

MEMORANDUM

To: Honorable Board of Directors, Sierra Lakes County Water District
From: Paul A. Schultz, PE, General Manager
Subject: March 2023 General Manager's Report
Date: April 6, 2023

Donner Summit Public Utility District: As mentioned last month, annual expenses for the fiscal year ending in June of 2022 for operations and maintenance (O&M) of the wastewater treatment facilities at DSPUD were approximately \$387,000 in excess of DSPUD's budgeted amount. In February DSPUD submitted a supplemental bill to SLCWD in the amount of \$116,000 which represents SLCWD's share (approximately 30%) of those costs. In addition, DSPUD notified SLCWD in April 2023 of upcoming costs related to non-capacity increasing improvements (replacement of UV lamps for the disinfection process) at the plant in the amount of \$19,351.96. SLCWD's share of those costs will be tied to our contribution to wastewater flows for FY 2022/23.

Reassignment of Duties: In preparation for the departure of the current General Manager, several annual regulatory reports to the state of California have been assigned to the Utility Operations Manager, Pat Baird for completion and submission. The current General Manager will be available to assist the Utility Operations Manager with the preparation of these reports if required and to provide final review prior to submission. These annual regulatory reports to the state of California include:

- Annual Report of Diversions (complete)
- Electronic Annual Report (EAR) (underway)
- Consumer Confidence Report (CCR) (underway)
- Drought Resiliency Measures Compliance Report (January, February and March 2023 reports have been submitted)

MEMORANDUM

To: Honorable Board of Directors, Sierra Lakes County Water District
From: Patrick Baird, Utilities Operation Manager
Subject: March 2023 Operations Report
Date: April 7, 2023

Donner Summit Public Utility District (DSPUD) Wastewater Treatment Plant:

There were no permit violations during March 2023, and the wastewater treatment plant was operating as designed. There was no update from the DSPUD operations staff when writing this report.

Regulatory Issues:

Sanitary Sewer Overflows: The District reported no Sanitary Sewer Overflows (SSOs) to the Regional Water Quality Control Board for March 2023.

Water Treatment Reporting: The District met all the drinking water requirements. The monthly SAFER (Drought & Conservation Reporting) reports were completed and updated.

Operations Report:

Monthly Water and Sewer flows:

| | March 2023 | | February 2023 | |
|---------------------------|---------------|---------------|---------------|---------------|
| | Water | Sewer | Water | Sewer |
| Daily Water Usage | 57,705 | 80,076 | 61,880 | 67,940 |
| 5-Year Average | 62,740 | 65,310 | 72,487 | 63,615 |
| Percent Difference | -8% | 22% | -14% | 6% |

- The District treated 1,614,654 gallons of water in March 2023.
- The daily water usage in March 2023 decreased by 8% compared to the five-year average.
- Sewer flows have increased 22% over the 5-year average due to the I&I from the winter storms.
- The average daily water and sewer flow for March 2023 was 57,705 GPD and 80,076 GPD, compared to 61,880 GPD and 67,940 GPD from February 2023, respectively.
- The District's share of the flow through the DSPUD wastewater treatment plant for March 2023 was not available at the time of this report.

Water Treatment System:

The lake's raw water temperature has dropped to 0°C, and the pH dropped to less than 6.4, requiring the operators to reduce the flow rate from 150 GPM (gallons per minute) to 100 GPM. The freezing water temperature makes it difficult to maintain a consistent coagulation/flocculation process

causing the filtering system to be backwashed more often. In normal operations, the backwash usage accounts for less than 5% of the total water production. However, the operators are using approximately 35% of the total water production for backwashing the filter system.

Sewer Collection System:

All the sewer lift stations are operating as designed. The lift stations' communication antennas were cleared from the snow.

Beacon Leak Report: In March, six significant water leaks were found (480-1,440 gallons/day), most of which have been repaired and/or corrected. Approximately 21 ongoing water leaks are averaging less than 240 gallons/day. Currently, 21 customers have activated the Eye on Water application.

Other Operations Update:

- Operators have been coordinating with PG&E and Placer County to remove snow from damaged power poles near District's infrastructure.
- District's backhoe hydraulic pump has been replaced and the backhoe is back in service.
- Operators have been inspecting District's building for snow load damage.

Attachments:

- March 2023 Daily Water/Sewer Flows
- 2018-2022 Average Daily Sewer/Water Flows Comparison through March. 2023

**Sierra Lakes County Water District
Water- Daily Flow and 5-Year Average**

| | Jan. 5-Year Average | Jan. 2022 | Feb. 5-Year Average | Feb. 2023 | Mar. 5-Year Average | Mar. 2023 | Apr. 5-Year Average | Apr. 2022 | May 5-Year Average | May. 2022 | Jun. 5-Year Average | Jun. 2022 | Jul. 5-Year Average | Jul. 2022 | Aug. 5-Year Average | Aug. 2022 | Sept. 5-Year Average | Sept. 2022 | Oct. 5-Year Average | Oct. 2022 | Nov. 5-Year Average | Nov. 2022 | Dec. 5-Year Average | Dec. 2022 |
|---------|---------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|--------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|----------------------|------------|---------------------|-----------|---------------------|-----------|---------------------|-----------|
| 120,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 115,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 110,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 105,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,000 | | | | | | | | | | | | | 119,340 | | | | | | | | | | | |
| 95,000 | | | | | | | | | | | | | | 97,661 | | | | | | | | | | |
| 90,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 85,000 | | | | | | | | | | | | | | 85,901 | | | | | | | | | | |
| 80,000 | | | | | | | | | | | | | | | | 81,681 | | | | | | | | |
| 75,000 | | | | | | | | | | | 79,081 | | | | | | 76,753 | | | | | | | |
| 70,000 | 73,700 | | 72,487 | | | | 71,115 | | | | | | | | | | | | | | | | | |
| 65,000 | | | | | | | | | | | | 68,874 | | | | | | | | | | | | 65,740 |
| 60,000 | | | | 61,880 | 62,740 | | | | | | | | | | | | | | | | 61,832 | | | |
| 55,000 | | | | | | 57,705 | | | 59,253 | | | | | | | | | | | | | | | |
| 50,000 | | 52,598 | | | | | | | | | | | | | | | | | 54,079 | | 51,976 | | | 54,121 |
| 45,000 | | | | | | | | | | 46,871 | | | | | | | | | | | | | | |
| 40,000 | | | | | | | | 44,388 | | | | | | | | | | | | | | | | |
| 35,000 | | | | | | | | | | | | | | | | | | | | | | 37,647 | | |
| 30,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,000 | | | | | | | | | | | | | | | | | | | | | | | | |

Sierra Lakes County Water District

Sewer- Daily Flow and 5-Year Average

| | Jan. 5-Year Average | Jan. 2023 | Feb. 5-Year Average | Feb. 2023 | Mar. 5-Year Average | Mar. 2023 | Apr. 5-Year Average | Apr. 2022 | May 5-Year Average | May. 2022 | Jun. 5-Year Average | Jun. 2022 | Jul. 5-Year Average | Jul. 2022 | Aug. 5-Year Average | Aug. 2022 | Sept. 5-Year Average | Sept. 2022 | Oct. 5-Year Average | Oct. 2022 | Nov. 5-Year Average | Nov. 2022 | Dec. 5-Year Average | Dec. 2022 |
|---------|---------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|--------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|----------------------|------------|---------------------|-----------|---------------------|-----------|---------------------|-----------|
| 120,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 115,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 110,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 105,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 95,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 90,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 85,000 | | | | | | | | | | | 89,463 | 87,675 | | | | | | | | | | | | |
| 80,000 | | | | | | 80,076 | 82,315 | 81,157 | | | | | | | | | | | | | | | | |
| 75,000 | | 79,748 | | | | | | | | | | 78,825 | | | | | | | | | | | | |
| 70,000 | | | | | | | | | | | 73,131 | 67,230 | | | | | | | | | | | | |
| 65,000 | | | | 67,940 | 65,310 | | | | | | | | | 63,484 | | | | | | | | | | |
| 60,000 | | | 63,615 | | | | | | | | | | | | | | | | | | | | | |
| 55,000 | 50,392 | | | | | | | | | | | | | | | | | | | | | | | 55,586 |
| 50,000 | | | | | | | | | | | | | | | | 52,412 | | 50,851 | | | | | | |
| 45,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,000 | | | | | | | | | | | | | | | 46,524 | | | | | | | | 48,567 | |
| 35,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,000 | | | | | | | | | | | | | | | | | | | | | 38,520 | 38,170 | | |
| 25,000 | | | | | | | | | | | | | | | | | 33,360 | | | | | | | |
| 20,000 | | | | | | | | | | | | | | | | | | | | 27,072 | | | 25,515 | |
| 15,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,000 | | | | | | | | | | | | | | | | | | | | | | | | |

**MINUTES OF THE SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF
SIERRA LAKES COUNTY WATER DISTRICT**

Date: Thursday March 23, 2023 / **Time:** 6:30 p.m. / **Place:** 7305 Short Road, Serene Lakes, CA

The meeting was held in person at the District Office and was teleconferenced to allow public participation.

I. Open Meeting:

Roll Call:

Directors in attendance at the Sierra Lakes County Water District Boardroom:

Director Dan Stockton
Director Jon Harvey
Director Karen Heald
Director Jennifer Jackson
Director David Keatley

Staff in attendance at the Sierra Lakes County Water District Boardroom:

Paul Schultz P.E. Inc, General Manager
Patrick Baird, Utility Operations Manager

Staff in attendance by Zoom:

Jeffrey Mitchell, District Counsel

Guests in attendance at the Sierra Lakes County Water District Boardroom:

None

Guests in attendance by Zoom:

| | |
|---------------|--------------------|
| Dr, Chandra | Dick Simpson |
| Roger Drosd | Barbara Pelletreau |
| Bill Cooper | David Niemeyer |
| Dennis Fisco | Sandy |
| Shandon Lloyd | |

Minutes Recorder:

Patrick Baird, Utility Operations Manager

II. Public Forum: An opportunity for members of the public to address the Board on items that were not on the agenda. Mr. Drosd said he wanted to mention the stellar job Mr. Baird has been doing.

III. Approve Agenda: The agenda was presented to the Board for approval. Director Jackson asked to move item VII. C. General Manager Recruitment to the beginning of Old Business to accommodate Mr. Niemeyer who was in attendance. The Board decided to leave the agenda as presented.

A motion was made by Director Heald and seconded by Director Keatley to approve the agenda. The motion passed by a unanimous rollcall vote: Ayes: Directors Stockton, Harvey, Heald, Jackson and Keatley.

IV. Public Comments: An opportunity for the Board to consider comments received from the public after the agenda was posted, regarding items on the agenda. Mr. Schultz said a letter in support of the fire cameras was received and would be included in the board packet.

V. Operations:

A. Paul Schultz P.E. Inc., General Manager, presented his report to the Board for consideration and possible action. He reported the following:

- DSPUD reported some overruns that Sierra Lakes County Water District would be sharing in. The result of the overruns was a budget deficit that would be discussed later in the meeting under Item VIII. A.
- Dr. Chandra, University of Nevada Reno (UNR), would provide an update on the Contemporary Water Assessment later in the meeting. He said a letter was provided to the District in February regarding trout stocking that suggested a return to old levels of loading fish in the lake down from the current high loading of fish loading that has been taking place over the last couple of years. The information would be passed on to SLPOA and the issue reevaluated at the end of the Water Quality Assessment in June 2024. Director Heald confirmed that the recommendation was to lower the fish load and to load over a period of time.
- In anticipation of his resignation, Mr. Schultz would be reassigning some of his regulatory duties to Mr. Baird. Mr. Baird had already completed the annual reported diversions and was working on the Annual Electronic Report and Consumer Confidence Report. Mr. Baird would also be given the Draught Resiliency Report.

Director Harvey asked what DSPUD's incentive was to keep costs in line and if they were under budget would the District get a credit? Mr. Schultz said the District would get a credit if DSPUD was under budget but didn't know if there were incentives for staying within budget. Regardless, if DSPUD goes over budget, the District would be responsible for its share.

Director Harvey said the District needed to give direction to SLPOA or the fish stocker based on Dr. Chandra's report.

- B. Patrick Baird, Utilities Operations Manager, presented his report to the Board for consideration and possible action. He reported the following:
- DSPUD had no permit violations in February.
 - Snow removal continued due to massive amounts of snow.
 - There were no sanitary sewer overflows in the month of February.
 - All water treatment requirements were met.
 - Water usage was down about 10% per day.
 - Sewer flows were up about 5% per day. He anticipated a high I&I season with the record setting winter.
 - The lake completely froze to the bottom and the raw water temperature was at 0°, causing a decrease in the water production level from 150 gallons/minute to 100 gallons/minute. Staff was placed on a staggered schedule to keep up with demand.
 - All lift stations in SLCWD's sewer system were working with no issues.
 - All generators and pumps were working properly through the various power outages.
 - 21 customers were now signed up for EyeOnWater.

Mr. Baird said he appreciated it when members of the community report issues, even when an issue was not water related. He said he saw a transformer that was cracking and immediately reported the issue to PG&E. PG&E was out to fix the transformer within a day. Mr. Schultz said staff was beginning to see issues with some of the District's above ground facilities mentioning the roof at pump station 3 that had snow damage. He said there might be funds available from Placer County to help with the damage.

VI. Consent Items Calendar: The Consent Items Calendar was presented to the Board for action. The Consent Items Calendar included the minutes from the February 9, 2023, Regular Meeting; February 2023 Check Register; financial reports for the month ending February 28, 2023; Disbursements for Board Approval.

A motion was made by Director Jackson and seconded by Director Keatley to approve the Consent Items Calendar. The motion passed by a rollcall vote: Ayes: Directors Stockton, Harvey, Jackson and Keatley. Abstain: Director Heald.

VII. Old Business:

A. SLPOA - Fire Cameras (This Item was discussed after Item B.)

Barbara Pelletreau and Dennis Fisco co-presented an update on the proposed Fire Cameras. Ms. Pelletreau said the SLPOA Board approved \$25,000 for Tahoe Prosperity Centers to support the installation and annual fees for one camera and asked that Sierra Lakes do the same. They initially were looking at two cameras but decided to get one installed before fire season. She said a ten minute video regarding the camera was posted on SLPOA's website if anyone wanted more information. The posting included letters of support from Placer County Sheriff's Office and Tahoe National Forest. Truckee Fire would not provide a written letter given

that the Measure T grant application would soon be released and it was SLPOA's intent to apply for a grant.

Ms. Pelletreau said their goal was to secure \$50,000, by April 15, 2023, to get one camera ordered and installed at the Soda Springs Ski Resort. They were also working on a contract with UNR and the owner of Soda Springs Ski Resort and securing pledges of another \$67,000 for five years of annual fees and 10% to Tahoe Prosperity for installation.

Dennis Fisco said the \$25,000 for five years of fees broke down to about \$6.00/rate payer/year. He said they didn't need the money right away they just needed a pledge.

Mr. Schultz said the District was right in the middle of developing their 2023/2024 Budget so the Board could not make a firm commitment. He thought the Board could make a decision by the April or May meeting.

Director Heald thanked them for the presentation and asked if the Land Trust offered any support for the project. Ms. Pelletreau said they had been working with the Land Trust but it was on hold. She did say she believed the Land Trust would provide a letter of support if asked. Director Heald said she was asking about a support for funding. Mr. Fisco said he thought the problem with the Land Trust was, having inherited the Royal Gorge properties, the forest management plan was more than they thought it was going to be and, as a homeowner, the clearing of the forest was far more important than the camera.

Director Heald said she watched the video and the overlays of coverage. She said she didn't see anything that included Mt. Lincoln in Soda Springs. She asked what the gaps would be without Mt. Rodden? Ms. Pelletreau said there was a view that only showed Mt. Rodden. She also said Mt. Rodden was down in a canyon towards The Cedars and the back side of Mt. Lincoln and Soda Springs had a direct view down into Serene Lakes.

Director Heald said there was a reference to PG&E cameras to the west and asked if they had any information about their coverage. Ms. Pelletreau said they didn't and that PG&E told them that their cameras were adequate for what they needed to cover and it didn't include a camera for Soda Springs.

Director Stockton asked if the cameras covered The Cedars. Mr. Pelletreau said no, the best camera for the Cedars would be Mt. Rodden. Director Stockton said he was told that if the community had a fire coming it would most likely come from The Cedars. Mr. Fisco said they were not giving up on the Mt. Rodden camera that would cover the Cedars, they were going with the most expedient camera. Director Heald said there was a study done a few years ago that determined the "most likely" path a fire would enter Serene Lakes was from the American Canyon based on topography and prior burns not that it couldn't come from the west.

Director Jackson said she had a question about the placement of the camera. She asked, if they imagined that the fire would start locally, if they were looking for an early detection, why would the cameras be looking at Serene Lakes why not look somewhere else? Ms. Pelletreau said the camera would do two things. There was a control mode that looked for changes and

dispatchers at Placer County had security to change the cameras to hone in on certain areas to allow them to get the resources where needed.

Director Keatley said he supported the camera as a homeowner but questioned who had jurisdiction and who should be paying for it? He did understand that the District had assets that could be impacted by fires. He also asked if SLPOA fees could be increased to cover the costs? Mr. Fisco said the number one owner of property and infrastructure in the Serene Lakes area was the Water District. Without the Water District, homeowners could not occupy their properties.

Director Heald said she would like Mr. Mitchell, District Counsel, to provide a recommendation to determine if it was something the Water District could do before deciding if the District wanted to do it. Mr. Mitchell said he would follow up.

Director Harvey asked if the District had a fund to pay for items like the camera or if it would become a line item on the budget? Mr. Schultz said there was no fund. Mr. Mitchell would provide an update at the April meeting.

B. Contemporary Water Quality Assessment (This item was discussed prior to Item A.)

An update on the District's Contemporary Water Quality Assessment was presented by Dr. Chandra, PhD, Limnologist from UNR's Global Water Center. A copy of Dr. Chandra's slide presentation has been attached to the minutes.

Dr. Chandra said he would be summarizing some of the major points of the progress made over the last six months. He also said the project was moved from the graduate student to staff to move forward with the project in a timelier manner with no effect on the deliverables.

Dr. Chandra said there had been a lot of change in climate since the early historical setting of the 1990s. He also said snow pack would drive the type of dynamics in the lake. He noted the following:

- There had been slight increases in the air temperatures from 0.4 to about 1°C. The information would be broken down by seasons in the report.
- Historical data showed that there were big movements of water every five years.
- In November 2021, a high-resolution contour map of the lakes was developed. Director Jackson asked if there was a comparison to the historical bathometric map. Dr. Chandra said a comparison was not done but if the Board wanted, they could try to print out the old map and do an overlay; the old map was not high resolution, it was coarse, making it hard to see changes. Director Jackson said she had several members of the community express their feelings about how shallow the swim lake had gotten. Mr. Schultz said Dowl might be able to help with a comparison.
- It was noted that Dulzura lake was gradually decreasing its clarity to 2.8 meters in the summer/early fall and Serena took a step wide shift of 2.9 meters from the mid-summer. Clarity overall was less all year round than the historical data from August 1990.

- Algal growth increased to 2.5 to 3 meters below the surface by August/September showing that algae growth within the system dominated below the surface; very common for mountain lakes.
- Summer clarity readings in both lakes had decreased since 1990 and a comparison of nutrient data from August 1990 and August 2021 showed that nutrients were currently lower than the 1990 levels. It was suspected that a different measuring method was used in 1990 and suggested that the current data be used as the baseline.
- Serena had higher algal concentration in shallow water where Dulzura had higher concentration in deeper water showing the algal balance was different in each lake. The higher algal mass in the depth was possibly due to plants.
- Serena and Dulzura were classic mountain lakes, largely limited by nitrogen and phosphorus, not nitrogen only. Nitrogen sources include snow pack, rain and possibly groundwater or leaking wells, which could stimulate growth. Landscape was the source of phosphorus; largely from materials eroding from the soils or interim mixing in the lakes from sediments. By controlling phosphorus, the algae bloom could be controlled. This information would be used for developing Best Management Practices for water quality.
- Accounting for the major smoke impact would help determine the effects of wild fires on the lake systems. The miniDOT sensors showed that oxygen levels significantly declined as soon as fire season started.

Director Jackson said she and Mr. Baird had been doing some investigation into cyanobacteria and asked if the slide referring to bacteria growth referred to bacterial from decaying plant matter or could it include cyanobacteria? Dr. Chandra said cyanobacteria was not a true bacterium but the green part of the graphs would be what the cyanobacteria would be picking up. The actual composition of cyanobacteria would not be collected but the blooming of oxygen would provide a sign of cyanobacteria. The black parts of the graph showed the bacteria that eats the organic matter produced from the algae.

Dr. Chandra said if the Board was interested or worried about cyanobacteria blooms there were two things he would recommend for monitoring. First, the already purchased oxygen and temperature probes could be used for continuous monitoring and the purchase of an optical probe, at a cost of \$5,000.00 to \$8,000.00, could measure both cyanobacteria and chlorophyll.

Director Jackson said she had a question about the fish stocking memo. She said it sounded like fish could both increase potential algae growth by defecating and decrease algae growth by consuming algae. Dr. Chandra said fish could stimulate growth of algae and it was common in mountain lakes. He said they found that 36% of the nutrients in a lake they studied near Mt. Shasta came from fish excretions. He also said overstocking a lake could stimulate algae growth when there were too many fish eating too much of the plankton that eats the algae. Dr. Chandra said the intent of his letter was to explain that both things could happen and that they noticed the planting of fish doubled. Director Jackson asked why should there be any stocking of fish. Dr. Chandra said fish could be eating certain types of the zooplankton and could enhance the other zooplankton that graze on algae. There was a nuance that was hard to predict without enough data and recommended monitoring for a couple years before making a drastic change.

Director Jackson said he had previously mentioned the aquatic plants and asked if he had a sense of how to monitor the growth of the plants. Dr. Chandra said his recommendation would be to keep the map as a base map and measure the extent of the area over time instead of measuring the actual plants for growth. He could provide a method that would put a rake in the water to get the composition. He also said it was a great water year to monitor plants with all the water coming in.

Mr. Baird said he saw the graduate student collecting more samples in 2022 and asked if data was available and if a comparison to 2021 would be done. Dr. Chandra said, by contract, they were not slated to do a comparison. He said most likely they would plot the data to look at it together but would probably not run the models due to the expense.

Dr. Chandra said Mr. Drosd made a great point. The number of fish stocked was one thing but the actual density or populations didn't matter because the fish were sterile and would deplete over time. He said they wouldn't be able to determine the depletion rate without either putting nets out or having a group of avid fishermen keep detailed records.

C. General Manager Recruitment

The Board discussed the status of the General Manager Recruitment. Director Harvey provided a summary of the steps taken to date from notification of Mr. Schultz's desire to retire, selection of a recruiting firm and identifying individuals for interview. Mr. Niemeyer, CPS HR, Consulting, provided a summary of the process they took to identify possible candidates. He said they identified 35 candidates, screened 13 and selected nine to answer additional questions. The plan was to hold initial video screening calls with the top candidates in the next couple weeks followed by recommendations to the Board for interviews. Director Jackson said the hope was to hold interviews with three to five candidates at the April, 13, 2023, meeting. Director Harvey said the candidates were a mixture of highly educated professional engineers, people who came up through the ranks, a few that were local and some that would need to relocate to be within an hour of the District.

D. Walter Dahl request to hold and event: Mr. Dahl's letter requesting that his prior request to hold an event on District property be rescinded was presented to the Board. Not action was needed.

E. Fire Hydrant Snow Removal: The Board discussed a possible fire hydrant snow removal program. Mr. Baird said he spoke to the Battalion Chief after an incident where a propane tank exploded. He said he was told by the Chief that it would take them one to two hours to dig out a hydrant. He also told the Chief that the District always kept a hydrant at Station #3 and another by the District office cleared. Mr. Baird said he contacted a couple contractors in the area and was told that it would cost \$600 to \$1,000 per/hydrant per/mobilization for seasonal snow removal. He said most snow removal companies would not clear snow from hydrants due to the liability. The Board agreed that the cost was more than feasible.

Mr. Baird said there was a 2006 agreement between both Water Districts, Fire Districts, Nevada and Placer Counties and LAFCO that was signed when Truckee Fire Protection District took over Donner Summit Fire District. He said, since the agreement was signed, this was the first year Truckee Fire did not dig out fire hydrants. He also said Donner Summit PUD was having the same issue. Mr. Schultz said because LAFCO was a part of the agreement there was a chance for resolution. Mr. Baird said Donner Summit PUD provided Truckee Fire with a copy of the agreement. Mr. Schultz said staff would follow up and report back in April or May.

F. Director Jackson presented additional information regarding the novel constituents and contaminants in raw water. She said she had numerous conversations with Mr. Baird and met with people from the Office of Environmental Health Hazard Assessment that was connected to a large State program "California Harmful Algal Bloom Program". She said, through that program there was a mitigation subcommittee that she and Mr. Baird met with. She also said she and Mr. Baird would be having another meeting with them now that they had an update on the Contemporary Water Quality report. Director Jackson said her recommendation was to continue to learn about the parameters, what could be done to visually monitor and possible mitigation practices that were not really costly or possibly free. She wanted to learn more and report the information to the Board. She also said Trish La Notte, who presented at the last meeting, was continuing to fund raise and advance her study and wanted to include Serene Lakes in their sampling plan. She was looking to collaborate with Ms. La Notte.

