



TriCo Regional Sewer Utility

www.TriCo.eco Phone (317) 844-9200 Fax (317) 844-9203

BUDGET & FINANCE COMMITTEE MEETING

Friday, September 20, 2019 @ 7:30 A.M.
10701 N. College Ave, Suite A, Indianapolis, IN 46280

REVISED AGENDA

1. Public Comment
2. Schafer Powder Coating Fee
3. Policy Updates
4. Ordinance No. 10.09.2017- Revise/Renotice?
5. Financial Statements
6. Other Business

Next Scheduled Meeting: October 25, 2019



Memorandum

To: Budget and Finance Committee

From: Scot Watkins, Superintendent

Date: September 17, 2019

Subject: Schafer Powder Coating – Zinc Limits Exceeded

The Budget and Finance Committee in June granted Schafer Powder Coatings' 60-day extension with the following requirements (all submitted to TriCo for review within two days of receipt):

- Obtain retains or additional information on the two (2) elevated sample results from Element Labs
- Further evaluate all in-coming waters from the City of Carmel
- Split future samples with TriCo
- Physically audit the Element Labs location in Fort Wayne, Indiana
- Obtain and evaluate the Quality Manual of Element Labs
- Obtain and evaluate the SOPs of Element Labs associated with Inductivity Coupled Plasma Emissions Spectroscopy 2007-6010 (13)
- Evaluate sample/analytical results collected on June 26, 2019
- Obtain and review TriCo sampling methodology
- SPC to conduct more in-house testing of the wastewater process
- Make more general observations, conduct further investigations and clearly identify the problem

To date (September 17, 2019), no data has been submitted to TriCo for review.

Recommended Action: Staff recommends imposing a \$2,000 fee due to this being the 2nd violation in 18 months and the on-going cooperation of the facility.



MEMORANDUM

To: B&F Committee

From: Cindy Sheeks

Date: September 16, 2019

Subject: Policy updates

There are several updates to internal policies included in the packet. Below is brief summary of the proposed changes.

Travel Policy: Added ride services (Lyft, Uber, etc) as acceptable means of reimbursable travel methods. Updates meal reimbursement limits and includes Indiana and an out of state differential. Max in-state reimbursement is \$50 per day (\$10 breakfast, \$15 lunch, \$25 dinner), max out-of-state is \$65 (\$15 breakfast, \$20 lunch, \$30 dinner) per day. Meal reimbursements limits may be adjusted for high cost cities at the utility director's discretion.

The previous policy listed reimbursement for breakfast \$8.00, lunch \$12.00 and dinner \$20.00 for a total of \$40. There was not an out of state differential.

Medical Insurance Waiver Policy: Updates to adjust payment dates to closest payroll on January 1 and July 1 (from April 1 to Oct 1) and clarify the payment is an advance payment. A prorated payment of \$38.46 per week will be made to new employees waiving coverage.

The previous policy did not indicate it is an advance payment and did not specify the amount of the proration for new employees.

Interim Check Signing Policy: Added language to broaden "interim" checks to include: Property or services purchased or leased from the United States government, its agencies, and all other political subdivisions, License or permit fees, Insurance premiums, Utility payments, internet and mobile phone charges, and fuel charges, Maintenance agreements, service- agreements or lease payments, Bond or coupon payments, Payroll, Federal, state or county taxes, Expenses that must be paid because of emergency circumstances, Payments for land acquisition projects approved in the capital budget, Refunds to District customers, Vendors that offer discounts or charge late fees, Employee

reimbursements, Class or training registration fees, Hotel accommodations, and Other vendors at the Director's discretion. No changes to signatures required.

The previous policy only included payroll, liens, vendors that assess late fees or offered discounts, and other vendors at the Director's discretion.

Capital Policy and Procedure: Increase the cost of assets to be capitalized from \$2,000 to \$5,000 per request by State Board of Account. No other changes.



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Travel and Expense Reimbursement Policy

Effective Date October 14, 2019

Utility employees will be reimbursed for expenses incurred while away on district business. The purpose of this policy is to highlight allowable travel expenses. While away from home, the intent of this policy is that a standard of living be sustained comparable to what is normally maintained under conventional living conditions. No employee should suffer a financial loss nor produce a personal gain as a result of being on district business. Expenses of a personal nature are not reimbursable.

Below are examples of general travel guidelines and allowable travel expenditures. They are not intended to be all-inclusive.

Hotel Accommodations

While traveling on utility business, employees are encouraged to stay in good hotels. Premium accommodations should be avoided unless no other suitable arrangements are available or special circumstances justify their use. Overnight travel requires prior approval of the Utility Director.

Air Transportation

Coach class is the standard for domestic air travel. Reservations should be made early to obtain the lowest rates. The Utility Director must approve any air transportation expenses before a reservation is made.

Automobile Transportation

The Utility maintains a fleet of vehicles and employees are required to use a utility vehicle for same-day or in-state travel if a vehicle is available unless special circumstances justify using a personal vehicle. A utility vehicle should also be used for out-of-state travel if available and practical. Rental cars should only be used when necessary. Travel between an airport and seminar/meeting location should be made in the most reasonable manner, usually by shuttle, taxi, or ride service.

Mileage will be reimbursed when using a personal vehicle to attend a full-day seminar or meeting if it exceeds the mileage for a normal daily commute between home and

work. The mileage reimbursement rate will be the IRS mileage rate in effect at the time of travel.

The mileage reimbursement rate covers all expenses related to the use of a personal vehicle including but not limited to fuel, maintenance and insurance. The Utility is not responsible for any expenses that may be incurred as the result of an accident when an employee is using a personal vehicle while on company business.

Meals

Business meals will be reimbursed based on the actual cost of the meal and a reasonable gratuity (generally around 15%). Excessive gratuities will be considered personal expenses and will not be reimbursed above the reasonable limit. Expenses for alcoholic beverages are considered personal and are not reimbursable. The meal reimbursement limits including tips are listed below but may be adjusted when staying in high cost areas such as Chicago, Los Angeles or New York at the Director's discretion.

Indiana Travel: Max of \$50 per day \$10 breakfast, \$15 lunch, \$25 dinner.

Out of State: Max of \$65 per day: \$15 breakfast, \$20 lunch, \$30 dinner.

Breakfast will not be provided on the first day of travel unless an employee is required to leave home more than two hours earlier than normal. Dinner will not be provided unless the employee cannot reasonably return home less than two hours later than normal.

Miscellaneous Expenses

Personal telephone calls should be made on Utility provided/reimbursed cell phones when traveling on utility business. In the event the employee does not have a cell phone, a reasonable amount (one or two per day) of personal calls is reimbursable.

Expenses incurred by a spouse while traveling with an employee are not reimbursable.

Receipts

All "original" receipts must accompany a claim for reimbursement. In certain circumstances (such as a taxi) receipts are not furnished. In these situations, the reimbursement request must clearly explain the nature of the charge and why a receipt was not provided.

