

# SQUAW VALLEY PUBLIC SERVICE DISTRICT



#### 2013-14 BUDGET AMENDMENT REPORT

**DATE**: December 16, 2014

**TO**: District Board Members

**FROM**: Tom Campbell, Finance & Administration Manger

SUBJECT: Utility and Fire Department Budget Amendments Fiscal Year 2013-14

**BACKGROUND**: The District's budget is a tool for forecasting and funding capital expenses.

At 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 2013-14 for the Utility Department and the Fire Department.

<u>Utility Department:</u> The original 2013-14 Utility Capital Projects Budget was approved for \$500,192.78. Actual capital expenditures incurred throughout the fiscal year totaled \$468,320.86, resulting in a \$31,871.92 favorable variance. The following capital expenditures have exceeded the approved budgeted allocations:

- 1. SCADA Master Plan (Sewer): The original 2013-14 budget included a \$17,000 capital allocation to the SCADA Master Plan for water, but nothing was originally allocated towards sewer. It was determined during the course of the year that the sewer infrastructure would also benefit from this SCADA Master Plan. Actual costs allocated to the sewer component were \$1,392.56. Furthermore, the water component of this project is favorable to budget by \$1,569.68, allowing a combined favorability of \$177.12. The SCADA Master Plan Proposal was discussed during the January 2014 Board meeting. Combined water and sewer project costs incurred were \$15,000 from Farr West Engineering, and \$1,822.88 of allocated staff time.
- 2. **Stables Water Main Repair:** During April 2014, staff responded and repaired an emergency leak located at the Stables property. Total costs incurred to

- respond to this unforeseen emergency totaled \$30,733.87, which included \$1,156.59 from outside contractors, \$308.68 for rental equipment, \$3,519.65 for supplies and miscellaneous expenses, and \$25,748.95 from allocations of staff labor.
- 3. **S-Turn Water Main Repair:** During June 2014, staff responded and repaired an emergency leak located at the "S-Turn" on Squaw Valley Road. Total costs during the fiscal year incurred to respond to this unforeseen emergency totaled \$41,336.84, which included \$5,816.89 from outside contractors, \$3,529.85 for rental equipment, \$6,927.55 for supplies and miscellaneous expenses, and \$25,062.55 from allocations of staff labor.
- 4. **Olympic Estates Sewer Interceptor:** During the March 2014 Board meeting, Resolutions 2014-02 and 2014-03 (Exhibit F-6) were executed to amend the Water & Sewer Service Agreement and granting a sewer easement located at the Olympic Estates subdivision. Discussions have commenced with the property owner to replace the District's existing Sewer Interceptor that transects the property. The District has incurred \$1,800.00 of expenses from Farr West Engineering relating to this Sewer Interceptor.
- 5. **New Gate for 1810 Garbage Dumpsters:** In an effort to mitigate illegal dumping at the dumpsters located at 1810 Squaw Valley Road, the Board approved the purchase of a gate controlling vehicle traffic to the dumpsters during its November 2013 Board meeting. Final actual costs for the gate, signs, and other mitigating deterrents totaled \$3,865.52.
- 6. **Trimble GPS:** The original 2013-14 budget included an approved allocation for \$9,000.00 for surveying instruments. Actual costs incurred by Chilton Engineering, via Farr West Engineering, were \$9,229.95, creating a \$229.95 unfavorable variance of 2.6%, mostly associated to additional costs of antennas.
- 7. Vac-Con 4" Equipment: The original 2013-14 budget included an approved allocation of \$5,000.00, which was the estimated upgrade of the Vac-Con system. The District crew originally thought they could adapt a ½ inch system to a ¾ inch root cutter with what was currently in inventory; however, an additional nozzle had to be purchased which was not originally anticipated. As a result, the actual costs incurred to upgrade the Vac-Con were \$6,917.36, which is \$1,917.36 more than originally anticipated at the time of approving the budget.

<u>Fire Department:</u> The original 2013-14 Fire Capital Projects Budget was approved for \$174,418.00. Actual capital expenditures incurred throughout the fiscal year totaled \$135,850.10, resulting in a \$38,567.90 favorable variance. The following capital expenditures have exceeded the approved budgeted allocations:

- 1. Radio/Pager Replacement: An opportunity became available to acquire 8 new radios at a significant discount through a Homeland Security Grant. Total costs for the radios and ancillary equipment totaled \$50,651.73, less \$49,074.00 from grant funding, for a revised total of \$1,577.73 payable to North Tahoe Fire Department which coordinated the regional grant.
- 2. **Rope Rescue Gear Replacement:** The rope rescue gear was replaced due to age. With adequate available funds in other under-utilized budgeted categories, most notably from hose and nozzle replacement, the Chief authorized \$2,143.17 to replace this necessary equipment.