Director Jackson said there was not registry for ALS but she had a list of eight people and Trish had a list of about 15. She said the incident rate of those number were about four times the norm for the population based on her very rough calculation and there was really no one to help crunch the numbers. Mr. Schultz said on extremely rare occurrences, like ALS, being four times over wasn't really that indicative without further analysis. He also said Director Jackson was doing a lot of work on her own as a committee of one and wanted to make sure it was acceptable to the Board. He didn't want to end up with unintended consequences; if we find them we will have to act. The consensus of the Board was in support of Director Jackson's work.

Director Jackson said her profession was working with toxins and there was a class of PFOS chemicals (Teflon), also known as forever chemicals because they do not degrade in the environment. She said many water agencies across the country, who have adopted Maximum Contaminant Levels (MCL) for drinking water, had been treating to remove PFAS. She also said the EPA just published a draft MCL and, if adopted, the District would have to monitor and treat if found. She mentioned it for consideration when discussing the budget. She also said sampling would cost \$400 to \$500 and might be good information to have for the Master Plan. Mr. Schultz said they could generally design the process without sampling the water. Mr. Mitchell said there was no requirement to test and if you test and find something there would be someone who would want something done. Testing does not legally obligate action but might attract pressure from the community to act. Director Jackson proposed taking two samples; one raw water and on treated water. Mr. Baird said he ordered the bottles from the lab but needed a sampling plan. Mr. Schultz said UNR already had a sampling plan and he would see if he could get it.

Director Heald said, from a philosophical perspective, she agreed with Director Jackson that it would be good to know to help plan for the future. She also said she agreed with Director Harvey that a sampling plan was required along with an estimated cost.

Mr. Baird was asked to obtain a sampling plan and develop a cost estimate to be presented at the next Board meeting.

VIII. New Business:

A. The Board discussed the first draft of the 2023/2024 Budget. Mr. Schultz said, in response to Director Jackson's questions, the current year, 2022/2023, had an estimated deficit of \$104,000.00 and the first draft of the 2023/2024 budget had an estimated deficit of \$161,500.00. He said he met with Mr. Baird to work through some of the operational costs and anticipated repair work and determined that things were not going in the right direction. He also said the deficit for the current year was due to Donner Summit PUD's inaccurate budget that wasn't provided until August, after the District's budget was adopted was off by about \$400,000.00 resulting in a cost to the District of \$161,000.

Mr. Schultz said he looked and confirmed that the District's reserves were just over \$1,000,000.00. Director Jackson had asked him what the industry best practices were for reserves and he said the District did not currently have a policy. However, in December, Mr. Van Dyne presented information about the types and amounts of reserves the District should have. Mr. Schultz said allocating about \$600,000.00 as Operations Reserves and 10% for debt reserve, there would still be about \$400,000.00 to \$500,000.00 left in the reserves to cover the deficit. He said the Board could borrow from reserves and send out a supplemental bill or pay the deficit from the reserves and wait until October when the Master Plan should be completed and set a new rate for 2024/2025.

Director Jackson said she talked to Cindy Gustafson, who was the General Manager for Tahoe City but was now the County Supervisor, who said it had been a long time between rate increases for Tahoe City and they decided on an incremental rate increase over time. Mr. Schultz said that was Dowl's recommendation.

Director Keatley said there was enough information now to know that a rate increase was needed. Mr. Schultz said Mr. Mitchell would need to do an analysis of the rate increase letter that he sent him to make sure it was in compliance with Proposition 218 requirements. He also said a rate increase due to "pass through" costs may not be subject to the Proposition 218 process. Mr. Mitchell said the analogy he gave Mr. Schultz was, if PG&E passed on a power rate increase, there was a school of thought that the cost could be passed on without a Proposition 218 process. He said the other piece was that a rate study would not be needed to deal with specific external increases.

Mr. Baird said, to go through a rate increase this year would be extra work since the following year another rate increase would be needed. Mr. Schultz would work with Mr. Mitchell on a rate increase for 2023/2024.

B. Administration:

A. The Follow Up items from the February 2023 meeting were presented to the Board. The fire hydrant map was provided to the Board.

B. There were no changes made to the Status of Action Items list. Mr. Schultz said the Master Plan was currently in production, on schedule and within budget.

A. CLOSED SESSION:

1. Public Employment (GOVT CODE §54957): Title: General Manager
Appointment – General Manager Position
2. Conference with Real Property Negotiator (GOVT CODE §54956.8):
Negotiating Parties: Paul Schultz, George Carmen
Property: 7607 Yuba Dr
Under Negotiation: Lease Terms

Mr. Mitchell reported out of Closed Session. He said he met with the Board in Closed Session for the two items identified on the agenda and no reportable action was taken

B. Adjournment

A motion was made by Director Heald and seconded by Director Jackson to adjourn the meeting. The motion passed by a unanimous rollcall vote: Ayes: Directors Stockton, Harvey, Heald, Jackson and Keatley.

The minutes were approved at the Regular Meeting held on April 13, 2023, as part of the Consent Items Calendar. A motion was made by Director _____ and seconded by Director _____ to approve the minutes of the March 23, 2023; Special Meeting as presented. The motion passed by a rollcall vote: Ayes: Directors _____

Sierra Lakes County Water District
Check Registers
March 2023

| | | |
|--|--|---------------------|
| 1002 - DEMAND Account | | |
| <i>RECONCILIATION:</i> | | |
| 3/1/2023 | Beginning Cash Balance | 563,268.41 |
| | Deposits | 82,724.38 |
| | Property Taxes Received | - |
| | CSCDA Water 93A & B Surplus | 77,535.98 |
| | Deposit - Interest | 48.10 |
| | Assessments transferred to Assessment District | |
| | Transfer From Placer County Treasurer's Investment Account | - |
| | <i>DEMAND ACCOUNT DISBURSEMENTS:</i> | (397,870.37) |
| 3/31/2023 | Ending Cash Balance | <u>325,706.50</u> |
| 1031 - GASB 45-OPEB Account - Flow through account to LAIF | | |
| <i>RECONCILIATION:</i> | | |
| 3/1/2023 | Beginning Cash Balance | 163.16 |
| | Deposit - Interest | - |
| | Funds Transferred To/From Investment Account | - |
| 3/31/2023 | Ending Cash Balance | <u>163.16</u> |
| Placer County Treasurer's Fund - for Capital Projects | | |
| <i>RECONCILIATION:</i> | | |
| 3/1/2023 | Beginning Cash Balance | 1,023,105.39 |
| | Deposit - Interest | 1,811.92 |
| | Funds Transferred To/From Investment Account | - |
| 3/31/2023 | Ending Cash Balance | <u>1,024,917.31</u> |
| Local Area Investment Fund (LAIF) - for Unfunded OPEB Liabilities | | |
| <i>RECONCILIATION:</i> | | |
| 3/1/2023 | Beginning Cash Balance | 867,081.09 |
| | Deposit - Interest | |
| | Funds Transferred To/From Investment Account - Annual OPEB Funding | |
| 3/31/2023 | Ending Cash Balance | <u>867,081.09</u> |
| Assessment District 2011-01 | | |
| <i>RECONCILIATION:</i> | | |
| 3/1/2023 | Beginning Cash Balance | 617,497.78 |
| | Assessments Received | - |
| | Deposit - Interest | 44.66 |
| | Disbursements - USDA | (94,646.14) |
| 3/31/2023 | Ending Cash Balance | <u>522,896.30</u> |

Sierra Lakes County Water District
Check Registers
March 2023

| Type | Date | Num | Name | Memo | Amount |
|--------------------------------|------------|-----------|---|---|--------------|
| 1002 · US Bank - Demand | | | | | |
| Bill Pmt -Check | 03/28/2023 | 032823 | USDA Rural Development | Semi Annual Interest Payment \$5.2 mil Rev Bond | (213,400.12) |
| Bill Pmt -Check | 03/06/2023 | 8313 | Donner Summit Public Utility District | Mar 2023 WWT fees | (42,191.00) |
| Bill Pmt -Check | 03/06/2023 | 8314 | Dowl | Misc. Sewer Pump Stations upgrades, Master Utility Plan & task orders | (12,897.25) |
| Bill Pmt -Check | 03/10/2023 | 031023 | Paul A. Schultz, P.E. (Corp) | February 2023 Professional Fees | (11,550.00) |
| Liability Check | 03/16/2023 | | QuickBooks Payroll Service | Created by Payroll Service on 03/15/2023 | (9,411.89) |
| Bill Pmt -Check | 03/06/2023 | 8326 | WECO Industries | GapVac repair parts | (8,677.92) |
| Bill Pmt -Check | 03/06/2023 | 030623 | Anna M Nickerson LLC | Feb 2023 Professional Fees | (8,600.00) |
| Bill Pmt -Check | 03/06/2023 | MED030123 | Public Employees' Retirement System (Med) | Medical - 1347 | (8,548.84) |
| Liability Check | 03/03/2023 | | QuickBooks Payroll Service | Created by Payroll Service on 03/02/2023 | (8,041.39) |
| Bill Pmt -Check | 03/06/2023 | 8312 | CPS HR Consulting | GM Recruiting | (7,000.00) |
| Bill Pmt -Check | 03/20/2023 | 8332-8336 | Pacific Gas & Electric | Electricity | (6,012.09) |
| Liability Check | 03/31/2023 | E-pay | Internal Revenue Service | PR Taxes: 94-1619513 QB Tracking # -49008510 | (5,390.48) |
| Bill Pmt -Check | 03/20/2023 | 032023 | Anna M Nickerson LLC | Professional Fees 3/1/23 to 3/15/23 | (5,040.00) |
| Liability Check | 03/15/2023 | E-pay | Internal Revenue Service | PR Taxes: 94-1619513 QB Tracking # 69132886 | (4,872.04) |
| Check | 03/02/2023 | | BluePay | Merchant Fees | (4,784.53) |
| Bill Pmt -Check | 03/20/2023 | 8337 | Pape Machinery | Backhoe repair parts | (3,893.13) |
| Liability Check | 03/02/2023 | E-pay | Internal Revenue Service | PR Taxes: 94-1619513 QB Tracking # -357454114 | (3,872.62) |
| Bill Pmt -Check | 03/06/2023 | 8311 | Board of Regents - UNR | Contemporary Water Quality Report | (3,850.80) |
| Bill Pmt -Check | 03/06/2023 | 8316 | Kronick Moskovitz Tiedemann & Girard | Jan 2022 Legal Fees | (3,711.13) |
| Liability Check | 03/06/2023 | RET022023 | Public Employees' Retirement System (Ret) | Retirement - 1347 | (3,450.24) |
| Bill Pmt -Check | 03/06/2023 | 8320 | Patterson Fire Protection Systems Inc. | Backflow Test & Repairs | (2,435.00) |
| Bill Pmt -Check | 03/06/2023 | 8324 | Thatcher Company, Inc. | Filter Plant Chemicals | (2,328.63) |
| Bill Pmt -Check | 03/20/2023 | 8339 | Suburban Propane | Propane - 7305 Short Rd | (2,153.39) |
| Bill Pmt -Check | 03/20/2023 | 8329 | Dowl | Utility Master Plan & General Services | (1,793.75) |
| Bill Pmt -Check | 03/06/2023 | 8319 | Pacific Gas & Electric | Electricity | (1,573.79) |
| Liability Check | 03/31/2023 | E-pay | Employment Development Department | PR Taxes: 499-0546-6 QB Tracking # -49027510 | (1,296.98) |
| Bill Pmt -Check | 03/07/2023 | 21737 | Leo Hanley | Replace reimbursement check 21721 | (1,246.00) |
| Bill Pmt -Check | 03/20/2023 | 8340 | U.S. Bank (CC) | Staff Training, Internet, Small Tools & Gas \$805.00 | (1,243.81) |
| Liability Check | 03/15/2023 | E-pay | Employment Development Department | PR Taxes: 499-0546-6 QB Tracking # 69110886 | (1,142.99) |
| Liability Check | 03/02/2023 | E-pay | Employment Development Department | PR Taxes: 499-0546-6 QB Tracking # -357476114 | (863.55) |
| Liability Check | 03/28/2023 | | QuickBooks Payroll Service | Created by Payroll Service on 03/27/2023 | (777.29) |
| Bill Pmt -Check | 03/20/2023 | 8331 | Kronick Moskovitz Tiedemann & Girard | Feb 2022 Legal Fees | (740.25) |
| Bill Pmt -Check | 03/06/2023 | 8323 | Tahoe Truckee Sierra Disposal Co., Inc. | Trash | (662.48) |
| General Journal | 03/20/2023 | 1122-07R | BERGMANN, KENNETH A | Bounced Check# 57127270 | (623.00) |
| General Journal | 03/20/2023 | 1122-08 | GOLDSTEIN, AMY | Bounced Check# 1341 | (623.00) |
| Liability Check | 03/27/2023 | E-pay | Internal Revenue Service | PR Taxes: 94-1619513 QB Tracking # -141418510 | (474.66) |
| Bill Pmt -Check | 03/20/2023 | 8330 | Flyers Energy, LLC | Gasoline/Diesel | (463.55) |
| Bill Pmt -Check | 03/06/2023 | 8315 | Industrial Scientific Corp | iNet Monthly Usage Fee w/AutoReplinish Plus | (394.34) |
| Bill Pmt -Check | 03/06/2023 | 8321 | Placer County Human Resources | Mar 2023 Dental/Vision Premium | (285.11) |
| Bill Pmt -Check | 03/20/2023 | 8338 | Pitney Bowes | Qtrly Postage Meter Lease | (261.85) |
| Bill Pmt -Check | 03/06/2023 | 8322 | Syndeo LLC Broadvoice | Telephone | (231.97) |
| Bill Pmt -Check | 03/06/2023 | 8327 | Western Environmental Testing Laboratory | Filter Plant Testing | (204.35) |
| Check | 03/20/2023 | | Placer Co Tax Collector | 2062 Serene Rd Prop Tax | (152.88) |
| Bill Pmt -Check | 03/06/2023 | 8318 | Napa Sierra | Generator | (125.52) |
| Bill Pmt -Check | 03/06/2023 | 8310 | AT&T | Telephone | (124.05) |

Sierra Lakes County Water District
Check Registers
March 2023

1002 - US Bank - Demand

| | | | | | |
|-----------------|------------|--------|-----------------------------------|--|----------|
| Bill Pmt -Check | 03/06/2023 | 8328 | USA Blue Book | Paint | (107.67) |
| Bill Pmt -Check | 03/06/2023 | 8325 | U.S. Bank (CC) | Staff Training, Internet, Small Tools & Gas \$805.00 | (107.67) |
| Bill Pmt -Check | 03/20/2023 | 8341 | Verizon Wireless | Cell Phone and iPad | (94.65) |
| Liability Check | 03/27/2023 | E-pay | Employment Development Department | PR Taxes: 499-0546-6 QB Tracking # -141451510 | (67.50) |
| Check | 03/15/2023 | | | Service Charge | (57.11) |
| Check | 03/06/2023 | | BluePay | Merchant Fees | (7.80) |
| Bill Pmt -Check | 03/06/2023 | 8317 | Mountain Hardware | Shovel | (4.31) |
| Check | 03/03/2023 | | QuickBooks Payroll Service | Created by Direct Deposit Service on 03/02/2023 | (1.75) |
| Check | 03/09/2023 | | QuickBooks Payroll Service | Created by Direct Deposit Service on 03/08/2023 | (1.75) |
| Check | 03/17/2023 | | QuickBooks Payroll Service | Created by Direct Deposit Service on 03/16/2023 | (1.75) |
| Check | 03/22/2023 | | BluePay | Merchant Fees | (0.75) |
| Paycheck | 03/06/2023 | DD1089 | Brian Lundgren | Direct Deposit: Pay Period Ending 2/28/23 | - |
| Paycheck | 03/06/2023 | DD1090 | Matthew M Marriner | Direct Deposit: Pay Period Ending 2/28/23 | - |
| Paycheck | 03/06/2023 | DD1091 | Patrick J Baird | Direct Deposit: Pay Period Ending 2/28/23 | - |
| Paycheck | 03/17/2023 | DD1093 | Matthew M Marriner | Direct Deposit: Pay Period Ending 3/15/23 | - |
| Paycheck | 03/17/2023 | DD1094 | Patrick J Baird | Direct Deposit: Pay Period Ending 3/15/23 | - |
| Paycheck | 03/17/2023 | DD1092 | Brian Lundgren | Direct Deposit: Pay Period Ending 3/15/23 | - |
| Paycheck | 03/29/2023 | DD1095 | Cynthia J Jackson {Salary} | Direct Deposit: 3/23/23 Special Meeting | - |
| Paycheck | 03/29/2023 | DD1096 | Dan L Stockton {Salary} | Direct Deposit: 3/23/23 Special Meeting | - |
| Paycheck | 03/29/2023 | DD1097 | David M Keatley {Salary} | Direct Deposit: 3/23/23 Special Meeting | - |
| Paycheck | 03/29/2023 | DD1098 | Jon Harvey {Salary} | Direct Deposit: 3/23/23 Special Meeting | - |
| Paycheck | 03/29/2023 | DD1099 | Karen Heald {Salary} | Direct Deposit: 3/23/23 Special Meeting | - |

Total 1002 - US Bank - Demand

(397,870.37)

TOTAL

(397,870.37)

**Sierra Lakes County Water District
Director's Payroll Summary
March 2023**

| | <u>Cynthia J Jackson {Sala...</u> | <u>Dan L Stockton {Salary}</u> | <u>David M Keatley {Salary}</u> | <u>Jon Harvey {Salary}</u> | <u>Karen Heald {Salary}</u> | <u>TOTAL</u> |
|---|-----------------------------------|--------------------------------|---------------------------------|----------------------------|-----------------------------|---------------|
| Employee Wages, Taxes and Adjust... | | | | | | |
| Gross Pay | | | | | | |
| Salary Director | 180.00 | 180.00 | 180.00 | 180.00 | 180.00 | 900.00 |
| Total Gross Pay | 180.00 | 180.00 | 180.00 | 180.00 | 180.00 | 900.00 |
| Adjusted Gross Pay | 180.00 | 180.00 | 180.00 | 180.00 | 180.00 | 900.00 |
| Taxes Withheld | | | | | | |
| Federal Withholding | -166.23 | -36.00 | 0.00 | 0.00 | -134.73 | -336.96 |
| Medicare (Employee) | -2.61 | -2.61 | -2.61 | -2.61 | -2.61 | -13.05 |
| Social Security (Employee) | -11.16 | -11.16 | -11.16 | -11.16 | -11.16 | -55.80 |
| State Withholding | 0.00 | -36.00 | 0.00 | 0.00 | -31.50 | -67.50 |
| Medicare Employee Addl Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Taxes Withheld | -180.00 | -85.77 | -13.77 | -13.77 | -180.00 | -473.31 |
| Additions to Net Pay | | | | | | |
| Director Mileage Reimbursement | 0.00 | 196.50 | 0.00 | 0.00 | 144.10 | 340.60 |
| Mileage Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Additions to Net Pay | 0.00 | 196.50 | 0.00 | 0.00 | 144.10 | 340.60 |
| Net Pay | 0.00 | 290.73 | 166.23 | 166.23 | 144.10 | 767.29 |
| Employer Taxes and Contributions | | | | | | |
| Medicare (District) | 2.61 | 2.61 | 2.61 | 2.61 | 2.61 | 13.05 |
| Social Security (District) | 11.16 | 11.16 | 11.16 | 11.16 | 11.16 | 55.80 |
| Total Employer Taxes and Contribu... | 13.77 | 13.77 | 13.77 | 13.77 | 13.77 | 68.85 |

MEMORANDUM

TO: **Honorable Board** of Directors, **Sierra Lakes County Water District**
FROM: Anna Nickerson
RE: March 2023, Financial Reports Summary
DATE: April 3, 2023

In a meeting with Mr. Schultz about the budget, we agreed to adjust the Estimated Actual Costs for unused budget amounts associated with Operating Projects. Also in March, the District received an unexpected payment in the amount \$77,535.98 for CSCDA Water Rev Ref Bonds 1993B. There was no reference to these bonds in our files but learned from Robert Johnson Accountancy that other water received fund as well. With these changes, we are anticipating that Fiscal Year 2022/2023 end with a slight surplus.

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2022 to June 30, 2023

| | MONTH TO DATE | | | | YEAR TO DATE | | | | ANNUAL BUDGET | |
|--|----------------------|----------------|------------------------------|-------------|------------------|------------------|------------------------------|-------------|--------------------|-------------|
| | Month End 3/31/23 | Budget | Favorable / (Unfavorable) | % of Budget | YEAR TO DATE | Budget | Favorable / (Unfavorable) | % of Budget | FY 22-23 Budget | % of Budget |
| <u>Water Sewer Revenues</u> | | | | | | | | | | |
| 8000-01 · Annual Water Fees | 76,082 | 72,558 | 3,524 | 105% | 656,546 | 653,022 | 3,524 | 101% | 870,696 | 75% |
| 8000-02 · Annual Sewer Fees | 105,523 | 100,636 | 4,887 | 105% | 910,611 | 905,724 | 4,887 | 101% | 1,207,632 | 75% |
| 8030 · Property Taxes | - | - | - | 0% | 351,958 | 275,000 | 76,958 | 128% | 450,000 | 78% |
| 8050 · Customer Late Fees | 2,248 | 1,625 | 623 | 138% | 6,470 | 4,875 | 1,595 | 133% | 6,500 | 100% |
| 8005 · Primary Facilities Fees - Sewer | - | - | - | 0% | 23,400 | 23,400 | - | 100% | 23,400 | 100% |
| 8006 · Primary Facilities Fees - Water | - | - | - | 0% | 5,475 | 5,475 | - | 100% | 5,475 | 100% |
| 8052 · GAPVAX Services | - | - | - | 0% | - | - | - | 0% | - | 0% |
| 8020 · Other Income | 1,860 | 834 | 1,026 | 223% | 38,990 | 7,500 | 31,490 | 520% | 10,000 | 0% |
| 8032 · Other - CSCDA Water Rev Bonds 1993B | 77,536 | - | - | - | 77,536 | - | - | - | - | - |
| Total Revenues Received: | 263,249 | 175,653 | 10,060 | 150% | 2,070,987 | 1,874,996 | 118,455 | 110% | 2,573,703 | 80% |
| <u>Controllable Expenses:</u> | | | | | | | | | | |
| <u>Salaries:</u> | | | | | | | | | | |
| 9001 · Director Salaries | 900 | 1,800 | 900 | 50% | 10,620 | 16,200 | 5,580 | 66% | 21,600 | 49% |
| 9003 · Maintenance Salaries | - | - | - | 0% | - | - | - | 0% | - | - |
| 9003-01 - Maint Hourly Regular | 26,129 | 27,080 | 951 | 96% | 231,293 | 243,750 | 12,457 | 95% | 325,000 | 71% |
| 9003-02 - Maint Overtime | 3,165 | 1,250 | (1,915) | 253% | 8,435 | 11,250 | 2,815 | 75% | 15,000 | 56% |
| 9003-03 - Maint Standby | 2,180 | 2,180 | - | 100% | 19,880 | 19,880 | - | 100% | 26,360 | 75% |
| 9003-00 - Maint Salaries - Other | - | - | - | 0% | - | - | - | 0% | 15,000 | 0% |
| 9003-04 - Labor Allocated to Projects | - | - | - | 0% | (3,473) | - | 3,473 | 100% | - | - |
| Total 9000 · Salaries | 32,374 | 32,310 | (64) | 100% | 266,755 | 291,080 | 24,325 | 92% | 402,960 | 66% |
| <u>Payroll Expense</u> | | | | | | | | | | |
| 9005 · Payroll Expense - SS & Medicare | 2,477 | 2,474 | (3) | 100% | 20,672 | 22,264 | 1,591 | 93% | 29,685 | 70% |
| 9007 · Payroll Expense- SUI & ETT | - | 685 | 685 | 0% | 354 | 1,895 | 1,541 | 19% | 3,950 | 9% |
| 9008 · Payroll Expense - Retirement | 1,952 | 2,280 | 328 | 86% | 23,312 | 20,514 | (2,798) | 114% | 27,352 | 85% |
| 9009 · Payroll Expense - Medical & D/V | 8,834 | 8,349 | (485) | 106% | 77,980 | 75,143 | (2,837) | 104% | 100,191 | 78% |
| 9010 · Payroll Expense - Workers' Comp | 4,073 | 5,125 | 1,052 | 79% | 12,376 | 15,375 | 2,999 | 80% | 20,500 | 60% |
| Total 9004 · Payroll Expense | 17,336 | 18,913 | 1,577 | 92% | 134,694 | 135,191 | 497 | 100% | 181,678 | 74% |
| <u>Indirect & G&A</u> | | | | | | | | | | |
| 9012 · Legal Expense: | 740 | 3,750 | 3,010 | 20% | 17,404 | 33,750 | 16,346 | 52% | 45,000 | 39% |
| 9013 · Audit Expense | - | - | - | 0% | 17,850 | 17,850 | - | 100% | 17,850 | 100% |
| 9014 · Fees & Penalties | 89 | 150 | 61 | 59% | 1,043 | 1,350 | 307 | 77% | 1,800 | 58% |
| 9016 · Directors' Expense | 341 | 834 | 493 | 41% | 2,236 | 7,500 | 5,264 | 30% | 10,000 | 22% |
| 9017 · Professional Fees - Operations | 11,900 | 22,084 | 10,184 | 54% | 157,938 | 198,750 | 40,813 | 79% | 265,000 | 60% |
| 9018 · Professional Fees - Office | 9,648 | 11,440 | 1,792 | 84% | 87,080 | 102,960 | 15,880 | 85% | 137,280 | 63% |
| 9019 · Staff Travel/Training | 449 | 416 | (33) | 108% | 2,647 | 3,750 | 1,103 | 71% | 5,000 | 53% |
| 9022 · Election Expense | - | - | - | 0% | 100 | 2,000 | (100) | 5% | 2,000 | 0% |
| 9023 · Insurance Expense | - | - | - | 0% | 27,026 | 24,495 | (2,531) | 110% | 25,395 | 106% |
| 9024 · Membership Expense | - | 200 | 200 | 0% | 16,919 | 20,390 | 3,471 | 83% | 20,390 | 83% |
| 9026 · Outside Services | - | 284 | 284 | 0% | 8,240 | 2,550 | (5,690) | 323% | 3,400 | 242% |
| 9028 · Telephone Expense | 583 | 1,087 | 504 | 54% | 7,006 | 9,783 | 2,777 | 72% | 13,044 | 54% |
| 9029 · Garbage/Hazmat Expense | 331 | 459 | 128 | 72% | 3,773 | 4,125 | 352 | 91% | 5,500 | 69% |
| 9030 · Uniform Expense | - | 200 | 200 | 0% | 950 | 2,100 | 1,150 | 45% | 3,000 | 32% |

