

# SQUAW VALLEY PUBLIC SERVICE DISTRICT



#### **BOARD OF DIRECTORS MEETING AGENDA**

Tuesday, May 26, 2020 at 8:30 A.M.

Teleconference + Video Conference: Phone Number: (312) 757-3121, Access Code: 190-566-765. Please also join via the computer for webcam and chat access: <a href="https://global.gotomeeting.com/join/190566765">https://global.gotomeeting.com/join/190566765</a>

Finance Committee on Thursday, May 21, 2020 at 3:00 P.M. The Committee will review finance-related items on this agenda.

Teleconference + Video Conference: Phone Number: 786-535-3211 Access Code: 254-215-365. Please also join via the computer for webcam and chat access: <a href="https://global.gotomeeting.com/join/254215365">https://global.gotomeeting.com/join/254215365</a>

See <u>SVPSD guidance</u>, available online here, on further details about how to use GoToMeeting and Rules for the Board Meeting.

Pursuant to the Governor's Executive Order N-29-20, issued March 17, 2020, the Squaw Valley Public Service District Community Room will not be accessible to the public for this Board meeting. The meeting will be accessible via teleconference only. Public comments will be accepted by the Board and should be submitted to the Board Secretary at <a href="mailto:info@svpsd.org">info@svpsd.org</a>, by mail at P.O. Box 2026, Olympic Valley, California 96146 (the final mail collection prior to the meeting will be Friday May 22, 2020 at 2:00 p.m.), and via teleconference on any item on the agenda until the close of public comment on the item.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Board Secretary at 530-583-4692 at least 48 hours preceding the meeting.

Documents presented for an open session to the governing body after distribution of the agenda packet are available for public inspection at the District office during normal District business hours and at the meeting.

Times are approximate. The District's Board of Directors may take formal action on any item.

- Call to Order, Roll Call & Pledge of Allegiance.
- B. Community Informational Items. These non-action agenda items are dedicated to facilitate communications and share information within the Olympic Valley. The organizations include, but are not limited to:
  - B-1 Friends of Squaw Creek
  - B-2 Friends of Squaw Valley
  - B-3 Squaw Valley Design Review
  - B-4 Squaw Valley MAC
  - B-5 Squaw Valley Mutual Water Co.
- B-6 Squaw Valley Property Owners Assn.
- B-7 Mountain Housing Council
- B-8 Tahoe Truckee Sanitation Agency
- B-9 Capital Projects Advisory (CAP)
- **B-10** Firewise Community
- C. Public Comment / Presentation. Members of the public may address the board on items not on this agenda for up to three minutes; however, any matter that requires action by the governing body will, unless an emergency exists, be referred to staff for a report and possible action at a subsequent Board meeting.

305 Squaw Valley Road

P.O. Box 2026

Olympic Valley, CA 96146

www.svpsd.org

p. 1 of 3

(530) 583-4692

- D. Financial Consent Agenda. All items listed under this agenda item will be approved by one motion. These items are routine, non-controversial, and the finance-related items have been reviewed by the Finance Committee. There will be no separate discussion of these items unless a member of the audience, board or staff requests removal of an item for separate consideration. Any item removed for discussion will be considered after approval of the remaining Consent Agenda items.
  - D-1 Operating Account Check Register
  - D-2 Operations Enterprise Fund, Revenue vs. Expenditure/Balance Sheet
  - D-3 Fire Government Fund, Revenue vs. Expenditure/Balance Sheet
  - D-4 Capital Reserve Fund Balance Sheet/Income Statement
  - D-5 Combined Revenues/Expenditures/Balance Sheet
  - D-6 Fund Balance Statement
  - D-7 Bike Trail Snow Removal, Revenue vs. Expenditure
  - D-8 Progress Payment Springbrook
  - D-9 Progress Payment Andregg Psomas Truckee River Siphon
  - D-10 Progress Payment Pac Machine Company Sewer Bypass Pump
  - D-11 Progress Payment Mountain Valley Roofing 1810 Roof Replacement
- E. Approve Minutes.
  - E-1 Minutes for the Regular Board of Directors meeting of April 28, 2020
- **F. Old and New Business.** Members of the public may address the board on each agenda item, up to three minutes or longer based on direction from the Board President.
  - F-1 Community Update SVPSD Response to COVID-19
    Information Only: Review item and accept public comment.
  - F-2 CalPERS Unfunded Accrued Liability.

Proposed Action: Review item, accept public comment and approve an additional payment to CalPERS to pay down the Miscellaneous Group's unfunded accrued pension liability.

- F-3 Third Draft of FY 2020-2021 Budget and Rates.
  Information Only: Review item and accept public comment.
- F-4 Introduce Ordinance 2020-03 Adopting Rates & Charges and Revised District Codes.

  Information Only: Introduce Ordinance 2020-03 and accept public comment.
- F-5 Residential Garbage Service Contract for FY 2020-2021.

Proposed Action: Review item, accept public comment and adopt Resolution 2020-09 awarding the garbage collection contract to Tahoe Truckee Sierra Disposal Company and authorizing execution of the agreement.

### F-6 Annual Review of Financial Investment Policy.

Proposed Action: Review item, accept public comment, provide direction to staff as needed and approve District's Financial Investment Policy.

#### F-7 Award Contract - 1810 Fire Station Stucco Repair and Paint Project

Proposed Action: Review item, accept public comment, approve contract with Easterbrook Painting, Inc. for \$22,600 and authorize the General Manager to execute all contractual documents.

#### F-8 Cal Fire Dispatch Agreement.

Proposed Action: Review item, accept public comment, rescind Resolution 2017-17, and approve agreement with Cal Fire for dispatch services through adoption of Resolution 2020-10 and authorize the Board President to execute the agreement.

### F-9 Operations Department Annual Report.

Information Only: Review item and accept public comment.

#### G. Management Status Reports.

- G-1 Fire Department Report
- G-2 Water & Sewer Operations Report
- G-3 Engineering Report
- G-4 Administration & Office Report
- G-5 General Manager Report
- G-6 Legal Report (verbal)
- G-7 Directors' Comments (verbal)

#### H. Closed Session – Performance Evaluation of General Manager.

The Board will meet in Closed Session pursuant to Government Code 54957 et al regarding the performance evaluation of the General Manager.

#### Possible Action from Closed Session.

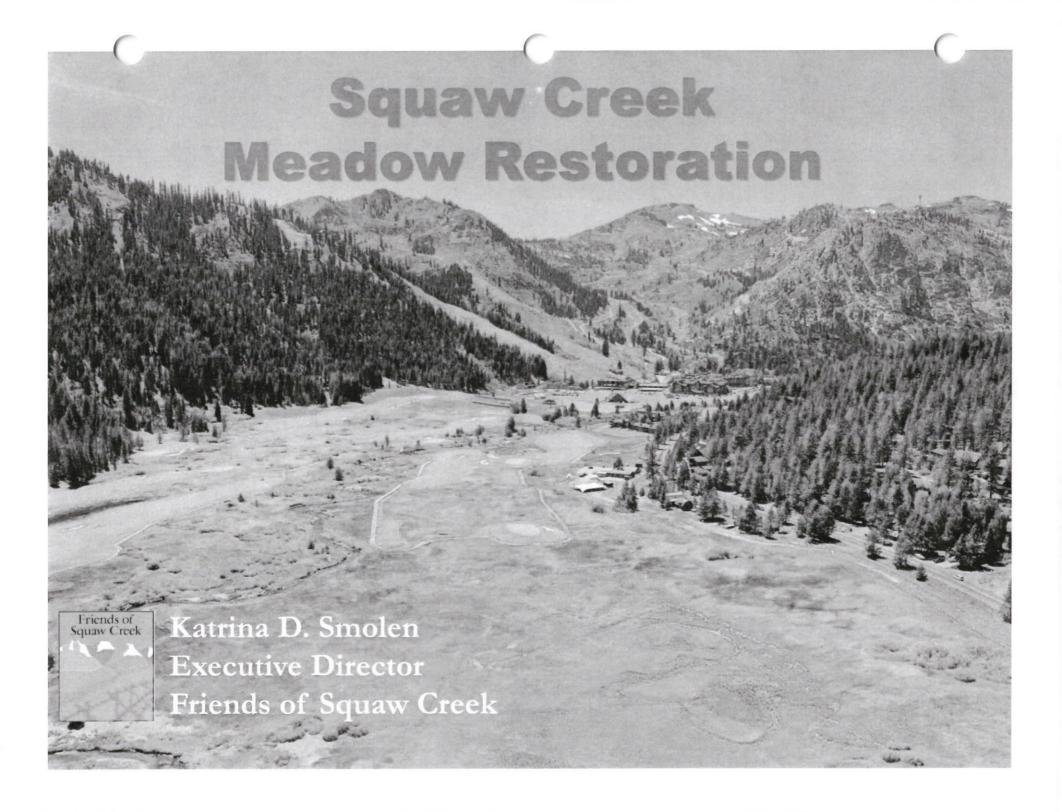
#### J. Adjourn.

#### PURPOSE STATEMENT

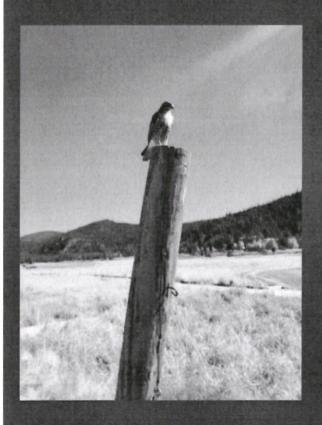
The Squaw Valley Public Service District's purpose is to assume leadership in providing high-quality public services needed by the community.

#### MISSION STATEMENT

Squaw Valley Public Service District serves full-time and part-time residents, businesses, employees and visitors in Squaw Valley. The mission is to provide leadership in maintaining and advocating for needed, high-quality and financially sound community services for the Valley. These include, but are not limited to water, emergency services, and sewer and garbage collection. The District will conduct its operations in a cost effective, conservation-minded and professional manner, consistent with the desires of the community while protecting natural resources and the environment.



