

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

Day: Monday
Date: November 4, 2019
Time: Beginning at 1:30 pm
Location: Community Center, Sierra Room
851 East William Street
Carson City, Nevada

AGENDA

Call to Order.

Roll Call and Determination of a Quorum.

Public Comment**

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

1. For Possible Action - Approval of meeting minutes.

1.A For Possible Action: Discussion and possible action regarding approval of the August 14, 2019 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the August 14, 2019 meeting and asked to review and approve.

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

[08-14-19 minutes.pdf](#)

2. Meeting Items:

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

Staff Summary: The Manager and Consultant will present a program update and rate review of the stormwater management program. Several methodologies have been developed which could be used to update the Stormwater Rate Structure. A public meeting was held on October 2, 2019, and comments have been received from members of the public regarding the update. The background and needs of the stormwater program, the current rate structure, identified alternative rate structure methods, the magnitude of potential rate increases for each method, the administrative impact of each method, and the results of the public meeting and comments received will be reviewed at this meeting. Staff seeks either the Committee's recommendation to the Board of Supervisors of a specific rate structure, or direction from the Committee to further develop one or two rate structures.

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

[Memo - Public Comments.pdf](#)

[UFOC 11-4-19 V4.pdf](#)

2.B For Information Only: Presentation of FY19 financial review, regarding updates on revenues and expenditures for the wastewater, water and stormwater funds. (Pamala Ganger, Pganger@carson.org)

Staff Summary: This is an informational only update on the FY19 revenues and expenditures for wastewater, water, and stormwater funds.

[SR-FY19 Financial Review.docx](#)

[Exhibit A-FY 2019 Financial Presentation.pdf](#)

[Exhibit B Wastewater.pdf](#)

[Exhibit C Water.pdf](#)

[Exhibit D Stormwater.pdf](#)

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

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

[SR-Managers Report.docx](#)

3. For Information Only: Future Agenda Items

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

4. Public Comment**

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

5. For Possible Action: To Adjourn.

****Public Comment**

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

Agenda Management Notice

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

Notice to Persons with Disabilities

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

For Further Information

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

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

Community Center, 851 East William Street
Public Safety Complex, 885 East Musser Street

City Hall, 201 North Carson Street
Carson City Library, 900 North Roop Street
Business Resource & Innovation Center (BRIC), 108 East Proctor Street
The Carson City website at <http://carson.org/government/meeting-information/agendas>

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: November 4, 2019

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Formal Action / Motion

Agenda Section:

Subject:

For Possible Action: Discussion and possible action regarding approval of the August 14, 2019 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the August 14, 2019 meeting and asked to review and approve.

Suggested Action:

I move to approve the August 14, 2019 draft meeting minutes of the Utility Finance Oversight Committee.

Attachments:

[SR-Approval_of_Minutes.docx](#)

[08-14-19 minutes.pdf](#)



STAFF REPORT

Item No. 1

Report To: Utility Finance Oversight Committee

Meeting Date: November 4, 2019

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: Discussion and possible action regarding approval of the August 14, 2019 draft meeting minutes. (Darren Schulz, dschulz@carson.org)

Staff Summary: Committee members will be provided the draft meeting minutes from the August 14, 2019 meeting and asked to review and approve.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

I move to approve the August 14, 2019 draft meeting minutes of the Utility Finance Oversight Committee.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

N/A

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact:

Alternatives

Committee Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Minutes of the August 14, 2019 Meeting

Page 1

DRAFT

A regular meeting of the Carson City Utility Finance Oversight Committee was scheduled for 8:00 a.m. on Wednesday, August 14, 2019 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Michael Bennett
Member Jeffrey Maples
Member Bruce Scott

STAFF: Darren Schulz, Public Works Department Director
Andy Hummel, Wastewater Utility Manager
Eddy Quaglieri, Water Utility Manager
Todd Reese, Deputy District Attorney
Kathleen King, Chief Deputy Clerk

NOTE: A recording of these proceedings, the committee's agenda materials, and any written comments or documentation provided to the Clerk, during the meeting, are part of the public record. These materials are available for review, in the Clerk's Office, during regular business hours.

CALL TO ORDER AND DETERMINATION OF A QUORUM (8:00:00) - Chairperson Bennett called the meeting to order at 8:00 a.m. Ms. King called the roll; a quorum was present. Vice Chairperson Bowling and Member Johnston were absent.

PUBLIC COMMENT (8:00:32) - Chairperson Bennett entertained public comment; however, none was forthcoming.

1. POSSIBLE ACTION ON APPROVAL OF MINUTES - May 28, 2019 (8:01:04) - Chairperson Bennett introduced this item, and entertained a motion. **Member Scott moved to approve the minutes, as presented. Member Maples seconded the motion. Motion carried 3-0.**

2. PUBLIC MEETING ITEMS:

2(A) PRESENTATION AND DISCUSSION OF MANAGER AND CONSULTANT'S REPORT ON RATE STUDY PROGRESS (8:01:43) - Chairperson Bennett introduced this item. Mr. Hummel introduced Brent Farr and Alexa Kinsinger, of Farr West Engineering, and provided an overview of the presentation. Mr. Farr narrated a PowerPoint presentation which was displayed in the meeting room and copies of which were included in the agenda materials. Mr. Quaglieri, Mr. Farr, and Mr. Schulz responded to questions, and discussion took place, throughout the presentation.

Chairperson Bennett entertained discussion of the committee members. Member Scott pointed out that "a \$2 million budget is really not sufficient to meet the needs for storm drainage so ... we have to be ... cognizant of that fact. At the same time, ... if we're thinking that we need to grow the storm drain capability for operations, maintenance, and ... prevention, ... it needs to be ... a programmed ... process ... And so one of the things ... that comes out of this is some sort of a progressive phase-in of the process. ... you have to look at your numbers and not make the residential contribution too little. At the same time, ... you have to have the larger parcels given some kind of a process by which the kinds of increases in fees that they might be looking at, moderated or not, ... nobody can phase those kinds of numbers in over night. And ... a phasing process would be very helpful and ... an education process ... I think about the School

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Minutes of the August 14, 2019 Meeting

Page 2

DRAFT

District, for example. They're just inherently runoff-prone with their buildings and parking areas and, at the same time, they have budgets that are tighter than anybody's. So, it seems to me that anything we do going forward needs to be looked at in some kind of a phasing-in process but, at the same time, ... a five-year plan ... gives something to work for or plan for." Member Scott expressed the wish that "we were ... closer to more of a pure runoff calculation situation. We're not and, politically, we're not going to be able to get there. But ... we do have to, particularly with the larger generators, ... have them understand their contribution relative, for example, to a home just to put it in perspective for them."

Member Scott further suggested that "new construction, obviously, creates an initial impact on the system that wasn't there before." Mr. Farr advised "that concept is out there. There are communities that do that, obviously, so for a new connection, there'd be some kind of an impact just like there is for water or sewer." Discussion followed, and Member Scott suggested "we are being hit with things that relate to water quality of runoff and the sorts of regulatory issues that the City becomes responsible for."

Member Maples expressed agreement with Member Scott. "... depending on which methodology the City goes with, there could be some pretty significant impacts and having those come into effect over time ... might be the way to go so that it's not all at once. Personally, I think fair and equitable is really what you should be pushing for and that impervious method does seem to be ... the most equitable. Could be a tough pill to swallow, obviously, for some people so understand that there's got to be room for some compromise there as well."

Chairperson Bennett commended Members Scott's and Maples' comments, and suggested "two things that ... are pretty clear from the existing method. It's obvious that the residential side is, from the stormwater perspective, subsidizing the non-residential parcels. ... that's what I see. ... whatever we do going forward, ... while the bell curve approach is easier to implement, pretty straightforward ... mathematically to produce whatever that rate structure may be, I don't know if it's as defensible especially when you have two parcels, say a Wal-Mart or an undeveloped parcel and they're going to end up ... paying the same amount in runoff fees as one another. That doesn't make a lot of sense to me. So, I think you have to move toward the side of doing that impervious calculation as tedious as it may be. Perhaps there are ways that we could minimize the amount of effort, reduce the amount of effort such as some sort of equivalent residential unit as you compare it to a commercial site. But, again, going back to the term defensible, I think that's the only way we can do this that is going to make sense to the rate payers.

"... that said, and going back to my earlier point about the residential has been subsidizing, I think if we get to a situation where everybody is truly paying their fair share ..., you're going to have higher fees on those larger generators and that's going to translate to higher costs at either the restaurant or where you buy your car or get your groceries. ... we're all going to end up paying it one way or another anyway, as citizens, so I don't know if I'm so concerned about maybe absorbing a little of that in the residential side because it is so spread out. ... the difference between \$5 a month and \$5.50 a month is pretty minor when you compare that to a \$500 a month bill versus a \$1,500 a month bill especially when you're talking about the politics of trying to get this passed."

Mr. Farr and Mr. Hummel responded to a question regarding the possibility of not charging vacant lots. In response to a further question, Mr. Schulz explained that variances have been granted on a case-by-case basis. "We're trying to limit that ... now that we've become aware of it, but there are little things in there where things got moved around or bumped to this category or that to help the situation. But we haven't

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Minutes of the August 14, 2019 Meeting

Page 3

DRAFT

done any of those in the last five years. But we also haven't gone back and corrected any ... done previous to that."

Following discussion, Mr. Schulz advised that the next steps would be to "take this to a public [workshop] ... to get feedback from the public and then, ultimately, we would come back again to this committee and ask for a recommendation of the analysis to the Board of Supervisors. ... today, are these three ideas the ones we should be pursuing with the tweaks that you have mentioned? Should we be putting more analysis into these three ideas, floating it out to the public, and then ultimately bringing it back here with more formal data?"

Mr. Scott commended Chairperson Bennett's comments, and expressed the hope that "we could provide a strong incentive for low-impact development for ... properties to do what they can to reduce runoff and to maintain their site because, generally speaking, that has the effect of engaging a little bit more the property owner in the process of trying to monitor a controlled runoff. With what we saw today, I think Mike's comments are accurate in my mind. The bell-curve approach is a way to look at it and ... it's a reasonable way to look at it but ... it's harder to explain and it's harder to defend. To me, the explanation of the perfect world would be runoff based on impervious area for everybody. That's not practical. The imperfect world that we're in is substantially different than that and marrying those is some kind of a process to get ... there potentially in steps. Although, ... maybe the initial one alternative is to get there at once ... and maybe ... that's a \$2 million budget with the idea that that budget needs to increase five percent a year for five years on an across-the-board basis. ... that could be a possibility that we didn't have here today but might be ... a little more easily explained and potentially more palatable from a ... perspective, particularly, of the larger folks. They're going to argue that they generate a lot of taxes, they generate a lot of revenues and they do. And so maybe some less-than-perfectly proportional approach makes a lot of sense. ... the bell curve, to me, is a little harder to justify but it's a practical way of segmenting it in coming forward.

"I do also think that the process needs to recognize that there are going to be inequities out there and the ability of the City staff to make adjustments based on legitimate technical grounds should be recognized so that it becomes just an internal process and not ... you're going to have to go to the Board [of Supervisors] to get a variance ..."

Chairperson Bennett commended Member Scott's comments, and expressed the opinion that the bell curve is not the right approach. "I think ... it should be based more on an actual impact to the system and it's also not reasonable to assume it's going to be straight down the line of exactly what you generate is going to be based on exactly what you pay. That's not a reasonable approach either so it's some sort of hybrid."

Member Maples commended the direction of all three studies, and expressed agreement that "the bell curve ... isn't all that great but, for public comment, you might want to keep it in there just to see ... how the public reacts to it. Member Maples expressed agreement that the other method to consider, impervious surfaces, and "make it as equitable as possible ... fits well."

In conjunction with a displayed slide, discussion took place regarding an impervious area calculation. Member Scott expressed the opinion that "in the long term ... it doesn't make sense to lower any rates for residential. ... you have to have the residential base. That's, by far, the largest number of contributors in terms of the number of rate payers that are contributing to the revenue side. ... a gradual increase on that

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

Minutes of the August 14, 2019 Meeting

Page 4

DRAFT

end is reasonably understandable from their perspective.” Mr. Farr responded to questions of clarification in conjunction with displayed slides. Chairperson Bennett entertained additional questions or comments and, when none were forthcoming, thanked Mr. Farr for his presentation.

2(B) PRESENTATION AND DISCUSSION OF MANAGER’S REPORT ON PERSONNEL, PROJECTS, AND PLANNING (9:04:32) - Chairperson Bennett introduced this item, and Mr. Hummel presented his report, which included changes in staffing and an update on projects. Mr. Quaglieri presented his report, which also included changes in staffing and an update on projects.

3. FUTURE AGENDA ITEMS (9:20:31) - Chairperson Bennett introduced this item, and discussion took place regarding the next committee meeting. Following discussion, consensus of the committee was to cancel the September 24th meeting. Mr. Schulz advised that staff would contact the committee members about a possible meeting in October or to plan on the November 18th meeting. Mr. Schulz provided an overview of the tentative agenda for the next meeting, and a brief discussion followed.

4. PUBLIC COMMENT (9:24:11) - Chairperson Bennett entertained public comment; however, none was forthcoming.

5. ACTION TO ADJOURN (9:24:16) - Upon motion by Member Scott, Chairperson Bennett adjourned the meeting at 9:24 a.m.

The Minutes of the August 14, 2019 Carson City Utility Finance Oversight Committee meeting are so approved this _____ day of November, 2019.

MICHAEL BENNETT, Chair

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: November 4, 2019

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Formal Action / Motion

Agenda Section:

Subject:

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

Staff Summary: The Manager and Consultant will present a program update and rate review of the stormwater management program. Several methodologies have been developed which could be used to update the Stormwater Rate Structure. A public meeting was held on October 2, 2019, and comments have been received from members of the public regarding the update. The background and needs of the stormwater program, the current rate structure, identified alternative rate structure methods, the magnitude of potential rate increases for each method, the administrative impact of each method, and the results of the public meeting and comments received will be reviewed at this meeting. Staff seeks either the Committee's recommendation to the Board of Supervisors of a specific rate structure, or direction from the Committee to further develop one or two rate structures.

Suggested Action:

To recommend a rate structure:

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

To provide direction to staff:

No motion necessary.

Attachments:

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

[Memo - Public Comments.pdf](#)

[UFOC 11-4-19 V4.pdf](#)



STAFF REPORT

Item No. 2a

Report To: Utility Finance Oversight Committee

Meeting Date: November 4, 2019

Staff Contact: Darren Schulz, Director of Public Works

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

Staff Summary: The Manager and Consultant will present a program update and rate review of the stormwater management program. Several methodologies have been developed which could be used to update the Stormwater Rate Structure. A public meeting was held on October 2, 2019, and comments have been received from members of the public regarding the update. The background and needs of the stormwater program, the current rate structure, identified alternative rate structure methods, the magnitude of potential rate increases for each method, the administrative impact of each method, and the results of the public meeting and comments received will be reviewed at this meeting. Staff seeks either the Committee's recommendation to the Board of Supervisors of a specific rate structure, or direction from the Committee to further develop one or two rate structures.

Agenda Action: Formal Action/Motion

Time Requested: 45 minutes

Proposed Motion

To recommend a rate structure:

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

To provide direction to staff:

No motion necessary.

Board's Strategic Goal

Sustainable Infrastructure

Previous Action

N/A

Background/Issues & Analysis

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

In past presentations and discussions, the Utility Finance Oversight Committee has provided feedback regarding several alternative rate structures. Staff seeks either the Committee's recommendation to the Board of Supervisors of a specific rate structure, or direction from the Committee to further develop one or two rate structures.

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

Applicable Statute, Code, Policy, Rule or Regulation
N/A

Financial Information

Is there a fiscal impact? Yes No

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

Is it currently budgeted? Yes No

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

Alternatives

Provide alternative direction.

Committee Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

MEMORANDUM

Prepared For: Andy Hummel, Carson City Public Works

Prepared By: Brent Farr

Date: October 23, 2019

Subject: Summary of Public Comments – Public Presentation on Stormwater Rates

The following is a summary of the comments received by the public at or following the public presentation given on October 2, 2019 regarding stormwater rates.

Those in attendance:

Michelle Monto
Ronni Hannamen
Brad Bonkowski
Lori Bagwell
Brent Farr
Alexa Kinsinger
Andy Hummel
Eddy Quaglieri
Robb Fellows
Stephanie Hicks
Darren Schulz

“Modify Existing” proposal:

Brad: Will need to address commercial properties that are made of multiple small properties (shops/buildings) and larger parcel for the parking, or multiple parking parcels.

“Impervious” proposal:

Lori: Impact to big users will really hurt. How will we create the data for implementation? How do we address storm drain improvements on site?

General Questions/Comments:

Michelle: Is this a one-time or ongoing fee? Would more growth make it cheaper? Can storm water be collected and used?

