THE PIMA COUNTY
REGIONAL WASTEWATER RECLAMATION ADVISORY COMMITTEE
AND
THE PIMA COUNTY
REGIONAL WASTEWATER RECLAMATION DEPARTMENT

PIMA COUNTY
WASTEWATER RECLAMATION

INVITES YOU TO A PUBLIC MEETING
TO DISCUSS THE

PROPOSED SEWER USER FEE INCREASE

THURSDAY, FEBRUARY 19, 2015
8:30 a.m.

Pima County Administration East Building
Board of Supervisors Hearing Room
130 W. Congress, 1st Floor
Tucson, Arizona 85701

Pima County Finance and Risk Management is recommending to the Board of Supervisors the adoption of three automatic annual rate increases to the existing sewer user fee of four percent (4%) beginning July 1 on 2015, 2016, and 2017. An overview of the proposed rate increases is contained in the Draft Fiscal Year 2015 Financial Plan for the Regional Wastewater Reclamation Enterprise Fund. Copies of the Plan are available online at the County's webpage, http://www.pima.gov/ or by calling the Finance and Risk Management Department, 724-8229.

The public meeting is sponsored by the Regional Wastewater Reclamation Advisory Committee and will review the proposed rates.

There will also be an opportunity to speak on the proposed rates during the public hearing to be held at the Board of Supervisors meeting when the matter is scheduled for action, which is currently anticipated to occur on March 10, 2015.

Arrangements for individuals with disabilities who require accommodations (auxiliary aids or services) for effective participation and communication in the meeting may be made by contacting the Pima County Regional Wastewater Reclamation Department. Requests should be made as early as possible. The meeting site is wheelchair accessible. Please call Veronica Lopez at 724-6500 to arrange accommodations, and for questions about the meeting or additional information.

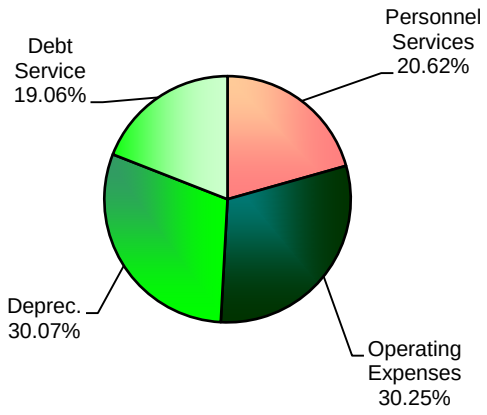
Regional Wastewater - Enterprise Fund

Function Statement: Protect the public health, safety, and the environment by the safe delivery, treatment and reuse of waste water.

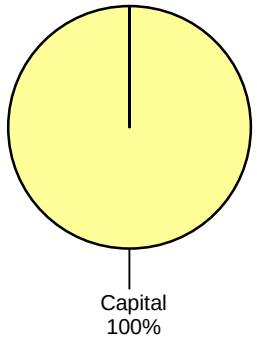
Non-Capital		
Revenue	$	180,813,965
Expenditures		161,944,498
Net Transfers		(27,700,014)
Fund Impact	$	(8,830,547)
FTEs		476.00

Capital		
Net Transfers	$	60,000,000
Expenditures		84,392,158
Bond Sales		20,000,000
Fund Impact	$	(4,392,158)
FTEs		0.00