### PROJECT PARTNERS

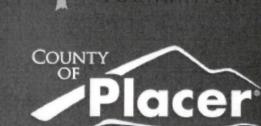




Water Boards









POULSEN COMMERCIAL PROPERTIES

SQUAW VALLEY ALPINE MEAD

RESORT AT SQUAW CREEK\*\*
SQUAW VALLEY

**HYDRO RESTORATION 2020** 





1992 - Squaw Creek 303d listing Impaired

2002– Friends of Squaw Creek Formation

2006No. R6T-2006-0017 Total Maximum Daily Load

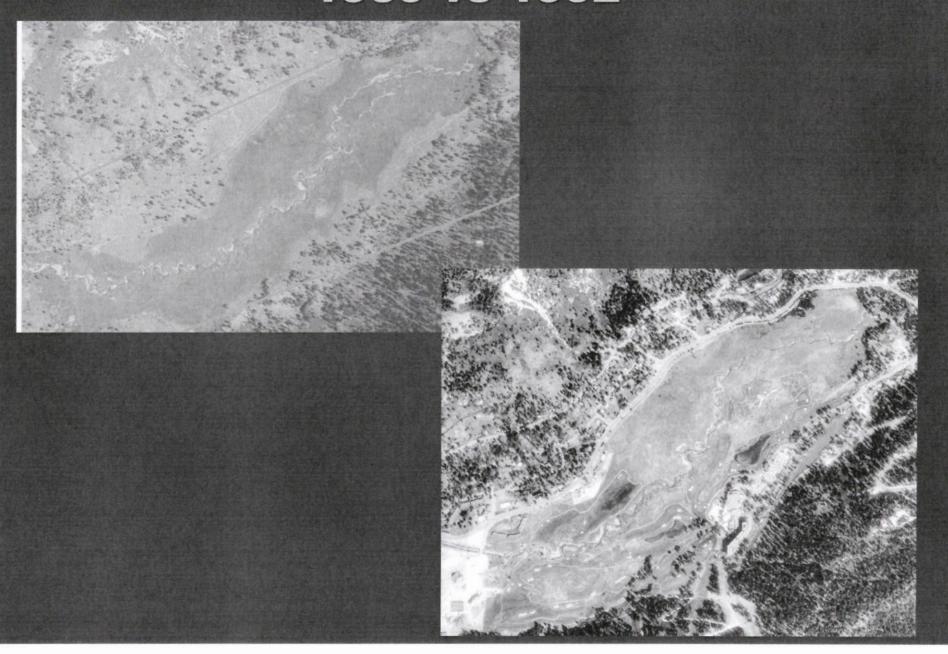
2007-2013 Placer County Conceptual Plan

73815

2017 – Implementation Grants (TU/FOSC)

2017-2020 Truckee River Day Projects





### 1953

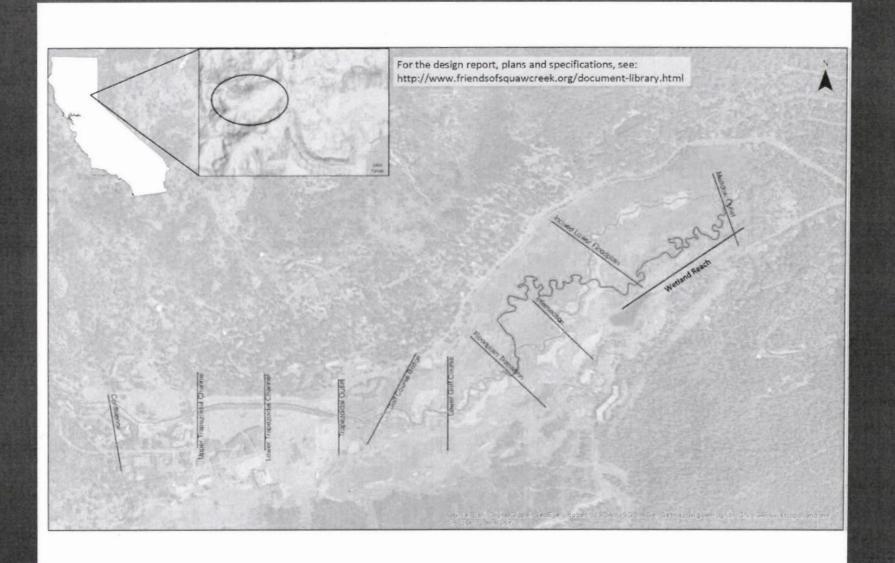


### **LEGACY IMPACTS**



## 1962





## RESTORATION PURPOSE

### Goals

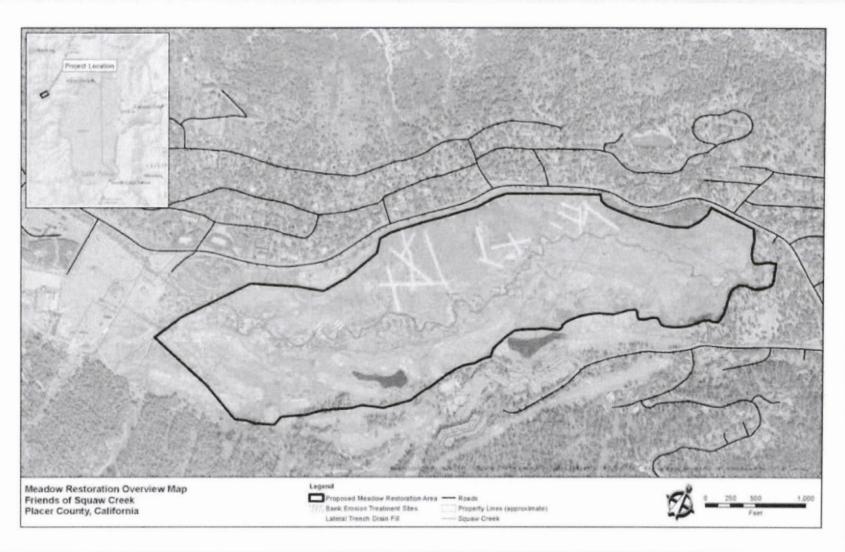
- Reduce Sediment
- > Improve Aquatic and Riparian Habitat

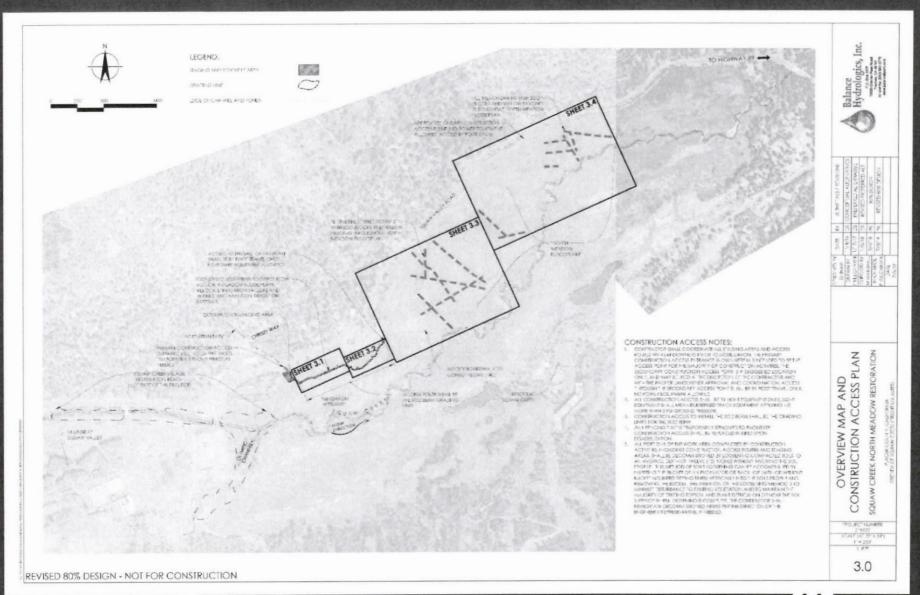
### **Objectives**

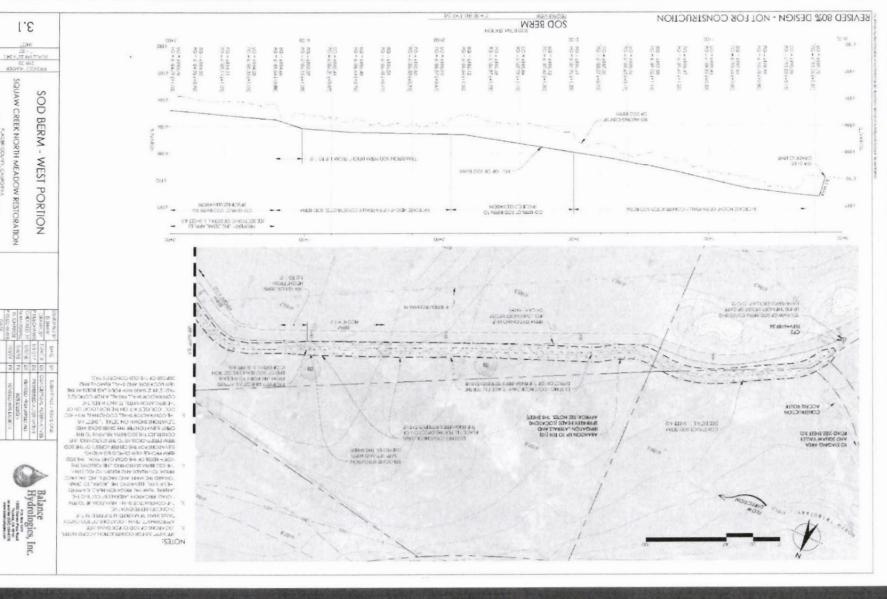
- > Enhance meadow functions and floodplain connectivity;
- Maintain flood conveyance;
- Expand wetland areas;
- Alleviate bank erosion, excessive sediment, and water quality impairments through
- > restoration of depositional processes and increased nutrient uptake;
- > Improve aquatic habitat;
- Enhance groundwater recharge;
- Increase groundwater elevations and storage;
- ➤ Increase summer and fall