**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 2013-14

DATE PREPARED: December 10, 2014



## SQUAW VALLEY PUBLIC SERVICE DISTRICT <u>UTILITY DEPARTMENT</u>



### Capital Improvement Report Final 2013-14

NON-OPERATING EXPENSES	Project Budget	Prior Revisions	Requested Revision	Actual Cost	Variance to Budget	Water New	Sewer New	Water R & R	Sewer R&R	1&1	Garbage
IMPROVEMENTS (New Construction)					_						
Water					_						
150088 Water Operations Plan	25,000.00			0.00	(25,000.00)	0.00					
150036 SCADA-Master Plan	17,000.00			15,430.32	(1,569.68)	15,430.32					
Sewer					0.00						
150095 Intersection Manholes, A-29A Sandy Way/1500 SV Rd	10,000.00			4,899.07	(5,100.93)		4,899.07				
150008 Aspens Reallignment Project		90,000.00		22,126.38	(67,873.62)		22,126.38				
150035 SCADA-Master Plan			1,392.56	1,392.56	0.00		1,392.56				
TOTAL FACILITIES EXP	52,000.00	90,000.00	1,392.56	43,848.33	(99,544.23)	15,430.32	28,418.01	0.00	0.00	0.00	0.00
CAPITAL REPAIRS/REPLACMENT					_						
Water	45.000.00			0.050.40	(0.047.54)			0.050.40			
150087 VueWorks	15,000.00			8,652.49	(6,347.51)			8,652.49			
150005 Well #3 Pump & Motor	26,000.00	0.440.00		23,131.81	(2,868.19)			23,131.81			
150018 Well #1R Emergency Leak Repair	4.4.000.00	9,140.00		8,572.24	(567.76)			8,572.24			
Fire Line Detector Check	14,000.00			4 500 00	(14,000.00)			0.00			
150093 Resort 4" Water Meter	7,500.00		00 700 07	4,589.82	(2,910.18)			4,589.82			
150102 Stables - Water Main Repair			30,733.87	30,733.87	0.00			30,733.87			
150103 S-Turn Water Main		7.507.00	41,336.84	41,336.84	0.00			41,336.84			
Water Meter & Valve Box Replacement		7,537.00			(7,537.00)			0.00			
Sewer 150074 Easement Abatement	16 000 00			C CE4 C7	0.00				6,651.67		
Sq Loop/Crk View/Sierra Crst/Wndg Crk repairs	16,000.00 26,000.00			6,651.67	(9,348.33) (26,000.00)				0.00		
	· ·			0.050.40	, ,						
150087 VueWorks	15,000.00		4 000 00	8,652.48	(6,347.52)				8,652.48		
150068 Sewer Interceptor-Olympic Estates			1,800.00	1,800.00	0.00				1,800.00		
Inflow & Infiltration	40.040.70			44 004 44	0.00					44 004 44	
186000 Inhouse Smoke Testing Project-P/R	40,942.78			11,304.11	(29,638.67)					11,304.11	
150090 TV Inspection (25% System) plus 4" Laterals	44,000.00	46 677 00	72 070 74	39,732.75	(4,267.25)	0.00	0.00	117,017.07	47 404 45	39,732.75	0.00
TOTAL CAPITAL REPAIR/REPLACE	204,442.78	16,677.00	73,870.71	100,100.00	(109,832.41)	0.00	0.00	117,017.07	17,104.15	51,036.86	0.00
BUILDING & GROUNDS					_						
150021 1810 Parking Lot Seal	8,000.00			5,430.00	(2,570.00)			905.00	905.00		3,620.00
150101 East Facility Led Lighting/Propane	13,750.00			0.00	(13,750.00)			0.00	0.00		
Carpet 1810 Meeting Room	6,500.00				(6,500.00)			0.00	0.00		
150097 Patch Paving Project		14,381.95		13,718.95	(663.00)			6,859.47			
TOTAL BLDG & GRNDS	28,250.00	14,381.95	0.00	19,148.95	(23,483.00)	0.00	0.00	7,764.47	7,764.48	0.00	3,620.00
GARBAGE SERVICES											
150100 New Gate	0.00		3,865.52	3,865.52	0.00						3,865.52
Total Garbage Services	0.00	0.00	3,865.52	3,865.52	0.00	0.00	0.00	0.00	0.00	0.00	3,865.52