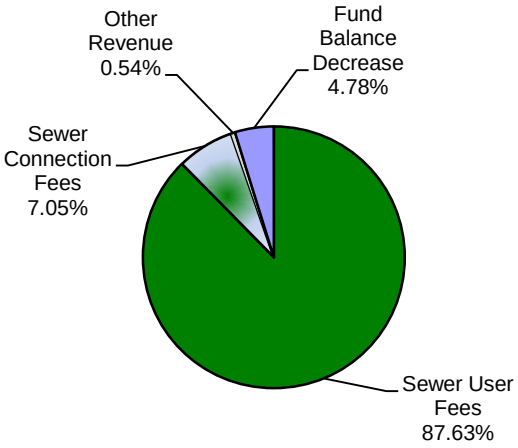
Non-Capital Expenditures By Category



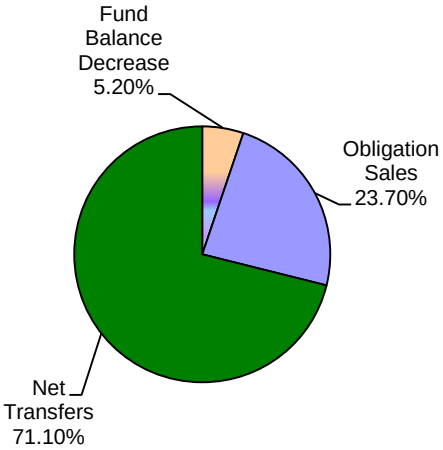
Capital Expenditures By Category



Non-Capital Funding Sources



Capital Funding Sources



Recommended Budget Summary - Enterprise Fund

	Total Expenditures	Total Revenues	Operating Transfers	Net Fund Impact
FY 2013/2014 Adopted	216,251,348	182,932,350	36,827,737	3,508,739
Regional Wastewater Reclamation				
Decrease in Personnel Services	(209,415)			209,415
Decrease in Interdepartmental Svcs & Overhead	(1,848,519)			1,848,519
Increase in Electricity	2,255,558			(2,255,558)
Increase in Administrative Overhead	2,749,873			(2,749,873)
Increase in Depreciation	1,658,500			(1,658,500)
Decrease in Engineering Services	(2,347,794)			2,347,794
Increase in Non-Medical Professional Svcs	4,136,089			(4,136,089)
Increase in Billing Charges	960,000			(960,000)
Increase in Other Svcs and Charges	246,067			(246,067)
Decrease in Capital < $,5,000	(649,697)			649,697
Decrease in Sale Capital Asset	(29,465,106)			29,465,106
Decrease in Debt Service	(31,792,406)			31,792,406
Increase in Sewer User Fees		1,831,943		1,831,943
Decrease in Connection Fees		(3,564,585)		(3,564,585)
Decrease in Investment Earnings		(385,743)		(385,743)
Reverse FY 2013/14 Operating Transfers/Bond Sales			(36,827,737)	(36,827,737)
Operating Transfer to Debt Service - COPs 2010			(503,728)	(503,728)
Operating Transfer to Debt Service - COPs 2013			(25,252,325)	(25,252,325)
Operating Transfer to Debt Service - COPs 2015			(1,651,650)	(1,651,650)
Operating Transfer to Capital Projects - Land and Permit Mgmt. System			(43,311)	(43,311)
Operating Transfer to Other Funds			(249,000)	(249,000)
Supplemental Requests				
None Submitted				-
Total Recommended Budget	161,944,498	180,813,965	(27,700,014)	(8,830,547)
Full Time Equivalents (FTEs)	476.00			

Comments/Issues

The Recommended Budget includes $84,392,158 of proposed capital projects and is noted here for illustrative purposes. Funding comes from bonds or obligations, existing cash balances, and various wastewater fees. Sewer Revenue Obligations of $20,000,000 and a transfer in of Certificate of Participation proceeds of $60,000,000 will be used to finance capital projects in fiscal year 2014/15. Ultimately, the costs associated with construction will be capitalized at year end and recorded on the department's balance sheet as assets which result in zero net costs in this fund. For a detailed listing of projects, see Summary of Active Capital Improvement Projects in the Capital Projects section.

FTEs in the department are decreasing by 18.80 FTEs, or 3.9 percent. Factors contributing to this net decrease

- Elimination of 13 positions as a result of the closure of the Roger Road facility (the facility was staffed by 26.00 FTEs and 13.00 FTEs are transferred to Conveyance)
- Decrease of 5 positions from Administration

The Non-Capital recommended expenditures of $161,944,498 are $54,306,850 lower than the FY 2013/14 Adopted Budget primarily due to the FY 2013/14 write off of $29,465,106 from the decommissioning of a facility, and to the decrease of $31,792,405 in debt service expense. The Non-Capital Recommended Budget includes $82,299,999 of operations expense.