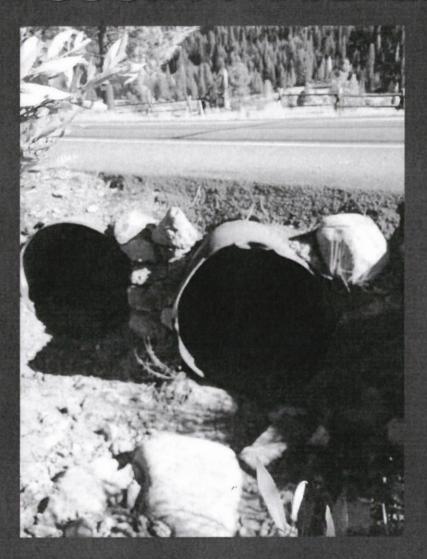
# Squaw Creek NORTH MEADOW FLOODPLAIN







# 2018 SITE PREPARATION COUNTY CULVERT MAINTENANCE





### CART PATH BERM



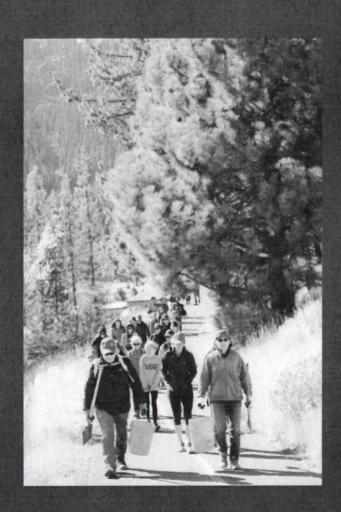




HYDRO RESTORATION 2020

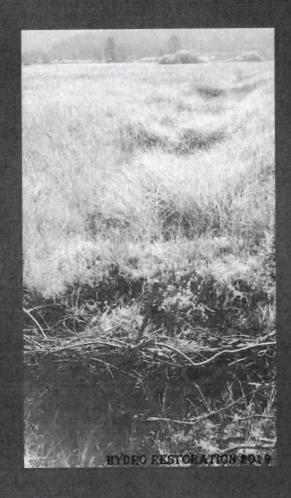


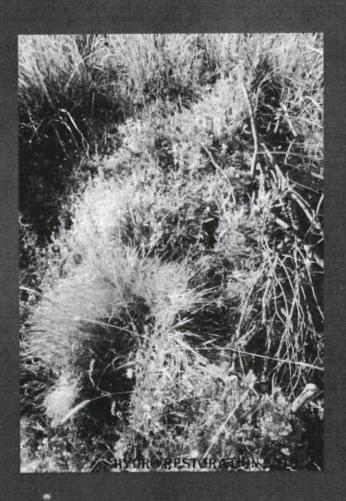
### TRUCKEE RIVER DAY













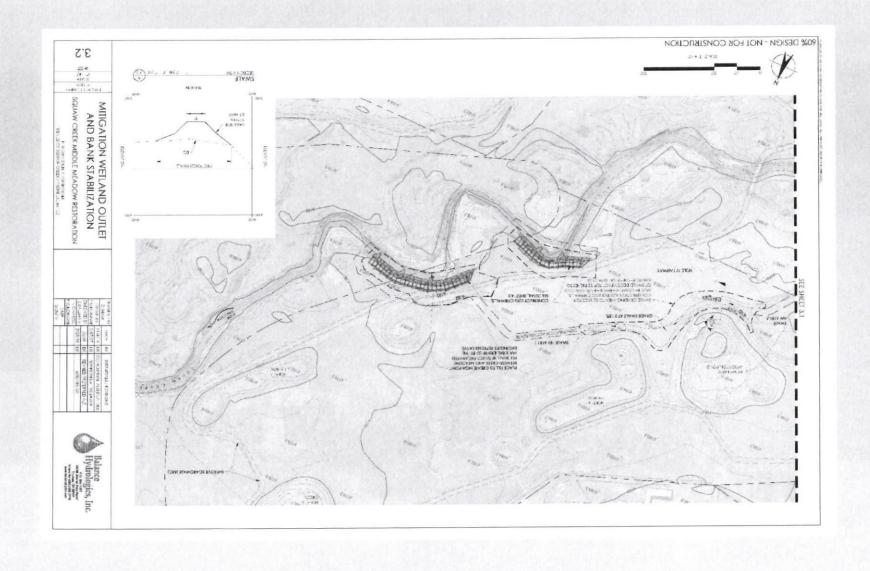
### **BANK STABILIZATION**



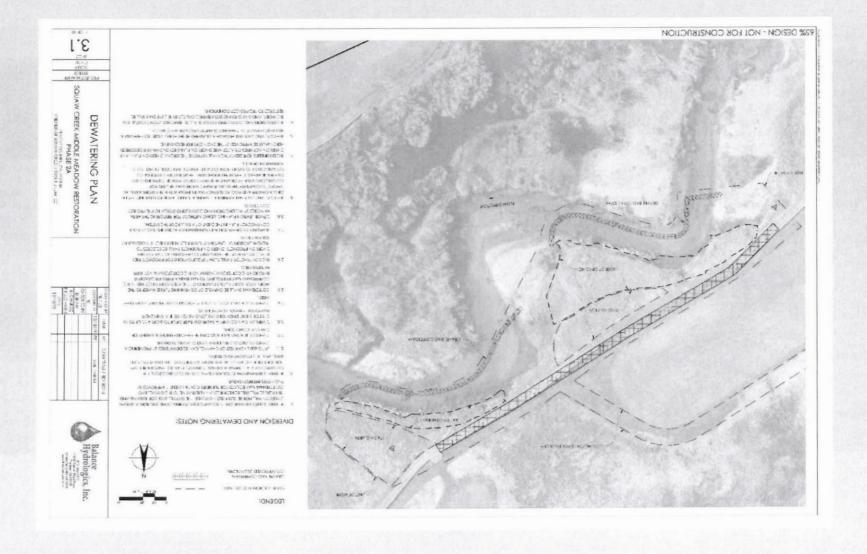
HYDRO RESTORATION 2020



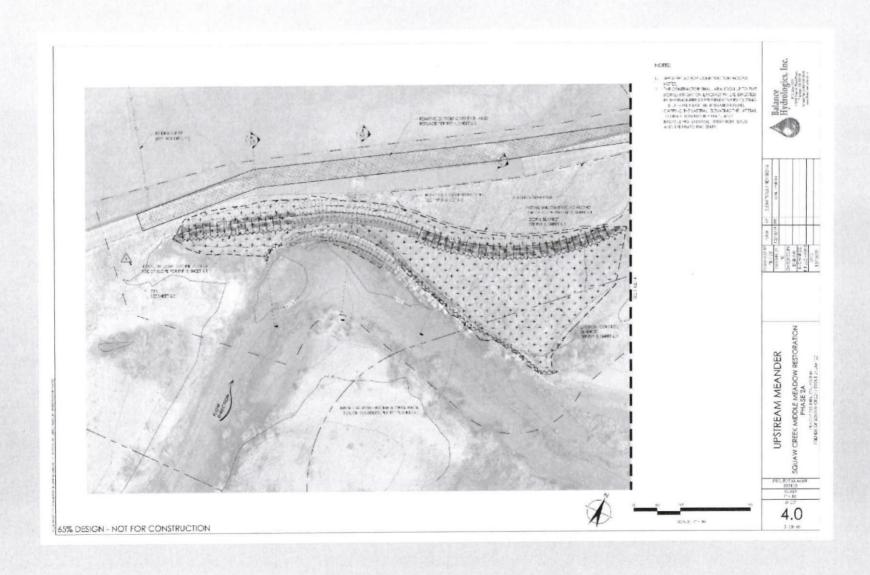
### PHASE 2: BANK STABILIZATION



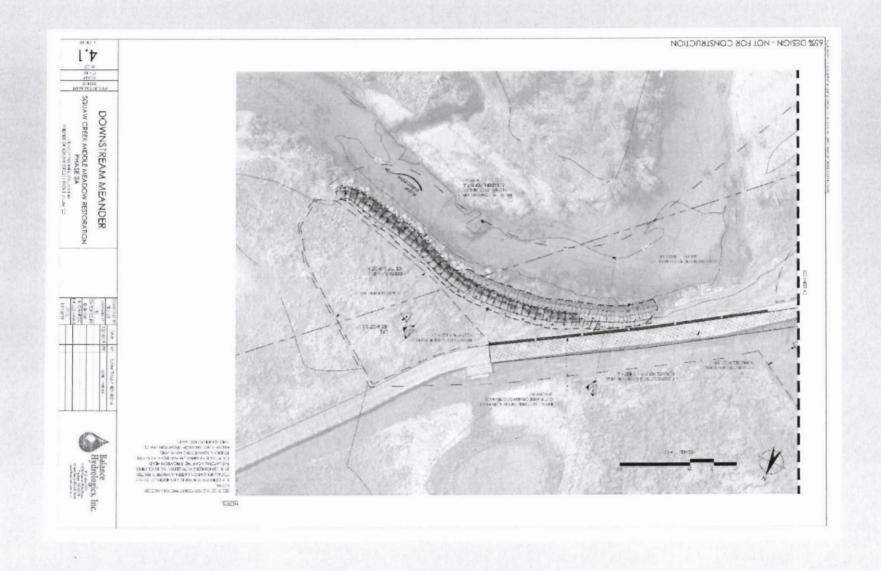
### NOITAZIJIBATZ NNA8 :S 32AH9



### PHASE 2: BANK STABILIZATION



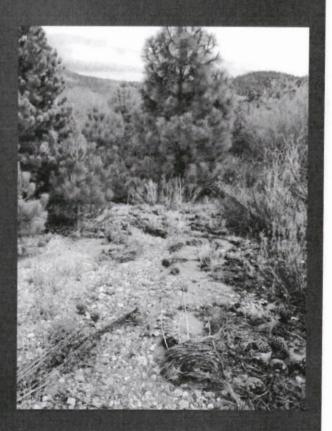
### PHASE 2: BANK STABILIZATION



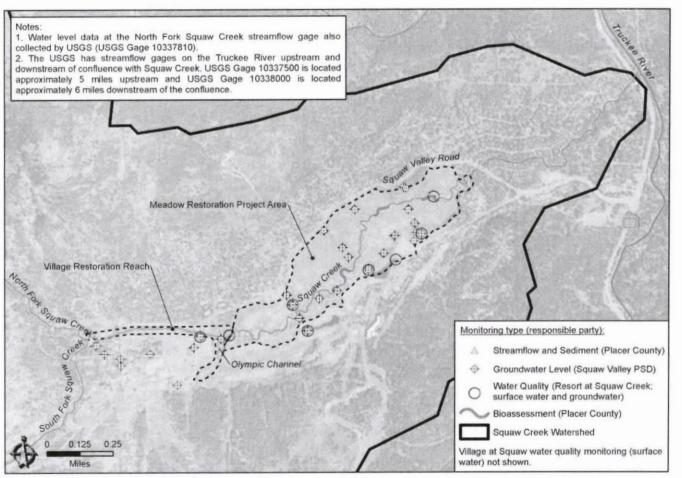
### **CULVERTS**







### **MONITORING**



Squaw Valley Hydrologic and Water Quality Monitoring Locations (HUC12 Code 160501020202) Attachment A.4:

Basemap source: ESRI ArcGIS Online and data partners Data source: National Hydrologic Dataset, CDM Smith, SVPSD, RSC, Stantec, Broadbent, Inc.

PIN: 37441

### Thank You!



### Tahoe-Truckee \$ ation Agency

### 

### WDID Number 6A290011000

### Flow Monitoring Within Collection System: Flow Measurement

### Squaw Valley Public Service District

| DATE       | April 2020<br>SVPSD Daily Flow MG | SVPSD 7 day Avg Flow MGD | SVPSD Peak Flow MGD |
|------------|-----------------------------------|--------------------------|---------------------|
| 04/01/2020 | 0.162                             | 0.145                    | 0.278               |
| 04/02/2020 | 0.170                             | 0.150                    | 0.327               |
| 04/03/2020 | 0.180                             | 0.157                    | 0.259               |
| 04/04/2020 | 0.181                             | 0.163                    | 0.333               |
| 04/05/2020 | 0.171                             | 0.168                    | 0.255               |
| 04/06/2020 | 0.168                             | 0.171                    | 0.269               |
| 04/07/2020 | 0.166                             | 0.171                    | 0.323               |
| 04/08/2020 | 0.185                             | 0.174                    | 0.271               |
| 04/09/2020 | 0.194                             | 0.178                    | 0.273               |
| 04/10/2020 | 0.211                             | 0.182                    | 0.291               |
| 04/11/2020 | 0.235                             | 0.190                    | 0.352               |
| 04/12/2020 | 0.227                             | 0.198                    | 0.329               |
| 04/13/2020 | 0.223                             | 0.206                    | 0.570               |
| 04/14/2020 | 0.208                             | 0.212                    | 0.375               |
| 04/15/2020 | 0.212                             | 0.216                    | 0.305               |
| 04/16/2020 | 0.221                             | 0.220                    | 0.292               |
| 04/17/2020 | 0.233                             | 0.223                    | 0.574               |
| 04/18/2020 | 0.213                             | 0.220                    | 0.306               |
| 04/19/2020 | 0.207                             | 0.217                    | 0.295               |
| 04/20/2020 | 0.197                             | 0.213                    | 0.292               |
| 04/21/2020 | 0.205                             | 0.213                    | 0.504               |
| 04/22/2020 | 0.196                             | 0.211                    | 0.268               |
| 04/23/2020 | 0.195                             | 0.207                    | 0.273               |
| 04/24/2020 | 0.200                             | 0.202                    | 0.533               |
| 04/25/2020 | 0.188                             | 0.198                    | 0.268               |
| 04/26/2020 | 0.185                             | 0.195                    | 0.278               |
| 04/27/2020 | 0.175                             | 0.192                    | 0.356               |
| 04/28/2020 | 0.169                             | 0.187                    | 0.523               |
| 04/29/2020 | 0.160                             | 0.182                    | 0.231               |
| 04/30/2020 | 0.161                             | 0.177                    | 0.375               |
| SUMMARY    |                                   |                          |                     |
| AVG        | 0.193                             | 0.191                    | 0.339               |
| MAX        | 0.235                             | 0.223                    | 0.574               |
| MIN        | 0.160                             | 0.145                    | 0.231               |

EXHIBIT # B-10 1 page

# IT'S SPRING CLEANUP TIME! THE FIREWISE COMMUNITY NEEDS YOUR HELP

Over the last 6 months a volunteer group of residents was successful in getting Olympic Valley recognized as a Firewise Community. This certification opens the Valley up for various wildfire prevention grants and possible lower homeowner insurance policies.