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2022 to June 30, 2023

| | MONTH TO DATE | | | | YEAR TO DATE | | | | ANNUAL BUDGET | |
|--|----------------------|---------------|------------------------------|-------------|-----------------|----------------|------------------------------|-------------|--------------------|-------------|
| | Month End 3/31/23 | Budget | Favorable / (Unfavorable) | % of Budget | YEAR TO DATE | Budget | Favorable / (Unfavorable) | % of Budget | FY 22-23 Budget | % of Budget |
| 9034 · Propane Expense | 2,153 | 1,183 | (970) | 182% | 3,785 | 10,648 | 6,863 | 36% | 14,198 | 27% |
| 9036 · SCADA System Expense | 1,610 | - | (1,610) | 100% | 4,320 | 2,500 | (1,820) | 173% | 5,000 | 86% |
| 9037 · M&O Asset Mgmt Sys (Lucy) | - | - | - | 0% | 3,750 | 4,000 | 250 | 94% | 4,000 | 94% |
| 9040 · Office Expense | 67 | 250 | 183 | 27% | 713 | 2,250 | 1,537 | 32% | 3,000 | 24% |
| 9041 · Postage Expense | - | - | - | 0% | 185 | 1,000 | 815 | 19% | 2,000 | 9% |
| 9042 · Postage Meter Expense | - | - | - | 0% | 786 | 975 | 189 | 81% | 1,300 | 60% |
| 9043 · Copier & Fax Expense | 68 | 79 | 11 | 86% | 364 | 712 | 348 | 51% | 950 | 38% |
| 9044 · Computer Equipment & Service | | | | | | | | | | |
| 9044-01 · General Expense | 1,012 | 1,919 | 907 | 53% | 2,715 | 17,272 | 14,557 | 16% | 23,029 | 12% |
| 9044-02 · Website Design | - | - | - | 0% | - | 2,250 | 2,250 | 0% | 3,000 | 0% |
| 9044-03 · Merchant Fees | 4,793 | 1,000 | (3,793) | 479% | 28,209 | 28,050 | (159) | 101% | 33,296 | 85% |
| Total 9011 · Indirect & G&A | 33,785 | 45,335 | 11,550 | 75% | 395,038 | 501,010 | 105,972 | 79% | 644,432 | 61% |
| <u>MAINTENANCE & OPERATIONS</u> | | | | | | | | | | |
| <u>Water Treatment & Filter Plant</u> | | | | | | | | | | |
| 9101 · Filter Plant Operations & Maint | - | 666 | 666 | 0% | 971 | 6,000 | 5,029 | 16% | 8,000 | 12% |
| 9102 · Filter Plant-Chems, Lab & Equip | 6,511 | 2,500 | (4,011) | 260% | 30,704 | 22,500 | (8,204) | 136% | 30,000 | 102% |
| 9103 · Filter -Water Pumping Plant M&O | - | 84 | 84 | 0% | - | 750 | 750 | 0% | 1,000 | 0% |
| 9104 · Well Pump Station Expense | - | 834 | 834 | 0% | - | 7,500 | 7,500 | 0% | 10,000 | 0% |
| Total 9100 · Water Treatment & Filter Plant | 6,511 | 4,084 | (2,427) | 159% | 31,675 | 36,750 | 5,075 | 86% | 49,000 | 65% |
| <u>Water Distribution</u> | | | | | | | | | | |
| 9201 · Water Dist - General Maint | - | 834 | 834 | 0% | 12,212 | 7,500 | (4,712) | 163% | 10,000 | 122% |
| 9202 · Water Dist - Pipes & Fittings | - | 166 | 166 | 0% | - | 1,500 | 1,500 | 0% | 2,000 | 0% |
| 9203 · Water Dist - Hydrant Maint | - | 166 | 166 | 0% | 3,194 | 1,500 | (1,694) | 213% | 2,000 | 160% |
| 9204 · Fees - Water | 3,829 | 3,000 | (829) | 128% | 14,526 | 13,330 | (1,196) | 109% | 15,330 | 95% |
| 9205 · Water Dist - Electricity | 4,608 | 3,334 | (1,274) | 138% | 31,911 | 30,000 | (1,911) | 106% | 40,000 | 80% |
| 9600 · Water Dist - Meters/Parts | - | 166 | 166 | 0% | 5,946 | 1,500 | (4,446) | 396% | 2,000 | 297% |
| 9601 · Water Conservation | - | 84 | 84 | 0% | - | 750 | 750 | 0% | 1,000 | 0% |
| Total 9200 · Water Distribution | 8,437 | 7,750 | (687) | 109% | 67,788 | 56,080 | (11,708) | 121% | 72,330 | 94% |
| <u>Wastewater Collection System</u> | | | | | | | | | | |
| 9301 · Wastewater - General Maint | - | 416 | 416 | 0% | 7,879 | 3,750 | (4,129) | 210% | 5,000 | 158% |
| 9302 · Wastewater - Pipes/Fittings | - | 84 | 84 | 0% | - | 750 | 750 | 0% | 1,000 | 0% |
| 9303 · Wastewater- Enzymes/Lab Testing | - | 334 | 334 | 0% | - | 3,000 | 3,000 | 0% | 4,000 | 0% |
| 9304 · Wastewater - Manholes | - | - | - | 0% | - | 500 | 500 | 0% | 500 | 0% |
| 9305 · Fees - Sewer | - | - | - | 0% | 5,786 | 4,788 | (998) | 121% | 7,500 | 77% |
| 9306 · Wastewater - Electricity | 3,832 | 2,084 | (1,748) | 184% | 17,874 | 18,750 | 876 | 95% | 25,000 | 71% |
| 9700-01 · Wastewater Export Service Exp/(Refund) | 116,605 | - | (116,605) | 100% | 166,856 | - | (166,856) | 100% | - | - |
| 9700 · Wastewater- Export Service Exp | 42,191 | 33,393 | (8,798) | 126% | 379,719 | 300,537 | (79,182) | 126% | 400,715 | 95% |
| Total 9300 · Wastewater Collection System | 162,628 | 36,311 | (126,317) | 448% | 578,113 | 332,075 | (246,038) | 174% | 443,715 | 130% |
| <u>Vehicle Expense</u> | | | | | | | | | | |
| 9501 · Gasoline/Diesel | 1,128 | 1,500 | 372 | 75% | 15,239 | 13,500 | (1,739) | 113% | 18,000 | 85% |
| 9502 · Pickups | - | - | - | 0% | 5,392 | 3,000 | (2,392) | 180% | 3,000 | 180% |
| 9503 · Gapvac | - | 291 | 291 | 0% | 8,678 | 2,625 | (6,053) | 331% | 3,500 | 248% |

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2022 to June 30, 2023

| | MONTH TO DATE | | | | YEAR TO DATE | | | | ANNUAL BUDGET | |
|--|----------------------|-----------------|------------------------------|-------------|------------------|------------------|------------------------------|-------------|--------------------|-------------|
| | Month End 3/31/23 | Budget | Favorable / (Unfavorable) | % of Budget | YEAR TO DATE | Budget | Favorable / (Unfavorable) | % of Budget | FY 22-23 Budget | % of Budget |
| 9504 · Backhoe | 3,893 | 166 | (3,727) | 2,345% | 3,912 | 1,500 | (2,412) | 261% | 2,000 | 196% |
| 9505 · Vehicle Maint Supplies | - | 291 | 291 | 0% | 1,731 | 2,625 | 894 | 66% | 3,500 | 49% |
| Total 9500 · Vehicle Expense | 5,021 | 2,248 | (2,773) | 223% | 34,953 | 23,250 | (11,703) | 150% | 30,000 | 117% |
| Project Expenses | | | | | | | | | | |
| 9811 · Replace Sewer Mainline | - | - | - | 0% | 1,274 | - | (1,274) | 100% | - | 0% |
| 9812 · Spot Repairs of Sewer Mainline & Laterals | - | - | - | 0% | 6,654 | - | (6,654) | 100% | - | #DIV/0! |
| 9813 · Repair of Sewer Manholes at Various Locations | - | - | - | 0% | 264 | - | (264) | 100% | - | #DIV/0! |
| 9814 · Adj Sewer Manholes to Grade | - | - | - | 0% | - | - | - | 0% | - | 0% |
| 9815 · Misc Sewer Pump Station Upgrade | - | - | - | 0% | 5,442 | 10,000 | 4,558 | 54% | 10,000 | 0% |
| 9817 · TV Gravity Sewer System | - | - | - | 0% | - | - | - | 0% | 15,000 | 0% |
| 9818 · Misc Water System Improvements | - | - | - | 0% | 64,679 | 3,000 | (61,679) | 2,156% | 5,000 | 1294% |
| 9819 · Adj Water Valve Boxes to Street Grade | - | - | - | 0% | - | 3,000 | 3,000 | 0% | 5,000 | 0% |
| 9820 · Misc Upgrades Water Pump Stations | - | - | - | 0% | 2,394 | - | (2,394) | 100% | - | #DIV/0! |
| 9821 · Automatic Meter Read System | 659 | 834 | 175 | 79% | 11,131 | 7,500 | (3,631) | 148% | 10,000 | 111% |
| 9822 · Misc Jobs - Safety Tools Bldgs | 5,274 | 5,291 | 17 | 100% | 16,760 | 47,625 | 30,865 | 35% | 63,500 | 26% |
| 9824 · Lake Management | - | - | - | 0% | 5,759 | - | (5,759) | 100% | - | 0% |
| 9825 · HOTFaP | - | - | - | 0% | 7,500 | 2,500 | (5,000) | 300% | 2,500 | 0% |
| 9826 · Contemporary Water Quality | 10,253 | 5,399 | (4,854) | 190% | 4,586 | 48,589 | 44,003 | 9% | 64,785 | |
| 9827 · Disctrict Engineer Services | 1,794 | 12,500 | 10,706 | 14% | 76,661 | 112,500 | 35,839 | 68% | 150,000 | |
| 9915 · Misc. Projects | - | 834 | 834 | 0% | 227 | 7,500 | 7,273 | 3% | 10,000 | |
| Total 9800 · Project Expenses | 17,979 | 24,858 | 6,879 | 72% | 203,332 | 242,214 | 38,882 | 84% | 335,785 | 61% |
| Total Controllable Expenses | 284,070 | 171,809 | (112,261) | 165% | 1,712,348 | 1,617,650 | (94,698) | 106% | 2,159,900 | 79% |
| Non-Controllable Expenses: | | | | | | | | | | |
| 9900 · Debt - Interest | | | | | | | | | | |
| 9906 · USDA Revenue Bonds | 56,500 | 58,000 | 1,500 | 97% | 113,000 | 113,000 | (0) | 100% | 113,000 | 100% |
| 9908 · Int on Assessment-7207 Palisade | - | - | - | 0% | - | - | - | 0% | 245 | 0% |
| Total 9900 · Debt - Interest | 56,500 | 58,000 | 1,500 | 97% | 113,000 | 113,000 | (0) | 100% | 113,245 | 100% |
| 9920 · Depreciation | | | | | | | | | | |
| 9921 · Depreciation - Water | 12,070 | 12,500 | 430 | 97% | 108,629 | 112,500 | 3,871 | 97% | 150,000 | 72% |
| 9922 · Depreciation - Sewer | 9,419 | 10,000 | 581 | 94% | 84,771 | 90,000 | 5,229 | 94% | 120,000 | 71% |
| Total 9920 · Depreciation | 21,489 | 22,500 | 1,011 | 96% | 193,399 | 202,500 | 9,101 | 96% | 270,000 | 72% |
| 9950 · SLCWD Share - DSPUD Capital Costs | - | - | - | | 18,054 | 18,000 | (54) | | 30,000 | 60% |
| 9999 · Clearing Account | 1,246 | - | (1,246) | | 1,246 | - | (1,246) | 100% | | |
| Total Non-Controllable Expenses | 79,235 | 80,500 | 1,265 | 98% | 325,700 | 333,500 | 7,800 | 98% | 413,245 | 79% |
| TOTAL DISTRICT EXPENSES: | 363,305 | 252,309 | (110,996) | 144% | 2,038,048 | 1,951,150 | (86,898) | 104% | 2,573,145 | 79% |
| EARNED REVENUE LESS EXPENSES | (100,056) | (76,656) | (23,400) | | 32,939 | (76,154) | 109,093 | | 558 | |

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SIERRA LAKES COUNTY WATER DISTRICT
CAPITAL PROJECTS SUMMARY
FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

| | PROPOSED BUDGET | Previously Incurred Costs | Costs Incurred Current Month | Total Costs to Date | VARIANCE Favorable (Unfavorable) |
|--|-----------------|---------------------------|------------------------------|---------------------|----------------------------------|
| CAPITAL PROJECTS IN PROGRESS: | | | | | |
| 3101 - Spot Repairs of Sewer Mainline and Laterals | \$ 50,000 | \$ 53,224 | \$ - | 53,224 | \$ (3,224) |
| 3103 - Repair/Replace Sewer Manholes at Various Locations | 240,000 | 10,492 | | 10,492 | 229,508 |
| 3104 - Miscellaneous Sewer Pump Station Upgrades (Rados 2022/2023 Contract \$1,164,830,000.00, Ponton Ind \$7,007.72 Farr-West \$72,280.85) Revised Estimate: \$1,244,118.57 | 1,000,000 | 1,201,031 | | 1,201,031 | (201,031) |
| 3105 - Fire Hydrant Replacement (2022 Budgeted Project) | - | | | - | - |
| Miscellaneous Water Distribution System Improvements | - | | | - | - |
| 3106 - Miscellaneous Water Pump Station/Storage Improvements | 87,500 | - | | - | 87,500 |
| ADDED: 3107 - EMERGENCY Water Mainline & Laterals Replacement \$1,915,641.34 (Rados \$915,641.34 plus Materials \$100,000.00) | - | 980,684 | | 980,684 | (980,684) |
| 3114 - Automatic Meter Read System | 280,000 | 185,741 | | 185,741 | 94,259 |
| 3118 - Purchase Tools/Equipment and Building Improvements | 116,500 | - | | - | 116,500 |
| 3119 - Dam Parcel & Serene Creek Acquisition | | 10,500 | - | 10,500 | (10,500) |
| Total Capital Projects | \$ 1,774,000 | \$ 2,441,672 | \$ - | 2,441,672 | \$ (667,672) |
| 2022/2023 Budget Adjustments: \$1,259,760 | 3,033,760 | 2,441,672 | - | 2,441,672 | 592,088 |

| <u>Placer County Treasury Fund</u> | | |
|------------------------------------|--|------------------------|
| 3/1/2023 | Beginning Balance | \$ 1,023,105.39 |
| | Interest | 1,811.92 |
| | Transfers to Operating Account: | - |
| 3/31/2023 | Available Funds | <u>\$ 1,024,917.31</u> |

Sierra Lakes County Water District
Cash Source and Application of Funds
Operating Budget
in \$000's

| | ACTUAL Mar-23 | Forecast Mar-23 | Forecast Apr-23 | Forecast May-23 | Forecast Jun-23 | Forecast Jul-23 | Forecast Aug-23 | Forecast Sep-23 | Forecast Oct-23 | Forecast Nov-23 | Forecast Dec-23 | Forecast Jan-24 | Forecast Feb-24 |
|--|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Operating Cash Balance: | 563 | 563 | 326 | 128 | 250 | 329 | 459 | 565 | 388 | 233 | 268 | 203 | 449 |
| Cash Provided/(Used) by Operations: | | | | | | | | | | | | | |
| Revenues: | | | | | | | | | | | | | |
| Sewer & Water Service Fees | 83 | 83 | 73 | 100 | 108 | 350 | 350 | 100 | 60 | 200 | 100 | 100 | 100 |
| Misc Other Income | - | - | - | 10 | 10 | - | - | - | - | - | - | - | - |
| Placer County Taxes | 77 | - | - | 167 | - | - | 25 | - | - | - | - | 311 | - |
| Expenses: | | | | | | | | | | | | | |
| Operating Expenses | (184) | (184) | (271) | (155) | (155) | (170) | (165) | (165) | (165) | (165) | (165) | (165) | (165) |
| Sierra Plant - Capital Projects | - | - | - | - | - | (50) | (50) | (50) | (50) | - | - | - | (50) |
| Net Cash Provided/(Used) by Operations: | (24) | (101) | (198) | 122 | (37) | 130 | 160 | (115) | (155) | 35 | (65) | 246 | (115) |
| Cash Provided/(Used) for Financing Activities | | | | | | | | | | | | | |
| USDA \$5.2 million Revenue Bond | (213) | (213) | - | - | - | - | - | (62) | - | - | - | - | (270) |
| DSPUD Shared Costs | - | - | - | - | (34) | - | - | - | - | - | - | - | - |
| Total Cash Provided/(Used) by Financing Activities: | (213) | (213) | - | - | (34) | - | - | (62) | - | - | - | - | (270) |
| Cash Provided(Used) by Investment Activities | | | | | | | | | | | | | |
| Moved to Placer Co. Treasurer's Fund | - | - | - | - | 150 | - | - | - | - | - | - | - | - |
| GASB 45 - OPEB Annual Funding | - | - | - | - | - | - | (54) | - | - | - | - | - | - |
| Total Cash Provided(Used) by Investment Activities: | - | - | - | - | 150 | - | (54) | - | - | - | - | - | - |
| Ending OPERATING ACCOUNT Cash Balance: | 326 | 249 | 128 | 250 | 329 | 459 | 565 | 388 | 233 | 268 | 203 | 449 | 64 |

SIERRA LAKES COUNTY WATER DISTRICT - FIVE YEAR CASH FLOW PROJECTION
2021/2022 - 2025/2026
in \$000's

| | ACTUAL 2021/2022 | FORECAST 2022/2023 | Forecast 2023/2024 | Forecast 2024/2025 | Forecast 2025/2026 |
|--|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning OPERATING Cash Balance: | 752 | 629 | 329 | 8 | (675) |
| Cash Provided/(Used) by Operations: | | | | | |
| Revenues: | | | | | |
| Water/Sewer Service Fees | 2,016 | 2,094 | 2,103 | 2,103 | 2,103 |
| Placer County Tax | 517 | 510 | 510 | 510 | 510 |
| Primary Facilities Fees | - | 30 | 29 | 15 | 15 |
| Misc Other Income: Int & Fees | - | 77 | 26 | | |
| Expenses: | | | | | |
| Operating Expenses | (1,848) | (2,160) | (2,757) | (2,895) | (3,040) |
| Sierra Plant - Capital Projects | (513) | (2,510) | (378) | (438) | (378) |
| Net Cash Provided/(Used) by Operations: | 172 | (1,959) | (467) | (705) | (790) |
| Cash Provided/(Used) for Financing Activities | | | | | |
| CA Bank & Trust Loan Principal & Interest | (58) | - | - | - | - |
| USDA Revenue Bond Loan | (270) | (269) | (270) | (269) | (269) |
| Refunded WWTP Costs | 67 | (116) | - | - | - |
| DSPUD Cost Sharing | (34) | (52) | (30) | (30) | (30) |
| Total Cash Provided/(Used) by Financing Activities: | (295) | (437) | (300) | (299) | (299) |
| Cash Provided(Used) by Investment Activities | | | | | |
| Total Cash Provided(Used) by Investment Activities: | - | | | | |
| Moved to Placer Co. Treasurer's Fund | | 2,150 | 500 | 375 | - |
| Annual GASB 45 Funding - OPEB - Moved to LAIF | - | (54) | (54) | (54) | (53) |
| Total Cash Provided(Used) by Investment Activities: | - | 2,096 | 446 | 321 | (53) |
| Ending OPERATING Cash Balance: | 629 | 329 | 8 | (675) | (1,816) |

Balance Sheet

As of March 31, 2023

| | <u>Mar 31, 23</u> |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1002 · US Bank - Demand | 325,706.50 |
| 1031 · GASB 45 - OPEB ACCOUNT | 163.16 |
| 1040 · Petty Cash | 50.00 |
| 1061 · Placer County Tres. Fund | 1,024,917.31 |
| 1062 · LAIF - OPEB Funds | 867,081.09 |
| | <hr/> |
| Total Checking/Savings | 2,217,918.06 |
| Accounts Receivable | |
| 2000 · Current Service Receivable | 330,269.49 |
| | <hr/> |
| Total Accounts Receivable | 330,269.49 |
| Other Current Assets | |
| 2015-01 · Other Accounts Receivable | 8.25 |
| 2018 · Interest Receivable | 2,825.53 |
| 2100 · Prepaid Insurance | 4,967.25 |
| | <hr/> |
| Total Other Current Assets | 7,801.03 |
| | <hr/> |
| Total Current Assets | 2,555,988.58 |
| Fixed Assets | |
| 3000 · Water Utility Plant in Service | |
| 3001 · Water Source of Supply (Lakes) | 49,686.95 |
| 3002 · Water Pumping Plant | 174,278.16 |
| 3003 · Water Filtration Plant | 683,796.29 |
| 3004 · Water Distribution System | 4,730,701.26 |
| 3005 · General Plant | 232,794.63 |
| 3010 · Filter Plant Construction-FmHA | 904,122.09 |
| 3011 · Filter Plant Mod Adm 1/2 Water | 88,018.96 |
| 3012 · Wells/Post Chlorination-DWR | 628,829.55 |
| 3013 · Aresnic Filter Installation | 95,188.76 |
| | <hr/> |
| Total 3000 · Water Utility Plant in Service | 7,587,416.65 |
| 30000 · Wastewater System Assets | |
| 3020 · Wastewater Collection Sys | 1,163,226.67 |
| 3022 · Wastewa Export Line-SWRCB Grant | 1,772,116.35 |
| 3024 · Wastewater Export Project | 206,448.44 |
| 3025 · Wastewater Disposal Plant | 796,300.33 |
| 3026 · Parallel Sewer Force Main | 217,842.37 |
| 3027 · Filter Plant Mod Adm 1/2 Sewer | 88,018.96 |
| 3028 · Vehicles | 358,123.54 |
| 3029 · Sewer Inspection Camera | 10,427.50 |
| | <hr/> |
| Total 30000 · Wastewater System Assets | 4,612,504.16 |
| 3030 · Land | |
| 3031 · Lot K-9-1 | 4,538.37 |
| 3032 · Lot 117-S1 | 2,992.57 |
| 3033 · Lot 16-S5/6 | 1,638.67 |
| 3034 · Part 069-020-047 | 500.00 |

