICK LEAVE PAY	\$27,932.72	\$27,911.48	\$0.00	\$54,850.18	\$54,850.00	\$0.00

5203502	500109	WORKERS' COMPENSATORY LEAVE	(\$1,858.24)	\$6,282.09	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500111	OVERTIME	\$70,185.51	\$57,231.95	\$57,392.00	\$59,533.04	\$57,392.00	\$75,000.00
5203502	500112	CALL BACK PAY	\$45,849.72	\$26,217.28	\$32,000.00	\$14,698.74	\$32,000.00	\$32,000.00
5203502	500113	STAND-BY PAY	\$23,797.23	\$47,640.44	\$44,100.00	\$38,528.08	\$44,100.00	\$44,100.00
5203502	500114	F L S A	\$897.31	\$870.13	\$0.00	\$316.96	\$282.00	\$0.00
5203502	500116	HOLIDAY PAY	\$12,412.89	\$14,995.27	\$1,020.00	\$8,826.59	\$1,020.00	\$1,020.00
5203502	500125	TEMPORARY STAFFING	\$79,424.21	\$24,833.49	\$75,000.00	\$2,572.94	\$75,000.00	\$75,000.00
5203502	500199	GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<b>2,017,928.53</b>	<b>2,066,520.46</b>	<b>2,205,064.00</b>	<b>1,234,363.34</b>	<b>2,226,706.00</b>	<b>2,245,937.00</b>
5203502	500225	MEDICARE	\$27,111.28	\$28,344.74	\$30,538.00	\$17,608.70	\$32,040.00	\$31,035.00
5203502	500230	RETIREMENT	\$452,758.58	\$476,342.95	\$520,310.00	\$270,905.66	\$510,782.00	\$579,333.00
5203502	500240	GROUP INSURANCE	\$315,109.62	\$300,121.23	\$346,689.00	\$174,040.10	\$326,323.00	\$362,839.00
5203502	500241	CITY HSA CONTRIBUTION	\$15,147.72	\$27,167.74	\$27,768.00	\$17,891.09	\$33,478.00	\$33,935.00
5203502	500250	WORKERS' COMPENSATION	\$35,343.52	\$37,723.46	\$35,185.00	\$10,243.38	\$36,169.00	\$38,855.00
5203502	500257	DOMESTIC PARTNER INS BENEFIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500260	EDUCATION INCENTIVE	\$508.75	\$508.75	\$463.00	\$0.00	\$713.00	\$712.00
5203502	500265	UNIFORM ALLOWANCE	\$6,599.89	\$17,406.07	\$10,000.00	\$6,548.77	\$10,000.00	\$10,000.00
5203502	500266	FOUL WEATHER ALLOWANCE	\$2,010.00	\$2,377.50	\$3,429.00	\$2,677.50	\$2,678.00	\$3,429.00
5203502	500268	TOOL ALLOWANCE	\$1,263.75	\$1,058.75	\$1,050.00	\$2,864.03	\$3,390.00	\$1,050.00
5203502	500270	CAR ALLOWANCE	\$5,481.00	\$5,481.00	\$5,460.00	\$2,940.00	\$5,460.00	\$5,460.00
5203502	500271	PHONE ALLOWANCE	\$5,758.63	\$5,554.42	\$5,376.00	\$2,448.00	\$4,656.00	\$4,608.00
5203502	500272	MOBILE DEVICE ALLOWANCE	\$832.63	\$801.62	\$795.00	\$397.50	\$795.00	\$825.00
5203502	500286	OPEB COST	\$223,422.00	\$111,924.00	\$236,000.00	\$0.00	\$236,000.00	\$236,000.00
5203502	500287	PENSION COST	(\$26.00)	(\$369,846.00)	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
			<b>1,091,321.37</b>	<b>644,966.23</b>	<b>1,273,063.00</b>	<b>508,564.73</b>	<b>1,252,484.00</b>	<b>1,358,081.00</b>
5203502	500309	PROFESSIONAL SERVICES	\$90,556.66	\$117,037.75	\$175,000.00	\$18,449.84	\$175,000.00	\$125,000.00
5203502	500312	AUDITING FEES	\$21,950.00	\$19,950.00	\$18,950.00	\$19,250.00	\$18,950.00	\$18,950.00
5203502	500330	TRAINING	\$10,393.92	\$18,283.74	\$32,000.00	\$18,466.42	\$32,000.00	\$32,000.00
5203502	500345	DATA PROCESSING	\$6,821.36	\$1,933.97	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00
5203502	500349	CONTRACTUAL SERVICES	\$414.62	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
5203502	500362	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500372	U.S.G.S. STREAM MONITOR	\$27,787.50	\$38,365.50	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00
5203502	500430	EQUIPMENT REPAIR & MAINT	\$32,985.96	\$59,660.96	\$85,273.00	\$30,723.90	\$85,273.00	\$85,273.00
5203502	500433	SOFTWARE MAINTENANCE COST	\$29,419.41	\$44,923.64	\$50,000.00	\$39,465.75	\$50,000.00	\$60,000.00
5203502	500434	BUILDING REPAIR & MAINT	\$26,506.58	\$9,975.62	\$50,000.00	\$2,800.77	\$50,000.00	\$50,000.00
5203502	500435	VEHICLE REPAIR & MAINT	\$46,129.71	\$57,837.73	\$50,000.00	\$13,754.47	\$50,000.00	\$50,000.00
5203502	500436	FACILITY REPAIR & MAINT	\$212,580.84	\$166,708.63	\$189,000.00	\$38,728.06	\$189,000.00	\$189,000.00
5203502	500444	OFFICE EQUIPMENT RENTAL	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
5203502	500445	EQUIPMENT RENTAL	\$0.00	\$918.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00
5203502	500446	FIRE SUPPRESSION	\$18,370.06	\$18,134.79	\$37,500.00	\$15,936.94	\$37,500.00	\$37,500.00
5203502	500449	WATER METERS & SERVICE	\$174,583.77	\$192,197.32	\$150,000.00	\$23,433.60	\$150,000.00	\$150,000.00
5203502	500450	MAINTENANCE/MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	500451	WATER PURCHASE - LYON COUNTY	\$29,967.84	\$12,974.88	\$31,228.00	\$0.00	\$31,228.00	\$31,228.00
5203502	500452	WATER PURCHASE/STATE - MONTHLY	\$145,188.22	\$145,188.00	\$145,188.00	\$60,495.00	\$145,188.00	\$145,188.00
5203502	500453	WATER PURCHASE/STATE USAGE	\$350,292.57	\$344,567.80	\$370,556.00	\$149,348.12	\$370,556.00	\$370,556.00
5203502	500454	WATER PURCHASE DOUGLAS	\$1,105,758.95	\$1,072,691.39	\$1,000,000.00	\$603,472.48	\$1,000,000.00	\$910,000.00
5203502	500455	WATER- STATE PUMP SVC FEE	\$430,021.80	\$234,924.64	\$429,104.00	\$168,000.05	\$429,104.00	\$429,104.00