Reimbursement for Expenses

The employee should complete an Expense Reimbursement Form within seven days after completion of their travel. Include a copy of the course attended listing dates and location. List expenses that were prepaid in the "Comments" section, so the entire cost of the trip will be available. After attaching the original receipts and getting the supervisor's approval, send the form to Accounting for processing and payment.

Approved Board of Trustees



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Medical Insurance Waiver Policy

Effective Date October 14, 2019

Policy TriCo employees who do not wish to be covered by TriCo's medical insurance because they have other employer group coverage with a spouse or former employer may waive coverage. Proof of coverage must be provided.

By electing to waive TriCo's medical insurance for the reason stated, a \$1,000 advance payment will be made to the employee on or after January 1 (closest payroll date) and on or after July 1 (closest payroll date) of the coverage year that the employee does not participate in the TriCo's plan.

A prorated payment of \$38.46 per week would be given if a new employee waives medical insurance less than six months prior to a scheduled incentive payment.

If an employee participating in the waiver policy must return to the TriCo's medical insurance coverage because of a "qualifying event", the TriCo's contribution to the employee's Health Savings Account will be prorated based on the amount of waiver incentive paid to date.

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Medical Insurance Waiver Incentive Form TriCo Employees who do not wish to be covered by the TriCo's medical insurance because they have other employer group coverage with a spouse or former employer may waive coverage. By electing to waive the TriCo's medical insurance for the reason stated, a \$1,000 payment will be made to the employee on January 1 and July 1 of the coverage year that the employee does not participate in the TriCo's plan. A prorated payment of \$38.46 per week will be given if the new employee waives medical insurance less than 6 months prior to a scheduled incentive payment.

Valid reason for waiving the TriCo's health insurance:

I have coverage through another employer group and wish to waive the TriCo's employee medical insurance.

Please attach a copy of your insurance card.

Medical insurance carrier is: _____

Group/Employer Name: _____

Policy # _____

Employee Name: _____

Employee Signature: _____

Date: _____



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Interim Check Signing Policy

Effective Date October 14, 2019

Payments may be made prior to a Board meeting provided that all such payments are properly documented and listed on the Register of Claims for approval at the next Board meeting. Such payments between Board meetings are termed "interim checks" for purposes of this policy. Interim checks and electronic disbursements are limited to:

- (1) Property or services purchased or leased from the United States government, its agencies, and all other political subdivisions
- (2) License or permit fees
- (3) Insurance premiums
- (4) Utility payments, internet and mobile phone charges, and fuel charges
- (5) Maintenance agreements, service- agreements or lease payments
- (6) Bond or coupon payments
- (7) Payroll
- (9) Federal, state or county taxes
- (9) Expenses that must be paid because of emergency circumstances
- (10) Payments for land acquisition projects approved in the capital budget
- (11) Refunds to district customers
- (12) Vendors that offer discounts or charge late fees
- (13) Employee reimbursements
- (14) Class or training registration fees
- (15) Hotel accommodations
- (16) Other vendors at the Director's discretion

Each payment of expenses under this section must be supported by a fully itemized claim.

Signature authority for checks is as follows:

- A. Up to \$5,000 – Utility Director or Customer Service Manager
- B. \$5,000.01 to \$25,000 – Utility Director and one Board member
- C. 25,000.01 and higher – Two Board Members

Approved Board of Trustees



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Capital Policy & Procedure

Effective Date October 7, 2019

1. Policy **Capital vs. Expense Policy**

- A. Assets costing less than \$5,000 will be expensed rather than capitalized.
- B. Personal computers will be expensed. Servers, server software and other computer hardware may be capitalized if the cost exceeds the capitalization minimum.
- C. Repairs must exceed 25% of the original cost and extend the asset's life in order to be capitalized rather than expensed.
- D. Assets purchased as part of a single project may be capitalized if the total cost exceeds the capitalization minimum.
- E. Assets will not be capitalized unless their useful life is five (5) years or longer.

2. Policy for purchasing Capital Assets.

- A. Purchase Orders are required for all capital purchases (see Purchase Order Policy).
- B. No capital (fixed) asset purchases may occur that have not been approved in the current year's Capital Budget or received Board approval. Emergency purchases may be authorized by the Utility Director prior to Board approval.

3. Capital Asset Recording Procedure

- A. Purchased capital assets will be recorded to the proper general ledger account in the month they are received and/or purchased. Construction projects including the treatment plant and sewer lines will generally be charged to a separate Construction- In-Process (CIP) account. These accounts will be transferred to the permanent general ledger accounts after substantial completion at the end of each year.
- B. Dedicated sewer lines will be recorded after acceptance at the board meeting. The sewer system will be valued at ten (10) times the value of the warranty bond unless more accurate cost information is available from the developer.
- C. Vehicles will be recorded at their cost. The value of any trade-in will be used in the calculation of a gain/loss for the traded vehicle, not to reduce the cost of the new vehicle.
- D. All assets will be recorded in the Fixed Asset System by the end of each year. This system also calculates the monthly depreciation. Depreciation will not commence until January of the year following the substantial completion of the

- project.
- E. Project spending that occurs more than one year after capitalization will be expensed.

4. Depreciation Policy and Procedure

- A. Capital assets will be depreciated on a cost basis with no salvage value using the straight-line method according to the State Board of Accounts.
- B. Assets will be depreciated using the lives approved by the Board – see Fixed Asset Lives on page 2.
- C. Monthly depreciation will be calculated using the Fixed Asset System. Depreciation will only be calculated on assets capitalized in the prior year or earlier.
- D. Depreciation will continue for the full year on all assets that are retired or disposed during the year.

5. Fixed Asset Retirement/Disposal

- A. Fixed assets that have no useful value to TriCo will be retired at the end of each year. Their cost and accumulated depreciation will be written off the general ledger. A gain or loss will be recognized based on the net book value less any salvage value.
- B. Assets may not be sold/scrapped until they have been declared surplus by the Board. These assets will then be disposed of in an appropriate manner. Any salvage value will be retained by the Utility.

Fixed Asset Lives

Furniture & Fixtures

Computer Hardware	5 years
Computer Software	5
Office Equipment	7
Office Furniture	20
Copiers	7

Auto, Truck & Portable Equipment

Vehicles	5 years
Portable Equipment	7

Buildings

Buildings & Improvements	50 years
Pole Barn	25
HVAC Systems	25
Electrical	25

Plumbing	25
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Treatment Plant

Treatment Plant	50
Treatment Plant Equipment	15
Machinery	15
SCADA	5

Lift Stations

Lift Stations	50
Lift Station Equipment	15
SCADA	5

Sewer Lines

Sewer Lines	50
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Approved Board of Trustees



MEMORANDUM

To: B&F Committee

From: Cindy Sheeks

Date: Sept. 16, 2019

Subject: Ordinance correction

Ordinance 10-09-17 was passed on November 13, 2017 establishing the connection fees for a low-pressure system on Spring Mill Lane and Spring Mill Road. The language in the Ordinance states: "Until paid, the Local Construction Cost shall increase at an annual rate of 2.5% commencing on January 1, 2020 as detailed in Exhibit A." Year 2020 was repeated on the original Exhibit A and the connection costs were not correctly calculated after 2021. Exhibit A needs to be revised and the ordinance "re-passed". Both Exhibit A As Passed and Exhibit A – As Amended are attached along with a spreadsheet outlining the differences in fees. The significant differences are in the years 2037 and beyond. Exhibit A was passed with fees stated at a lower connection cost than would be computed based on the language of the ordinance.