Balance Sheet

As of March 31, 2023

| | <u>Mar 31, 23</u> |
|--|----------------------|
| 3035 · 5 Acres Section 35 | 1,187.16 |
| 3036 · Lake Parcel | 101,100.50 |
| 3037 · 7207 Palisade Drive | 33,700.19 |
| 3038 · 2062 Serene Rd | 1,134.92 |
| 3030 · Land - Other | 11,378.00 |
| Total 3030 · Land | 158,170.38 |
| 30400 · Accumulated Depreciation | |
| 3042 · Depreciation Allowance - Sewer | -3,497,696.79 |
| 3043 · Depreciation Allowance - Water | -4,192,321.61 |
| Total 30400 · Accumulated Depreciation | -7,690,018.40 |
| Total Fixed Assets | 4,668,072.79 |
| Other Assets | |
| 3100 · Projects in Progress | |
| 3101 · Replace Sewer Mainline | |
| 3101-09 · Replace Sewer Mainline FYE ... | 154,166.10 |
| Total 3101 · Replace Sewer Mainline | 154,166.10 |
| 3103 · Repair Sewer Manholes Various | |
| 3103-11 · Repair Sewer Manholes FYE 2... | 39,379.72 |
| Total 3103 · Repair Sewer Manholes Vario... | 39,379.72 |
| 3104 · Misc Sewer Pump Stat Upgrades | |
| 3104-10 · Misc Sewer Pump Upgrds FY... | 1,469,670.84 |
| 3104 · Misc Sewer Pump Stat Upgrades ... | -1,202.94 |
| Total 3104 · Misc Sewer Pump Stat Upgra... | 1,468,467.90 |
| 3105 · Fire Hydrant Replacement | 2,616.25 |
| 3106 · Misc Upgrades Water Pump Stat | 77,329.34 |
| 3107 · Replace Water Mainline & Latls | 980,684.15 |
| 3114 · Badger Meters & Endpoints | 269,562.17 |
| 3118 · Telephone & Internet Upgrade | 1,531.08 |
| 3119 · Dam Parcel & Serena Creek Acq | 10,500.00 |
| Total 3100 · Projects in Progress | 3,004,236.71 |
| 3200 · Deferred Outflows/Contributions | 20,150.00 |
| 3201 · Deferred Outflows/Actuarial | 82,081.00 |
| 3205 · Deferred Outflows (OPEB Contrib | 193,996.00 |
| 6101 · Net Pension Liability - GASB 68 | 260,083.00 |
| Total Other Assets | 3,560,546.71 |
| TOTAL ASSETS | 10,784,608.08 |
| LIABILITIES & EQUITY | |
| Liabilities | |

Balance Sheet

As of March 31, 2023

| | <u>Mar 31, 23</u> |
|--|----------------------|
| Current Liabilities | |
| Accounts Payable | |
| 4000 · Accounts Payable | 169,496.78 |
| Total Accounts Payable | 169,496.78 |
| Other Current Liabilities | |
| 4100 · Accounts Payable - Other | 16.50 |
| 5000 · Direct Deposit Liabilities | 10,182.32 |
| 5001 · Accrued Taxes | |
| 5005 · Retirement - Accrued Taxes | 3,715.57 |
| 5010 · Health Ins. Deductions | 0.01 |
| Total 5001 · Accrued Taxes | 3,715.58 |
| 5013 · Accrued Vacation | 4,303.14 |
| 5019 · Loan Interest Payable - Accrued | 29,101.00 |
| Total Other Current Liabilities | 47,318.54 |
| Total Current Liabilities | 216,815.32 |
| Long Term Liabilities | |
| 6000 · Debt - Principal | |
| 6007 · USDA \$5,222,000 Revenue Bond | 3,952,200.00 |
| 6008 · Assessment - 7207 Palisade | 8,003.64 |
| Total 6000 · Debt - Principal | 3,960,203.64 |
| 6100 · Accrued OPEB - GASB 45 | 1,532,763.00 |
| 6102 · Deferred Inflows (Pensions) | 288,864.00 |
| 6103 · Deferred Inflows (OPEB) | 39,112.00 |
| Total Long Term Liabilities | 5,820,942.64 |
| Total Liabilities | 6,037,757.96 |
| Equity | |
| 7005 · Retained Earnings | 4,194,329.40 |
| Net Income | 552,520.72 |
| Total Equity | 4,746,850.12 |
| TOTAL LIABILITIES & EQUITY | 10,784,608.08 |

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SIERRA LAKES COUNTY WATER DISTRICT
 LIST OF DISBURSEMENTS REQUIRING BOARD APPROVAL
 April 2023

| Vendor | Inv # / Inv Date | Invoice Amount |
|---|--|-------------------|
| <u>Paul A. Schultz, P.E. A CA Prof Corp</u> | Invoice # 230402 Date 4/4/2023 For: <u>Mar 2023 Professional Fees & Reimbursements</u> | 11,900.00 |
| <u>Anna M Nickerson LLC</u> | Inv# 31523 Date 3/15/2023 For: <u>Professional Fees 3/1 to 3/15/23</u> | 5,040.00 |
| | Inv# 33123 Date 3/31/2023 For: <u>Professional Fees 3/16 to 3/31/2023</u> | 4,608.00 |
| TOTAL ANNA NICKERSON LLC | | 9,648.00 |
| <u>Kronick Moskovitz Tiedemann & Girard</u> | Inv# 307148 Date 3/10/2023 For: <u>Feb 2023 Legal Fees</u> | 740.25 |
| TOTAL Kronick Moskovitz Tiedemann & Girard | | 740.25 |
| <u>Donner Summit PUD</u> | Inv# #01/23 Date 2/22/2023 For: <u>2022 Cost Allocation</u> | 116,604.63 |
| TOTAL INVOICES FOR APPROVAL | | 138,892.88 |

Sierra Lakes County Water District
Paul A. Schultz, PE
March 2023 Invoice Detail

| DATE | DESCRIPTION | HOURS |
|-------------|---|--------------|
| 03/01/2023 | Continue preparation of monthly General Manager’s report. Monitor systems operations remotely. Continue preparing handoff packages for Utility Ops Manager and new GM. Review monthly water quality monitoring results. (4.0 hrs. overall, 0.0 hrs. on-site) | 4.0 |
| 03/03/2023 | Complete monthly GM’s report with Fish Stocking letter attached. Review Utility Ops. Mgr.’s report. Review Utility Ops. Mgr.’s report regarding clearing of fire hydrants. Send Fire Camera info from B. Pelletreau to Board members. (6.0 hrs. overall, 4.0 hrs. on-site) | 6.0 |
| 03/07/2023 | Review and approve invoices. Add Dowl progress to tracking spreadsheet. Call J. Mitchell (KTMG) regarding new letter from Carman’s attorney. Help Utility Ops. Mgr. resolve issue with annual diversions report. (6.0 hrs. overall, 4.0 hrs. on-site) | 6.0 |
| 03/09/2023 | Respond to Dr. Chandra regarding contract period for WQA. Begin review and update of 2023/24 Operating Budget (first cut). (6.0 hrs. overall, 4.0 hrs. on-site) | 6.0 |
| 03/15/2023 | Review revised agenda for 23MAR23 Board of Directors’ meeting. Begin review of Operations budget w/ Utility Ops. Mgr. Discuss Electronic Annual Report, new waste discharge requirements (WDRs) for CWIQS, Placer County Air Pollution Control District permits w/ Utility Ops. Mgr. Discussion w/ J. Mitchell (KTMG) re: cyanobacteria and PFASs and District responsibilities. Add PFASs item to 23MAR2023 Board agenda. (6.0 hrs. overall, 3.5 hrs. on-site) | 6.0 |
| 03/16/2023 | Review and return to A. Nickerson, the draft 2023/2024 District Operating Budget less capital projects. (3.0 hrs. overall, 0.0 hrs. on-site) | 3.0 |

Sierra Lakes County Water District
Paul A. Schultz, PE
March 2023 Invoice Detail

| DATE | DESCRIPTION | HOURS |
|-------------|---|--------------|
| 03/20/2023 | Discuss 23MAR2023 WQA presentation to the Board w/ Dr. Chandra. Review GM insurance requirements and costs for post engagement. Vote for USA Pelican Governing Board. Prepare responses to Dir. Jackson re: budget deficits in 2022/23 and 2023/24. Ask a. Nickerson to review same. (6.0 hrs. overall, 5.0 hrs. on-site) | 6.0 |
| 03/23/2023 | Prep for Board meeting. Board meeting. Meet with Utility Ops. Mgr. re: completion of Annual Report of Diversions, Consumer confidence Report, and Electronic Annual Report. Resolve issue with legally responsible individual for SSO reporting. (15.0 hrs. overall, 11.0 hrs. on-site) | 15.0 |
| 03/24/2023 | Continue review and update of 2023/24 Operating Budget. Get PFAS sampling workplan from UNR. Continue preparing handoff packages for Utility Ops Manager and new GM. (4.0 hrs. overall, 0.0 hrs. on-site) | 4.0 |
| 03/29/2023 | Forward GM candidate question to consultant. Meet w/ J. Mitchell to discuss PAS' follow on contract and contract tails for existing GM contract. Continue review and update of 2023/24 Operating Budget (6.0 hrs. overall, 4.0 hrs. on-site) | 6.0 |
| 03/30/2023 | Continue review and update of 023/24 Operating Budget. Meet with Financial Consultant to complete update of assets for annual insurance renewal. Contact property owner regarding the separation of services at a muti-family unit with a sale pending. Meet w/ Dr. Chandra for follow-up to 3/23 Board of Directors' meeting. (6.0 hrs. overall, 4.0 hrs. on-site) | 6.0 |

**ANNA M NICKERSON, LLC
FINANCIAL CONSULTANT**

INVOICE

1880 Morgan Pointe Ct.
Reno, NV 89523
530-330-2724

INVOICE NO: 031523
DATE: March 15, 2023

ACCOUNT NO: 9018 \$ 5,040.00
CHECK NO: 032023
CHECK DATE: 3/20/23
APPROVAL: *[Signature]*

nickerson.annam@gmail.com

TO Sierra Lakes County Water District
P.O. Box 1039
Soda Springs, CA 95728
530-426-7800

| DATE | DESCRIPTION | HOURS | UNIT PRICE | TOTAL | Admin | Escrow & Public Requests | FS / Recs / PR / HR / Tax / Budget / Audit | Assmnt District | M&O Support | A/R - Banking | A/P | Mail / email | IT | Board Agenda / Mtg Min / Packets | Total |
|-----------|--|-------------|------------|--------------------|------------|--------------------------|--|-----------------|-------------|---------------|------------|--------------|------------|----------------------------------|-------------|
| 3/11/2023 | Road Closed | 0.0 | \$96.00 | \$ - | | | | | | | | | | | 0 |
| 3/2/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Payroll, finished minutes & month end | 11.0 | \$96.00 | \$ 1,056.00 | | | 4.5 | | | 2 | 2 | 0.5 | | 2 | 11 |
| 3/3/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Month end, board reports, board packets & update website. | 11.0 | \$96.00 | \$ 1,056.00 | | | 4.5 | | | 1 | 0.5 | 0.5 | 1.5 | 3 | 11 |
| 3/6/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated website and rescheduled meeting, filed and drafted/sent Notification of cancelled meeting. | 6.0 | \$96.00 | \$ 576.00 | 1 | | | | | 1 | 0.5 | 1 | 1.5 | 1 | 6 |
| 3/7/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated website | 5.5 | \$96.00 | \$ 528.00 | | | | | | 2 | 2 | 0.5 | 1 | | 5.5 |
| 3/8/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Worked on budget | 5.0 | \$96.00 | \$ 480.00 | | 0.5 | 2.5 | | | 1 | 0.5 | 0.5 | | | 5 |
| 3/9/2023 | Weather | 0.0 | \$96.00 | \$ - | | | | | | | | | | | 0 |
| 3/10/2023 | Weather | 0.0 | \$96.00 | \$ - | | | | | | | | | | | 0 |
| 3/13/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Backflow test updates and assessment updates | 5.5 | \$96.00 | \$ 528.00 | | 0.5 | | | 1 | 2 | 1.5 | 0.5 | | | 5.5 |
| 3/14/2023 | Weather | 0.0 | \$96.00 | \$ - | | | | | | | | | | | 0 |
| 3/15/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Public information request response, payroll and reconciliation of Placer County payments. | 8.5 | \$96.00 | \$ 816.00 | | 0.5 | 1.5 | | 4 | 1 | 1 | 0.5 | | | 8.5 |
| | TOTALS | 52.5 | | \$ 5,040.00 | 1.0 | 1.5 | 13.0 | 0.0 | 5.0 | 10.0 | 8.0 | 4.0 | 4.0 | 6.0 | 52.5 |
| | | | | | 2% | 3% | 25% | 0% | 10% | 19% | 15% | 8% | 8% | 11% | |

**ANNA M NICKERSON, LLC
FINANCIAL CONSULTANT**

1880 Morgan Pointe Ct.
Reno, NV 89523
530-330-2724

nickerson.annam@gmail.com

INVOICE

INVOICE NO: 033123
DATE: March 31, 2023

ACCOUNT NO: 9018 \$ 4,608.00
CHECK NO: 640623
CHECK DATE: 4/6/23
APPROVAL: _____

TO Sierra Lakes County Water District
P.O. Box 1039
Soda Springs, CA 95728
530-426-7800

| DATE | DESCRIPTION | HOURS | UNIT PRICE | TOTAL | Admin | Escrow & Public Requests | FS / Recs / PR / HR / Tax / Budget / Audit | Assmnt District | M&O Support | A/R - Banking | A/P | Mail / email | IT | Board Agenda / Mtg Min / Packets | Total |
|-----------|--|-------|------------|-------------|---------|--------------------------|--|-----------------|-------------|---------------|---------|--------------|---------|----------------------------------|-------|
| 3/16/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated budget and updated website | 5.0 | \$96.00 | \$ 480.00 | | | 1 | | | 1 | 1.5 | 0.5 | 1 | | 5 |
| 3/17/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finished updating budget, modified and agenda and board packet | 5.0 | \$96.00 | \$ 480.00 | | | 2.5 | | | 0.5 | 0.5 | 0.5 | | 1 | 5 |
| 3/20/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Budget and updated agenda and posted meeting | 5.0 | \$96.00 | \$ 480.00 | | | 1 | | | 1.5 | 0.5 | 0.5 | | 1.5 | 5 |
| 3/21/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Trained Pat on Zoom & running meeting, recorded assessment & reviewed delinquent accounts. | 5.0 | \$96.00 | \$ 480.00 | | | | 2 | | 0.5 | 0.5 | 0.5 | | 1.5 | 5 |
| 3/22/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Reconciled received assessment with Placer County reports, setup board room for meeting and filed. | 5.0 | \$96.00 | \$ 480.00 | 1 | | | 1.5 | | 0.5 | 0.5 | 0.5 | | 1 | 5 |
| 3/23/2023 | Vacation | 0.0 | \$96.00 | \$ - | | | | | | | | | | | 0 |
| 3/24/2023 | Vacation | 0.0 | \$96.00 | \$ - | | | | | | | | | | | 0 |
| 3/27/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Director payroll, reconciliation & update Assessment information | 5.0 | \$96.00 | \$ 480.00 | | | 1 | 2.5 | | 0.5 | 0.5 | 0.5 | | | 5 |
| 3/28/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Reconciling & Updating Assessment information | 5.0 | \$96.00 | \$ 480.00 | | | | 1 | | 1 | 0.5 | 0.5 | | 2 | 5 |
| 3/29/2023 | Weather | 0.0 | \$96.00 | \$ - | | | | | | | | | | | 0 |
| 3/30/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Minutes, Assessment information updates | 9.0 | \$96.00 | \$ 864.00 | | | | 2 | | 1 | 0.5 | 0.5 | | 5 | 9 |
| 3/31/2023 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Insurance updates and payroll. | 4.0 | \$96.00 | \$ 384.00 | | | 2.5 | | | 0.5 | 0.5 | 0.5 | | | 4 |
| 48.0 | TOTALS | | | \$ 4,608.00 | 1.0 | 0.0 | 8.0 | 9.0 | 0.0 | 7.0 | 5.5 | 4.5 | 1.0 | 12.0 | 48.0 |
| | | | | | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | |



1331 Garden Highway, 2nd Floor
 Sacramento, CA 95833
 T | 916.321.4500
 F | 916.321.4555

PRIVILEGED AND CONFIDENTIAL
 ATTORNEY-CLIENT COMMUNICATION

Sierra Lakes County Water District
 ATTN: Paul A. Schultz, General Manager
 7305 Short Road
 P.O. Box 1039
 Soda Springs, CA 95728

March 10, 2023
 Invoice 307148

RECEIVED MAR 15 2023

General

Reference # 4210-001

For Professional Services Through 2/28/2023

| | | |
|-----------------------|--------|-------------------|
| Previous Balance | | 5,401.13 |
| Payments | | -1,690.00 |
| Balance Forward | | 3,711.13 |
| Current Fees | 740.25 | |
| Total Current Charges | | 740.25 |
| Total Due | | \$4,451.38 |

*paid 3/16/23
 ck # 8316*

*** DUE UPON RECEIPT ***

** PLEASE USE INVOICE NUMBER ABOVE WHEN REMITTING PAYMENT **

Balance Forward Open Invoices

| Invoice Date | Invoice Number | Original Amount | Payments and Credits | Balance |
|--------------|----------------|-----------------|----------------------|-----------------|
| 02/09/23 | 306868 | 3,711.13 | 0.00 | 3,711.13 |
| | | | | 3,711.13 |

Aged Accounts Receivable

| | 0-30 | 31-60 | 61-90 | 91+ | Total Due |
|--------|--------|----------|-------|------|-----------|
| Totals | 740.25 | 3,711.13 | 0.00 | 0.00 | 4,451.38 |

ACCOUNT NO 9012 \$740.25
 CHECK NO. 8331
 CK DATE 3.20.23
 APPROVED *Paul*

Cathy Preis
President
Joni Kaufman
Vice President
Dawn Parkhurst
Secretary
Craig Combs
Director
Phil Gamick
Director



INVOICE #01/23

February 22, 2023

Paul Schultz
General Manager
Sierra Lakes County Water District
P.O. Box 1039
Soda Springs, CA 95728-1039

RE: DSPUD/SLCWD Cost Allocation FYE 06/30/2022

Dear Mr. Schultz,

The amount due for FYE 06/30/2022 share of Total Cost of Maintenance and Operations is: **\$116,604.63**

Please remit payment to: Donner Summit Public Utility District
P.O. Box 610
Soda Springs, CA 95728

Sincerely,

Steven Palmer, PE
General Manager

ACCOUNT NO
CHECK NO.
CK DATE

9700-01 \$116,604.63

APPROVED

Enclosure: Detailed SLCWD Cost Allocation

**Donner Summit Public Utility District
SLCWD Cost Allocation**

NA117500 Donner(2022)(WP C-5 SLCWD Cost Allocation

FYE 6/30/22

**Prior Year
6/30/21**

| | <u>Account #</u> | <u>Description</u> | | <u>Balance</u> | |
|--------------------------|--------------------------|-----------------------------|-----------------|---------------------|---------------------|
| Salaries | 42 6610 42 | Overtime | Sewer Treatment | 16,513.71 | 21,656.56 |
| | 42 6975 42 | Salaries | Sewer Treatment | 283,605.86 | 278,239.51 |
| | 42 7010 42 | Salaries Standby | Sewer Treatment | 0.00 | 0.00 |
| | 42 7015 42 | Salaries Certif | Sewer Treatment | 0.00 | 0.00 |
| | 42 7020 42 | Salaries Sick Pay | Sewer Treatment | 9,083.15 | 8,421.29 |
| | 42 7022 42 | Salaries Vacation | Sewer Treatment | 8,693.03 | 12,529.38 |
| | 42 7024 42 | Salaries Holiday | Sewer Treatment | 12,907.70 | 11,786.66 |
| | Total Salary | | | <u>330,803.45</u> | 332,633.40 |
| Employee Benefits | | FICA / Other PR Tax Expense | See Schedule | 27,845.41 | 26,042.15 |
| | 42 5150 42 | Medical | Sewer Treatment | 72,545.45 | 50,146.45 |
| | 42 5175 42 | Retirement | Sewer Treatment | 25,277.64 | 19,798.53 |
| | 42 5185 42 | Disability | Sewer Treatment | 3,070.93 | 3,487.35 |
| | 42 5225 42 | Workers Compensation | Sewer Treatment | 36,355.14 | 25,818.28 |
| | Payroll Related Expenses | | | <u>165,094.57</u> | 125,292.75 |
| Other | 42 5035 42 | Professional Fees | Sewer Treatment | 1,490.00 | Input Field |
| | 42 5525 42 | Chemicals | Sewer Treatment | 149,798.41 | Input Field |
| | 42 5550 42 | Clothing Allowance | Sewer Treatment | 3,189.49 | Input Field |
| | 42 5700 42 | Computer Support | Sewer Treatment | 1,020.06 | Input Field |
| | 42 5710 42 | Bank Charges | Sewer Treatment | 254.74 | Input Field |
| | 42 5800 42 | Dues & Sub | Sewer Treatment | 3,434.96 | Input Field |
| | 42 5805 42 | Fees & Permits | Sewer Treatment | 18,625.10 | Input Field |
| | 42 5810 42 | Educational Exp | Sewer Treatment | 1,811.37 | Input Field |
| | 42 5825 42 | Electricity | Sewer Treatment | 208,721.67 | Input Field |
| | 42 5840 42 | Eng General | Sewer Treatment | 35,587.28 | Input Field |
| | 42 5925 42 | Equip Purchases | Sewer Treatment | 888.83 | Input Field |
| | 42 5950 42 | Equip M/R | Sewer Treatment | 45,066.53 | Input Field |
| | 42 5975 42 | Equip Rental | Sewer Treatment | 0.00 | Input Field |
| | 42 6025 42 | Fac Maint/Repair | Sewer Treatment | 38,333.39 | Input Field |
| | 42 6050 42 | Certification | Sewer Treatment | 0.00 | Input Field |
| | 42 6175 42 | Insurance | Sewer Treatment | 83,754.26 | Input Field |
| | 42 6275 42 | Lab Supplies | Sewer Treatment | 7,436.26 | Input Field |
| | 42 6300 42 | Lab Tests | Sewer Treatment | 39,140.00 | Input Field |
| | 42 6470 42 | Operating Sup | Sewer Treatment | 118.82 | Input Field |
| | 42 6500 42 | Miscellaneous | Sewer Treatment | 317.79 | Input Field |
| | 42 6560 42 | Office Supplies | Sewer Treatment | 1,035.06 | Input Field |
| | 42 6675 42 | Phone | Sewer Treatment | 6,401.30 | Input Field |
| | 42 6825 42 | Propane | Sewer Treatment | 178,957.91 | Input Field |
| | 42 7025 42 | Small Tools | Sewer Treatment | 8,256.81 | Input Field |
| | 42 7030 42 | Operating Sup | Sewer Treatment | 752.68 | Input Field |
| | 42 7036 42 | Sludge Removal | Sewer Treatment | 19,483.58 | Input Field |
| | 42 7045 42 | Interest (NOT CHARGEABLE) | Sewer Treatment | | Input Field |
| | 42 7300 42 | Training | Sewer Treatment | 191.23 | Input Field |
| | 42 7330 42 | Travel | Sewer Treatment | 721.60 | Input Field |
| | 42 7375 42 | Fuel, Oil & Lub | Sewer Treatment | 8,158.51 | Input Field |
| | 42 7425 42 | Vehicle M & R | Sewer Treatment | 9,546.74 | Input Field |
| | 43 5525 43 | Chemicals | Sewer Treatment | | Input Field |
| | 43 5805 43 | Fees & Permits | Sewer Disposal | | Input Field |
| | Land Lease Paid | Sewer Disposal | 20,250.00 | Input Field | |
| 43 7030 43 | Operating Sup | Sewer Disposal | | Input Field | |
| | Other Expenses | | | <u>892,744.38</u> | 785,617.24 |
| | Total Expenses | | | <u>1,388,642.40</u> | <u>1,243,543.39</u> |

| Cost Allocation | <u>Costs</u> | <u>DSPUD</u> | <u>SLCWD</u> | <u>Total</u> |
|------------------------|--------------|--------------|--------------|--------------|
| Costs based on flows | 1,388,642.40 | 964,126.06 | 424,516.34 | 1,388,642.40 |
| | 100.00% | 69.43% | 30.57% | 100.00% |

Administrative charge @ 14%

59,432.29
483,948.63

Advance Payments 40-4200-40

| | |
|------------------------|------------|
| 11 X \$30612 | 336,732.00 |
| +(30612 paid after YE) | 0.00 |
| | 0.00 |

Prior year AR (AP)
80,921.04

Current year Amount receivable(payable)

336,732.00

Prior year paid 8/11/2022 (80,921.04 - 30670 Paid July 2021)

147,216.63

50,251.04

Due at 6/30/2022

197,467.67

| | | |
|---------------|-------------------------------|-------------|
| Paid after YE | 12 operating pymt July 2022 | (30,612.00) |
| | 6/30/21 balance due July 2022 | (50,251.04) |
| | Payment due from SLCWD@ 10/22 | 116,604.63 |

