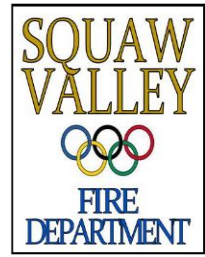




## SQUAW VALLEY PUBLIC SERVICE DISTRICT



### 2013-14 BUDGET AMENDMENT REPORT

**DATE:** December 16, 2014

**TO:** District Board Members

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

**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.

**Utility Department:** 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.

**Fire Department:** 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**  
**UTILITY DEPARTMENT**  
**Capital Improvement Report**  
**Final 2013-14**



NON-OPERATING EXPENSES						Water New	Sewer New	Water R & R	Sewer R&R	I & I	Garbage
<b>VEHICLES</b>											
150062	Utility Truck Replacement	32,000.00			30,749.33	(1,250.67)		15,374.67	15,374.66		
		0.00						0.00	0.00		
	<b>TOTAL VEHICLES</b>	<b>32,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,749.33</b>	<b>(1,250.67)</b>	<b>0.00</b>	<b>0.00</b>	<b>15,374.67</b>	<b>15,374.66</b>	<b>0.00 0.00</b>
<b>MAJOR EQUIPMENT-Replacement</b>											
150098	Trimble GPS	9,000.00		229.95	9,229.95	0.00		4,614.98	4,614.97		
150096	Vac-Con - 4" Equipment	5,000.00		1,917.36	6,917.36	0.00		3,458.68	3,458.68		
150009	Sno-Blower-Bike Trail				107,811.75	107,811.75			107,811.75		
	<b>TOTAL MAJOR EQUIP</b>	<b>14,000.00</b>	<b>0.00</b>	<b>2,147.31</b>	<b>123,959.06</b>	<b>107,811.75</b>	<b>0.00</b>	<b>0.00</b>	<b>8,073.66</b>	<b>115,885.40</b>	<b>0.00 0.00</b>
<b>OFFICE EQUIPMENT</b>											
	Computer Master Plan Barracuda Backup	9,000.00				(9,000.00)		0.00	0.00		
150091	Check Scanner	10,000.00			7,904.83	(2,095.17)		3,952.42	3,952.41		
150094	IT Master Plan & Web Development	6,000.00			5,622.50	(377.50)		1,874.17	1,874.17		1,874.17
	<b>TOTAL OFFICE EQUIP</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,527.33</b>	<b>(11,472.67)</b>	<b>0.00</b>	<b>0.00</b>	<b>5,826.59</b>	<b>5,826.58</b>	<b>0.00 1,874.17</b>
<b>SPECIAL PROJECTS</b>											
150064	Groundwater Management Plan	10,000.00			5,203.76	(4,796.24)		5,203.76			
		<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,203.76</b>	<b>(4,796.24)</b>	<b>0.00</b>	<b>0.00</b>	<b>5,203.76</b>	<b>0.00</b>	<b>0.00 0.00</b>
<b>GRANT PROJECTS</b>											
150031	Redundant Water Supply	50,000.00			28,645.50	(21,354.50)		28,645.50			
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	4,215.00	14,215.00				
	<b>TOTAL GRANT PROJECTS</b>	<b>134,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,860.50</b>	<b>(91,639.50)</b>	<b>14,215.00</b>	<b>0.00</b>	<b>28,645.50</b>	<b>0.00</b>	<b>0.00 0.00</b>
<b>TOTAL CAPITAL PROJECTS</b>											
		<b>500,192.78</b>	<b>121,058.95</b>	<b>81,276.10</b>	<b>468,320.86</b>	<b>-234,206.97</b>	<b>29,645.32</b>	<b>28,418.01</b>	<b>187,905.72</b>	<b>161,955.27</b>	<b>51,036.86 9,359.69</b>



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



	Project Budget	Prior Revisions	Requested Revision	Actual Cost	Variance to Budget
<b>Replacement Equipment</b>					
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)
<b>Total Major Equipment Replacement</b>	<b>48,350.00</b>	<b>0.00</b>	<b>3,720.50</b>	<b>17,651.95</b>	<b>-34,418.55</b>
<b>New Equipment</b>					
150060 Village Response Vehicle	31,000.00			23,130.65	(7,869.35)
<b>Total New Equipment</b>	<b>31,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,130.65</b>	<b>-7,869.35</b>
<b>Building</b>					
no projects	0.00			0.00	0.00
<b>Total Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
 <b>Fire Station - Land Acquisition Loan Payment</b>					
	95,068.00			95,067.50	(0.50)
<b>TOTAL LONG TERM DEBT RETIREMENT</b>	<b>95,068.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,067.50</b>	<b>-0.50</b>
 <b>TOTAL CAPITAL PROJECTS</b>					
	<b>174,418.00</b>	<b>0.00</b>	<b>3,720.50</b>	<b>135,850.10</b>	<b>(42,288.40)</b>