ORDINANCE NO. 10-09-2017

An ordinance to pay for the cost of the local sewers serving: 11062, 11054, 11040, 11024, 10998, 10966, 10958, 10946, 10938, 10926, 10904 Spring Mill Lane and 10675 Spring Mill Road in Hamilton County, Indiana; and other matters connected therewith.

WHEREAS, the Board of Trustees of the Clay Township Regional Waste District heretofore approved plans and specifications and determined to construct, equip, own, operate and maintain sewage works along Spring Mill Road;

WHEREAS, laterals were installed to provide sewer service to parcels commonly known as 11062, 11054, 11040, 11024, 10998, 10966, 10958, 10946, 10938, 10926, 10904 Spring Mill Lane and 10675 Spring Mill Road and the construction of the sewage works has been completed;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE CLAY TOWNSHIP REGIONAL WASTE DISTRICT, Indiana, that:

Section 1. Applicable Fees and Charges.

The premises at 11062, 11054, 11040, 11024, 10998, 10966, 10958, 10946, 10938, 10926, 10904 Spring Mill Lane and 10675 Spring Mill Road to be served by the sewage works of the District shall pay the Local Construction Cost of **Three Thousand One Hundred dollars (\$3,100)** at such time that said premises is connected to the sewage system of the District OR prior to that time. Until paid, the Local Construction Cost shall increase at an annual rate of 2.5% commencing on January 1, 2020 as detailed in Exhibit A.

In addition, the owner shall pay the Interceptor Fee, Equivalent Dwelling Unit (EDU) Fee, and Inspection Fee in effect at the time of the issuance of the connection permit OR prior to that time to lock in at the current rate as established by ordinance.

All properties to be served by the sewage works of the District shall be charged for the services provided, including a monthly user charge in the amounts and in the manner provided for by the District's ordinances.

The cost associated with the purchase and installation of the gravity sewer lateral and all apparatuses as set forth in, but not limited to, District standards, guidelines, and specifications as well as the abandonment of the septic system as set forth by the authorizing authority, shall be the responsibility of the property owner. These costs are not otherwise included in or covered by this Ordinance.

Section 2. Connection to Sanitary Sewer.

Connection to the sanitary sewer shall be in compliance with the District's Sanitary Sewer Connection Policy.

Section 3. Severability.

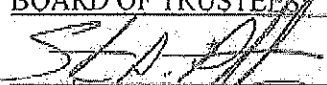
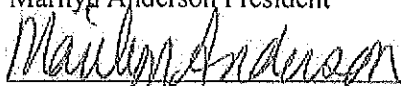
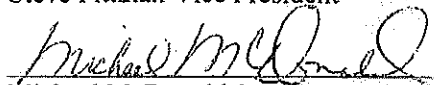
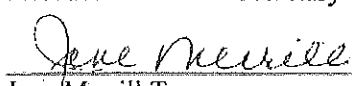
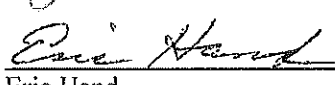
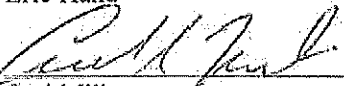

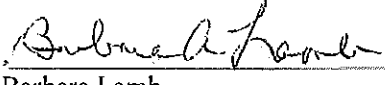
The invalidity of any section, clause, sentence, or provision of this Ordinance shall not affect the validity of any part of this Ordinance which can be given effect without such invalid part or parts.

Section 4. Effective Date.

This Ordinance shall be in full force and effect from and after its passage.

PASSED AND ADOPTED by the Board of Trustees of the Clay Township Regional Waste District on the 13 day of November, 2017.

BOARD OF TRUSTEES

	Approve	Oppose	Abstain
 Marilyn Anderson President	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Steve Pittman Vice President	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Michael McDonald Secretary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Jane Merrill Treasurer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Eric Hand	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Carl Mills	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Chuck Ford	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Barbara Lamb	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Shaver	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

ATTEST:



Andrew Williams
Utility Director

Exhibit A – Local Construction Cost
Spring Mill Lane and Spring Mill Road

Annual Interest Rate – 2.5%

Connection Year	Connection Fee
2019	\$3,100
2020	\$3,178
2021	\$3,256
2020	\$3,334
2022	\$3,412
2023	\$3,490
2024	\$3,568
2025	\$3,646
2026	\$3,724
2027	\$3,802
2028	\$3,880
2029	\$3,958
2030	\$4,036
2031	\$4,114
2032	\$4,192
2033	\$4,270
2034	\$4,348
2035	\$4,426
2036	\$4,504
2037	\$4,582
2038	\$4,660
2039	\$4,738
2040	\$4,816
2041	\$4,894
2042	\$4,972
2043	\$5,050
2044	\$5,128
2045	\$5,206
2046	\$5,284
2047	\$5,362
2048	\$5,440
2049	\$5,518
2050	\$5,596

Exhibitt A - Local Contruction Cost AS AMENDED
Spring Mill Lane and Spring Mill Road

Annual Interest Rate - 2.5%

Connection Year	Connection Fee
2019	\$ 3,100
2020	\$ 3,178
2021	\$ 3,257
2022	\$ 3,338
2023	\$ 3,422
2024	\$ 3,507
2025	\$ 3,595
2026	\$ 3,685
2027	\$ 3,777
2028	\$ 3,871
2029	\$ 3,968
2030	\$ 4,067
2031	\$ 4,169
2032	\$ 4,273
2033	\$ 4,380
2034	\$ 4,490
2035	\$ 4,602
2036	\$ 4,717
2037	\$ 4,835
2038	\$ 4,956
2039	\$ 5,080
2040	\$ 5,207
2041	\$ 5,337
2042	\$ 5,470
2043	\$ 5,607
2044	\$ 5,747
2045	\$ 5,891
2046	\$ 6,038
2047	\$ 6,189
2048	\$ 6,344
2049	\$ 6,502
2050	\$ 6,665