## SQUAW VALLEY PUBLIC SERVICE DISTRICT <u>UTILITY DEPARTMENT</u>



### Capital Improvement Report Final 2013-14

VEHICLES   150062   Utility Truck Replacement   32,000.00   30,749.33   (1,250.67)   15,374.67   15,374.66   0.00   0.0	NON-OPERATING EXPENSES	Project Budget	Prior Revisions	Requested Revision	Actual Cost	Variance to Budget	Water New	Sewer New	Water R & R	Sewer R&R	1&1	Garbage
150062   Utility Truck Replacement   32,000.00   0.00   30,749.33   (1,250.67)   15,374.67   15,374.66   0.00	VEHICLES					_						
National Part   National Par		32,000.00			30,749.33	(1,250.67)			15,374.67	15,374.66		
MAJOR EQUIPMENT-Replacement   150098 Trimble GPS	, ,	0.00			,				0.00	0.00		
15008 Trimble GPS	TOTAL VEHICLES	32,000.00	0.00	0.00	30,749.33	(1,250.67)	0.00	0.00	15,374.67	15,374.66	0.00	0.00
150096 Vac-Con - 4* Equipment   5,000.00   1,917.36   6,917.36   0.00   1,917.36   6,917.36   0.00   3,458.68   3,458.68   107,811.75	MAJOR EQUIPMENT-Replacement					_						
107,811.75   107,811.75   107,811.75   107,811.75   107,811.75   10.00   10.	150098 Trimble GPS	9,000.00		229.95	9,229.95	0.00			4,614.98	4,614.97		
TOTAL MAJOR EQUIP   14,000.00   0.00   2,147.31   123,959.06   107,811.75   0.00   0.00   8,073.66   115,885.40   0.00   0.00   0.00	150096 Vac-Con - 4" Equipment	5,000.00		1,917.36	6,917.36	0.00			3,458.68	3,458.68		
OFFICE EQUIPMENT           Computer Master Plan Barracuda Backup         9,000.00         (9,000.00)         0.00         0.00         0.00           150091 Check Scanner         10,000.00         7,904.83         (2,095.17)         3,952.42         3,952.41         1,874.17         1,874.1												
Computer Master Plan Barracuda Backup   9,000.00   10,000.00   1	TOTAL MAJOR EQUIP	14,000.00	0.00	2,147.31	123,959.06	107,811.75	0.00	0.00	8,073.66	115,885.40	0.00	0.00
Computer Master Plan Barracuda Backup   9,000.00   1,	OFFICE FOLLIDMENT					_						
150091 Check Scanner		9 000 00				(9,000,00)			0.00	0.00		
150094   T Master Plan & Web Development   6,000.00   5,622.50   (377.50)   1,874.17   1,874.17   1,874.17   1,874.17   1,874.17   TOTAL OFFICE EQUIP   25,000.00   0.00   0.00   13,527.33   (11,472.67)   0.00   0.00   5,826.59   5,826.58   0.00   1,874.17   1,87	·	,			7 904 83	· · · · · ·						
TOTAL OFFICE EQUIP  25,000.00  0.00  13,527.33  (11,472.67)  0.00  0.00  5,826.59  5,826.58  0.00  1,874.17  SPECIAL PROJECTS  150064 Groundwater Management Plan  10,000.00  5,203.76  (4,796.24)  5,203.76  10,000.00  5,203.76  10,000.00  5,203.76  (4,796.24)  0.00  0.00  5,203.76  0.00		,			,				- ,	- /		1.874.17
150064   Groundwater Management Plan   10,000.00   5,203.76   (4,796.24)   5,203.76   (4,796.24)   0.00   0.00   5,203.76   0.00   0.	•		0.00	0.00			0.00	0.00			0.00	
10,000.00   0.00   5,203.76   (4,796.24)   0.00   0.00   5,203.76   0.00   0.	SPECIAL PROJECTS					_						
Section   Sect	150064 Groundwater Management Plan	10,000.00			5,203.76	(4,796.24)			5,203.76			
150031   Redundant Water Supply   50,000.00   28,645.50   (21,354.50)   28,645.50   (21,354.50)   150079   Bike Trail Snow Removal (Grant Funded)   74,500.00   14,215.00	· ·	10,000.00	0.00	0.00	5,203.76	(4,796.24)	0.00	0.00	5,203.76	0.00	0.00	0.00
150079 Bike Trail Snow Removal (Grant Funded) 74,500.00 0.00 (74,500.00) 150081 Mutual Intertie Feasibility Study (PCWA, SVMWC Grant) 10,000.00 14,215.00 14,215.00 14,215.00  TOTAL GRANT PROJECTS 134,500.00 0.00 42,860.50 (91,639.50) 14,215.00 0.00 28,645.50 0.00 0.00 0.00	GRANT PROJECTS											
150081 Mutual Intertie Feasibility Study (PCWA, SVMWC Grant) 10,000.00 14,215.00 4,215.00 14,215.00 14,215.00 14,215.00 14,215.00 0.00 28,645.50 0.00 0.00 0.00 0.00 0.00 0.00 0.00	150031 Redundant Water Supply	50,000.00			28,645.50	(21,354.50)			28,645.50			
TOTAL GRANT PROJECTS 134,500.00 0.00 0.00 42,860.50 (91,639.50) 14,215.00 0.00 28,645.50 0.00 0.00 0.00	150079 Bike Trail Snow Removal (Grant Funded)	74,500.00			0.00	(74,500.00)						
	150081 Mutual Intertie Feasibility Study (PCWA, SVMWC Grant)	10,000.00				4,215.00	14,215.00	)				
TOTAL CAPITAL PROJECTS 500,192.78 121,058.95 81,276.10 468,320.86 -234,206.97 29,645.32 28,418.01 187,905.72 161,955.27 51,036.86 9,359.69	TOTAL GRANT PROJECTS	134,500.00	0.00	0.00	42,860.50	(91,639.50)	14,215.00	0.00	28,645.50	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS 500,192.78 121,058.95 81,276.10 468,320.86 -234,206.97 29,645.32 28,418.01 187,905.72 161,955.27 51,036.86 9,359.69												
TOTAL CAPITAL PROJECTS 500,192.78 121,058.95 81,276.10 468,320.86 -234,206.97 29,645.32 28,418.01 187,905.72 161,955.27 51,036.86 9,359.69						_						
	TOTAL CAPITAL PROJECTS	500,192.78	121,058.95	81,276.10	468,320.86	-234,206.97	29,645.32	2 28,418.01	187,905.72	161,955.27	51,036.86	9,359.69



