

**Amendment 9 to Council Bill No. 24-2014**

**BY: Chairperson at the request  
of the County Executive**

**Legislative Day No. 6  
Date: May 21, 2014**

**Amendment No. 9**

*~~(This amendment corrects certain revenue amounts in the Shared Septic Systems Fund, the Water and Sewer Special Benefits Charges Fund, and the Technology and Communication Fund.) (This amendment corrects certain revenue amounts in the Shared Septic Systems Fund and the Water and Sewer Special Benefits Charges Fund.)~~*

- 1 Remove pages 178, and 179, ~~and 186~~ from the Operating Budget for Fiscal Year 2015, attached
- 2 to the Bill as introduced, and replace with the substitute page 178, and 179, ~~and 186~~ as attached
- 3 to this Amendment.

## Proprietary Funds

Fund 7200000000

Shared Septic Systems

### Description

This fund covers the operation of the county shared septic systems. These systems were previously funded in the Public Works operating budget under the Bureau of Utilities. The money to fund the shared septic systems comes primarily from user charges, and to the extent needed, general tax dollars as provided by the authorization in the county code.

	Actual FY2013	Estimated FY2014	Budget FY2015
<b>Revenues:</b>			
O & M user fees from homeowners	123,876	248,620	410,460
Capital reserve	28,930	64,000	36,190
Risk pool reserve	26,300	56,000	32,900
General fund support	-	-	32,800
Other revenue	737	-	14,025
<b>Total revenues</b>	<b>179,843</b>	<b>368,620</b>	<b>526,375</b>
<b>Expenses:</b>			
Professional services	8,005	86,765	232,990
Contract services	38,766	90,508	142,350
Septic Tank Maintenance	19,902	12,875	23,350
Ground maintenance	365	800	11,400
Supplies/inventory	30,317	67,483	116,375
Contingency	-	33,350	91,200
<b>Total expenses</b>	<b>97,355</b>	<b>291,781</b>	<b>617,665</b>
<b>Other financing sources (uses):</b>			
Appropriation from fund balance	-	-	91,290
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>91,290</b>
<b>Net assets:</b>			
Change in net assets	82,488	76,839	-
Less appropriation from fund balance	-	-	(91,290)
Total net assets prior year	504,694	587,182	664,021
<b>Ending net assets</b>	<b>587,182</b>	<b>664,021</b>	<b>572,731</b>
<b>Reserve for capital and risk pool</b>	<b>587,182</b>	<b>664,021</b>	<b>572,731</b>

## Proprietary Funds

Fund 7012000000

### Water and Sewer Special Benefits Charges Fund

#### Description

This fund collects monies to finance water and sewer projects, including debt service.

	Actual FY2013	Estimated FY2014	Budget FY2015
<b>Revenues:</b>			
Water & sewer ad valorem	28,927,722	29,252,200	29,200,000
Water front foot benefit charges	584,159	460,000	450,000
Sewer front foot benefit charges	2,176,340	1,961,000	1,900,000
Water in aid of construction charges	2,857,585	1,600,000	1,700,000
Sewer in aid of construction charges	1,805,981	2,500,000	2,500,000
Developer contributions	7,499,826	7,813,400	7,800,000
Interest on investments	127,033	125,000	125,000
Other financial matters	229,883	220,000	220,000
Amortization of premium	258,462	250,000	250,000
Penalty and interest	79,933	75,000	70,800
<b>Total Revenues</b>	<b>44,546,924</b>	<b>44,256,600</b>	<b>44,215,800</b>
<b>Expenses:</b>			
Bond principal payments	6,450,000	9,245,000	9,640,000
Bond interest payments	7,600,911	7,989,200	8,210,800
Major water & sewer loan payments	23,046	28,900	4,400
State loan principal payments	4,254,595	3,179,300	3,251,700
State loan interest payments	983,164	912,000	839,600
Other financial matters	121,508	130,000	130,000
Bond sale expenses	323,448	240,000	240,000
Amortized discount expense	259,441	200,000	200,000
Depreciation expense	18,209,164	18,625,200	18,397,300
<b>Total Expenses</b>	<b>38,225,277</b>	<b>40,549,600</b>	<b>40,913,800</b>
<b>Other financing sources (uses):</b>			
Transfer from 7010 fund	-	-	12,000,000
Funding of capital projects in 500 fund:			
Water in aid (to 500 fund)	(1,971,745)	(800,000)	(200,000)
Sewer in aid (to 500 fund)	(924,941)	(1,383,700)	(2,198,000)
Utility cash funding (to 500 fund)	(4,746,551)	(9,760,500)	(12,904,000)
<b>Total other financing sources (uses)</b>	<b>(7,643,237)</b>	<b>(11,944,200)</b>	<b>(3,302,000)</b>
<b>Net assets:</b>			
Change in net assets	(1,321,590)	(8,237,200)	-
Total net assets prior year	335,442,794	334,121,204	325,884,004
<b>Ending net assets</b>	<b>334,121,204</b>	<b>325,884,004</b>	<b>325,884,004</b>