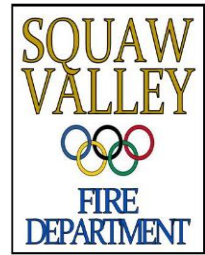




SQUAW VALLEY PUBLIC SERVICE DISTRICT



2014-15 BUDGET AMENDMENT REPORT

DATE: August 25, 2015

TO: District Board Members

FROM: Tom Campbell, Finance & Administration Manger

SUBJECT: Utility and Fire Department Budget Amendments Fiscal Year 2014-15

BACKGROUND: The District's budget is a tool for forecasting and funding capital expenses. At fiscal year's end, the budget is reviewed and amended to reflect costs that exceed the amount originally forecasted. The budget adjustment memorandum provides a tool to accomplish the amendment process while informing the Board and giving the auditors guidance.

DISCUSSION: The following is a recap of the Capital Projects Budget for fiscal year 2014-15 for the Utility Department and the Fire Department.

Utility Department: The original 2013-14 Utility Capital Projects Budget was approved for \$1,063,319, with prior amendments of \$18,100. Actual capital expenditures incurred throughout the fiscal year totaled \$481,959.14, resulting in a \$599,459.86 favorable variance. The following capital expenditures have exceeded the approved budgeted allocations:

1. **SCADA Master Plan (Water and Sewer):** The original 2014-15 budget did not include any additional allocations to complete the design phase of the SCADA Master plan, but some residual staff time in the beginning of the fiscal year was incurred for a net of \$434.05. Furthermore, this project should have been allocated evenly between water and sewer resulting in a need to rebalance this capital project, reducing the balance on water by \$6,801.85, and increasing the balance on sewer by \$7,235.90.
2. **SV Mutual Intertie:** Plans to design the water system intertie between SVPSD and SVMWC have extended into the 2014-15 fiscal year and did not include an allocation for utilized staff time, resulting in a project overage \$860.43. A portion of this capital project was partially funded by the SV Mutual Water Company during the fiscal year.

3. **Well #1 Rehab/Replacement:** Emergency repairs were performed in August to remove and reinstall the drop pipe in Well #1. Total costs of this unforeseen repair were \$11,936.75.
4. **S-Curve Water Main Repair:** During late June 2014, staff responded and repaired an emergency leak located at the "S-Curve" on Squaw Valley Road. Phases of the repair have extended into late summer, and due to the timing of adopting the budget, the emergency repair was not included. Total expenditures during the fiscal year were \$106,206.38, and included \$78,352.42 of staff labor, \$19,940.22 from outside contractors, \$6,417.12 for rental equipment, and \$1,496.62 for supplies and other miscellaneous items.
5. **Creek/Aquifer Interaction Study:** Phase II of the study was completed with results presented to the Board in November 2014. Because this project was funded by Squaw Valley Real Estate, it was not included in the original budget, with total expenditures during the fiscal year of \$20,639.37.

Fire Department: The original 2014-15 Fire Capital Projects Budget was approved for \$61,850. Actual capital expenditures incurred throughout the fiscal year totaled \$40,593.24, resulting in a \$21,256.76 favorable variance. The following capital expenditures have exceeded the approved budgeted allocations:

1. **Chief's Replacement Vehicle:** Total costs to replace the Chief's vehicle, which included the command console and light-bar, was \$30,488.69, resulting in an overage of \$488.69. Sales tax and shipping charges are the key contributors to the overage.

ALTERNATIVES: None

FISCAL/RESOURCE IMPACTS: Funds have been allocated to and withdrawn from the capital funds in the amounts indicated. No additional impacts are expected.

RECOMMENDATION: Staff recommends the Board to approve the capital projects budget amendments as reported.

