

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

Day: Monday
Date: April 4, 2022
Time: Beginning at 9:00 am
Location: Community Center, Robert 'Bob' Crowell Board Room
851 East William Street
Carson City, Nevada

AGENDA

NOTICE TO THE PUBLIC:

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

1. Call to Order - Utility Financial Oversight Committee

2. Roll Call and Determination of Quorum.

3. Public Comment**

The public is invited at this time to comment on and discuss any topic that is relevant to, or within the authority of the Utility Finance Oversight Committee.

4. For Possible Action: Approval of Minutes - January 24, 2022

4.A For Possible Action: Approval of Minutes - January 24, 2022
[1-24-22 DRAFT minutes .pdf](#)

5. Public Meeting Item(s):

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

Staff Summary: Committee members will be asked to elect a Chairperson and Vice-Chairperson to serve for calendar year 2022.

5.B For Possible Action: Discussion and possible action regarding the tentative Fiscal Year (“FY”) 2023 Wastewater Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Wastewater Fund budget for FY 2023. (Jamie Stevenson, jstevenson@carson.org).

Staff Summary: Staff will review the tentative FY 2023 Wastewater Fund operating and capital budgets and their compliance with adopted financial policies.

[510-Wastewater.pdf](#)

5.C For Possible Action: Discussion and possible action regarding the tentative Fiscal Year (“FY”) 2023 Water Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Water Fund budget for FY 2023. (Jamie Stevenson, jstevenson@carson.org).

Staff Summary: Staff will review the tentative FY 2023 Water Fund operating and capital budgets and their compliance with adopted financial policies.

[520-Water.pdf](#)

5.D For Possible Action: Discussion and possible action regarding the tentative Fiscal Year (“FY”) 2023 Stormwater Utility Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Stormwater Utility Fund budget for FY 2023. (Jamie Stevenson, jstevenson@carson.org).

Staff Summary: Staff will review the tentative FY 2023 Stormwater Utility Fund operating and capital budgets and their compliance with adopted financial policies.

[505-Stormwater.pdf](#)

6. Non-Action Items:

Future agenda items

Status reports and comments from staff or members of the Committee

6.A 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.

7. Public Comment**

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

8. For Possible Action: To Adjourn.

****Public Comment**

The Utility Finance Oversight Committee will provide at least two public comment periods in compliance with the minimum requirements of the Open Meeting Law prior to adjournment. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken. Comments may be limited to three minutes per person or topic, at the discretion of the Chair in order to facilitate the meeting. Testimony from a person who is directly involved with an item, such as City staff, an applicant or a party to an administrative hearing or appeal, is not considered public comment and is not subject to any three-minute time limitation.

Agenda Management Notice

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

For Further Information

Titles of agenda items are intended to identify specific matters. If you desire detailed information concerning any subject matter itemized within this agenda, including copies of the supporting material regarding any of the items listed on the agenda, please contact Karen Leet in writing at 3505 Butti Way, Carson City, NV 89701 or kleet@carson.org, or call (775) 887-2355. You are encouraged to attend this meeting and participate by commenting on any agenda item.

Notice to Persons with Disabilities

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

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

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



STAFF REPORT

Report To: _____ **Meeting Date:** April 4, 2022

Staff Contact: Darren Schulz, Public Works Director

Agenda Title: For Possible Action: Approval of Minutes - January 24, 2022

Agenda Action: Formal Action / Motion **Time Requested:** 5 minutes

Proposed Motion

I move to approve the January 24, 2022 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? No

If yes, account name/number: N/A

Is it currently budgeted? No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Attachments:

[1-24-22 DRAFT minutes .pdf](#)

Board Action Taken:

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

(Vote Recorded By)

CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE
Draft Minutes of the January 24, 2022 Meeting
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A regular meeting of the Carson City Utility Finance Oversight Committee was scheduled for 9:00 a.m. on Monday, January 24, 2022 in the Community Center Robert “Bob” Crowell Board Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Bob Johnston
Vice Chair Randy Bowling
Member Jim Bathgate
Member Ron Knecht

STAFF: Andy Hummel, Wastewater Utility Manager
Eddy Quagliari, Water Utility Manager
Adam Tully, Deputy District Attorney
Danielle Howard, Public Meetings Clerk

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

1. CALL TO ORDER AND – UTILITY FINANCE OVERSIGHT COMMITTEE

(9:02:29) – Chairperson Johnston called the meeting to order at 9:02 a.m.

2. ROLL CALL AND DETERMINATION OF A QUORUM.

(9:02:40) – Roll was called, and a quorum was present. Member Turiczek was absent during this meeting, and Member Knecht arrived at 9:03 a.m.

3. PUBLIC COMMENT

(9:03:13) – Chairperson Johnston entertained public comments; however, none were forthcoming.

4. FOR POSSIBLE ACTION – APPROVAL OF MINUTES – APRIL 6, 2021

4.A FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION REGARDING APPROVAL OF THE APRIL 6, 2021 DRAFT MEETING MINUTES.

(9:03:49) – Chairperson Johnston introduced the item and entertained corrections, changes, and/or a motion. Vice Chairperson Bowling noted a transcription error under item 2.F on page #4.

(9:04:20) – MOTION: Member Knecht moved to approve the April 6, 2021 meeting minutes as corrected. Member Bathgate seconded the motion. The motion carried 4-0-0.

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Draft Minutes of the January 24, 2022 Meeting

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5. MEETING ITEMS:

5.A FOR DISCUSSION ONLY: PRESENTATION AND DISCUSSION OF MANAGER’S REPORT ON PERSONNEL, PROJECTS AND PLANNING.

(9:06:47) – Chairperson Johnston introduced the item. Mr. Hummel and Mr. Quaglieri presented a slideshow on the Carson City Water, Wastewater, and Stormwater Update, which is incorporated into the record. Additionally, while providing an overview on the Stormwater Program, Mr. Hummel indicated that the “October storm event” had accumulated between just under three inches to four inches of stormwater, and he stated that “from handling that event, things worked really well” regarding many of the recent stormwater improvements. He noted the following for stormwater projects:

- Improvements were made on Conte Drive.
- Some trash rack improvements were completed on Washington Street and Emerson Drive.
- Some work had been done on the Sutro basins, including some scoping on the project.
- Staff were involved in the Hazard Mitigation Plan during the previous year, as flood events are “a big part of the overall hazards to the City.”

Mr. Hummel stated that a new Technician for the Stormwater Program had been hired during the previous year, and the Carson City Public Works Department would be “asking for the next one in line with this upcoming budget cycle.” He mentioned having hired a new Engineering Technician, Brianna Greenlaw, and indicated that she was doing “an excellent job.” Mr. Quaglieri and Mr. Hummel also responded to clarifying questions throughout the presentation.

5.B FOR DISCUSSION ONLY: PRESENTATION AND DISCUSSION OF DRAFT 5-YEAR CAPITAL IMPROVEMENT PLANS FOR WATER, WASTEWATER, AND STORMWATER UTILITIES.

(9:51:51) – Chairperson Johnston introduced the item. Mr. Quaglieri and Mr. Hummel presented a Slideshow on the Carson City Utilities Capital Improvement Plan Update, which is incorporated into the record. They also responded to clarifying questions throughout the presentation.

(10:31:08) – Vice Chairperson Bowling complimented the presentation for showing the math with the capital improvement plans (CIPs), as he believed it was helpful, and for how the projects were organized based on water, wastewater, and stormwater.

6. NON-ACTION ITEMS

- FUTURE AGENDA ITEMS

(10:33:09) – Chairperson Johnston introduced the item. Based on the suggested dates provided by Mr.

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Hummel, the consensus was to tentatively schedule the next meeting to discuss the budget items on April 4, 2022. Mr. Hummel indicated that program updates would be discussed at the next UFOC meeting.

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

None.

7. PUBLIC COMMENTS

(10:36:15) – Chairperson Johnston entertained public comments; however, none were forthcoming.

8. FOR POSSIBLE ACTION: TO ADJOURN

(10:36:32) – Chairperson Johnston adjourned the meeting at 10:36 a.m.

The Minutes of the January 24, 2022 Carson City Utility Finance Oversight Committee meeting are so approved this 4th day of April 2022.



STAFF REPORT

Report To: _____ **Meeting Date:** April 4, 2022

Staff Contact: Darren Schulz, Public Works Director

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

Staff Summary: Committee members will be asked to elect a Chairperson and Vice-Chairperson to serve for calendar year 2022.

Agenda Action: Formal Action / Motion **Time Requested:** 5 minutes

Proposed Motion

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

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

Board's Strategic Goal

N/A

Previous Action

At the April 6, 2021 meeting for the Utility Finance Oversight Committee, Bob Johnston was elected to serve a one-year term as Chairperson. Also at that meeting, Randy Bowling was elected to serve a one-year term as Vice-Chairperson.

Background/Issues & Analysis

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

Applicable Statute, Code, Policy, Rule or Regulation

Carson City, Nevada Boards, Committees, and Commissions; Policies and Procedures; Approved September 5, 2012, Last Amended July 18, 2019

Financial Information

Is there a fiscal impact? No

If yes, account name/number: N/A

Is it currently budgeted? No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Attachments:

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)



STAFF REPORT

Report To: Meeting Date: April 4, 2022

Staff Contact: Darren Schulz, Public Works Director

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative Fiscal Year (“FY”) 2023 Wastewater Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Wastewater Fund budget for FY 2023. (Jamie Stevenson, jstevenson@carson.org).

Staff Summary: Staff will review the tentative FY 2023 Wastewater Fund operating and capital budgets and their compliance with adopted financial policies.

Agenda Action: Formal Action / Motion **Time Requested:** 30 minutes

Proposed Motion

I move to acknowledge that the tentative Wastewater Fund budget for FY 2023 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Wastewater Fund budget for FY 2023.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The FY 2023 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2022. It will be presented to the Board of Supervisors on April 21, 2022, as well.

The tentative FY 2023 budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

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

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: See FY 2023 tentative budget document for Wastewater Fund 510.

Is it currently budgeted? No

Explanation of Fiscal Impact: Tentatively sets the Wastewater Fund budget for FY 2023.

Alternatives

Recommend that the Board of Supervisors decline to approve the tentative FY 2023 Wastewater Fund budget.

Attachments:

[510-Wastewater.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Wastewater Utility Fund					
Department Number: 5103201					
	2020-21 Actual	2021-22 Estimated	2022-23 Final Budget	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 15,283,358	\$ 15,790,758	\$ 16,348,860	3.53%	\$ 558,102
Non-Operating Income	2,296,023	71,000	41,000	-42.25%	(30,000)
Connection Fees	907,108	954,364	650,000	-31.89%	(304,364)
Grant Revenue	1,112	1,550	1,550	0.00%	-
TOTAL	\$ 18,487,601	\$ 16,817,672	\$ 17,041,410	1.33%	\$ 223,738
EXPENDITURE					
Salary	\$ 1,659,439	\$ 1,767,545	\$ 1,818,510	2.88%	\$ 50,965
Benefits	449,847	961,343	1,032,204	7.37%	70,861
Service & Supplies	4,270,062	4,876,417	4,850,071	-0.54%	(26,346)
Depreciation	5,026,487	5,035,000	5,035,000	0.00%	-
Bond Interest	1,271,774	1,240,877	1,151,720	-7.18%	(89,157)
Other	26,290	107,460	1,500	-98.60%	(105,960)
TOTAL	\$ 12,703,898	\$ 13,988,642	\$ 13,889,005	-0.71%	\$ (99,637)
NET INCOME (LOSS)	\$ 5,783,703	\$ 2,829,030	\$ 3,152,405	11.43%	\$ 323,375
Bond Proceeds	\$ -	\$ -	\$ -	0.00%	\$ -
Bond Refunding Paid to Escrow	\$ -	\$ 1,886,814	\$ -	-100.00%	\$ (1,886,814)
Capital Outlay	\$ 2,022,046	\$ 14,532,814	\$ 9,168,546	-36.91%	\$ (5,364,268)
Bond Principal Payments	\$ 2,770,959	\$ 4,789,112	\$ 2,849,628	-40.50%	\$ (1,939,484)
Cash Balance - June 30	\$ 18,236,880	\$ 8,864,137	\$ 5,231,707		
FTE	24.30	23.70	23.70		

FINANCIAL POLICY COMPLIANCE

	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Budgeted 2023
Operating Reserve Goal	\$ 839,729	\$ 835,601	\$ 820,557	\$ 913,188	\$ 924,959
Operating Reserve	839,729	835,601	820,557	913,188	924,959
Capital Reserve Goal	2,058,043	2,040,730	2,024,545	2,214,502	2,297,172
Capital Reserve	13,586,213	14,070,503	17,416,323	7,925,796	4,281,595
System Reinvestment Funding Goal	3,782,948	4,025,234	4,021,190	4,028,000	4,028,000
System Reinvestment Funding Available	12,159,260	14,070,503	17,416,323	7,925,796	4,281,595
Debt to Equity (goal is 50:50)	49:51	43:57	40:60	37:63	37:63
Debt Service Coverage (goal 1.0 minimum)	2.1	2.0	2.2	2.2	2.3

Goal met (green)

Goal not met (underlined red)

**PERSONNEL DETAIL WORKSHEET
FY2021-22**

DEPARTMENT: WASTEWATER UTILITY		
DEPARTMENT NUMBER: 5103201		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 18,210
Wastewater Utility Manager	1.00	137,647
Utility Billing Specialist	1.00	53,048
Operations Manager - Control Sys	0.30	39,956
Environmental Control Officer	0.60	37,256
Senior Environmental Control Officer	0.40	31,686
Instrumentation Technician	1.00	79,070
Senior Instrumentation Technician	0.75	65,664
Electrical Communication Foreman	0.50	46,356
Laboratory Supervisor	1.00	70,960
Sewer Operations Foreman	1.00	65,633
Sewer Technician 1	3.00	145,586
Sewer Technician 2	2.00	114,234
Senior Sewer Technician	1.00	65,042
Warehouse Supply Coordinator	0.35	18,266
Wastewater Plant Mechanic	3.00	200,105
Wastewater Plant Operator 1	2.00	116,663
Wastewater Plant Operator 2	2.00	126,805
Senior Wastewater Plant Mechanic	1.00	76,869
Wastewater Operations Supervisor	1.00	81,438
Asset Management Technician	0.35	22,161
Assistant Project Manager	0.25	19,081
Hourly Salary		14,546
Call Back CCEA		20,000
Annual & Sick Leave Payouts		
Overtime		69,228
Stand By CCEA		63,000
Temporary Staffing		20,000
SUB-TOTAL SALARY & WAGES	23.70	\$ 1,818,510
BENEFITS:		
Medicare		\$25,590.00
Retirement		387,579
Group Insurance		360,581
Workers' Compensation		30,189
Education Incentive		237
Foul Weather Allowance		2,844
Tool Allowance		1,350
Clothing Allowance		10,000
Car Allowance		8,970
Phone Allowance		5,760
Mobile Device		765
OPEB Costs		148,487
GASB 68 Pension Expense		49,852
SUB-TOTAL BENEFITS		\$ 1,032,204
GRAND TOTAL		\$ 2,850,714