5203502	500456	WATER-STATE SYS WIDE IMPR	\$183,287.52	\$100,737.01	\$183,288.00	\$71,762.90	\$183,288.00	\$183,288.00
5203502	500465	WATER LINE REPAIR & MAINT	\$91,783.56	\$148,740.73	\$160,000.00	\$16,701.59	\$160,000.00	\$160,000.00
5203502	500466	TANK REPAIR & MAINT	\$10,765.87	\$16,523.97	\$20,000.00	\$4,144.85	\$20,000.00	\$20,000.00
5203502	500467	TELEMETRY REPAIR & MAINT	\$37,402.02	\$52,478.96	\$50,000.00	\$33,290.81	\$50,000.00	\$50,000.00
5203502	500490	FEES & PERMITS	\$41,163.49	\$44,809.60	\$45,000.00	\$18,221.49	\$45,000.00	\$45,000.00
5203502	500542	PRINTING/ADVERTISING	\$13,958.67	\$29,218.73	\$15,000.00	\$11,687.10	\$15,000.00	\$15,000.00
5203502	500545	MEMBERSHIP / PUBLICATIONS	\$12,233.00	\$8,739.72	\$8,000.00	\$12,379.76	\$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	\$4,632.37	\$3,729.58	\$6,000.00	\$1,770.20	\$6,000.00	\$6,000.00
5203502	500601	OFFICE SUPPLIES	\$4,876.66	\$1,368.35	\$3,000.00	\$573.81	\$3,000.00	\$3,000.00
5203502	500602	POSTAGE/SHIPPING	\$33,794.85	\$60,442.89	\$50,000.00	\$36,093.59	\$50,000.00	\$50,000.00
5203502	500625	OPERATING SUPPLIES	\$93,588.47	\$57,681.91	\$90,000.00	\$24,474.50	\$90,000.00	\$90,000.00
5203502	500636	LABORATORY EXPENSES	\$94,488.39	\$89,919.29	\$115,000.00	\$55,303.77	\$115,000.00	\$115,000.00
5203502	500637	CHEMICALS	\$64,907.27	\$118,982.98	\$124,964.00	\$48,946.59	\$124,964.00	\$124,964.00
5203502	500645	BOOKS/ PERIODICALS/ PUBLICATIO	\$467.59	\$0.00	\$700.00	\$0.00	\$700.00	\$700.00
5203502	500660	VEHICLE FUEL/OIL	\$60,188.84	\$87,679.50	\$70,000.00	\$48,678.56	\$70,000.00	\$70,000.00
5203502	500674	SMALL TOOLS/ EQUIPMENT	\$10,108.25	\$9,526.48	\$14,000.00	\$10,039.39	\$14,000.00	\$14,000.00
5203502	500675	SMALL FURNISHINGS	\$10,118.94	\$4,626.70	\$15,000.00	\$81.62	\$15,000.00	\$15,000.00
5203502	500676	TECHNICAL EQUIPMENT	\$13,616.82	\$2,991.89	\$10,000.00	\$7,089.99	\$10,000.00	\$10,000.00
5203502	500710	TELEPHONE	\$18,929.64	\$27,255.00	\$15,000.00	\$14,604.78	\$15,000.00	\$15,000.00
5203502	500712	POWER	\$641,922.13	\$759,547.24	\$700,000.00	\$452,099.99	\$700,000.00	\$700,000.00
5203502	500713	HEATING	\$6,195.53	\$6,999.29	\$13,000.00	\$3,541.33	\$13,000.00	\$13,000.00
5203502	500901	ISC: GENERAL FUND	\$951,874.00	\$1,024,321.00	\$1,086,033.00	\$543,018.00	\$1,086,033.00	\$1,189,692.00
5203502	500915	ISC: INSURANCE FUND	\$166,500.00	\$184,500.00	\$184,500.00	\$92,250.00	\$184,500.00	\$184,500.00
5203502	500950	ISC: FLEET MANAGEMENT	\$180,480.00	\$182,385.00	\$185,120.00	\$92,560.00	\$185,120.00	\$186,660.00
5203502	500955	ISC: RADIOS	\$44,799.00	\$55,045.00	\$41,024.00	\$20,512.00	\$41,024.00	\$26,854.00
5203502	501252	UTILITY ASSISTANCE PROGRAM	\$0.00	\$23.54	\$10,000.00	\$117.70	\$10,000.00	\$10,000.00
5203502	501299	GRANT ALLOCATION/DIRECT BILL	\$0.00	(\$7,107.84)	\$0.00	\$0.00	\$0.00	\$0.00
5203502	502405	LEAK DETECTION PROGRAM	\$0.00	\$3,878.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00
5203502	502430	REFUNDS & REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	502449	BAD DEBT EXPENSE	\$807.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	502450	CASH SHORT/OVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<b>5,552,620.49</b>	<b>5,631,318.88</b>	<b>6,090,928.00</b>	<b>2,822,269.72</b>	<b>6,090,928.00</b>	<b>6,051,957.00</b>
5203502	504465	DEPRECIATION EXPENSE	\$3,397,009.94	\$3,782,556.91	\$3,810,000.00	\$0.00	\$3,810,000.00	\$3,810,000.00
5203502	504875	LOSS ON DISPOSAL F.A.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<b>3,397,009.94</b>	<b>3,782,556.91</b>	<b>3,810,000.00</b>	<b>-</b>	<b>3,810,000.00</b>	<b>3,810,000.00</b>
5203502	507010	CAPITAL IMPROVEMENTS	\$779,870.48	\$28,833.43	\$54,848.00	\$0.00	\$54,848.00	\$0.00
P350522002 CONSTRUCT   P350516015 CONSTRUCT   P071018030 CONSTRUCT		Carson & William Street			\$144.00	\$0.00	\$144.00	\$0.00
		RE-DRILL WELL #3			\$2,000.00	\$0.00	\$2,000.00	\$0.00
		ERP SOFTWARE REPLACEMENT			\$52,704.00	\$0.00	\$52,704.00	\$0.00
5203502	507705	VEHICLE REPLACEMENT PROGRAM	\$469,522.03	\$194,134.46	\$851,106.00	\$89,432.50	\$851,106.00	\$445,000.00
5203502	507715	COMPUTER EQUIPMENT	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
5203502	507725	RADIO SYSTEM UPGRADE	\$0.00	\$57,900.88	\$17,099.00	\$13,901.40	\$17,099.00	\$0.00
5203502	507775	EQUIPMENT	\$0.00	\$37,293.80	\$162,706.00	\$0.00	\$162,706.00	\$0.00
			<b>1,249,392.51</b>	<b>320,662.57</b>	<b>\$1,085,759.00</b>	<b>\$103,333.90</b>	<b>\$1,085,759.00</b>	<b>\$445,000.00</b>
5203505	500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$655.97	\$0.00	\$0.00
5203505	500230	RETIREMENT	\$0.00	\$0.10	\$0.00	\$9,851.93	\$0.00	\$0.00