Exhibit A - Local Construction Cost
Spring Mill Lane and Spring Mill Road

Annual Interest Rate - 2.5%

Connection Year	AS PASSED Connection Fee	Correct Fee	Difference
2019	\$ 3,100	2019 \$ 3,100	\$ -
2020	\$ 3,178	2020 \$ 3,178	\$ -
2021	\$ 3,256	2021 \$ 3,257	\$ 1
2020	\$ 3,334		
2022	\$ 3,412	2022 \$ 3,338	\$ 4
2023	\$ 3,490	2023 \$ 3,422	\$ 10
2024	\$ 3,568	2024 \$ 3,507	\$ 17
2025	\$ 3,646	2025 \$ 3,595	\$ 27
2026	\$ 3,724	2026 \$ 3,685	\$ 39
2027	\$ 3,802	2027 \$ 3,777	\$ 53
2028	\$ 3,880	2028 \$ 3,871	\$ 69
2029	\$ 3,958	2029 \$ 3,968	\$ 10
2030	\$ 4,036	2030 \$ 4,067	\$ 31
2031	\$ 4,114	2031 \$ 4,169	\$ 55
2032	\$ 4,192	2032 \$ 4,273	\$ 81
2033	\$ 4,270	2033 \$ 4,380	\$ 110
2034	\$ 4,348	2034 \$ 4,490	\$ 142
2035	\$ 4,426	2035 \$ 4,602	\$ 176
2036	\$ 4,504	2036 \$ 4,717	\$ 213
2037	\$ 4,582	2037 \$ 4,835	\$ 253
2038	\$ 4,660	2038 \$ 4,956	\$ 296
2039	\$ 4,738	2039 \$ 5,080	\$ 342
2040	\$ 4,816	2040 \$ 5,207	\$ 391
2041	\$ 4,894	2041 \$ 5,337	\$ 443
2042	\$ 4,972	2042 \$ 5,470	\$ 498
2043	\$ 5,050	2043 \$ 5,607	\$ 557
2044	\$ 5,128	2044 \$ 5,747	\$ 619
2045	\$ 5,206	2045 \$ 5,891	\$ 685
2046	\$ 5,284	2046 \$ 6,038	\$ 754
2047	\$ 5,362	2047 \$ 6,189	\$ 827
2048	\$ 5,440	2048 \$ 6,344	\$ 904
2049	\$ 5,518	2049 \$ 6,502	\$ 984
2050	\$ 5,596	2050 \$ 6,665	\$ 1,069

TriCo Regional Sewer Utility
 Budget & Finance Committee - Analysis of August 2019
 August 20, 2019

Income Statements

<u>Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>(unfavorable)</u>	<u>Above /</u> <u>-Under</u> <u>Budget</u>	<u>Explanation</u>
Residential	409,240	403,452	5,788	1.43%	Over Budget
Commercial	267,342	279,301	(11,959)	-4.28%	Under Budget
Other Revenue	13,748	13,332	416	3.12%	Over Budget
Other Income	16,110	11,258	4,852	43%	Over Budget
Total Revenue	706,440	707,343	(903)	-0.13%	Under Budget

Residential sales declined slightly in August from July figures but was above budgeted. Commercial revenue was up \$36,333 from July but \$11,959 below budget. Other revenue was \$416 above budget. Other income was above projections by \$4,852 for August.

August: Total Sales of \$706,440 was \$903 (.13%) under projected revenue of \$707,343. Total revenue surpassed July by \$32,437.

August Spending Analysis

Wages & benefits in August were \$191,352 and over budget by \$15,307 (8.70%). YTD wages & benefits spending is 41.51% of the overall spending. Administration spending in August was \$9,029 which is \$56,458 under budget (16%). YTD admin spending is 13.05% of budget. Treatment costs in August were \$138,501 which is \$6,915 under budget (4.8%). YTD treatment spending is 36.26%. Collection costs were \$56,319 in August which was \$6,347 under budget (10.2%). YTD collection spending is 9.18%

Total Operating expenses in August were \$433,602 which is \$6,984 under budget (1.6%). YTD operating expenses are 69.22% of budget

<u>Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>(unfavorable)</u>	<u>Above /</u> <u>-Under</u> <u>Budget</u>	<u>Explanation</u>
Gross Wages	133,370	124,583	(8,787)	7.05%	Part time/summer help
Other Emp Exp	5,468	1,000	(4,468)	446.80%	Temp employee/Employee luncheon
Billing Service Contract	8,364	4,500	(3,864)	85.87%	Postage charge incorrectly - s/b postage
Carmel Treatment	81,372	91,666	10,294	-11.23%	Lower flow to Carmel
Utilities - Plant	30,845	21,666	(9,179)	42.37%	Higher energy costs
Lift station R & M	18,433	10,416	(8,017)	76.97%	Xylem-new pumps and impellers
Lift station utilities	18,996	15,416	(3,580)	23.22%	Higher energy costs
Total Operating Expenses	433,602	440,585	6,983	-1.58%	Under budget
Net Income (loss) net of depreciation	262,862	241,757	21,105	8.73%	Above projections

Cash Generated

Cash generated for August shows a net increase in all funds by \$305,178. Capital spending was \$129,141.43 which included spending for Flow meter replacements, Neighborhood sewers, WWTP Expansion, and Office Unification.

Individual fund balances and changes are listed on the Cash Generated Statements included with the monthly financial statements.

	August	July	+/- from last month
Operating	\$ 3,513,322	\$ 3,155,834	\$ 357,488
Interceptor	\$ 367,488	\$ 349,900	\$ 17,588
Plant Expansion	\$ 4,373,896	\$ 4,412,793	\$ (38,897)
Operating Reserve	\$ 2,192,400	\$ 2,192,400	\$ -
Reserve for Replacement	\$ 403,751	\$ 434,752	\$ (31,001)
Total	\$ 10,850,857	\$ 10,545,679	\$ 305,178

YTD cash balances have increased \$2,170,410

Investments

A money market account was opened with \$1,650,000 at Lake City Bank in August. The interest rate is 2.25%.

The funds were moved from the money market account at Citizens State Bank. The rate at Citizens is 1.0%.

The District invested \$2,000,000 in August 2015 in a 5 year CD earning 2.05%.

TriCo Regional Sewer Utility**Balance Sheet**

August 2019

	Actual as of 08/31/2019	Actual as of 08/31/2018	% of Prior Year
ASSETS			
Utility Plant	113,765,875.06	114,467,015.67	99.39 %
Current Assets			
Cash & Investments			
Cash & Investments - Operating Fund	3,513,321.99	1,324,214.38	265.31 %
Cash & Investments - Operating Reserve	2,192,400.00	2,192,400.00	100.00 %
Cash & Investments - Reserve for Replacement	403,751.45	321,257.56	125.68 %
Cash & Investments - Interceptor Fund	367,487.79	(55,657.51)	(660.27)%
Cash & Investments - Plant Expansion Fund	4,373,895.89	4,379,462.92	99.87 %
Total Cash & Investments	10,850,857.12	8,161,677.35	132.95 %
Accounts Receivable	1,274,616.62	737,504.51	172.83 %
Liens Receivable	32,534.39	16,185.27	201.01 %
Invoiced Receivables	242,646.14	159,944.69	151.71 %
Notes & Interest Receivable	35,098.75	47,649.06	73.66 %
Investment Interest Receivable	169,392.00	128,392.00	131.93 %
Other Current Assets	230,311.41	199,489.62	115.45 %
Current Assets	12,835,456.43	9,450,842.50	135.81 %
TOTAL ASSETS	126,601,331.49	123,917,858.17	102.17 %
TOTAL LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Invoiced Payables	123,072.05	75,983.05	161.97 %
Accounts Payable	93,334.14	8,730.02	1,069.12 %
Accrued Paid Leave	83,398.41	87,263.08	95.57 %
Other Current Liabilities	617,799.68	102,408.62	603.27 %
Total Current Liabilities	917,604.28	274,384.77	334.42 %
TOTAL LIABILITIES	917,604.28	274,384.77	334.42 %
EQUITY			
Retained Earnings	27,351,763.19	25,079,884.68	109.06 %
Construction in Aid	98,331,964.02	98,563,588.72	99.77 %
TOTAL EQUITY	125,683,727.21	123,643,473.40	101.65 %
Total	126,601,331.49	123,917,858.17	102.17 %