Sierra Lakes County Water District
2023/2024 DRAFT OPERATIONS BUDGET
As of 4/6/2023

| | Actuals 7/1/22 to 3/31/23 | 2022/2023 Budget | 2022/2023 Estimated YE Actual Costs | 2023/2024 Proposed Budget | NOTES |
|---|------------------------------|---------------------|--|------------------------------|--|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 8000 · Water/Sewer Service | | | | | |
| 8000-01 · Annual Water Fees | 874,219.86 | 870,696.00 | 874,220.00 | 881,136.00 | 844 Billable Connections |
| 8000-02 · Annual Sewer Fees | 1,212,519.48 | 1,207,632.00 | 1,212,520.00 | 1,222,112.00 | 844 Billable Connections |
| Total 8000 · Water/Sewer Service | 2,086,739.34 | 2,078,328.00 | 2,086,740.00 | 2,103,248.00 | |
| 8050 · Customer Late Fees | 6,470.16 | 6,500.00 | 6,500.00 | 6,500.00 | No change |
| 8061 · Other Income | | | | | |
| 8005 · Prim Fac Fees - Sewer | 23,400.00 | 23,400.00 | 31,200.00 | 23,400.00 | 3 Sewer connection permits |
| 8006 · Prim Fac Fees - Water | 5,475.00 | 5,475.00 | 7,300.00 | 5,475.00 | 3 Water connection permits |
| 8030 · Placer County Tax | 351,958.20 | 450,000.00 | 500,000.00 | 500,000.00 | Average 2 prior yrs |
| 8032 · CSCDA Water Rev Ref Bonds 1993B | 77,535.98 | - | 77,536.00 | - | |
| 8061 · Other Income - Other | 38,990.26 | 10,000.00 | 44,990.00 | 20,000.00 | Investment Fund Earnings (LAIF & Placer Co. Treasurer's Fund) |
| Total 8061 · Other Income | 497,359.44 | 488,875.00 | 661,026.00 | 555,375.00 | |
| Total Income | 2,590,568.94 | 2,573,703.00 | 2,754,266.00 | 2,658,623.00 | |
| Gross Profit | 2,590,568.94 | 2,573,703.00 | 2,754,266.00 | 2,658,623.00 | |
| Expense | | | | | |
| 9000 · Salaries | | | | | |
| 9001 · Director Salaries | 10,620.00 | 21,600.00 | 14,160.00 | 21,600.00 | Based on 2 mtgs per month per Director at \$180/mtg. |
| 9003 · Maintenance Salaries | | | | | |
| 9003-01 · Hourly Regular (Maint) | 231,292.85 | 325,000.00 | 311,966.00 | 353,275.00 | Per GM 2023-2024 Budget Project Schedule - 8.7% increase |
| 9003-02 · Overtime (Maintenance) | 8,434.58 | 15,000.00 | 11,246.00 | 15,000.00 | Per GM 2023-2024 Budget Project Schedule |
| 9003-03 · Standby (Maintenance) | 19,880.00 | 26,360.00 | 26,360.00 | 26,360.00 | \$500/week for 52 weeks + \$100 Holidays |
| 9003-04 · Labor Allocated to Projects | (3,472.56) | - | (3,473.00) | - | |
| 9003 · Maint Sal - Other Employee Relations | | 15,000.00 | - | 15,000.00 | Descretionaly Bonuses |
| Total 9003 · Maintenance Salaries | 256,134.87 | 381,360.00 | 346,099.00 | 409,635.00 | |
| Total 9000 · Salaries | 266,754.87 | 402,960.00 | 360,259.00 | 431,235.00 | |
| 9004 · Payroll Expense | | | | | |
| 9005 · Payroll Expense - SS & Medicare | 20,672.38 | 29,685.00 | 27,825.00 | 31,848.00 | Calculated Based on Budgeted Wages |
| 9007 · Payroll Expense- SUI & ETT | 354.29 | 3,950.00 | 3,950.00 | 3,950.00 | Calculated Based on Budgeted Wages |
| 9008 · Payroll Expense - Retirement | 23,311.52 | 27,352.00 | 31,082.00 | 32,635.00 | Estimated Actual + 5% (Includes AUL Payment) |
| 9009 · Payroll Expense - Medical & D/V | 77,979.86 | 100,191.00 | 103,973.00 | 114,545.00 | Estimated Actual + 10% |
| 9009.01 · OPED Expense | | | - | | |
| 9010 · Payroll Expense - Workers' Comp | 12,376.18 | 20,500.00 | 16,502.00 | 20,500.00 | Calculated based on estimated wages |
| Total 9004 · Payroll Expense | 134,694.23 | 181,678.00 | 183,332.00 | 203,478.00 | |
| 9011 · Indirect & G&A | | | | | |
| 9012 · Legal Expense | 17,403.93 | 45,000.00 | 30,000.00 | 30,000.00 | Per GM 2023-2024 Budget Project Schedule |
| 9013 · Audit Expense | 17,850.00 | 17,850.00 | 17,850.00 | 18,400.00 | Per Auditor Proposal |
| 9014 · Fees & Penalties | 1,043.23 | 1,800.00 | 1,800.00 | 1,980.00 | Estimated Actual + 10% Direct Deposit, Recording & Bank Service Fees |
| 9016 · Directors' Expense | 2,235.58 | 10,000.00 | 2,981.00 | 5,000.00 | No increase proposed |
| 9017 · Professional Fees - Operations | 157,937.50 | 265,000.00 | 220,000.00 | 265,000.00 | Board approved maximum |
| 9018 · Professional Fees - Office | 87,080.00 | 137,280.00 | 116,000.00 | 137,280.00 | Board Approved Maximum (30 hrs/wk (1,560 hrs.) |
| 9019 · Staff Travel/Training | 2,647.11 | 5,000.00 | 5,000.00 | 5,000.00 | Per GM 2023-2024 Budget Project Schedule |
| 9022 · Election Expense | 100.00 | 2,000.00 | 100.00 | - | No Election Fees |
| 9023 · Insurance Expense | 27,025.52 | 25,395.00 | 27,525.00 | 30,276.00 | Estimated Actual + 10% |
| 9024 · Membership Expense | 16,919.00 | 20,390.00 | 20,390.00 | 22,429.00 | Estimated Actual + 10% |
| 9026 · Outside Services | 8,240.00 | 3,400.00 | 21,653.00 | 3,400.00 | No increase proposed - 2023 Overage due to CPR HR Recruiting Fees |
| 9028 · Telephone Expense | 7,006.18 | 13,044.00 | 9,342.00 | 10,351.00 | Estimated Actual + 5% (Telephone, Cells phones & iPad) |

Sierra Lakes County Water District
2023/2024 **DRAFT** OPERATIONS BUDGET
As of 4/6/2023

| | Actuals 7/1/22 to 3/31/23 | 2022/2023 Budget | 2022/2023 Estimated YE Actual Costs | 2023/2024 Proposed Budget | NOTES |
|--|------------------------------|-------------------|--|------------------------------|--|
| 9029 · Garbage/Hazmat Expense | 3,773.05 | 5,500.00 | 5,500.00 | 5,500.00 | (weekly pickup, annual Hazardous Disposal & Community Clean-up) |
| 9030 · Uniform Expense | 950.33 | 3,000.00 | 3,000.00 | 3,000.00 | Per GM 2023-2024 Budget Project Schedule |
| 9034 · Propane Expense | 3,785.34 | 14,198.00 | 10,000.00 | 11,000.00 | Estimated Actual + 10% |
| 9036 · SCADA System Expense | 4,320.00 | 5,000.00 | 5,000.00 | 21,500.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9037 · Lucity Asset Management System | 3,750.00 | 4,000.00 | 4,000.00 | 3,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9040 · Office Expense | 713.32 | 3,000.00 | 3,000.00 | 3,000.00 | No increase proposed |
| 9041 · Postage Expense | 185.24 | 2,000.00 | 2,000.00 | 2,000.00 | No increase/decrease proposed - Probable Prop 218 for new rate structure |
| 9042 · Postage Meter Expense | 785.55 | 1,300.00 | 1,050.00 | 1,300.00 | No increase proposed |
| 9043 · Copier & Fax Expense | 363.95 | 950.00 | 500.00 | 950.00 | No increase proposed |
| 9044 · Computer Equipment, Service & Website | | | | | |
| 9044-01 General Expenses | 2,714.66 | 23,029.00 | 4,000.00 | 4,400.00 | DSL, IT, Supplies, P/R Service & Website fees, Logically/Cyber |
| 9044-02 Website Design | - | 3,000.00 | 3,000.00 | 3,000.00 | Per New Leaders Web Designer |
| 9044-03 Merchant Fees | 28,208.85 | 33,296.00 | 37,612.00 | 41,377.00 | Estimated Actual + 10% |
| Total 9011 · Indirect & G&A | 395,038.34 | 644,432.00 | 551,303.00 | 629,143.00 | |
| 9100 · Water Treatment & Filter Plant | | | | | |
| 9101 · Filter Plant Operations & Maint | 971.30 | 8,000.00 | 1,457.00 | 8,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9102 · Filter Plant-Chems, Lab & Equip | 30,703.59 | 30,000.00 | 40,950.00 | 45,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9103 · Filter -Water Pumping Plant M&O | - | 1,000.00 | 1,000.00 | 2,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9104 · Filter -Well Pump Station Exp | - | 10,000.00 | 5,000.00 | 15,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| Total 9100 · Water Treatment & Filter Plant | 31,674.89 | 49,000.00 | 48,407.00 | 70,000.00 | |
| 9200 · Water Distribution | | | | | |
| 9201 · Water Dist - General Maint | 12,212.08 | 10,000.00 | 16,283.00 | 10,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9202 · Water Dist - Pipes & Fittings | - | 2,000.00 | - | 2,500.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9203 · Water Dist - Hydrant Maint | 3,193.91 | 2,000.00 | 4,259.00 | 2,500.00 | Per GM 2023-2024 Budget Project Schedule |
| 9204 · Fees - Water | 14,525.58 | 15,330.00 | 15,525.00 | 16,450.00 | Estimated Actual + 5% |
| 9205 · Water Dist - Electricity | 31,910.91 | 40,000.00 | 42,548.00 | 46,750.00 | Estimated Actual + 10% |
| 9600 · Water Dist - Meters/Parts | 5,945.64 | 2,000.00 | 6,446.00 | 2,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9601 · Water Conservation | - | 1,000.00 | 500.00 | 1,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| Total 9200 · Water Distribution | 67,788.12 | 72,330.00 | 85,561.00 | 81,200.00 | |
| 9300 · Wastewater Collection System | | | | | |
| 9301 · Wastewater - General Maint | 7,878.74 | 5,000.00 | 10,505.00 | 14,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9302 · Wastewater - Pipes/Fittings | - | 1,000.00 | - | 1,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9303 · Wastewater- Enzymes/Lab Testing | - | 4,000.00 | - | 4,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9304 · Wastewater - Manholes | - | 500.00 | - | 500.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9305 · Fees - Sewer | 5,785.84 | 7,500.00 | 8,214.00 | 10,000.00 | Per GM 2023-2024 Budget Project Schedule |
| 9306 · Wastewater - Electricity | 17,874.03 | 25,000.00 | 23,832.00 | 25,000.00 | Per GM 2023-2024 Budget Project Schedule |
| 9700 · Wastewater- Export Service Exp | | | | | |
| 9700-01 · Wastewater Export Srvc Adjustment | 166,855.67 | - | 166,856.00 | - | |
| 9700 · Wastewater- Export Service Exp - Other | 379,719.00 | 400,715.00 | 506,292.00 | 571,925.00 | Estimated 10% increase over actual |
| Total 9700 · Wastewater- Export Service Exp | 546,574.67 | 400,715.00 | 673,148.00 | 571,925.00 | |
| Total 9300 · Wastewater Collection System | 578,113.28 | 443,715.00 | 715,699.00 | 626,425.00 | |
| 9500 · Vehicle Expense | | | | | |
| 9501 · Gasoline/Diesel | 15,239.42 | 18,000.00 | 20,319.00 | 25,000.00 | Per GM 2023-2024 Budget Project Schedule |
| 9502 · Pickups | 5,391.74 | 3,000.00 | 7,189.00 | 5,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9503 · Gapvac | 8,677.92 | 3,500.00 | 11,571.00 | 5,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9504 · Backhoe | 3,912.42 | 2,000.00 | 19,600.00 | 2,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9505 · Vehicle Maint Supplies | 1,731.39 | 3,500.00 | 2,309.00 | 3,500.00 | Per GM 2023-2024 Budget Project Schedule |
| Total 9500 · Vehicle Expense | 34,952.89 | 30,000.00 | 60,988.00 | 40,500.00 | |
| 9800 · Project Expenses | | | | | |
| 9811 · Replace Sewer Mainline | 1,274.26 | - | 1,275.00 | - | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |

Sierra Lakes County Water District
2023/2024 DRAFT OPERATIONS BUDGET
As of 4/6/2023

| | Actuals 7/1/22 to 3/31/23 | 2022/2023 Budget | 2022/2023 Estimated YE Actual Costs | 2023/2024 Proposed Budget | NOTES |
|---|------------------------------|---------------------|--|------------------------------|---|
| 9812 · Spot Repairs of Sewer Mainline | 6,654.23 | - | 6,655.00 | 10,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9813 · Repair Sewer Manholes | 263.88 | - | 264.00 | 50,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9814 · Adjust Sewer Manholes to Grade | - | - | - | 3,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9815 · Misc Sewer Pump Station Upgrade | 5,442.23 | 10,000.00 | 7,256.00 | 5,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9817 · TV Gravity Sewer System | - | 15,000.00 | 7,500.00 | 20,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9818 · Misc Water System Improvements | 64,679.32 | 5,000.00 | 70,000.00 | 5,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9819 · Adj Water Valve Boxes to Grade | - | 5,000.00 | - | 5,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9820 · Misc Upgrades Water Pump Station | 2,393.60 | - | 3,590.00 | - | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9821 · Automatic Meter Reading System | 11,131.18 | 10,000.00 | 15,709.00 | 10,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9822 · Misc Jobs - Safety, Tools, Bldg | 16,760.30 | 63,500.00 | 22,347.00 | 63,500.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9824 · Lake & Land Management | 5,758.85 | - | 16,678.00 | 6,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9825 · HOTFaP | 7,500.00 | 2,500.00 | 7,500.00 | 2,500.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| 9826 · Contemporary Water Quality Assessment | 4,585.80 | 64,785.00 | 14,448.00 | 64,785.00 | Per Purchase Order Balance |
| 9827 · District Engineer | 76,661.00 | 150,000.00 | 142,215.00 | 150,000.00 | Per Purchase Order Balance |
| 9915 · Misc Projects (Placeholder misc imprvmnts) | 226.94 | 10,000.00 | 1,250.00 | 10,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| Total 9800 · Project Expenses | 203,331.59 | 335,785.00 | 316,687.00 | 404,785.00 | |
| Total Expense | 1,712,348.21 | 2,159,900.00 | 2,322,236.00 | 2,486,766.00 | |
| Net Ordinary Income | 878,220.73 | 413,803.00 | 432,030.00 | 171,857.00 | |
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| 9900 · Debt - Interest | | | | | |
| 9906 · Interest on USDA Revenue Bond | 113,000.24 | 113,000.00 | 113,000.00 | 109,000.00 | Per loan amortization schedules |
| 9908 · Int on Assessment - 7207 Palisade | - | 245.00 | 245.00 | 500.00 | Doubled - Acquisition of donated property |
| Total 9900 · Debt - Interest | 113,000.24 | 113,245.00 | 113,245.00 | 109,500.00 | |
| 9920 · Depreciation | | | | | |
| 9921 · Depreciation - Water | 108,628.64 | 150,000.00 | 150,000.00 | 150,000.00 | Per Depreciation Schedule plus estimated new assets |
| 9922 · Depreciation - Sewer | 84,770.64 | 120,000.00 | 120,000.00 | 120,000.00 | Per Depreciation Schedule plus estimated new assets |
| Total 9920 · Depreciation | 193,399.28 | 270,000.00 | 270,000.00 | 270,000.00 | |
| 9999 · Clearing Account | 1,246.00 | - | - | - | |
| 9950 · SLCWD's Share DSPUD Capital Costs | 18,054.49 | 30,000.00 | 37,500.00 | 30,000.00 | Per GM 2023-2024 Budget Project Schedule - PENDING UPDATE |
| Total Other Expense | 325,700.01 | 413,245.00 | 420,745.00 | 409,500.00 | |
| Net Other Income | (325,700.01) | (413,245.00) | (420,745.00) | (409,500.00) | |
| Net Income | 552,520.72 | 558.00 | 11,285.00 | (237,643.00) | |

SIERRA LAKES COUNTY WATER DISTRICT
DRAFT 2022/2023 ESTIMATED ACTUALS BY ENTERPRISE
AS OF 4/6/2023

DRAFT

| | <u>Water</u> | <u>Sewer</u> | <u>Total</u> |
|--|---------------------|----------------------|----------------------|
| Operating Revenues: | | | |
| Water Sales | 874,220 | | 874,220 |
| Sewer Service | | 1,212,520 | 1,212,520 |
| Prim Fac Fees - Sewer | | 31,200 | 31,200 |
| Prim Fac Fees - Water | 7,300 | | 7,300 |
| Customer Late Fees | 3,250 | 3,250 | 6,500 |
| | <u>884,770</u> | <u>1,246,970</u> | <u>2,131,740</u> |
| Operating Expenses: | | | |
| Pumping | 46,138 | | 46,138 |
| Treatment | 398,143 | | 398,143 |
| Transmission and distribution | 455,069 | | 455,069 |
| Administrative and general | 184,356 | 184,356 | 368,712 |
| Depreciation | 150,000 | 120,000 | 270,000 |
| Collection | - | 381,026 | 381,026 |
| Disposal | - | 673,148 | 673,148 |
| | <u>1,233,706</u> | <u>1,358,530</u> | <u>2,592,236</u> |
| Operating income (loss): | <u>(348,936)</u> | <u>(111,560)</u> | <u>(460,496)</u> |
| Non-operating revenues (expenses): | | | |
| Property Taxes | 250,000 | 250,000 | 500,000 |
| Interest income | 22,495 | 22,495 | 44,990 |
| Other Income: CSCDA Water Rev Bond | 77,536 | | 77,536 |
| Interest expense | | (113,245) | (113,245) |
| Capital processing costs | | (37,500) | (37,500) |
| | <u>350,031</u> | <u>121,750</u> | <u>471,781</u> |
| Fiscal Year 2022/2023 Surplus/(Deficit) | <u>1,095</u> | <u>10,190</u> | <u>11,285</u> |
| Per Connection at 844 connections | <u>1</u> | <u>12</u> | <u>13</u> |

SIERRA LAKES COUNTY WATER DISTRICT
DRAFT OPERATING BUDGET BY ENTERPRISE
AS OF 4/6/2023

DRAFT

| | <u>Water</u> | <u>Sewer</u> | <u>Total</u> |
|--|-------------------------|-------------------------|-------------------------|
| Operating Revenues: | | | |
| Water Sales | 881,136 | | 881,136 |
| Sewer Service | | 1,222,112 | 1,222,112 |
| Prim Fac Fees - Sewer | | 23,400 | 23,400 |
| Prim Fac Fees - Water | 5,475 | | 5,475 |
| Customer Late Fees | 3,250 | 3,250 | 6,500 |
| Total operating revenues: | <u>889,861</u> | <u>1,248,762</u> | <u>2,138,623</u> |
| Operating Expenses: | | | |
| Pumping | 46,750 | | 46,750 |
| Treatment | 522,704 | | 522,704 |
| Transmission and distribution | 426,956 | | 426,956 |
| Administrative and general | 215,859 | 215,859 | 431,717 |
| Depreciation | 150,000 | 120,000 | 270,000 |
| Collection | - | 486,714 | 486,714 |
| Disposal | - | 571,925 | 571,925 |
| Total operating expenses: | <u>1,362,268</u> | <u>1,394,498</u> | <u>2,756,766</u> |
| Operating income (loss): | <u>(472,407)</u> | <u>(145,736)</u> | <u>(618,143)</u> |
| Non-operating revenues (expenses): | | | |
| Property Taxes | 250,000 | 250,000 | 500,000 |
| Interest income | 10,000 | 10,000 | 20,000 |
| Interest expense | | (109,500) | (109,500) |
| Capital processing costs | | (30,000) | (30,000) |
| Debt Reserve Funding 10%/yr for 10 yrs | | (27,000) | (27,000) |
| Total Non-OP revenues (expenses): | <u>260,000</u> | <u>93,500</u> | <u>353,500</u> |
| Fiscal Year 2023/2024 Surplus/(Deficit) | <u>(212,407)</u> | <u>(52,236)</u> | <u>(264,643)</u> |
| Per Connection at 844 connections | <u>(252)</u> | <u>(62)</u> | <u>(314)</u> |

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SIERRA LAKES COUNTY WATER DISTRICT
SUMMARY OF ESTABLISHED RATES

| ORDINANCE NO. | DATE | DESCRIPTION | ANNUAL WATER/SEWER SERVICE FEES | | | OTHER SERVICE FEES | | |
|-----------------------|-----------|--|---------------------------------|----------|----------|--|------------|------------|
| | | | WATER | SEWER | Total | STANDBY | WATER BASE | SEWER BASE |
| 17 | 4/30/1970 | ...Establishing Water/Sewer/Standby Rates | 35.00 | 20.00 | 55.00 | 10.00 | | |
| 23 | 4/10/1978 | ...Establishing Water/Sewer Rates | 70.00 | 40.00 | 110.00 | | | |
| 29 | 4/26/1982 | ...Establishing Water/Sewer Rates | 165.00 | 55.00 | 220.00 | | | |
| 34 | 5/1/1984 | ...Establishing Water/Sewer Rates | 165.00 | 165.00 | 330.00 | | | |
| 36 | 5/1/1985 | ...Establishing Water/Sewer Rates | 220.00 | 275.00 | 495.00 | | | |
| 40 | 5/29/1987 | ...Establishing Standby Rates | | | - | 40.00 | | |
| 43 | 1/5/1991 | ...Establishing Water/Sewer Rates | | | - | | | |
| | | 1990/1991 | 260.00 | 390.00 | 650.00 | | | |
| | | 1991/1992 | 270.00 | 405.00 | 675.00 | | | |
| | | 1992/1993 | 280.00 | 420.00 | 700.00 | | | |
| 54 | 5/27/1995 | ...Establishing Water/Sewer Rates | 336.00 | | 336.00 | | | |
| 55 | 7/15/1995 | ...Establishing Water/Sewer Base Charges | | | | 244.00 | 268.00 | |
| 58 | 7/1/1997 | ...Establishing Water/Sewer Rates & Base Charges | 336.00 | 420.00 | 756.00 | 244.00 | 268.00 | |
| 63 | 8/20/2000 | ...Establishing Water/Sewer Rates & Base Charges | 400.00 | | 400.00 | 308.00 | | |
| 67 | 5/25/2002 | ...Establishing Water/Sewer Rates & Base Charges | 595.00 | | 595.00 | 486.00 | | |
| 75 | 5/12/2006 | ...Establishing Water/Sewer Rates & Base Charges | 701.00 | 629.00 | 1,330.00 | 572.00 | 374.00 | |
| 80 | 9/14/1987 | ...Establishing Water/Sewer Rates & Base Charges | 828.00 | 742.00 | 1,570.00 | 613.00 | 407.00 | |
| 83 | 6/13/2008 | ...Eliminating Water/Sewer Base Charges | | | | - | - | |
| 87 | 8/14/2009 | ...Establishing Water/Sewer Rates | 964.00 | 863.00 | 1,827.00 | THESE FEES HAVE BEEN DISCONTINUED | | |
| Resolution No. | | | | | | | | |
| 2011-799 | 7/8/2011 | Certifying Results of Proposition 218 Protest Proceeding RE Increased Water/Sewer Service Fees | 1,044.00 | 983.00 | 2,027.00 | | | |
| 2012-808 | 8/4/2012 | Certifying Results of Proposition 218 Protest Proceeding RE Increased Sewer Service Fees | 1,044.00 | 1,448.00 | 2,492.00 | | | |

| 2023/2024 Rate Increase: | Projection from 2012/2013 to 2023/2024 based on COLA | ANNUAL RATES | | | INCREASE | | |
|--------------------------|--|--------------|----------|----------|----------|--------|--------|
| | | WATER | SEWER | Total | WATER | SEWER | Total |
| 2013/2014 | 1.5% | 1,059.66 | 1,469.72 | 2,529.38 | 15.66 | 21.72 | 37.38 |
| 2014/2015 | 1.7% | 1,077.67 | 1,494.71 | 2,572.38 | 18.01 | 24.99 | 43.00 |
| 2015/2016 | 0.0% | 1,077.67 | 1,494.71 | 2,572.38 | - | - | - |
| 2016/2017 | 0.3% | 1,080.91 | 1,499.19 | 2,580.10 | 3.23 | 4.48 | 7.72 |
| 2017/2018 | 2.0% | 1,102.53 | 1,529.17 | 2,631.70 | 21.62 | 29.98 | 51.60 |
| 2018/2019 | 2.8% | 1,133.40 | 1,571.99 | 2,705.39 | 30.87 | 42.82 | 73.69 |
| 2019/2020 | 1.6% | 1,151.53 | 1,597.14 | 2,748.67 | 18.13 | 25.15 | 43.29 |
| 2020/2021 | 1.3% | 1,166.50 | 1,617.90 | 2,784.41 | 14.97 | 20.76 | 35.73 |
| 2021/2022 | 5.9% | 1,235.32 | 1,713.36 | 2,948.68 | 68.82 | 95.46 | 164.28 |
| 2022/2023 | 8.7% | 1,342.80 | 1,862.42 | 3,205.22 | 107.47 | 149.06 | 256.54 |
| | | | | | 298.80 | 414.42 | 713.22 |

COLA increases by year

Note: Since 1983 COLA changes take effect the next Jan. 1

| YEAR | COLA % | YEAR | COLA % |
|------|--------|------|--------|
| 1975 | 8.0 | 1999 | 2.5 |
| 1976 | 6.4 | 2000 | 3.5 |
| 1977 | 5.9 | 2001 | 2.6 |
| 1978 | 6.5 | 2002 | 1.4 |
| 1979 | 9.9 | 2003 | 2.1 |
| 1980 | 14.3 | 2004 | 2.7 |
| 1981 | 11.2 | 2005 | 4.1 |
| 1982 | 7.4 | 2006 | 3.3 |
| 1983 | 3.5 | 2007 | 2.3 |
| 1984 | 3.5 | 2008 | 5.8 |
| 1985 | 3.1 | 2009 | 0.0 |
| 1986 | 1.3 | 2010 | 0.0 |
| 1987 | 4.2 | 2011 | 3.6 |
| 1988 | 4.0 | 2012 | 1.7 |
| 1989 | 4.7 | 2013 | 1.5 |
| 1990 | 5.4 | 2014 | 1.7 |
| 1991 | 3.7 | 2015 | 0.0 |
| 1992 | 3.0 | 2016 | 0.3 |
| 1993 | 2.6 | 2017 | 2.0 |
| 1994 | 2.8 | 2018 | 2.8 |
| 1995 | 2.6 | 2019 | 1.6 |
| 1996 | 2.9 | 2020 | 1.3 |
| 1997 | 2.1 | 2021 | 5.9 |
| 1998 | 1.3 | 2022 | 8.7 |

Source: Social Security Administration

Truckee Fire Protection District Annexation of Donner Summit Public Utility District Fire Service Area

Plan for Services

Introduction

Truckee Fire Protection District, in agreement with Donner Summit Public Utility District, proposes to annex and serve the territory in which DSPUD is presently providing fire protection services. This area (see attached map), includes the territory within:

- o Donner Summit Public Utility District
- o Placer County Service Area 28, Zone 16
- o Placer County Service Area 28, Zone 143
- o Nevada County Service Area 31

In addition, some adjacent areas have been included in the annexation area in order to provide a more logical service area and set of boundaries.