Org.	Object	Account Description	2022 Revised					
			2020 Actuals	2021 Actuals	Budget	2022 Actuals	2022 ReEstimate	2023 Tentative
5108080	441671	USER FEES	\$ (4,500,998.18)	\$ (4,639,330.11)	\$ (4,658,713.00)	\$ (3,088,254.76)	\$ (4,801,707.00)	\$ (4,969,766.00)
5108080	441672	DOUGLAS COUNTY	(135,759.84)	(150,762.36)	(80,000.00)	(153,539.91)	(153,540.00)	(80,000.00)
5108080	441674	FIXED CAPITALIZATION	(10,263,862.15)	(10,452,980.96)	(10,848,891.00)	(6,934,251.60)	(10,818,834.00)	(11,197,494.00)
5108080	441675	EFFLUENT METER CHARGES	(10,124.64)	(10,124.64)	(13,000.00)	(5,906.04)	(13,000.00)	(13,000.00)
5108080	441679	RIGHT OF WAY TOLL	-	-	-	(93,784.21)	-	-
5108080	441699	OTHER CHARGES/FEES	(457.00)	(188.37)	-	(77.49)	(77.00)	-
5108080	441800	GENERAL FUND UB	(12,010.00)	(12,134.00)	-	-	-	-
5108080	441810	REG TRANSPORTATION UB	(2,760.00)	(3,434.00)	-	-	-	-
5108080	441820	STREETS UB	(1,642.00)	(1,731.00)	-	-	-	-
5108080	441830	STORM DRAINAGE UB	(1,323.00)	(1,394.00)	-	-	-	-
5108080	441840	WATER UB	-	(3,660.00)	(3,600.00)	(1,800.00)	(3,600.00)	(3,600.00)
5108080	441850	PENALTIES AND INTEREST UB	(80,823.01)	-	(85,000.00)	(1.25)	-	(85,000.00)
5108080	465520	UTILITY ASSISTANCE PROGRAM	-	-	-	1.00	-	-
5108080	466050	REFUNDS/REIMBURSEMENTS	(1,830.17)	-	-	-	-	-
5108080	466980	SEPTIC DISPOSAL	(31,007.98)	(28,851.02)	(18,000.00)	(15,455.93)	(18,000.00)	(18,000.00)
5108080	466985	SEWER LATERAL REIMBURSEMENT	-	-	(3,000.00)	-	(3,000.00)	(3,000.00)
5108081	432010	2010 SRF BONDS - BAB	(1,260.99)	(1,165.14)	(1,550.00)	(519.48)	(1,550.00)	(1,550.00)
5108081	437160	WATER SUBCONSERVANCY	(22,718.88)	(7,618.62)	-	-	-	-
5108082	431010	FEDERAL GRANTS	(318,589.92)	53.40	-	-	-	-
5108082	475050	CONNECTION FEE: COMMERCIAL	(160,541.94)	(54,631.12)	(35,000.00)	(213,358.35)	(213,358.00)	(50,000.00)
5108082	475060	CONNECTION FEE: RESIDENTIAL	(682,837.80)	(852,477.00)	(125,000.00)	(741,006.29)	(741,006.00)	(600,000.00)
5108082	475100	DEVELOPER CONTRIBUTIONS	(322,863.89)	(2,220,109.60)	-	-	-	-
5100088	461010	INTEREST INCOME	(315,253.48)	(240,974.03)	(20,000.00)	(93,222.15)	(50,000.00)	(20,000.00)
5100088	462020	NET INC IN FAIR VALUE INV	(200,894.46)	202,081.43	-	-	-	-
5100090	482080	SURPLUS SALES	(3,230.00)	(8,170.00)	-	-	-	-
5100200	483030	BOND PROCEEDS	-	-	-	-	(1,780,000.00)	-
5100200	483031	PREMIUM ON BOND PROCEEDS	-	-	-	-	(106,814.00)	-
			(17,070,789.33)	(18,487,601.14)	(15,891,754.00)	(11,341,176.46)	(18,704,486.00)	(17,041,410.00)
5103201	500101	SALARIES	1,477,116.27	1,495,469.66	1,585,454.00	869,042.82	1,538,468.00	1,631,736.00
5103201	500102	HOURLY/SEASONAL	4,852.13	1,783.98	14,546.00	190.80	14,546.00	14,546.00
5103201	500106	MANAGEMENT LEAVE PAY	8,154.83	6,317.34	-	7,741.39	6,416.00	-
5103201	500107	ANNUAL LEAVE PAYOFF	33,247.04	6,082.25	-	10,485.24	10,485.00	-
5103201	500108	SICK LEAVE PAY	20,283.75	21,919.30	-	25,334.79	25,335.00	-
5103201	500109	WORKERS' COMPENSATORY LEAVE	(4,784.87)	742.90	-	-	-	-
5103201	500111	OVERTIME	63,349.56	63,224.00	69,228.00	30,419.97	69,228.00	69,228.00
5103201	500112	CALL BACK PAY	14,077.80	1,079.46	20,000.00	665.74	20,000.00	20,000.00
5103201	500113	STAND-BY PAY	42,397.11	36,898.75	60,000.00	34,552.56	63,000.00	63,000.00
5103201	500114	F L S A	198.17	184.14	-	97.04	67.00	-
5103201	500116	HOLIDAY PAY	5,667.46	14,609.97	-	7,329.40	-	-
5103201	500125	TEMPORARY STAFFING	4,434.70	11,127.38	20,000.00	62.45	20,000.00	20,000.00
			1,668,993.95	1,659,439.13	1,769,228.00	985,922.20	1,767,545.00	1,818,510.00
5103201	500225	MEDICARE	23,603.24	23,097.18	25,004.00	14,050.12	25,705.00	25,590.00
5103201	500230	RETIREMENT	342,182.45	333,923.34	368,378.00	200,650.03	373,686.00	387,579.00
5103201	500240	GROUP INSURANCE	307,776.48	300,736.14	311,898.00	162,646.03	285,145.00	332,174.00
5103201	500241	CITY HSA CONTRIBUTION	8,539.50	15,747.59	5,702.00	13,056.05	24,837.00	28,407.00
5103201	500250	WORKERS' COMPENSATION	30,968.16	30,343.44	29,520.00	11,810.74	32,020.00	30,189.00
5103201	500260	EDUCATION INCENTIVE	285.00	261.25	237.00	23.75	262.00	237.00
5103201	500265	UNIFORM ALLOWANCE	9,186.74	4,851.22	14,000.00	4,817.94	2,127.00	10,000.00
5103201	500266	FOUL WEATHER ALLOWANCE	2,932.50	1,882.50	2,933.00	1,957.50	2,108.00	2,844.00
5103201	500268	TOOL ALLOWANCE	1,677.50	1,566.25	1,650.00	798.75	1,461.00	1,350.00
5103201	500270	CAR ALLOWANCE	4,056.00	8,074.50	8,970.00	5,209.50	9,005.00	8,970.00
5103201	500271	PHONE ALLOWANCE	4,197.45	4,845.08	5,187.00	3,315.87	5,876.00	5,760.00
5103201	500272	MOBILE DEVICE ALLOWANCE	800.50	802.38	900.00	452.62	772.00	765.00
5103201	500286	OPEB COST	148,237.00	(292,715.00)	148,487.00	-	148,487.00	148,487.00
5103201	500287	PENSION COST	49,852.00	16,431.00	49,852.00	-	49,852.00	49,852.00
			934,294.52	449,846.87	972,718.00	418,788.90	961,343.00	1,032,204.00
5103201	500309	PROFESSIONAL SERVICES	307,963.37	335,985.49	470,000.00	44,002.91	470,000.00	400,000.00
5103201	500312	AUDITING FEES	19,750.00	21,950.00	24,000.00	19,775.00	24,000.00	18,950.00
5103201	500330	TRAINING	15,553.83	12,635.30	30,000.00	9,187.67	30,000.00	30,000.00
5103201	500345	DATA PROCESSING	-	2,562.96	13,500.00	-	13,500.00	8,500.00
5103201	500375	SLUDGE HAULING	8,590.50	13,127.88	52,000.00	25,355.82	52,000.00	35,000.00
5103201	500429	EFFLUENT LINE REPAIRS	2,412.05	29,064.50	30,000.00	-	30,000.00	30,000.00
5103201	500430	EQUIPMENT REPAIR & MAINT	330,584.28	201,657.94	254,000.00	131,906.82	254,000.00	225,000.00
5103201	500433	SOFTWARE MAINTENANCE COST	39,575.55	32,243.21	67,000.00	36,837.69	67,000.00	50,000.00

5103201	500434	BUILDING REPAIR & MAINT	(2,488.92)	38,061.02	36,000.00	21,788.78	36,000.00	25,000.00
5103201	500435	VEHICLE REPAIR & MAINT	18,109.35	21,988.18	38,000.00	22,360.15	38,000.00	30,000.00
5103201	500436	FACILITY REPAIR & MAINT	75,213.65	191,042.18	290,000.00	32,622.97	290,000.00	200,000.00
5103201	500439	FERTILIZER/CHEMICALS	22,200.00	-	-	-	-	-
5103201	500444	OFFICE EQUIPMENT RENTAL	1,239.48	338.04	4,000.00	-	4,000.00	4,000.00
5103201	500445	EQUIPMENT RENTAL	2,479.55	575.24	11,000.00	2,556.65	11,000.00	10,000.00
5103201	500467	TELEMETRY REPAIR & MAINT	44,481.00	33,286.29	66,000.00	9,492.28	66,000.00	50,000.00
5103201	500470	INFRASTRUCTURE REPAIR & MAINT	16,870.00	19,108.96	88,000.00	15,644.50	88,000.00	50,000.00
5103201	500472	MOSQUITO CONTROL	71,882.00	62,998.74	70,000.00	21,567.50	70,000.00	66,500.00
5103201	500489	EFFLUENT GOLF COURSE - EV	7,328.59	2,908.94	25,000.00	-	25,000.00	15,000.00
5103201	500490	FEES & PERMITS	4,658.13	27,948.46	25,000.00	25,228.00	25,000.00	25,000.00
5103201	500491	LANDFILL ALT DAILY COVER	425.00	-	-	-	-	-
5103201	500542	PRINTING/ADVERTISING	7,985.70	8,522.67	5,000.00	9,845.60	5,000.00	5,000.00
5103201	500545	MEMBERSHIP / PUBLICATIONS	4,429.15	4,742.50	4,500.00	1,146.29	4,500.00	4,500.00
5103201	500587	CLICK-2-GOV FEES	7,750.89	4,632.37	5,000.00	2,088.14	5,000.00	5,000.00
5103201	500601	OFFICE SUPPLIES	1,192.51	3,114.32	5,500.00	1,085.78	5,500.00	5,500.00
5103201	500602	POSTAGE/SHIPPING	40,241.42	26,219.29	51,000.00	26,129.09	51,000.00	51,000.00
5103201	500625	OPERATING SUPPLIES	102,626.14	104,539.42	98,000.00	51,074.72	98,000.00	98,000.00
5103201	500636	LABORATORY EXPENSES	43,802.39	32,146.60	58,000.00	20,216.91	58,000.00	58,000.00
5103201	500637	CHEMICALS	427,036.17	416,266.96	404,000.00	307,869.95	404,000.00	494,000.00
5103201	500645	BOOKS/ PERIODICALS/ PUBLICATIO	-	438.70	500.00	150.00	500.00	500.00
5103201	500660	VEHICLE FUEL/OIL	56,748.56	40,281.27	56,000.00	25,975.63	56,000.00	56,000.00
5103201	500674	SMALL TOOLS/ EQUIPMENT	16,065.87	13,445.62	14,300.00	1,957.54	14,300.00	14,300.00
5103201	500675	SMALL FURNISHINGS	1,101.13	9,757.56	17,000.00	-	17,000.00	17,000.00
5103201	500676	TECHNICAL EQUIPMENT	5,436.57	3,943.37	10,000.00	4,758.50	10,000.00	10,000.00
5103201	500710	TELEPHONE	10,896.95	17,039.03	13,500.00	11,070.51	13,500.00	13,500.00
5103201	500712	POWER	648,349.47	575,243.62	650,000.00	396,225.98	650,000.00	650,000.00
5103201	500713	HEATING	44,326.71	22,930.94	48,000.00	11,944.44	48,000.00	48,000.00
5103201	500726	WATER CHARGES	75,049.86	100,251.00	96,000.00	54,017.10	96,000.00	96,000.00
5103201	500901	ISC: GENERAL FUND	1,557,323.00	1,479,173.00	1,342,029.00	671,016.00	1,342,029.00	1,549,770.00
5103201	500915	ISC: INSURANCE FUND	240,500.00	240,500.00	266,500.00	133,250.00	266,500.00	266,500.00
5103201	500950	ISC: FLEET MANAGEMENT	80,797.50	86,400.00	79,323.00	39,661.50	79,323.00	88,511.00
5103201	500955	ISC: RADIOS	25,572.00	32,913.00	38,365.00	19,182.50	38,365.00	25,640.00
5103201	501252	UTILITY ASSISTANCE PROGRAM	-	76.98	10,000.00	-	10,000.00	10,000.00
5103201	501299	GRANT ALLOCATION/DIRECT BILL	(8,294.78)	-	-	-	-	-
5103201	502430	REFUNDS & REIMBURSEMENTS	-	-	10,000.00	-	10,000.00	10,000.00
5103201	502449	BAD DEBT EXPENSE	-	-	400.00	-	400.00	400.00
			4,375,764.62	4,270,061.55	4,876,417.00	2,206,992.92	4,876,417.00	4,850,071.00
5103201	507010	CAPITAL IMPROVEMENTS	333.30	5,685.00	174,065.00	942.64	174,065.00	-
							4,065.00	
							66,000.00	
							4,000.00	
							100,000.00	
5103201	507605	FACILITY IMPROVEMENTS	-	27,691.51	194,361.00	61,473.71	194,361.00	-
5103201	507705	VEHICLE REPLACEMENT PROGRAM	135,238.25	136,879.62	332,788.00	-	332,788.00	190,000.00
5103201	507715	COMPUTER EQUIPMENT	6,562.33	-	-	-	-	-
5103201	507725	RADIO SYSTEM UPGRADE	-	1,932.18	118,068.00	6,954.59	118,068.00	-
5103201	507775	EQUIPMENT	52,436.46	69,422.24	140,578.00	74,269.44	140,578.00	-
			194,570.34	241,610.55	959,860.00	143,640.38	959,860.00	190,000.00
5103202	500435	VEHICLE REPAIR & MAINT	(3,308.46)	-	-	-	-	-
			(3,308.46)					
5103205	500225	MEDICARE	-	-	-	336.25	-	-
5103205	500230	RETIREMENT	-	-	-	4,151.62	-	-
5103205	500240	GROUP INSURANCE	-	-	-	1,882.39	-	-
5103205	500241	CITY HSA CONTRIBUTION	-	-	-	525.40	-	-
5103205	500250	WORKERS' COMPENSATION	-	-	-	229.81	-	-
						7,125.47		
5103205	504465	DEPRECIATION EXPENSE	5,031,541.74	5,026,486.74	5,035,000.00	-	5,035,000.00	5,035,000.00
5103205	504600	FISCAL CHARGES	1,881.25	1,397.92	1,500.00	850.00	1,500.00	1,500.00
5103205	504846	BOND ISSUANCE COSTS	8,747.51	-	-	1,843.00	105,960.00	-
5103205	504875	LOSS ON DISPOSAL F.A.	6,142.46	24,892.00	-	-	-	-
5103205	505000	CAPITALIZED ASSETS	(3,849,161.26)	(2,022,046.46)	-	-	-	-
			1,199,151.70	3,030,730.20	5,036,500.00	2,693.00	5,142,460.00	5,036,500.00
5103205	507010	CAPITAL IMPROVEMENTS	3,229,724.62	1,780,435.91	13,138,955.00	579,100.32	13,138,955.00	5,347,000.00
							23,000.00	
							720,993.00	