To maintain this certification, we must follow an action plan. This plan, by and large, is governed by the annual Fire Defensible Space inspection which requires us all to correct potential wildfire deficiencies around our homes. And every year, we must submit an accounting to Firewise USA of the hours and/or dollars spent in this effort.

A key component of our certification is to track the amount of time and/or money you spend maintaining your yard and community. Activities like:

- Tree and branch removal
- · Raking of pine needles and leaves from roofs
- Lawn maintenance
- Removing flammable items away from your house
- · Participating in wildfire evacuation drills

We need you to keep track of your hours and/or dollars spent between now and snowfall doing this work. We have created a simple on-line form to help you keep track of your efforts:

### https://www.ovfirewise.net/

Save your efforts up, or post them to us along the way, so we can submit them in order to maintain our Certification.

Thank you.





**SQUAW VALLEY PUBLIC SERVICE DISTRICT** 

Operating Account Check Register May 31, 2020

### **Check Register for Board Packet:**





| Check # Check Date |          | Name                            | Module | Amount   |  |
|--------------------|----------|---------------------------------|--------|----------|--|
| 47984              | 5/6/2020 | A1 Radiator Repair, Inc.        | AP     | 2,261.17 |  |
| 47985              | 5/6/2020 | Andregg Psomas                  | AP     | 1,260.00 |  |
| 47986              | 5/6/2020 | AT&T                            | AP     | 63.04    |  |
| 47987              | 5/6/2020 | AT&T                            | AP     | 441.46   |  |
| 47988              | 5/6/2020 | AT&T                            | AP     | 202.81   |  |
| 47989              | 5/6/2020 | AT&T                            | AP     | 712.36   |  |
| 47990              | 5/6/2020 | Capitol Elevator Company, Inc.  | AP     | 512.00   |  |
| 47991              | 5/6/2020 | Cranmer Engineering, Inc.       | AP     | 485.00   |  |
| 47992              | 5/6/2020 | Renee Deinken                   | AP     | 1,181.25 |  |
| 47993              | 5/6/2020 | ESO Solutions, Inc              | AP     | 2,995.00 |  |
| 47994              | 5/6/2020 | Farr West Engineering           | AP     | 7,652.00 |  |
| 47995              | 5/6/2020 | Kurt Gooding                    | AP     | 49.95    |  |
| 47005              | 5/6/2020 | Granite Peak                    | AP     | 1,400.00 |  |
| 4                  | 5/6/2020 | Hunt & Sons, Inc.               | AP     | 754.83   |  |
| 47998              | 5/6/2020 | Independent Technologies        | AP     | 910.00   |  |
| 47999              | 5/6/2020 | Kansas City Life Group Benefits | AP     | 2,204.45 |  |
| 48000              | 5/6/2020 | Inger Kirschenbaum              | AP     | 100.00   |  |
| 48001              | 5/6/2020 | Liberty Utilities               | AP     | 6,796.33 |  |
| 48002              | 5/6/2020 | Life Assist                     | AP     | 571.29   |  |
| 48003              | 5/6/2020 | LINA                            | AP     | 186.78   |  |
| 48004              | 5/6/2020 | LINA                            | AP     | 109.6    |  |
| 48005              | 5/6/2020 | LINA                            | AP     | 109.6    |  |
| 48006              | 5/6/2020 | LINA                            | AP     | 186.7    |  |
| 48007              | 5/6/2020 | Tyler Livezey                   | AP     | 46.6     |  |
| 48008              | 5/6/2020 | Mountain Valley Roofing, LLC.   | AP     | 30,178.9 |  |
| 48009              | 5/6/2020 | North Tahoe Fire Protection     | AP     | 1,009.6  |  |
| 48010              | 5/6/2020 | O'Reilly Auto Parts             | AP     | 337.7    |  |
| 48011              | 5/6/2020 | Office Depot                    | AP     | 251.7    |  |
| 48012              | 5/6/2020 | Placer County Environmental     | AP     | 1,595.0  |  |
| 48013              | 5/6/2020 | Placer County Environmental     | AP     | 1,104.0  |  |
| 48014              | 5/6/2020 | Placer County Environmental     | AP     | 1,104.0  |  |
| 48015              | 5/6/2020 | Professional Communications     | AP     | 42.4     |  |
| 48016              | 5/6/2020 | Puliz Records Mgt Reno          | AP     | 25.0     |  |
| 48017              | 5/6/2020 | Springbrook Software LLC.       | AP     | 500.0    |  |
| 48018              | 5/6/2020 | Springbrook Software LLC.       | AP     | 1.0      |  |
| 48019              | 5/6/2020 | Standard Insurance Company      | AP     | 352.9    |  |
| 48020              | 5/6/2020 | SuddenLink                      | AP     | 92.7     |  |
| 48021              | 5/6/2020 | SuddenLink                      | AP     | 167.4    |  |
| 4                  | 5/6/2020 | Tahoe Forest Health System      | AP     | 125.0    |  |
| 48024              | 5/6/2020 | Tahoe Supply Company LLC        | AP     | 87.1     |  |
| 48025              | 5/6/2020 | Thatcher Company,Inc.           | AP     | 1,883.6  |  |



### **SQUAW VALLEY PUBLIC SERVICE DISTRICT**

Operating Account Check Register May 31, 2020

### **Check Register for Board Packet:**



| Check #      | k# Check Date Name |                               | Module | Amount    |
|--------------|--------------------|-------------------------------|--------|-----------|
| 48026        | 5/6/2020           | The Union                     | AP     | 604.24    |
| 48027        | 5/6/2020           | Thomas S Archer               | AP     | 3,010.00  |
| 48028        | 5/6/2020           | Truckee Auto Parts            | AP     | 34.30     |
| 48029        | 5/6/2020           | Truckee Rents, Inc.           | AP     | 141.16    |
| 48030        | 5/6/2020           | U.S. Bank Corp Payment System | AP     | 725.57    |
| 48031        | 5/6/2020           | Verizon Wireless              | AP     | 814.84    |
| 48032        | 5/6/2020           | Western Nevada Supply Co.     | AP     | 544.72    |
| 48033        | 5/6/2020           | SWRCB-DWOCP                   | AP     | 90.00     |
| 48034        | 5/6/2020           | SWRCB-DWOCP                   | AP     | 90.00     |
| Check #48022 | has been voided    |                               |        | 76,105.62 |

50



### **SQUAW VALLEY PUBLIC SERVICE DISTRICT**

Operating Account Check Register May 31, 2020

### **Check Register for Board Packet:**



| Check # | Check Date | Name                     | Module | Amount     |
|---------|------------|--------------------------|--------|------------|
|         |            | Electronic/ ACH Payments |        |            |
|         | 5/6/2020   | May Medical Insurance    |        | 26,821.24  |
|         | 5/6/2020   | Payroll Taxes            |        | 41,923.15  |
|         | 5/6/2020   | Payroll Direct Deposits  |        | 75,953.24  |
|         | 5/6/2020   | BRI- Café Plan Payment   |        | 1,355.77   |
|         | 5/6/2020   | Union Dues Payment       |        | 466.01     |
|         | 5/6/2020   | CalPERS 457 Payment      |        | 2,685.00   |
|         | 5/6/2020   | CalPERS Pension Payment  |        | 27,230.00  |
|         | 5/6/2020   | MassMutual 457 Payment   |        | 5,751.93   |
|         | 5/6/2020   | Evalon Fee               |        | 57.99      |
|         | 5/6/2020   | BRI Admin Fee            |        | 100.00     |
|         | 5/15/2020  | BRI- Café Plan Payment   |        | 1,355.77   |
|         | 5/15/2020  | Union Dues Payment       |        | 466.01     |
|         | 5/15/2020  | CalPERS 457 Payment      |        | 2,485.00   |
|         | 5/15/2020  | CalPERS Pension Payment  |        | 27,205.67  |
|         | 5/15/2020  | MassMutual 457 Payment   |        | 5,751.93   |
|         | 5/15/2020  | Payroll Taxes            |        | 42,184.70  |
|         | 5/15/2020  | Payroll Direct Deposits  |        | 75,594.40  |
|         |            |                          |        | 337,387.81 |
|         |            | Total Cash Disbursements |        | 413,493.43 |