DSPUD would transfer to Truckee Fire Protection District service responsibility for fire protection and related services (including rescue, emergency medical response, hazardous material response, or ambulance service). The three County Service Areas (listed above) currently receive services from DSPUD by contract. Under the annexation proposal, these areas would be annexed and contracts would no longer be necessary.

Response times, facilities, and equipment and personnel deployment in both the area to be annexed and within Truckee Fire District's current boundaries will not change as a result of the change of organization. However, the proposal will provide more flexibility and depth of resources in the areas of personnel, vehicles and equipment. It is expected that the Truckee Fire District will be able to provide Chief Officer coverage and administration for the Donner Summit area. Currently the Donner Summit PUD contracts with California Department of Forestry and Fire Protection for administrative services. This contract and the contracts between DSPUD and Placer and Nevada Counties services to the CSAs will be eliminated.

Financial aspects of the proposal are discussed in detail in a subsequent section of this document. In general, the Districts have agreed to transfer a portion of DSPUD's property tax base used to fund fire services to Truckee Fire Protection District. In the contract service areas, all assessments dedicated to fire protection services would be transferred to Truckee Fire by condition of LAFCo.

Placer CSA 28, Zone 16 also has dedicated a portion of property tax for fire service which could be transferred by the Placer Board of Supervisors. Both Placer County CSA Zones have reserve funds specifically dedicated for fire protection service; presumably these funds would also be transferred to the Truckee Fire District to fund equipment and facilities within those areas.

1. Description of the services to be extended to the proposed area of annexation.

The District will continue to provide all five services permitted under Section 13862 of the Health and Safety code:

1. Fire Protection (including Planning And Engineering)
2. Rescue (including swift water, high angle, extrication, dive team)
3. Emergency Medical
4. Hazardous Material Response
5. Ambulance Transport

2. The level and range of services

No change to the level or the range of services will result from the change of organization. All Donner Summit fire resources, including facilities, vehicles, equipment and personnel will transition to Truckee Fire District, which will continue to deploy them at their present locations.

2.1. Resource Deployment

A description of the resources at present and as expected through 2020 is provided on **Table 1** below. **Table 2** documents the plan for deploying vehicles and equipment.

Table 1 - Resources

| Fire Stations | | 2006 | Expected | | |
|-----------------------|--|------|---|------|------|
| | | | 2010 | 2015 | 2020 |
| | | 8 | 8 | 98 | 98 |
| Truckee Fire District | #91 (10049 Donner Pass Road) | 6 | No change in the total number of stations is anticipated as a result of annexation. Truckee Fire will take over the two DSPUD stations. | | |
| | #92 (11473 Donner Pass Road) | | | | |
| | #93 (15572 Donner Pass Road) | | | | |
| | #94 (12986 Northwoods Blvd.) | | | | |
| | #95 (10900 Manchester Dr.) | | | | |
| | #96 (10277 Truckee Tahoe Airport Road) (owned & operated with CDF) | | | | |
| Donner Summit PUD | #81 (53823 Sherritt Lane) (will become TFPD #97) | 2 | <i>The need for additional stations will be dictated by growth and future service demands.</i> | | |
| | #82 (7300 Short Street) (Land owned by Sierra Lakes County Water District & leased to Placer County for service to CSA28, Zone 16. Building and improvements owned by Placer County.) | | | | |
| | (will become TFPD # 98) | | | | |

Truckee Fire Protection District Annexation
 Donner Summit Fire Service Area

| Vehicles | | 2006 | Expected | | |
|---|---|------|---|------|------|
| | | | 2010 | 2015 | 2020 |
| Engines | | 31 | 32 | 33 | 34 |
| Truckee Fire District | 6- Type I Engines 1- Type III Engine 1- 75 Foot Ladder truck 1- USAR Type II Heavy Rescue 1- Swift Water/High Angle rescue 1- River Raft 1- Rescue Airboat 1- Type II Hazardous Materials Response Vehicle 1- Battalion Chief Command Vehicle 3- Loaders 3- Station Utility Vehicles 4- Chief Officer Utility vehicles | 24 | No change to the total number of apparatus as a result of the annexation, however, Truckee Fire will take over the DSPUD resources. <i>Additional resources will be added to the fleet as service demands dictate</i> | | |
| Donner Summit PUD | 2- Type I Engines 1- Type III Engine 1- Heavy Rescue 1- Utility Vehicle 2- Snowmobiles with trailer | 7 | | | |
| Emergency Medical Service Vehicles | | 7 | 7 | 8 | 9 |
| Truckee Fire | Type I ALS Ambulances | 5 | | | |
| DSPUD | Type I ALS Ambulances | 2 | | | |

Table 2 - Equipment Deployment Plan

| Station | Type I Engine | Type III Engine | Rescue | Water Tender | Ambulance | Snow Mobile | Loader | Truck | Haz Mat |
|---------|---------------|-----------------|--------|--------------|-----------|-------------|--------|-------|---------|
| 91 | | | | | | | | | |
| 92 | 1 | 1 | 1 | 1 | 2 | | 1 | 1 | |
| 93 | 1 | | | 1 | | | | | |
| 94 | 1 | | | | | | 1 | | |
| 95 | 1 | | | | 1 | | | | |
| 96 | 1 | | | | 2 | | | | 1 |
| 97(81) | 1 | 1 | 1 | | 2 | 2 | 1 | | |
| 98(82) | 1 | | | | | | | | |

2.2. Personnel Deployment

Personnel deployment will generally remain unchanged at the various stations. See **Table 3** for current and future staffing levels. The Donner Summit Public Utility District currently contracts with CDF for administrative services, and also assigns fire service administrative and support duties to its management staff. The change of organization will permit the CDF contract to be terminated, and there will be no need for DSPUD personnel to provide administrative support to the fire department.

Staffing levels and deployment:

- Station 92: Fire Captain, two Firefighter Paramedics, Battalion Chief
- Station 95: Fire Captain, two Firefighter Paramedics
- Station 96: Fire Captain, two Firefighter Paramedics
- Station 97(81): Fire Captain, one Firefighter Paramedic
- Station 98 (82): Continued firefighter residence program.

Truckee Fire Protection Personnel Policy:

The Truckee Fire Protection District (TFPD) has a unique recruitment/retention plan. Qualified volunteers attend a three-month Fire Academy, and serve a one-year probation period. After one year, those successful become part time employees assigned to a shift. After three years as part time, volunteers qualify to test for a full time position and be placed on a promotional list. All full time firefighters are hired from this internal promotional list.

TFPD employees are part of an Employees Association, which negotiates with the District Board of Directors on employee salary, benefits and working conditions matters.

Table 3 – Staffing Levels

| Personnel | | 2006 | Expected (The need for additional staffing will be dictated by growth and future service demands.) | | |
|---------------------------------|--|---------|---|------|------|
| | | | 2010 | 2015 | 2020 |
| Management Staff | | | 6 | 7 | 8 |
| Truckee Fire | Chief, , Fire Marshall, Assistant Fire Marshall and 3 Battalion Chiefs | 6 | | | |
| DSPUD | CDF Battalion Chief via contract. Position does NOT transition over. | 1 | | | |
| Fire fighters BLS | | | 5 | 5 | 5 |
| Truckee Fire | | 5 | | | |
| DSPUD | | 1 | | | |
| Paramedic - firefighters | | | 29 | 29 | 29 |
| Truckee Fire | | 24 | | | |
| DSPUD | | 5 | | | |
| Support personnel | | | 5 | 5 | 6 |
| Truckee Fire | | | | | |
| DSPUD | DSPUD General Manager position does NOT transition over | 1.5 FTE | | | |

2.3. Coordinated Service Plan

Stations and service areas will remain the same after the change of organization, as shown on **Attachment 1** (map with station locations).

2.4. Service Needs

Currently, the Districts respond to service calls in the ratios and response times shown below:

Table 4 – Current service needs and capacity

| | | Annual Calls | Average Response Time (Minutes) | Number of Personnel |
|----------------|---------------------|--------------|---------------------------------|---------------------|
| EMS/ALS | Truckee Fire | 1100 | 4-6 | 4-6 |
| | DSPUD | 650 | 8 | 8 |

| | | | | |
|---------------------------|---------------------|-----|-----|-------|
| Fire | Truckee Fire | 900 | 4-6 | 10-15 |
| | DSPUD | 150 | 8 | 8 |
| Hazardous Material | Truckee Fire | 12 | 4-6 | 4-6 |
| | DSPUD | 10 | 8 | 8 |
| Rescue | Truckee Fire | 100 | 4-6 | 7-9 |
| | DSPUD | 10 | 18 | 18 |

3. Feasibility of Extending Truckee Fire Protection District Services to the proposed annexation area.

3.1. Administration

All administrative services concerning the DSFD personnel and operations would be transitioned to the staff at Station 91. This would include accounts payable and receivables, human resources, payroll, and other aspects traditionally part of fire department administration. All policies guidelines, MOU's, contracts, and Personnel manuals current with the TFPD would be applicable to the affected area and transitioning personnel.

3.2. Operations

All policies, standard operating guidelines and performance standards would be applicable to the affected area. Example: The TFPD requires a chief officer, three Engines, and one Investigator respond to all reported structure fires. Structure fires reported in the affected area would receive this level of response after annexation. Should the fire be in a commercial structure, Truck 92 will respond.

3.3. Fire Protection, Planning and engineering

All services offered by the Prevention Bureau would be applied to the affected area including public education, plan review, new construction engineering issues, commercial inspection, defensible space inspections, fire cause determination and investigation, safety, EMS coordination, and hazardous materials coordination.

4. Improvements, upgrades, or other changes (of facilities, staffing, equipment, etc.) after the annexation

4.1. Schedule for changes and improvements

- Increase staffing from 2.0 to 3.0 at Station 97 by July 1, 2007
- Utilize funds from Zone 16 and 143 reserves to purchase a new loader at Station 97 for snow removal and replace Engine 82 in the future.
- Utilize funds from Zone 16 and 143 reserves to upgrade Station 97 including restroom facilities, kitchen remodel, and vehicle exhaust extraction system and structure improvements.

- Use funds from Zone 16 and 143 reserves to replace current second out ambulance at Station 97 by July 1, 2007
- Use funds from Zone 16 and 143 reserves to fund the District until the tax allocation and other funding becomes consistent.

4.2. Master Plan Changes

- Adding two rooms and restroom to Station 95 for three person staffing
- Negotiating with Forest Service and the Town of Truckee to obtain land to move current administrative facility to the intersection of Interstate 80 and Donner Pass road. The facility will also be the location of a new fire station for the Highway 89 North corridor.
- Utilize AB1600 fees collected within the existing TFPD service area and apply same to the affected area to maintain capital improvements with growth.
- See *Capital Facilities and Mitigation Fee Expenditure Plan for the Truckee Fire Protection District (Attachment 2)*.

5. Funding for Services

As described above, the Districts have agreed to a redistribution of a portion of Donner Summit Public Utility District's property tax base to the Truckee Fire District, (80% to DSPUD and 20% to TFPD), as well as to the transfer of the fire assessments established in Nevada County Service Area 31 and Placer County Service Area 28, Zones 16 and 143. The Districts also expect the portion of property tax base allocated specifically for fire service within Placer CSA 28 Zone 16 to be transferred to Truckee Fire District in order to maintain a consistent level of service to that area. Finally, reserve funds specifically targeted for fire services should be transferred, as should all fire facilities.

Based on a fiscal analysis provided to the Districts by an independent consultant (Bay Area Economics, *Truckee Fire Protection District Annexation of Donner Summit Public Utility District Fire Department Fiscal Viability Analysis*, dated May 10, 2005, **Attachment 3**), the specific amounts as of July 2005 were:

5.1. Revenues

Hard (guaranteed)

| | |
|----------------------|---------------------------|
| Property tax- DSPUD: | \$37,363 (20% of 186,000) |
| CSA 28 Zone 16: | \$246,332 |
| CSA 28 Zone 143: | \$23,064 |
| CSA 31: | \$40,256 |

Sub-Total: \$347,015

Soft (relative to use)

Ambulance: \$417,132

Rescue Billing: \$49,547

Sub-Total: \$466,679

Total: \$813,161

5.2. Expenses

TFPD 7/1/05: \$742,112 (reflects \$17,500 reduction for lease)

5.3. Net Income: \$71,049

5.4. Placer Reserves

The BAE report indicates that there is approximately \$515,284 in the reserves allocated for Zone 16 and \$11,098 in the reserves for Zone 143. This amount should be transferred to the TFPD under the annexation agreement because the TFPD will be the sole entity responsible for fire and rescue in these regions. Additionally, a LAFCo recommendation should indicate that those funds be used exclusively for capital improvements in the Donner Summit area.

5.5. Placer Facilities

Placer County owns Station 82 located in the Serene Lakes subdivision that is Zone 16. At the time of annexation this facility should be deeded to the Truckee Fire Protection District and the Serene Lakes Homeowners Association. If not, there will need to be an agreement between the TFPD and Placer County concerning maintenance and use.

5.6. Supporting Rationale

The numbers above are based off the assumptions that both counties will make all assessment as indicated in the BAE report available to the TFPD. The 80/20 split adjustment back to the DSPUD of property tax collected within the PUD boundaries is intended to nullify the impact of a property tax shift from the DSPUD to the TFPD because of the annexation. This will also offset any lease costs as proposed in earlier discussions. The rationale is that currently the DSPUD is a multi use district that has funded all three disciplines with enterprise funds and property tax to the benefit of the constituency. It stands to reason that the same logic should apply during these negotiations so we can sustain the viability of fire protection on the

summit with annexation without incurring more costs to sewer and water. The costs for TFPD to operate are representative of costs effective July 1, 2005 due to employee benefit packages and increased costs across the board. Within that cost summary, the \$17,500 to the DSPUD for lease of the fire station at the PUD site was eliminated. The transfer of funds in reality is \$37,363. A lease agreement has been prepared to cover areas of concern as follows:

Facility Maintenance: Under commercial agreements it is typical to have the lessee take care of all internal repairs and maintenance. All external repairs and maintenance is taken care of by the lessor. External being external walls, roof, and grounds such as asphalt and parking areas.

Utilities: the TFPD will be responsible for all utilities for the portion of the structure indicated in the lease including LPG, natural gas, water, electricity, garbage, phone, television services, and sewer services.

- See attached fiscal analysis study by BAE
- See attached Capital Facilities and Mitigation Fee expenditure Plan attached
- See attached 2005/2006 preliminary budget for the TFPD **(Attachment 4)**.

6. Other Personnel and Operational Conditions

The following information is intended to outline the transition of personnel and equipment from the Donner Summit Fire Department (DSFD) to the Truckee Fire Protection District (TFPD) should annexation occur.

6.1. Personnel

- Probation- all full time firefighters currently employed by the DSFD at time of annexation will become employees of the TFPD, not to exceed six. All Paramedic Firefighters will be assigned as probationary employees for a six-month period. All Non-Paramedic Firefighters will be assigned as probationary employees for 24 months in which time they will need to secure paramedic certification and be accredited with the Sierra-Sacramento Valley Emergency Medical Services agency.
- Rank- the personnel employed by the DSFD will be transferred to the TFPD at a rank to be determined by the TFPD, with a minimum rank of firefighter- full time.
- Seniority- DSFD employees will start their employment with the TFPD as new employees. They will accrue seniority as per TFPD guidelines. Any seniority gained while employed by the DSFD will be the responsibility of the DSFD specific to DSFD policies and will not transfer to TFPD.
- Leave Credits- All leave credits including sick leave, vacation, holiday time, CTO or other that has been accrued by the DSFD employees will be the

responsibility of the DSFD. DSFD employees transferred to TFPD employment will accrue leave credits as per TFPD policy as new employees.

- Benefits/Salary- all DSFD employees transferred to TFPD employment will receive the same salary and benefit package as current TFPD personnel **under** TFPD policies and guidelines as per the District Employees manual.
- Part time/Volunteer- DSFD part time and volunteer firefighters will be absorbed in to the TFPD volunteer program. All DSFD employees coming in under this program will become probationary employees as per TFPD volunteer probationary program and will complete the probation as per TFPD expectations.
- Per Diem- the TFPD does not have a per diem program. Any personnel currently working under the DSFD per diem program may become probationary volunteers with the TFPD, but must meet the criteria established for employees under this program.
- Chief 801- The TFPD does not have part time or volunteer Chief Officers. Chief 801 will be brought over to the TFPD in the capacity of a part time employee at the TFPD part time pay scale. He will be able to respond in his private vehicle as with the DSFD pending approval of the TFPD liability insurance provider. His rank and commensurate authority will be determined at the time of annexation.

6.2. Uniforms/Personal Protective Equipment (PPE)

- All uniforms required for employment with the TFPD will be provided by the TFPD to incoming DSFD personnel. No existing DSFD daily uniforms will be used unless approved by the TFPD.
- PPE- all PPE required by incoming DSFD personnel will be provided by the TFPD. All PPE owned by the DSFD will become the property of the TFPD. The TFPD will determine what (if any) of the existing DSFD PPE will be used by the TFPD. Any PPE not used or needed by the TFPD will be returned to the DSPUD should they desire.
- Personal PPE- PPE including helmets owned by current DSFD will not be used under TFPD employment. Only PPE owned and provided by the TFPD will be authorized.

6.3. Capital Facilities

- Station 82- Station 82 will become TFPD Station 98. This is currently the property of Placer County and CSA 28 Zone 16, Serene lakes. The TFPD will expect to have use of the facility as currently used by the DSFD. The TFPD will exercise the option of staffing the facility with the TFPD resident program as per TFPD policy and guidelines.
- Station 81- Station 81 will become TFPD Station 97. The ownership of the facility will be addressed in the lease agreement attached. The facility will be leased to the TFPD by the DSPUD. Both Boards have approved a lease agreement (**Attachment 5**), that will be executed upon annexation.
- Miscellaneous Property- all property owned by the DSFD within both stations including but not limited to food service, office supplies and equipment and daily supplies will become property of the TFPD.

- Utilities- utilities for both facilities will be the responsibility of the TFPD unless otherwise stipulated in a lease agreement.

6.4. Vehicles/Equipment

- Vehicles- All vehicles assigned to the DSFD will be transferred to the TFPD. This shall include all ambulances, fire engines, rescues, snowmobiles and utility vehicles. The assigned location of these vehicles after annexation is solely up to the administration of the TFPD.
- Equipment- All fire fighting, rescue and EMS equipment shown on the current inventory on the above-mentioned vehicles will become property of the TFPD.
- Snow removal- the TFPD personnel assigned at Station 97 will use the DSPUD loader as per DSPUD guidelines to clear hydrants in the DSPUD and Serene lakes area, and the grounds assigned to Station 97 until a loader can be supplied by the TFPD. TFPD will cost share in maintenance of the loader.
- All equipment transferred to the TFPD will be maintained by the TFPD as per TFPD Fleet and Facilities Manager.
- Fuel- the TFPD will cost share fuel at Station 97 as currently done now with the DSFD and the DSPUD.

6.5. Administration

- All administrative duties currently provided for by the DSPUD will be taken over by the TFPD. The personnel at Station 97 (81) will not use the office equipment and supplies available at the DSPUD administrative offices.
- All revenues determined to be transferred to the TFPD under annexation including but not limited to property tax, special taxes or assessments, ambulance billings and other miscellaneous revenues will become property of the TFPD on the date of the annexation. However, the DSPUD shall retain all revenue, fees received and/or earned up to the date of annexation. The DSPUD will be responsible for all expenses incurred for services up to the date of annexation. An independent audit of all DSPUD - Fire Department fund balances will be performed post annexation no sooner than 30 days or later than 180 days. The audit will be performed by a mutually agreed upon certified and licensed accounting firm to determine fund balances and any monies to be transferred to Truckee Fire Protection District. The costs of the audit will be paid for 100% by TFPD.
- Insurance- all equipment under the TFPD will be insured by the TFPD.

Attachments:

-
- 1 Map showing Station Locations
 - 2 TFPD Capital Facilities and Mitigation Fee Expenditure Plan
 - 3 Bay Area Economics Fiscal Viability Analysis
 - 4 2005/2006 preliminary budget for the TFPD
 - 5 Lease Agreement for Station at 53823 Sherritt Lane

**Truckee Fire Protection District Annexation of
Donner Summit Public Utility District Fire Department**

Fiscal Viability Analysis

Submitted to:
Truckee Fire Protection District
and
Donner Summit Public Utilities District

Submitted By:
Bay Area Economics

May 10, 2005

Table of Contents

| | |
|---|-----|
| Table of Contents..... | ii |
| List of Tables..... | iii |
| Introduction..... | 1 |
| Purpose..... | 1 |
| Description of Affected Areas..... | 1 |
| Research and Findings..... | 3 |
| Revenue Sources..... | 3 |
| Estimated Cost for Truckee Fire to Annex..... | 6 |
| Economic Viability of Proposed Scenarios..... | 8 |
| Scenario 1A..... | 8 |
| Scenario 1B..... | 8 |
| Scenario 2..... | 9 |
| Conclusions..... | 13 |

List of Tables

| | |
|--|----|
| Table 1: (Estimated TFPD Expenses for DSPUD Annexation) | 7 |
| Table 2: (Scenario 1A) | 10 |
| Table 3: (Scenario 1B) | 11 |
| Table 4: (Scenario 2)..... | 12 |
| Appendix A: (Estimated DSPUD FD Expenses, April 2005)..... | 14 |
| Appendix B: (Donner Summit Public Utility District Fire Department Asset Inventory List, May 2005)..... | 15 |

Introduction

Purpose

The purpose of this report is to summarize Bay Area Economics' (BAE) findings regarding the fiscal viability of a proposed annexation of territory to the Truckee Fire Protection District (TFPD). This includes an inventory of the existing revenue sources available to fund fire protection services in the affected areas, an estimate of costs for the TFPD to assume responsibility for fire protection in the affected area, and calculations of the projected net fiscal balance for TFPD under several annexation and revenue sharing scenarios.

The annexation would involve territory currently located within the Donner Summit Public Utilities District (DSPUD), for the purposes of providing fire protection and rescue services only. DSPUD would continue as the provider of water and sewer services within the affected territory. Additionally, TFPD may consider annexing territory currently located in Nevada County, County Services Area (CSA) 31 and Placer County CSA 28, Zones 16 and 143. DSPUD currently provides fire protection and rescue services to these CSA territories on a contract basis. As an alternative to annexing the CSA areas, TFPD might simply assume the service contracts currently held by DSPUD.