TriCo Regional Sewer Utility									
Income Statement									
August 2019									
		Actual	Budget						
		MTD	MTD						
		thru	thru		%	Actual	Annual Budget	Variance	%
		08/31/2019	08/31/2019	Variance	MTD	YTD			YTD
Sales									
Residential									
4001-1	Sales - Residential	409,240.15	403,452.00	5,788.15	101.43 %	3,278,501.87	4,841,423.00	(1,562,921.13)	67.72 %
Residential		409,240.15	403,452.00	5,788.15	101.43 %	3,278,501.87	4,841,423.00	(1,562,921.13)	67.72 %
Commercial									
4003-1	Sales - Commercial	267,341.86	279,301.00	(11,959.14)	95.72 %	1,674,653.12	2,622,541.00	(947,887.88)	63.86 %
Commercial		267,341.86	279,301.00	(11,959.14)	95.72 %	1,674,653.12	2,622,541.00	(947,887.88)	63.86 %
Other Revenue									
4005-1	Late Charges	8,768.38	6,666.00	2,102.38	131.54 %	64,691.95	80,000.00	(15,308.05)	80.86 %
4007-1	Applications Fees	4,980.00	5,416.00	(436.00)	91.95 %	52,660.50	65,000.00	(12,339.50)	81.02 %
4009-1	Plan Reviews, Inspections, Misc. Revenue	0.00	1,250.00	(1,250.00)	0.00 %	28,847.34	15,000.00	13,847.34	192.32 %
Other Revenue		13,748.38	13,332.00	416.38	103.12 %	146,199.79	160,000.00	(13,800.21)	91.37 %
Total Sales		690,330.39	696,085.00	(5,754.61)	99.17 %	5,099,354.78	7,623,964.00	(2,524,609.22)	66.89 %
Other Income									
4501-1	Interest - Investments	3,482.00	2,833.33	648.67	122.89 %	27,296.00	34,000.00	(6,704.00)	80.28 %
4503-1	Interest - Banking	12,468.98	8,333.33	4,135.65	149.63 %	104,555.57	100,000.00	4,555.57	104.56 %
4507-1	Bank Fees	(20.00)	(8.00)	(12.00)	250.00 %	(160.00)	(100.00)	(60.00)	160.00 %
4601-1	Interest - by project	178.53	83.00	95.53	215.10 %	1,544.71	1,000.00	544.71	154.47 %
4701-1	Customer Fees & Reimbursements	0.00	16.67	(16.67)	0.00 %	0.00	200.00	(200.00)	0.00 %
4801-1	Gain/Loss on Asset Disposal	0.00	0.00	0.00	0.00 %	9,451.12	0.00	9,451.12	0.00 %
4901-1	Misc Income/Expense	0.00	0.00	0.00	0.00 %	60.73	0.00	60.73	0.00 %
Other Income		16,109.51	11,258.33	4,851.18	143.09 %	142,748.13	135,100.00	7,648.13	105.66 %
Total Revenue		706,439.90	707,343.33	(903.43)	99.87 %	5,242,102.91	7,759,064.00	(2,516,961.09)	67.56 %
Operating Expenses									
Wages & Benefits									
5001-1	Gross Wages	133,370.82	124,583.33	(8,787.49)	107.05 %	1,046,430.49	1,495,000.00	448,569.51	70.00 %
5003-1	Other Employee Exp	5,468.80	1,000.00	(4,468.80)	546.88 %	17,577.72	12,000.00	(5,577.72)	146.48 %
5005-1	Retirement Plan - Hoosier START	13,025.66	12,283.33	(742.33)	106.04 %	102,834.59	147,400.00	44,565.41	69.77 %
5007-1	Employee Insurance	29,938.92	29,252.50	(686.42)	102.35 %	239,251.32	351,030.00	111,778.68	68.16 %
5009-1	Taxes (Employer FICA)	9,547.91	8,925.00	(622.91)	106.98 %	74,358.07	107,100.00	32,741.93	69.43 %
Wages & Benefits		191,352.11	176,044.16	(15,307.95)	108.70 %	1,480,452.19	2,112,530.00	632,077.81	70.08 %