		P303520002 CONSTRUCT 510	FY20 DIST2 TELEGRAPH WW CONSTR				29,468.00	
		P303521006 CONSTRUCT 510	D3 Center 510 Construct				203,000.00	
		P303521006 LABOR 510	D3 Center 510 Labor				22,000.00	
		P303821003 CONSTRUCT	Rekey Phase 1				4,709.00	
		P320114002 CONSTRUCT 510	SEWER LINE REPLAC WW CONSTRUCT				2,657,966.00	
		P320114003 CONSTRUCT	CONSTRUCT				20,973.00	
		P320114003 LABOR	LABOR				2,668.00	
		P320114005 CONSTRUCT	CONSTRUCT				50,000.00	
		P320116006 CONSTRUCT	CONSTRUCT				600,000.00	
		P320117035 CONSTRUCT	CONSTRUCT				779,449.00	
		P320118065 CONSTRUCT SWR	AIRPORT RD SWR CONSTRUCT				236,183.00	
		P320118065 LABOR SWR	AIRPOR RD SWR LABOR				20,811.00	
		P320118082 CONSTRUCT	CONSTRUCT				247,230.00	
		P320119001 CONSTRUCT	CONSTRUCT				178,161.00	
		P320119001 LABOR	LABOR				8,329.00	
		P320120002 CONSTRUCT	CONSTRUCTION				100,000.00	
		P320120003 CONSTRUCT	CONSTRUCTION				150,000.00	
		P320120004 CONSTRUCT	Construction FY20				3,039,518.00	
		P320120004 LABOR	Labor FY20				20,278.00	
		P320121001 510 CONSTR 510	Construct				2,099,082.00	
		P320121001 LABOR	Labor				66,803.00	
		P320121007 LABOR 510	Arthur Street Sewer Main Ext				23,334.00	
		P320121008 CONSTRUCT 510	Secondary Clarifier Effluent P				255,000.00	
		P320121009 CONSTRUCT 510	Dewatering System Upgrades and				580,000.00	
		P320121010 CONSTRUCT 510	Clear Creek 510C				1,000,000.00	
5103205	507102	INFRASTRUCTURE CAPITAL	-	-	433,999.00	-	433,999.00	3,631,546.00
5103205	507333	EMERGENCY GENERATOR PROG	424,866.32	-	-	-	-	-
			3,654,590.94	1,780,435.91	13,572,954.00	579,100.32	13,572,954.00	8,978,546.00
5103205	508278	2022 Sewer Refunding	-	-	-	-	-	250,000.00
5103205	508307	2015 SEWER BONDS	-	-	255,000.00	255,000.00	255,000.00	265,000.00
5103205	508309	2017 SEWER BONDS	-	-	220,000.00	220,000.00	220,000.00	230,000.00
5103205	508314	2015 SEWER SRF BONDS \$12M	-	-	587,530.00	587,530.26	587,530.00	601,537.00
5103205	508322	2012 SEWER BONDS	-	-	110,000.00	110,000.00	1,450,000.00	-
5103205	508323	2012 SEWER REFUNDING	-	-	260,000.00	260,000.00	815,000.00	-
5103205	508342	2010F STATE WATER POLLUT	-	-	151,544.00	151,543.72	151,544.00	155,187.00
5103205	508349	2014 SEWER SRF BOND	-	-	1,241,038.00	1,265,967.32	1,241,038.00	1,275,904.00
5103205	508404	2020A REFUNDING - MEDIUM TERM	-	-	69,000.00	69,000.00	69,000.00	72,000.00
5103205	509278	2022 Sewer Refunding	-	-	-	-	-	57,363.00
5103205	509307	2015 SEWER BONDS	200,575.60	191,108.94	200,988.00	69,829.18	200,988.00	187,904.00
5103205	509309	2017 SEWER BONDS	188,187.76	177,854.43	192,535.00	66,622.91	192,535.00	181,202.00
5103205	509314	2015 SEWER SRF BONDS \$12M	254,796.81	241,276.22	227,433.00	115,467.46	227,433.00	213,260.00
5103205	509322	2012 SEWER BONDS	55,508.80	51,375.46	47,042.00	19,333.33	46,054.00	-
5103205	509323	2012 SEWER REFUNDING	28,444.94	18,578.27	8,312.00	10,866.67	21,934.00	-
5103205	509335	2012 MT REFUNDING	2,361.83	-	-	-	-	-
5103205	509342	2010F STATE WATER POLLUT	42,549.12	39,033.15	35,433.00	18,171.74	35,433.00	31,746.00
5103205	509349	2014 SEWER SRF BOND	572,831.72	542,872.97	508,486.00	269,410.77	508,486.00	473,133.00
5103205	509398	2010D SWR IMP & REFUNDING	31,534.28	594.48	-	-	-	-
5103205	509404	2020A REFUNDING MEDIUM TERM	626.71	9,079.60	8,014.00	2,865.97	8,014.00	7,112.00
			1,377,417.57	1,271,773.52	4,122,355.00	3,491,609.33	6,029,989.00	4,001,348.00
		TOTAL EXPENSES	13,401,475.18	12,703,897.73	31,310,032.00	7,835,872.52	33,310,568.00	25,907,179.00
		NET INCOME(LOSS)	\$ 3,669,314.15	\$ 5,783,703.41	\$ (15,418,278.00)	\$ 3,505,303.94	\$ (14,606,082.00)	\$ (8,865,769.00)
						Cash 06/30	\$ 18,236,880.00	\$ 8,864,137.00
						Revenue	18,704,486.00	17,041,410.00
						Expenses	(33,310,568.00)	(25,907,179.00)
						Plus OPEB	148,487.00	148,487.00
						Plus GASB 68 PERS	49,852.00	49,852.00
						Plus Depreciation	5,035,000.00	5,035,000.00
							\$ 8,864,137.00	\$ 5,231,707.00

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services Use Fees and Charges	15,283,357	15,790,758	16,348,860	-
Total Operating Revenue	15,283,357	15,790,758	16,348,860	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	1,659,439	1,767,545	1,818,510	-
Employee Benefits	449,847	961,343	1,032,204	-
Services & Supplies	4,270,062	4,876,417	4,850,071	-
Depreciation/amortization	5,026,487	5,035,000	5,035,000	-
Total Operating Expense	11,405,835	12,640,305	12,735,785	-
Operating Income or (Loss)	3,877,522	3,150,453	3,613,075	-
NONOPERATING REVENUES				
Interest Earned	38,892	50,000	20,000	-
Miscellaneous	28,851	21,000	21,000	-
Gain on Sale of Capital Assets	-	-	-	-
Federal Subsidy - BAB Credits	1,115	1,550	1,550	-
Total Nonoperating Revenues	68,858	72,550	42,550	-
NONOPERATING EXPENSES				
Interest expense	1,271,773	1,240,877	1,151,720	-
Loss on Disposal of Fixed Asset	16,722	-	-	-
Bond Issue/Fiscal Charges	1,398	107,460	1,500	-
Total Nonoperating Expenses	1,289,893	1,348,337	1,153,220	-
Net Income before Contributions	2,656,487	1,874,666	2,502,405	-
CAPITAL CONTRIBUTIONS				
Capital Assets	-	-	-	-
Capital Grants	-	-	-	-
Developers	2,220,110	-	-	-
Connection Fees	907,108	954,364	650,000	-
Total Capital Contributions	3,127,218	954,364	650,000	-
TRANSFERS				
Transfer to Fleet Fund	-	-	-	-
Transfer to Stormwater Drainage	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	5,783,705	2,829,030	3,152,405	-

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

FUND: WASTEWATER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	15,286,877	15,790,758	16,348,860	-
Cash payment for personnel costs	(2,354,882)	(2,530,549)	(2,652,375)	-
Cash payment for services & supplies	(3,945,299)	(4,876,417)	(4,850,071)	-
Miscellaneous cash received/(paid)	28,851	21,000	21,000	-
a. Net cash provided by (or used for) operating activities	9,015,547	8,404,792	8,867,414	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from (to) other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(2,770,959)	(4,789,112)	(2,849,628)	-
Bond interest expense paid	(1,374,170)	(1,134,063)	(1,151,720)	-
Bond proceeds - refunding	-	1,780,000	-	-
Refunding amounts paid to escrow	-	-	-	-
Bond issuance costs/fiscal charges	(1,398)	(107,460)	(1,500)	-
Federal Subsidy - BAB Credits	1,115	1,550	1,550	-
Grant award	-	-	-	-
Acquisition of capital assets	(2,485,359)	(14,532,814)	(9,168,546)	-
Cash contributions - sewer connection fees	907,108	954,364	650,000	-
c. Net cash provided by (or used for) capital and related financing activities	(5,723,663)	(17,827,535)	(12,519,844)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	38,892	50,000	20,000	-
d. Net cash provided by (or used in) investing activities	38,892	50,000	20,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,330,776	(9,372,743)	(3,632,430)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,906,104	18,236,880	8,864,137	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	18,236,880	8,864,137	5,231,707	-

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

FUND: WASTEWATER

Carson City

FY 2023 Budget Presentation



Wastewater Fund - Highlights

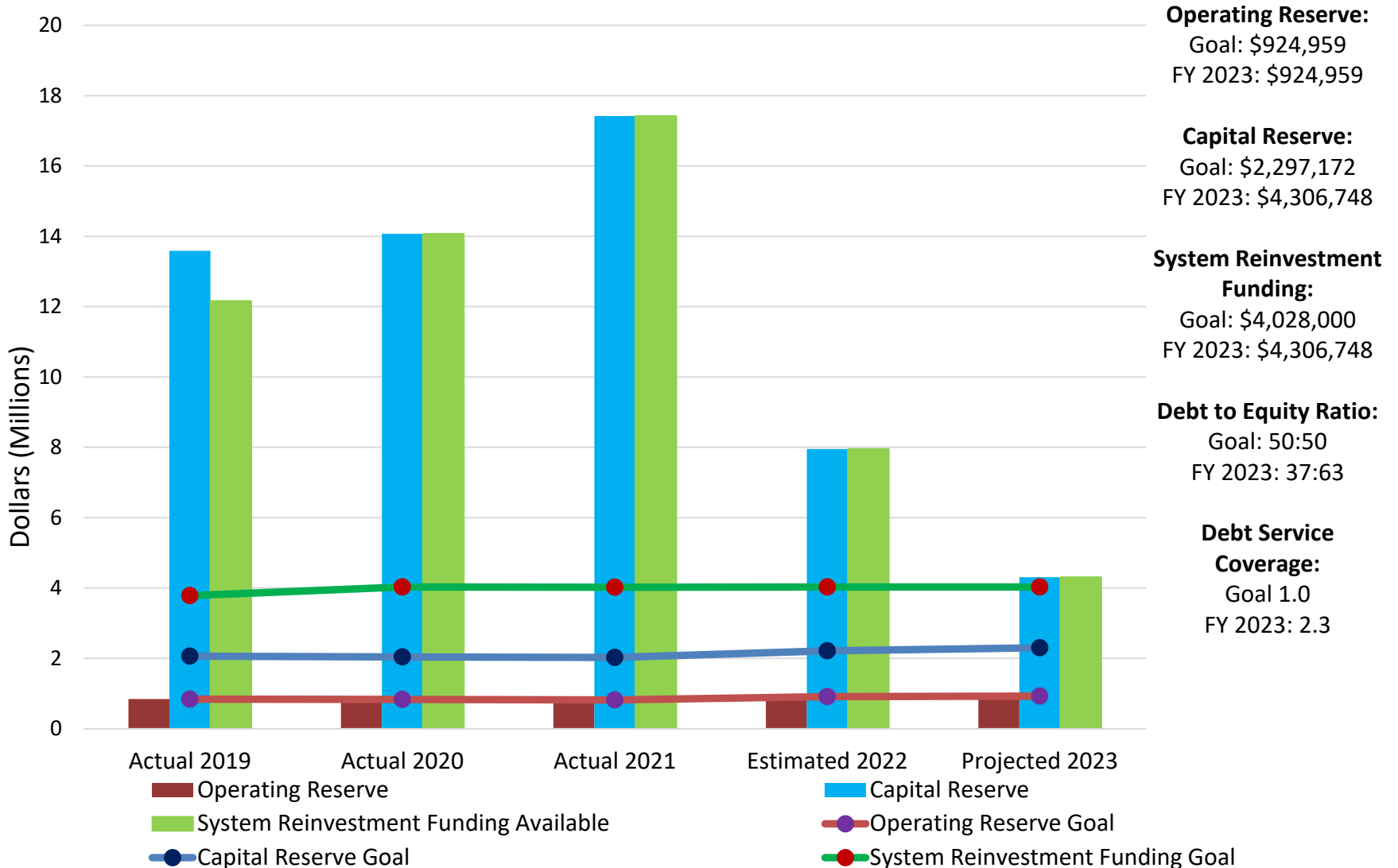
- Operating Revenue
 - The estimates include rate increases approved by the Board of Supervisors.
- Salaries and benefits increased \$121,826 over FY 2022 estimated.
 - Increases for expected promotions of employees who receive certifications as well as annual contractual increases.
- Services and supplies decreased by \$26,346 from FY 2022 estimated.
 - Increases to Internal Service Charges and Chemicals of \$294,204.
 - Decreases to various other expenses totaling \$320,550.
- Capital outlay planned for FY 2023 is \$5,537,000.
 - See attached project detail.