5203505	500240		GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$4,433.15	\$0.00	\$0.00
5203505	500241		CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$1,330.54	\$0.00	\$0.00
5203505	500250		WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$227.04	\$0.00	\$0.00
				<b>\$0.00</b>	<b>\$0.10</b>	<b>\$0.00</b>	<b>\$16,498.63</b>	<b>\$0.00</b>	<b>\$0.00</b>
5203505	500699		UNDESIGNATED AMOUNTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	504600		FISCAL CHARGES	\$722.92	\$1,114.00	\$2,000.00	\$1,069.16	\$2,000.00	\$2,000.00
5203505	504846		BOND ISSUANCE COSTS	\$0.00	\$298,152.09	\$0.00	\$0.00	\$0.00	\$0.00
5203505	505000		CAPITALIZED ASSETS	(\$3,835,119.03)	(\$4,199,758.44)	\$0.00	\$0.00	\$0.00	\$0.00
				<b>(3,834,396.11)</b>	<b>(3,900,492.35)</b>	<b>2,000.00</b>	<b>1,069.16</b>	<b>2,000.00</b>	<b>2,000.00</b>
5203505	507010		CAPITAL IMPROVEMENTS	\$2,429,076.27	\$3,167,019.76	\$15,163,741.00	\$1,127,753.46	\$15,567,665.00	\$2,845,000.00
		Project number pending	Building B Expansion						\$65,000.00
		Project number pending	IT Projects						\$20,000.00
		P301221001 CONSTRUCT  520	TENTH&CURRY WATERMAIN CONSTR			\$9,757.00	\$0.00	\$9,757.00	
		P301221001 LABOR  520	TENTH&CURRY WATERMAIN LABOR			\$14,680.00	\$0.00	\$14,680.00	
		P301221004 CONSTRUCT	Local Booster System Upgrades			\$710,357.00	\$0.00	\$710,357.00	
		P301221004 LABOR	Local Booster System Upgrade			\$20,470.00	\$259.77	\$20,470.00	
		P301221005 CONSTRUCT  520	Fill Station Construction Wate			\$77,131.00	\$0.00	\$77,131.00	
		P301221005 LABOR  520	Fill Station Construction Wate			\$5,253.00	\$0.00	\$5,253.00	
		P303520001 CONSTRUCT  520	FY20 DIST2 LONG WATERCONSTRUCT			\$134,443.00	\$31,435.36	\$134,443.00	
		P303520001 LABOR  520	FY20 DIST2 LONG WATER LABOR			\$29,482.00	\$2,542.16	\$29,482.00	
		P303521001 CONSTRUCT  520	520-Colorado Construct			\$1,099,772.00	\$300.00	\$1,099,772.00	
		P303521001 LABOR  520	520-Colorado Labor			\$24,580.00	\$2,561.69	\$24,580.00	
		P303521008 CONSTRUCT  520	Dist. 3: 5th Street Pavement P			\$350,000.00	\$0.00	\$350,000.00	
		P303521008 LABOR  520	Dist. 3: 5th Street Pavement P			\$19,922.00	\$1,628.97	\$19,922.00	
		P305520001 CONSTRUCT  520	COMMUNICATIONS-FIBER-SCADA			\$75,000.00	\$0.00	\$75,000.00	
		P320121001 520 CONSTR	Robinson Sewer Water Constr			\$0.00	\$401,370.61	\$402,756.00	
		P320122006 CONSTRUCT  520	Eagle Station 520C			\$27,500.00	\$0.00	\$27,500.00	
		P320122006 LABOR  520	Eagle Station 520L			\$7,500.00	\$902.15	\$7,500.00	
		P350506001 CONSTRUCT	Waterline Replace/Rehab			\$10,000.00	\$0.00	\$10,000.00	
		P350508002 CONSTRUCT	Well Rehabilitation Program			\$200,000.00	\$0.00	\$200,000.00	\$400,000.00
		P350513005 CONSTRUCT	Tank Maintenance Program			\$214,536.00	\$0.00	\$214,536.00	\$300,000.00
		P350513005 LABOR	Tank Maintenance Program			\$0.00	\$32.77	\$0.00	
		P350516014 CONSTRUCT	E/W Transmission Main Phase 2B			\$919,751.00	\$0.00	\$919,751.00	
		P350516014 LABOR	E/W Transmission Main Phase 2B			\$236,919.00	\$336.52	\$236,919.00	
		P350518002 CONSTRUCT	PH Bstr/Wtrline Construct			\$754,955.00	\$15,465.47	\$754,955.00	
		P350518002 LABOR	PH Bstr/Wtrline Labor			\$18,955.00	\$15,819.07	\$18,955.00	
		P350520002 CONSTRUCT  520	Sherman/Viking Water Rehab			\$225,865.00	\$0.00	\$225,865.00	
		P350520002 LABOR  520	Sherman/Viking Water Rehab			\$77,470.00	\$0.00	\$77,470.00	
		P350521001 CONSTRUCT	Quill Road Reconstruction			\$330,000.00	\$0.00	\$330,000.00	
		P350521001 LABOR	Quill Road Reconstruction Proj			\$48,634.00	\$0.00	\$48,634.00	
		P350521002 CONSTRUCT	Hwy 50 H2O Line Construct			\$29,786.00	\$0.00	\$29,786.00	
		P350521002 LABOR	Hwy 50 H2O Line Labor			\$37,761.00	\$692.44	\$37,761.00	
		P350521004 CONSTRUCT  520	Quill WTP Plant Rehab			\$8,083,341.00	\$551,526.50	\$8,083,341.00	
		P350521004 LABOR  520	Quill WTP Plant Rehab			\$0.00	\$21,884.96	\$0.00	
		P350521005 CONSTRUCT  520	Goni Tank Construct			\$101,121.00	\$6,527.22	\$101,121.00	
		P350521005 LABOR  520	Goni Tank Labor			\$7,432.00	\$875.48	\$7,432.00	
		P350522001 CONSTRUCT	Well #40 Generator			\$13,500.00	\$6,628.50	\$13,500.00	