#### SQUAW VALLEY PUBLIC SERVICE DISTRICT REVENUES & EXPENDITURES April 30, 2020

SQUAW VALLEY

| SQUAW VALLEY                      |                               |                               |                         |                               |                               |                         |                                 |                                 |                         | FIRE          |                 |                     |                    |                             |                             |
|-----------------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------|---------------------------------|---------------------------------|-------------------------|---------------|-----------------|---------------------|--------------------|-----------------------------|-----------------------------|
| Partie survice survice:           |                               | ENTERPRISE OPERATIONS         |                         |                               |                               |                         |                                 |                                 |                         | CONSOLIDATED  |                 |                     |                    | D                           | PARIMENT                    |
|                                   | Water Actual<br>YTD<br>Apr-20 | Water Budget<br>YTD<br>Apr-20 | Over/<br>(under)<br>YTD | Sewer Actual<br>YTD<br>Apr-20 | Sewer Budget<br>YTD<br>Apr-20 | Over/<br>(under)<br>YTD | Garbage Actual<br>YTD<br>Apr-20 | Garbage Budget<br>YTD<br>Apr-20 | Over/<br>(under)<br>YTD | Actual<br>YTD | Total<br>Budget | Remaining<br>Budget | YTD % to<br>Budget | YTD Prior<br>Year<br>Apr-19 | Over/<br>(under)<br>from PY |
| Rate Revenue                      | 1,946,566                     | 1,960,538                     | (13,972)                | 1,476,772                     | 1,472,857                     | 3,915                   | 268,197                         | 268,193                         | 4                       | 3,691,535     | 3,701,588       | 10,053              | 99.7%              | 3,467,900                   | 223,635                     |
| Tax Revenue                       | 8,333                         | 8,333                         |                         | 8,333                         | 8,333                         |                         | 12                              |                                 |                         | 16,667        | 20,000          | 3,333               | 83.3%              | 97,917                      | (81,250                     |
| Rental Revenue                    | 26,507                        | 26,375                        | 132                     | 26,507                        | 26,375                        | 132                     |                                 | 170                             |                         | 53,013        | 63,299          | 10,286              | 83.8%              | 49,586                      | 3,427                       |
| Bike Trail                        | 23,000                        | 23,000                        |                         | 23,000                        | 23,000                        | -                       | 1.0                             | -                               |                         | 46,000        | 46,000          |                     | 100.0%             | 45,997                      | 3                           |
| Mutual Water Company              | 82,376                        | 85,427                        | (3,050)                 |                               | *                             | 190                     |                                 | 17                              |                         | 82,376        | 102,512         | 20,136              | 80.4%              | 85,738                      | (3,362                      |
| Billable Wages & Capital Labor    | 26,410                        | 26,035                        | 375                     | 53,223                        | 26,035                        | 27,188                  |                                 |                                 |                         | 79,633        | 62,485          | (17,148)            | 127.4%             | 76,338                      | 3,295                       |
| Grants                            | 5,952                         | 6,945                         | (993)                   | 5,952                         | 6,945                         | (993)                   |                                 |                                 |                         | 11,903        | 16,667          | 4,764               | 71.4%              | -                           | 11,903                      |
| Administration                    | 10,262                        | 39,410                        | (29,148)                | 10,262                        | 39,410                        | (29,148)                |                                 | 4                               |                         | 20,524        | 94,583          | 74,059              | 21.7%              | 13.889                      | 6,635                       |
| Dedications                       | -                             | -                             |                         | -                             |                               | 19                      |                                 | -                               |                         |               |                 |                     | 0.0%               | 167,596                     | (167,596                    |
| Total Revenue                     | 2,129,406                     | 2,176,062                     | (46,655)                | 1,604,048                     | 1,602,954                     | 1,094                   | 268,197                         | 268,193                         | 4                       | 4,001,651     | 4,107,134       | 105,483             | 97.4%              | 4,004,962                   | (3,310                      |
| Salaries & Wages                  | 614,933                       | 569.112                       | 45,821                  | 515,316                       | 544.112                       | (28,796)                | 1,309                           |                                 | 1,309                   | 1.131.559     | 1.335,870       | 204,311             | 84.7%              | 1,054,681                   | 76,877                      |
| Employee Benefits                 | 463,221                       | 455,053                       | 8,167                   | 430,901                       | 446,952                       | (16,051)                | 343                             |                                 | 343                     | 894,465       | 1,082,404       | 187,939             | 82.6%              | 988,210                     | (93,745                     |
| Billable Wages & Capital Labor    | 26,410                        | 26.035                        | 375                     | 53,223                        | 26.035                        | 27,188                  | 313                             |                                 |                         | 79,633        | 62,485          | (17,148)            | 127.4%             | 76,338                      | 3,295                       |
| Materials & Supplies              | 54,284                        | 33,333                        | 20,951                  | 8,486                         | 10,000                        | (1,514)                 |                                 |                                 | . 1                     | 62,771        | 52,000          | (10,771)            | 120.7%             | 35,422                      | 27,349                      |
| Maintenance Equipment             | 12,909                        | 16,542                        | (3,633)                 | 3,695                         | 7,375                         | (3,680)                 |                                 |                                 |                         | 16,603        | 28,700          | 12,097              | 57.9%              | 17,317                      | (713                        |
| Facilities: Maintenance & Repairs | 14,546                        | 29,077                        | (14,531)                | 9,127                         | 15,035                        | (5,908)                 |                                 | _                               |                         | 23,673        | 52,934          | 29,261              | 44.7%              | 34,341                      | (10,667)                    |
| Training & Memberships            | 11,978                        | 13,208                        | (1,230)                 | 10.089                        | 6,958                         | 3,131                   |                                 |                                 |                         | 22,067        | 24,200          | 2,133               | 91.2%              | 16,095                      | 5,972                       |
| Vehicle Repair/Maintenance        | 15,144                        | 17,458                        | (2,314)                 | 14,578                        | 17,458                        | (2,880)                 |                                 |                                 |                         | 29,722        | 41,900          | 12,178              | 70.9%              | 27,800                      | 1,923                       |
| Garbage Contract                  | 13,144                        | 17,430                        | (2,314)                 | 14,570                        | 17,430                        | (2,000)                 | 216,534                         | 215.049                         | 1,485                   | 216,534       | 258,059         | 41,525              | 83.9%              | 204,227                     | 12,307                      |
| Board Expenses                    | 19,647                        | 23,250                        | (3,603)                 | 19,647                        | 23,250                        | (3,603)                 | 210,334                         | 213,043                         | 1,403                   | 39,294        | 55,800          | 16,506              | 70.4%              | 40,547                      | (1,253                      |
| Consulting                        | 21,355                        | 43,692                        | (22,337)                | 21,355                        | 43,692                        | (22,337)                |                                 |                                 |                         | 42,710        | 104,860         | 62,150              | 40.7%              | 41,713                      | 997                         |
| Insurance                         | 20,716                        | 21,078                        | (361)                   | 20,716                        | 21,078                        | (361)                   |                                 |                                 |                         | 41,432        | 50,586          | 9,154               | 81.9%              | 36,933                      | 4,499                       |
| Rents/Licenses & Permits          | 16,815                        | 16,570                        | 245                     | 16.815                        | 16,570                        | 245                     |                                 |                                 |                         | 33.630        | 39,768          | 6,138               | 84.6%              | 27,773                      | 5,857                       |
| Office Expenses                   | 20.614                        | 22.001                        | (1.387)                 | 20,614                        | 22,001                        | (1,387)                 | -                               |                                 |                         | 41,227        | 52.802          | 11,575              | 78.1%              | 29,115                      | 12,112                      |
| Travel, Meetings & Recruitment    | 2,809                         | 6,938                         | (4,128)                 | 2,809                         | 6,938                         | (4,128)                 |                                 |                                 |                         | 5,618         | 16,650          | 11,032              | 33.7%              | 7,746                       | (2,127)                     |
| Utilities                         | 61,706                        | 64,480                        | (2,774)                 | 30,871                        | 27,080                        | 3,791                   |                                 |                                 |                         | 92,577        | 109,872         | 17,295              | 84.3%              | 88,374                      |                             |
|                                   |                               |                               | 1-1-1-1                 |                               |                               | 8,923                   |                                 |                                 |                         | 35,856        |                 |                     |                    |                             | 4,202                       |
| Park & Bike Trail                 | 17,928                        | 9,005                         | 8,923                   | 17,928                        | 9,005                         |                         |                                 |                                 | 1.5                     |               | 21,612          | (14,244)            | 165.9%             | 20,818                      | 15,038                      |
| Interest & Misc                   | 15,453                        | 15,326                        | 127                     | 15,453                        | 15,326                        | 127                     | 12.                             |                                 |                         | 30,906        | 36,782          | 5,876               | 84.0%              | 32,899                      | (1,993)                     |
| Transfer to/frm Capital Resv      |                               |                               |                         |                               |                               |                         |                                 |                                 |                         |               |                 |                     | 0.0%               |                             |                             |
| Total Expenses                    | 1,410,468                     | 1,382,157                     | 28,311                  | 1,211,623                     | 1,258,864                     | (47,241)                | 218,187                         | 215,049                         | 3,138                   | 2,840,278     | 3,427,284       | 587,006             | 82.9%              | 2,780,348                   | 59,930                      |
| Operating Surplus (Deficit)       | 718,938                       | 793,904                       | (74,966)                | 392,425                       | 344,090                       | 48,335                  | 50,010                          | 53,144                          | (3,134)                 | 1,161,373     | 679,850         | Element.            | N. T.              | 1,224,613                   | (63,240)                    |
| Depreciation                      | 261,112                       | 271,471                       | (10,360)                | 261,112                       | 271,471                       | (10,360)                | - 8                             | -                               | - 1                     | 522,224       | 651,531         | 129,308             | 80.2%              | 611,928                     | (89,704)                    |
| Net Surplus (Deficit)             | 457,826                       | 522,433                       | (64,607)                | 131,313                       | 72,619                        | 58,694                  | 50,010                          | 53,144                          | (3,134)                 | 639,150       | 28,319          |                     | 5.1017.53          | 612,685                     | 26,464                      |

83.3% of the Budgeted Year Expended

#### Highlights

- Revenue year to date is at \$4 million. This is an decrease of PY by approximately \$3K. While there was an increase to rates, this is offset by reduced property tax revenue and a water line dedication in the PY which is irregular.
- -Salaries & Wages Are over budget in the Water Department and under budget in the Sewer Department. In total we are over budget. This is due to the hiring of an additional Operations Trainee that was not planned.
- Billable wages are reimbursable. Capital Labor relates to capital projects and are not expensed. Year to date we have billed out or capitalized more labor costs than plan, mostly due to the Siphon project.
- Wages spent on OMP are included in salaries in wages. Year to date we have spent \$9,443 in labor.
- -Materials and Supplies relates primarily to caustic soda purchases. Caustic soda purchases and delivery fees have increased since the prior provider was bought out.
- -Trainings and Memberships consist of annual fees such as SWRCB and AWWA as well as training and certifications for operators. Some of these trainings are being reimbursed by Placer County.
- -Rents/Licenses & Permits consists of bank fees as well as many contracts such as accounting software, CSDA, Vueworks and the Konica copier.
- -Park & Bike Trail consists of legal fees and meeting expenses related to the Olympic Meadow Property which was not budgeted. There was also \$23,000 related to bike trail.
- -Interest & Misc consists of interest due on the building loan as well as payments we make for the toilet rebate.
- -In total we are 83% through the year. Revenues are at 97% of the budget and expenses are at 83%. Compared to prior year at this time, our net surplus is \$26K higher.



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT ENTERPRISE BALANCE SHEET April 30, 2020



|  | Balance<br>Apr-20         | Balance<br>Mar-20        | Change<br>Prior Month | Balance<br>Apr-19        | Change<br>Prior Year |
|--|---------------------------|--------------------------|-----------------------|--------------------------|----------------------|
| ASSETS   |                           |                          |                       |                          |                      |
| Current Assets   |                           |                          |                       |                          |                      |
| Cash   | 286,826                   | 527,559                  | (240,733)             | 224,887                  | 61,939               |
| Accounts Receivable                                      | 89,525                    | 139,994                  | (50,470)              | 95,523                   | (5,998)              |
| Prepaid Expenses   | 123,117                   | 173,531                  | (50,414)              | 137,012                  | (13,895)             |
| Total Current Assets                                     | 499,468                   | 841,084                  | (341,616)             | 457,422                  | 42,046               |
| Noncurrent Assets  |                           |                          |                       |                          |                      |
| Open Projects  | 2,483,849                 | 2,482,901                | 948                   | 948,953                  | 1,534,896            |
| Property, Plant, & Equipment                             | 25,409,409                | 25,409,409               |                       | 25,183,215               | 226,194              |
| Accumulated Depreciation                                 | (17,514,243)              | (17,462,021)             | (52,222)              | (17,113,443)             | (400,800)            |
| Intercompany   | 659,447                   | 495,381                  | 164,066               | 2,324,299                | (1,664,852)          |
| Total Noncurrent Assets                                  | 11,038,462                | 10,925,670               | 112,792               | 11,343,025               | (304,563)            |
| Deferred Outflows  |                           |                          |                       |                          |                      |
| Deferred Outflows - Pension                              | 1,274,214                 | 1,274,214                | -                     | 903,146                  | 371,068              |
| Deferred Outflows - OPEB                                 | 10,507                    | 10,507                   | (*)                   | 9,551                    | 955                  |
| Total Deferred Outflows                                  | 1,284,720                 | 1,284,720                |                       | 912,697                  | 372,023              |
| Total Assets   | 12,822,650                | 13,051,474               | (228,824)             | 12,713,144               | 109,506              |
| HADILITIES   |                           |                          |                       |                          |                      |
| LIABILITIES  |                           |                          |                       |                          |                      |
| Current Liabilities                                      | 21 001                    | 24.050                   | 10.022                | 22 507                   | 9,484                |
| Accounts Payable   | 31,991                    | 21,058                   | 10,933                | 22,507                   |                      |
| Accrued Expenses   | 216,827                   | 194,081                  | 22,746                | 225,623                  | (8,796               |
| Payroll Liabilities                                      | 289,253                   | 281,266                  | 7,987                 | 228,863                  | 60,391<br>2,936      |
| Current Portion-Building loan  Total Current Liabilities | 91,097<br><b>629,16</b> 8 | 91,097<br><b>587,502</b> | 41,666                | 88,161<br><b>565,154</b> | 64,014               |
| Total Current Liabilities                                | 029,100                   | 367,302                  | 41,000                | 303,134                  | 04,014               |
| Long-Term Liabilities                                    |                           |                          |                       |                          |                      |
| Building & Land Loans                                    | 846,905                   | 846,905                  |                       | 938,002                  | (91,097              |
| PERS LT Liability  | 2,650,101                 | 2,650,101                | *                     | 2,697,379                | (47,278              |
| Other Post Employment Benefits                           | 344,576                   | 344,576                  | -                     | 337,316                  | 7,260                |
| Total LT Liabilities                                     | 3,841,582                 | 3,841,582                |                       | 3,972,697                | (131,115             |
| Deferred Inflows   |                           |                          |                       |                          |                      |
| Deferred Inflows - Pension                               | 185,521                   | 185,521                  |                       | 150,759                  | 34,763               |
| Deferred Inflows - OPEB                                  | 11,147                    | 11,147                   | -                     | -                        | 11,147               |
| Total Deferred Inflows                                   | 196,669                   | 196,669                  |                       | 150,759                  | 45,910               |
| Total Liabilities  | 4,667,419                 | 4,625,753                | 41,666                | 4,688,609                | (21,191              |
| NET POSITION   |                           |                          |                       |                          |                      |
| Investment in Capital Assets                             | 7,516,082                 | 7,516,082                | -                     | 7,411,849                | 104,233              |
| Current Year Net Income                                  | 639,150                   | 909,640                  | (270,490)             | 612,685                  | 26,464               |
| Total Net Position                                       | 8,155,231                 | 8,425,721                | (270,490)             | 8,024,535                | 130,697              |
| Total Liabilities and Net Position                       | 12,822,650                | 13,051,474               | (228,824)             | 12,713,144               | 109,506              |