The Recommended Budget includes $4,792,589 for Agua Nueva for Design/Build/Operate (DBO) contract, an increase of $2,474,795 and an electricity expense increase of $2,255,558 due to rate changes and increased usage.

Net departmental recommended revenues are decreasing $2,118,385 over the fiscal year 2013/14 Adopted Budget. Connection Fees revenue is projected to decrease by $3,564,585, and Investment Earnings to decrease by $385,743. However, Sewer User Fees are projected to increase $1,831,943.

The Recommended Budget includes $5,000,000 in Capital Contributions, which is the same level as the fiscal year 2013/14 Adopted Budget.

The Recommended Budget includes operating transfers out for $27,700,014; $27,407,703 is the department's share for payment of Certificates of Participation, $249,000 is a transfer to the General Fund for community programs, and $43,311 is for the department's share of the Land and Permit Management Project.

Recommended revenue sources:

Sewer User Fees	161,802,617
Connection Fees	13,019,091
Sanitation Fees	310,000
General Government Fees	100,000
License & Permits	16,000
Other Revenue	102,000
Investment Earnings	464,257
Non Operating Revenue Capital Contribution*	5,000,000
	180,813,965

* Capital Contributions (previously termed Memo Revenue) received by the County from Developers are recorded as nonoperating revenue. These noncash Capital Contributions, which are physical assets constructed by the developers and transferred to the County, are not available to fund department operations. The projected revenue impact is $5,000,000 for each of fiscal years 2013/14, and 2014/15.

Recommended capital expenditures:

Water Truck	250,000
Combo Sewer Cleaner	400,000
Cameras, Copiers and Printers	86,000
Velocity Meters	62,800
Mercury Analyzer	35,000
Digestion and Autodilution Systems	130,400
Teledyne Flow Meters and Modems	16,000
Lift Station Pump	32,980
Motive Pumps	28,000
Miscellaneous Plant Tools and Machines	110,000
Testers and Monitors	60,000
Samplers, Extractor and Concentrator	63,000
Vehicle Upgrade, with Crane	15,000
Programmable Logic Controllers	30,000
GAC Trailers	10,000
Trailer Mounted Vactor	20,000
Hydrogen Generators	14,000
Safety Equipment	39,797
VFD Controllers	50,920
VFD Pump with Installation	23,460
Lagoon Aerators	25,000
	1,502,357

Note: Due to accounting rules for enterprise funds, Wastewater Reclamation recommended budget reflects only annual depreciation costs of capital items that cost $5,000 or more. While the Summary by Object Department Report shows capital items that cost $5,000 or more are offset by contra expenditure accounts. The amounts offset are recorded as assets in the financial statements of the Enterprise Fund and depreciation expense is reported over the life of each asset.

The department submitted no requests for supplemental funding.

Five Year History of Expenditures and Revenues - Enterprise Fund

	FY 2010/2011 Actual	FY 2011/2012 Actual	FY 2012/2013 Actual	FY 2013/2014 Projected	FY 2014/2015 Recommended
Expenditures	113,356,471	118,282,912	140,721,264	184,359,514	161,944,498
Revenues	153,865,237	158,091,947	161,338,749	179,198,635	180,813,965
Transfers In/(Out)	(711,118)	(43,469)	(1,308,107)	(36,432,968)	(27,700,014)

Note: Actual revenues for fiscal year 2012/13 exclude reclassification of Bond Proceeds shown on the Summary by Object Report.