		Actual MTD	Budget MTD						
		thru	thru		%	Actual			%
		08/31/2019	08/31/2019	Variance	MTD	YTD	Annual Budget	Variance	YTD
Administration									
5101-1	Clay Township Govt Center Operations	3,805.22	4,333.33	528.11	87.81 %	31,633.84	52,000.00	20,366.16	60.83 %
5103-1	Professional Education	457.32	1,666.67	1,209.35	27.44 %	4,849.41	20,000.00	15,150.59	24.25 %
5105-1	Boardmember Fees	1,300.00	1,583.33	283.33	82.11 %	11,330.00	19,000.00	7,670.00	59.63 %
5107-1	Board Expense	121.21	125.00	3.79	96.97 %	852.01	1,500.00	647.99	56.80 %
5109-1	Consulting	7,837.45	4,166.67	(3,670.78)	188.10 %	27,202.65	50,000.00	22,797.35	54.41 %
5111-1	Computer Expenses/Consultants	7,772.10	12,500.00	4,727.90	62.18 %	129,098.50	150,000.00	20,901.50	86.07 %
5113-1	Insurance	10,238.11	9,166.67	(1,071.44)	111.69 %	71,566.67	110,000.00	38,433.33	65.06 %
5115-1	Accounting Fees	0.00	416.67	416.67	0.00 %	18,766.00	5,000.00	(13,766.00)	375.32 %
5117-1	Legal Fees	2,385.00	2,916.67	531.67	81.77 %	21,270.45	35,000.00	13,729.55	60.77 %
5119-1	Engineering Fees	0.00	3,333.33	3,333.33	0.00 %	0.00	40,000.00	40,000.00	0.00 %
5125-1	Professional Affiliations	0.00	391.67	391.67	0.00 %	2,191.68	4,700.00	2,508.32	46.63 %
5127-1	Travel & Mileage	1,052.83	666.67	(386.16)	157.92 %	4,064.69	8,000.00	3,935.31	50.81 %
5129-1	Collection	55.00	333.33	278.33	16.50 %	6,030.73	4,000.00	(2,030.73)	150.77 %
5131-1	Billing Service Contracts	8,364.09	4,500.00	(3,864.09)	185.87 %	58,249.45	54,000.00	(4,249.45)	107.87 %
5133-1	Bad Debt Expense	187.07	25.00	(162.07)	748.28 %	1,149.20	300.00	(849.20)	383.07 %
5135-1	Office Expense	1,268.60	833.33	(435.27)	152.23 %	9,050.43	10,000.00	949.57	90.50 %
5137-1	Postage Expense	500.00	4,500.00	4,000.00	11.11 %	37,018.28	54,000.00	16,981.72	68.55 %
5139-1	Office Services	713.05	2,916.67	2,203.62	24.45 %	22,561.48	35,000.00	12,438.52	64.46 %
5141-1	Customer Outreach & Education	1,372.02	2,083.33	711.31	65.86 %	8,479.93	25,000.00	16,520.07	33.92 %
Administration		47,429.07	56,458.34	9,029.27	84.01 %	465,365.40	677,500.00	212,134.60	68.69 %
Treatment									
5201-1	Sewage Treatment - Carmel WWTP	81,372.52	91,666.67	10,294.15	88.77 %	790,928.22	1,100,000.00	309,071.78	71.90 %
5203-1	Sewer Sampling & Lab	3,905.53	4,166.67	261.14	93.73 %	33,220.04	50,000.00	16,779.96	66.44 %
5205-1	Biosolids Disposal	11,800.14	12,500.00	699.86	94.40 %	100,354.06	150,000.00	49,645.94	66.90 %
5207-1	Plant R & M	5,745.82	12,500.00	6,754.18	45.97 %	121,090.92	150,000.00	28,909.08	80.73 %
5209-1	Utilities - Plant	30,845.14	21,666.67	(9,178.47)	142.36 %	206,923.57	260,000.00	53,076.43	79.59 %
5211-1	Operating Supplies - Plant	3,792.60	1,666.67	(2,125.93)	227.56 %	20,368.18	20,000.00	(368.18)	101.84 %
5213-1	Safety Materials & Training	1,039.54	1,250.00	210.46	83.16 %	10,051.63	15,000.00	4,948.37	67.01 %
5215-1	Permits	0.00	0.00	0.00	0.00 %	10,180.00	12,000.00	1,820.00	84.83 %
Treatment		138,501.29	145,416.68	6,915.39	95.24 %	1,293,116.62	1,757,000.00	463,883.38	73.60 %
Collection System									
5301-1	Lift Station R & M	18,433.35	10,416.67	(8,016.68)	176.96 %	81,050.03	125,000.00	43,949.97	64.84 %
5303-1	Line Maintenance	6,062.53	10,000.00	3,937.47	60.63 %	29,503.26	65,000.00	35,496.74	45.39 %
5305-1	Line Repair	9,010.00	8,000.00	(1,010.00)	112.63 %	16,275.00	50,000.00	33,725.00	32.55 %
5307-1	Equipment Repair	797.16	2,000.00	1,202.84	39.86 %	21,129.55	20,000.00	(1,129.55)	105.65 %
5313-1	Vehicle R & M	699.27	583.33	(115.94)	119.88 %	7,165.86	7,000.00	(165.86)	102.37 %
5315-1	Fuel	1,824.23	1,583.33	(240.90)	115.21 %	13,519.33	19,000.00	5,480.67	71.15 %

		Actual MTD thru 08/31/2019	Budget MTD thru 08/31/2019	Variance	% MTD	Actual YTD	Annual Budget	Variance	% YTD
5317-1	Utilities - Lift Stations	18,996.62	15,416.67	(3,579.95)	123.22 %	133,001.01	185,000.00	51,998.99	71.89 %
5319-1	Operating Supplies - Collection System	176.91	1,250.00	1,073.09	14.15 %	10,725.62	15,000.00	4,274.38	71.50 %
5321-1	Manhole R&M	0.00	9,000.00	9,000.00	0.00 %	11,148.56	66,000.00	54,851.44	16.89 %
5322-1	Televising	0.00	3,333.33	3,333.33	0.00 %	47.83	40,000.00	39,952.17	0.12 %
5323-1	Uniforms & Shop Towels	319.73	1,083.33	763.60	29.51 %	3,843.11	13,000.00	9,156.89	29.56 %
	Collection System	56,319.80	62,666.66	6,346.86	89.87 %	327,409.16	605,000.00	277,590.84	54.12 %
	Total Operating Expenses	433,602.27	440,585.84	6,983.57	98.41 %	3,566,343.37	5,152,030.00	1,585,686.63	69.22 %
	Depreciation								
5901-1	Depreciation	326,732.43	316,666.67	(10,065.76)	103.18 %	2,613,849.50	3,800,000.00	1,186,150.50	68.79 %
	Depreciation	326,732.43	316,666.67	(10,065.76)	103.18 %	2,613,849.50	3,800,000.00	1,186,150.50	68.79 %
	Amortization								
5911-1	Amortization of CIAC	(316,757.00)	(291,666.67)	25,090.33	108.60 %	(2,534,056.00)	(3,500,000.00)	(965,944.00)	72.40 %
	Amortization	(316,757.00)	(291,666.67)	25,090.33	108.60 %	(2,534,056.00)	(3,500,000.00)	(965,944.00)	72.40 %
	Total Expenses	443,577.70	465,585.84	22,008.14	95.27 %	3,646,136.87	5,452,030.00	1,805,893.13	66.88 %
	NET SURPLUS/(DEFICIT)	262,862.20	241,757.49	21,104.71	108.73 %	1,595,966.04	2,307,034.00	(711,067.96)	69.18 %

TriCo Regional Sewer Utility
Cash Generated
August 2019

	Operating	Interceptor	Plant Expansion	Operating Reserve	Reserve for Replacement	TOTAL
Beginning Balance	3,155,834	349,900	4,412,793	2,192,400	434,751	10,172,894 0
Receipts:						
Deposits	677,754	18,338	47,891			743,983
Interest	12,469					12,469
Transfers						0
Total Receipts	<u>690,223</u>	<u>18,338</u>	<u>47,891</u>	<u>0</u>	<u>0</u>	<u>756,452</u>
Disbursements:						
Checks	240,909				31,001	271,910
Carmel Utilities	81,373					81,373
Plant Outflow 1701/1906						0
Plant Odor Control-1505						0
LS 8 Upgrades - 1904						0
LS 4 Forcemain Extension 1901						0
96th Keyston Repairs						0
LS 4 Elim - 1801						0
106th St Parallel FM-1601						0
Office Remodel	10,653					10,653
Neighborhood sewers		750				750
96th Keystone Relocate - 1702						0
Plant Expansion - 1902			86,788			86,788
Springmill Interceptor-1602						0
Haver Way - 1802						0
Transfers						0
Total Disbursements	<u>332,935</u>	<u>750</u>	<u>86,788</u>	<u>0</u>	<u>31,001</u>	<u>451,473</u>
Net Increase/(Decrease)	357,288	17,588	(38,897)	0	(31,001)	304,978
Petty Cash	200					
Ending Balance	3,513,322	367,488	4,373,896	2,192,400	403,751	10,850,856