		P350522001 LABOR	Well #40 Generator			\$0.00	\$798.44	\$0.00	
		P350522003 CONSTRUCT  520	Pressure Reducing Stations			\$125,000.00	\$23,953.64	\$125,000.00	
		P350522004 LABOR  520	TanstaafI Bypass			\$0.00	\$259.79	\$260.00	
		P350523001 CONSTRUCT  520	Imus & Genoa Emergency Repair			\$35,000.00	\$34,100.72	\$35,000.00	
		P350523002 CONSTRUCT  520	Weninger Emergency Repair			\$6,950.00	\$6,942.00	\$6,950.00	
		P350523003 LABOR  520	Local Booster Labor			\$0.00	\$43.30	\$43.00	
		P350523004 LABOR  520	Electrical Pump Labor			\$0.00	\$216.48	\$216.00	
		P350523005 LABOR  520	1800 RPM Labor			\$0.00	\$43.30	\$43.00	
		P350523006 LABOR  520	River Wells Labor			\$0.00	\$173.19	\$173.00	
		P350523007 LABOR  520	TanstaafI Tank Labor			\$0.00	\$432.96	\$433.00	
		P751020001 520 CONSTR	2021 Curry Water			\$11,474.00	\$0.00	\$11,474.00	
		P751021001 CONSTRUCT  520	William St Corridor-520			\$1,040,000.00	\$0.00	\$1,040,000.00	\$2,060,000.00
		P751021003 CONSTRUCT  520	RACC Downtown Sidewalk-WaterC			\$29,444.00	\$0.00	\$29,444.00	
5203505	507102		INFRASTRUCTURE CAPITAL	\$0.00	\$0.00	\$4,513,657.00	\$0.00	\$4,110,901.00	\$1,400,000.00
5203505	507199		UNDESIGNATED PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	507305		WELL REDRILLING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	507333		EMERGENCY GENERATOR PROG	\$4,867.07	\$2,101.99	\$292,968.00	\$0.00	\$0.00	\$0.00
5203505	507340		HMGP EMERGENCY GEN-MATCH	\$42,090.15	\$590,688.74	\$239,940.00	\$0.00	\$0.00	\$0.00
5203505	507395		REPLACE PUMPS/MOTOR	\$103,923.03	\$105,509.34	\$194,490.00	\$44,853.04	\$194,490.00	\$150,000.00
5203505	507402		WATER RIGHTS ACQUISITIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
5203505	507605		FACILITY IMPROVEMENTS	\$5,770.00	\$13,776.04	\$194,091.00	\$1,100.00	\$194,091.00	\$75,000.00
5203505	507712		FACILITY UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			-	2,585,726.52	3,879,095.87	\$20,598,887.00	\$1,173,706.50	\$20,067,147.00	\$4,670,000.00
5203505	508272		2018B WATER REFUND BONDS	\$0.00	\$0.00	\$141,000.00	\$71,000.00	\$141,000.00	\$139,000.00
5203505	508277		2022 Water Bonds	\$0.00	\$0.00	\$960,000.00	\$185,000.00	\$185,000.00	\$230,000.00
5203505	508280		2022 REFUNDING WATER BONDS	\$0.00	\$0.00	\$0.00	\$775,000.00	\$775,000.00	\$1,320,000.00
5203505	508316		2014 WATER SRF BONDS	\$0.00	\$0.00	\$314,275.00	\$158,226.13	\$314,275.00	\$323,105.00
5203505	508339		2012 WATER REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	508340		2010A SDWRF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	508341		2010E SDWRF	\$0.00	\$0.00	\$1,294,689.00	\$651,413.20	\$1,294,689.00	\$1,327,652.00
5203505	508344		2012 WATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	508353		2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	508361		2010B WTR IMP & REFUNDING	\$0.00	\$0.00	\$0.00	\$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	\$91,891.89	\$183,784.00	\$183,784.00
5203505	508404		2020A REFUNDING - MEDIUM TERM	\$0.00	\$0.00	\$615,000.00	\$615,000.00	\$615,000.00	\$628,000.00
5203505	509272		2018B WATER REF BONDS	\$243,003.25	\$240,947.85	\$301,621.00	(\$836.50)	\$301,621.00	\$297,395.00
5203505	509273		2019 WATER BONDS	\$259,545.11	\$259,545.11	\$289,556.00	\$96,518.75	\$289,556.00	\$289,556.00
5203505	509277		2022 WATER BOND INT	\$0.00	\$89,078.34	\$771,046.00	\$89,078.33	\$267,212.00	\$259,533.00
5203505	509280		2022 REFUNDING WATER BND INT	\$0.00	\$38,550.12	\$0.00	\$134,769.44	\$387,770.00	\$335,500.00
5203505	509316		2014 WATER SRF BONDS	\$133,718.23	\$125,248.22	\$116,540.00	(\$2,176.89)	\$116,540.00	\$107,588.00
5203505	509339		2012 WATER REFUNDING	\$280,166.66	\$104,400.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	509340		2010A WTR IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	509341		2010E SDWRF	\$346,302.87	\$314,560.01	\$282,009.00	(\$8,137.44)	\$282,009.00	\$248,629.00
5203505	509344		2012 WATER BONDS	\$86,099.03	\$32,400.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	509353		2014 REFUNDING EF BONDS	\$17,665.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5203505	509361		2010B WTR IMP & REFUNDING	(\$18,431.90)	\$0.00	\$0.00	\$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	\$52,262.77	\$55,825.88	\$18,707.00	\$7,971.37	\$18,707.00	\$10,787.00
			<b>\$1,400,331.14</b>	<b>\$1,260,555.53</b>	<b>\$5,288,227.00</b>	<b>\$2,864,718.28</b>	<b>\$5,172,163.00</b>	<b>\$5,700,529.00</b>
		Total Expenses	<b>13,459,934.39</b>	<b>13,685,184.10</b>	<b>40,353,928.00</b>	<b>8,708,025.63</b>	<b>39,707,187.00</b>	<b>24,283,504.00</b>
		Net Income (Loss)	<b>7,952,018.64</b>	<b>6,332,174.58</b>	<b>(21,235,415.00)</b>	<b>3,823,896.01</b>	<b>(21,197,382.00)</b>	<b>(5,518,099.00)</b>
						Cash 06/30/22	\$23,907,430.00	\$6,806,048.00
						Revenue	18,509,805.00	18,765,405.00
						Expenses	(39,707,187.00)	(24,283,504.00)
						Plus OPEB	\$236,000.00	\$236,000.00
						Plus GASB 68 PERS	\$50,000.00	\$50,000.00
						Plus Depreciation	\$3,810,000.00	\$3,810,000.00
							<u>\$6,806,048.00</u>	<u>\$5,383,949.00</u>

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services Use Fees and Charges	17,476,941	17,653,314	18,090,185	-
Total Operating Revenue	17,476,941	17,653,314	18,090,185	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	2,066,520	2,226,706	2,245,937	-
Employee Benefits	644,966	1,252,484	1,358,081	-
Services & Supplies	5,631,319	6,090,928	6,051,957	-
Depreciation/amortization	3,782,557	3,810,000	3,810,000	-
Total Operating Expense	12,125,362	13,380,118	13,465,975	-
Operating Income or (Loss)	5,351,579	4,273,196	4,624,210	-
NONOPERATING REVENUES				
Interest Earned	(483,074)	30,000	30,000	-
Miscellaneous	6,064	12,982	-	-
Arbitrage Rebate	-	-	-	-
Gain on Disposal of Fixed Asset	17,765	-	-	-
Federal Subsidy - BAB Credits	3,292	3,376	3,376	-
Total Nonoperating Revenues	(455,953)	46,358	33,376	-
NONOPERATING EXPENSES				
Interest expense	1,260,555	1,663,415	1,548,988	-
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	299,266	2,000	2,000	-
Total Nonoperating Expenses	1,559,821	1,665,415	1,550,988	-
Net Income before Contributions	3,335,805	2,654,139	3,106,598	-
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Capital Grants	572,247	125,000	125,000	-
Developers	1,110,580	-	-	-
Connection Fees	1,313,543	685,133	516,844	-
Total Capital Contributions	2,996,370	810,133	641,844	-
TRANSFERS				
Transfer to Fleet Fund	-	-	-	-
Transfer asset from Sewer	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	6,332,175	3,464,272	3,748,442	-

**CARSON CITY**  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND: WATER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	17,634,264	17,653,314	18,090,185	-
Cash payment for personnel costs	(2,893,831)	(3,193,190)	(3,318,018)	-
Cash payment for services & supplies	(6,117,939)	(6,090,928)	(6,051,957)	-
Miscellaneous cash received/(paid)	6,064	12,982	-	-
a. Net cash provided by (or used for) operating activities	8,628,558	8,382,178	8,720,210	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from (to) other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(13,571,016)	(3,508,748)	(4,151,541)	-
Bond interest expense paid	(1,423,269)	(1,663,415)	(1,548,988)	-
Bond proceeds	17,306,143	-	-	-
Bond issuance costs	(299,266)	(2,000)	(2,000)	-
Proceeds from sale of assets	17,765	-	-	-
Subsidy from federal grant	572,247	125,000	125,000	-
Acquisition of capital assets	(4,150,247)	(21,152,906)	(5,115,000)	-
Arbitrage paid	-	-	-	-
Federal subsidy - BAB credits	3,292	3,376	3,376	-
Cash contributions - water connection fees	1,313,543	685,133	516,844	-
c. Net cash provided by (or used for) capital and related financing activities	(230,808)	(25,513,560)	(10,172,309)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	(483,074)	30,000	30,000	-
d. Net cash provided by (or used in) investing activities	(483,074)	30,000	30,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,914,676	(17,101,382)	(1,422,099)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,992,754	23,907,430	6,806,048	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	23,907,430	6,806,048	5,383,949	-

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



## STAFF REPORT

**Report To:**

**Meeting Date:** March 21, 2023

**Staff Contact:** Darren Schulz, Public Works Director

**Agenda Title:** For Possible Action: Discussion and possible action regarding the tentative fiscal year ("FY") 2024 Stormwater Utility Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Stormwater Utility Fund budget for FY 2024 (Jamie Stevenson, [jstevenson@carson.org](mailto:jstevenson@carson.org)).