Ronnie: City mandates parking, an impervious method is now saying they have to pay more because of it. Needs to be phased in. Concerned that businesses are not paying

attention. City needs a better PR push so residents better understand the CIP, need for stormwater improvements, and implemented rate increase.

Lori: Will need PR push to explain. Would like to see “small, medium, large” residential in grouped impervious as well. Concerned that impervious method could push commercial away and school district would have to lay off teachers to account for large bills that method would create.

Explain why money is needed. Provide budget w/CIP, map.

Different cost between those who have improvements vs. those who don't – impervious method?

Important to stress that the \$3M revenue requirement includes O&M so newer neighborhoods with improved SW infrastructure understand that they still need to contribute to the \$3M rev. requirement.

For existing method, perhaps just raise commercial, leave residential alone. Can you regionalize by area? Need to determine how vacant parcels will be addressed?

Brad: Point of this work is to get a more equitable system. Anticipate how to address properties w/oddities:

- Home owner associations where condos, parking lots, and businesses all exist on one parcel.
- Businesses that have multiple parcels under the same business; he suggested as an example Walmart exists on one parcel but some of the car dealerships have multiple parcels.

Summary of comments received after the public meeting:

Shelly Aldean. Met with Shelly to discuss the Southgate property at S Carson St and Clearview Rd. Her concern was that if we go towards a rate structure that is based on impervious, that a method should be established to address or credit properties that did detention / retention on site. Or consider basing the rate on outflow from the property (taking the detention into account). We discussed remaining problem areas in the City, our 20-year CIP, and maintenance needs. Also discussed the rate setting effort undertaken in 2017 and why the structure is being reviewed and the inequities which exist. She also suggested that if a credit / appeal process was considered, perhaps we could look to TRPA's IPE program where property conditions / qualifying credits are evaluated.

Campagni Auto / Dana Whaley & Cliff Sorenson. Met with Dana and Cliff to discuss the stormwater rate update. Reviewed the program and needs and what the increase would be used for. They had concerns with going with an impervious area method and huge increases that could potentially occur.

Alicia / Griffin House Apartments manager (phone conversation). Curious about potential increase as she needs to create her 2020 budget and wants to make sure she includes sufficient funds.

Ray Ford, (phone conversation). Does the budget for his townhouse association. Wanted to make sure he was budgeting enough for next year.

Hope Tingle, (phone conversation). Had several question / concerns. What is stormwater funding used for? Why is an increase needed? Is it a one-time program or ongoing?

Stormwater Utility Rate Adjustments

UFOC Meeting

November 4, 2019

Review of Public Presentation

October 2, 2019

But first, some background...

Storm Water Program Adopted and Required Elements



National Flood Insurance Program (NFIP)

- FEMA program – adopt and enforce floodplain management regulations
 - Reduced rate insurance to property owners
 - Reduced damages to infrastructure, economic disruption and losses
 - Enhanced public safety
 - Qualify for disaster assistance

Community Rating System (CRS)

- FEMA program – further reduced rate insurance to property owners
 - Exceed NFIP requirements
- Qualify for other Federal assistance programs

Municipal Separate Storm Sewer Systems (MS4).

- Permit issued by NDEP
 - Reduce discharge of pollutants
 - Protect water quality



Stormwater Program Elements



Storm Water Quality

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

Floodplain Management

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

Debt Service

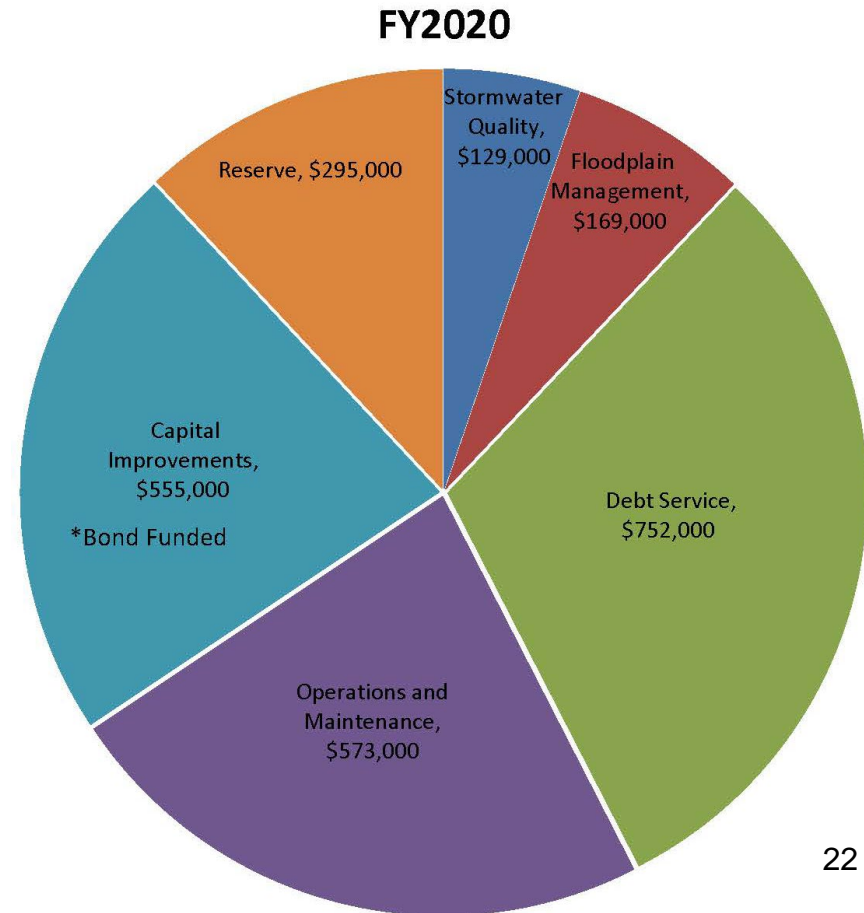
- Bonds

Operations & Maintenance

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

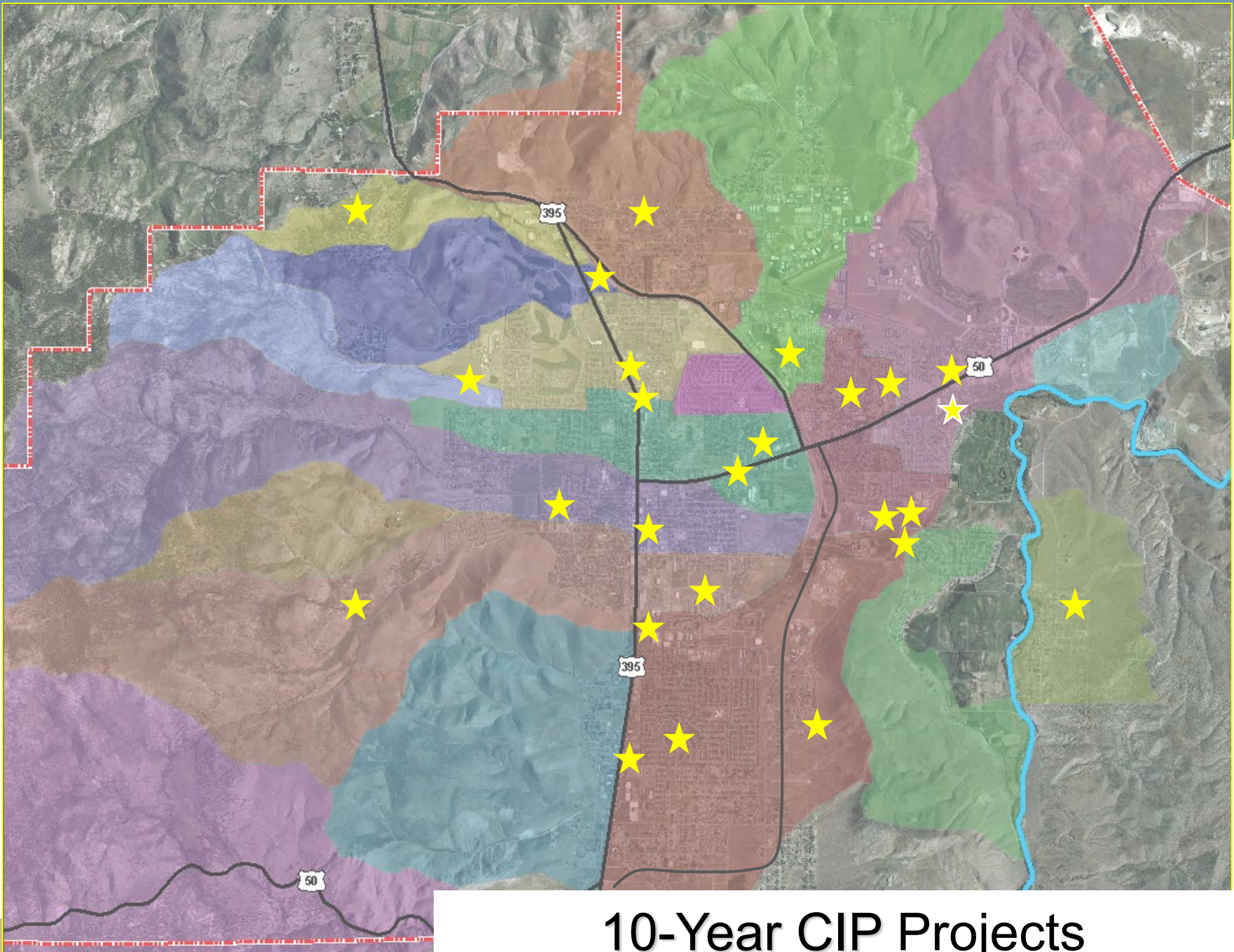
Capital Improvements

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



Updated 10-year CIP FY 2021 – FY2030

Project Name	Estimated Expense
Kings Canyon Channel Maintenance Project (Roop to Saliman)	\$ 100,000
Minor SD Improvements (City Wide)	\$ 3,302,000
Nye/N. Carson Steet Channel Berms	\$ 85,000
Flood Emergency Equipment	\$ 800,000
West Area Access and SD Improvements	\$ 100,000
SD Fleet	\$ 1,259,000
Lower Kings Canyon Channel Restoration Project	\$ 400,000
Lower Goni Wash SD Improvements	\$ 115,000
Airport Road SD Improvements (HWY 50 to Sherman)	\$ 350,000
Rand Avenue SD Improvements (William to Rand Ct)	\$ 200,000
Vicee Watershed Access Management	\$ 150,000
Carmine Street SD Improvements (N. Lompa to Bunch Way)	\$ 600,000
Panamint & Merrimac SD Improvements	\$ 150,000
Sean Drive SD Improvements (Baker to Gillis Way)	\$ 120,000
Carson Street SD Improvements (N. Carson Street to Nye)	\$ 450,000
Empire System SD Improvements (Gordon Street to Morgan Mill)	\$ 1,100,000
Voltaire Canyon Channel and System Improvements - Phase 1	\$ 1,000,000
Voltaire Canyon Channel and System Improvements - Phase 2	\$ 1,500,000
Subarea F - A & B Drainage Basins and System	\$ 2,500,000
Goni Wash - Drainage/basins Channels & System	\$ 5,000,000
Sutro Area Drainage System Improvements	\$ 500,000
South Edmonds curb and drainage system	\$ 2,500,000
Downtown System Replacement & Rehabilitation	\$ 1,200,000
Ash Canyon Land Purchase & Basin Improvements	\$ 500,000
	\$ 23,981,000



10-Year CIP Projects

Basis for Revenue Requirement & Rate Increase

Existing Rate Plan

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

Proposed Rate Plan

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

Rate Structure

Carson City Municipal Code:
Chapter 12.07 -Storm Water Service Charges

12.17.020 - Rate policy.

It shall be the policy of the City that the rate structure to be applied in establishing the amount of service charges assessed against each parcel of developed real property within the boundaries of the city shall be based upon the amount of majority of the zoning classification assigned to each parcel of property as defined by Title 18 of the Carson City Municipal Code.

Existing Rates

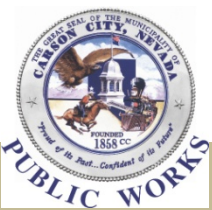
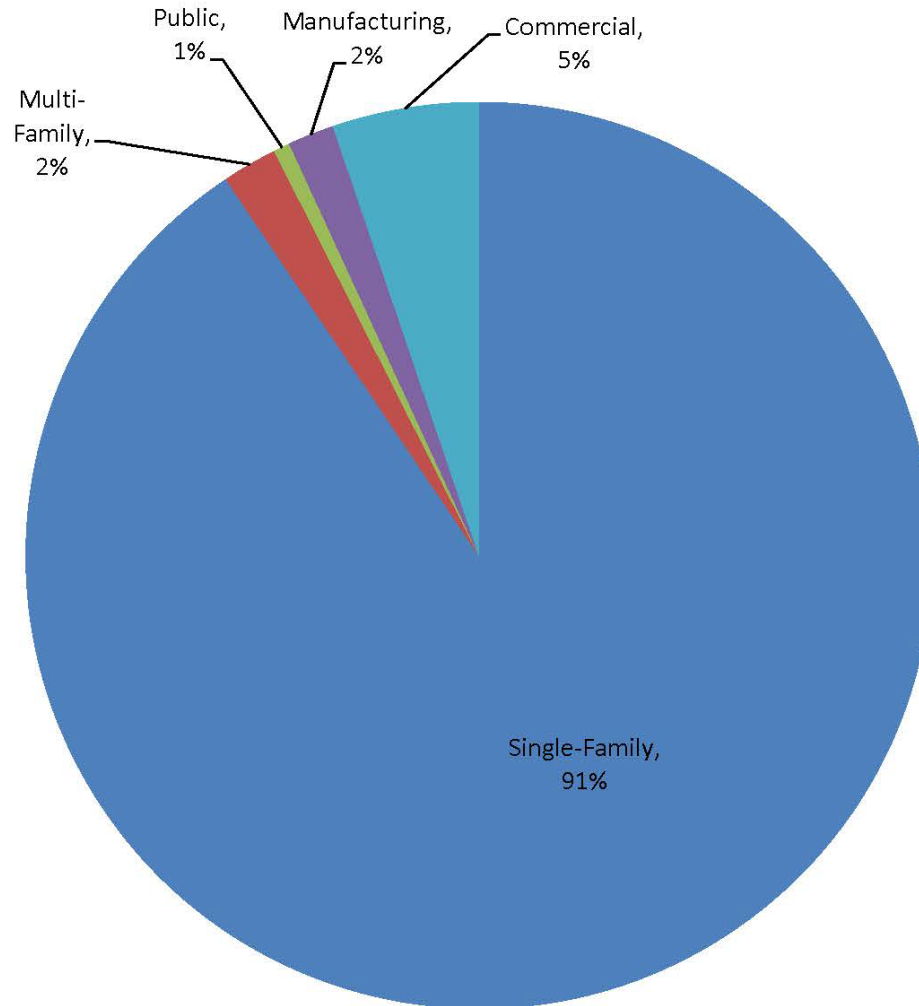
Existing Rate Structure

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

Rate Payers



Customer Distribution



Stormwater Utility Rates

Inequities in Existing Rate Structure:

Multifamily

Residential Office

Small vs. Large Commercial

Multiple Parcel Commercial

Multifamily



3 units, 0.5 Acres, 6,745 SF Impervious Area

Multifamily



MHP, 89 units, 10 acres, 233,436 SF impervious area

Multifamily



Apartment Complex, 176 units, 7 Acres, 232,705 SF Impervious Area

Commercial



Downtown Mixed Use, 0.06 Acres, 2,717 SF Impervious Area

Commercial



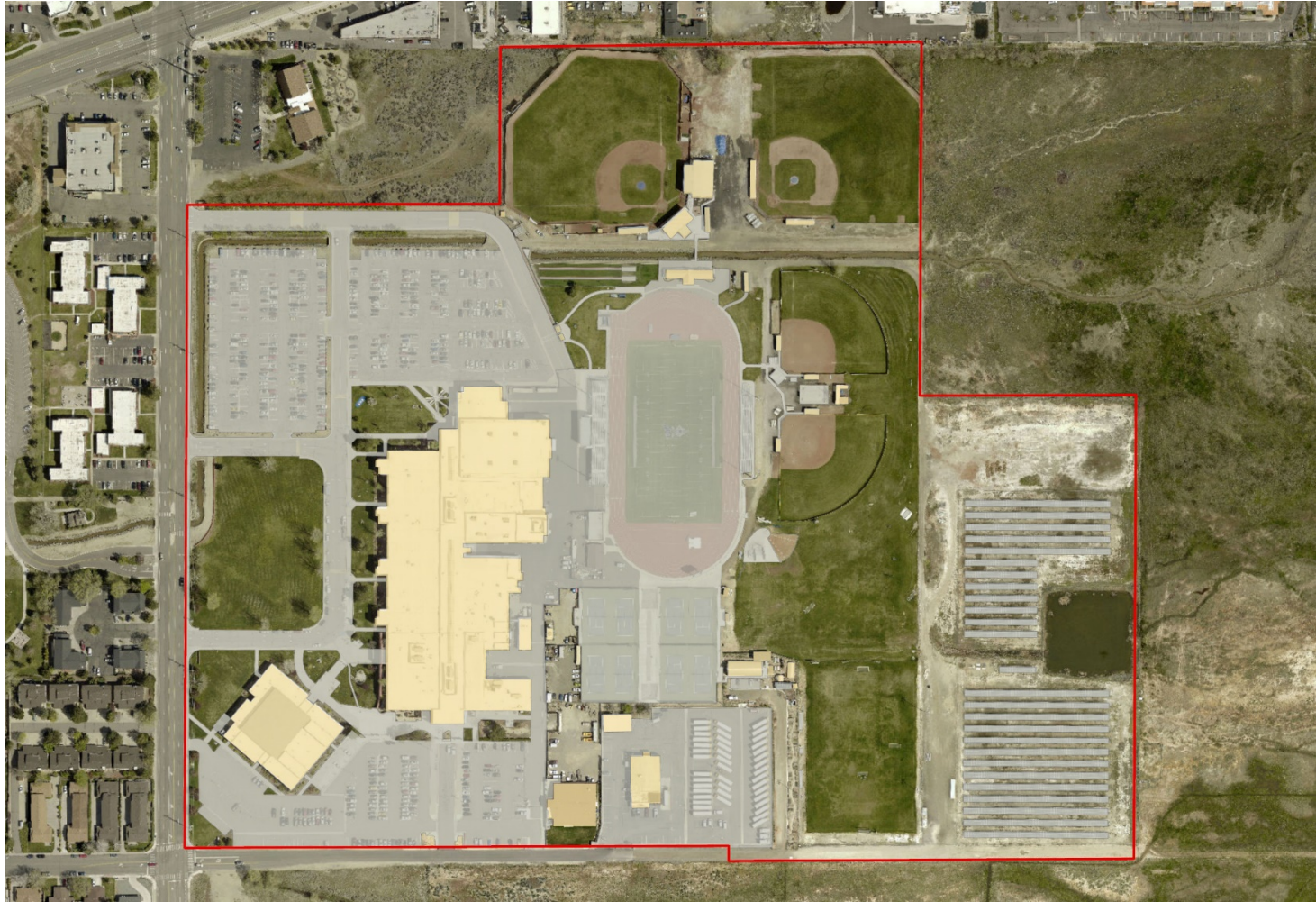
Residential Office, 1.22 Acres, 11,265 SF Impervious Area

Commercial



Light Industrial, 20 Acres, 778,523 SF Impervious Area

Public



School, 65 Acres, 308,453 SF Impervious Area

Keep Existing Structure

Existing Rate Structure Increased by 64%

Customer Class	Ex. Monthly Rate	Proposed Monthly Rate
Single Family Property	\$5.69	\$9.34
Multifamily Property	\$29.33	\$48.13
Public Property	\$32.03	\$52.56
Manufacturing Property	\$38.19	\$62.67
Commercial Property	\$40.96	\$67.22

Existing rate structure generates approximately \$1,938,000 per year. Needed revenue is \$3,181,000 per year. This is a 64% increase.

Modified Existing Rate Structure

Example Modification of Existing Rate Structure

Customer Class	Small Parcel	Medium Parcel	Large Parcel
Single Family Property	\$5.69	\$9.00	\$13.50
Multifamily Property	\$29.33	\$48.00	\$72.00
Public Property	\$32.03	\$53.00	\$79.50
Manufacturing Property	\$38.19	\$63.00	\$94.50
Commercial Property	\$40.96	\$67.00	\$100.50

- Distribution by parcel size: Small, Medium, Large.
- Example: Medium size parcels pay existing rate, small size parcels pay 50% less, large parcels pay 50% more.
- Keep same customer classes

*This is a concept. More analysis is needed to determine what constitutes a small, medium and large parcel size and the appropriate monthly fees.

Pros and Cons of Modified Existing Rate Structure

Pros:

- More equitable than existing structure
- Softens blow to largest properties and those who have installed on-site drainage improvements.
- Easy to administer

Cons:

- Technically less detailed than other two methods
- Parcels with relatively low % of developed area are not receiving full credit

Tweak Existing Rate Structure

Example Tweaking of Existing Rate Structure

Customer Class	Billing Method	Minimum Rate	Maximum Rate
Single Family Property	Flat	\$9.34	N/A
Multifamily Property	By Unit @ 50% of SFR, Capped	\$9.34	2X Max Commercial
Ag/Open/Public Property	Flat	\$52.56	N/A
Manufacturing Property	Tiered by parcel size	\$38.19	\$94.50
Commercial Property	Tiered by parcel size	\$9.34	\$100.50

- Change billing method by Customer Class.
- Example: minimum Commercial Property would be converted home business
- Add to existing customer classes
- Provide funding to FISH to offer low-income assistance

*This is a concept. More analysis is needed to determine tiers and monthly fees.

Pros and Cons of Tweaking Existing Rate Structure

Pros:

- More equitable than modified existing structure
- Based on feedback received to date
- Softens blow to largest properties, large ag/open space properties, and those who have installed on-site drainage improvements
- Provides funding to low-income assistance program
- Easy to administer

Cons:

- Technically less detailed than other two methods
- Several billing methods to track

Impervious Area Approach

Class	Zone Code	Acreage	Imp. Area	Current Bill	Proposed Bill	+/-
Commercial	DT-MU	0.06	2,717	\$40.96	\$3.62	(\$37.34)
Multifamily	MFA	0.14	3,576	\$29.33	\$4.77	(\$24.56)
Commercial	RO	0.17	4,195	\$40.96	\$5.59	(\$35.37)
Commercial	RC	0.14	6,106	\$40.96	\$8.14	(\$32.82)
Multifamily	MH12	1.05	6,746	\$29.33	\$8.99	(\$20.34)
Commercial	RO	1.22	11,265	\$40.96	\$15.02	(\$25.94)
Commercial	SF6	0.94	40,007	\$40.96	\$53.34	\$12.38
Commercial	RC	1.93	70,649	\$40.96	\$94.20	\$53.24
Commercial	GC	9.69	116,712	\$40.96	\$155.62	\$114.66
Commercial	RC	18.84	164,939	\$40.96	\$219.92	\$178.96
Multifamily	MFA	7.15	232,705	\$29.33	\$310.27	\$280.94
Multifamily	MHP	9.91	233,436	\$29.33	\$311.25	\$281.92
Commercial	LI	19.59	778,523	\$40.96	\$1,038.03	\$997.07
Public	P	65.43	1,308,454	\$32.03	\$1,744.61	\$1,712.58
			Residential:	\$5.69	\$4.80	(\$0.89)

*These are estimated monthly bills

\$3,181,000 budget, divided by 200,000,000 SF of impervious area = \$0.016 per SF/yr.
Divide by 12 to calculate monthly bill.

Residential rate is based on average impervious area of 3,600 SF.

Pros and Cons of Impervious Area Approach

Pros:

- Most equitable rate structure

Cons:

- Hits large properties hard
- Difficult to administer (time consuming, costly)
- No credit for LID or on-site detention

Grouped Impervious Area Approach

Existing Rate Structure

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

Possible Rate Structure – Grouped Imp. Area

Customer Class	Monthly Rate
Single Family Property	\$9.30
Small NR (Less than 10,000 SF)	\$31.00
Medium NR (10,001 to 50,000 SF)	\$62.00
Large NR (50,001 to 100,000 SF)	\$124.00
Very Large NR (100,001+ SF)	\$248.00

*Note: Rate structure is conceptual. More analysis is needed to determine property size ranges and monthly rates.

Pros and Cons of Grouped Imp. Area

Pros:

- Much more equitable than existing structure
- Softens blow to largest properties

Cons:

- Less equitable than impervious area approach
- Difficult to administer (time consuming, costly)

Review of Public Comments

Questions?

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: November 4, 2019

Submitted by: Pam Ganger

Submitting Department: Finance

Item Type: Other / Presentation

Agenda Section:

Subject:

For Information Only: Presentation of FY19 financial review, regarding updates on revenues and expenditures for the wastewater, water and stormwater funds. (Pamala Ganger, Pganger@carson.org)

Staff Summary: This is an informational only update on the FY19 revenues and expenditures for wastewater, water, and stormwater funds.

Suggested Action:

Informational only item.

Attachments:

[SR-FY19 Financial Review.docx](#)

[Exhibit A-FY 2019 Financial Presentation.pdf](#)

[Exhibit B Wastewater.pdf](#)

[Exhibit C Water.pdf](#)

[Exhibit D Stormwater.pdf](#)



STAFF REPORT

Item No. 2.B

Report To: Utility Financial Oversight Committee

Meeting Date: 11/04/19

Staff Contact: Pamala Ganger, Deputy Chief Financial Officer

Agenda Title: For Information Only: Presentation of FY19 financial review, regarding updates on revenues and expenditures for the wastewater, water and stormwater funds. (Pamala Ganger, Pganger@carson.org)

Staff Summary: This is an informational only update on the FY19 revenues and expenditures for wastewater, water, and stormwater funds.

Agenda Action: Other/Presentation

Time Requested: 10 minutes

Proposed Motion

Informational only item.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

Exhibit "A" attached is the Wastewater, Water and Stormwater FY2019 Financial Presentation. These are meant to show a snap-shot in time and are draft audit numbers for FY2019.

Exhibits "B," "C" and "D" contain the calculation of Financial Policies and detail Budget Preparation Worksheets for the wastewater, water, and stormwater funds, respectively. Again, these are draft audit numbers for FY2019.

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact:

Alternatives

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

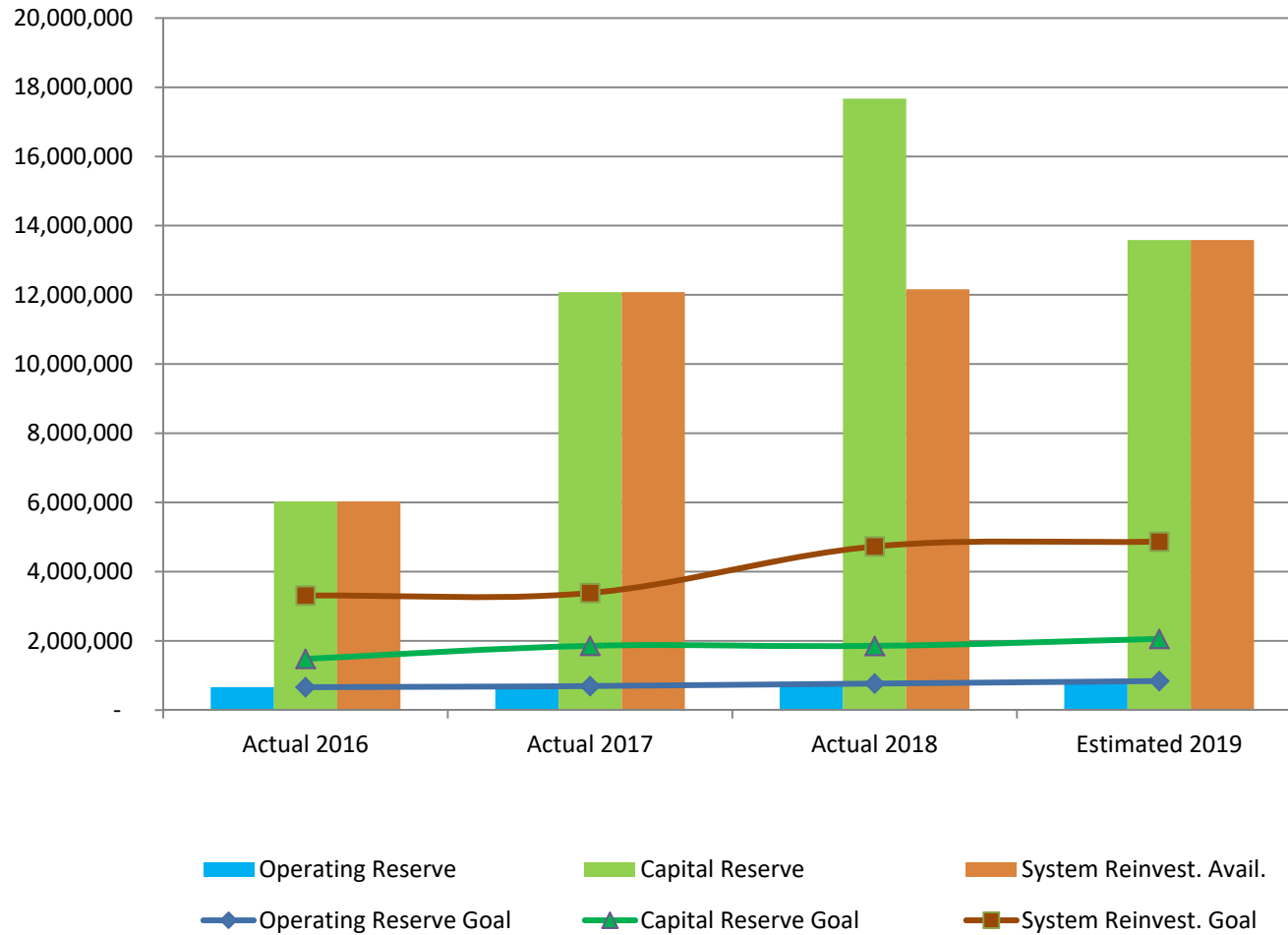
Carson City Financial Presentation FY 2019 – Wastewater, Water and Stormwater Funds

Pamala Ganger
Deputy Chief Financial
Officer



FISCAL SUMMARY - WASTEWATER FUND					
	6/30/18	6/30/19	6/30/19	% Change	\$ Change
	Actual	Y-T-D	Budget	Budget	Budget
REVENUE					
Charges for Services	\$ 15,131,864	\$ 15,084,490	\$ 15,046,128	0.25%	\$ 38,362
Non-Operating Income	168,870	580,943	213,015	63.33%	367,928
Developer Contributions	386,886	15,173	-	100.00%	15,173
Connection Fees	383,217	1,267,293	268,576	78.81%	998,717
Federal Subsidy - BAB Credits	1,464	1,353	1,550	-14.56%	(197)
Grant Revenue	-	519	325,476	62612.14%	324,957
TOTAL	\$ 16,072,301	\$ 16,949,771	\$ 15,854,745	10.29%	\$ 1,744,940
EXPENDITURE					
Salary	\$ 1,641,850	\$ 1,494,509	\$ 1,866,435	-24.89%	\$ (371,926)
Benefits	1,064,284	792,566	1,107,515	-39.74%	(314,949)
Service & Supplies	3,907,354	4,635,386	4,742,282	-2.31%	(106,896)
Depreciation	4,728,685	4,866,595	4,950,000	-1.71%	(83,405)
Interest Expense	1,475,714	1,472,785	1,518,656	-3.11%	(45,871)
Other	285,692	1,431	1,500	-4.82%	(69)
TOTAL	\$ 13,103,579	\$ 13,263,272	\$ 14,186,388	-6.96%	\$ (923,116)
CHANGE IN NET POSITION	\$ 2,968,722	\$ 3,686,499	\$ 1,668,357	72.37%	\$ 2,668,056

Wastewater Fund Financial Policies



Operating Reserve:
45 days of operating expenses

Capital Reserve:
2% of Capital Assets

System Reinvestment Funding:
Included in Capital Reserve, less unspent bond proceeds and equal to annual depreciation