ATTACHMENTS: Capital Improvement Report: Final 2014-15

DATE PREPARED: August 17, 2015



**SQUAW VALLEY PUBLIC SERVICE DISTRICT
CAPITAL IMPROVEMENT REPORT
FINAL: 2014-15**



Project Name	Project Budget	Prior Revisions	Requested Revisions	Actual Cost	Variance to Budget	Water Improv	Sewer Improv	Water Repairs & Replace	Sewer Repairs & Replace	I&I	Garbage	Grant
<u>UTILITY OPERATIONS</u>												
<u>Capital Improvements-Water</u>												
Water Master Plan Update	25,000.00	-		1,140.00	23,860.00	1,140.00						
SCADA Master Plan-Water	-	-	(6,801.85)	(6,801.85)	-	(6,801.85)						
SV Mutual Intertie	5,000.00	-	860.43	5,860.43	-	5,350.17						510.26
<u>Capital Improvements-Sewer</u>												
Sewer Master Plan Update	50,000.00	-		1,150.00	48,850.00		1,150.00					
SCADA Master Plan-Sewer	-	-	7,235.90	7,235.90	-		7,235.90					
Olympic Estates Sewer	138,000.00	-		5,205.00	132,795.00		5,205.00					
<u>Capital Repairs & Replacements</u>												
Well #1-Rehab/Replacement	-	-	11,936.75	11,936.75	-			11,936.75				
S-Curve Water Main Repair	-	-	106,206.38	106,206.38	-			106,206.38				
SCADA Upgrade-Water	25,000.00	5,000.00		27,052.53	2,947.47			27,052.53				
SCADA Upgrade-Sewer	25,000.00	5,000.00		27,052.54	2,947.46				27,052.54			
Aspens Sewer Realignment	133,550.00	-		104,800.28	28,749.72				104,800.28			
Easement Abatement-Sewer	15,000.00	-		1,615.75	13,384.25				1,615.75			
TV Inspection/CCTV-I&I	55,000.00	-		42,253.61	12,746.39					42,253.61		
Manholes/I&I	10,000.00	-		3,133.70	6,866.30					3,133.70		
IT Master Plan & Web Development	15,000.00	-		14,074.77	925.23			4,691.59	4,691.59		4,691.59	
<u>Buildings & Grounds</u>												
Pave/Seal Parking Lot	8,000.00	8,100.00		13,415.00	2,685.00			4,471.67	4,471.67		4,471.67	
1810 Landscaping & Painting	8,000.00	-		4,904.34	3,095.66			1,634.78	1,634.78		1,634.78	
<u>Vehicles</u>												
New Service Truck	27,000.00	-		26,912.53	87.47			13,456.27	13,456.27			
<u>Equipment</u>												
Confined Space/Harnesses	6,500.00	-		6,145.19	354.81			3,072.60	3,072.60			
Computer Hardware/Software	17,000.00	-		13,391.98	3,608.02			6,695.99	6,695.99			
VUEWorks	30,000.00	-		18,286.25	11,713.75			9,143.13	9,143.13			



**SQUAW VALLEY PUBLIC SERVICE DISTRICT
CAPITAL IMPROVEMENT REPORT
FINAL: 2014-15**



Project Name	Project Budget	Prior Revisions	Requested Revisions	Actual Cost	Variance to Budget	Water Improv	Sewer Improv	Water Repairs & Replace	Sewer Repairs & Replace	I&I	Garbage	Grant
<u>Grant Projects</u>												
Redundant Water Supply	175,000.00	-		26,348.69	148,651.31							26,348.69
Creek Aquifer Well Interaction Study	-	-	20,639.37	20,639.37	-							20,639.37
<u>Budgeted Projects with No Activity</u>												
Water Operations Plan	25,000.00				25,000.00							
2" Water Main-Indian Trail	50,000.00				50,000.00							
Squaw Loop/Creek View/Sierra Crest/Winding Creek Repairs	26,000.00				26,000.00							
Bypass Crossing	25,000.00				25,000.00							
SSMP Audit/Update	7,500.00				7,500.00							
Inhouse Smoke Testing	46,269.00				46,269.00							
1810 Building Repairs (Carpet)	6,500.00				6,500.00							
Bike Trail Project	109,000.00				109,000.00							
Total Capital Projects-Utility Operations	1,063,319.00	18,100.00	140,076.98	481,959.14	739,536.84	(311.68)	13,590.90	188,361.67	176,634.58	45,387.31	10,798.04	47,498.32



**SQUAW VALLEY PUBLIC SERVICE DISTRICT
CAPITAL IMPROVEMENT REPORT
FINAL: 2014-15**



Project Name	Project Budget	Prior Revisions	Requested Revisions	Actual Cost	Variance to Budget	Fire FARF
<u>FIRE DEPARTMENT</u>						
<u>Vehicles</u>						
Chief's Replacement Vehicle	30,000.00	-	488.69	30,488.69	-	30,488.69
<u>Equipment</u>						
Hose/Nozzles	4,000.00	-		3,868.23	131.77	3,868.23
Turnout Gear Repl	14,100.00	-		5,830.07	8,269.93	5,830.07
IT Master Plan & Web Develop	2,000.00	-		406.25	1,593.75	406.25
<u>Budgeted Projects with No Activity</u>						
East Facility Lighting	9,750.00	-			9,750.00	
VueWorks Implementation	2,000.00	-			2,000.00	
Total Capital Projects-Fire Department	61,850.00	-	488.69	40,593.24	21,745.45	40,593.24