**Staff Summary:** Staff will review the tentative FY 2024 Stormwater Utility Fund operating and capital budgets and their compliance with adopted financial policies.

**Agenda Action:** Formal Action / Motion

**Time Requested:** 30 minutes

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### **Proposed Motion**

I move to acknowledge that the tentative Stormwater Utility Fund budget for FY 2024 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Stormwater Utility Fund budget for FY 2024.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

The FY 2024 tentative budget will be filed with the Nevada Department of Taxation on April 17, 2023. It will be presented to the Board of Supervisors on April 20, 2023, as well.

The tentative FY 2024 budget is in compliance with the adopted financial policies.

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

NRS Chapter 354; Carson City Resolution No. 2016-R-27

### **Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** See FY 2024 tentative budget document for Stormwater Utility Fund 505.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Tentatively sets the Stormwater Utility Fund budget for FY 2024.

**Alternatives**

Recommend that the Board of Supervisors decline to approve the tentative FY 2024 Stormwater Utility Fund budget.

**Attachments:**

[FY24 UFOC presentation - Stormwater.pptx](#)

[505-Stormwater Drainage FY24.pdf](#)

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____
		_____

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



# Carson City

## FY 2024 Budget Presentation



# Stormwater Utility Fund - Highlights

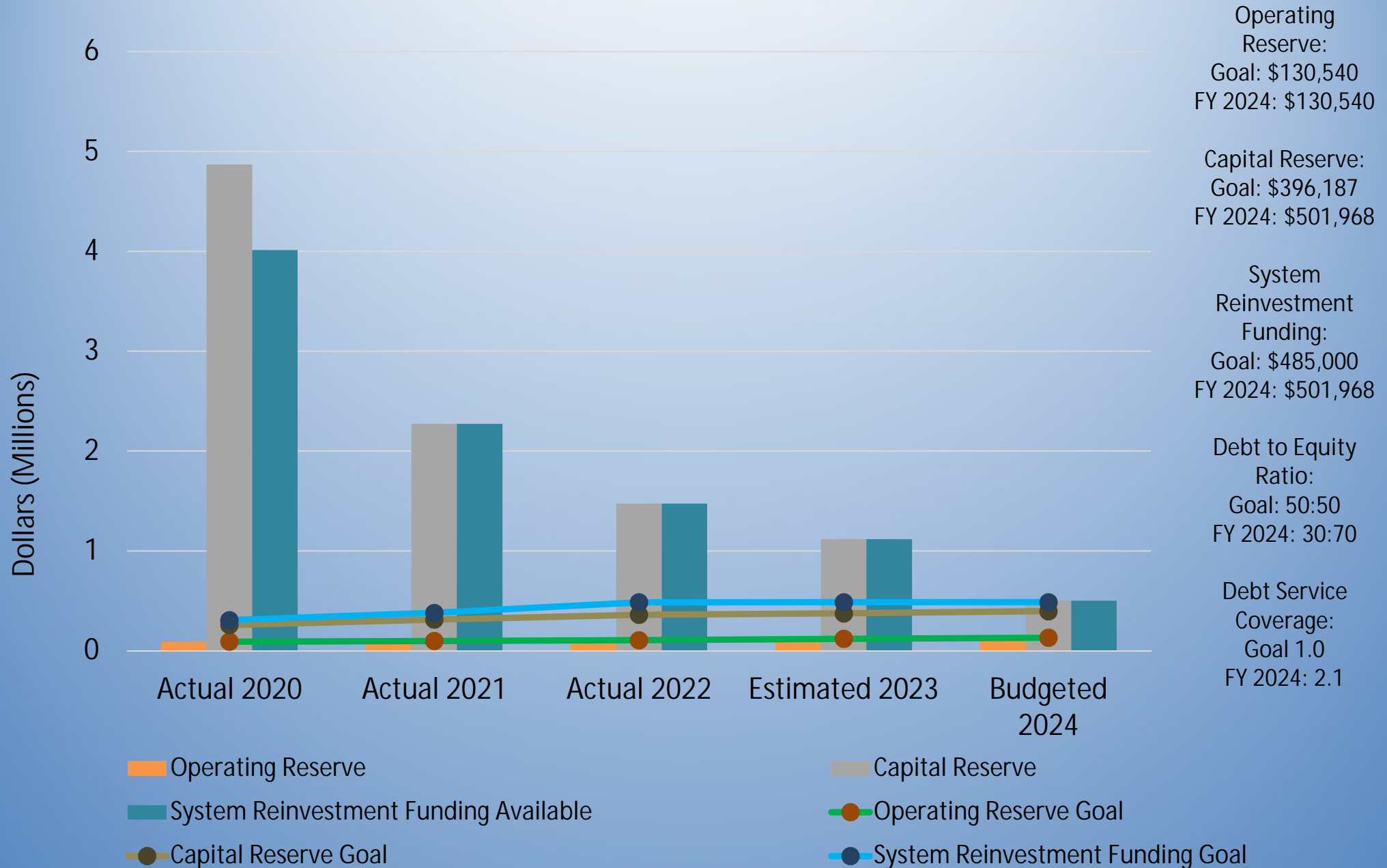
- Operating Revenue – estimates include the rate increases approved by the Board of Supervisors.
- Salaries and benefits increased \$54,071 over estimated FY 2023.
- Services and supplies increased \$41,262 from estimated FY 2023.
- Capital outlay planned for FY 2024 is \$1,599,000.
  - See attached project detail.

# Stormwater Utility Fund – Planned Capital Expenditures

Description	2024	2025	2026	2027	2028
City-Wide Small Storm Drain Improvements	100,000	257,500	265,000	275,000	275,000
Flood Emergency Equipment		150,000			
Vehicle Replacement Program	205,000				40,000
West Drainage Improvements			9,300,000	10,000,000	
East William Street Complete Street Project (ARPA)	1,294,000				
Carmine Street Drainage Improvements		1,100,000			
Panamint and Merrimac Drainage Improvements		150,000			
Sean Drive (Baker to Gillis) Drainage Improvements		120,000			
Downtown System Replacement and Rehabilitation		600,000			
A & B Drainage Basins, Channels, and System		1,500,000			
N Carson Street Drainage Improvements		450,000			
Empire System Drainage Improvements		300,000	800,000		
Airport Road West Area Drainage Improvements			350,000		
Rand Avenue Drainage Improvements			600,000		
Voltaire Canyon Channel and System Improvements			1,000,000	1,500,000	
Kings Canyon Channel Maintenance					100,000
Goni Drainage Basin				1,800,000	2,000,000
	1,599,000	4,627,500	12,315,000	13,575,000	2,415,000