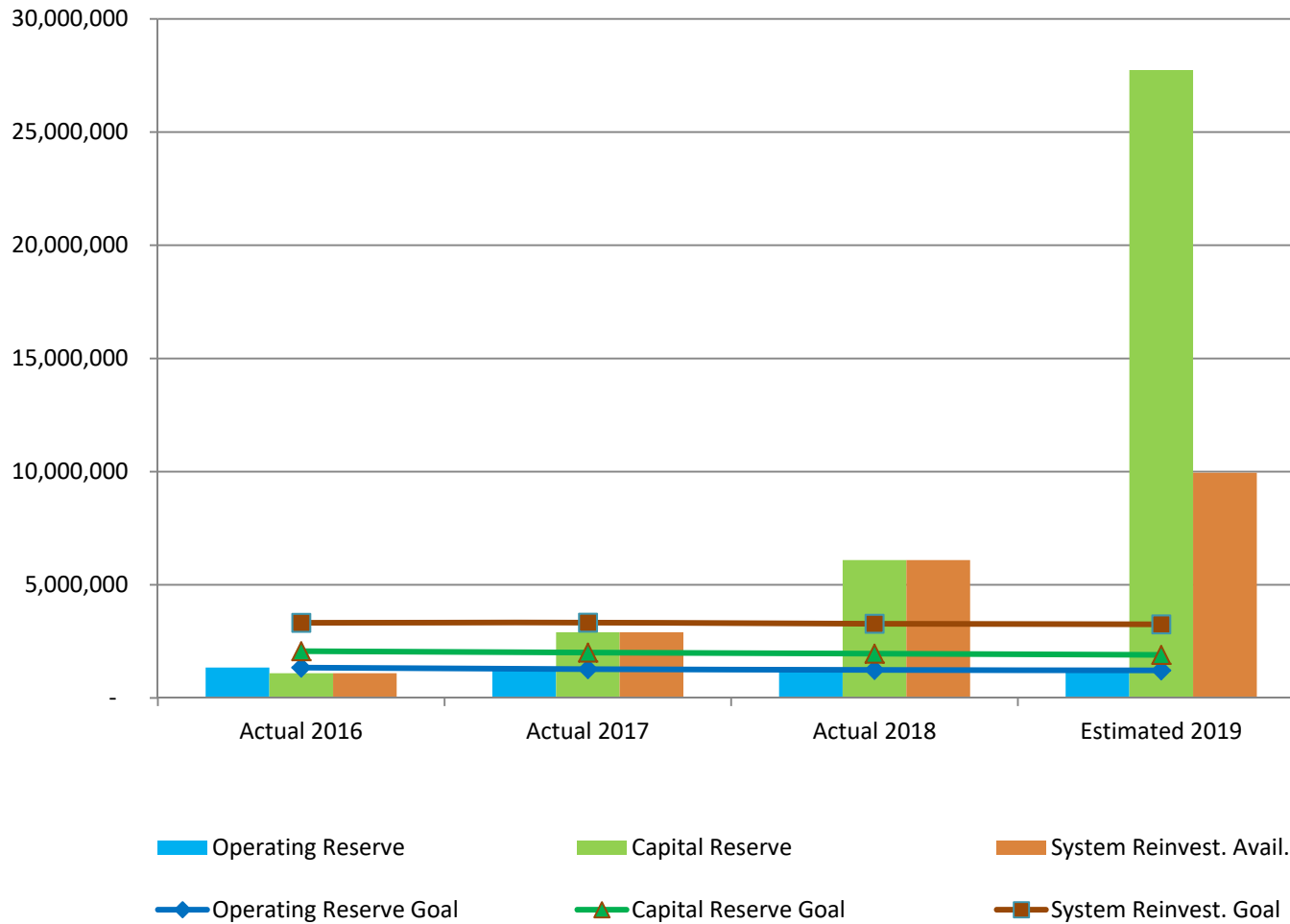
Debt to Equity Ratio:
Goal: 50:50
Actual FY19 47:53

Debt Service Coverage:
Goal 1.0
Actual FY19 2.2

FISCAL SUMMARY - WATER FUND

	6/30/18	6/30/19	6/30/19	% Change	\$ Change
	Actual	Y-T-D	Budget	Budget	Budget
REVENUE					
Charges for Services	\$ 15,920,047	\$ 16,263,780	\$ 15,761,692	3.09%	\$ 502,088
Non-Operating Income	59,487	591,562	145,800	75.35%	445,762
Developer Contributions	232,669	106,466	-	100.00%	106,466
Connection Fees	249,664	734,001	659,937	10.09%	74,064
Federal Subsidy-BAB Credits	224,277	224,816	222,589	0.99%	2,227
Grant Revenue	125,000	126,111	1,255,282	-895.38%	(1,129,171)
TOTAL	\$ 16,811,144	\$ 18,046,736	\$ 18,045,300	0.01%	\$ 1,436
EXPENDITURE					
Salary	\$ 1,675,034	\$ 1,757,082	\$ 1,884,125	-7.23%	\$ (127,043)
Benefits	1,239,505	945,162	1,369,509	-44.90%	(424,347)
Service & Supplies	5,106,110	4,875,008	5,281,160	-8.33%	(406,152)
Depreciation	3,283,296	3,255,813	3,500,000	-7.50%	(244,187)
Interest Expense	1,960,200	1,958,966	2,230,159	-13.84%	(271,193)
Other	47,852	325,783	316,719	2.78%	9,064
TOTAL	\$ 13,311,997	\$ 13,117,814	\$ 14,581,672	-11.16%	\$ (1,463,858)
CHANGE IN NET POSITION	\$ 3,499,147	\$ 4,928,922	\$ 3,463,628	29.73%	\$ 1,465,294

Water Fund Financial Policies



Operating Reserve:
60 days of operating expenses

Capital Reserve:
2% of Capital Assets

System Reinvestment Funding: Included in Capital Reserve, less unspent bond proceeds and equal to annual depreciation

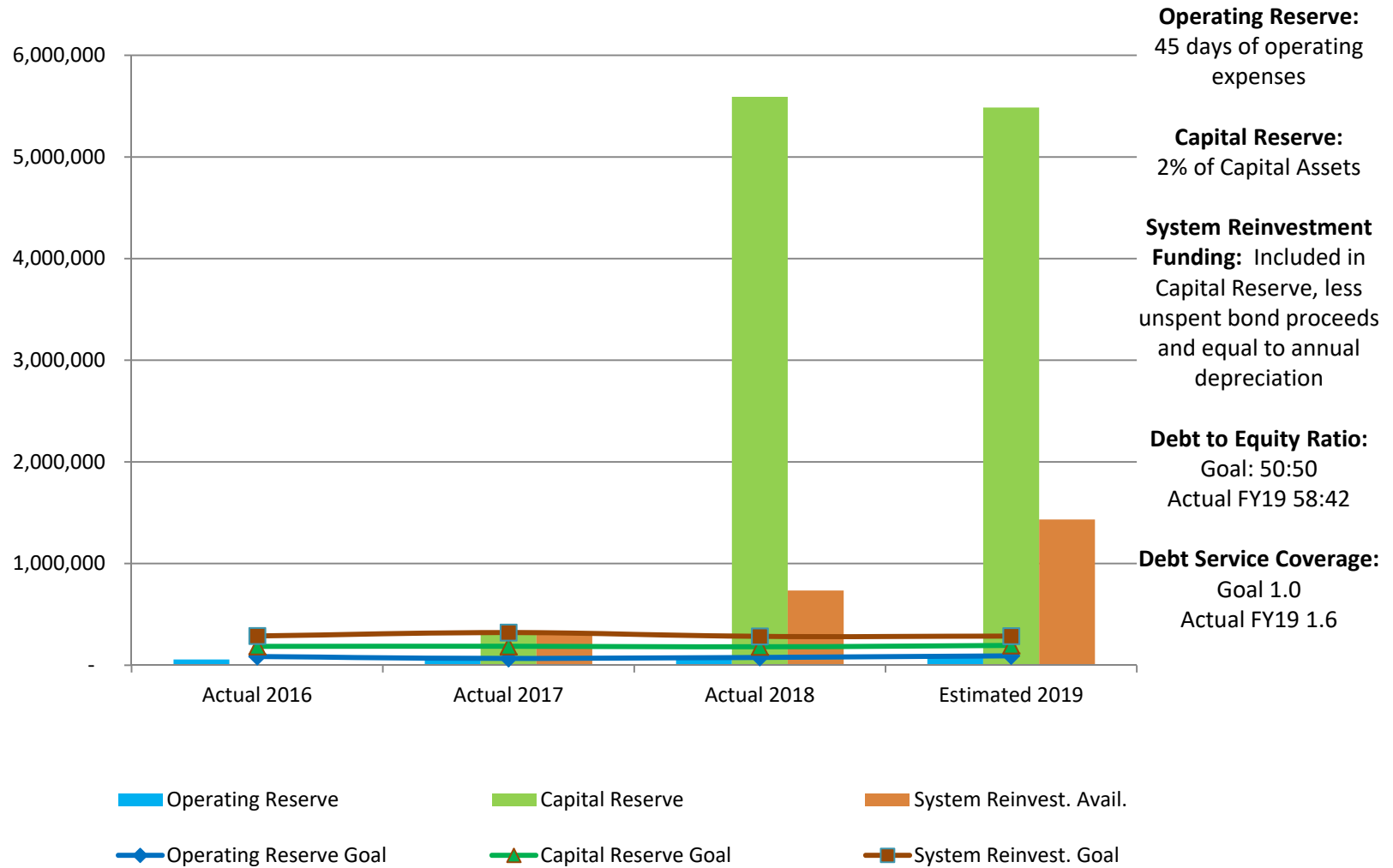
Debt to Equity Ratio:
Goal: 50:50
Actual FY19 58:42

Debt Service Coverage:
Goal 1.0
Actual FY19 1.8

FISCAL SUMMARY - STORMWATER FUND

	6/30/18	6/30/19	6/30/19	% Change	\$ Change
	Actual	Y-T-D	Budget	Budget	Budget
REVENUE					
Charges for Services	\$ 1,707,494	\$ 1,822,551	\$ 1,776,000	2.55%	\$ 46,551
Contributed Capital Asset	-	-	-	0.00%	-
Non-Operating Income	43,855	198,658	15,494	92.20%	183,164
TOTAL	\$ 1,751,349	\$ 2,021,209	\$ 1,791,494	11.37%	\$ 229,715
EXPENDITURE					
Salary	\$ 130,779	\$ 147,153	\$ 153,308	-4.18%	\$ (6,155)
Benefits	84,381	76,487	103,090	-34.78%	(26,603)
Service & Supplies	435,538	535,532	598,404	-11.74%	(62,872)
Depreciation	283,268	285,877	295,000	-3.19%	(9,123)
Interest Expense	164,351	280,645	296,716	-5.73%	(16,071)
Other	227,134	-	-	0.00%	-
TOTAL	\$ 1,325,451	\$ 1,325,694	\$ 1,446,518	-9.11%	\$ (120,824)
CHANGE IN NET POSITION	\$ 425,898	\$ 695,515	\$ 344,976	50.40%	\$ 350,539

Stormwater Fund Financial Policies



Carson City - Cash Flow Worksheets
Wastewater Fund - 510
FINANCIAL POLICIES

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019
- Operating Reserve Goal	663,381	695,919	766,786	840,871
Operating Reserve	663,381	695,919	766,786	840,871
Capital Reserve Goal	1,481,162	1,858,723	1,854,439	2,058,043
Capital Reserve	6,030,635	12,077,633	17,671,441	13,585,071
System Reinvestment Funding Goal	3,311,678	3,385,557	4,728,685	4,866,595
System Reinvestment Funding Available	6,030,635	12,077,633	12,159,260	13,585,071
Debt to Equity (goal is 50:50)	34:66	47:53	49:51	47:53
Debt Service Coverage (goal 1.0 minimum)	2.4	2.8	2.1	2.2

CALCULATIONS

Operating Reserve

Salaries & wages	\$ 1,527,606	\$ 1,491,839	\$ 1,641,850	\$ 1,494,509
Employee benefits	647,304	782,452	1,064,284	792,566
Services & supplies	3,255,356	3,508,870	3,907,354	4,635,386
Less non-cash OBEB adj	(109,440)	(132,441)	(134,682)	(129,281)
Less non-cash PERS adj	59,929	(6,044)	(259,318)	27,217
	<u>5,380,755</u>	<u>5,644,676</u>	<u>6,219,488</u>	<u>6,820,397</u>
Minimum 45 day reserve	\$ 663,381	\$ 695,919	\$ 766,786	\$ 840,871

Capital Reserve Goal

Net capital assets (CAFR)	\$ 74,058,091	\$ 92,936,165	\$ 92,721,953	\$ 102,902,146
Required 2% minimum	1,481,162	1,858,723	1,854,439	2,058,043

Capital Reserve-Actual or projected

Cash at 6/30 (CAFR)	\$ 6,694,016	\$ 12,773,552	\$ 18,438,227	\$ 14,425,942
Less operating reserve	(663,381)	(695,919)	(766,786)	(840,871)
Capital reserve	<u>\$ 6,030,635</u>	<u>\$ 12,077,633</u>	<u>\$ 17,671,441</u>	<u>\$ 13,585,071</u>

System Reinvestment Funding Goal

Annual depreciation	\$ 3,311,678	\$ 3,385,557	\$ 4,728,685	\$ 4,866,595
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System Reinvestment Funding actual or projected (nested within capital reserve)

Cash at 6/30 (CAFR)	\$ 6,694,016	\$ 12,773,552	\$ 18,438,227	\$ 14,425,942
Less operating reserve	(663,381)	(695,919)	(766,786)	(840,871)
Less unspent bond proceeds	-	-	(5,512,181)	-
Available for system reinvestment	<u>\$ 6,030,635</u>	<u>\$ 12,077,633</u>	<u>\$ 12,159,260</u>	<u>\$ 13,585,071</u>

Debt to Equity Ratio (goal is 50:50)

Total liabilities at 6/30 (CAFR)	\$ 30,033,542	\$ 52,125,369	\$ 60,762,743	\$ 58,455,169
Less OPEB obligation	(637,052)	(769,493)	(3,007,596)	(2,454,411)
Less PERS obligation	(2,036,471)	(2,356,744)	(2,349,001)	(2,302,862)
Liabilities	<u>27,360,019</u>	<u>48,999,132</u>	<u>55,406,146</u>	<u>53,697,896</u>
Net position at 6/30	52,183,689	55,352,044	56,959,231	60,645,730
Percentage of liabilities	34.40%	46.96%	49.31%	46.96%
Percentage of equity	65.60%	53.04%	50.69%	53.04%
Debt to equity	34:66	47:53	49:51	47:53

Debt Service Coverage

Net pledged revenues (CAFR Notes)	\$ 5,974,374	\$ 7,510,428	\$ 8,976,465	\$ 10,284,177
Principal & interest payments (CAFR Notes)	2,463,658	2,638,875	4,266,648	4,577,775
Debt service coverage	2.4	2.8	2.1	2.2

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
INTERGOVERNMENTAL								
FEDERAL GOVERNMENT GRANTS								
510-0000-331.56-33	HAZARD MITIGAT-GENERATORS	0	0	325,476	519	325,476	0	0
*	FEDERAL GOVERNMENT GRANTS	0	0	325,476	519	325,476	0	0
FEDERAL SUBSIDY PAYMENTS								
510-0000-332.01-02	2010F SRF SEWER BONDS	1,508	1,464	1,550	1,353	1,550	1,550	1,550
*	FEDERAL SUBSIDY PAYMENTS	1,508	1,464	1,550	1,353	1,550	1,550	1,550
**	INTERGOVERNMENTAL	1,508	1,464	327,026	1,872	327,026	1,550	1,550
CHARGES FOR SERVICES								
PUBLIC WORKS								
510-0000-343.06-00	DEPARTMENT CHARGES	479	0	0	0	0	0	0
*	PUBLIC WORKS	479	0	0	0	0	0	0
**	CHARGES FOR SERVICES	479	0	0	0	0	0	0
MISCELLANEOUS REVENUE								
GIFTS/DONATIONS								
510-0000-365.52-00	UTILITY ASSISTANCE PROGRAM	0	0	0	1,385	1,000	0	0
*	GIFTS/DONATIONS	0	0	0	1,385	1,000	0	0
**	MISCELLANEOUS REVENUE	0	0	0	1,385	1,000	0	0
PROPRIETARY REVENUES								
USER FEES AND CHARGES								
510-0000-370.02-00	USER CHARGES	3,863,471	4,778,418	4,814,638	4,571,917	4,618,406	4,618,406	4,618,406
510-0000-370.06-00	DOUGLAS COUNTY	117,412	132,337	80,000	142,149	80,000	80,000	80,000
510-0000-370.25-00	FIXED CAPITALIZATION	8,854,620	10,039,462	10,043,490	10,108,049	10,104,052	10,104,052	10,104,052
510-0000-370.27-00	VARIABLE CAPITALIZATION	4	4	0	7	4	0	0
510-0000-370.28-00	EFFLUENT METER CHARGES	13,635	11,587	13,000	10,125	13,000	13,000	13,000
510-0000-370.75-00	OTHER CHARGES/FEES	6,967	10,222	0	9,244	4,597	0	0
*	USER FEES AND CHARGES	12,856,109	14,972,030	14,951,128	14,841,491	14,820,059	14,815,458	14,815,458
OTHER OPERATING CHARGES								
510-0000-372.50-01	GENERAL FUND	10,875	11,624	0	11,938	0	0	0
510-0000-372.50-15	REG TRANSPORTATION	2,596	2,871	0	2,744	0	0	0
510-0000-372.50-17	STREETS MAINTENANCE	1,545	1,590	0	1,633	0	0	0
510-0000-372.50-53	ISC: STORM DRAINAGE	1,244	1,280	0	1,315	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
* 510-0000-372.50-56	WATER FUND	4,145	3,600	10,000	1,655	10,000	10,000	10,000
510-0000-372.62-00	PENALTIES AND INTEREST	116,629	139,069	85,000	146,859	85,000	85,000	85,000
510-0000-372.70-00	REFUNDS/REIMBURSEMENTS	2,879	0	76,855	76,855	76,855	0	0
* 510-0000-372.70-00	OTHER OPERATING CHARGES	139,913	159,834	171,855	242,999	171,855	95,000	95,000
NON-OPERATING REVENUE								
510-0000-375.05-01	COMMERCIAL	53,951	56,211	59,346	272,804	269,424	35,000	35,000
510-0000-375.05-02	RESIDENTIAL	190,209	327,006	209,230	994,489	615,333	125,000	125,000
510-0000-375.10-00	DEVELOPER CONTRIBUTIONS	41,974	374,158	0	15,173	0	0	0
510-0000-375.20-01	CAPITAL ASSETS	0	12,728	0	0	0	0	0
* 510-0000-375.20-01	NON-OPERATING REVENUE	286,134	770,103	268,576	1,282,466	884,757	160,000	160,000
INTEREST EARNED								
510-0000-377.02-00	INTEREST INCOME	75,412	149,867	115,160	294,188	130,000	20,000	20,000
510-0000-377.03-00	NET INC IN FAIR VALUE INV	45,728	5,973	0	248,975	0	0	0
* 510-0000-377.03-00	INTEREST EARNED	29,684	143,894	115,160	543,163	130,000	20,000	20,000
MISCELLANEOUS								
510-0000-378.11-00	SEPTIC DISPOSAL	20,138	23,476	18,000	21,383	18,000	18,000	18,000
510-0000-378.16-00	MISC. OTHER INCOME	0	0	0	152	0	0	0
510-0000-378.21-00	SEWER LATERAL REIMBURSEMT	3,000	1,500	3,000	1,750	3,000	3,000	3,000
* 510-0000-378.21-00	MISCELLANEOUS	23,138	24,976	21,000	23,285	21,000	21,000	21,000
OTHER NON-OPER. INCOME								
510-0000-379.10-01	SURPLUS SALES	4,085	7,149	0	0	0	0	0
510-0000-379.10-02	VEHICLE SALES	0	3,420	0	13,110	9,595	0	0
* 510-0000-379.10-02	OTHER NON-OPER. INCOME	4,085	10,569	0	13,110	9,595	0	0
** 510-0000-379.10-02	PROPRIETARY REVENUES	13,339,063	16,081,406	15,527,719	16,946,514	16,037,266	15,111,458	15,111,458
*** 510-0000-379.10-02	SEWER OPERATION	13,341,050	16,082,870	15,854,745	16,949,771	16,365,292	15,113,008	15,113,008