Funding Summary By Department - Enterprise Fund

	FY 2013/2014 Adopted	FY 2014/2015 Department Base Request	FY 2014/2015 Department Supplementals	FY 2014/2015 Department Total Request	FY 2014/2015 Administrator Recommended
Expenditures					
Personnel Services	34,596,618	33,400,456	-	33,400,456	33,400,456
Operating Expenses	42,501,220	48,989,543	-	48,989,543	48,989,543
Capital Outlay > $5,000	31,747,160	1,502,357	-	1,502,357	1,502,357
Debt Service	62,657,098	30,864,693	-	30,864,693	30,864,693
Contra Assets	(2,282,054)	(1,502,357)	-	(1,502,357)	(1,502,357)
Depreciation	47,031,306	48,689,806	-	48,689,806	48,689,806
Total Expenditures	216,251,348	161,944,498	-	161,944,498	161,944,498
Revenues					
Charges For Services	160,380,674	162,212,617	-	162,212,617	162,212,617
Licenses & Permits	16,000	16,000	-	16,000	16,000
Sewer Connection Fees	16,583,676	13,019,091	-	13,019,091	13,019,091
Fines and Forfeits	22,000	22,000	-	22,000	22,000
Miscellaneous Revenue	80,000	80,000	-	80,000	80,000
Investment Earnings	850,000	464,257	-	464,257	464,257
Capital Contributions *	5,000,000	5,000,000	-	5,000,000	5,000,000
Total Revenues	182,932,350	180,813,965	-	180,813,965	180,813,965
Transfers In/(Out) **	(36,827,737)	(27,700,014)	-	(27,700,014)	(27,700,014)
Fund Balance Decr/(Incr)	70,146,735	8,830,547	-	8,830,547	8,830,547
Total Funding	216,251,348	161,944,498	-	161,944,498	161,944,498

* Capital Contributions (previously termed Memo Revenue) received by the County from Developers are recorded as non-operating revenue. These non-cash Capital Contributions, which are physical assets constructed by the developers and transferred to the County, are not available to fund department operations. The projected revenue impact is $5,000,000 for fiscal years 2013/14, and 2014/15.

** Transfers In/(Out) do not include Proceeds from Other Financing Sources, including Sewer Revenue Obligation sales of $20,000,000 and Certificate of Participation proceeds of $60,000,000 for fiscal year 2014/15. The Sewer Revenue Obligation sales is now being recorded directly in Capital Projects rather than in Operations with a Transfer Out as in fiscal year 2012/13.