Five Year Planned Capital Total: \$34,531,500

# Stormwater Utility Fund – Financial Policies



## FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Utility Fund

Department Number: 5053702

	2021-22	2022-23	2023-24	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
<b>REVENUE</b>					
Charges for Services	\$ 2,095,509	\$ 2,618,363	\$ 2,881,346	10.04%	\$ 262,983
Intergovernmental	-	-	-	0.00%	-
Non-Operating Income	1,287,670	27,708	25,000	-9.77%	(2,708)
<b>TOTAL</b>	<b>\$ 3,383,179</b>	<b>\$ 2,646,071</b>	<b>\$ 2,906,346</b>	<b>9.84%</b>	<b>\$ 260,275</b>
<b>EXPENDITURE</b>					
Salary	\$ 202,637	\$ 233,382	\$ 261,235	11.93%	\$ 27,853
Benefits	57,308	141,719	167,937	18.50%	26,218
Service & Supplies	545,082	598,388	639,650	6.90%	41,262
Depreciation	484,598	485,000	485,000	0.00%	-
Bond Interest	211,054	194,715	177,596	-8.79%	(17,119)
<b>TOTAL</b>	<b>\$ 1,500,679</b>	<b>\$ 1,653,204</b>	<b>\$ 1,731,418</b>	<b>4.73%</b>	<b>\$ 78,214</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 1,882,501</b>	<b>\$ 992,867</b>	<b>\$ 1,174,928</b>	<b>18.34%</b>	<b>\$ 182,061</b>
Capital Outlay	\$ 1,561,810	\$ 1,176,132	\$ 1,599,000	35.95%	\$ 422,868
Bond Principal Payments	\$ 636,207	\$ 653,617	\$ 675,067	3.28%	\$ 21,450
Cash Balance - June 30	\$ 1,578,529	\$ 1,236,647	\$ 632,508		
FTE	3.35	4.35	4.35		

# PERSONNEL DETAIL WORKSHEET

## FY2023-24

<b>DEPARTMENT: STORMWATER UTILITY FUND</b>		
<b>DEPARTMENT NUMBER: 5053702</b>		
<b>POSITION / DESCRIPTION</b>	<b># OF POSITIONS</b>	<b>PROPOSED BUDGET</b>
<b>SALARIES AND WAGES:</b>		
Accounting Manager Proprietary	0.10	\$ 9,467
Senior Environmental Control Officer	0.10	7,693
Operations Manager	0.10	13,887
Asset Management Technician	0.05	3,191
Street Technician 1	0.50	28,848
Street Technician 2	1.00	60,519
Street Technician 3	0.50	34,969
Stormwater Technician	2.00	86,911
Call Back CCEA		2,500
Overtime		8,000
Stand By CCEA		5,250
<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>4.35</b>	<b>\$ 261,235</b>
<b>BENEFITS:</b>		
Medicare		\$ 3,629
Retirement		69,936
Group Insurance		66,977
City HSA Contribution		9,121
Workers' Compensation		5,429
Foul Weather Allowance		623
Phone Allowance		192
Mobile Device		30
Clothing Allowance		2,000
OPEB Costs		7,000
GASB 68 Pension Expense		3,000
<b>SUB-TOTAL BENEFITS</b>		<b>\$ 167,937</b>
<b>GRAND TOTAL</b>		<b>\$ 429,172</b>

# FINANCIAL POLICY COMPLIANCE

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budgeted 2024
Operating Reserve Goal	\$ 91,039	\$ 97,382	\$ 104,716	\$ 118,786	\$ 130,540
Operating Reserve	91,039	97,382	104,716	118,786	130,540
Capital Reserve Goal	256,470	311,710	360,084	373,907	396,187
Capital Reserve	4,869,348	2,272,774	1,473,813	1,117,861	501,968
System Reinvestment Funding Goal	306,177	377,810	484,598	485,000	485,000
System Reinvestment Funding Available	4,012,227	2,272,774	1,473,813	1,117,861	501,968
Debt to Equity (goal is 50:50)	<u>54:46</u>	43:57	38:62	34:66	30:70
Debt Service Coverage (goal 1.0 minimum)	1.7	1.3	1.5	1.9	2.1

Goal met (green)

Goal not met (underlined red)