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
SEWER OPERATION								
Salaries and Wages								
510-3201-434.01-01	SALARIES	847,095	827,584	1,008,901	860,375	888,289	1,505,208	1,544,626
510-3201-434.01-02	HOURLY/SEASONAL	60,419	0	0	9,548	0	14,546	14,546
510-3201-434.01-03	ADMINISTRATIVE PAY	0	776	0	1,296	0	0	0
510-3201-434.01-06	MANAGEMENT LEAVE PAY	11,523	11,613	0	11,621	0	0	0
510-3201-434.01-07	ANNUAL LEAVE PAYOFF	744	10,627	0	17,056	13,875	0	0
510-3201-434.01-08	SICK LEAVE PAYOFF	17,036	3,868	0	1,116	0	0	0
510-3201-434.01-09	WORKERS' COMPENSATORY LV	19	2,791	0	5,559	0	0	0
510-3201-434.01-11	OVERTIME	58,832	59,737	50,000	51,501	50,000	66,994	66,994
510-3201-434.01-12	CALL BACK PAY	8,377	3,202	14,000	3,092	14,000	20,000	20,000
510-3201-434.01-13	STAND-BY PAY	42,038	44,790	45,000	47,064	45,000	60,000	60,000
510-3201-434.01-14	F L S A	210	159	0	166	21	0	0
510-3201-434.01-16	HOLIDAY PAY	5,710	2,868	0	3,855	936	0	0
510-3201-434.01-25	TEMPORARY STAFFING	0	75,054	80,000	6,125	80,000	120,454	120,454
510-3201-434.01-99	GRANT ALLOCATION	11,842	853	0	0	0	0	0
* Salaries and Wages		1,006,089	1,043,922	1,197,901	1,005,024	1,092,121	1,787,202	1,826,620
EMPLOYEE BENEFITS								
510-3201-434.02-25	MEDICARE	14,653	13,871	15,469	14,245	15,000	23,712	24,416
510-3201-434.02-30	RETIREMENT	190,993	194,776	241,801	196,830	209,996	370,791	385,787
510-3201-434.02-40	GROUP INSURANCE	142,985	156,864	193,148	188,186	194,148	355,610	366,736
510-3201-434.02-50	WORKERS' COMPENSATION	12,121	13,441	11,634	19,048	18,993	29,066	29,512
510-3201-434.02-60	EDUCATION INCENTIVE	663	688	788	388	788	238	238
510-3201-434.02-65	CLOTHING ALLOWANCE	2,723	4,477	4,000	5,154	4,000	9,000	9,000
510-3201-434.02-66	FOUL WEATHER ALLOWANCE	1,515	1,403	1,583	1,403	1,583	2,895	2,985
510-3201-434.02-68	TOOL ALLOWANCE	4,151	1,365	1,658	1,405	1,420	1,650	1,650
510-3201-434.02-70	CAR ALLOWANCE	0	0	0	2,790	2,796	3,900	3,900
510-3201-434.02-71	PHONE ALLOWANCE	2,938	2,976	3,527	3,238	3,255	3,987	3,987
510-3201-434.02-72	MOBILE DEVICE ALLOWANCE	330	267	407	520	522	690	690
510-3201-434.02-86	OPEB COST	132,441	134,682	141,416	129,281	141,416	148,487	148,487
510-3201-434.02-87	GASB 68 PENSION EXPENSE	2,326	157,473	165,347	17,951	165,347	285,898	285,898
* EMPLOYEE BENEFITS		507,819	682,283	780,778	544,537	759,264	1,235,924	1,263,286
SERVICE AND SUPPLIES								
510-3201-434.03-09	PROFESSIONAL SERVICES	23,124	42,910	225,000	205,254	225,000	250,000	250,000
510-3201-434.03-12	AUDITING	19,990	21,322	24,000	19,710	24,000	24,000	24,000
510-3201-434.03-30	TRAINING	1,528	13,335	15,000	15,186	15,000	30,000	30,000
510-3201-434.03-45	DATA PROCESSING	8,497	6,667	6,500	6,765	6,500	8,500	8,500
510-3201-434.03-49	CONTRACTUAL SERVICES	0	0	0	0	0	3,000	3,000
510-3201-434.03-62	UNEMPLOYMENT COMPENSATION	510	0	0	0	0	0	0
510-3201-434.03-75	SLUDGE HAULING	40,297	11,655	35,000	6,200	35,000	35,000	35,000
510-3201-434.04-30	EQUIPMENT REPAIR & MAINT.	198,723	155,319	200,213	219,126	200,213	225,000	225,000
510-3201-434.04-33	SOFTWARE MAINTENANCE	18,765	21,833	30,000	27,146	30,000	50,000	50,000
510-3201-434.04-34	BUILDING REPAIR & MAINT.	9,381	3,903	10,000	7,986	10,000	25,000	25,000
510-3201-434.04-35	VEHICLE REPAIR & MAINT.	14,876	9,645	10,000	5,506	10,000	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
510-3201-434.04-36	FACILITY REPAIR & MAINT.	46,871	92,561	81,974	292,634	65,300	200,000	200,000
510-3201-434.04-37	EFFLUENT LINE REPAIRS	0	0	0	0	0	30,000	30,000
510-3201-434.04-39	WATER - EFFLUENT SUPPL	37,063	0	100,000	0	100,000	100,000	100,000
510-3201-434.04-44	OFFICE EQUIPMENT RENTAL	2,310	1,846	3,000	1,887	3,000	4,000	4,000
510-3201-434.04-45	EQUIPMENT RENTAL	1,466	3,878	6,000	748	6,000	11,000	11,000
510-3201-434.04-67	TELEMETRY MAINTENANCE	29,730	29,029	25,000	23,228	25,000	50,000	50,000
510-3201-434.04-70	S. SEWER REPAIR & MAINT.	0	0	0	0	0	50,000	50,000
510-3201-434.04-72	MOSQUITO CONTROL	71,170	66,500	66,500	63,548	66,500	66,500	66,500
510-3201-434.04-90	FEES AND PERMITS	18,498	27,658	25,000	40,071	25,000	25,000	25,000
510-3201-434.04-91	EFFLUENT-GOLF COURSE-CC	0	0	0	0	0	15,000	15,000
510-3201-434.05-42	PRINTING / ADVERTISING	1,596	527	2,000	3,541	2,000	5,000	5,000
510-3201-434.05-45	MEMBERSHIP / PUBLICATIONS	3,713	2,372	3,000	3,182	3,000	4,500	4,500
510-3201-434.05-80	TRAVEL	3,499	1,397	0	0	0	0	0
510-3201-434.05-87	CLICK-2-GOV FEES	2,681	2,840	3,000	2,915	3,000	3,000	3,000
510-3201-434.06-01	OFFICE SUPPLIES	1,720	1,528	1,500	1,044	1,500	5,500	5,500
510-3201-434.06-02	POSTAGE / SHIPPING	0	322	1,000	944	1,000	51,000	51,000
510-3201-434.06-25	OPERATING SUPPLIES	128,358	85,215	80,000	94,012	80,000	118,000	118,000
510-3201-434.06-36	LABORATORY EXPENSE	37,875	68,954	55,000	63,991	55,000	58,000	58,000
510-3201-434.06-37	CHEMICALS	226,012	244,586	324,000	337,571	274,000	274,000	274,000
510-3201-434.06-45	BOOKS / PERIODICALS	0	202	300	246	300	500	500
510-3201-434.06-60	VEHICLE FUEL/OIL	4,169	13,361	12,000	7,377	12,000	36,000	36,000
510-3201-434.06-74	SMALL TOOLS / INSTRUMENTS	9,336	12,858	12,800	12,829	12,800	14,300	14,300
510-3201-434.06-75	SMALL FURNISHINGS	5,127	6,392	5,000	6,519	5,000	17,000	17,000
510-3201-434.06-76	TECHNICAL EQUIPMENT	7,368	7,875	5,000	5,549	5,000	10,000	10,000
510-3201-434.07-10	TELEPHONE	8,078	8,650	8,500	8,835	8,500	13,500	13,500
510-3201-434.07-12	POWER	525,381	664,572	600,000	698,327	600,000	600,000	600,000
510-3201-434.07-13	HEATING	39,992	40,755	40,000	28,958	40,000	48,000	48,000
510-3201-434.07-26	WATER CHARGES	0	47,986	46,000	40,511	96,000	96,000	96,000
510-3201-434.09-01	ISC: GENERAL FUND	1,177,284	1,545,432	1,725,855	1,725,855	1,725,855	1,557,323	1,557,323
510-3201-434.09-15	ISC: INSURANCE FUND	227,500	227,500	227,500	227,500	227,500	240,500	240,500
510-3201-434.09-50	ISC: FLEET MANAGEMENT	25,241	26,338	34,636	34,636	34,636	80,798	80,798
510-3201-434.09-55	ISC: RADIOS	1,477	12,875	26,005	26,005	26,005	25,572	25,572
510-3201-434.12-52	UTILITY ASSISTANCE PROG	0	0	0	514	0	0	0
510-3201-434.12-99	GRANT ALLOC/ DIRECT BILL	36,098	39,905	0	34,212	0	0	0
510-3201-434.24-30	REFUNDS & REIMBURSEMENTS	0	0	0	0	0	10,000	10,000
510-3201-434.24-49	BAD DEBT EXPENSE	0	0	0	0	0	400	400
510-3201-434.24-50	CASH SHORTAGE/OVERAGE	0	0	0	0	0	50	50
* SERVICE AND SUPPLIES		3,015,304	3,570,503	4,076,283	4,231,644	4,059,609	4,500,943	4,500,943
CAPITAL OUTLAY								
510-3201-434.70-40	CONSTRUCTION	0	0	0	0	1,650,000	205,750	205,750
510-3201-434.70-70	LABOR	0	0	0	0	90,000	0	0
510-3201-434.77-05	VEHICLE REPLACMNT PROGRAM	113,057	39,854	118,881	83,975	178,881	220,000	220,000
510-3201-434.77-25	COMM-FIBER-SCADA	0	0	0	0	40,000	40,000	40,000
510-3201-434.77-75	EQUIPMENT	173,358	106,792	293,208	150,323	452,709	300,000	300,000
510-3201-434.78-10	FACILITY UPGRADE	12,720	37,308	150,000	1,559	225,000	225,000	225,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
* CAPITAL OUTLAY		299,135	183,954	562,089	235,857	2,636,590	990,750	990,750
** WASTEWATER PLANT		4,828,347	5,480,662	6,617,051	6,017,062	8,547,584	8,514,819	8,581,599