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT REVENUES & EXPENDITURES April 30, 2020

Exhibit D-3 2 Pages



#### FIRE DEPARTMENT OPERATIONS

|                                   | A  | Actual YTD Budget YTD<br>Apr-20 Apr-20 |    |           |    | er/ (under)<br>YTD |    | Total<br>Budget | Remaining<br>Budget |         |       |    |           |    | Over/ (under)<br>to PY |  |
|-----------------------------------|----|--|----|-----------|----|--------------------|----|-----------------|---------------------|---------|-------|----|-----------|----|------------------------|--|
| Rate Revenue                      |    | -                                      |    |           | \$ | -                  |    |                 | 5                   |         | 0.0%  |    |           | \$ |                        |  |
| Tax Revenue                       | S  | 2,951,021                              | 5  | 2.951.021 | \$ | (0)                | 5  | 3.541.225       | 5                   | 590,204 | 83.3% | 5  | 2,844,164 | \$ | 106,857                |  |
| Strike Team//Station 22 Revenue   | \$ | 42,929                                 | 5  | 41,667    | 5  | 1,262              | 5  | -,              | 5                   | 7,071   | 85.9% | 4  | 467,946   | 5  | (425,017               |  |
| Rental Revenue                    | 5  | 26.111                                 | \$ | 26,375    | 5  | (264)              |    | 31,650          | 5                   | 5,539   | 82.5% |    | 24,423    | 5  | 1,688                  |  |
| Inspections                       | 5  | 5,539                                  | 5  | -         | \$ | ,,                 | 5  | -               | 5                   |         | 0.0%  |    | - 1,123   | \$ | 5,539                  |  |
| Administration                    | \$ | 2,443                                  | \$ | 8,740     | \$ | (6,297)            |    | 10,488          | \$                  | 8,045   | 23.3% |    | 1,030     | \$ | 1,413                  |  |
| Total Revenue                     | \$ | 3,028,043                              | \$ | 3,027,803 | \$ | 240                | \$ | 3,633,363       | \$                  | 610,859 | 83.3% | \$ | 3,337,563 | \$ | (309,521)              |  |
| Salaries & Wages                  | \$ | 1,398,137                              | \$ | 1,346,737 | \$ | 51,400             | \$ | 1,606,216       | \$                  | 208,079 | 87.0% | \$ | 1,264,201 | \$ | 133,935                |  |
| Employee Benefits                 | \$ | 980,839                                | \$ | 994,529   | \$ | (13,690)           | \$ | 1,192,089       | \$                  | 211,250 | 82.3% | \$ | 1,098,125 | \$ | (117,286               |  |
| Billable Wages & Benefits         | \$ | 36,390                                 | \$ |           | \$ | 36,390             | \$ |                 | \$                  |         | 0.0%  | \$ | 336,993   | \$ | (300,603               |  |
| Admin Salaries & Benefits         | \$ | 262,173                                | \$ | 256,234   | \$ | 5,939              | \$ | 307,481         | \$                  | 45,308  | 85.3% | \$ | 203,554   | \$ | 58,619                 |  |
| Materials & Supplies              | \$ | 12,751                                 | \$ | 24,604    | \$ | (11,853)           | \$ | 29,525          | \$                  | 16,774  | 43.2% | \$ | 20,168    | \$ | (7,417                 |  |
| Maintenance Equipment             | \$ | 10,782                                 | \$ | 15,779    | \$ | (4,997)            | \$ | 18,935          | \$                  | 8,153   | 56.9% | \$ | 8,499     | \$ | 2,283                  |  |
| Facilities: Maintenance & Repairs | \$ | 16,916                                 | \$ | 27,375    | \$ | (10,459)           | \$ | 32,850          | \$                  | 15,934  | 51.5% | \$ | 26,259    | \$ | (9,343                 |  |
| Training & Memberships            | \$ | 21,436                                 | \$ | 36,850    | \$ | (15,414)           | \$ | 44,220          | \$                  | 22,784  | 48.5% | \$ | 31,328    | \$ | (9,892                 |  |
| Vehicle Repair/Maintenance        | \$ | 19,716                                 | \$ | 25,250    | \$ | (5,534)            | \$ | 30,300          | \$                  | 10,584  | 65.1% | \$ | 18,897    | \$ | 819                    |  |
| Board Expenses                    | \$ | 13,097                                 | \$ | 15,500    | \$ | (2,403)            | \$ | 18,600          | \$                  | 5,503   | 70.4% | \$ | 13,362    | \$ | (264                   |  |
| Consulting                        | \$ | 15,855                                 | \$ | 20,613    | \$ | (4,758)            | \$ | 24,736          | \$                  | 8,881   | 64.1% | \$ | 11,968    | \$ | 3,887                  |  |
| Insurance                         | \$ | 28,900                                 | \$ | 25,108    | \$ | 3,793              | \$ | 30,129          | \$                  | 1,229   | 95.9% | \$ | 24,511    | \$ | 4,389                  |  |
| Rents/Licenses & Permits          | \$ | 49,028                                 | \$ | 57,696    | \$ | (8,668)            | \$ | 69,235          | \$                  | 20,207  | 70.8% | \$ | 41,659    | \$ | 7,369                  |  |
| Office Expenses                   | \$ | 15,921                                 | \$ | 13,833    | \$ | 2,088              | \$ | 16,600          | \$                  | 679     | 95.9% | \$ | 9,399     | \$ | 6,522                  |  |
| Travel, Meetings & Recruitment    | \$ | 14,438                                 | \$ | 20,000    | \$ | (5,562)            | \$ | 24,000          | \$                  | 9,562   | 60.2% | \$ | 7,387     | \$ | 7,050                  |  |
| Interest                          | \$ | -                                      | \$ |           | \$ | -                  | \$ |                 | \$                  |         | 0.0%  | \$ | -         | \$ | (#)                    |  |
| Total Expenses                    | \$ | 2,934,113                              | \$ | 2,915,880 | \$ | 18,232             | \$ | 3,487,843       | \$                  | 590,120 | 84.1% | \$ | 3,150,556 | \$ | (216,443               |  |
| Operating Surplus (Deficit)       | \$ | 93,930                                 | \$ | 111,922   | \$ | (17,992)           | \$ | 145,520         |                     |         |       | \$ | 187,008   | \$ | (93,077                |  |
| Depreciation                      | \$ | 203,883                                | \$ | 197,570   | \$ | 6,313              | \$ | 237,084         | \$                  | 33,201  | 86.0% | \$ | 212,786   | \$ | (8,903                 |  |
| Net Surplus (Deficit)             | \$ | (109,953)                              | \$ | (85,648)  | \$ | (24,305)           | \$ | (91,564)        |                     |         |       | \$ | (25,778)  | \$ | (84,175                |  |

#### 83.3% of the Budgeted Year Expended

#### Highlights

- -Revenue is at \$3M for the year. This is on plan and \$310K less than prior year due to fewer strike teams year to date.
- -Salaries & Wages are over budget mostly due to overtime. We have less part-time available staff which requires Full-Time staff to cover.
- -Employee Benefits are under budget. This is partially due to changing health carriers at a cheaper rate as of January 1st.
- -Admin Salaries & Benefits: One third of the administration salaries are allocated to the Fire Department.
- -Insurance consists of our property and liability insurance with SDRMA. Rates increased this year by 11%.
- -Office Expenses are over budget. The fire department replaced two computers as well as some tech upgrades.
- -In total we are 83% through the year. Revenues are at 83% of the budget and expenses are at 84%.
- Compared to prior year at this time, our net surplus is \$84K lower. This is mostly due to not assisting in wildland fires year to date.



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT GOVERNMENTAL BALANCE SHEET April 30, 2020



|                                    | Balance<br>Apr-20 | Balance<br>Mar-20 | Change<br>Prior Month | Balance<br>Apr-19 | Change<br>Prior Year |
|------------------------------------|-------------------|-------------------|-----------------------|-------------------|----------------------|
| ASSETS                             |                   |                   |                       |                   |                      |
| Current Assets                     |                   |                   |                       |                   |                      |
| Cash                               | -                 |                   |                       | 200               | (200)                |
| Accounts Receivable                | (2,147)           | (2,147)           |                       | 89,806            | (91,953)             |
| Prepaid Expenses                   | 91,660            | 133,791           | (42,131)              | 127,476           | (35,816)             |
| Total Current Assets               | 89,514            | 131,644           | (42,131)              | 217,482           | (127,969)            |
| Noncurrent Assets                  |                   |                   |                       |                   |                      |
| Open Projects                      | 6,055             | 6,055             | 2                     | 93,322            | (87,267)             |
| Property, Plant, & Equipment       | 8,190,803         | 8,190,803         |                       | 8,139,312         | 51,490               |
| Accumulated Depreciation           | (3,282,412)       | (3,262,024)       | (20,388)              | (3,134,218)       | (148,194)            |
| Intercompany                       | 831,606           | 757,384           | 74,222                | 738,404           | 93,202               |
| Total Noncurrent Assets            | 5,746,051         | 5,692,218         | 53,834                | 5,836,820         | (90,769)             |
| Deferred Outflows                  |                   |                   |                       |                   |                      |
| Deferred Outflows - Pension        | 1,455,619         | 1,455,619         | -                     | 1,300,432         | 155,187              |
| Deferred Outflows - OPEB           | 3,967             | 3,967             |                       | 3,860             | 107                  |
| Total Deferred Outflows            | 1,459,586         | 1,459,586         |                       | 1,304,292         | 155,293              |
| Total Assets                       | 7,295,150         | 7,283,448         | 11,703                | 7,358,595         | (63,444)             |
| LIABILITIES                        |                   |                   |                       |                   |                      |
| Current Liabilities                |                   |                   |                       |                   |                      |
| Accounts Payable                   | 5,511             | 9,496             | (3,984)               | 3,613             | 1,899                |
| Accrued Expenses                   | -                 |                   |                       | *                 |                      |
| Payroll Liabilities                | 476,715           | 467,902           | 8,813                 | 448,869           | 27,846               |
| Current Portion-LT Debt            | -                 | -                 |                       | -                 | -                    |
| Total Current Liabilities          | 482,226           | 477,398           | 4,829                 | 452,482           | 29,744               |
| Long-Term Liabilities              |                   |                   |                       |                   |                      |
| Building and Land Loans            | -                 | -                 | -                     | -                 | -                    |
| PERS LT Liability                  | 3,076,605         | 3,076,605         | -                     | 3,031,127         | 45,478               |
| Other Post Employment Benefits     | 281,926           | 281,926           |                       | 279,216           | 2,710                |
| Total LT Liabilities               | 3,358,531         | 3,358,531         |                       | 3,310,343         | 48,188               |
| Deferred Inflows                   |                   |                   |                       |                   |                      |
| Deferred Inflows - Pension         | 76,537            | 76,537            |                       | 79,901            | (3,364               |
| Deferred Inflows - OPEB            | 18,188            | 18,188            |                       | -                 | 18,188               |
| Total Deferred Inflows             | 94,724            | 94,724            |                       | 79,901            | 14,823               |
| Total Liabilities                  | 3,935,481         | 3,930,653         | 4,829                 | 3,842,726         | 92,755               |
| NET POSITION                       |                   |                   |                       |                   |                      |
| Investment in Capital Assets       | 3,469,622         | 3,469,622         | *                     | 3,541,647         | (72,025              |
| Current Year Net Income            | (109,953)         | (116,827)         | 6,874                 | (25,778)          | (84,175              |
| Total Net Position                 | 3,359,669         | 3,352,795         | 6,874                 | 3,515,869         | (156,200             |
| Total Liabilities and Net Position | 7,295,150         | 7,283,448         | 11,703                | 7,358,595         | (63,444              |
|                                    |                   |                   |                       |                   |                      |