SUMMARY BY OBJECT

Department Name: Regional Wastewater Reclamation

OBJECT NAME	2012/2013 Actual	2013/2014 Adopted	2013/2014 YTD Thru Feb 28, 2014	2014/2015 Requested	2014/2015 Recommended
EXPENDITURE OBJECTS					
Salaries & Wages	22,351,313	23,019,840	15,069,832	22,682,247	22,682,247
Overtime	1,112,528	1,044,851	760,590	1,069,397	1,069,397
On Call Pay	124,212	138,512	92,192	144,907	144,907
Shift Differential	138,727	136,852	89,421	126,320	126,320
Temporary Help	137,972	117,177	86,575	230,553	230,553
Holiday Worked Pay	160,287	233,526	146,766	201,139	201,139
Special Assignment Pay	15,798	12,134	21,593	29,441	29,441
Vacancy Saving	-	(631,381)	-	(639,032)	(639,032)
Social Security & Medicare	1,752,577	1,769,368	1,184,033	1,752,569	1,752,569
Unemployment Insurance	45,806	39,378	27,723	32,345	32,345
Health Insurance Premiums	3,301,247	3,609,478	2,246,731	3,649,271	3,649,271
Workers Compensation	653,334	515,587	451,737	630,351	630,351
Life Insurance	19,892	29,400	18,172	28,380	28,380
Employer Paid Benefit Fees	2,150	828	1,505	432	432
Employer Paid Subsidy	630	-	4,263	-	-
Arizona State Retirement	2,636,145	2,665,881	1,849,770	2,645,125	2,645,125
Dental Insurance Premiums	43,678	52,850	33,911	51,964	51,964
Budgeted Benefits	-	-	-	53,292	53,292
Interdepartmental Salaries - Charged in/Debit	3,506,167	3,921,261	2,029,719	2,072,742	2,072,742
Interdepartmental Fringe - Charged in/Debit	30	-	1,189	-	-
Labor Distribution Fringe Charged out/Credit	(312,630)	(511,185)	(197,983)	(330,930)	(330,930)
Labor Distribution Fringe Charged in/Debit	85,452	25,297	35,074	20,387	20,387
Labor Distribution Salaries Charged out/Credit	(1,116,142)	(1,682,725)	(602,573)	(1,117,158)	(1,117,158)
Labor Distribution Salaries Charged in/Debit	304,780	89,689	106,839	66,714	66,714
Object Total: Personnel Services	**34,963,953**	**34,596,618**	**23,457,079**	**33,400,456**	**33,400,456**
Laboratory & X-ray Services	69,616	70,600	32,712	80,600	80,600
Office Supplies	171,751	165,494	90,670	172,033	172,033
Software Under $100,000	57,607	76,366	37,843	68,995	68,995
Computer Equipment less than $1,000	42,480	60,989	13,591	48,891	48,891
Food Supplies	27,097	37,165	12,542	33,615	33,615
Food Preparations Supplies	3,901	5,634	1,324	4,784	4,784
Medical & Lab Supplies	277,431	254,485	155,209	281,855	281,855
Fuel & Oil	130,815	155,970	43,621	136,008	136,008
Books, Subscriptions & Videos	19,977	46,625	13,117	47,168	47,168
Repair & Maintenance Supplies	2,650,181	2,210,012	876,550	1,874,105	1,874,105
Chemicals	4,822,603	4,406,294	2,377,237	3,869,113	3,869,113
Janitorial Supplies	89,668	93,921	47,812	133,958	133,958
Clothing, Uniforms, and Safety Apparel	102,624	112,712	65,638	119,716	119,716
Promotional Items	9,032	8,825	616	13,825	13,825
Cameras, Film & Equipment	1,824	6,400	823	6,300	6,300
Other Operation Supplies	2,220	-	855	-	-
Tools & Equipment Under $1,000	199,413	200,874	117,816	204,504	204,504
Furniture Under $1,000	17,372	8,313	7,655	5,800	5,800
Signage Supplies & Services	-	-	15	7,255	7,255
Court Reporters	1,862	-	-	-	-

SUMMARY BY OBJECT

Department Name: Regional Wastewater Reclamation

OBJECT NAME	2012/2013 Actual	2013/2014 Adopted	2013/2014 YTD Thru Feb 28, 2014	2014/2015 Requested	2014/2015 Recommended
Lawyers	51,072	300,000	2,200	150,000	150,000
Transcription Services	1,049	-	-	-	-
Archaeological Historic Preservation Services	-	10,000	-	5,000	5,000
Engineering Services	197,858	2,672,794	119,721	325,000	325,000
Information Technology Services	558	24,000	-	20,000	20,000
Accounting and Auditing Services	17,389	-	14,750	15,000	15,000
Title Fees and Services	250	-	1,120	-	-
Software Maintenance and Support	308,095	523,124	275,406	534,576	534,576
Other Professional Services	5,337,907	6,605,700	3,114,960	11,701,789	11,701,789
Investigative Services	-	2,000	-	2,000	2,000
Lobbying Services	25,622	91,500	10,929	100,000	100,000
Banking Credit Card Fees and Charges	82,630	78,000	39,402	78,000	78,000
Printing Costs for Promotional Items	-	-	130	-	-
Fixed Equipment - Non-Capital	9,662	45,000	63,247	16,500	16,500
Motor Vehicles - Non-Capital	2,011	-	-	-	-
Office Machines & Computers - Non-Capital	144,693	170,196	114,487	141,700	141,700
Kitchen & Laundry Equipment - Non-Capital	3,984	-	-	-	-
Medical & Laboratory Equipment - Non-Capital	50,299	-	12,329	66,700	66,700
Other Machines & Equipment - Non-Capital	243,792	103,380	124,658	21,022	21,022
Telecommunication Equipment - Non-Capital	-	30,000	15,904	30,500	30,500
Inventory Clearing	218,071	50,000	53,078	90,000	90,000
Damaged/Obsolete Inventory	-	-	431,330	-	-
Inventory Adjustment	-	-	(2,053)	-	-
Telephone & Internet	624,312	687,906	507,099	619,494	619,494
Electricity	4,565,865	4,578,856	3,747,325	6,834,414	6,834,414
Water & Sewer	190,495	232,450	107,119	144,648	144,648
Natural Gas	1,446,785	484,191	651,049	71,200	71,200
Waste Disposal and Recycling	1,591,682	1,451,582	853,914	1,175,101	1,175,101
Radio	-	-	-	80,544	80,544
R&M-Machinery & Equipment Services	2,440,561	2,057,082	1,346,361	1,839,480	1,839,480
R&M Building Services	2,338,758	3,362,221	638,731	3,636,620	3,636,620
R&M Grounds and Landscaping	131,300	207,231	67,173	213,365	213,365
Property Damage Insurance Premiums	244,068	977,353	651,568	854,523	854,523
Other Insurance Premiums	1,016,845	495,797	330,528	1,028,867	1,028,867
In State Training	73,531	95,980	36,363	110,250	110,250
Out of State Training	5,561	12,595	-	19,400	19,400
In State Travel	3,184	5,800	3,137	8,100	8,100
Out of State Travel	16,464	22,000	14,186	22,000	22,000
Postage & Freight	23,595	47,452	22,237	43,283	43,283
Printing & Microfilming	70,306	103,229	45,137	100,940	100,940
Towing Services	557	-	4,166	1,500	1,500
Security	105,766	93,980	58,337	134,000	134,000
Moving and Storage Fees	645	-	310	-	-
Advertising	47,521	43,652	33,047	50,306	50,306
Laundry & Linen Services	113,800	112,444	76,556	105,386	105,386
Mileage Reimbursement	1,285	9,480	874	7,050	7,050
Motor Pool Charges	1,796,985	2,166,548	1,578,969	1,991,284	1,991,284