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
Salaries and Wages								
510-3202-434.01-01	SALARIES	475,472	507,907	575,534	465,627	470,816	0	0
510-3202-434.01-02	HOURLY/SEASONAL	33,585	0	0	171	0	0	0
510-3202-434.01-03	ADMINISTRATIVE PAY	221	7,466	0	52	0	0	0
510-3202-434.01-06	MANAGEMENT LEAVE PAY	299	1,501	0	332	0	0	0
510-3202-434.01-07	ANNUAL LEAVE PAYOFF	3,803	152	0	1,301	0	0	0
510-3202-434.01-08	SICK LEAVE PAYOFF	57,488	21,680	0	10,940	0	0	0
510-3202-434.01-09	WORKERS' COMPENSATORY LV	3,615	499	0	563	0	0	0
510-3202-434.01-11	OVERTIME	21,836	15,498	17,000	10,875	17,000	0	0
510-3202-434.01-12	CALL BACK PAY	5,615	5,873	6,000	5,553	6,000	0	0
510-3202-434.01-13	STAND-BY PAY	14,346	13,526	15,000	14,129	15,000	0	0
510-3202-434.01-14	F L S A	202	178	0	144	28	0	0
510-3202-434.01-16	HOLIDAY PAY	5,607	3,402	0	1,678	440	0	0
510-3202-434.01-25	TEMPORARY STAFFING	0	19,677	55,000	0	55,000	0	0
510-3202-434.01-99	GRANT ALLOCATION	21,363	1,871	0	0	0	0	0
* Salaries and Wages		485,750	597,928	668,534	489,485	564,284	0	0
EMPLOYEE BENEFITS								
510-3202-434.02-25	MEDICARE	6,876	7,441	8,106	6,996	7,260	0	0
510-3202-434.02-30	RETIREMENT	117,434	120,793	142,120	112,174	115,728	0	0
510-3202-434.02-40	GROUP INSURANCE	129,652	134,421	152,933	120,285	120,591	0	0
510-3202-434.02-50	WORKERS' COMPENSATION	11,846	11,395	12,254	12,489	12,581	0	0
510-3202-434.02-60	EDUCATION INCENTIVE	55	50	100	50	100	0	0
510-3202-434.02-65	CLOTHING ALLOWANCE	3,344	3,959	5,000	3,558	5,000	0	0
510-3202-434.02-66	FOUL WEATHER ALLOWANCE	1,215	1,215	1,230	1,215	1,230	0	0
510-3202-434.02-71	PHONE ALLOWANCE	418	809	1,111	525	526	0	0
510-3202-434.02-72	MOBILE DEVICE ALLOWANCE	75	73	166	3	3	0	0
510-3202-434.02-87	GASB 68 PENSION EXPENSE	3,718	101,845	3,718	9,266	106,937	0	0
* EMPLOYEE BENEFITS		274,633	382,001	326,738	248,029	369,956	0	0
SERVICE AND SUPPLIES								
510-3202-434.03-09	PROFESSIONAL SERVICES	189,747	60,005	225,000	144,475	225,000	0	0
510-3202-434.03-30	TRAINING	1,670	6,145	9,000	3,054	9,000	0	0
510-3202-434.03-45	DATA PROCESSING	174	174	2,000	0	2,000	0	0
510-3202-434.03-49	CONTRACTUAL SERVICES	0	0	3,000	0	3,000	0	0
510-3202-434.04-30	EQUIPMENT REPAIR & MAINT.	18,999	965	25,000	6,297	25,000	0	0
510-3202-434.04-33	SOFTWARE MAINTENANCE	9,582	3,164	20,000	2,330	20,000	0	0
510-3202-434.04-34	BUILDING REPAIR & MAINT.	618	1,251	2,500	0	2,500	0	0
510-3202-434.04-35	VEHICLE REPAIR & MAINT.	24,330	5,827	20,000	6,729	20,000	0	0
510-3202-434.04-36	FACILITY REPAIR & MAINT.	14,245	7,585	20,000	14,975	20,000	0	0
510-3202-434.04-37	EFFLUENT LINE REPAIRS	0	10,123	36,500	14,837	36,500	0	0
510-3202-434.04-44	OFFICE EQUIPMENT RENTAL	965	1,022	1,000	1,081	1,000	0	0
510-3202-434.04-45	EQUIPMENT RENTAL	3,983	0	5,000	0	5,000	0	0
510-3202-434.04-70	S. SEWER REPAIR & MAINT.	10,278	23,169	50,000	30,702	50,000	0	0
510-3202-434.04-89	EFFLUENT-GOLF COURSE -EV	37,835	16,513	0	204	0	0	0
510-3202-434.04-91	EFFLUENT-GOLF COURSE-CC	7,543	21,976	20,260	3,272	20,260	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
510-3202-434.05-42	PRINTING / ADVERTISING	4,729	4,574	6,080	7,526	6,080	0	0
510-3202-434.05-45	MEMBERSHIP / PUBLICATIONS	1,424	1,778	1,500	1,400	1,500	0	0
510-3202-434.05-80	TRAVEL	751	0	0	0	0	0	0
510-3202-434.06-01	OFFICE SUPPLIES	1,282	1,117	4,000	1,287	4,000	0	0
510-3202-434.06-02	POSTAGE / SHIPPING	40,451	30,417	50,000	30,587	50,000	0	0
510-3202-434.06-25	OPERATING SUPPLIES	25,586	27,925	38,000	33,764	38,000	0	0
510-3202-434.06-36	LABORATORY EXPENSE	5,248	2,186	3,000	0	3,000	0	0
510-3202-434.06-45	BOOKS / PERIODICALS	0	0	200	0	200	0	0
510-3202-434.06-50	VEHICLE FUEL/OIL	17,424	20,396	24,000	19,428	24,000	0	0
510-3202-434.06-74	SMALL TOOLS / INSTRUMENTS	124	0	1,500	195	1,500	0	0
510-3202-434.06-75	SMALL FURNISHINGS	2,618	1,273	12,000	0	12,000	0	0
510-3202-434.06-76	TECHNICAL EQUIPMENT	2,535	827	5,000	5,170	5,000	0	0
510-3202-434.07-10	TELEPHONE	4,784	4,941	5,000	5,337	5,000	0	0
510-3202-434.07-13	HEATING	6,197	7,497	8,000	8,388	8,000	0	0
510-3202-434.09-50	ISC: FLEET MANAGEMENT	55,178	51,450	48,243	48,243	48,243	0	0
510-3202-434.09-55	ISC: RADIOS	1,563	10,300	15,440	15,440	15,440	0	0
510-3202-434.12-99	GRANT ALLOC / DIRECT BILL	3,706	14,253	0	974	0	0	0
510-3202-434.24-30	REFUNDS & REIMBURSEMENTS	0	0	10,000	0	10,000	0	0
510-3202-434.24-49	BAD DEBT EXPENSE	0	0	400	0	400	0	0
510-3202-434.24-50	CASH SHORTAGE/OVERAGE	0	0	50	0	50	0	0
* SERVICE AND SUPPLIES		493,569	336,853	671,673	403,747	671,673	0	0
CAPITAL OUTLAY								
510-3202-434.70-40	CONSTRUCTION	55,246	0	1,650,000	0	0	0	0
510-3202-434.70-70	LABOR	3,737	0	90,000	25,055	0	0	0
510-3202-434.77-05	VEHICLE REPLACMNT PROGRAM	0	0	60,000	0	0	0	0
510-3202-434.77-25	COMM-FIBER-SCADA	90,000	0	40,000	0	0	0	0
510-3202-434.77-75	EQUIPMENT	22,832	140,499	159,501	35,394	0	0	0
510-3202-434.78-10	FACILITY UPGRADE	5,925	71,323	75,000	0	0	0	0
* CAPITAL OUTLAY		177,740	211,822	2,074,501	60,449	0	0	0
** MAINTENANCE		1,431,692	1,528,604	3,741,446	1,201,710	1,605,913	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
510-3205-500.90-00	SERVICE AND SUPPLIES	22,221,660	8,272,843	0	11,031,615	0	0	0
*	SERVICE AND SUPPLIES	22,221,660	8,272,843	0	11,031,615	0	0	0
510-3205-434.44-85	DEPRECIATION EXPENSE	3,385,557	4,728,684	4,950,000	4,866,595	4,950,000	4,950,000	4,950,000
*	DEPRECIATION EXPENSE	3,385,557	4,728,684	4,950,000	4,866,595	4,950,000	4,950,000	4,950,000
510-3205-475.48-45	NON-OPERATING EXPENSE	1,402	1,585	1,500	1,431	1,500	1,500	1,500
510-3205-475.48-45	FISCAL CHARGES	0	192,212	0	0	0	0	0
510-3205-475.48-46	BOND ISSUANCE COSTS	0	102,464	0	0	0	0	0
510-3205-475.48-75	LOSS ON DISPOSAL F.A.	0	0	0	0	0	0	0
*	NON-OPERATING EXPENSE	1,402	296,261	1,500	1,431	1,500	1,500	1,500
510-3205-434.70-40	CAPITAL OUTLAY	21,295,488	7,407,062	14,978,353	10,543,419	14,095,836	2,729,000	2,729,000
510-3205-434.70-70	LABOR	449,298	470,005	131,821	191,198	111,821	0	0
510-3205-434.71-99	UNDESIGNATED/RESERVE	0	0	84,454	0	0	0	0
*	CAPITAL OUTLAY	21,744,786	7,877,067	15,194,628	10,734,617	14,207,657	2,729,000	2,729,000
510-3205-471.83-07	PRINCIPAL REDEMPTION	0	0	225,000	0	225,000	230,000	230,000
510-3205-471.83-09	2015 SEWER BONDS	0	0	190,000	0	190,000	200,000	200,000
510-3205-471.83-14	2015 SEWER BONDS \$12M	0	0	547,436	0	547,436	560,487	560,487
510-3205-471.83-22	2012 SEWER BONDS	0	0	95,000	0	95,000	100,000	100,000
510-3205-471.83-23	2012 SEWER REFUNDING	0	0	230,000	0	230,000	240,000	240,000
510-3205-471.83-35	2012 MT REFUNDING	0	0	210,800	0	210,800	106,700	106,700
510-3205-471.83-42	2010 STATE WATER POLLUT	0	0	141,118	0	141,118	144,511	144,511
510-3205-471.83-49	2014 SEWER SRF BOND	0	0	1,142,052	0	1,142,052	1,174,137	1,174,137
510-3205-471.83-79	1998 STATE SEWER ISSUE	0	0	222,714	0	222,714	0	0
510-3205-471.83-98	2010D SWR IMP & REFUNDING	0	0	55,000	0	55,000	55,000	55,000
*	PRINCIPAL REDEMPTION	0	0	3,059,120	0	3,059,120	2,810,835	2,810,835
510-3205-472.93-07	INTEREST REDEMPTION	222,009	215,708	230,538	208,860	230,538	222,154	222,154
510-3205-472.93-09	2017 SEWER BONDS	0	134,531	223,535	198,021	223,535	213,702	213,702
510-3205-472.93-14	2015 SEWER SRF BONDS \$12M	56,111	267,715	268,003	268,003	268,003	254,797	254,797
510-3205-472.93-22	2012 SEWER BONDS	65,875	62,875	59,442	59,442	59,442	55,509	55,509
510-3205-472.93-23	2012 SEWER REFUNDING	60,177	46,245	37,912	37,912	37,912	28,445	28,445
510-3205-472.93-35	2012 MT REFUNDING	16,906	11,043	9,100	10,421	9,100	1,693	1,693
510-3205-472.93-42	2010 STATE WATER POLLUT	52,609	49,335	45,983	45,983	45,983	42,549	42,549
510-3205-472.93-49	2014 SEWER SRF BOND	465,538	640,497	608,853	608,853	608,853	576,320	576,320
510-3205-472.93-79	1998 STATE SEWER ISSUE	24,668	10,733	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
510-3205-472.93-98	2010D SWR IMP & REFUNDING	38,682	37,032	35,290	35,290	35,290	33,411	33,411
*	INTEREST REDEMPTION	1,002,575	1,475,714	1,518,656	1,472,785	1,518,656	1,428,580	1,428,580
CAPITAL PROJECTS								
510-3205-434.73-33	EMERGENCY GENERATOR PROG	0	0	448,240	692	448,240	0	0
*	CAPITAL PROJECTS	0	0	448,240	692	448,240	0	0
**	CAPITAL	3,912,660	6,104,883	25,172,144	6,044,505	24,185,173	11,919,915	11,919,915
***	SEWER	10,172,699	13,114,149	35,530,641	13,263,277	34,338,670	20,434,734	20,501,514
****	SEWER OPERATION	10,172,699	13,114,149	35,530,641	13,263,277	34,338,670	20,434,734	20,501,514

Carson City - Cash Flow Worksheets
Water Fund - 520
FINANCIAL POLICIES

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019
Operating Reserve Goal	1,344,890	1,276,246	1,240,308	1,221,273
Operating Reserve	1,344,890	1,276,246	1,240,308	1,221,273
Capital Reserve Goal	2,065,102	2,009,423	1,959,239	1,907,505
Capital Reserve	1,094,792	2,903,176	6,090,575	27,741,327
System Reinvestment Funding Goal	3,319,902	3,331,454	3,283,296	3,255,813
System Reinvestment Funding Available	1,094,792	2,903,176	6,090,575	9,949,862
Debt to Equity (goal is 50:50)	61:39	58:42	55:45	58:42
Debt Service Coverage (goal 1.0 minimum)	1.1	1.4	1.6	1.8

CALCULATIONS

Operating Reserve

Salaries & wages	\$ 1,591,756	\$ 1,559,356	\$ 1,675,034	\$ 1,757,082
Employee benefits	809,054	934,593	1,239,505	945,162
Services & supplies	5,873,005	5,453,566	5,106,110	4,875,008
Less non-cash OBEB adj	(148,764)	(164,422)	(163,700)	(166,464)
Less non-cash PERS adj	56,365	(19,262)	(311,743)	18,622
	<u>8,181,416</u>	<u>7,763,831</u>	<u>7,545,206</u>	<u>7,429,410</u>
Minimum 60 day reserve	\$ 1,344,890	\$ 1,276,246	\$ 1,240,308	\$ 1,221,273

Capital Reserve Goal

Net capital assets (CAFR)	\$ 103,255,101	\$ 100,471,163	\$ 97,961,948	\$ 95,375,225
Required 2% minimum	2,065,102	2,009,423	1,959,239	1,907,505

Capital Reserve-Actual or projected

Cash at 6/30 (CAFR)	\$ 2,439,682	\$ 4,179,422	\$ 7,330,883	\$ 28,962,600
Less operating reserve	(1,344,890)	(1,276,246)	(1,240,308)	(1,221,273)
Capital reserve	<u>\$ 1,094,792</u>	<u>\$ 2,903,176</u>	<u>\$ 6,090,575</u>	<u>\$ 27,741,327</u>

System Reinvestment Funding Goal

Annual depreciation	\$ 3,319,902	\$ 3,331,454	\$ 3,283,296	\$ 3,255,813
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System Reinvestment Funding actual or projected (nested within capital reserve)

Cash at 6/30 (CAFR)	\$ 2,439,682	\$ 4,179,422	\$ 7,330,883	\$ 28,962,600
Less operating reserve	(1,344,890)	(1,276,246)	(1,240,308)	(1,221,273)
Less unspent bond proceeds	-	-	-	(17,791,465)
Available for system reinvestment	<u>\$ 1,094,792</u>	<u>\$ 2,903,176</u>	<u>\$ 6,090,575</u>	<u>\$ 9,949,862</u>

Debt to Equity Ratio (goal is 50:50)

Total liabilities at 6/30 (CAFR)	\$ 67,051,382	\$ 63,930,306	\$ 62,626,123	\$ 76,772,891
Less OPEB obligation	(811,797)	(976,219)	(2,860,065)	(3,016,781)
Less PERS obligation	(2,577,146)	(2,957,527)	(2,946,735)	(2,898,131)
Liabilities	<u>63,662,439</u>	<u>59,996,560</u>	<u>56,819,323</u>	<u>70,857,979</u>
Net position at 6/30	41,551,819	43,812,076	46,654,243	51,583,165
Percentage of liabilities	60.51%	57.80%	54.91%	57.87%
Percentage of equity	39.49%	42.20%	45.09%	42.13%
Debt to equity	61:39	58:42	55:45	58:42

Debt Service Coverage

Net pledged revenues (CAFR Notes)	\$ 5,757,085	\$ 7,532,837	\$ 8,523,446	\$ 10,240,009
Principal & interest payments (CAFR Notes)	5,170,100	5,277,736	5,321,254	5,709,733
Debt service coverage	1.1	1.4	1.6	1.8

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
INTERGOVERNMENTAL								
FEDERAL GOVERNMENT GRANTS								
520-0000-331.56-33	HAZARD MITIGAT-GENERATORS	0	0	1,130,282	1,111	1,130,282	0	0
*	FEDERAL GOVERNMENT GRANTS	0	0	1,130,282	1,111	1,130,282	0	0
FEDERAL SUBSIDY PAYMENTS								
520-0000-332.01-01	2010B & 2010E WATER BONDS	224,329	224,277	222,589	224,816	224,277	224,277	224,277
*	FEDERAL SUBSIDY PAYMENTS	224,329	224,277	222,589	224,816	224,277	224,277	224,277
OTHER LOCAL GOVT GRANTS								
520-0000-337.16-00	WATER SUBCON	125,000	125,000	125,000	125,000	125,000	125,000	125,000
*	OTHER LOCAL GOVT GRANTS	125,000	125,000	125,000	125,000	125,000	125,000	125,000
**	INTERGOVERNMENTAL	349,329	349,277	1,477,871	350,927	1,479,559	349,277	349,277
CHARGES FOR SERVICES								
PUBLIC WORKS								
520-0000-343.06-00	DEPARTMENT CHARGES	0	177	0	0	0	0	0
*	PUBLIC WORKS	0	177	0	0	0	0	0
**	CHARGES FOR SERVICES	0	177	0	0	0	0	0
PROPRIETARY REVENUES								
USER FEES AND CHARGES								
520-0000-370.01-00	SERVICE CHARGES	6,388,365	6,879,808	6,873,195	6,818,846	6,930,340	6,930,340	6,930,340
520-0000-370.04-00	USER FEES	8,092,415	8,590,957	8,476,197	9,019,649	9,010,133	9,010,133	9,010,133
520-0000-370.04-01	LYON COUNTY	14,278	29,054	30,000	0	30,000	30,000	30,000
520-0000-370.09-00	PRIVATE HYDRANT SERVICE	190,163	119,502	50,000	75,041	68,875	50,000	50,000
520-0000-370.75-00	OTHER CHARGES/FEES	1,915	1,037	500	1,264	945	500	500
*	USER FEES AND CHARGES	14,687,136	15,620,358	15,429,892	15,914,800	16,040,293	16,020,973	16,020,973
OTHER OPERATING CHARGES								
520-0000-372.01-00	ESTABLISHMENT FEE	27,960	32,380	25,000	29,480	25,000	25,000	25,000
520-0000-372.03-00	METER RESET FEES	153	0	0	0	0	0	0
520-0000-372.04-00	RECONNECTION FEE	125	25	500	150	200	200	200
520-0000-372.05-00	TAPPING FEE	29,994	7,245	1,500	13,766	10,143	1,500	1,500
520-0000-372.10-00	METER BOX SET	71,907	66,360	16,000	111,086	68,435	50,000	50,000
520-0000-372.11-00	COMPLETE SERVICE LATERAL	25,210	12,002	10,000	6,710	10,000	10,000	10,000
520-0000-372.50-01	GENERAL FUND	16,312	17,435	17,000	17,907	17,000	17,000	17,000
520-0000-372.50-15	REG TRANSPORTATION	3,894	4,007	0	4,115	4,000	4,000	4,000
520-0000-372.50-17	STREETS MAINTENANCE	2,317	2,384	0	2,449	2,300	2,300	2,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
520-0000-372.50-53	ISC. STORM DRAINAGE	1,867	1,921	1,800	1,973	1,900	1,900	1,900
520-0000-372.50-54	SEWER FUND	37,063	0	100,000	0	0	0	0
520-0000-372.62-00	PENALTIES AND INTEREST	149,103	155,700	160,000	161,364	160,000	160,000	160,000
520-0000-372.75-00	MISC OTHER OP. REVENUE	26-	53	0	20-	0	0	0
* OTHER OPERATING CHARGES		365,879	299,512	331,800	348,980	298,978	271,900	271,900
NON-OPERATING REVENUE								
520-0000-375.05-01	COMMERCIAL	34,101	13,043	110,000	114,736	107,985	34,828	34,828
520-0000-375.05-02	RESIDENTIAL	150,914	236,621	549,937	619,265	397,141	167,039	167,039
520-0000-375.10-00	DEVELOPER CONTRIBUTIONS	75,648	232,669	0	106,466	0	0	0
520-0000-375.20-01	CAPITAL ASSETS	4,161	0	0	0	0	0	0
* NON-OPERATING REVENUE		264,824	482,333	659,937	840,467	505,126	201,867	201,867
INTEREST EARNED								
520-0000-377.02-00	INTEREST INCOME	37,073	61,792	145,800	317,885	60,000	30,000	30,000
520-0000-377.03-00	NET INC IN FAIR VALUE INV	19,311	2,305-	0	206,112	0	0	0
520-0000-377.04-00	CROSSOVER ESCROW REFUND	0	0	0	65,050	0	0	0
* INTEREST EARNED		17,742	59,487	145,800	589,047	60,000	30,000	30,000
MISCELLANEOUS								
520-0000-378.15-00	REFUNDS/REIMBURSEMENTS	1,582	0	0	0	0	0	0
520-0000-378.16-00	MISC. OTHER INCOME	0	0	0	2,515	0	0	0
* MISCELLANEOUS		1,582	0	0	2,515	0	0	0
OTHER NON-OPER. INCOME								
520-0000-379.10-01	SURPLUS SALES	7,648	0	0	0	0	0	0
520-0000-379.10-02	VEHICLE SALES	12,113	0	0	10,920	3,700	0	0
* OTHER NON-OPER. INCOME		19,761	0	0	10,920	3,700	0	0
** PROPRIETARY REVENUES		15,356,924	16,461,690	16,567,429	17,706,729	16,908,097	16,524,740	16,524,740
OTHER FINANCING SOURCES								
PROCEEDS OF GENL L-T LIAB								
520-0000-383.03-00	BOND PROCEEDS	0	0	17,198,745	0	17,198,745	0	0
520-0000-383.03-01	PREMIUM ON BOND PROCEEDS	0	0	592,720	0	592,720	0	0
* PROCEEDS OF GENL L-T LIAB		0	0	17,791,465	0	17,791,465	0	0
** OTHER FINANCING SOURCES		0	0	17,791,465	0	17,791,465	0	0
*** WATER		15,706,253	16,811,144	35,836,765	18,057,656	36,179,121	16,874,017	16,874,017