The initial findings of this study will provide a basis for TFPD to negotiate with DSPUD, Nevada County, and Placer County for revenue transfers from the areas to be annexed. The DSPUD and TFPD staff and governing boards will review this information prior to determining whether to make applications to LAFCo for the proposed annexations. If DSPUD and TFPD decide to proceed with the annexations, this report will serve as background information for determining the viability of the proposed annexation and the appropriate revenue transfers, for consideration by the Nevada County Local Agency Formation Commission (LAFCo) staff and Board.

Description of Affected Areas

As mentioned above, the proposed annexation would affect several different areas, including DSPUD, TFPD and several small County Service Areas within eastern Nevada and Placer Counties. Following are brief descriptions of each.

Truckee Fire Protection District

TFPD is located primarily in eastern Nevada County, and serves the Town of Truckee, surrounding areas of Nevada County and northern portions of Placer County. The TFPD operates six fire stations and provides fire and rescue services to a population of approximately 20,000 people.

Donner Summit Public Utility District

DSPUD is located west of TFPD on the southern border of Nevada County. It has two fire stations serving approximately 3,375 permanent residents. In addition, DSPUD provides emergency coverage for a section of Interstate 80 as well as the Sugar Bowl, Donner Ski Ranch, and Boreal ski resorts.

County Service Area 31, Nevada County

CSA 31 is located in the rural area north of Placer County and west of the current DSPUD boundaries. There are approximately 300 parcels in this area with a net assessed value of \$34,217,909.

County Service Area 28, Zone 16, Placer County

Zone 16 covers approximately 1,093 parcels and 2.5 square miles within Placer County directly south of the Nevada County border. The net assessed value of this area is \$172,827,228. This includes Serene Lakes, the surrounding developments, and one of DSPUD's fire stations. CSA 28, Zone 16 is the only special district in this study that collects a share of property tax for the purposes of fire protection.

County Service Area 28, Zone 143, Placer County

Zone 143 covers a 23 square mile strip approximately two miles wide and 14 miles long, with 637 parcels just south of the Nevada County border and west of the current DSPUD boundaries. It is a sparsely populated area which surrounds, but does not include, Zone 16. It has a net assessed value of \$141,657,093.

Research and Findings

BAE collected budget documents and other financial information from DSPUD, Placer County, and Nevada County to review and incorporate into this study. Additionally, BAE contacted and interviewed representatives of DSPUD, Placer County Auditor-Controller's Office, Assessor's Office, Office of Emergency Services and the Nevada County Auditor-Controller's Office to obtain specific information regarding the financial status of the affected areas. Chief Mike Terwilliger of the TFPD provided BAE with an estimated budget for the extension of the district's services to the affected territory, and Tom Skjelstad, General Manager of DSPUD provided input regarding potential changes to the current DSPUD fire-related revenues in the future.

Revenue Sources

DSPUD collects revenue from property tax, fire and rescue fees, ambulance fees, and CSA contract fees to fund fire protection services within its boundaries and the boundaries of the CSA areas that it serves under contract to Nevada and Placer Counties. Each special district collects all of its revenue from a per parcel special assessment. The exception is Placer County CSA 28, Zone 16, which collects a portion of the property tax generated within its boundaries, in addition to a special assessment. Revenue from each special district is used to pay the contract fees due to DSPUD. In the case of each special district, annually they generate more revenue than is necessary to cover the service contract fees paid to DSPUD. This generates budget surpluses that the CSAs currently hold in reserve. Additionally, a portion of the property taxes collected in unincorporated Placer County is allocated to the Placer County Office of Emergency Services (OES), for fire protection services.

Donner Summit Public Utility District

As mentioned previously, DSPUD is a multipurpose district providing water, sewer, and fire protection/rescue services within its jurisdiction. The Nevada County Auditor-Controller allocates DSPUD a share of the property taxes generated within the DSPUD boundaries, for the purposes of funding these municipal services. According to the DSPUD General Manager, Tom Skjelstad, the district has traditionally allocated approximately 65 percent of its property tax revenues to support fire protection and rescue operations. For fiscal year 2003-2004 this amount was \$122,176. The DSPUD uses the other 35 percent of the property taxes to fund sewer and water services. Fire and rescue fees for the same year totaled \$49,547 and ambulance fees generated \$417,132. Additionally, Placer County CSA 28, Zone 16, Zone 143, and Nevada County CSA 31 paid a total of \$195,224 in contract fees to DSPUD for the 2003-04 fiscal year. DSPUD also derived \$33,542 from grants, interest, and other charges, to support fire services, for total fire and rescue revenues of \$817,621 in FY 03-04.

DSPUD staff have indicated that it is likely that DSPUD will be favorably inclined to transfer at least the 65 percent portion of its property taxes to TFPD, if TFPD takes over its fire and rescue responsibilities. DSPUD will also transfer assets related to fire protection to TFPD, as described in Appendix B. Upon annexation, TFPD would begin charging service fees for fire and rescue services provided within the affected areas, so these revenues would transfer automatically. Other revenues such as grants, interest, and so forth associated with the provision of fire service would also accrue to TFPD upon annexation. It should be noted that the Sugarbowl Ski Resort, which lies within DSPUD's jurisdiction, plans on providing its own on-site rescue service sometime in the future. DSPUD's General Manager estimates that the district's emergency

service fees may decline by up to 25 percent as a result of this change. The analysis does not account for potential reductions in the amount of these revenues available to TFPD upon annexation of the area.

DSPUD is also open to the possibility of a 100 percent transfer of property tax revenues to TFPD. According to conversations with DSPUD and Nevada County officials, water and sewer services could potentially be funded entirely from enterprise fees. Under this scenario, TFPD would collect all of the tax revenue from DSPUD and in return DSPUD would be completely funded by user-based fees.

If TFPD does not annex the CSA areas, and instead takes over the service contracts from DSPUD, it is assumed that, at a minimum, TFPD would receive CSA contract fees equal to the fees that the CSAs currently pay DSPUD. If TFPD annexes the CSA areas, CSA contract fees would no longer be a funding source; however, it is assumed that TFPD would instead collect all of the CSA special assessment revenues that the CSAs currently collect and some portion of the property taxes that Placer County CSA 28, Zone 16 collects for fire protection purposes.

Nevada County Service Area 31

CSA 31 currently derives all of its revenues from a per parcel special assessment. These assessments for fiscal year 2004-2005 were \$39,956 with an additional \$300 in interest, accounting for a total income of \$40,256. As of the 2003 contract with DSPUD, CSA 31 pays \$31,200 per year to DSPUD for fire service. If TFPD decides to annex CSA 31 instead of simply renewing the contract, it is assumed that TFPD would then collect all of the CSA special assessment revenues from within CSA 31. In addition, Nevada County has a special resolution which determines the share of property tax available to transfer to an annexing district. Under this resolution, a percentage of the tax increment will be allocated to the annexing district, but the existing base remains with the County. The percentage of the increment equals the ratio of total property tax generated by the entire County to that of property taxes generated from the annexed district. Although this amount is not expected to be very significant, it should still be a topic in the forthcoming negotiations.

Because the annexation would actually transfer fire protection responsibility from CSA 31 (which does not derive any revenue from property taxes) to TFPD, it could be argued that there is no property tax base in CSA 31 to transfer to TFPD. At the same time, the increase in service quality derived from the annexation and subsequent provision of services by TFPD may justify transfer of some portion of the future property tax increment to TFPD. We recommend that Nevada County LAFCo request that its attorney review the language in the resolution regarding property tax transfers and render an opinion as to which situation, if any, would apply to a proposed annexation of CSA 31 to TFPD.

Placer County Service Area 28, Zone 16

CSA 28, Zone 16 collected \$159,182 in property taxes and \$68,000 in direct assessments for FY 03-04. Combined with an additional \$19,150 from rents and interest, Zone 16 had total revenue of \$246,332. Since Zone 16 only pays DSPUD \$147,200 for fire services and only incurs limited additional expenses, leaving an annual budget surplus, the district allocated the difference to reserves. The Placer County Special District Budget for FY 2004-2005 shows Zone 16 with a \$515,284 fund balance. It is assumed that the \$68,000 in direct assessments collected from CSA 16 could transfer to TFPD if the area is annexed. Based on informal discussions with TFPD staff and staff of the Placer County OES it appears both parties are amenable to TFPD taking over Zone 16's allocation of property tax. Other revenue items appropriate for discussions include

disposition of Zone 16's current fund balance and assets, including a fire station currently used by DSPUD. According to Mike Boyle, Deputy County Executive Officer for Placer County, these funds were saved for the purpose of making improvements to fire coverage. Since annexation would transfer fire coverage responsibility to TFPD it is reasonable to assume that the reserves designated for fire coverage investments be transferred as well, along with the fire station and fire-related assets, for the benefit of this area.

Placer County Service Area 28, Zone 143

CSA 28, Zone 143 generates all of its revenue from a per parcel special assessment. Total revenue for FY 03-04 was \$23,064 with \$22,817 in assessment fees and \$247 in interest and other revenue. The amount paid to DSPUD as part of the contract for fire coverage was \$19,910. It is assumed that if TFPD annexes the area, then TSPD will collect the entire amount of the special assessments. As with Zone 16, Zone 143 has a fund reserve; however, Zone 143's reserves were a much more modest \$11,098, according to the current budget. Nevertheless, TFPD and Placer County will need to discuss the disposition of these funds in the event of annexation.

Placer County OES Property Tax Revenues

Placer County provides for fire protection service to protect unincorporated areas not under contract with other fire districts. 1.4 percent of property tax revenues collected in unincorporated Placer County is allocated to Placer County Office of Emergency Services to help pay for this service. In the case of previous annexations, the amount of property tax base derived from this allocation has been transferred to the annexing district. However, this will need to be a subject of negotiation between TFPD and Placer County OES.

Estimated Cost for Truckee Fire to Annex

TFPD has estimated its annual costs to take over fire and rescue service responsibility in the DSPUD area and the three special district areas. Table 1 details the TFPD cost estimates. Personnel costs include salaries and benefits for additional staff required as a result of the annexation. General and administrative expenses consist of office supplies, rent, telephone and insurance. Maintenance includes fuel and maintenance of vehicles and equipment, while professional fees are specifically allocated to dispatch services.

The TFPD cost estimate represents a significant reduction from the FY 04-05 DSPUD cost of \$916,936 for fire and rescue services for the same areas (see Appendix A). If TFPD successfully annexes DSPUD and either annexes the CSAs or simply takes over the service contracts currently held by DSPUD, fire and rescue service costs will benefit significantly from economies of scale. The larger TFPD operation expects to enjoy lower average costs compared to the smaller existing DSPUD fire and rescue operation over the long run. Currently, TFPD has six fire stations compared to two stations run by DSPUD. Although salaries and benefits for TFPD firefighters are higher than those of DSPUD, maintenance and equipment costs are expected to be significantly lower. Since dispatch for the annexed area would be integrated into TFPD's current and comparatively larger dispatch system, TFPD expects costs to be lower there as well. Additionally, cost savings can be expected from utilizing existing TFPD overhead versus maintaining separate overhead under DSPUD. This will allow TFPD to protect the same area as DSPUD, only much more efficiently.

Table 1: Estimated TFPD Expenses for DSPUD Annexation

| | |
|--|------------------|
| Personnel Costs | |
| <i>Full Time Salaries</i> | \$336,427 |
| <i>FICA(0%)/Medicare(2.9%)/FUTA(0.9%)</i> | \$9,756 |
| <i>Medical Insurance</i> | \$50,368 |
| <i>Dental</i> | \$5,712 |
| <i>Vision</i> | \$3,300 |
| <i>Disability</i> | \$1,152 |
| <i>PEERS</i> | \$97,561 |
| <i>Worker's Comp</i> | \$41,380 |
| <i>FLSA (10 hrs/mo @ 1.5 hourly)</i> | \$7,507 |
| <i>Overtime (10%)</i> | \$33,642 |
| <i>Paid Call</i> | \$15,000 |
| <i>Uniforms/Badges</i> | \$3,000 |
| Subtotal - Personnel Costs | \$604,805 |
| General & Admin Expense | |
| <i>Building Rent</i> | \$17,500 |
| <i>Insurance (Liability, Auto, E & O)</i> | \$7,500 |
| <i>Computer Maintenance & Supplies</i> | \$500 |
| <i>Telephone</i> | \$3,000 |
| Subtotal - General & Admin | \$28,500 |
| Maintenance & Operations | |
| <i>Utilities</i> | \$13,500 |
| <i>Facility Maintenance and Repair</i> | \$2,000 |
| <i>M & O Supplies</i> | \$2,000 |
| <i>Equipment Maintenance & Repair</i> | \$3,000 |
| <i>Vehicle Maintenance & Repair</i> | \$10,000 |
| <i>Fuel</i> | \$8,000 |
| <i>Expendables</i> | \$3,000 |
| <i>Medical Supplies</i> | \$9,000 |
| <i>Compressed Air, O2</i> | \$2,500 |
| Subtotal - Maintenance & Operations | \$53,000 |
| Professional Fees | |
| <i>Grass Valley Dispatch</i> | \$21,650 |
| Subtotal - Professional Fees | \$21,650 |
| Total Expenditures | \$707,955 |

Sources: TFPD, 2005; BAE, 2005

Economic Viability of Proposed Scenarios

If TFPD chooses to follow through with the proposed annexation, there are two scenarios under which this could occur. Under Scenario 1, TFPD would annex DSPUD as well as the three special districts. Two primary funding possibilities exist under this outcome. Option A describes the annexation taking place with all DSPUD revenues associated with fire and rescue services and all the special district revenues transferring to TFPD. Option B would involve the counties retaining all current property tax revenue generated in the CSA areas and only allowing the CSA assessment to be transferred to TFPD. Under Scenario 2, TFPD would annex the DSPUD territory but simply accept transfer of the special district contracts. The contract fees would simply transfer to TFPD in their current amounts. Property tax could be transferred to TFPD in at least two different scenarios. Since DSPUD currently allocates approximately 65 percent of its property tax revenues to support fire services, that ratio could be maintained for purposes of annexation and TFPD would agree to receive that amount. Alternatively, DSPUD could also choose to fund water and sewer services entirely from user fees, which would allow for 100 percent of property tax revenues to be transferred to TFPD. Under the latter, the loss of property tax support for water and sewer services would likely translate to an increase in user fees for these services, balanced by a recognition that the transfer of property taxes to TFPD means that the property taxes would still be available for the benefit of the DSPUD service area, but only for fire/rescue services. However, in the long run, the property taxes may be more protected from further state "takes", such as the various shifts that the State legislature has enacted in recent years in order to balance the State budget, if they are allocated to the fire district versus the PUD.

Each scenario and budget outcome is affected by this and is explained in more detail below. Tables 2-4 show each scenario with TFPD receiving both 65 and 100 percent of current DSPUD property taxes.

Scenario 1A

Scenario 1A describes a complete annexation by TFPD of both DSPUD and the three special districts under contract. DSPUD and each special district would transfer all of their fire and rescue revenues to TFPD for the purposes of fire protection. This includes all income from direct assessments of each special district, as well as property tax income from CSA 28, Zone 16. Income estimates are based on DSPUD revenue from FY 03-04, Placer County special district budgets from FY 03-04, and Nevada County special district budgets from FY 04-05. Cost estimates are based on the Table 1 estimates discussed above. If Scenario 1A were successfully adopted, TFPD's estimated net income as a result of the annexation would be \$185,000 per year, assuming 65 percent of DSPUD property tax was transferred (see Table 2). If TFPD acquired 100 percent of the property tax revenue, income would increase to \$249,287. Scenario 1A is not only viable but significantly beneficial for TFPD.

Scenario 1B

Scenario 1B describes the same complete annexation of DSPUD and special districts as Scenario 1A. However, 1B accounts for the possibility that property tax income from CSA 28, Zone 16 could be withheld from transfer to TFPD. Since annexation would void the current contract fees paid to DSPUD, the only income to TFPD from the special districts would be from direct assessments. Utilizing the same estimates for expenses as in Scenario 1A, TFPD would have an estimated net income of only \$6,069 per year with a 65 percent property tax revenue transfer. A 100 percent share would increase net income to \$70,708. Since income is only slightly positive with the 65 percent property tax transfer, viability of annexation under Scenario 1B revenue with

the 65 percent property tax transfer assumptions might require an increase in the assessments charged to properties within the annexed territories to ensure viability, which could render the annexation politically unviable.

Scenario 2

Scenario 2 would involve the annexation of DSPUD by TFPD as well as the transfer of CSA service contract obligations between the two parties. In this case TFPD would have access only to the revenue derived from the fees currently paid to DSPUD by the special districts under contract. Assuming the same estimated TFPD annexation costs, since coverage area is the same, TFPD would generate an estimated net income of \$82,362 with a 65 percent share of property tax and \$147,001 with a 100 percent share. Both outcomes are feasible with little or no changes in fee structure necessary.

Table 2: Scenario 1A

| Revenue | Scenario 1B with 65 Percent Property Tax Revenue | Scenario 1B with 100 Percent Property Tax Revenue |
|---|---|--|
| Donner Summit PUD | | |
| <i>Fire & Rescue Service</i> | \$49,547 | \$49,547 |
| <i>Ambulance Service</i> | \$417,132 | \$417,132 |
| <i>Property Tax Allocation</i> | \$122,176 | \$186,815 |
| <i>Other Revenue</i> | \$34,352 | \$34,352 |
| Subtotal - Donner Summit PUD | \$623,207 | \$687,846 |
| Placer County CSA 28 Zone 16 | | |
| <i>Property Tax Allocation</i> | \$159,182 | \$159,182 |
| <i>Direct Charges</i> | \$68,000 | \$68,000 |
| <i>Other Revenue</i> | \$19,150 | \$19,150 |
| Subtotal - Placer County CSA 28 Zone 16 | \$246,332 | \$246,332 |
| Placer County CSA 28 Zone 143 | | |
| <i>Direct Charges</i> | \$22,817 | \$22,817 |
| <i>Other Revenue</i> | \$247 | \$247 |
| Subtotal - Placer County CSA 28 Zone 143 | \$23,064 | \$23,064 |
| Nevada County CSA 31 | | |
| <i>Direct Charges</i> | \$39,956 | \$39,956 |
| <i>Other Revenue</i> | \$300 | \$300 |
| Subtotal - Nevada County CSA 31 | \$40,256 | \$40,256 |
| Total Revenue | \$892,603 | \$957,242 |
| Expenditures | | |
| Personnel Costs | | |
| <i>Full Time Salaries</i> | \$336,427 | \$336,427 |
| <i>FICA(0%)/Medicare(2.9%)/FUTA(0.9%)</i> | \$9,756 | \$9,756 |
| <i>Medical Insurance</i> | \$50,368 | \$50,368 |
| <i>Dental</i> | \$5,712 | \$5,712 |
| <i>Vision</i> | \$3,300 | \$3,300 |
| <i>Disability</i> | \$1,152 | \$1,152 |
| <i>PERS</i> | \$97,561 | \$97,561 |
| <i>Worker's Comp</i> | \$41,380 | \$41,380 |
| <i>FLSA (10 hrs/mo @1.5 hourly)</i> | \$7,507 | \$7,507 |
| <i>Overtime (10%)</i> | \$33,642 | \$33,642 |
| <i>Paid Call</i> | \$15,000 | \$15,000 |
| <i>Uniforms/Badges</i> | \$3,000 | \$3,000 |
| Subtotal - Personnel Costs | \$604,805 | \$604,805 |
| General & Admin Expense | | |
| <i>Building Rent</i> | \$17,500 | \$17,500 |
| <i>Insurance (Liability, Auto, E & O)</i> | \$7,500 | \$7,500 |
| <i>Computer Maintenance & Supplies</i> | \$500 | \$500 |
| <i>Telephone</i> | \$3,000 | \$3,000 |
| Subtotal - General & Admin | \$28,500 | \$28,500 |
| Maintenance & Operations | | |
| <i>Utilities</i> | \$13,500 | \$13,500 |
| <i>Facility Maintenance and Repair</i> | \$2,000 | \$2,000 |
| <i>M & O Supplies</i> | \$2,000 | \$2,000 |
| <i>Equipment Maintenance & Repair</i> | \$3,000 | \$3,000 |
| <i>Vehicle Maintenance & Repair</i> | \$10,000 | \$10,000 |
| <i>Fuel</i> | \$8,000 | \$8,000 |
| <i>Expendables</i> | \$3,000 | \$3,000 |
| <i>Medical Supplies</i> | \$9,000 | \$9,000 |
| <i>Compressed Air, O2</i> | \$2,500 | \$2,500 |
| Subtotal - Maintenance & Operations | \$53,000 | \$53,000 |
| Professional Fees | | |
| <i>Grass Valley Dispatch</i> | \$21,650 | \$21,650 |
| Subtotal - Professional Fees | \$21,650 | \$21,650 |
| Total Expenditures | \$707,955 | \$707,955 |
| Net Income | \$184,648 | \$249,287 |

Sources: DSPUD, 2005, Nevada County Staff, 2005, Placer County Budget, FY 2005/2005; BAE, 2005.

Table 3: Scenario 1B

| Revenue | Scenario 1B with 65 Percent Property Tax Revenue | Scenario 1B with 100 Percent Property Tax Revenue |
|---|---|--|
| Donner Summit PUD | | |
| <i>Fire & Rescue Service</i> | \$49,547 | \$49,547 |
| <i>Ambulance Service</i> | \$417,132 | \$417,132 |
| <i>Property Tax Allocation</i> | \$122,176 | \$186,815 |
| <i>Other Revenue</i> | \$34,352 | \$34,352 |
| Subtotal - Donner Summit PUD | \$623,207 | \$687,846 |
| Placer County CSA 28 Zone 16 | | |
| <i>Property Tax Allocation</i> | N/A | N/A |
| <i>Direct Charges</i> | \$68,000 | \$68,000 |
| <i>Other Revenue</i> | N/A | N/A |
| Subtotal - Placer County CSA 28 Zone 16 | \$68,000 | \$68,000 |
| Placer County CSA 28 Zone 143 | | |
| <i>Direct Charges</i> | \$22,817 | \$22,817 |
| <i>Other Revenue</i> | N/A | N/A |
| Subtotal - Placer County CSA 28 Zone 143 | \$22,817 | \$22,817 |
| Nevada County CSA 31 | | |
| <i>Direct Charges</i> | \$39,956 | \$39,956 |
| <i>Other Revenue</i> | N/A | N/A |
| Subtotal - Nevada County CSA 31 | \$39,956 | \$39,956 |
| Total Revenue | \$714,024 | \$778,663 |
| Expenditures | | |
| Personnel Costs | | |
| <i>Full Time Salaries</i> | \$336,427 | \$336,427 |
| <i>FICA(0%)/Medicare(2.9%)/FUTA(0.9%)</i> | \$9,756 | \$9,756 |
| <i>Medical Insurance</i> | \$50,368 | \$50,368 |
| <i>Dental</i> | \$5,712 | \$5,712 |
| <i>Vision</i> | \$3,300 | \$3,300 |
| <i>Disability</i> | \$1,152 | \$1,152 |
| <i>PERS</i> | \$97,561 | \$97,561 |
| <i>Worker's Comp</i> | \$41,380 | \$41,380 |
| <i>FLSA (10 hrs/mo @1.5 hourly)</i> | \$7,507 | \$7,507 |
| <i>Overtime (10%)</i> | \$33,642 | \$33,642 |
| <i>Paid Call</i> | \$15,000 | \$15,000 |
| <i>Uniforms/Badges</i> | \$3,000 | \$3,000 |
| Subtotal - Personnel Costs | \$604,805 | \$604,805 |
| General & Admin Expense | | |
| <i>Building Rent</i> | \$17,500 | \$17,500 |
| <i>Insurance (Liability, Auto, E & O)</i> | \$7,500 | \$7,500 |
| <i>Computer Maintenance & Supplies</i> | \$500 | \$500 |
| <i>Telephone</i> | \$3,000 | \$3,000 |
| Subtotal - General & Admin | \$28,500 | \$28,500 |
| Maintenance & Operations | | |
| <i>Utilities</i> | \$13,500 | \$13,500 |
| <i>Facility Maintenance and Repair</i> | \$2,000 | \$2,000 |
| <i>M & O Supplies</i> | \$2,000 | \$2,000 |
| <i>Equipment Maintenance & Repair</i> | \$3,000 | \$3,000 |
| <i>Vehicle Maintenance & Repair</i> | \$10,000 | \$10,000 |
| <i>Fuel</i> | \$8,000 | \$8,000 |
| <i>Expendables</i> | \$3,000 | \$3,000 |
| <i>Medical Supplies</i> | \$9,000 | \$9,000 |
| <i>Compressed Air, O2</i> | \$2,500 | \$2,500 |
| Subtotal - Maintenance & Operations | \$53,000 | \$53,000 |
| Professional Fees | | |
| <i>Grass Valley Dispatch</i> | \$21,650 | \$21,650 |
| Subtotal - Professional Fees | \$21,650 | \$21,650 |
| Total Expenditures | \$707,955 | \$707,955 |
| Net Income | \$6,069 | \$70,708 |

Sources: DSPUD, 2005, Nevada County Staff, 2005, Placer County Budget, FY 2005/2006; BAE, 2005.