Wastewater Fund – Planned Capital Expenditures

Description					
	2023	2024	2025	2026	2027
Wastewater Line Replacement/Rehabilitation Program	1,663,685	1,304,528	2,500,000	2,575,000	2,655,000
Communications-Fiber/SCADA	40,000	40,000	41,000	42,500	44,000
Lift Station Reconstruction/Expansion		500,000			
Equipment Repair and Maintenance WRRF/Lines	360,000	300,000	360,000	370,000	380,000
Facility Repair and Maintenance WRRF/Lines	175,000	175,000	180,000	185,000	191,000
Fleet Replacement Program	190,000	160,000	560,000	95,000	
Groundwater Protection-Wastewater Maintenance	50,000	50,000	51,000	52,500	54,000
Reuse-Distribution System Rehabilitation Program	250,000	650,000	1,108,000		
Williams Street Sewer Rehabilitation	826,315	1,239,472			
Headworks-Screw Pump Rehabilitation	182,000				
Dewatering System Upgrades and Rehabilitation		126,000			
Primary Clarifier #2 Rehabilitation			792,000		
Odor Control Upgrades				500,000	500,000
Facility Plan Update		250,000			
Warehousing and bathroom upgrades WRRF	800,000				
Septic Conversion Program	1,000,000			1,500,000	
Total Wastewater Fund Capital Projects	5,537,000	4,795,000	5,592,000	5,320,000	3,824,000
Southeast Mandatory Sewer Extension Project ARPA	1,000,000				
Total Capital Projects ARPA Funds (Grant Fund)	1,000,000				

Five Year Planned Capital Total: \$25,068,000 (not including ARPA)

Wastewater Fund – Financial Policies





STAFF REPORT

Report To: **Meeting Date:** April 4, 2022

Staff Contact: Darren Schulz, Public Works Director

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative Fiscal Year ("FY") 2023 Water Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Water Fund budget for FY 2023. (Jamie Stevenson, jstevenson@carson.org).

Staff Summary: Staff will review the tentative FY 2023 Water Fund operating and capital budgets and their compliance with adopted financial policies.

Agenda Action: Formal Action / Motion **Time Requested:** 30 minutes

Proposed Motion

I move to acknowledge that the tentative Water Fund budget for FY 2023 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Water Fund budget for FY 2023.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The FY 2023 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2022. It will be presented to the Board of Supervisors on April 21, 2022, as well.

The FY 2023 tentative budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

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

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: See FY 2023 tentative budget document for Water Fund 520.

Is it currently budgeted? No

Explanation of Fiscal Impact: Tentatively sets the Water Fund budget for FY 2023.

Alternatives

Recommend that the Board of Supervisors decline to approve the tentative FY 2023 Water Fund budget.

Attachments:

[520-Water.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water Utility					
Department Number: 5203502					
	2020-21 Actual	2021-22 Estimated	2022-23 Proposed	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 16,995,613	\$ 17,433,082	\$ 18,010,564	3.31%	\$ 577,482
Non-Operating Income	3,643,289	95,996	30,000	-68.75%	(65,996)
Connection Fees	603,056	942,854	656,605	-30.36%	(286,249)
Grant Revenue	169,995	868,591	128,376	-85.22%	(740,215)
TOTAL	\$ 21,411,953	\$ 19,340,523	\$ 18,825,545	-2.66%	\$ (514,978)
EXPENDITURE					
Salary	\$ 2,017,929	\$ 2,051,224	\$ 2,191,457	6.84%	\$ 140,233
Benefits	1,091,321	1,193,880	1,271,938	6.54%	78,058
Service & Supplies	5,552,620	5,934,052	5,925,928	-0.14%	(8,124)
Depreciation	3,397,010	3,500,000	3,500,000	0.00%	-
Bond Interest	1,400,331	1,395,009	1,779,479	27.56%	384,470
Other	723	306,369	2,000	-99.35%	(304,369)
TOTAL	\$13,459,934	\$ 14,380,534	\$ 14,670,802	2.02%	\$ 290,268
NET INCOME (LOSS)	\$ 7,952,017	\$ 4,959,989	\$ 4,154,743	-16.23%	\$ (805,246)
Bond Proceeds	\$ -	\$ 7,422,917		-100.00%	\$ (7,422,917)
Bond Refunding Paid to Escrow	\$ -	\$ 9,883,226	\$ -	-100.00%	\$ (9,883,226)
Capital Outlay	\$ 3,835,119	\$ 21,463,131	\$ 6,130,000	-71.44%	\$ (15,333,131)
Bond Principal Payments	\$ 3,276,061	\$ 13,571,016	\$ 3,508,748	-74.15%	\$ (10,062,268)
Cash Balance - June 30	\$ 15,992,754	\$ 7,010,739	\$ 5,312,734		
FTE	26.25	26.70	26.70		

FINANCIAL POLICY COMPLIANCE

	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Budgeted 2023
Operating Reserve Goal	\$ 1,221,273	\$ 1,319,426	\$ 1,387,146	\$ 1,461,889	\$ 1,496,437
Operating Reserve	1,221,273	1,319,426	1,387,146	1,461,889	1,496,437
Capital Reserve Goal	1,907,504	2,016,795	2,103,866	2,463,128	2,515,728
Capital Reserve	27,741,327	13,697,844	14,605,608	5,548,850	3,816,297
System Reinvestment Funding Goal	3,253,981	3,275,358	3,397,010	3,500,000	3,500,000
System Reinvestment Funding Available	9,949,862	12,468,814	14,605,608	5,548,850	3,816,297
Debt to Equity (goal is 50:50)	<u>58:42</u>	50:50	46:54	44:56	41:59
Debt Service Coverage (goal 1.0 minimum)	1.8	1.9	1.7	1.8	1.8

Goal met (green)

Goal not met (underlined red)

**PERSONNEL DETAIL WORKSHEET
FY2022-23**

DEPARTMENT: WATER UTILITY		
DEPARTMENT NUMBER: 5203502		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.20	\$ 18,210
Water Utility Manager	1.00	128,063
Electrical Instrument & Controls Technician	1.00	79,070
Asset Management Tech	0.40	25,327
Senior Instrumentation Tech	0.25	21,889
Electrical Communication Foreman	0.50	46,356
Senior Environmental Control Officer	1.10	93,534
Environmental Control Foreman	0.90	82,766
Environmental Control Officer	0.25	15,523
Utility Billing Specialist	1.00	53,048
Operations Manager - Control Systems	0.40	53,274
Warehouse Supply Coordinator	0.45	23,484
Water Meter Technician 1	1.00	46,140
Water Meter Technician 2	2.00	110,684
Water Production Operator 2	0.00	-
Water Production Operator 3	4.00	269,786
Water Production Operator 4	1.00	83,865
Water Production Foreman	1.00	92,812
Water Operations Supervisor	1.00	114,040
Water Distribution Technician 1	4.00	207,039
Water Distribution Technician 2	1.00	53,524
Water Distribution Technician Senior	3.00	215,940
Water Distribution Foreman	1.00	73,718
Assistant Project Manager	0.25	19,081
Call Back CCEA		32,000
Holiday Pay CCEA		1,020
Overtime		57,392
Stand By CCEA		44,100
Temporary Staffing		75,000
SUB-TOTAL SALARY & WAGES	26.70	\$ 2,136,685
BENEFITS:		
Medicare		30,486
Retirement		519,237
Group Insurance		374,457
Workers' Compensation		35,185
Education Incentive		463
Clothing Allowance		10,000
Foul Weather Allowance		3,429
Tool Allowance		1,050
Car Allowance		5,460
Phone Allowance		5,376
Mobile Device Allowance		795
OPEB Costs		236,000
GASB 68 Pension Expense		50,000
SUB-TOTAL BENEFITS		\$ 1,271,938
GRAND TOTAL		\$ 3,408,623

Org.	Object	Account Description	2022 Revised					
			2020 Actuals	2021 Actuals	Budget	2022 Actuals	2022 ReEstimate	2023 Tentative
5208580	419110	WATER DELINQUENCIES	\$ -	\$ -	\$ -	\$ (324,936.80)	\$ -	\$ -
5208580	441670	SERVICE CHARGE	(7,215,832.34)	(7,234,459.17)	(7,516,140.00)	(5,263,759.40)	(7,451,494.00)	(7,675,039.00)
5208580	441671	USER FEES	(8,696,039.01)	(9,495,074.83)	(9,866,809.00)	(5,850,720.76)	(9,779,927.00)	(10,073,325.00)
5208580	441673	LYON COUNTY	-	(11,564.64)	-	(39,261.32)	(39,261.00)	-
5208580	441676	PRIVATE HYDRANT SERVICE	-	(81,861.46)	(50,000.00)	(27,363.28)	(50,000.00)	(50,000.00)
5208580	441679	RIGHT OF WAY TOLL	(77.47)	-	-	(110,647.22)	-	-
5208580	441699	OTHER CHARGES/FEES	(63,687.39)	2,226.67	(500.00)	(2,765.00)	(500.00)	(500.00)
5208580	441800	GENERAL FUND UB	(18,014.00)	(18,200.00)	(17,000.00)	-	(17,000.00)	(17,000.00)
5208580	441810	REG TRANSPORTATION UB	(4,140.00)	(5,150.00)	(4,000.00)	-	(4,000.00)	(4,000.00)
5208580	441820	STREETS UB	(2,464.00)	(2,597.00)	(2,300.00)	-	(2,300.00)	(2,300.00)
5208580	441830	STORM DRAINAGE UB	(1,985.00)	(2,092.00)	(1,900.00)	-	(1,900.00)	(1,900.00)
5208580	441850	PENALTIES AND INTEREST UB	(99,896.05)	-	(160,000.00)	(2.06)	-	(100,000.00)
5208580	441900	ESTABLISHMENT FEE	(29,040.00)	(27,960.00)	(25,000.00)	(15,861.00)	(25,000.00)	(25,000.00)
5208580	441915	RECONNECTION FEES	(50.00)	(25.00)	(200.00)	(25.00)	(200.00)	-
5208580	441920	TAPPING FEE	(12,316.50)	(13,765.50)	(1,500.00)	(2,898.00)	(1,500.00)	(1,500.00)
5208580	441925	METER BOX SET	(101,209.50)	(86,394.00)	(50,000.00)	(61,949.99)	(50,000.00)	(50,000.00)
5208580	441930	COMPLETE SERVICE LATERAL	(30,691.50)	(19,005.00)	(10,000.00)	(7,140.00)	(10,000.00)	(10,000.00)
5208580	441949	MISC OTHER OP REVENUE	18.72	308.88	-	-	-	-
5208580	466050	REFUNDS/REIMBURSEMENTS	-	324,301.35	-	(2,121.76)	(2,122.00)	-
5208580	466110	MISC. OTHER INCOME	(14.40)	8.56	-	-	-	-
5208581	432010	2010 SRF BONDS - BAB	(225,346.11)	(4,119.58)	-	(1,688.27)	(3,376.00)	(3,376.00)
5208581	437160	WATER SUBCONSERVANCY	(125,000.00)	(125,000.00)	(125,000.00)	-	(125,000.00)	(125,000.00)
5208582	431010	FEDERAL GRANTS	(328,621.93)	(40,875.12)	(740,215.00)	1,075.82	(740,215.00)	-
		P350518078 FED GRANT					(740,215.00)	
		PERM EMERGENCY GENERATORS						
5208582	475050	CONNECTION FEE: COMMERCIAL	(139,357.09)	(13,957.27)	(62,000.00)	(223,533.83)	(223,534.00)	(102,912.00)
5208582	475060	CONNECTION FEE: RESIDENTIAL	(544,748.24)	(589,099.00)	(317,000.00)	(719,320.08)	(719,320.00)	(553,693.00)
5208582	475100	DEVELOPER CONTRIBUTIONS	(278,720.12)	(3,662,243.72)	-	-	-	-
5208582	475200	CAPITAL ASSETS	-	(253,156.34)	-	-	-	-
5200088	461010	INTEREST INCOME	(322,933.88)	(220,118.44)	(30,000.00)	(80,383.98)	(80,384.00)	(30,000.00)
5200088	462020	NET INC IN FAIR VALUE INV	(249,370.68)	190,719.58	-	-	-	-
5200090	482080	SURPLUS SALES	(3,420.00)	(22,800.00)	-	(13,490.00)	(13,490.00)	-
5200200	483030	BOND PROCEEDS	-	-	-	-	(15,365,000.00)	-
5200200	483031	PREMIUM ON BOND PROCEEDS	-	-	-	-	(1,941,143.00)	-
			(18,492,956.49)	(21,411,953.03)	(18,979,564.00)	(12,746,791.93)	(36,646,666.00)	(18,825,545.00)
5203502	500101	SALARIES	1,617,547.36	1,730,109.62	1,807,319.00	1,055,546.96	1,840,382.00	1,981,945.00
5203502	500102	HOURLY/SEASONAL	427.12	-	-	3,384.80	-	-
5203502	500103	ADMINISTRATIVE PAY	6,478.62	-	-	-	-	-
5203502	500106	MANAGEMENT LEAVE PAY	3,717.24	7,089.77	-	2,631.03	1,000.00	-
5203502	500107	ANNUAL LEAVE PAYOFF	61,856.62	22,087.79	-	-	-	-
5203502	500108	SICK LEAVE PAY	19,639.84	27,932.72	-	-	-	-
5203502	500109	WORKERS' COMPENSATORY LEAVE	10,370.27	(1,858.24)	-	-	-	-
5203502	500111	OVERTIME	65,855.14	70,185.51	57,392.00	32,773.70	57,392.00	57,392.00
5203502	500112	CALL BACK PAY	32,531.83	45,849.72	32,000.00	17,350.87	32,000.00	32,000.00
5203502	500113	STAND-BY PAY	39,130.85	23,797.23	42,000.00	20,668.57	44,100.00	44,100.00
5203502	500114	F L S A	843.61	897.31	-	379.06	330.00	-
5203502	500116	HOLIDAY PAY	8,585.54	12,412.89	1,020.00	9,212.38	1,020.00	1,020.00
5203502	500125	TEMPORARY STAFFING	48,912.49	79,424.21	75,000.00	23,297.22	75,000.00	75,000.00
			1,915,896.53	2,017,928.53	2,014,731.00	1,165,244.59	2,051,224.00	2,191,457.00
5203502	500225	MEDICARE	26,072.99	27,111.28	27,792.00	16,304.18	29,192.00	30,486.00
5203502	500230	RETIREMENT	431,794.18	452,758.58	483,537.00	274,567.08	492,948.00	519,237.00
5203502	500240	GROUP INSURANCE	307,712.98	315,109.62	333,902.00	175,639.59	303,745.00	346,689.00
5203502	500241	CITY HSA CONTRIBUTION	10,661.16	15,147.72	11,120.00	15,506.07	27,091.00	27,768.00
5203502	500250	WORKERS' COMPENSATION	32,835.53	35,343.52	35,223.00	13,618.36	36,916.00	35,185.00
5203502	500260	EDUCATION INCENTIVE	555.00	508.75	463.00	46.25	509.00	463.00
5203502	500265	UNIFORM ALLOWANCE	7,124.79	6,599.89	11,500.00	3,864.51	2,198.00	10,000.00
5203502	500266	FOUL WEATHER ALLOWANCE	3,360.00	2,010.00	3,511.00	2,377.50	2,385.00	3,429.00
5203502	500268	TOOL ALLOWANCE	1,481.32	1,263.75	1,350.00	621.25	1,059.00	1,050.00
5203502	500270	CAR ALLOWANCE	4,098.00	5,481.00	5,460.00	3,171.00	5,481.00	5,460.00
5203502	500271	PHONE ALLOWANCE	5,758.55	5,758.63	6,093.00	3,314.42	5,554.00	5,376.00
5203502	500272	MOBILE DEVICE ALLOWANCE	771.00	832.63	1,088.00	470.37	802.00	795.00
5203502	500286	OPEB COST	235,246.00	223,422.00	236,000.00	-	236,000.00	236,000.00
5203502	500287	PENSION COST	49,083.00	(26.00)	50,000.00	-	50,000.00	50,000.00
			1,116,554.50	1,091,321.37	1,207,039.00	509,500.58	1,193,880.00	1,271,938.00
5203502	500309	PROFESSIONAL SERVICES	120,490.83	90,556.66	160,000.00	74,148.25	160,000.00	125,000.00

