



## PERSONNEL / BUDGET COMMITTEE MEETING STAFF REPORT

**Meeting Date:** July 14, 2025

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**Agenda Item:** Resolution 2025-39 Resolution to Establish Water & Wastewater Capital Reserve Funds

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**Subject | Summary:** Establish / reestablish capital reserve funds for the water and wastewater departments. This aligns with the practice of accommodating separate operations and capital funds cash balances.

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**Agenda Category:** New Business

**Submitted By:** Michele Peterson

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**Recommended Motion:** Consider recommendation for council approval.

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**Community Engagement and Outreach:**

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**FISCAL IMPACT:**

**Amount:**

**Ongoing Cost :**

**One-Time Cost :**

**Included in Current Budget?:**

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**FISCAL DETAILS:**

**Fund Name(s) (Operations | Capital):** 601 - Water Operations | 611 - Water Capital Reserve  
602 - Wastewater Operations | 612 - Wastewater Capital Reserve

**Account Code:**

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**Background:** In 2020 the operations and capital reserve funds were combined. It has been determined that combined operations and reserve funds do not sufficiently accommodate administrative planning and tracking of cash balance performance.

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**Attachments:**

[Resolution 2025-39 Establish Water & Waste Water Capital Goods Funds.pdf](#)