SUMMARY BY OBJECT

Department Name: Regional Wastewater Reclamation

OBJECT NAME	2012/2013 Actual	2013/2014 Adopted	2013/2014 YTD Thru Feb 28, 2014	2014/2015 Requested	2014/2015 Recommended
Regulatory Permitting Fees	177,463	307,228	118,073	280,346	280,346
Judgments & Damages	419,600	-	-	-	-
Dues and Memberships	151,827	107,829	75,644	148,822	148,822
Bad Debt Expense	-	381,000	-	381,000	381,000
Other Miscellaneous Charges	28,886	266,811	20,430	108,406	108,406
Leases & Rental	432,151	283,773	385,879	482,399	482,399
Leases & Rental - Real Estate & Machinery	303,184	318,525	200,992	331,834	331,834
Leases & Rental - Office Machines	5,678	6,250	7,559	17,964	17,964
Departmental Overhead - Charged Out/Credit	(746,925)	(20,642)	(482,648)	(30,742)	(30,742)
Interdepartmental Supplies & Services - Charged In/Debit	56,487	294,156	54,071	390,786	390,786
Departmental Overhead - Charged In/Debit	33,185	32,300	18,275	31,000	31,000
County Administrative Overhead	3,628,536	4,544,788	3,029,856	7,294,661	7,294,661
Payments To Governments	54,976	105,000	54,840	55,000	55,000
Capitalized Interest	(17,982,579)	-	-	-	-
Object Total: Operating Expenses	**18,804,756**	**42,501,220**	**22,544,401**	**48,989,543**	**48,989,543**
Gain (Loss) Sale CA	(358,250)	29,465,106	-	-	-
Land	1,086	-	-	-	-
Land Improvements - Capital	-	130,000	-	-	-
Fixed Equipment - Capital	710,741	845,586	163,029	301,800	301,800
Motor Vehicles - Capital	304,770	732,000	132,784	665,000	665,000
Office Machines & Computers - Capital	6,243	61,968	8,791	70,000	70,000
Medical & Laboratory Equipment - Capital	43,499	-	-	224,400	224,400
Other Machines & Equipment - Capital	622,901	512,500	242,530	241,157	241,157
Object Total: Capital Equipment > $5,000	**1,330,990**	**31,747,160**	**547,134**	**1,502,357**	**1,502,357**
Bad Debt Expense AP05 (Finance Only)	70,688	-	-	-	-
Bond Note Interest - Bond Note Expense	27,925,619	30,419,795	19,585,742	30,583,915	30,583,915
Fiscal Charges - Bond Note Expense	323,859	303,498	201,055	280,778	280,778
Amortized Debt Discount Expense	(7,309,066)	(7,906,556)	(5,323,426)	-	-
Amortized Debt Interest	484,837	-	293,132	-	-
Amortized Debt Issuance Expense	1,188,624	882,135	2	-	-
Debt Note Retirement - Debt Note Expense	(1)	38,958,226	24,683,128	-	-
Object Total: Debt Service	**22,613,872**	**62,657,098**	**39,439,633**	**30,864,693**	**30,864,693**
Buildings & Other - Contra	-	(130,000)	-	-	-
Sewage Conveyance - Contra	-	(208,586)	-	(517,980)	(517,980)
Equipment & Machinery - Contra	(1,582,803)	(1,276,968)	(309,214)	(734,377)	(734,377)
Fleet Vehicle - Contra	(105,352)	(666,500)	-	(250,000)	(250,000)
Object Total: Contra Assets	**(1,688,155)**	**(2,282,054)**	**(309,214)**	**(1,502,357)**	**(1,502,357)**
Depreciation Expense	44,717,863	47,031,306	29,446,718	48,689,806	48,689,806
Gain (Loss) Sale CA	19,907,297	-	139,470	-	-
Object Total: Depreciation	**64,625,160**	**47,031,306**	**29,586,188**	**48,689,806**	**48,689,806**
***** TOTAL: EXPENDITURE OBJECTS *****	**140,721,264**	**216,251,348**	**115,265,221**	**161,944,498**	**161,944,498**