TriCo Regional Sewer Utility
Cash Generated
YTD August 2019

	Operating	Interceptor	Plant Expansion	Operating Reserve	Reserve for Replacement	TOTAL
Beginning Balance	1,843,351	32,271	3,991,166	2,192,400	621,258	8,680,446
Receipts:						
Deposits	5,212,819	494,150	941,824	0	0	6,648,794
Interest	104,556	0	0	0	0	104,556
Transfers	0	0	0	0	0	0
Total Receipts	<u>5,317,375</u>	<u>494,150</u>	<u>941,824</u>	<u>0</u>	<u>0</u>	<u>6,753,349</u>
Disbursements:						
Checks	2,740,134	27,955	0	0	217,507	2,985,595
Carmel Utilities	790,928	0	0	0	0	790,928
Plant Outflow 1701/1906	0	0	59,165	0	0	59,165
Plant Odor Control-1505	20,000	0	0	0	0	20,000
LS 8 Upgrades - 1904	0	0	0	0	0	0
LS 4 Forcemain Extension 1901	0	24,770	0	0	0	24,770
96th Keyston Repairs	0	0	0	0	0	0
LS 4 Elim - 1801	0	0	0	0	0	0
106th St Parallel FM-1601	0	17,420	0	0	0	17,420
Office Remodel	17,915	0	0	0	0	17,915
Neighborhood sewers	0	55,788	0	0	0	55,788
96th Keystone Relocate - 1702	1,878	0	0	0	0	1,878
Plant Expansion - 1902	76,750	0	499,930	0	0	576,680
Springmill Interceptor-1602	0	0	0	0	0	0
Haver Way - 1802	0	33,000	0	0	0	0
Transfers	0	0	0	0	0	0
Total Disbursements	<u>3,647,605</u>	<u>158,933</u>	<u>559,094</u>	<u>0</u>	<u>217,507</u>	<u>4,550,139</u>
Net Increase/(Decrease)	1,669,770	335,217	382,730	0	(217,507)	2,170,210
Petty Cash	200					
Ending Balance	3,513,321	367,488	4,373,896	2,192,400	403,751	10,850,856

TriCo Regional Sewer Utility District Cash & Investments

August 31, 2019

Bank & Purch Date	Account	Amount	Maturity Date	Rate	Fund
<u>Citizens State Bank</u>					
	Checking	\$ 181,293		0.05%	PE, Interceptor, Operating, Ope Res
	Money Market	\$ 2,212,165		1.00%	Int, Operating, Oper Res, R4R
<u>Lake City Bank</u>					
	Money Market	\$ 1,667,328		2.13%	
<u>Merchants Bank of Indiana</u>					
	Money Market	\$ 1,210,685		2.05%	Plant Exp, Operating
	Money Market	\$ 3,851,326		1.75%	Plant Exp, Operating, Oper Res, R4R
<hr/>					
<u>Fifth Third Bank</u>					
7/15/2015	CD - 5 years	\$ 2,000,000	7/15/2020	2.05%	Operating Reserve, Oper
TOTAL CASH & Investments		<u>\$ 11,122,796</u>		0.77%	Interest rate - Total
Less: Cash		<u>\$ 9,122,796</u>		0.24%	Interest rate - Cash
NET INVESTMENTS		<u><u>\$ 2,000,000</u></u>		2.05%	Interest rate - Investments

2019 Capital Budget

See project fact sheets for more information on individual projects

Location	Project No.	Project	Funding Source	2018+2019 Budget	Aug Spending	YTD Spending	Note/Justification
WWTP	Michigan Road Wastewater Treatment Plant						
	1505	Headworks Odor Control	Operating	\$ 20,000		\$ 20,000	
	1902	WWTP Expansion (screen, clarifier, 4 VLRs, genset, UV)	Plant Expansion	\$ 460,000	\$ 86,788	\$ 499,930	
	1902	WWTP Expansion (grit)	Operating	\$ 100,000		\$ 76,750	
	1906	WWTP Outfall Sewer Expansion	Plant Expansion	\$ 2,420,000		\$ 59,165	New project started in '18 after #1701 was cancelled
	2502	WWTP Expansion (clarifier)	Plant Expansion	\$ -		\$ -	
	2502	WWTP Expansion (clarifier + belt filter press replacement)	Reserve for Replacement	\$ -		\$ -	
		Carmel WWTP BPR	Operating	\$ -		\$ -	Scope & TriCo participation in up front cost TBD
		WWTP Alternative Power	Operating	\$ -		\$ -	Solar panels to reduce power consumption. Staff to reevaluate payback in future years.
		Annual Plant Improvement & Repair Projects	Operating	\$ 150,000		\$ 16,251	Typical annual expenditures
LS 1	Carmel Creek					\$ -	
		Basin 1 I&I Removal	Operating	\$ 60,000		\$ -	Line repairs remain. Combine with Basin 8 efforts.
	1702	96th/Keystone Force Main & Gravity Sewer Relocation	Operating	\$ 175,000		\$ 1,878	Amounts budgeted & spent in 2018 include \$110,000 reimbursement from Carmel
	1802	Haver Way/Whitley Drive Lift Station & Sewer Reconstruction	Interceptor	\$ 200,000		\$ 33,000	Amounts budgeted do not include contribution or future reimbursement from property owners
	2201	LS 1 Replace wet weather pumps, generator, wet well piping	Reserve for Replacement	\$ -		\$ -	Replace equipment at the end of its service life.
		Fence Replacement	Operating Fund	\$ -		\$ -	
LS 2	Meridian Corridor					\$ -	
	1601	106th Street Parallel Force main (Ditch Road to WWTP)	Interceptor	\$ -		\$ 17,420	
	1602	Springhill Parallel Interceptor	Interceptor	\$ -		\$ -	
	1907	LS 2 Odor Control System Replacement	Reserve for Replacement	\$ 200,000		\$ -	Replace aging system that requires frequent repairs and \$30,000+ annual media replacement costs
	2401	106th Street Parallel Force main (LS 2 to Ditch Road)	Interceptor	\$ -		\$ -	Timing is based on when capacity is needed.
LS 3	Northern Heights					\$ -	
		(no projects)		\$ -		\$ -	
LS 4	Springmill Ridge					\$ -	
	1801	Interceptor extension and lift station elimination	Interceptor	\$ 145,000		\$ -	
LS 5	Springmill Streams					\$ -	
	2601	Interceptor extension & lift station elimination	Interceptor	\$ -		\$ -	Combine this project with the LS19 elimination project.
LS 6	Waldon Pond					\$ -	