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
WATER								
Salaries and Wages								
520-3502-435.01-01 SALARIES		1,443,513	1,480,177	1,633,263	1,530,979	1,564,507	1,651,706	1,673,647
520-3502-435.01-02 HOURLY/SEASONAL		8,774	0	0	171	0	0	0
520-3502-435.01-03 ADMINISTRATIVE PAY		1,716	62	0	1,440	0	0	0
520-3502-435.01-04 SHIFT DIFFERENTIAL		0	0	0	0	0	0	0
520-3502-435.01-06 MANAGEMENT LEAVE PAY		6,300	7,720	0	9,802	0	0	0
520-3502-435.01-07 ANNUAL LEAVE PAYOFF		13,404	530	26,600	8,010	1,104	17,443	17,443
520-3502-435.01-08 SICK LEAVE PAYOFF		42,350	24,708	12,900	44,599	0	48,680	48,680
520-3502-435.01-09 WORKERS' COMPENSATORY LV		13,932	2,461	0	2,481	0	0	0
520-3502-435.01-11 OVERTIME		60,989	50,084	53,342	52,850	53,342	53,342	53,342
520-3502-435.01-12 CALL BACK PAY		23,320	28,762	32,000	31,982	32,000	32,000	32,000
520-3502-435.01-13 STAND-BY PAY		41,234	38,354	42,000	38,407	42,000	42,000	42,000
520-3502-435.01-14 F L S A		510	592	0	602	0	0	0
520-3502-435.01-16 HOLIDAY PAY		18,536	3,920	1,020	4,668	1,020	1,020	1,020
520-3502-435.01-25 TEMPORARY STAFFING		0	36,783	75,000	31,091	75,000	75,000	75,000
520-3502-435.01-99 GRANT ALLOCATION		30,522	1,932	0	0	0	0	0
* Salaries and Wages								
		1,959,356	1,675,034	1,876,125	1,757,082	1,768,973	1,921,191	1,943,132
EMPLOYEE BENEFITS								
520-3502-435.02-25 MEDICARE		21,939	22,501	24,665	24,880	24,773	26,391	26,764
520-3502-435.02-30 RETIREMENT		355,796	374,855	418,745	401,121	420,970	449,931	457,793
520-3502-435.02-40 GROUP INSURANCE		328,606	322,630	356,890	324,382	319,376	338,381	343,017
520-3502-435.02-50 WORKERS' COMPENSATION		28,910	26,716	27,658	32,716	32,768	30,843	31,029
520-3502-435.02-57 DOMESTIC PARTNER INS BENE		155	6	0	121	0	0	0
520-3502-435.02-60 EDUCATION INCENTIVE		478	463	463	463	463	463	463
520-3502-435.02-65 CLOTHING ALLOWANCE		5,663	6,865	8,000	9,460	8,000	8,000	8,000
520-3502-435.02-66 FOUL WEATHER ALLOWANCE		3,300	3,263	3,068	3,263	2,963	3,128	3,166
520-3502-435.02-68 TOOL ALLOWANCE		1,150	1,075	1,356	1,105	1,119	1,350	1,350
520-3502-435.02-70 CAR ALLOWANCE		0	0	0	3,690	3,696	3,900	3,900
520-3502-435.02-71 PHONE ALLOWANCE		4,682	5,172	5,936	5,663	5,736	5,853	5,853
520-3502-435.02-72 MOBILE DEVICE ALLOWANCE		540	516	724	698	716	720	720
520-3502-435.02-86 OPEB COST		164,422	163,700	180,004	166,464	180,000	180,000	180,000
520-3502-435.02-87 GASB 68 PENSION EXPENSE		19,262	311,743	350,000	18,622	350,000	350,000	350,000
* EMPLOYEE BENEFITS								
		934,593	1,239,505	1,377,509	945,162	1,350,580	1,398,960	1,412,055
SERVICE AND SUPPLIES								
520-3502-435.03-09 PROFESSIONAL SERVICES		84,410	101,332	185,000	90,419	125,000	125,000	125,000
520-3502-435.03-12 AUDITING		19,990	21,322	24,000	19,710	24,000	24,000	24,000
520-3502-435.03-30 TRAINING		7,616	23,348	28,000	19,555	28,000	32,000	32,000
520-3502-435.03-45 DATA PROCESSING		8,224	75	8,000	6,665	8,000	8,000	8,000
520-3502-435.03-49 CONTRACTUAL SERVICES		0	41	2,000	0	2,000	2,000	2,000
520-3502-435.03-62 UNEMPLOYMENT COMPENSATION		510	0	0	0	0	0	0
520-3502-435.03-72 U.S.G.S. STREAM MONITOR.		57,795	41,535	75,000	35,013	75,000	40,000	40,000
520-3502-435.04-30 EQUIPMENT REPAIR & MAINT.		115,130	64,750	85,273	60,762	85,273	85,273	85,273
520-3502-435.04-33 SOFTWARE MAINTENANCE		22,045	31,606	30,000	26,681	30,000	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
520-3502-435.04-34	BUILDING REPAIR & MAINT.	8,502	16,629	50,000	7,620	50,000	50,000	50,000
520-3502-435.04-35	VEHICLE REPAIR & MAINT.	70,189	38,749	25,000	82,863	25,000	50,000	50,000
520-3502-435.04-36	FACILITY REPAIR & MAINT.	66,907	92,788	117,700	85,693	139,000	189,000	189,000
520-3502-435.04-44	OFFICE EQUIPMENT RENTAL	1,682	1,022	2,000	1,081	2,000	2,000	2,000
520-3502-435.04-45	EQUIPMENT RENTAL	1,220	3,354	4,500	880	4,500	4,500	4,500
520-3502-435.04-46	FIRE SUPPRESSION	37,500	37,500	37,500	37,500	37,500	37,500	37,500
520-3502-435.04-49	WATER METERS & SERVICES	114,466	73,579	100,000	132,479	100,000	125,000	125,000
520-3502-435.04-50	WATER PURCHASE/LEASE PYMT	31,780	0	0	0	0	0	0
520-3502-435.04-51	WATER PURCHASE - LYON CO	31,227	27,896	31,228	27,927	31,228	31,228	31,228
520-3502-435.04-52	WATER PURCH/ STATE- WTHLY	145,188	145,188	145,188	145,188	145,188	145,188	145,188
520-3502-435.04-53	WATER PURCH/STATE-USAGE	321,657	268,821	270,556	208,785	370,556	370,556	370,556
520-3502-435.04-54	WATER PURCHASE DOUGLAS	810,877	791,091	925,000	1,022,218	825,000	820,000	820,000
520-3502-435.04-55	WATER- STATE PUMP SVC FEE	429,103	429,104	429,104	429,104	429,104	429,104	429,104
520-3502-435.04-56	WATER-STATE SVS WIDE IMPR	183,288	183,288	183,288	183,288	183,288	183,288	183,288
520-3502-435.04-85	WATER LINE REPAIR & MAINT	189,442	226,892	160,000	131,954	160,000	160,000	160,000
520-3502-435.04-86	TANK REPAIR & MAINTENANCE	0	8,607	20,000	9,542	20,000	20,000	20,000
520-3502-435.04-67	TELEMETRY REPAIR & MAINT.	37,887	51,616	50,000	52,215	50,000	50,000	50,000
520-3502-435.04-90	FEES AND PERMITS	32,860	35,074	40,000	47,209	40,000	40,000	40,000
520-3502-435.05-42	PRINTING / ADVERTISING	11,943	12,007	15,000	19,962	15,000	15,000	15,000
520-3502-435.05-45	MEMBERSHIP / PUBLICATIONS	6,119	6,119	8,000	6,512	8,000	8,000	8,000
520-3502-435.05-80	TRAVEL	10,917	1,950	0	0	0	0	0
520-3502-435.05-87	CLICK-2-GOV FEES	2,681	2,840	2,500	2,915	2,500	2,500	2,500
520-3502-435.06-01	OFFICE SUPPLIES	4,190	1,340	3,000	1,051	3,000	3,000	3,000
520-3502-435.06-02	POSTAGE / SHIPPING	54,119	45,881	50,000	43,820	50,000	50,000	50,000
520-3502-435.06-25	OPERATING SUPPLIES	85,636	47,977	90,000	73,413	90,000	90,000	90,000
520-3502-435.06-36	LABATORY EXPENSE	83,535	92,014	125,000	81,946	125,000	125,000	115,000
520-3502-435.06-37	CHEMICALS	108,658	64,094	150,000	78,216	150,000	150,000	124,964
520-3502-435.06-45	BOOKS / PERIODICALS	490	0	700	360	700	700	700
520-3502-435.06-60	VEHICLE FUEL/OIL	56,153	60,109	70,000	69,912	70,000	70,000	70,000
520-3502-435.06-74	SMALL TOOLS / INSTRUMENTS	5,359	9,260	14,000	11,620	14,000	14,000	14,000
520-3502-435.06-75	SMALL FURNISHINGS	3,076	1,723	15,000	14,949	15,000	15,000	15,000
520-3502-435.06-76	TECHNICAL EQUIPMENT	10,789	7,283	10,000	11,865	10,000	10,000	10,000
520-3502-435.07-10	TELEPHONE	13,045	14,647	15,000	14,198	15,000	15,000	15,000
520-3502-435.07-12	POWER	597,939	673,639	700,000	656,256	700,000	700,000	700,000
520-3502-435.07-13	HEATING	9,790	9,650	13,000	8,345	13,000	13,000	13,000
520-3502-435.09-01	ISC: GENERAL FUND	1,200,324	952,392	568,237	568,237	568,237	820,434	820,434
520-3502-435.09-15	ISC: INSURANCE	157,500	175,788	157,500	157,500	157,500	166,500	166,500
520-3502-435.09-50	ISC: FLEET MANAGEMENT	157,903	176,891	176,891	176,891	176,891	172,368	172,368
520-3502-435.09-55	ISC: RADIOS	4,430	33,990	44,695	44,695	44,695	27,170	27,170
520-3502-435.12-52	UTILITY ASSISTANCE PROG	0	0	0	514	0	0	0
520-3502-435.12-99	GRANT ALLOCATION	25,697	17,990	0	37,881	0	0	0
520-3502-435.24-05	LEAK DETECTION PROGRAM	2,995	2,718	3,000	2,778	3,000	3,000	3,000
520-3502-435.24-30	REFUNDS & REIMBURSEMENTS	0	0	0	2,462	0	0	0
520-3502-435.24-49	BAD DEBT EXPENSE	0	0	0	13	0	0	0
520-3502-435.24-50	CASH SHORT/OVER	104	8-	0	108	0	0	0
* SERVICE AND SUPPLIES		5,453,564	5,106,110	5,259,860	4,875,007	5,221,160	5,524,309	5,489,273

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
	DEPRECIATION EXPENSE							
520-3502-435.44-65	DEPRECIATION EXPENSE	3,331,454	3,283,296	3,500,000	3,255,813	3,500,000	3,500,000	3,500,000
*	DEPRECIATION EXPENSE	3,331,454	3,283,296	3,500,000	3,255,813	3,500,000	3,500,000	3,500,000
	NON-OPERATING EXPENSE							
520-3502-475.48-75	LOSS ON DISPOSAL F.A.	117,765	46,546	0	20,153	0	0	0
*	NON-OPERATING EXPENSE	117,765	46,546	0	20,153	0	0	0
	CAPITAL OUTLAY							
520-3502-435.70-40	CONSTRUCTION	4,500	0	1,401,696	406	1,401,696	110,000	110,000
520-3502-435.70-70	LABOR	14,887	0	49,314	5,479	49,314	0	0
520-3502-435.77-05	VEHICLE REPLAC. PROGRAM	0	31,348	209,651	25,789	209,651	145,000	685,000
520-3502-435.77-75	EQUIPMENT	111,619	20,185	400,000	0	400,000	540,000	100,000
*	CAPITAL OUTLAY	131,006	51,533	2,060,661	31,674	2,060,661	895,000	895,000
**	MAINTENANCE	11,527,738	11,402,124	14,074,155	10,884,891	13,901,374	13,239,460	13,239,460

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
520-3505-500.50-00	CAPITALIZED ASSETS	585,473-	588,058-	0	582,778-	0	0	0
*	SERVICE AND SUPPLIES	585,473-	588,058-	0	582,778-	0	0	0
520-3505-475.48-45	FISCAL CHARGES	1,331	1,206	2,000	1,831	2,000	2,000	2,000
520-3505-476.48-46	BOND ISSUANCE COSTS	0	0	314,719	314,719	313,785	0	0
*	NON-OPERATING EXPENSE	1,331	1,206	316,719	316,550	315,785	2,000	2,000
520-3505-435.70-40	CONSTRUCTION	384,604	397,626	9,989,731	412,654	9,847,770	2,083,196	2,083,196
520-3505-435.70-70	LABOR	13,208	25,705	518,030	78,945	505,499	39,700	39,700
520-3505-435.71-99	UNDESIGNATED PROJECTS	0	0	217,735	0	0	0	0
520-3505-435.76-05	FACILITY IMPROVEMENTS	5,925	82,059	80,000	0	80,000	80,000	80,000
*	CAPITAL OUTLAY	403,737	505,390	10,805,496	491,599	10,433,269	2,202,896	2,202,896
520-3505-471.83-16	2014 WATER SRF BONDS	0	0	281,305	0	281,305	289,209	289,209
520-3505-471.83-39	2012 WATER REFUNDING	0	0	345,000	0	345,000	360,000	360,000
520-3505-471.83-40	2010A SDWRF	0	0	0	0	0	10,100,000	10,100,000
520-3505-471.83-41	2010E SDWRF	0	0	1,170,821	0	1,170,821	1,200,630	1,200,630
520-3505-471.83-44	2012 WATER BONDS	0	0	160,000	0	160,000	165,000	165,000
520-3505-471.83-53	2014 REFUNDING EF BONDS	0	0	526,000	0	526,000	544,000	544,000
520-3505-471.83-61	2010B WTR IMP & REFUNDING	0	0	795,000	0	795,000	825,000	825,000
520-3505-471.83-99	2009 WATER BONDS	0	0	183,784	0	183,784	183,784	183,784
*	PRINCIPAL REDEMPTION	0	0	3,461,910	0	3,461,910	13,667,623	13,667,623
520-3505-472.92-72	2018B WATER REF BONDS	0	0	271,253	0	271,253	309,022	309,022
520-3505-472.92-73	2019 WATER BONDS	0	0	121,453	108,948	121,453	289,556	289,556
520-3505-472.93-16	2014 WATER SRF BONDS	158,722	157,765	149,970	149,970	149,970	141,957	141,957
520-3505-472.93-39	2012 WATER REFUNDING	339,712	321,583	309,034	309,033	309,034	294,834	294,834
520-3505-472.93-40	2010A WTR IMPROVEMENT	672,862	672,862	672,862	672,862	672,862	672,862	672,862
520-3505-472.93-41	2010E SDWRF	465,587	436,881	407,444	407,444	407,444	377,258	377,258
520-3505-472.93-44	2012 WATER BONDS	110,416	105,316	99,499	99,499	99,499	92,966	92,966
520-3505-472.93-53	2014 REFUNDING EF BONDS	145,824	133,219	102,570	120,236	102,570	89,225	89,225
520-3505-472.93-61	2010B WTR IMP & REFUNDING	154,808	132,574	96,074	90,974	96,074	63,474	63,474
*	INTEREST REDEMPTION	2,047,931	1,960,200	2,230,159	1,958,966	2,230,159	2,331,154	2,331,154
520-3505-435.73-33	EMERGENCY GENERATOR PROG	0	0	1,253,046	5,845	1,253,046	0	0
520-3505-435.73-40	HMGF EMERGENCY GEN-MATCH	0	0	269,000	7,710	269,000	0	0
520-3505-435.73-95	REPLACE PUMPS/MOTOR	50,730	31,135	118,865	45,951	118,865	150,000	150,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
*	CAPITAL PROJECTS	50,730	31,135	1,640,911	59,506	1,640,911	150,000	150,000
**	CAPITAL PROJECTS	1,918,256	1,909,873	18,455,195	2,243,843	18,082,034	18,353,673	18,353,673
***	WATER	13,445,994	13,311,997	32,529,350	13,128,734	31,983,408	31,593,133	31,593,133
****	WATER	13,445,994	13,311,997	32,529,350	13,128,734	31,983,408	31,593,133	31,593,133