5203502	500312	AUDITING FEES	19,750.00	21,950.00	24,000.00	19,950.00	24,000.00	18,950.00
5203502	500330	TRAINING	15,697.63	10,393.92	32,000.00	9,772.73	32,000.00	32,000.00
5203502	500345	DATA PROCESSING	-	6,821.36	8,000.00	-	8,000.00	8,000.00
5203502	500349	CONTRACTUAL SERVICES	203.98	414.62	2,000.00	-	2,000.00	2,000.00
5203502	500372	U.S.G.S. STREAM MONITOR	35,317.00	27,787.50	40,000.00	18,963.50	40,000.00	40,000.00
5203502	500430	EQUIPMENT REPAIR & MAINT	69,331.38	32,985.96	85,273.00	27,773.67	85,273.00	85,273.00
5203502	500433	SOFTWARE MAINTENANCE COST	32,317.71	29,419.41	50,000.00	36,891.97	50,000.00	50,000.00
5203502	500434	BUILDING REPAIR & MAINT	11,840.81	26,506.58	50,000.00	10,394.69	50,000.00	50,000.00
5203502	500435	VEHICLE REPAIR & MAINT	44,741.43	46,129.71	55,000.00	17,855.14	55,000.00	50,000.00
5203502	500436	FACILITY REPAIR & MAINT	74,145.53	212,580.84	189,000.00	53,128.40	189,000.00	189,000.00
5203502	500444	OFFICE EQUIPMENT RENTAL	68.98	-	2,000.00	-	2,000.00	2,000.00
5203502	500445	EQUIPMENT RENTAL	2,998.65	-	9,000.00	918.00	9,000.00	4,500.00
5203502	500446	FIRE SUPPRESSION	23,941.50	18,370.06	37,500.00	18,134.79	37,500.00	37,500.00
5203502	500449	WATER METERS & SERVICE	110,832.27	174,583.77	125,000.00	71,425.76	125,000.00	125,000.00
5203502	500450	MAINTENANCE/MANAGEMENT	46,446.30	-	-	-	-	-
5203502	500451	WATER PURCHASE - LYON COUNTY	14,334.22	29,967.84	31,228.00	5,411.04	31,228.00	31,228.00
5203502	500452	WATER PURCHASE/STATE - MONTHLY	145,188.00	145,188.22	145,188.00	60,495.00	145,188.00	145,188.00
5203502	500453	WATER PURCHASE/STATE USAGE	407,435.57	350,292.57	370,556.00	201,769.81	370,556.00	370,556.00
5203502	500454	WATER PURCHASE DOUGLAS	998,771.38	1,105,758.95	910,000.00	638,990.98	910,000.00	910,000.00
5203502	500455	WATER- STATE PUMP SVC FEE	429,103.80	430,021.80	429,104.00	177,875.25	429,104.00	429,104.00
5203502	500456	WATER-STATE SYS WIDE IMPR	183,287.52	183,287.52	183,288.00	76,369.80	183,288.00	183,288.00
5203502	500465	WATER LINE REPAIR & MAINT	117,059.75	91,783.56	160,000.00	70,702.85	160,000.00	160,000.00
5203502	500466	TANK REPAIR & MAINT	16,513.71	10,765.87	29,000.00	10,665.00	29,000.00	20,000.00
5203502	500467	TELEMETRY REPAIR & MAINT	28,862.43	37,402.02	50,000.00	13,900.23	50,000.00	50,000.00
5203502	500490	FEES & PERMITS	45,173.29	41,163.49	45,000.00	8,378.72	45,000.00	45,000.00
5203502	500542	PRINTING/ADVERTISING	11,954.72	13,958.67	15,000.00	9,688.15	15,000.00	15,000.00
5203502	500545	MEMBERSHIP / PUBLICATIONS	5,799.66	12,233.00	8,000.00	6,516.04	8,000.00	8,000.00
5203502	500587	CLICK-2-GOV FEES	7,750.88	4,632.37	6,000.00	2,088.14	6,000.00	6,000.00
5203502	500601	OFFICE SUPPLIES	1,284.15	4,876.66	3,000.00	887.66	3,000.00	3,000.00
5203502	500602	POSTAGE/SHIPPING	63,839.50	33,794.85	50,000.00	42,060.17	50,000.00	50,000.00
5203502	500625	OPERATING SUPPLIES	78,219.06	93,588.47	90,000.00	36,984.02	90,000.00	90,000.00
5203502	500636	LABORATORY EXPENSES	96,140.60	94,488.39	115,000.00	60,090.61	115,000.00	115,000.00
5203502	500637	CHEMICALS	109,802.32	64,907.27	124,964.00	64,422.07	124,964.00	124,964.00
5203502	500645	BOOKS/ PERIODICALS/ PUBLICATIO	288.48	467.59	700.00	-	700.00	700.00
5203502	500660	VEHICLE FUEL/OIL	46,379.27	60,188.84	70,000.00	39,545.21	70,000.00	70,000.00
5203502	500674	SMALL TOOLS/ EQUIPMENT	11,507.07	10,108.25	14,000.00	8,015.58	14,000.00	14,000.00
5203502	500675	SMALL FURNISHINGS	898.20	10,118.94	15,000.00	49.98	15,000.00	15,000.00
5203502	500676	TECHNICAL EQUIPMENT	8,942.25	13,616.82	10,000.00	5,127.88	10,000.00	10,000.00
5203502	500710	TELEPHONE	14,158.96	18,929.64	15,000.00	15,552.80	15,000.00	15,000.00
5203502	500712	POWER	635,313.97	641,922.13	700,000.00	409,246.86	700,000.00	700,000.00
5203502	500713	HEATING	9,181.93	6,195.53	13,000.00	2,772.91	13,000.00	13,000.00
5203502	500901	ISC: GENERAL FUND	820,434.00	951,874.00	1,024,321.00	512,160.00	1,024,321.00	1,086,033.00
5203502	500915	ISC: INSURANCE FUND	166,500.00	166,500.00	184,500.00	92,250.00	184,500.00	184,500.00
5203502	500950	ISC: FLEET MANAGEMENT	172,368.00	180,480.00	182,385.00	91,192.50	182,385.00	185,120.00
5203502	500955	ISC: RADIOS	27,170.00	44,799.00	55,045.00	27,522.50	55,045.00	41,024.00
5203502	501252	UTILITY ASSISTANCE PROGRAM	-	-	10,000.00	-	10,000.00	10,000.00
5203502	501299	GRANT ALLOCATION/DIRECT BILL	(3,395.39)	-	-	-	-	-
5203502	502405	LEAK DETECTION PROGRAM	-	-	6,000.00	2,778.00	6,000.00	6,000.00
5203502	502449	BAD DEBT EXPENSE	-	807.84	-	-	-	-
5203502	502450	CASH SHORT/OVER	(3.79)	-	-	-	-	-
			5,278,387.51	5,552,620.49	5,934,052.00	3,052,866.66	5,934,052.00	5,925,928.00
5203502	504465	DEPRECIATION EXPENSE	3,275,358.30	3,397,009.94	3,500,000.00	-	3,500,000.00	3,500,000.00
5203502	504875	LOSS ON DISPOSAL F.A.	15,760.13	-	-	-	-	-
			3,291,118.43	3,397,009.94	3,500,000.00	-	3,500,000.00	3,500,000.00
5203502	507010	CAPITAL IMPROVEMENTS	608,898.18	779,870.48	901,227.00	21,796.66	901,227.00	-
		P071018030 CONSTRUCT					108,928.00	
		P350516015 CONSTRUCT					792,299.00	
5203502	507705	VEHICLE REPLACEMENT PROGRAM	104,100.25	469,522.03	780,240.00	194,134.46	780,240.00	265,000.00
5203502	507725	RADIO SYSTEM UPGRADE	-	-	75,000.00	-	75,000.00	-
5203502	507775	EQUIPMENT	-	-	200,000.00	26,187.00	200,000.00	-
			712,998.43	1,249,392.51	1,956,467.00	242,118.12	1,956,467.00	265,000.00
5203505	500225	MEDICARE	-	-	-	1,018.02	-	-
5203505	500230	RETIREMENT	-	-	-	18,243.52	-	-
5203505	500240	GROUP INSURANCE	-	-	-	8,864.77	-	-
5203505	500241	CITY HSA CONTRIBUTION	-	-	-	1,872.69	-	-
5203505	500250	WORKERS' COMPENSATION	-	-	-	306.41	-	-
			-	-	-	30,305.41	-	-