2019 Capital Budget

See project fact sheets for more information on individual projects

Project		Project	Funding Source	2018+2019 Budget	Aug Spending	YTD Spending	Note/Justification
Location	No.						
	1705	Interceptor extension & lift station elimination	Interceptor	\$ 400,000		\$ -	Timing is development driven.
LS 7	Laurelwood Sub					\$ -	
		(no projects)		\$ -		\$ -	
LS 8	Laurelwood					\$ -	
		Basin 8 I&I removal	Operating	\$ 100,000		\$ -	Combine with Basin 1 efforts.
	2101	LS 8 Reconstruction + new force main to 106th St	Operating	\$ -		\$ -	Wet weather capacity needed. Scope is pending force main troubleshooting and I&I removal
LS 9	Towne Road					\$ -	
		(no projects)		\$ -		\$ -	
LS 10	Michigan Road					\$ -	
	2102	LS 10 Replace pumps, wet well piping, controls, backup generator	Reserve for Replacement	\$ -		\$ -	Wet weather capacity needed. Scope is pending force main troubleshooting
LS 11	Boone County					\$ -	
		(no projects)		\$ -		\$ -	
LS 12	Kingsmill					\$ -	
		(no projects)		\$ -		\$ -	
LS 14	Austin Oaks					\$ -	
	1901	Parallel force main extension	Interceptor	\$ 1,465,000		\$ 24,770	Capacity needed for wet weather
	2202	LS 14 Generator replacement & control	Reserve for Replacement	\$ -		\$ -	Replace equipment at the end of its service life.
	2001	LEC Interceptor extension	Interceptor	\$ 100,000		\$ -	Timing is development driven.
LS 16	Zionsville Presbyterian					\$ -	
	1905	LS 16 Replacement/relocation	Interceptor	\$ 50,000		\$ -	Timing is development driven.
LS 17	Zion Hills					\$ -	
	2501	LS 17 Pump & electrical upgrades	Reserve for Replacement	\$ -		\$ -	Timing is based on when capacity is needed.
LS 18	Train Express					\$ -	
		LS 18 Pump replacements	Reserve for Replacement	\$ -		\$ -	Replace pumps at the end of their service life.
LS 19	Village of West Clay					\$ -	
	2601	Interceptor extension & lift station elimination	Interceptor	\$ -		\$ -	Combine this project with the LS5 elimination project.
LS 20	Mayflower Park					\$ -	
		Pump replacement	Reserve for Replacement	\$ -		\$ -	Replace pumps at the end of their service life.
LS 21	High Grove					\$ -	
	2301	Interceptor extension & lift station elimination	Interceptor	\$ -		\$ -	Timing is development driven.
		New Fence	Operating			\$ 5,000	New fence at the lift station
LS 22	North Augusta					\$ -	
		(no projects)		\$ -		\$ -	
LS 23	126th Street					\$ -	
	2203	LS 23 Pump & electrical upgrades	Reserve for Replacement	\$ -		\$ -	Timing is based on when capacity is needed.
LS 24	Parkwood West					\$ -	
		(no projects)		\$ -		\$ -	
LS 25	Towne Oak Estates					\$ -	

2019 Capital Budget

See project fact sheets for more information on individual projects

Project		Project	Funding Source	2018+2019 Budget	Aug Spending	YTD Spending	Note/Justification
Location	No.						
		(no projects)		\$ -		\$ -	
LS 26		Jacksons Grant				\$ -	
	N/A	Jackson's Grant Section 2 sewer oversized	Interceptor	\$ 34,182		\$ -	
	N/A	Jackson's Grant Section 6 sewer oversized/extension	Interceptor	\$ 57,169		\$ -	
	1503	NE Regional Lift Station	Interceptor				Final payment for 2015 project
	2103	LS 26 additional pumps, backup generator & parallel force main extension	Interceptor	\$ -		\$ -	Timing is based on when capacity is needed in the Spring Mill Interceptor and at LS 26.
General collection system projects						\$ -	
		Annual Misc. Repairs, Replacements & Line Relocations	Reserve for Replacement	\$ 150,000		\$ 9,700	Repairs are made as problems are found during televising.
	1908	Future Neighborhood Sewer Projects	Interceptor	\$ 300,000	\$ 750	\$ 55,788	Extend service into unsewered neighborhoods
	1707	Autumn Woods, W116thSt, Williams Manor, spring mill Place/Heights Neighborhood Sewer Extension Project	Operating	\$ -		\$ -	
Equipment						\$ -	
		Vehicles	Operating	\$ 1,500		\$ -	Scheduled Replacement of Vehicles
		Laboratory Equipment	Reserve for Replacement	\$ 5,000		\$ -	Replacement and Upgrades to Lab equipment
		Gear Reducer	Reserve for Replacement	\$ 60,000		\$ -	
		Chem Tank Drain Replacement	Reserve for Replacement	\$ -		\$ -	
		Refrigerated B.O.D. Incubators	Reserve for Replacement	\$ -		\$ -	
		Clayapp Server Replacement	Operating	\$ -		\$ -	
		Datto Replacement (Computer Backup)	Operating	\$ -		\$ -	
		240, 480 Selectable portable Genset	Reserve for Replacement	\$ -		\$ -	Existing Generators are from 1985 & 1992
		LS to Genset Quick Connect	Reserve for Replacement	\$ 25,000		\$ 17,384	New Connectors are much safer than current.
		Pump Rebuild lifting Table	Operating	\$ 6,000		\$ 5,661	Staff performing more repairs in-house
		Omnisite Radios	Reserve for Replacement	\$ 7,000		\$ -	Received End of Life Notification on radios.
		PLC upgrade LS1,2	Reserve for Replacement	\$ 10,000		\$ 8,602	Processors are not compatible with new Logix firmware.
		Pole Camera	Operating	\$ 17,000		\$ -	To be used for manhole/I&I inspections and verifying the condition of the main.
		CCTV Camera & Tractor	Reserve for Replacement	\$ 35,000		\$ 32,000	Multiple repairs this year on the camera. A second camera will allow televising to continue.
				\$ -		\$ -	
		Plant PLC Upgrades	Reserve for Replacement	\$ 60,000		\$ 49,528	Replacement of 10+ year old electronics
		Plant Flow Meter/Transmitter Replacement	Reserve for Replacement	\$ 70,000	\$ 31,001	\$ 66,063	Replacing five outdated meters
		Digester Modifications	Operating	\$ 60,000		\$ 15,072	Additional Piping to improve operations
		Server Replacement	Reserve for Replacement	\$ 15,000		\$ -	Upgrade to replace 2008 Server
		IT Security Improvements	Operating	\$ 10,000		\$ 11,500	Firewall Unit Replacement

2019 Capital Budget

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Project		Project	Funding Source	2018+2019 Budget	Aug Spending	YTD Spending	Note/Justification
Location	No.						
		Skid steer	Reserve for Replacement	\$ -		\$ -	Existing unit is a 1995 model and repairs are beginning to increase.
				\$ -		\$ -	
Administration Projects						\$ -	
		HiperWeb	Operating	\$ 10,000		\$ 8,996	Final payment for Hiperweb
		Admin office improvements	Operating	\$ 300,000	\$ 10,653	\$ 17,916	Update customer area, relocate conference room, security improvements and equipment/mud room for field staff.
		Plant office/shop improvements	Operating	\$ 200,000		\$ -	Expand office and conference/training room space.
						\$ -	
		Totals		\$ 7,482,851	\$ 129,191	\$ 1,052,373	
		Operating			\$ 10,653		
		Reserve for Replacement			\$ 31,001		
		Plant Expansion			\$ 86,788		
		Interceptor			\$ 750		
		Total			\$ 129,191		