Table 4: Scenario 2

| Revenue | Scenario 2 with 65 Percent Property Tax Revenues | Scenario 2 with 100 Percent Property Tax Revenues |
|---|---|--|
| Donner Summit PUD | | |
| <i>Fire & Rescue Service</i> | \$49,547 | \$49,547 |
| <i>Ambulance Service</i> | \$417,132 | \$417,132 |
| <i>Property Tax Allocation</i> | \$122,176 | \$186,815 |
| <i>Other Revenue</i> | \$34,352 | \$34,352 |
| Subtotal - Donner Summit PUD | \$623,207 | \$687,846 |
| Placer County CSA 28 Zone 16 | | |
| <i>Contract Amount</i> | \$147,200 | \$147,200 |
| Subtotal - Placer County CSA 28 Zone 16 | \$147,200 | \$147,200 |
| Placer County CSA 28 Zone 143 | | |
| <i>Contract Amount</i> | \$19,910 | \$19,910 |
| Subtotal - Placer County CSA 28 Zone 143 | \$19,910 | \$19,910 |
| Nevada County CSA 31 | | |
| <i>Contract Amount</i> | \$31,200 | \$31,200 |
| Subtotal - Nevada County CSA 31 | \$31,200 | \$31,200 |
| Total Revenue | \$790,317 | \$854,956 |
| Expenditures | | |
| Personnel Costs | | |
| <i>Full Time Salaries</i> | \$336,427 | \$336,427 |
| <i>FICA(0%)/Medicare(2.9%)/FUTA(0.9%)</i> | \$9,756 | \$9,756 |
| <i>Medical Insurance</i> | \$50,368 | \$50,368 |
| <i>Dental</i> | \$5,712 | \$5,712 |
| <i>Vision</i> | \$3,300 | \$3,300 |
| <i>Disability</i> | \$1,152 | \$1,152 |
| <i>PERS</i> | \$97,561 | \$97,561 |
| <i>Worker's Comp</i> | \$41,380 | \$41,380 |
| <i>FLSA (10 hrs/mo @1.5 hourly)</i> | \$7,507 | \$7,507 |
| <i>Overtime (10%)</i> | \$33,642 | \$33,642 |
| <i>Paid Call</i> | \$15,000 | \$15,000 |
| <i>Uniforms/Badges</i> | \$3,000 | \$3,000 |
| Subtotal - Personnel Costs | \$604,805 | \$604,805 |
| General & Admin Expense | | |
| <i>Building Rent</i> | \$17,500 | \$17,500 |
| <i>Insurance (Liability, Auto, E & O)</i> | \$7,500 | \$7,500 |
| <i>Computer Maintenance & Supplies</i> | \$500 | \$500 |
| <i>Telephone</i> | \$3,000 | \$3,000 |
| Subtotal - General & Admin | \$28,500 | \$28,500 |
| Maintenance & Operations | | |
| <i>Utilities</i> | \$13,500 | \$13,500 |
| <i>Facility Maintenance and Repair</i> | \$2,000 | \$2,000 |
| <i>M & O Supplies</i> | \$2,000 | \$2,000 |
| <i>Equipment Maintenance & Repair</i> | \$3,000 | \$3,000 |
| <i>Vehicle Maintenance & Repair</i> | \$10,000 | \$10,000 |
| <i>Fuel</i> | \$8,000 | \$8,000 |
| <i>Expendables</i> | \$3,000 | \$3,000 |
| <i>Medical Supplies</i> | \$9,000 | \$9,000 |
| <i>Compressed Air, O2</i> | \$2,500 | \$2,500 |
| Subtotal - Maintenance & Operations | \$53,000 | \$53,000 |
| Professional Fees | | |
| <i>Grass Valley Dispatch</i> | \$21,650 | \$21,650 |
| Subtotal - Professional Fees | \$21,650 | \$21,650 |
| Total Expenditures | \$707,955 | \$707,955 |
| Net Income | \$82,362 | \$147,001 |

Sources: DSPUD, 2005, Nevada County Staff, 2005, Placer County Budget, FY 2005/2005; BAE, 2005.

Conclusions

With an annual net income of \$185,000 or \$249,287, Scenario 1A is by far the most viable from the standpoint of TFPD. Considering the positive net income and the outlook for long term revenue growth from property tax allocated from within the DSPUD area and CSA 28, Zone 16, TFPD would benefit from the proposed annexation. Likewise, Scenario 1B and Scenario 2 would also generate an annual surplus for TFPD, but at smaller values than Scenario 1A.

Scenario 1A. Items for additional negotiation, but not necessary to provide for initial viability under Scenario 1A include transfer of a portion of the property tax increment from within Nevada County CSA 31, transfer of a portion of the Placer County CSA 28 property tax base and/or increment for countywide fire services to TFPD, and the disposition of the fund balances and assets in the two Placer County CSAs. While Nevada County does have a policy in place to guide such transfers (although, as noted previously, it is not clear exactly how this policy would apply in this case), there is no official policy to guide such a transfer in Placer County, as these transfers are typically negotiated on a case by case basis in Placer County.

Scenario 1B. CSA 28, Zone 16 has by far the most revenue potential compared to the other two special districts. In order for Scenario 1B to be a viable alternative, it would be necessary to establish a property tax transfer agreement between Placer County and TFPD, to increase the revenues allocated to TFPD. Such negotiations would most likely have to take place with Placer County before annexation, since transfer of fire coverage is not economically feasible without some sort of transfer of property tax revenue from CSA 28, Zone 16 to augment the CSA revenues. Negotiations at that time should also include the future of the \$515,284 fund balance and the smaller fund balance associated with CSA Zone 143 and transfer of property taxes from Nevada County CSA 31 and from the Placer County OES property tax share

Scenario 2. Scenario 2 would also be viable, but not as beneficial for TFPD as Scenario 1A. With a lower fiscal surplus, there may be a need in the future to renegotiate the CSA contracts if costs increase significantly and revenues to not keep pace.

Appendix A: Estimated DSPUD FD Expenses, 04/05

| | |
|--|------------------|
| Personnel Costs | |
| <i>Full Time Salaries</i> | \$269,640 |
| <i>Part time</i> | \$35,000 |
| <i>Sick Leave</i> | \$7,000 |
| <i>Vacation</i> | \$13,000 |
| <i>Holiday</i> | \$11,000 |
| <i>Overtime</i> | \$30,000 |
| <i>Volunteer</i> | \$6,000 |
| <i>Medical / Dental / Vision</i> | \$50,000 |
| <i>Payroll Taxes</i> | \$20,000 |
| <i>Retirement</i> | \$7,000 |
| <i>Life, AD&D</i> | \$500 |
| <i>Deferred Comp</i> | \$1,000 |
| <i>Worker's Comp</i> | \$33,000 |
| <i>Paramedic Education</i> | \$1,800 |
| <i>Continuing Education</i> | \$1,000 |
| <i>Clothing Allowance</i> | \$2,400 |
| Subtotal - Personnel Costs | \$488,340 |
| General & Admin Expense | |
| <i>Building Rent</i> | \$17,500 |
| <i>Insurance (Liability, Auto, E & O)</i> | \$8,500 |
| <i>Office Supplies</i> | \$3,800 |
| <i>Computer Maintenance & Supplies</i> | \$3,000 |
| <i>Telephone</i> | \$300 |
| <i>Certification Fees</i> | \$2,000 |
| <i>Immunizations</i> | \$1,500 |
| <i>Dues & Subscriptions</i> | \$4,000 |
| <i>Training</i> | \$1,000 |
| <i>Travel</i> | \$4,000 |
| Subtotal - General & Admin | \$45,600 |
| Maintenance & Operations | |
| <i>Utilities</i> | \$13,500 |
| <i>Facility Maintenance and Repair</i> | \$2,000 |
| <i>Equipment Maintenance & Repair</i> | \$4,500 |
| <i>Vehicle Maintenance & Repair</i> | \$10,000 |
| <i>New Equipment</i> | \$135,000 |
| <i>Prevention Services</i> | \$500 |
| <i>Fuel</i> | \$12,000 |
| <i>Communications</i> | \$2,500 |
| <i>Medical Supplies</i> | \$12,000 |
| <i>Building Improvements</i> | \$12,000 |
| <i>Compressed Air, O2</i> | \$2,300 |
| Subtotal - Maintenance & Operations | \$206,300 |
| Professional Fees | |
| <i>Dispatch</i> | \$22,000 |
| <i>CDF Administrative Contract</i> | \$21,000 |
| <i>District Administrative Charge</i> | \$70,696 |
| <i>AIS Billing Charges(Ambulance)</i> | \$23,000 |
| <i>AIS Bad Debts</i> | \$40,000 |
| Subtotal - Professional Fees | \$176,696 |
| Total Expenditures | \$916,936 |

Sources: DSPUD Adopted Budget, 2004/2005; BAE, 2005.

**Appendix B: Donner Summit Public Utility District Fire Department Asset Inventory List
May 2005**

Station 81 and 82

Office

- 1 Couch
- 3 Computers and Printers
- 1 Black/white Cannon Copy Machine
- 1 Color Fax and Copy Machine

Living Area

- 1 Kenmore Refrigerator/Freezer
- 1 Kenmore Stove
- 1 Whirlpool Dishwasher
- 1 26" Samsung Color Television
- 1 RCA 5disc DVD Player
- 1 24" AIWA Color Television
- 3 Lazyboy Recliners

GYM

- 1 Parabody Multi Function Gym
- 1 Body Smith Squat Rack
- 1 Nordic Track Treadmill
- 1 Full set Olympic Weights & Dumb bells

Bedrooms

- 6 Beds and Frames

Miscellaneous

- BBQ Grill
- Panasonic Microwave
- Hot Water Heater
- Whirlpool Washer
- Whirlpool Dryer
- Milwaukee Chop Saw
- Summit Drill Press
- Dayton Battery Charger
- 5 Ton Jack
- Soda Machine
- Milleromatic Wire Welder
- Sanborn Air Compressor
- 2 Honda Snow Blowers
- 22 Morning Pride Turnouts (Coats, Boots, Pants)
- 20 Pair Used Boots
- 16 Used Turnouts
- 16 Wildland Gear w/ Packs
- 20 Used Helmets

Medic 281 - Ambulance 1996 Chevy VIN 1GBJK34FOTE266581

HT Radio Bendix King
Mobile Radio Motor Max Trac 300
SSV Protocol Stock - ALS Ambulance
Motorola Cell Phone
Ferno Gurney / Ferno Stair Chair
Onboard Portable Suction
Lifepak 10 Monitor
Airway/O2
Trauma
Meds
Pedi Roll
4 Backboards
Folding Flat
10 Assorted C-Collars
Vac-u-splints sm, md, lg w/ Pump
Hare and Sager Splints
KED Extrication Device
MCI Kit
Inflatable Pediatric Car Seat
WMD Kit
Irons
Bolt Cutters
Tire Chains

Medic 81 - Ambulance Chevy 1 Ton 4X4 VIN:

2 HT Radios Bendix King
Mobile Radio Motor Max Trac 300
SSV Protocol Stock - ALS Ambulance
Motorola Cell Phone
Ferno Gurney / Ferno Stair Chair
Onboard Portable Suction
Lifepak 10 Monitor
Airway/O2
Trauma
Meds
Pedi Roll
4 Backboards
Folding Flat
10 Assorted C-Collars
Vac-u-splints sm, md, lg w/ Pump
Hare and Sager Splints
KED Extrication Device
MCI Kit

Inflatable Pediatric Car Seat
WMD Kit
Irons
Bolt Cutters
Tire Chains

Engine 81 - 1998 Ferrara Fire Engine VIN: 44KT4486WWZ18778

1998 Ferrara Fire Engine
4 David Clark Headsets
2 Bendix King Handheld Radios w/ Chargers
Bendix King Mobile Radio
4 Scott Airpacks w/ Mounting Brackets
4 Scott Face pieces
Kyocera Cell Phone
2 Streamlight "Light Box" Flashlights
4 Scott Air bottles
550' 1 3/4" Double Jacket Synthetic Hose
550' 2 1/2" Double Jacket Synthetic Hose
600' 3" Double Jacket Synthetic Hose
600' 5" Double Jacket Synthetic Hose
2 Large Diameter Hose Clamps
1 Storz Siamese
Hose Roller / Water Extractor
2 Storz Adapt
2 Elkhart 1 1/2" Combo. Nozzles
2 1 1/2" Combo Nozzles
1 Elkhart 2 1/2" Smooth Bore Nozzles
1 Elkhart 2 1/2" Combo Nozzle
1 2 1/2" Smooth Bore Nozzle w/ 3 tips
4 1" Nozzles
2 1 1/2" Combo. Nozzles
1 1 1/2" x 5/8" Smooth Bore Nozzle
Foam Nozzle
3/4" nozzle with Shutoff
2 3/4" Nozzles
2 Wild land Hose Clamps
1 1 1/2" Shutoff
2 2 1/2" Caps
1 2 1/2" Male Cap
1 5" Cap
1 1 1/2" Cap
5" Storz x 2 1/2" x 2 1/2" Clappered Siamese
5" Storz x 2 1/2" Adaptor
1 2 1/2" x 1 1/2" x 2 1/2" water thief
2 2 1/2" Double Female Adaptor
1 2 1/2" Double Male Adaptor

- 2 1 1/2" Double Female Adaptor
- 1 1 1/2" Double Male Adaptor
- 2 2 1/2" Female to 1 1/2" Male
- 4 1 1/2" Female to 1" Male
- 3 1" Female to 3/4" Male
- 1 2 1/2" x 2 1/2" x 2 1/2" Gated Wye
- 1 2 1/2" x 1 1/2" x 1 1/2" Gated Wye
- 1 1 1/2" x 1 1/2" x 1 1/2" Gated Wye
- 4 Spanners W/ Brackets
- 2 Steel Spanners
- 1 Foam Bucket wrench\
- 1 Rubber Mallet
- 1 Hydrant Wrench
- 1 3" X 15' Angus Fill Hose
- 1 66 Gallon Pop-up Containment Pool

Tool Kit

ITX Multi Gas Monitor Kit

Leak Kit

MCI Triage Kit

Investigation Kit

"A" Tool

"K" Tool

Pair Bolt Cutters

2 Pulaski

Rubbish Hook

2 Square Point Shovels

Round Point Shovel

Pickhead Axe

Haligan Tool

Flathead Axe

Sledge Hammer

Honda Generator/ Scene Light

Unifire Ventilation Fan

Drip Torch and Gas Can

Pressurized Water Fire Extinguisher

Dri-Chem Pressurized Fire Extinguisher

Stihl MS 440 Chain Saw w/ Fuel Can

2 McCleods

12' Pike Pole

High Rise Pack

12" Pipe Wrench

Aluminum Spanner

2 Sets Tire Chains

3 Pondsosa Hose Hooks

600' 1 1/2" Single Jacket Hose

6 1 1/2" x 1" Water Thief

24' Aluminum Extension Ladder
14' Roof Ladder
10' Collapsible Attic Ladder
3 Pike Poles
WMD Pack
Lifepak 5 Monitor/ Defibulator
Medical Pack
Hydrant Bucket with:
 2 Storz Adaptors
 1 2 1/2" Double Male
 1 2 1/2" Double Female
 2 Steel Spanners
 2 2 1/2" 90degree Elbows
 Hydrant Wrench

Brush 81 - 2002 International VIN: 1HTSDAN12H559363

Bendix King HT Radio
Bendix King Mobile Radio
Asst. Wild land Hand Tools
Asst. Fittings and Nozzles
Honda Brush Pump
1400 ft' 1 1/2" Wild land Hose
800ft' 1" Wild land Hose
450ft' 2 1/2" Wild land Hose
600ft' 3" Wild land Hose
Stihl 044 Chainsaw
BLS Medical Bag
24ft' Ladder
14ft' Ladder
Attic Ladder
4 Scotts SCBA's w/ Masks

Engine 82 - 1982 GMC VIN: 1GDL7D2GXBV601413

Bendix King H/T Radio
300' 1 3/4" Structure Hose
Misc. Fittings and Nozzles
750' 3" Structure Hose
750' 2 1/2" Structure Hose
14' Ladder
35' Ladder
Tool Box
Misc. Hand Tools
4 Scott SCBA's

Patrol 81 - 1994 Chevy 2500 VIN: 1GCGK29N1RE312623

Uniden Bearcat Scanner BC 560XLT
Motorola MaxTrac 300 Mobile Radio
Oxygen Bag w/ Airway Equip. B/P Cuff, Stethoscope
Misc. Airway Trauma Supplies
Backboard
Briggs/Stratton Pump (Hurst)- Powerhead 5000
Hurst Spreader
Tire Chains
Jumper Cables
150 Gal: Tank
Skidmount Wildland Pump

Rescue 81 - 1991 International VIN: 1HTSENHN2MH314959

4 Dry Suits
2 Thermal Suits
2 Sets Flippers
4 Hooks
5 Sets Gloves
5 Sets Booties
2 Pair Goggles & Snorkels
3 Scott Air packs w/ Masks
Bendix King Handheld Radio w/ Charger
Mag Light
Streamlight "Lite Box" Flashlights w/ Chargers
1 4 Bottle Cascade system w/ Spare Bottle
WMD Pack
Stokes Wheel
Scott Airpack
Scott Bottles
Set Tirechains
Square Point Shovel
10X10 EZ-up Shelter
5 Back Boards w/ Straps
Lifepack 5 Monitor/Defibulator
Stokes Basket
Medical Bag
O2 Bag w/ Spare Bottle
Suction Kit
Trauma Bag
Plastic Rescue Toboggan
6' Step Ladder

Flathead Axe
Haligan Tool
Pick Head Axes w/ Belt
36" Bolt Cutter
2 6' Pike Poles
Round Point Shovel
Honda EM 5000 SX Portable Generator
Unifire Ventilation Fan
2 Makita 9 Volt Battery Chargers w/ Batteries
Makita Cordless Drill Kit
2 Airbags w/ Air regulator Station
Air Chisel Kit
Electrical Equipment Kit
Marking Tape
Sawzall Kit
300' Electrical Extension
100' Airline
2 Portable Scene Lights
2400' Rescue Rope
2 Body Harnesses
Helmets Headlamps
10 Family Service Radios w/ Case
7 Avalanche Transceivers in Case
Acetylene Torch Kit
Dry Chem Extinguisher
Pressurized Water Extinguisher
Hammer Drill Kit
200' Tow Chain
Rescue Equipment Bag w/ Rope Hardware
2 Sets Snowshoes
3 D-Handle Scoop Shovels
4 Snow Rescue Packs
2 Ice Rescue Boards
2 Sledge Hammers
4 Steel Pry Boards
2 Crow Bars
Broom
4 Steel Pickets
2 Throw Bags
4 Plastic Tarps
Pop-up Containment Pool
Fuel Transfer Pump
Stihl 020 Chainsaw
Stihl 038 Chainsaw
Stihl TH 350 Rotary Saw
1 2 Ton Come Along

Mechanics Toll kit
Combi Tool
Spreader
Cutter
Hydraulic Rams w/ Extension Kit
50' Hose Reel
Hi-lift Jacks
Forcible Entry Tool Kit

RESOLUTION NO. 2023-13

A RESOLUTION OF THE BOARD OF DIRECTORS OF SIERRA LAKES COUNTY WATER DISTRICT AUTHORIZING THE PLACING OF UNPAID SERVICE FEES FOR SIERRA LAKES COUNTY WATER DISTRICT ON THE 2023-2024 PLACER COUNTY TAX ROLL

WHEREAS, the Sierra Lakes County Water District (the “District”) requests the County of Placer (the “County”) collect on the County tax rolls certain charges that have been levied by the District; and

WHEREAS, the County has required as a condition of the collection of these charges that the District warrant the legality of these charges and defend and indemnify the County from any challenge to the legality for them.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Sierra Lakes County Water District (the “Board”) as follows:

1. The Board hereby determines, authorizes and requests that the unpaid service fees for 2022-2023, as set forth in the list delivered by District staff to the County Auditor, be placed on the 2023-2024 Placer County Tax Roll.

2. The District warrants and represents that the fees imposed by the District and being requested to be collected by the County comply with all requirements of state law.

3. The District releases and discharges the County and its officers, agents and employees (the “Indemnified Parties”), from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments in any manner arising out of the collection by the County of these service fees on behalf of the District.

4. The District agrees to and shall defend, indemnify and hold harmless the Indemnified Parties from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of the collection by the County of these District service fees, requested to be collected by the County for the District, or in any manner arising out of the District’s establishment and imposition of these service fees. The District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of these service fees, the County may offset the amount of the judgment from any other monies collected by the County on behalf of the District, including property taxes.

5. This resolution shall take effect from and after the date of its passage.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Sierra Lakes County Water District on April 13, 2023, by the following vote:

AYES: Directors

NOES:

ABSENT:

ABSTAINED:

Dan Stockton, Board President

ATTEST:

Anna Nickerson, Secretary to the Board

RESOLUTION NO. 2023-14

A RESOLUTION OF THE BOARD OF DIRECTORS OF SIERRA LAKES COUNTY WATER DISTRICT AUTHORIZING THE PLACING OF SPECIAL ASSESSMENTS FOR SIERRA LAKES COUNTY WATER DISTRICT ASSESSMENT DISTRICT NO. 2011-1 ON THE 2023-2024 PLACER COUNTY TAX ROLL

WHEREAS, the Sierra Lakes County Water District (the "District") requests the County of Placer (the "County") collect on the County tax rolls certain charges that have been levied by the District in its Assessment District No. 2011-1; and

WHEREAS, the County has required as a condition of the collection of these charges that the District warrant the legality of these charges and defend and indemnify the County from any challenge to the legality for them.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Sierra Lakes County Water District (the "Board") as follows:

1. The Board hereby determines, authorizes and requests that the special benefit assessment installments for 2023-2024 in the District's Assessment District No. 2011-1, as set forth in the list delivered by District staff to the County Auditor, be placed on the 2023-2024 Placer County Tax Roll.

2. The District warrants and represents that the assessments imposed by the District and being requested to be collected by the County comply with all requirements of state law.

3. The District releases and discharges the County and its officers, agents and employees (the "Indemnified Parties"), from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments in any manner arising out of the collection by the County of these assessments on behalf of the District.

4. The District agrees to and shall defend, indemnify and hold harmless the Indemnified Parties from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of the collection by the County of these District assessments, requested to be collected by the County for the District, or in any manner arising out of the District's establishment and imposition of these assessments. The District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of these District assessments, the County may offset the amount of the judgment from any other monies collected by the County on behalf of the District, including property taxes.

5. This resolution shall take effect from and after the date of its passage.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Sierra Lakes County Water District on April 13, 2023, by the following vote:

AYES: Directors

NOES:

ABSENT:

ABSTAINED:

Dan Stockton, Board President

ATTEST:

Anna Nickerson, Secretary to the Board

SIERRA LAKES COUNTY WATER DISTRICT

Follow-up from March 23, 2023, Special Board Meeting

| | | |
|---|---------------|--|
| 1 | Paul Schultz | Send SLPOA a copy of the fish stocking letter from UNR. |
| 2 | Jeff Mitchell | Provide recommendation about the Water District's ability to participate in the Fire Camera project. |
| 3 | Staff | Follow Up regarding LAFCO agreement regarding fire hydrant snow clearing |
| 4 | Patrick Baird | Obtain a sampling plan and develop cost estimate based on Director Jackson's discussion regarding MCL. |
| 5 | Paul Schultz | Check with UNR about a raw and treated water sample plan based on Director Jackson's discussion regarding MCL for PFASs. |

Sierra Lakes County Water District
Action Items
As of April 2023

| 1. AMR and Metered Rates: | | | | |
|----------------------------------|--|-----------------------------------|--------------------------|-------------------------------|
| | TASK | STATUS | DUE DATE | Assigned |
| | A. Water Use Data Collection & Analysis | Moved to Master Planning Schedule | See Master Plan Schedule | Dowl, Paul & Operations Staff |
| | B. Develop a recommended method for providing customer access to personal water usage data | Moved to Master Planning Schedule | See Master Plan Schedule | Dowl, Jen & Paul |
| | C. Develop Metered Rate Schedule | Moved to Master Planning Schedule | See Master Plan Schedule | Dowl & Paul |
| | D. Rate Study Communication (Web Page) | Moved to Master Planning Schedule | See Master Plan Schedule | Dowl & Paul |
| | E. Board and Community Workshops | Moved to Master Planning Schedule | See Master Plan Schedule | Dowl & Paul |

| Other Items: | | | | | |
|---------------------|--|--|-----------------|-----------------|-----------------|
| | TASK | STATUS | DUE DATE | PROGRESS | ASSIGNED |
| 2. | Acquisition of Ice Lakes Dam & channel | Research continued. Dowl is working on surveyor report. Assigned to District Engineer. | | 75% | Dowl & Paul |
| 3. | Gantt Chart for Master Planning Schedule | A. Stodtmeister to provide update - See Note: | Informational | N/A | Dowl & Paul |

NOTE: The metered system schedule is being combined with the Master Planning Schedule and was unavailable at the time of printing of the packet. The combined schedule will be presented at the December 8, 2022