5203505	504600	FISCAL CHARGES	2,106.25	722.92	2,000.00	500.00	2,000.00	2,000.00
5203505	504846	BOND ISSUANCE COSTS	49,300.67	-	-	16,934.00	304,369.00	-
5203505	505000	CAPITALIZED ASSETS	(8,476,943.33)	(3,835,119.03)	-	-	-	-
			(8,425,536.41)	(3,834,396.11)	2,000.00	17,434.00	306,369.00	2,000.00
5203505	507010	CAPITAL IMPROVEMENTS	7,283,451.81	2,429,076.27	10,515,781.40	1,165,863.64	18,248,528.00	1,640,000.00
		P301221001 CONSTRUCT 520					9,757.00	
		P301221001 LABOR 520					15,359.00	
		P301221004 CONSTRUCT					749,820.00	
		P301221004 LABOR					22,380.00	
		P301221005 CONSTRUCT 520					85,500.00	
		P301221005 LABOR 520					11,813.00	
		P303517037 LABOR WTR					17,974.00	
		P303518029 CONSTRUCT WTR					65,477.00	
		P303518029 LABOR WTR					7,937.00	
		P303519010 CONSTRUCT WTR					20,994.00	
		P303519016 CONSTRUCT 520					6,285.00	
		P303520001 CONSTRUCT 520					1,291,050.00	
		P303520001 LABOR 520					58,615.00	
		P303520002 CONSTRUCT 520					24,227.00	
		P303521001 CONSTRUCT 520					837,139.00	
		P303521001 LABOR 520					32,259.00	
		P303521008 CONSTRUCT 520					350,000.00	
		P303521008 LABOR 520					25,000.00	
		P305520001 CONSTRUCT 520					5,200.00	75,000.00
		P320118065 CONSTRUCT WTR					118,290.00	
		P320121001 520 CONSTR					817,905.00	
		P350506001 CONSTRUCT					601,590.00	
		P350508002 CONSTRUCT					200,000.00	200,000.00
		P350513003 CONSTRUCT WTR					9,966.00	
		P350513005 CONSTRUCT					569,635.00	
		P350516014 CONSTRUCT					1,153,257.00	
		P350516014 LABOR					238,114.00	
		P350518002 CONSTRUCT					754,955.00	
		P350518002 LABOR					45,558.00	
		P350520002 CONSTRUCT 520					225,865.00	
		P350520002 LABOR 520					78,050.00	
		P350521001 CONSTRUCT					330,000.00	
		P350521001 LABOR					66,000.00	
		P350521002 CONSTRUCT					364,680.00	
		P350521002 LABOR					65,642.00	
		P350521004 CONSTRUCT 520					8,820,747.00	
		P350521004 LABOR 520					14,488.00	
		P751020001 CONSTRUCT					137,000.00	
5203505	507102	INFRASTRUCTURE CAPITAL	-	-	-	-	-	4,000,000.00
5203505	507199	UNDESIGNATED PROJECTS	-	-	2,322,288.60	-	-	-
5203505	507333	EMERGENCY GENERATOR PROG	430,112.57	4,867.07	235,054.00	1,023.75	740,215.00	-
5203505	507340	HMGP EMERGENCY GEN-MATCH	9,309.98	42,090.15	890,215.00	589,286.41	235,054.00	-
5203505	507395	REPLACE PUMPS/MOTOR	41,070.74	103,923.03	150,000.00	62,489.17	150,000.00	150,000.00
5203505	507605	FACILITY IMPROVEMENTS	-	5,770.00	132,867.00	13,865.04	132,867.00	75,000.00
			7,763,945.10	2,585,726.52	14,246,206.00	1,832,528.01	19,506,664.00	5,865,000.00
5203505	508272	2018B WATER REFUND BONDS	-	-	86,000.00	86,000.00	86,000.00	141,000.00
		2022 Water Bonds	-	-	-	-	-	960,000.00
5203505	508316	2014 WATER SRF BONDS	-	-	305,687.00	305,687.21	305,687.00	314,275.00
5203505	508339	2012 WATER REFUNDING	-	-	390,000.00	390,000.00	7,830,000.00	-
5203505	508341	2010E SDWRF	-	-	1,262,545.00	1,262,544.54	1,262,545.00	1,294,689.00
5203505	508344	2012 WATER BONDS	-	-	180,000.00	180,000.00	2,430,000.00	-
5203505	508399	2009 WATER BONDS	-	-	183,784.00	183,783.78	183,784.00	183,784.00
5203505	508404	2020A REFUNDING - MEDIUM TERM	-	-	1,473,000.00	1,473,000.00	1,473,000.00	615,000.00
5203505	509272	2018B WATER REF BONDS	154,510.99	243,003.25	305,469.00	120,730.85	305,469.00	301,621.00
5203505	509273	2019 WATER BONDS	259,545.11	259,545.11	289,556.00	96,518.75	289,556.00	289,556.00
		2022 Water Bonds						771,046.00
5203505	509316	2014 WATER SRF BONDS	141,956.78	133,718.23	125,248.00	63,697.58	125,248.00	116,540.00
5203505	509339	2012 WATER REFUNDING	294,833.33	280,166.66	264,834.00	104,400.00	251,862.00	-
5203505	509340	2010A WTR IMPROVEMENT	560,718.33	-	-	-	-	-
5203505	509341	2010E SDWRF	377,257.62	346,302.87	314,560.00	161,297.90	314,560.00	282,009.00
5203505	509344	2012 WATER BONDS	92,965.70	86,099.03	78,966.00	32,400.00	78,164.00	-
5203505	509353	2014 REFUNDING EF BONDS	100,505.76	17,665.12	-	-	-	-

5203505	509361	2010B WTR IMP & REFUNDING	51,655.02	(18,431.90)	-	-	-	-
5203505	509404	2020A REFUNDING MEDIUM TERM	4,092.33	52,262.77	30,150.00	14,207.07	30,150.00	18,707.00
			2,038,040.97	1,400,331.14	5,289,799.00	4,474,267.68	14,966,025.00	5,288,227.00
		TOTAL EXPENSES	13,691,405.06	13,459,934.39	34,150,294.00	11,324,265.05	49,414,681.00	24,309,550.00
		NET INCOME (LOSS)	\$ 4,801,551.43	\$ 7,952,018.64	\$ (15,170,730.00)	\$ 1,422,526.88	\$ (12,768,015.00)	\$ (5,484,005.00)

Cash 06/30	\$ 15,992,754.00	\$ 7,010,739.00
Revenue	36,646,666.00	18,825,545.00
Expenses	(49,414,681.00)	(24,309,550.00)
Plus OPEB	236,000.00	236,000.00
Plus GASB 68 PERS	50,000.00	50,000.00
Plus Depreciation	3,500,000.00	3,500,000.00
	\$ 7,010,739.00	\$ 5,312,734.00

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services Use Fees and Charges	16,671,310	17,435,204	18,010,564	-
Total Operating Revenue	16,671,310	17,435,204	18,010,564	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	2,017,928	2,051,224	2,191,457	-
Employee Benefits	1,091,321	1,193,880	1,271,938	-
Services & Supplies	5,552,620	5,934,052	5,925,928	-
Depreciation/amortization	3,397,010	3,500,000	3,500,000	-
Total Operating Expense	12,058,879	12,679,156	12,889,323	-
Operating Income or (Loss)	4,612,431	4,756,048	5,121,241	-
NONOPERATING REVENUES				
Interest Earned	29,399	80,384	30,000	-
Miscellaneous	(9)	-	-	-
Arbitrage Rebate	-	-	-	-
Gain on Disposal of Fixed Asset	22,800	13,490	-	-
Federal Subsidy - BAB Credits	4,119	3,376	3,376	-
Total Nonoperating Revenues	56,309	97,250	33,376	-
NONOPERATING EXPENSES				
Interest expense	1,400,331	1,395,009	1,779,479	-
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	723	306,369	2,000	-
Total Nonoperating Expenses	1,401,054	1,701,378	1,781,479	-
Net Income before Contributions	3,267,686	3,151,920	3,373,138	-
CAPITAL CONTRIBUTIONS				
Capital Assets	253,156	-	-	-
Capital Grants	165,875	865,215	125,000	-
Developers	3,662,244	-	-	-
Connection Fees	603,056	942,854	656,605	-
Total Capital Contributions	4,684,331	1,808,069	781,605	-
TRANSFERS				
Transfer to Fleet Fund	-	-	-	-
Transfer asset from Sewer	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	7,952,017	4,959,989	4,154,743	-

CARSON CITY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND: WATER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	16,616,541	17,435,204	18,010,564	-
Cash payment for personnel costs	(2,845,187)	(2,959,104)	(3,177,395)	-
Cash payment for services & supplies	(4,769,309)	(5,934,052)	(5,925,928)	-
Miscellaneous cash received/(paid)	(9)	-	-	-
a. Net cash provided by (or used for) operating activities	9,002,036	8,542,048	8,907,241	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from (to) other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(3,276,061)	(11,629,873)	(3,508,748)	-
Bond interest expense paid	(1,529,830)	(1,395,009)	(1,779,479)	-
Bond proceeds	-	15,365,000	-	-
Bond issuance costs	(723)	(306,369)	(2,000)	-
Proceeds from sale of assets	22,800	-	-	-
Subsidy from federal grant	165,875	865,215	125,000	-
Acquisition of capital assets	(4,045,187)	(21,449,641)	(6,130,000)	-
Arbitrage paid	-	-	-	-
Federal subsidy - BAB credits	4,119	3,376	3,376	-
Cash contributions - water connection fees	603,056	942,854	656,605	-
c. Net cash provided by (or used for) capital and related financing activities	(8,055,951)	(17,604,447)	(10,635,246)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	29,399	80,384	30,000	-
d. Net cash provided by (or used in) investing activities	29,399	80,384	30,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	975,484	(8,982,015)	(1,698,005)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,017,270	15,992,754	7,010,739	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	15,992,754	7,010,739	5,312,734	-

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

FUND: WATER

Carson City

FY 2023 Budget Presentation



Water Fund - Highlights

- Operating Revenue
 - As with Wastewater Fund, the estimate includes scheduled rate increases approved by the Board of Supervisors.
- Salaries and benefits increased \$218,291 from estimated FY 2022.
 - Increases include anticipated promotions of employees who obtain their next level of certification as well as annual contractual increases.
- Services and supplies decreased by \$8,124 over estimated FY 2022.
 - Decreases to Professional Services, Auditing Fees, Vehicle Repair & Maintenance, Equipment Rental and Tank Repair & Maintenance (overall decrease of \$58,550).
 - Increases to Internal Service Charges of \$50,462.
- Capital outlay planned for FY 2023 is \$2,130,000.
 - See attached project detail.

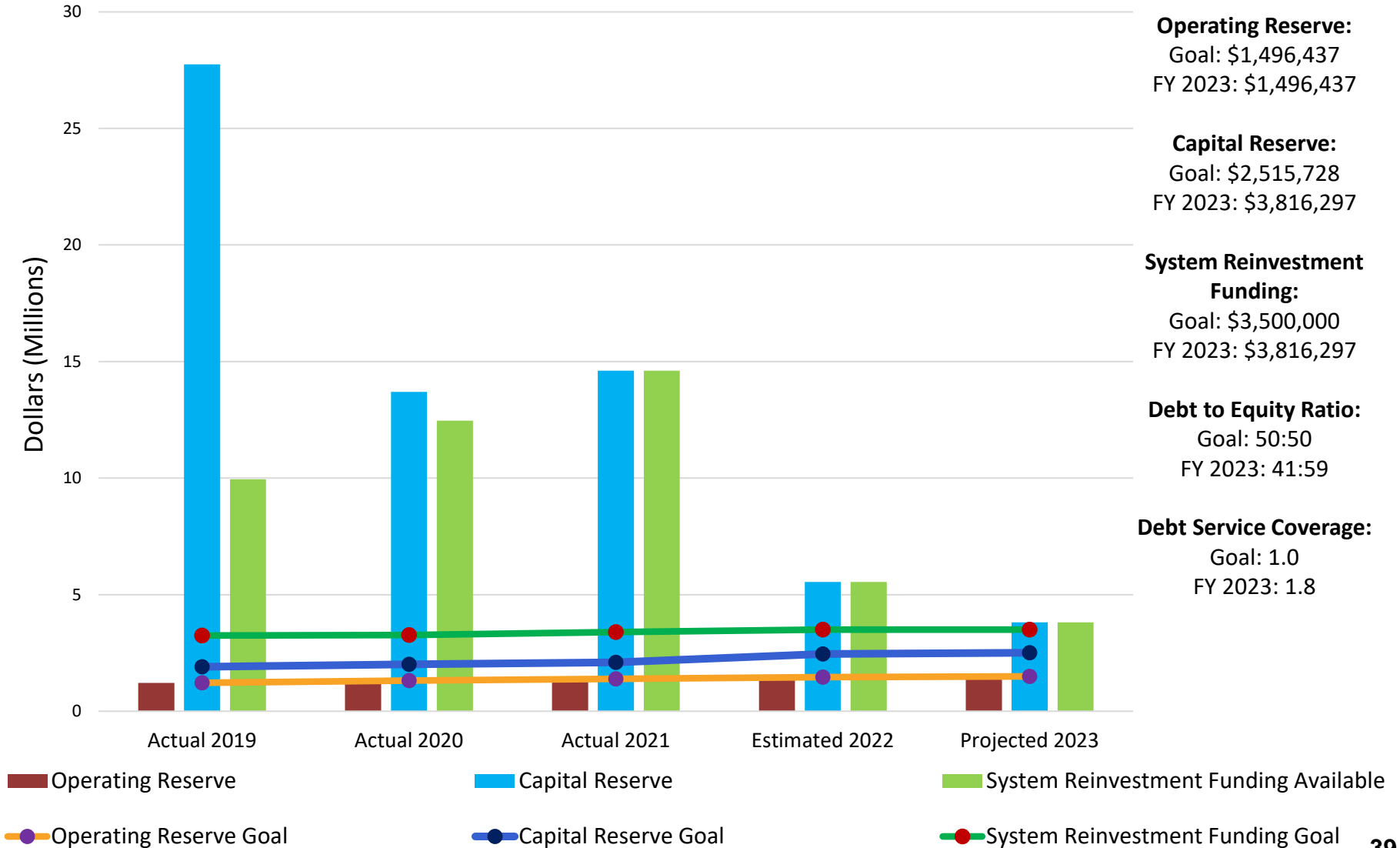
Water Fund – Planned Capital Expenditures

Description					
	2023	2024	2025	2026	2027
Well Rehabilitation/Replacement Program	200,000	400,000	200,000	225,000	225,000
Water Line Replacement/Rehabilitation Program			1,950,000	1,950,000	1,850,000
East Willliam Complete Street Project	1,040,000	1,560,000			
Tank Maintenance Program		300,000		325,000	325,000
Emergency Generator Program			250,000		
Replacement Pumps Motor Program	150,000	150,000	150,000	175,000	175,000
Fleet Replacement Program	265,000	475,000	210,000	270,000	255,000
Equipment Repair and Maintenance Program			25,000	25,000	25,000
Communications-Fiber-SCADA	75,000		70,000	70,000	
Facility Improvements	75,000	75,000	50,000	50,000	50,000
Quill Treatment Plant Rehabilitation					
Pressure Reducing Stations	125,000		75,000	75,000	300,000
Arsenic Treatment Plant			225,000		
Booster Stations			640,000		
Water Right Acquisitions	200,000	200,000	300,000	300,000	300,000
Total Water Fund Capital Projects	2,130,000	3,160,000	4,145,000	3,465,000	3,505,000
Quill Treatment Plant Rehabilitation-ARPA	3,000,000				
Total Capital Projects ARPA Funds (Grant fund)	3,000,000				

Five Year Planned Capital Total: \$16,405,000 (not including ARPA funds)

Water Fund – Financial Policies

Water Operating and System Reserves





STAFF REPORT

Report To: Meeting Date: April 4, 2022

Staff Contact: Darren Schulz, Public Works Director

Agenda Title: For Possible Action: Discussion and possible action regarding the tentative Fiscal Year ("FY") 2023 Stormwater Utility Fund budget, its compliance with adopted financial policies, and a recommendation to the Board of Supervisors regarding the tentative Stormwater Utility Fund budget for FY 2023. (Jamie Stevenson, jstevenson@carson.org).