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT REVENUES & EXPENDITURES April 30, 2020



#### **CAPITAL RESERVES OPERATIONS**

|                               | YTD Actual<br>Apr-20 | YTD Budget<br>Apr-20 | Over/ (under)<br>to Budget | Annual<br>Budget | Remaining<br>Budget | YTD % to<br>Budget | YTD Prior Yr<br>Apr-19 | Over/ (under)<br>to Prior Yr |
|-------------------------------|----------------------|----------------------|----------------------------|------------------|---------------------|--------------------|------------------------|------------------------------|
| Connection Fees               | 463,405              | 141,788              | 321,617                    | 170,146          | (293,259)           | 272.4%             | 148.075                | 315,330                      |
| Placer Cty Tax                | 3,498,801            | 3,417,337            | 81,464                     | 3,597,197        | 98,396              | 97.26%             | 3,417,757              | 81,044                       |
| HOPTR                         | 21,296               | 29,977               | (8,680)                    | 35,972           | 14,676              | 59.2%              | 21,763                 | (467)                        |
| Interest                      | 118,818              | 69,263               | 49,555                     | 83,115           | (35,703)            | 143.0%             | 128,415                | (9,597)                      |
| Total Revenue                 | 4,102,320            | 3,658,365            | 443,955                    | 3,886,430        | (215,890)           | 105.6%             | 3,716,010              | 386,310                      |
| Transfers to Utility and Fire | 2,967,688            | 2,967,688            |                            | 3,561,225        | 593,538             | 83.3%              | 2,942,081              | 25,607                       |
| Capital Reserve Expenditures  | 70,146               | 71,944               | (1,798)                    | 71,944           | 1,798               | 97.5%              | 69,154                 | 993                          |
| Total Expenses                | 3,037,834            | 3,039,632            | (1,798)                    | 3,633,169        | 595,335             | 83.6%              | 3,011,234              | 26,599                       |
| Net Surplus (Deficit)         | 1,064,486            | 618,733              | 445,753                    | 253,261          | (811,225)           |                    | 704,776                | 359,711                      |

83.3% of the Budgeted Year Expended

#### Highlights

- -Transfers to Utility and Fire relate to budgeted tax revenue that we allocate to each department.
- -Capital Reserve Expenditures relate to fees from Placer County to administer our Ad Valorem revenues.
- -The District has received the Estimated Allocation of Property Taxes for Fiscal Year 2020, also known as the "September Surprise".

The total anticipated tax revenue, less any fees from the county is estimated to be \$3,616,000.

This is an increase over the prior year actual revenue received by \$48,000 or %1.34. It is \$55,000 greater than the budgeted amount.



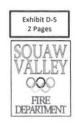
# SQUAW VALLEY PUBLIC SERVICE DISTRICT CAPITAL RESERVES BALANCE SHEET April 30, 2020



| Accounts Receivable 2,704 2,706 2,70 |  | Balance<br>Apr-20 | Balance<br>Mar-20 | Change<br>Prior Month | Balance<br>Apr-19 | Change<br>Prior Year |  |
|--|--|-------------------|-------------------|-----------------------|-------------------|----------------------|--|
| Cash   | ASSETS   |                   |                   |                       |                   |                      |  |
| Accounts Receivable 2.704 2.704 2.706 2.70 | Current Assets   |                   |                   |                       |                   |                      |  |
| Accounts Reevable 2,704  | Cash   | 9.179.392         | 7.758.644         | 1,420,749             | 9,589,616         | (410,224)            |  |
| Prepaid Expenses   | Accounts Receivable  |                   |                   |                       | -                 |                      |  |
| Total Current Assets   |  | -                 | 2,7.0.1           |                       |                   | -,,,,,               |  |
| Open Projects  | Total Current Assets   | 9,182,096         | 7,761,348         | 1,420,749             | 9,589,616         | (407,520)            |  |
| Open Projects  | Noncurrent Accets  |                   |                   |                       |                   |                      |  |
| Property Plant, & Equipment  |  |                   |                   |                       |                   |                      |  |
| Accumulated Depreciation (1,491,053) (1,252,765) (238,288) (3,062,703) (1,571,650)  Deferred Outflows  Deferred Outflows - Pension   |  |                   |                   |                       |                   |                      |  |
| Intercompany   (1.491.053)   (1.252.765)   (238.288)   (3.062.703)   1.571.650     Total Noncurrent Assets   (1.491.053)   (1.252.765)   (238.288)   (3.062.703)   1.571.650     Deferred Outflows   |  |                   |                   |                       |                   |                      |  |
| Deferred Outflows   Deferred Outflows   Person   Deferred Outflows - OPEB  |  | (1,491,053)       | (1,252,765)       | (238,288)             | (3,062,703)       | 1,571,650            |  |
| Deferred Outflows   Deferred Outflows   Person   Deferred Outflows - OPEB  | Total Noncurrent Assets  | (1.491.053)       | (1.252.765)       | (238.288)             | (3.062.703)       | 1,571,650            |  |
| Deferred Outflows - Pension  | Total Honeument Assets   | (2,452,655)       | (2,252,705)       | (230,200)             | (3,002). 007      | _,,_                 |  |
| Total Deferred Outflows  |  |                   |                   |                       |                   |                      |  |
| Total Deferred Outflows  |  | -                 | -                 |                       |                   |                      |  |
| Total Assets   | Deferred Outflows - OPEB   | •                 | -                 | •                     | -                 | -                    |  |
| Mail Habilities   Mail Habil   | Total Deferred Outflows  |                   | -                 | . 8                   |                   |                      |  |
| Current Liabilities  | Total Assets   | 7,691,043         | 6,508,583         | 1,182,460             | 6,526,913         | 1,164,130            |  |
| Current Liabilities  | HABILITIES   |                   |                   |                       |                   |                      |  |
| Accured Expenses   |  |                   |                   |                       |                   |                      |  |
| Accured Expenses Payroll Liabilities Current Portion-LT Debt  Total Current Liabilities  Long-Term Liabilities  Lo |  | -                 | 2                 |                       |                   | -                    |  |
| Payroll Liabilities  |  | 99                |                   |                       |                   | 120                  |  |
| Customer Deposits         -  |  |                   |                   |                       |                   |                      |  |
| Total Current Liabilities  |  |                   | ±90               |                       |                   |                      |  |
| Total Current Liabilities  |  |                   |                   |                       |                   |                      |  |
| Building & Land Loans  | Current Portion-LT Debt  |                   | -                 |                       |                   |                      |  |
| Building & Land Loans           PERS LT Liability         - <td< td=""><td>Total Current Liabilities</td><td>*</td><td>-</td><td></td><td></td><td>(*)</td></td<>  | Total Current Liabilities  | *                 | -                 |                       |                   | (*)                  |  |
| PERS LT Liability         -  |  |                   |                   |                       |                   |                      |  |
| Company   Comp   |  |                   | -                 | -                     | -                 |                      |  |
| Deferred Inflows   Deferred Inflows - Pension   Severed Inflows - OPEB   Severed Inflows     | The state of the s | -                 | -                 | -                     |                   |                      |  |
| Deferred Inflows   Deferred Inflows - Pension   Deferred Inflows - OPEB   Deferred Inflows - O   |  |                   | -                 | -                     |                   |                      |  |
| Deferred Inflows - Pension   -   -   -   -   -   -   -   -   -   | Total LT Liabilities   |                   |                   | •                     | •                 |                      |  |
| Deferred Inflows - OPEB  |  |                   |                   |                       |                   |                      |  |
| Total Deferred Inflows           Total Liabilities           - Total Liabilities           NET POSITION           Investment in Capital Assets         (0)         (0)         -         -         (0)           Water Capital         692,605         692,605         -         590,599         102,006           Sewer Capital         162,015         162,015         -         157,844         4,177           Fire Capital         23,792         23,792         -         2,450         21,342           Water FARF         1,196,772         1,196,772         -         809,010         387,762           Sewer FARF         3,788,521         3,788,521         -         3,574,073         214,448           Garbage FARF         192,902         192,902         -         186,216         6,686           Fire FARF         569,182         569,182         -         501,944         67,233           Bike Trail Snow Removal FARF         767         767         -         -         765           Current Year Net Income         1,064,486         (117,974)         1,182,460         6,526,913         1,164,130  |  |                   |                   |                       |                   |                      |  |
| NET POSITION   Net    |  |                   | *                 |                       | -                 |                      |  |
| NET POSITION   |  |                   |                   |                       |                   | ***                  |  |
| Investment in Capital Assets   (0)   (0)   -   (0)   (0)   -   (0)   (   | Total Liabilities  |                   |                   | •                     |                   |                      |  |
| Water Capital         692,605         692,605         -         590,599         102,006           Sewer Capital         162,015         162,015         -         157,844         4,171           Fire Capital         23,792         23,792         -         2,450         21,342           Water FARF         1,196,772         1,196,772         -         809,010         387,762           Sewer FARF         3,788,521         3,788,521         -         3,574,073         214,448           Garbage FARF         192,902         192,902         -         186,216         6,688           Fire FARF         569,182         569,182         -         501,944         67,238           Bike Trail Snow Removal FARF         767         767         -         -         76           Current Year Net Income         1,064,486         (117,974)         1,182,460         704,776         359,713           Total Net Position         7,691,043         6,508,583         1,182,460         6,526,913         1,164,130   |  |                   | Service -         |                       |                   | 10                   |  |
| Sewer Capital         162,015         162,015         -         157,844         4,171           Fire Capital         23,792         23,792         -         2,450         21,342           Water FARF         1,196,772         1,196,772         -         809,010         387,762           Sewer FARF         3,788,521         3,788,521         -         3,574,073         214,448           Garbage FARF         192,902         192,902         -         186,216         6,686           Fire FARF         569,182         569,182         -         501,944         67,238           Bike Trail Snow Removal FARF         767         767         -         -         76           Current Year Net Income         1,064,486         (117,974)         1,182,460         6,526,913         1,164,130           Total Net Position         7,691,043         6,508,583         1,182,460         6,526,913         1,164,130   |  |                   |                   |                       |                   |                      |  |
| Fire Capital         23,792         23,792         - 2,450         21,342           Water FARF         1,196,772         1,196,772         - 809,010         387,762           Sewer FARF         3,788,521         3,788,521         - 3,574,073         214,448           Garbage FARF         192,902         192,902         - 186,216         6,686           Fire FARF         569,182         569,182         - 501,944         67,238           Bike Trail Snow Removal FARF         767         767         - 767         - 767           Current Year Net Income         1,064,486         (117,974)         1,182,460         704,776         359,71:           Total Net Position         7,691,043         6,508,583         1,182,460         6,526,913         1,164,130  |  |                   |                   |                       |                   |                      |  |
| Water FARF         1,196,772         1,196,772         -         809,010         387,762           Sewer FARF         3,788,521         3,788,521         -         3,574,073         214,448           Garbage FARF         192,902         192,902         -         186,216         6,688           Fire FARF         569,182         569,182         -         501,944         67,238           Bike Trail Snow Removal FARF         767         767         -         -         765           Current Year Net Income         1,064,486         (117,974)         1,182,460         704,776         359,71:           Total Net Position         7,691,043         6,508,583         1,182,460         6,526,913         1,164,130  |  |                   |                   | *                     |                   |                      |  |
| Sewer FARF         3,788,521         3,788,521         - 3,574,073         214,448           Garbage FARF         192,902         192,902         - 186,216         6,686           Fire FARF         569,182         569,182         - 501,944         67,238           Bike Trail Snow Removal FARF         767         767         - 767         - 767           Current Year Net Income         1,064,486         (117,974)         1,182,460         704,776         359,713           Total Net Position         7,691,043         6,508,583         1,182,460         6,526,913         1,164,130   |  |                   |                   |                       |                   |                      |  |
| Garbage FARF         192,902         192,902         -         186,216         6,686           Fire FARF         569,182         569,182         -         501,944         67,238           Bike Trail Snow Removal FARF         767         767         -         -         767           Current Year Net Income         1,064,486         (117,974)         1,182,460         704,776         359,712           Total Net Position         7,691,043         6,508,583         1,182,460         6,526,913         1,164,130  |  |                   |                   |                       |                   |                      |  |
| Fire FARF 569,182 569,182 - 501,944 67,238 Bike Trail Snow Removal FARF 767 767 - 765  Current Year Net Income 1,064,486 (117,974) 1,182,460 704,776 359,712  Total Net Position 7,691,043 6,508,583 1,182,460 6,526,913 1,164,130   | Sewer FARF   |                   |                   |                       |                   |                      |  |
| Bike Trail Snow Removal FARF         767   | Garbage FARF   | 192,902           |                   |                       |                   |                      |  |
| Bike Trail Snow Removal FARF         767         767         767         767         767         767         767         767         767         762         763         763         764   | Fire FARF  | 569,182           | 569,182           |                       | 501,944           |                      |  |
| Current Year Net Income         1,064,486         (117,974)         1,182,460         704,776         359,713           Total Net Position         7,691,043         6,508,583         1,182,460         6,526,913         1,164,130   | Bike Trail Snow Removal FARF   | 767               | 767               | -                     |                   |                      |  |
| 146442   |  | 1,064,486         | (117,974)         | 1,182,460             | 704,776           | 359,71               |  |
| Total Liabilities and Net Position 7,691,043 6,508,583 1,182,460 6,526,913 1,164,130   | Total Net Position   | 7,691,043         | 6,508,583         | 1,182,460             | 6,526,913         | 1,164,130            |  |
|  | Total Liabilities and Net Position   | 7,691,043         | 6,508,583         | 1,182,460             | 6,526,913         | 1,164,130            |  |