Organization	Object	Project	Account Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2023 Actuals	2023 Estimated	2024 Tentative Budget
5057580	441670		SERVICE CHARGE	(\$1,861,986.05)	(\$2,095,509.04)	(\$2,437,304.00)	(\$1,498,184.67)	(\$2,618,363.00)	(\$2,881,346.00)
5057580	443060		DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057580	466050		REFUNDS/REIMBURSEMENTS	(\$24,893.00)	(\$162.30)	\$0.00	\$0.00	\$0.00	\$0.00
5057581	465090		DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057582	431010		FEDERAL GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057582	434010		STATE GRANTS	(\$200,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057582	475100		DEVELOPER CONTRIBUTIONS	(\$1,326,676.04)	(\$1,341,510.36)	\$0.00	\$0.00	\$0.00	\$0.00
5057582	475200		CAPITAL ASSETS	(\$60,120.23)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057591	481010		GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5050088	461010		INTEREST INCOME	(\$29,619.75)	(\$14,481.68)	(\$25,000.00)	(\$5,693.47)	(\$25,000.00)	(\$25,000.00)
5050088	462020		NET INC IN FAIR VALUE INV	\$31,400.13	\$68,484.05	\$0.00	\$0.00	\$0.00	\$0.00
5050090	482100		VEHICLE SALES	\$0.00	\$0.00	\$0.00	(\$2,707.50)	(\$2,708.00)	\$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
				<b>(\$3,471,894.94)</b>	<b>(\$3,383,179.33)</b>	<b>(\$2,462,304.00)</b>	<b>(\$1,506,585.64)</b>	<b>(\$2,646,071.00)</b>	<b>(\$2,906,346.00)</b>
5053702	500101		SALARIES	\$135,080.77	\$186,395.29	\$217,701.00	\$105,428.88	\$217,014.00	\$245,485.00
5053702	500103		ADMINISTRATIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500106		MANAGEMENT LEAVE PAY	\$807.48	\$851.81	\$0.00	\$529.42	\$529.00	\$0.00
5053702	500107		ANNUAL LEAVE PAYOFF	\$1,812.83	\$4,781.95	\$0.00	\$50.29	\$50.00	\$0.00
5053702	500108		SICK LEAVE PAY	\$280.39	(\$1,518.75)	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500109		WORKERS' COMPENSATORY LEAVE	\$933.63	(\$175.46)	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500111		OVERTIME	\$2,982.34	\$5,310.80	\$8,000.00	\$8,434.00	\$8,000.00	\$8,000.00
5053702	500112		CALL BACK PAY	\$596.31	\$645.06	\$2,500.00	\$177.75	\$2,500.00	\$2,500.00
5053702	500113		STAND-BY PAY	\$2,765.54	\$4,187.92	\$5,250.00	\$2,060.54	\$5,250.00	\$5,250.00
5053702	500114		F L S A	\$35.44	\$16.38	\$0.00	\$40.73	\$39.00	\$0.00
5053702	500116		HOLIDAY PAY	\$1,131.27	\$2,141.61	\$0.00	\$1.68	\$0.00	\$0.00
5053702	500199		GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				<b>\$146,426.00</b>	<b>\$202,636.61</b>	<b>\$233,451.00</b>	<b>\$116,723.29</b>	<b>\$233,382.00</b>	<b>\$261,235.00</b>
5053702	500225		MEDICARE	\$2,030.76	\$2,736.61	\$3,229.00	\$1,651.72	\$3,353.00	\$3,629.00
5053702	500230		RETIREMENT	\$30,191.10	\$44,798.13	\$54,369.00	\$26,019.77	\$55,631.00	\$69,936.00
5053702	500240		GROUP INSURANCE	\$30,377.08	\$42,287.89	\$56,959.00	\$27,444.52	\$56,575.00	\$66,977.00
5053702	500241		CITY HSA CONTRIBUTION	\$3,130.39	\$6,900.37	\$7,894.00	\$5,096.01	\$9,316.00	\$9,121.00
5053702	500250		WORKERS' COMPENSATION	\$1,787.30	\$3,864.29	\$4,142.00	\$1,139.41	\$4,148.00	\$5,429.00
5053702	500265		UNIFORM ALLOWANCE	\$0.00	\$358.00	\$2,000.00	\$301.39	\$2,000.00	\$2,000.00
5053702	500266		FOUL WEATHER ALLOWANCE	\$322.50	\$472.50	\$548.00	\$472.50	\$473.00	\$623.00
5053702	500271		PHONE ALLOWANCE	\$218.40	\$193.60	\$192.00	\$96.00	\$192.00	\$192.00
5053702	500272		MOBILE DEVICE ALLOWANCE	\$38.00	\$30.25	\$30.00	\$15.00	\$31.00	\$30.00
5053702	500286		OPEB COST	\$6,263.00	\$3,626.00	\$12,927.00	\$0.00	\$7,000.00	\$7,000.00
5053702	500287		PENSION COST	(\$2,342.00)	(\$47,960.00)	\$5,540.00	\$0.00	\$3,000.00	\$3,000.00
				<b>\$72,016.53</b>	<b>\$57,307.64</b>	<b>\$147,830.00</b>	<b>\$62,236.32</b>	<b>\$141,719.00</b>	<b>\$167,937.00</b>
5053702	500309		PROFESSIONAL SERVICES	\$60,021.40	\$32,735.35	\$70,000.00	\$28,378.67	\$60,000.00	\$70,000.00
5053702	500312		AUDITING FEES	\$768.25	\$698.25	\$663.00	\$673.75	\$663.00	\$663.00
5053702	500330		TRAINING	\$400.00	\$2,157.09	\$4,500.00	\$1,316.14	\$2,000.00	\$4,500.00
5053702	500430		EQUIPMENT REPAIR & MAINT	\$107.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500433		SOFTWARE MAINTENANCE COST	\$3,749.80	\$3,368.44	\$8,000.00	\$2,982.56	\$6,000.00	\$8,000.00
5053702	500434		BUILDING REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500435		VEHICLE REPAIR & MAINT	\$10,320.45	\$7,289.92	\$5,000.00	\$22.81	\$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	\$2,687.50	\$2,049.25	\$5,000.00	\$1,536.94	\$5,000.00	\$5,000.00
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	\$6,195.11	\$4,974.98	\$0.00	\$4,054.96	\$5,000.00	\$0.00
5053702	500580	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500587	CLICK-2-GOV FEES	\$2,316.19	\$1,864.79	\$3,000.00	\$885.10	\$3,000.00	\$3,000.00
5053702	500601	OFFICE SUPPLIES	\$471.69	\$329.42	\$500.00	\$214.34	\$500.00	\$500.00
5053702	500602	POSTAGE/SHIPPING	\$9,169.98	\$10,727.35	\$9,000.00	\$5,038.46	\$9,000.00	\$9,000.00
5053702	500625	OPERATING SUPPLIES	\$24,827.06	\$23,757.06	\$25,000.00	\$9,608.42	\$20,000.00	\$25,000.00
5053702	500660	VEHICLE FUEL/OIL	\$4,126.61	\$4,668.69	\$9,000.00	\$2,166.08	\$9,000.00	\$9,000.00
5053702	500710	TELEPHONE	\$121.38	\$116.62	\$800.00	\$108.84	\$800.00	\$800.00
5053702	500901	ISC: GENERAL FUND	\$395,797.00	\$407,520.00	\$414,151.00	\$207,078.00	\$414,151.00	\$430,768.00
5053702	500915	ISC: INSURANCE FUND	\$27,750.00	\$30,750.00	\$30,750.00	\$15,375.00	\$30,750.00	\$30,750.00
5053702	500920	ISC: SEWER FUND	\$1,394.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500924	ISC: WATER FUND	\$2,092.00	\$3,556.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500950	ISC: FLEET MANAGEMENT	\$23,040.00	\$20,844.00	\$20,826.00	\$10,413.00	\$20,826.00	\$23,058.00
5053702	500955	ISC: RADIOS	\$0.00	\$1,668.00	\$2,198.00	\$1,099.00	\$2,198.00	\$1,611.00
5053702	501252	UTILITY ASSISTANCE PROGRAM	\$0.00	\$11.77	\$10,000.00	\$58.85	\$1,500.00	\$10,000.00
5053702	501299	GRANT ALLOCATION/DIRECT BILL	\$0.00	(\$14,004.93)	\$0.00	\$0.00	\$0.00	\$0.00
			<b>\$575,356.26</b>	<b>\$545,082.05</b>	<b>\$621,388.00</b>	<b>\$291,010.92</b>	<b>\$598,388.00</b>	<b>\$639,650.00</b>
5053702	504465	DEPRECIATION EXPENSE	\$377,810.73	\$484,597.89	\$485,000.00	\$0.00	\$485,000.00	\$485,000.00
5053702	504600	FISCAL CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	504846	BOND ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	504875	LOSS ON DISPOSAL F.A.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	505000	CAPITALIZED ASSETS	(\$1,753,020.24)	(\$1,561,809.66)	\$0.00	\$0.00	\$0.00	\$0.00
			<b>(\$1,375,209.51)</b>	<b>(\$1,077,211.77)</b>	<b>\$485,000.00</b>	<b>\$0.00</b>	<b>\$485,000.00</b>	<b>\$485,000.00</b>
5053702	507010	CAPITAL IMPROVEMENTS	\$3,266.85	\$481,974.46	\$103,675.00	\$61,607.73	\$61,608.00	\$0.00
	P370513002 LABOR	LAKEVIEW STORMDRAIN LABOR				\$3,217.21	\$3,217.00	
	P370513002 CONSTRUCT	LAKEVIEW STORMDRAIN CONST			\$103,675.00	\$58,390.52	\$58,391.00	
5053702	507775	EQUIPMENT	\$0.00	\$0.00	\$871,997.00	\$158,550.00	\$796,000.00	\$205,000.00
			<b>\$3,266.85</b>	<b>\$481,974.46</b>	<b>\$975,672.00</b>	<b>\$220,157.73</b>	<b>\$857,608.00</b>	<b>\$205,000.00</b>
5053705	500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$30.62	\$0.00	\$0.00
5053705	500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$630.16	\$0.00	\$0.00
5053705	500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$263.89	\$0.00	\$0.00
5053705	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$80.26	\$0.00	\$0.00
5053705	500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,004.93</b>	<b>\$0.00</b>	<b>\$0.00</b>
5053705	507010	CAPITAL IMPROVEMENTS	\$1,749,753.39	\$1,079,835.20	\$421,982.00	\$62,609.55	\$318,524.00	\$1,394,000.00
	P303520001 CONSTRUCT	5 Dist2 Long St			\$60,000.00	\$9,081.32	\$60,000.00	
	P303521006 LABOR	D3 Center St				\$84.28	\$85.00	
	P303521006 CONSTRUCT	5 D3 Center St			\$35,000.00		\$14,915.00	
	P370514004 CONSTRUCT	Citywide Minor Improvements			\$9,000.00	\$27,020.80	\$27,021.00	\$100,000.00
	P370521002 CONSTRUCT	5 Conte Drive SD			\$4,697.00		\$4,697.00	
	P370521003 CONSTRUCT	5 NCarson Channel Berms			\$12,454.00		\$12,454.00	
	P370521004 LABOR	Nicoles SD labor				\$244.56	\$245.00	
	P370521004 505 CONSTR	Nicoles SD Construction			\$1,000.00		\$755.00	
	P370521005 LABOR	Anderson Ranch Labor				\$1,032.05	\$1,032.00	