SUMMARY BY OBJECT

Department Name: Regional Wastewater Reclamation

OBJECT NAME	2012/2013 Actual	2013/2014 Adopted	2013/2014 YTD Thru Feb 28, 2014	2014/2015 Requested	2014/2015 Recommended
REVENUE OBJECTS					
General Government Fees	148,950	100,000	120,566	100,000	100,000
Sanitation Fees	208,459	310,000	141,565	310,000	310,000
Sewer User Fees	144,813,943	159,970,674	105,536,546	161,802,617	161,802,617
Object Total: Charges for Services	**145,171,352**	**160,380,674**	**105,798,677**	**162,212,617**	**162,212,617**
License & Permits	12,175	16,000	12,525	16,000	16,000
Object Total: Licenses & Permits	**12,175**	**16,000**	**12,525**	**16,000**	**16,000**
Connection Fees Nonparticipation	11,357,825	16,581,676	8,221,593	13,017,081	13,017,081
Connection Fees Participation	-	2,000	-	2,010	2,010
Object Total: Sewer Connection Fees	**11,357,825**	**16,583,676**	**8,221,593**	**13,019,091**	**13,019,091**
Other Fines	8,769	22,000	27,304	22,000	22,000
Object Total: Fines & Forfeits	**8,769**	**22,000**	**27,304**	**22,000**	**22,000**
Rent and Royalties	25,716	30,000	13,562	30,000	30,000
Other Misc. Revenue Operating	2,060	-	57,510	-	-
Other Misc. Revenue Non Operating	357,837	50,000	51,588	50,000	50,000
Late Fees and Interest Charges on Overdue Receivable	190	-	244	-	-
Object Total: Miscellaneous Revenue	**385,803**	**80,000**	**122,904**	**80,000**	**80,000**
Interest Operating	(173,553)	-	181,380	-	-
Interest Non Operating	68,681	-	2,247	-	-
Interest Revenue Pooled Investments Non Operating	990,004	850,000	400,788	464,257	464,257
Object Total: Investment Earnings	**885,132**	**850,000**	**584,415**	**464,257**	**464,257**
Proceeds - Sale of Debt Notes	(128,795,000)	-	-	-	-
Object Total: Face Amt. of Long-Term Debt	**(128,795,000)**	**-**	**-**	**-**	**-**
Other Financing Source Premium from Sale of Bonds	(21,205,000)	-	-	-	-
Object Total: Premium on Bonds Notes	**(21,205,000)**	**-**	**-**	**-**	**-**
Non Operating Revenue Capital Contribution	3,564,417	5,000,000	1,937,330	5,000,000	5,000,000
Object Total: Capital Contributions	**3,564,417**	**5,000,000**	**1,937,330**	**5,000,000**	**5,000,000**
Proceeds Sale Other Fixed Assets	(46,724)	-	(13,233)	-	-
Object Total: Gain or Loss on Disposal of Asset	**(46,724)**	**-**	**(13,233)**	**-**	**-**
Object Total: Depreciation	**(46,724)**	**-**	**(13,233)**	**-**	**-**
***** TOTAL: REVENUE OBJECTS *****	**11,338,749**	**182,932,350**	**116,691,515**	**180,813,965**	**180,813,965**