Carson City - Cash Flow Worksheets
Stormwater Fund - 505
FINANCIAL POLICIES

	Actual 2016	Actual 2017	Actual 2018	Estimated 2019
Operating Reserve Goal	84,706	66,540	76,965	92,377
Operating Reserve	56,291	66,540	76,965	92,377
Capital Reserve Goal	185,219	185,705	181,004	194,275
Capital Reserve	-	297,890	5,591,873	5,486,483
System Reinvestment Funding Goal	287,059	321,472	283,268	285,877
System Reinvestment Funding Available	-	297,890	734,446	1,433,009
Debt to Equity (goal is 50:50)	49:51	45:55	62:38	58:42
Debt Service Coverage (goal 1.0 minimum)	1.3	1.4	1.6	1.6

CALCULATIONS

Operating Reserve

Salaries & wages	\$ 138,697	\$ 45,118	\$ 130,779	\$ 147,153
Employee benefits	61,911	70,169	84,381	76,487
Services & supplies	490,632	443,349	435,538	535,532
Less non-cash OBEB adj	(9,838)	(13,229)	(9,939)	(11,036)
Less non-cash PERS adj	5,655	(5,696)	(16,487)	1,148
	<u>687,057</u>	<u>539,711</u>	<u>624,272</u>	<u>749,284</u>
Minimum 45 day reserve	<u>\$ 84,706</u>	<u>\$ 66,540</u>	<u>\$ 76,965</u>	<u>\$ 92,377</u>

Capital Reserve Goal

Net capital assets (CAFR)	\$ 9,260,927	\$ 9,285,264	\$ 9,050,211	\$ 9,713,763
Required 2% minimum	185,219	185,705	181,004	194,275

Capital Reserve-Actual or projected

Cash at 6/30 (CAFR)	\$ 56,291	\$ 364,430	\$ 5,668,838	\$ 5,578,860
Less operating reserve	(84,706)	(66,540)	(76,965)	(92,377)
Capital reserve	<u>\$ (28,415)</u>	<u>\$ 297,890</u>	<u>\$ 5,591,873</u>	<u>\$ 5,486,483</u>

System Reinvestment Funding Goal

Annual depreciation	\$ 287,059	\$ 321,472	\$ 283,268	\$ 285,877
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System Reinvestment Funding actual or projected (nested within capital reserve)

Cash at 6/30 (CAFR)	\$ 56,291	\$ 364,430	\$ 5,668,838	\$ 5,578,860
Less operating reserve	(84,706)	(66,540)	(76,965)	(92,377)
Less unspent bond proceeds	-	-	(4,857,427)	(4,053,474)
Available for system reinvestment	<u>\$ (28,415)</u>	<u>\$ 297,890</u>	<u>\$ 734,446</u>	<u>\$ 1,433,009</u>

Debt to Equity Ratio (goal is 50:50)

Total liabilities at 6/30 (CAFR)	\$ 4,844,187	\$ 4,656,005	\$ 9,431,930	\$ 9,266,837
Less PERS obligation	(188,024)	(216,470)	(216,342)	(212,384)
Less OPEB obligation	(77,523)	(90,752)	(205,541)	(180,371)
Liabilities	<u>4,578,640</u>	<u>4,348,783</u>	<u>9,010,047</u>	<u>8,874,082</u>
Net position at 6/30	4,724,195	5,236,489	5,620,455	6,315,970
Percentage of liabilities	49.22%	45.37%	61.58%	58.42%
Percentage of equity	50.78%	54.63%	38.42%	41.58%
Debt to equity	49:51	45:55	62:38	58:42

Debt Service Coverage

Net pledged revenues (CAFR Notes)	\$ 702,409	\$ 805,080	\$ 1,089,534	\$ 1,262,037
Principal & interest payments (CAFR Notes)	551,559	571,528	664,903	806,908
Debt service coverage	1.3	1.4	1.6	1.6

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY 19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
CHARGES FOR SERVICES								
PUBLIC WORKS								
505-0000-343.06-00	DEPARTMENT CHARGES	1,763	1,157	0	0	0	0	0
*	PUBLIC WORKS	1,763	1,157	0	0	0	0	0
**	CHARGES FOR SERVICES	1,763	1,157	0	0	0	0	0
MISCELLANEOUS REVENUE								
GIFTS/DONATIONS								
505-0000-365.09-00	DONATIONS	0	5,000	0	0	0	0	0
*	GIFTS/DONATIONS	0	5,000	0	0	0	0	0
**	MISCELLANEOUS REVENUE	0	5,000	0	0	0	0	0
PROPRIETARY REVENUES								
USER FEES AND CHARGES								
505-0000-370.01-00	SERVICE CHARGES	1,359,559	1,706,337	1,776,000	1,822,551	1,808,405	1,808,405	1,808,405
*	USER FEES AND CHARGES	1,359,559	1,706,337	1,776,000	1,822,551	1,808,405	1,808,405	1,808,405
OTHER OPERATING CHARGES								
505-0000-372.70-00	REFUNDS/REIMBURSEMENTS	1,194	0	0	0	0	0	0
*	OTHER OPERATING CHARGES	1,194	0	0	0	0	0	0
NON-OPERATING REVENUE								
505-0000-375.10-00	DEVELOPER CONTRIBUTIONS	41,790	0	0	0	0	0	0
505-0000-375.20-01	CAPITAL ASSETS	115,424	0	0	0	0	0	0
*	NON-OPERATING REVENUE	157,214	0	0	0	0	0	0
INTEREST EARNED								
505-0000-377.02-00	INTEREST INCOME	3,999	39,551	15,494	110,463	43,000	1,500	1,500
505-0000-377.03-00	NET INC IN FAIR VALUE INV	2,799-	596-	0	88,195	0	0	0
*	INTEREST EARNED	1,200	38,855	15,494	198,658	43,000	1,500	1,500
**	PROPRIETARY REVENUES	1,519,167	1,745,192	1,791,494	2,021,209	1,851,405	1,809,905	1,809,905
***	STORMWATER DRAINAGE	1,520,930	1,751,349	1,791,494	2,021,209	1,851,405	1,809,905	1,809,905

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
STORMWATER DRAINAGE								
Salaries and Wages								
505-3702-437.01-01 SALARIES		110,633	121,226	137,808	131,414	135,308	146,097	146,097
505-3702-437.01-03 ADMINISTRATIVE PAY		13	31	0	0	0	0	0
505-3702-437.01-06 MANAGEMENT LEAVE PAY		299	533	0	691	0	0	0
505-3702-437.01-07 ANNUAL LEAVE PAYOFF		434	686	0	3,393	0	0	0
505-3702-437.01-08 SICK LEAVE PAYOFF		68,308	763	0	1,671	0	0	0
505-3702-437.01-09 WORKERS' COMPENSATORY LV		1,315	1,182	0	264	0	0	0
505-3702-437.01-11 OVERTIME		9,407	7,736	8,000	6,603	8,000	8,000	8,000
505-3702-437.01-12 CALL BACK PAY		3,202	171	2,500	1,746	2,500	2,500	2,500
505-3702-437.01-13 STAND-BY PAY		1,448	1,028	5,000	1,050	5,000	5,000	5,000
505-3702-437.01-14 FLSA		163	105	0	69	0	0	0
505-3702-437.01-16 HOLIDAY PAY		1,278	1,031	0	252	0	0	0
505-3702-437.01-99 GRANT ALLOCATION		12,210	177	0	0	0	0	0
* Salaries and Wages		45,118	130,779	153,308	147,153	150,808	161,597	161,597
EMPLOYEE BENEFITS								
505-3702-437.02-25 MEDICARE		1,720	1,815	2,167	2,115	2,169	2,281	2,281
505-3702-437.02-30 RETIREMENT		23,057	25,078	32,530	29,715	31,992	36,146	36,146
505-3702-437.02-40 GROUP INSURANCE		23,547	29,024	34,993	32,303	32,640	34,517	34,517
505-3702-437.02-50 WORKERS' COMPENSATION		1,476	1,388	1,590	1,833	1,877	1,786	1,786
505-3702-437.02-55 CLOTHING ALLOWANCE		1,031	125	2,000	53	2,000	2,000	2,000
505-3702-437.02-66 FOUL WEATHER ALLOWANCE		248	323	323	323	323	330	330
505-3702-437.02-71 PHONE ALLOWANCE		150	187	241	227	228	240	240
505-3702-437.02-72 MOBILE DEVICE ALLOWANCE		15	15	30	30	30	30	30
505-3702-437.02-86 OPEB COST		13,229	9,939	11,904	11,036	10,436	10,958	10,958
505-3702-437.02-87 GASB 68 PENSION EXPENSE		5,696	16,487	17,311	1,148	17,311	18,177	18,177
* Employee Benefits		70,169	84,381	103,089	76,487	99,006	106,465	106,465
SERVICE AND SUPPLIES								
505-3702-437.03-09 PROFESSIONAL SERVICES		0	27,000	100,000	35,601	100,000	50,000	50,000
505-3702-437.03-12 AUDITING FEES		999	834	1,200	690	1,200	1,200	1,200
505-3702-437.03-30 TRAINING		2,938	1,103	4,500	996	4,500	4,500	4,500
505-3702-437.04-30 EQUIPMENT REPAIR & MAINT		10	23	0	0	0	0	0
505-3702-437.04-33 SOFTWARE MAINTENANCE		0	0	2,000	21	2,000	2,000	2,000
505-3702-437.04-35 VEHICLE REPAIR & MAINT		13,215	18,420	18,973	28,161	5,000	5,000	5,000
505-3702-437.04-45 EQUIPMENT RENTAL		0	0	1,000	0	1,000	1,000	1,000
505-3702-437.04-46 FIRE SUPPRESSION		37,500	37,500	37,500	37,500	37,500	37,500	37,500
505-3702-437.04-47 CONTRIB TO TAHOE CONSERV		0	0	2,000	0	2,000	2,000	2,000
505-3702-437.05-42 PRINTING / ADVERTISING		0	1,269	0	2,547	0	0	0
505-3702-437.05-80 TRAVEL		2,658	0	0	0	0	0	0
505-3702-437.05-87 CLICK-2-GOV FEES		1,341	1,420	2,000	1,457	2,000	2,000	2,000
505-3702-437.06-01 OFFICE SUPPLIES		2,013	1,117	500	901	500	500	500
505-3702-437.06-02 POSTAGE / SHIPPING		8,158	6,704	9,000	8,142	9,000	9,000	9,000
505-3702-437.06-25 OPERATING SUPPLIES		21,472	17,225	25,000	23,276	25,000	25,000	25,000
505-3702-437.06-60 VEHICLE FUEL/OIL		6,694	4,584	10,000	5,043	10,000	10,000	10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
505-3702-437.07-10	TELEPHONE	292	303	800	268	800	800	800
505-3702-437.09-01	ISC: GENERAL FUND	265,704	250,116	335,415	335,415	335,415	400,512	400,512
505-3702-437.09-15	INSURANCE	26,250	26,250	26,250	26,250	26,250	27,750	27,750
505-3702-437.09-20	ISC: SEWER FUND(S)	1,244	1,280	0	1,315	0	0	0
505-3702-437.09-24	ISC: WATER FUND	1,867	1,921	0	1,973	0	0	0
505-3702-437.09-50	ISC: FLEET	27,002	22,050	22,266	22,266	22,266	21,546	21,546
505-3702-437.09-55	ISC: RADIOS	174	0	0	0	0	0	0
505-3702-437.12-52	UTILITY ASSISTANCE PROG	0	0	0	257	0	0	0
505-3702-437.12-99	GRANT ALLOC / DIRECT BILL	23,820	16,418	0	3,453	0	0	0
505-3702-500.50-00	CAPITALIZED ASSETS	188,597	48,214	0	949,429	0	0	0
* SERVICE AND SUPPLIES		254,754	387,323	598,404	413,897	584,431	500,308	600,308
DEPRECIATION EXPENSE		321,472	283,268	295,000	285,877	295,000	295,000	295,000
* DEPRECIATION EXPENSE		321,472	283,268	295,000	285,877	295,000	295,000	295,000
NON-OPERATING EXPENSE		0	227,134	0	0	0	0	0
* NON-OPERATING EXPENSE		0	227,134	0	0	0	0	0
CAPITAL OUTLAY		0	0	250,000	0	0	0	0
505-3702-437.70-40	CONSTRUCTION	0	92	0	4,437	0	0	0
505-3702-437.70-70	LABOR	0	0	0	0	0	305,000	305,000
505-3702-437.77-75	EQUIPMENT	0	0	0	0	0	0	0
* CAPITAL OUTLAY		0	92	250,000	4,437	0	305,000	305,000
** MAINTENANCE		691,513	1,112,977	1,399,801	100,057	1,129,245	1,468,370	1,468,370

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17 ACTUALS	FY 18 ACTUALS	FY19 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2019	TENTATIVE FY 2020	FINAL FY 2020
CAPITAL OUTLAY								
505-3705-437.70-40	CONSTRUCTION	188,229	19,632	4,591,344	879,315	4,841,344	250,000	250,000
505-3705-437.70-70	LABOR	368	28,490	50,000	65,677	50,000	0	0
*	CAPITAL OUTLAY	188,597	48,122	4,641,344	944,992	4,891,344	250,000	250,000
PRINCIPAL REDEMPTION								
505-3705-471.83-13	2014 STORMWATER BONDS	0	0	46,202	0	46,202	47,500	47,500
505-3705-471.83-35	2012 MT REFUNDING	0	0	105,000	0	105,000	53,300	53,300
505-3705-471.83-53	2014 REFUNDING EF BONDS	0	0	359,000	0	359,000	368,000	368,000
*	PRINCIPAL REDEMPTION	0	0	510,202	0	510,202	468,800	468,800
INTEREST REDEMPTION								
505-3705-472.93-10	2018 STORMWATER BOND	0	44,509	187,988	171,260	187,988	188,888	188,888
505-3705-472.93-13	2014 STORMWATER SRF BONDS	23,020	25,912	24,631	24,631	24,631	23,315	23,315
505-3705-472.93-35	2012 MT REFUNDING	8,478	5,570	4,610	5,268	4,610	862	862
505-3705-472.93-53	2014 REFUNDING EF BONDS	97,030	88,360	79,487	79,486	79,487	70,385	70,385
*	INTEREST REDEMPTION	128,528	164,351	296,716	280,645	296,716	283,450	283,450
**	CAPITAL PROJECTS	317,125	212,473	5,448,262	1,225,637	5,698,262	1,002,250	1,002,250
***	STORMWATER DRAINAGE	1,008,638	1,325,450	6,848,063	1,325,694	6,827,507	2,470,620	2,470,620
****	STORMWATER DRAINAGE	1,008,638	1,325,450	6,848,063	1,325,694	6,827,507	2,470,620	2,470,620

Utility Finance Oversight Committee Agenda Item Report

Meeting Date: November 4, 2019

Submitted by: Karen Leet

Submitting Department: Public Works

Item Type: Other / Presentation

Agenda Section:

Subject:

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

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

Suggested Action:

For information only.

Attachments:

[SR-Managers Report.docx](#)



STAFF REPORT

Item No. 2c

Report To: Utility Finance Oversight Committee

Meeting Date: November 4, 2019

Staff Contact: Darren Schulz, Director of Public Works

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

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

Agenda Action: Other/Presentation

Time Requested: 10 minutes

Proposed Motion

For information only.

Board's Strategic Goal

N/A

Previous Action

N/A

Background/Issues & Analysis

N/A

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact:

Alternatives

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)