Staff Summary: Staff will review the tentative FY 2023 Stormwater Utility Fund operating and capital budgets and their compliance with adopted financial policies.

Agenda Action: Formal Action / Motion **Time Requested:** 30 minutes

Proposed Motion

I move to acknowledge that the tentative Stormwater Utility Fund budget for FY 2023 is in compliance with the adopted financial policies, and to recommend that the Board of Supervisors approve the tentative Stormwater Utility Fund budget for FY 2023.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The FY 2023 tentative budget will be filed with the Nevada Department of Taxation on April 15, 2022. It will be presented to the Board of Supervisors on April 21, 2022, as well.

The tentative FY 2023 budget is in compliance with the adopted financial policies.

Applicable Statute, Code, Policy, Rule or Regulation

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

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: See FY 2023 tentative budget document for Stormwater Utility Fund 505.

Is it currently budgeted? No

Explanation of Fiscal Impact: Tentatively sets the Stormwater Utility Fund budget for FY 2023.

Alternatives

Recommend that the Board of Supervisors decline to approve the tentative FY 2023 Stormwater Utility Fund budget.

Attachments:

[505-Stormwater.pdf](#)

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Utility Fund					
Department Number: 5053702					
	2020-21	2021-22	2022-23	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$1,861,986	\$ 2,005,681	\$ 2,037,304	1.58%	\$ 31,623
Intergovernmental	200,000	-	-	0.00%	-
Operating Transfers In	-	-	-	0.00%	-
Non-Operating Income	1,409,909	25,162	25,000	-0.64%	(162)
TOTAL	\$ 3,471,895	\$ 2,030,843	\$ 2,062,304	1.55%	\$ 31,461
EXPENDITURE					
Salary	\$146,426	\$203,682	\$214,337	5.23%	\$ 10,655
Benefits	72,017	128,449	135,374	5.39%	6,925
Service & Supplies	575,356	613,081	619,388	1.03%	6,307
Depreciation	377,811	400,000	400,000	0.00%	-
Bond Interest	226,381	211,058	194,715	-7.74%	(16,343)
Other	-	-	-	0.00%	-
TOTAL	\$ 1,397,991	\$ 1,556,270	\$ 1,563,814	0.48%	\$ 7,544
NET INCOME (LOSS)	\$ 2,073,904	\$ 474,573	\$ 498,490	5.04%	\$ 23,917
Bond Proceeds	\$ -	\$ -	\$ -	0.00%	\$ -
Bond Refunding Paid to Escrow	\$ -	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 1,753,020	1,626,100	735,000	-54.80%	\$ (891,100)
Bond Principal Payments	\$ -	\$ 636,207	\$ 653,617	2.74%	\$ 17,410
Cash Balance - June 30	\$ 2,370,156	\$ 1,000,889	\$ 529,229		
FTE	2.35	3.35	3.35		

**PERSONNEL DETAIL WORKSHEET
FY2022-23**

DEPARTMENT: STORMWATER UTILITY FUND		
DEPARTMENT NUMBER: 5053702		
POSITION / DESCRIPTION	# OF POSITIONS	PROPOSED BUDGET
SALARIES AND WAGES:		
Accounting Manager Proprietary	0.10	\$9,105
Senior Environmental Control Officer	0.10	7,617
Operations Manager	0.10	13,865
Asset Management Technician	0.05	3,166
Street Technician 1	0.50	27,522
Street Technician 2	1.00	57,697
Street Technician 3	0.50	33,692
Stormwater Technician	1.00	45,923
Call Back CCEA		2,500
Overtime		8,000
Stand By CCEA		5,250
SUB-TOTAL SALARY & WAGES	3.35	\$ 214,337
BENEFITS:		
Medicare		\$2,951
Retirement		48,682
Group Insurance		51,341
City HSA Contribution		7,894
Workers' Compensation		3,344
Foul Weather Allowance		473
Phone Allowance		192
Mobile Device		30
Clothing Allowance		2,000
OPEB Costs		12,927
GASB 68 Pension Expense		5,540
SUB-TOTAL BENEFITS		\$ 135,374
GRAND TOTAL		\$ 349,711

FINANCIAL POLICY COMPLIANCE

	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Budgeted 2023
Operating Reserve Goal	\$ 92,377	\$ 91,039	\$ 97,382	\$ 114,334	\$ 117,279
Operating Reserve	92,377	91,039	97,382	114,334	117,279
Capital Reserve Goal	194,275	256,470	311,710	336,232	342,932
Capital Reserve	5,486,483	4,869,348	2,272,774	886,555	411,950
System Reinvestment Funding Goal	285,877	306,177	377,810	400,000	400,000
System Reinvestment Funding Available	1,632,674	4,012,227	2,272,774	886,555	411,950
Debt to Equity (goal is 50:50)	<u>58:42</u>	<u>54:46</u>	43:57	39:60	36:64
Debt Service Coverage (goal 1.0 minimum)	1.6	1.7	1.3	1.3	1.3

Goal met (green)

Goal not met (underlined red)

Org.	Object	Project	Account Description	2020 Actuals	2021 Actuals	2022 Revised Budget	2022 Actuals	2022 ReEstimate	2023 Tentative
5057580	441670		SERVICE CHARGE	(\$1,857,815.57)	(\$1,861,986.05)	(\$2,401,679.00)	(\$1,156,954.66)	(\$2,005,681.00)	(\$2,037,304.00)
5057580	443060		DEPARTMENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057580	466050		REFUNDS/REIMBURSEMENTS	(\$18,366.56)	(\$24,893.00)	\$0.00	(\$162.30)	(\$162.00)	\$0.00
5057581	465090		DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057582	431010		FEDERAL GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5057582	434010		STATE GRANTS	\$0.00	(\$200,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
5057582	475100		DEVELOPER CONTRIBUTIONS	(\$194,498.26)	(\$1,326,676.04)	\$0.00	\$0.00	\$0.00	\$0.00
5057582	475200		CAPITAL ASSETS	\$0.00	(\$60,120.23)	\$0.00	\$0.00	\$0.00	\$0.00
5057591	481010		GENERAL FUND	(\$905,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5050088	461010		INTEREST INCOME	(\$118,075.31)	(\$29,619.75)	(\$25,000.00)	(\$10,725.61)	(\$25,000.00)	(\$25,000.00)
5050088	462020		NET INC IN FAIR VALUE INV	(\$78,977.81)	\$31,400.13	\$0.00	\$0.00	\$0.00	\$0.00
5050200	483030		BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5050200	483031		PREMIUM ON BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				(\$3,172,733.51)	(\$3,471,894.94)	(\$2,426,679.00)	(\$1,167,842.57)	(\$2,030,843.00)	(\$2,062,304.00)
5053702	500101		SALARIES	\$125,970.58	\$135,080.77	\$186,070.00	\$107,260.23	\$187,688.00	\$198,587.00
5053702	500103		ADMINISTRATIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500106		MANAGEMENT LEAVE PAY	\$115.32	\$807.48	\$0.00	\$72.40	\$72.00	\$0.00
5053702	500107		ANNUAL LEAVE PAYOFF	\$3,796.06	\$1,812.83	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500108		SICK LEAVE PAY	(\$3,367.68)	\$280.39	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500109		WORKERS' COMPENSATORY LEAVE	\$1,272.18	\$933.63	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500111		OVERTIME	\$4,229.73	\$2,982.34	\$8,000.00	\$4,341.87	\$8,000.00	\$8,000.00
5053702	500112		CALL BACK PAY	\$857.24	\$596.31	\$2,500.00	\$498.42	\$2,500.00	\$2,500.00
5053702	500113		STAND-BY PAY	\$1,336.21	\$2,765.54	\$5,000.00	\$1,600.44	\$5,250.00	\$5,250.00
5053702	500114		F L S A	\$65.30	\$35.44	\$0.00	\$11.46	\$11.00	\$0.00
5053702	500116		HOLIDAY PAY	(\$94.89)	\$1,131.27	\$0.00	\$160.69	\$161.00	\$0.00
5053702	500199		GRANT FUNDED ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$134,180.05	\$146,426.00	\$201,570.00	\$113,945.51	\$203,682.00	\$214,337.00
5053702	500225		MEDICARE	\$1,842.48	\$2,030.76	\$2,850.00	\$1,701.31	\$2,989.00	\$2,951.00
5053702	500230		RETIREMENT	\$26,976.85	\$30,191.10	\$45,719.00	\$27,082.51	\$48,134.00	\$48,682.00
5053702	500240		GROUP INSURANCE	\$28,272.78	\$30,377.08	\$40,869.00	\$23,784.47	\$42,723.00	\$51,341.00
5053702	500241		CITY HSA CONTRIBUTION	\$2,443.73	\$3,130.39	\$534.00	\$3,741.93	\$7,023.00	\$7,894.00
5053702	500250		WORKERS' COMPENSATION	\$1,947.41	\$1,787.30	\$3,344.00	\$1,906.95	\$3,826.00	\$3,344.00
5053702	500265		UNIFORM ALLOWANCE	\$578.80	\$0.00	\$4,589.00	\$358.00	\$4,589.00	\$2,000.00
5053702	500266		FOUL WEATHER ALLOWANCE	\$322.50	\$322.50	\$473.00	\$472.50	\$473.00	\$473.00
5053702	500271		PHONE ALLOWANCE	\$244.00	\$218.40	\$240.00	\$113.60	\$194.00	\$192.00
5053702	500272		MOBILE DEVICE ALLOWANCE	\$41.50	\$38.00	\$45.00	\$17.75	\$31.00	\$30.00
5053702	500286		OPEB COST	\$12,927.00	\$6,263.00	\$12,927.00	\$0.00	\$12,927.00	\$12,927.00
5053702	500287		PENSION COST	\$5,540.00	(\$2,342.00)	\$5,540.00	\$0.00	\$5,540.00	\$5,540.00
				\$81,137.05	\$72,016.53	\$117,130.00	\$59,179.02	\$128,449.00	\$135,374.00
5053702	500309		PROFESSIONAL SERVICES	\$30,855.24	\$60,021.40	\$70,000.00	\$5,342.85	\$70,000.00	\$70,000.00
5053702	500312		AUDITING FEES	\$691.25	\$768.25	\$1,200.00	\$692.13	\$1,200.00	\$663.00
5053702	500330		TRAINING	\$0.00	\$400.00	\$4,500.00	\$425.00	\$4,500.00	\$4,500.00
5053702	500430		EQUIPMENT REPAIR & MAINT	\$2.71	\$107.84	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500433		SOFTWARE MAINTENANCE COST	\$1,379.51	\$3,749.80	\$4,000.00	\$3,368.44	\$4,000.00	\$6,000.00
5053702	500434		BUILDING REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500435		VEHICLE REPAIR & MAINT	\$3,728.15	\$10,320.45	\$5,000.00	\$4,547.10	\$5,000.00	\$5,000.00
5053702	500445		EQUIPMENT RENTAL	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
5053702	500446		FIRE SUPPRESSION	\$2,687.50	\$2,687.50	\$20,000.00	\$0.00	\$5,000.00	\$5,000.00
5053702	500448		CONTRIB TO TAHOE CONSERV	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
5053702	500542		PRINTING/ADVERTISING	\$2,051.57	\$6,195.11	\$0.00	\$2,299.55	\$2,299.00	\$0.00
5053702	500580		TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500587		CLICK-2-GOV FEES	\$3,875.45	\$2,316.19	\$3,000.00	\$1,044.07	\$3,000.00	\$3,000.00
5053702	500601		OFFICE SUPPLIES	\$325.96	\$471.69	\$500.00	\$329.42	\$500.00	\$500.00
5053702	500602		POSTAGE/SHIPPING	\$11,353.19	\$9,169.98	\$9,000.00	\$8,227.35	\$9,000.00	\$9,000.00
5053702	500625		OPERATING SUPPLIES	\$29,100.58	\$24,827.06	\$25,000.00	\$18,906.85	\$25,000.00	\$25,000.00
5053702	500660		VEHICLE FUEL/OIL	\$2,306.97	\$4,126.61	\$9,000.00	\$3,218.34	\$9,000.00	\$9,000.00
5053702	500710		TELEPHONE	\$99.84	\$121.38	\$800.00	\$68.59	\$800.00	\$800.00
5053702	500901		ISC: GENERAL FUND	\$400,512.00	\$395,797.00	\$407,520.00	\$203,760.00	\$407,520.00	\$414,151.00
5053702	500915		ISC: INSURANCE FUND	\$27,750.00	\$27,750.00	\$30,750.00	\$15,375.00	\$30,750.00	\$30,750.00
5053702	500920		ISC: SEWER FUND	\$1,323.00	\$1,394.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500924		ISC: WATER FUND	\$1,985.00	\$2,092.00	\$0.00	\$0.00	\$0.00	\$0.00
5053702	500950		ISC: FLEET MANAGEMENT	\$21,546.00	\$23,040.00	\$20,844.00	\$10,422.00	\$20,844.00	\$20,826.00
5053702	500955		ISC: RADIOS	\$0.00	\$0.00	\$1,668.00	\$834.00	\$1,668.00	\$2,198.00
5053702	501252		UTILITY ASSISTANCE PROGRAM	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
5053702	501299		GRANT ALLOCATION/DIRECT BILL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$541,573.92	\$575,356.26	\$625,782.00	\$278,860.69	\$613,081.00	\$619,388.00
5053702	504465		DEPRECIATION EXPENSE	\$306,176.76	\$377,810.73	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00