REGIONAL WASTEWATER RECLAMATION DISTRICT GRANTS

Expenditures: 322,858 **Revenues:** 100,000

FTEs: 0.00

Function Statement: Administer grant programs and services in accordance with Regional Wastewater Reclamation District Advisory Committee and Board of Supervisors policies and ensure the programs are considered and incorporated into County planning, projects, and development.

Mandates: None

Funding Summary

Department	FY 2013/2014 Adopted	FY 2014/2015 Department Base Request	FY 2014/2015 Department Supplemental	FY 2014/2015 Department Requested	FY 2014/2015 Administrator Recommended
Expenditures					
Personnel Services	-	70,185	-	70,185	70,185
Operating Expenses	-	252,673	-	252,673	252,673
Total Expenditures	-	322,858	-	322,858	322,858
Revenues					
Intergovernmental	-	100,000	-	100,000	100,000
Total Revenues	-	100,000	-	100,000	100,000
Total Transfers In/(Out)	-	-	-	-	-
Fund Balance Decrease/(Increase)	-	222,858	-	222,858	222,858
Total Funding	-	322,858	-	322,858	322,858

Wastewater Grants ensure intergovernmental financial document quality, coordination, department review and compliance with State and Federal regulations. Provides Capital Improvement Plan (CIP) and program financial services including documentation of project expenditures and project progress, development of reimbursement requests from federal, state, and local agencies, and compilation of audit files/audit capable documentation.

Five Year History of Expenditures and Revenues

	FY 2010/2011 Actuals	FY 2011/2012 Actuals	FY 2012/2013 Actuals	FY 2013/2014 Projected	FY 2014/2015 Recommended
Expenditures	-	-	-	-	322,858
Revenues	-	-	-	-	100,000
Net Operating Transfers In/(Out)	-	-	-	-	-

SUMMARY BY OBJECT

Department Name: WW Regional Wastewater Reclamation Grants

OBJECT NAME	2012/2013 Actual	2013/2014 Adopted	2013/2014 YTD Thru Feb 28, 2014	2014/2015 Requested	2014/2015 Recommended
EXPENDITURE OBJECTS					
Interdepartmental Salaries - Charged in/Debit	-	-	-	55,500	55,500
Interdepartmental Fringe - Charged in/Debit	-	-	-	14,685	14,685
Object Total: Personnel Services	**-**	**-**	**-**	**70,185**	**70,185**
Other Professional Services	-	-	-	252,673	252,673
Object Total: Operating Expenses	**-**	**-**	**-**	**252,673**	**252,673**
***** TOTAL: EXPENDITURE OBJECTS *****	**-**	**-**	**-**	**322,858**	**322,858**
REVENUE OBJECTS					
Other Non-Government Grant	-	-	-	100,000	100,000
Object Total: Miscellaneous Revenue	**-**	**-**	**-**	**100,000**	**100,000**
***** TOTAL: REVENUE OBJECTS *****	**-**	**-**	**-**	**100,000**	**100,000**