# SQUAW VALLEY PUBLIC SERVICE DISTRICT FIRE DEPARTMENT Capital Improvement Report Final 2013-14



	Project Budget	Prior Revisions	Requested Revision	Actual Cost	Variance to Budget
Replacement Equipment					
150002 Hose & Nozzle Replacement	4,000.00			311.61	(3,688.39)
150006 Radio Pager Replacement			1,577.33	1,577.33	0.00
150036 Turnout Gear Replacement	14,100.00			11,863.71	(2,236.29)
150059 12 lead EKG upgrade (Zoll Monitors)-2nd Unit	12,500.00			131.13	(12,368.87)
150095 Rope Rescue Gear Replacement			2,143.17	2,143.17	0.00
Utility Department Projects					0.00
a) E Facility Lighting	13,750.00				(13,750.00)
150094 b) IT Master Plan & Web Development	2,000.00			1,625.00	(375.00)
c) VueWorks Implementation	2,000.00				(2,000.00)
Total Major Equipment Replacement	48,350.00	0.00	3,720.50	17,651.95	-34,418.55
New Equipment					
150060 Village Response Vehicle	31,000.00			23,130.65	(7,869.35)
Total New Equipment	31,000.00	0.00	0.00	23,130.65	-7,869.35
Building					
no projects	0.00			0.00	0.00
Total Building	0.00	0.00	0.00	0.00	0.00
En Outre Land American Land Bernard	05.000.00			05 007 50	(0.50)
Fire Station - Land Acquisition Loan Payment	95,068.00			95,067.50	(0.50)
TOTAL LONG TERM DEBT RETIREMENT	95,068.00	0.00	0.00	95,067.50	-0.50
TOTAL CAPITAL PROJECTS	174,418.00	0.00	3,720.50	135,850.10	(42,288.40)