5053702	504600	FISCAL CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702	504846	BOND ISSUANCE COSTS	\$23,335.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702	504875	LOSS ON DISPOSAL F.A.	\$3,071.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053702	505000	CAPITALIZED ASSETS	(\$3,224,479.52)	(\$1,753,020.24)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			(\$2,891,895.60)	(\$1,375,209.51)	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00	
5053702	507010	CAPITAL IMPROVEMENTS	\$2,846.56	\$3,266.85	\$585,650.00	\$8,209.88	\$585,650.00	\$0.00	\$0.00	
		P370513002 CONSTRUCT	LAKEVIEW SD UPGRADE				\$585,650.00			
5053702	507775	EQUIPMENT	\$287,945.00	\$0.00	\$250,350.00	\$0.00	\$0.00	\$505,000.00	\$0.00	
5053705	500225	MEDICARE	\$0.00	\$0.00	\$0.00	\$80.22	\$0.00	\$0.00	\$0.00	
5053705	500230	RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,279.16	\$0.00	\$0.00	\$0.00	
5053705	500240	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$948.66	\$0.00	\$0.00	\$0.00	
5053705	500241	CITY HSA CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$109.31	\$0.00	\$0.00	\$0.00	
5053705	500250	WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$32.74	\$0.00	\$0.00	\$0.00	
5053705	507010	CAPITAL IMPROVEMENTS	\$2,933,687.96	\$1,749,753.39	\$1,718,238.00	\$553,643.19	\$1,040,450.00	\$0.00	\$0.00	
		P370521001 LABOR	Washington & Emerson				\$6,472.00			
		P370521003 LABOR	Channel Berms Labor				\$7,000.00			
		P370521004 LABOR	Nicoles SD Labor				\$10,000.00			
		P370521001 CONSTRUCT	Washington to Emerson				\$33,764.00			
		P370514004 CONSTRUCT	CONSTRUCT				\$45,000.00			
		P370521003 CONSTRUCT	NCarson Channel Berms				\$11,625.00			
		P370521004 505 CONSTR	Nicoles SD Construction				\$55,587.00			
		P751020001 CONSTRUCT	CONSTRUCT - CURRY ST FY21				\$100,000.00			
		P370521005 CONSTRUCT	Anderson Ranch Constr				\$120,000.00			
		P370521007 CONSTRUCT	Airport Rd West drainage				\$0.00			
		P370521002 CONSTRUCT	Conte Dr SD				\$259,000.00			
		P370521006 CONSTRUCT	Downtown System Replacement				\$0.00			
		P303520001 CONSTRUCT	FY20 DIST2 LONG CONSTRUCTION				\$392,002.00			
5053705	507102	INFRASTRUCTURE CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$230,000.00	\$0.00	
5053705	507199	UNDESIGNATED PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053705	507800	CONSTRUCTION PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			\$3,224,479.52	\$1,753,020.24	\$2,554,238.00	\$564,303.16	\$1,626,100.00	\$735,000.00	\$735,000.00	
5053705	508310	2018 STORMWATER BOND	\$0.00	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00	\$200,000.00	\$0.00	
5053705	508313	2014 STORMWATER BONDS	\$0.00	\$0.00	\$50,207.00	\$25,277.20	\$50,207.00	\$51,617.00	\$0.00	
5053705	508335	2012 MT REFUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053705	508350	2005 STORMWATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053705	508353	2014 REFUNDING EF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053705	508404	2020A REFUNDING - MEDIUM TERM	\$0.00	\$0.00	\$396,000.00	\$396,000.00	\$396,000.00	\$402,000.00	\$0.00	
5053705	509310	2018 STORMWATER BOND	\$176,656.57	\$170,710.15	\$173,304.00	\$64,156.26	\$173,304.00	\$163,471.00	\$0.00	
5053705	509313	2014 STORMWATER SRF BONDS	\$23,315.23	\$21,962.12	\$20,571.00	(\$347.77)	\$20,571.00	\$19,141.00	\$0.00	
5053705	509335	2012 MT REFUNDING	\$1,196.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053705	509350	2005 STORMWATER BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053705	509353	2014 REFUNDING EF BONDS	\$66,199.35	\$11,629.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5053705	509404	2020A REFUNDING MEDIUM TERM	\$1,458.66	\$22,079.31	\$17,183.00	\$7,334.25	\$17,183.00	\$12,103.00	\$0.00	
			\$268,825.89	\$226,381.23	\$847,265.00	\$682,419.94	\$847,265.00	\$848,332.00	\$848,332.00	
		TOTAL EXPENSES	\$1,358,300.83	\$1,397,990.75	\$4,745,985.00	\$1,698,708.32	\$3,818,577.00	\$2,952,431.00	\$2,952,431.00	
		NET INCOME(LOSS)	\$1,814,432.68	\$2,073,904.19	(\$2,319,306.00)	(\$530,865.75)	(\$1,787,734.00)	(\$890,127.00)	(\$890,127.00)	

Beg. Cash 06/30	\$	2,370,156.00	\$	1,000,889.00
Revenue	\$	2,030,843.00	\$	2,062,304.00
Expenses	(\$)	3,818,577.00	(\$)	2,952,431.00
Plus OPEB	\$	12,927.00	\$	12,927.00
Plus GASB 68 PERS	\$	5,540.00	\$	5,540.00
Plus Depreciation	\$	400,000.00	\$	400,000.00
Cash 6/30	\$	1,000,889.00	\$	529,229.00

Updated to Munis 3/8/22

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
User Fees and Charges	1,861,986	2,005,681	2,037,304	-
Total Operating Revenue	1,861,986	2,005,681	2,037,304	-
OPERATING EXPENSE				
Utility Enterprises				
Salaries & Wages	146,426	203,682	214,337	-
Employee Benefits	72,017	128,449	135,374	-
Services & Supplies	575,356	613,081	619,388	-
Depreciation/amortization	377,810	400,000	400,000	-
Total Operating Expense	1,171,609	1,345,212	1,369,099	-
Operating Income or (Loss)	690,377	660,469	668,205	-
NONOPERATING REVENUES				
Interest Earned	(1,780)	25,000	25,000	-
Miscellaneous	24,893	162	-	-
Total Nonoperating Revenues	23,113	25,162	25,000	-
NONOPERATING EXPENSES				
Interest Expense	226,381	211,058	194,715	-
Loss on Disposal of Fixed Asset	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Nonoperating Expenses	226,381	211,058	194,715	-
Net Income before Contributions	487,109	474,573	498,490	-
CAPITAL CONTRIBUTIONS				
Capital Assets	200,000	-	-	-
Developers	1,386,795	-	-	-
Total Capital Contributions	1,586,795	-	-	-
TRANSFERS				
Transfer from General Fund	-	-	-	-
Total transfers	-	-	-	-
CHANGE IN NET POSITION	2,073,904	474,573	498,490	-

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

FUND: STORMWATER

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/23	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,865,501	2,005,681	2,037,304	-
Cash payment for personnel costs	(215,375)	(313,664)	(331,244)	-
Cash payment for services & supplies	(420,115)	(613,081)	(619,388)	-
Miscellaneous cash received/(paid)	24,893	162	-	-
a. Net cash provided by (or used for) operating activities	1,254,904	1,079,098	1,086,672	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from other Funds	-	-	-	-
Transfer to other Funds	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(625,835)	(636,207)	(653,617)	-
Bond interest expense paid	(227,237)	(211,058)	(194,715)	-
Bond proceeds	-	-	-	-
Bond issuance costs	-	-	-	-
Subsidy from federal grant	200,000	-	-	-
Acquisition of capital assets	(3,190,283)	(1,626,100)	(735,000)	-
c. Net cash provided by (or used for) capital and related financing activities	(3,843,355)	(2,473,365)	(1,583,332)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	(1,780)	25,000	25,000	-
d. Net cash provided by (or used in) investing activities	(1,780)	25,000	25,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,590,231)	(1,369,267)	(471,660)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,960,387	2,370,156	1,000,889	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,370,156	1,000,889	529,229	-

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

FUND: STORMWATER

Carson City

FY 2023 Budget Presentation



Stormwater Utility Fund - Highlights

- Operating Revenue – estimates include the rate increases approved by the Board of Supervisors.
- Salaries and benefits increased \$17,580 over estimated FY 2022.
- Services and supplies increased \$6,307 from estimated FY 2023.
- Capital outlay planned for FY 2023 is \$505,000.
 - See attached project detail.

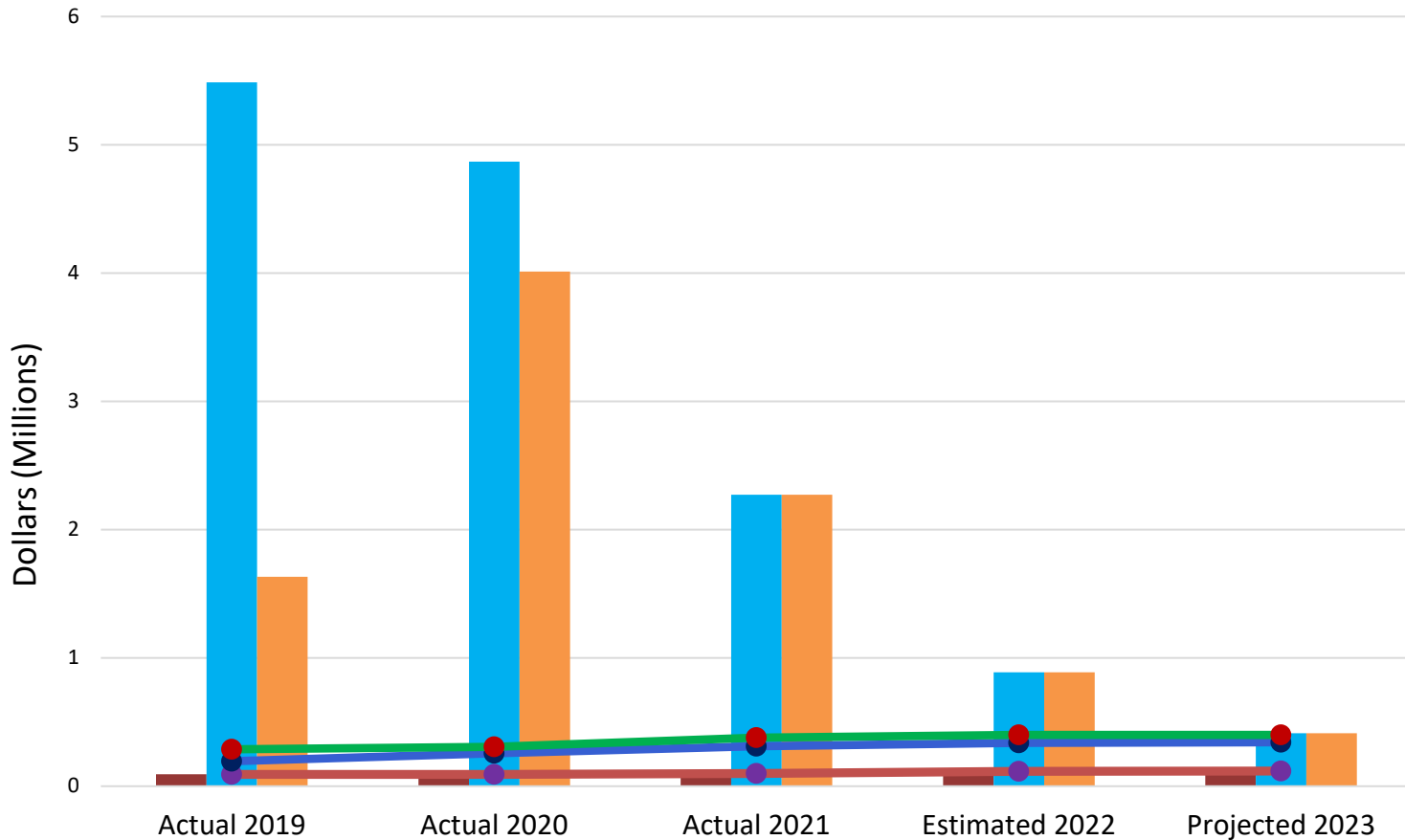
Stormwater Utility Fund – Planned Capital Expenditures

Description	2023	2024	2025	2026	2027
City-Wide Small Stormwater Improvements		250,000	257,500	265,000	275,000
Flood Emergency Equipment		150,000	150,000		
Stormwater Fleet	505,000	35,000	15,000	20,000	
Vicee Watershed Access Management		150,000			
West Drainage Improvements		9,300,000	10,000,000		
Saliman and Mills Park Drainage Improvements		1,000,000			
Carmine Street Drainage Improvements		1,100,000			
Panamint and Merrimac Drainage Improvements		150,000			
Sean Drive (Baker to Gillis) Drainage Improvements		120,000			
Downtown System Replacement and Rehabilitation			600,000		
A & B Drainage Basins, Channels, and System		500,000	1,500,000		
N Carson Street Drainage Improvements			450,000		
Empire System Drainage Improvements			300,000	800,000	
Airport Road West Area Drainage Improvements				350,000	
Rand Avenue Drainage Improvements				600,000	
Voltaire Canyon Channel and System Improvements				1,000,000	1,500,000
Goni Drainage Basin					1,800,000
East William Street Complete Street Project		294,000			
Total Capital Projects Stormwater Fund	505,000	13,049,000	13,272,500	3,035,000	3,575,000
East William Street Complete Street Project-ARPA	196,000				
Goni Wash Drainage Basin, Channels, and System-ARPA	100,000				
West Drainage Improvements-ARPA	700,000				
A & B Drainage Basins, Channels, and System-ARPA	469,000				
Total Capital Projects ARPA Funds (Grant Fund)	1,465,000				

Five Year Planned Capital Total: \$33,436,500 (not including FY23 ARPA)

Stormwater Utility Fund – Financial Policies

Stormwater Operating and System Reserves



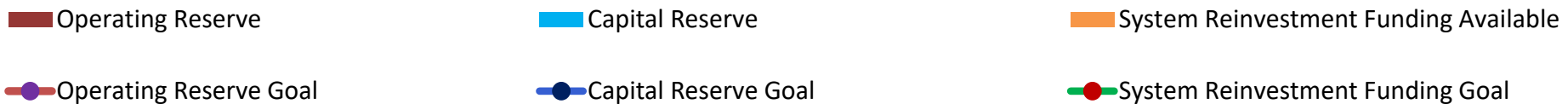
Operating Reserve:
 Goal: \$117,279
 FY 2023: \$117,279

Capital Reserve:
 Goal: \$342,932
 FY 2023: \$411,950

System Reinvestment Funding:
 Goal: \$400,000
 FY 2023: \$411,950

Debt to Equity Ratio:
 Goal: 50:50
 FY 2023: 36:64

Debt Service Coverage:
 Goal 1.0
 FY 2023: 1.3





STAFF REPORT

Report To: Meeting Date: April 4, 2022

Staff Contact: Darren Schulz, Public Works Director

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? No

If yes, account name/number: N/A

Is it currently budgeted? No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Attachments:

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)