		P370521005 CONSTRUCT  5 Anderson Ranch			\$152,511.00	\$23,744.08	\$50,000.00	
		P370521008 LABOR  505 Lower Goni Wash Water Quality			\$57,191.00	\$1,402.46	\$57,191.00	
		P370521006 CONSTRUCT  5 Downtown System Replacement			\$15,000.00		\$15,000.00	
		P751020001 505 CONSTR  2021 Curry Storm			\$75,129.00		\$75,129.00	
		P751021001 505 CONSTR  William Street Corridor			\$0.00		\$0.00	\$1,294,000.00
5053705	507102	INFRASTRUCTURE CAPITAL	\$0.00	\$0.00	\$79,783.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00
			<b>\$1,749,753.39</b>	<b>\$1,079,835.20</b>	<b>\$501,765.00</b>	<b>\$62,609.55</b>	<b>\$318,524.00</b>	<b>\$1,394,000.00</b>
5053705	508310	2018 STORMWATER BOND	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$215,000.00
5053705	508313	2014 STORMWATER BONDS	\$0.00	\$0.00	\$51,617.00	\$25,987.35	\$51,617.00	\$53,067.00
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	\$0.00	\$0.00	\$0.00	\$0.00
5053705	508404	2020A REFUNDING - MEDIUM TERM	\$0.00	\$0.00	\$402,000.00	\$402,000.00	\$402,000.00	\$407,000.00
5053705	509310	2018 STORMWATER BOND	\$170,710.15	\$161,299.45	\$163,471.00	\$60,763.39	\$163,471.00	\$152,971.00
5053705	509313	2014 STORMWATER SRF BONDS	\$21,962.12	\$20,570.99	\$19,141.00	(\$357.54)	\$19,141.00	\$17,670.00
5053705	509335	2012 MT REFUNDING	\$0.00	\$0.00	\$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	\$11,629.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053705	509404	2020A REFUNDING MEDIUM TERM	\$22,079.31	\$29,183.89	\$12,103.00	\$5,538.11	\$12,103.00	\$6,955.00
			<b>\$226,381.23</b>	<b>\$211,054.33</b>	<b>\$848,332.00</b>	<b>\$693,931.31</b>	<b>\$848,332.00</b>	<b>\$852,663.00</b>
		TOTAL EXPENSES	<b>\$1,397,990.75</b>	<b>\$1,500,678.52</b>	<b>\$3,813,438.00</b>	<b>\$1,447,674.05</b>	<b>\$3,482,953.00</b>	<b>\$4,005,485.00</b>
		NET INCOME(LOSS)	<b>\$2,073,904.19</b>	<b>\$1,882,500.81</b>	<b>(\$1,351,134.00)</b>	<b>\$58,911.59</b>	<b>(\$836,882.00)</b>	<b>(\$1,099,139.00)</b>
						Beg.Cash 06/30	\$ 1,578,529.00	\$ 1,236,647.00
						Revenue	\$2,646,071.00	\$2,906,346.00
						Expenses	(\$3,482,953.00)	(\$4,005,485.00)
						Plus OPEB	\$7,000.00	\$7,000.00
						Plus GASB 68 PERS	\$3,000.00	\$3,000.00
						Plus Depreciation	\$485,000.00	\$485,000.00
						Cash 6/30	\$ 1,236,647.00	\$ 632,508.00

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
User Fees and Charges	2,095,509	2,618,363	2,881,346	-
Total Operating Revenue	2,095,509	2,618,363	2,881,346	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	202,637	233,382	261,235	-
Employee Benefits	57,308	141,719	167,937	-
Services & Supplies	545,082	598,388	639,650	-
Depreciation/amortization	484,598	485,000	485,000	-
Total Operating Expense	1,289,625	1,458,489	1,553,822	-
Operating Income or (Loss)	805,884	1,159,874	1,327,524	-
NONOPERATING REVENUES				
Interest Earned	(54,002)	25,000	25,000	-
Miscellaneous	163	2,708	-	-
Total Nonoperating Revenues	(53,839)	27,708	25,000	-
NONOPERATING EXPENSES				
Interest Expense	211,054	194,715	177,596	-
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Nonoperating Expenses	211,054	194,715	177,596	-
Net Income before Contributions	540,991	992,867	1,174,928	-
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Developers	1,341,510	-	-	-
Total Capital Contributions	1,341,510	-	-	-
TRANSFERS				
Transfer from General Fund	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	1,882,501	992,867	1,174,928	-

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

FUND: STORMWATER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	2,020,264	2,618,363	2,881,346	-
Cash payment for personnel costs	(290,423)	(365,101)	(419,172)	-
Cash payment for services & supplies	(659,826)	(598,388)	(639,650)	-
Miscellaneous cash received/(paid)	163	-	-	-
a. Net cash provided by (or used for) operating activities	1,070,178	1,654,874	1,822,524	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from other Funds	-	-	-	-
Transfer to other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(636,207)	(653,617)	(675,067)	-
Bond interest expense paid	(214,179)	(194,715)	(177,596)	-
Bond proceeds	-	-	-	-
Bond issuance costs	-	-	-	-
Subsidy from federal grant	-	-	-	-
Acquisition of capital assets	(957,417)	(1,173,424)	(1,599,000)	-
c. Net cash provided by (or used for) capital and related financing activities	(1,807,803)	(2,021,756)	(2,451,663)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	(54,002)	25,000	25,000	-
d. Net cash provided by (or used in) investing activities	(54,002)	25,000	25,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(791,627)	(341,882)	(604,139)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,370,156	1,578,529	1,236,647	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,578,529	1,236,647	632,508	-

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

FUND: STORMWATER

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Schedule F-2



## STAFF REPORT

**Report To:**

**Meeting Date:** March 21, 2023

**Staff Contact:** Darren Schulz, Public Works Director

**Agenda Title:** For Discussion Only: Discussion and presentation concerning personnel, projects and planning related to Carson City utilities. (Darren Schulz, Dschulz@carson.org)

Staff Summary: The Carson City Public Works Department will provide a report on personnel changes, projects and planning related to Carson City utilities.

**Agenda Action:** Other / Presentation

**Time Requested:** 10 minutes

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**Proposed Motion**

N/A

**Board's Strategic Goal**

N/A

**Previous Action**

N/A

**Background/Issues & Analysis**

N/A

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

N/A

**Financial Information**

Is there a fiscal impact? No

If yes, account name/number: N/A

Is it currently budgeted? No

Explanation of Fiscal Impact: N/A

**Alternatives**

N/A

**Attachments:**

**Board Action Taken:**

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

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

Aye/Nay

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

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(Vote Recorded By)