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT REVENUES & EXPENDITURES - INTERNAL USE ONLY April 30, 2020



#### **COMBINED OPERATIONS**

|                                   | А  | Apr-20            | В  | udget YTD<br>Apr-20 | Ov | er/ (under)<br>YTD |     | Total<br>Budget   | Remaining<br>Budget |                   |          |       |           |    |           |  | YTD % to<br>Budget |  | Actual YTD<br>Apr-19 | Ov | er/ (under)<br>to PY |
|-----------------------------------|----|-------------------|----|---------------------|----|--------------------|-----|-------------------|---------------------|-------------------|----------|-------|-----------|----|-----------|--|--------------------|--|----------------------|----|----------------------|
| Rate Revenue                      | \$ | 3,691,535         | \$ | 3,701,588           | \$ | (10,053)           | 4   | 3,701,588         | 5                   | 10,053            | 99.7%    | Ś     | 3,467,900 | \$ | 223,635   |  |                    |  |                      |    |                      |
| Tax Revenue                       | \$ | 3,520,097         | \$ | 3,447,314           | \$ | 72,784             | \$  | 3,633,169         | 5                   | 113,072           | 96.9%    | Ś     | 3,439,520 | \$ | 80,577    |  |                    |  |                      |    |                      |
| Connection Fees                   | \$ | 463,405           | 5  | 141,788             | \$ | 321,617            | 5   | 170,146           | 5                   | (293,259)         | 272.4%   | 03    |           | \$ | 315,330   |  |                    |  |                      |    |                      |
| Rental Revenue                    | \$ | 79,124            | \$ | 79,124              | \$ | 200100.00          | \$  | 94,949            | 5                   | 15,825            |          |       | 74,010    | \$ | 5,114     |  |                    |  |                      |    |                      |
| Bike Trail                        | Š  | 46,000            | 5  | 46,000              | \$ | (0)                | 5   | 46,000            | 5                   | 15,025            | 100.0%   |       | 45,997    | \$ | 3,114     |  |                    |  |                      |    |                      |
| Mutual Water Company              | \$ | 82,376            | \$ | 85,427              | \$ |                    | 5   | 102,512           | 5                   | 20,136            | 80.4%    | 133   | 85,738    | \$ | (3,362)   |  |                    |  |                      |    |                      |
| Billable Wages & Capital Labor    | \$ | 122,562           | \$ | 93,737              | \$ |                    | 5   | 112,485           | 5                   | (10,077)          | 109.0%   | - 60  | 544,284   | \$ | (421,722) |  |                    |  |                      |    |                      |
| Grants                            | \$ | 11.903            | \$ | 13,889              | \$ | (1,986)            | 739 | 16,667            | \$                  | 4,764             | 71.4%    |       | 344,204   | 5  | 11,903    |  |                    |  |                      |    |                      |
| Administration & Interest         | \$ | 141,784           | \$ | 156,822             | \$ | (15,037)           |     | 188,186           | 5                   | 46,402            | 75.3%    | 4     | 143,334   | \$ | (1,549)   |  |                    |  |                      |    |                      |
|                                   | \$ | 5,539             | \$ | 130,622             | \$ | 5,539              | 5   | 100,100           | 5                   | 40,402            | \$ -     | \$    | 143,554   | \$ | 5,539     |  |                    |  |                      |    |                      |
| Inspections                       | \$ | 3,339             | \$ |                     | \$ | 3,339              | \$  |                   | 5                   |                   | 0.0%     |       | 167,596   | \$ | (167,596) |  |                    |  |                      |    |                      |
| Dedications                       | Ş  | -                 | Þ  | -                   | Ş  |                    | Þ   |                   | 2                   |                   | 0.0%     | Ş     | 107,390   | Þ  | (107,390) |  |                    |  |                      |    |                      |
| Total Revenue                     | \$ | 8,164,327         | \$ | 7,765,688           | \$ | 398,638            | \$  | 8,065,702         | \$                  | (93,085)          | 101.2%   | \$    | 8,116,454 | \$ | 47,872    |  |                    |  |                      |    |                      |
| Salaries & Wages                  | \$ | 2.529.695         | \$ | 2,459,961           | \$ | 69,734             | 5   | 2,942,086         | \$                  | 412,391           | 86.0%    | \$    | 2.318.883 | \$ | 210,813   |  |                    |  |                      |    |                      |
| Employee Benefits                 | \$ | 1,875,304         | \$ | 1,896,534           | \$ | (21,230)           | 5   | 2,274,493         | \$                  | 399,189           | 82.4%    |       | 2,086,335 | \$ | (211,031) |  |                    |  |                      |    |                      |
| Billable Wages & Capital Labor    | \$ | 116,023           | \$ | 52,070              | \$ | 63,953             | \$  | 62,485            | 5                   | (53,537)          | 185.7%   | 10.0  | 413,331   | \$ | (297,308) |  |                    |  |                      |    |                      |
| Admin Salaries & Benefits         | \$ | 262,173           | \$ | 256,234             | \$ |                    | 5   | 307,481           | 5                   | 45,308            | 85.3%    | 300   | 203,554   | \$ | 58,619    |  |                    |  |                      |    |                      |
|                                   | \$ | 75,522            | \$ | 67.938              | \$ |                    | 5   | 81,525            | 5                   | 6,003             | 92.6%    | 1     | 55,591    | Ś  | 19,931    |  |                    |  |                      |    |                      |
| Materials & Supplies              | \$ | 27,385            | \$ | 39,696              | \$ | (12,310)           |     | 47,635            | \$                  | 20,250            | 57.5%    |       | 25,816    | Ś  | 1,569     |  |                    |  |                      |    |                      |
| Maintenance Equipment             | \$ | 40.590            | \$ | 71.487              | \$ | (30,897)           |     | 85,784            | 5                   | 45,194            | 47.3%    | 188.0 | 60,600    | \$ | (20,010   |  |                    |  |                      |    |                      |
| Facilities: Maintenance & Repairs | \$ | 43,503            | \$ | 57,017              |    | (13,513)           |     | 68,420            | 5                   | 24,917            | 63.6%    | 200   | 47,423    | \$ | (3,919    |  |                    |  |                      |    |                      |
| Training & Memberships            | \$ | 49,438            | \$ | 60.167              | \$ | (10,729)           |     | 72,200            | \$                  | 22,762            | 68.5%    |       | 46,696    | \$ | 2,742     |  |                    |  |                      |    |                      |
| Vehicle Repair/Maintenance        |    |                   |    |                     | \$ |                    | 100 | 258,059           | 5                   | 41,525            | 83.9%    |       | 204,227   | \$ | 12,307    |  |                    |  |                      |    |                      |
| Garbage                           | \$ | 216,534           | \$ | 215,049             | A. | 20 M (1998) (1998) | \$  |                   | \$                  | 22,009            | 70.4%    |       | 53,908    | 5  | (1,517    |  |                    |  |                      |    |                      |
| Board Expenses                    | \$ | 52,391            | \$ | 62,000              | \$ | (9,609)            |     | 74,400<br>129,596 | \$                  | 71,031            | 45.2%    | 100   | 53,681    | \$ | 4,885     |  |                    |  |                      |    |                      |
| Consulting                        | \$ | 58,565            | \$ | 107,997             | \$ | (49,432)           |     |                   | \$                  | 10,382            | 87.1%    |       | 61,445    | \$ | 8,888     |  |                    |  |                      |    |                      |
| Insurance                         | \$ | 70,333            | \$ | 67,263              |    |                    | \$  | 80,715            |                     |                   | 75.8%    |       | 69,432    | \$ | 13,226    |  |                    |  |                      |    |                      |
| Rents/Licenses & Permits          | \$ | 82,658            | \$ | 90,836              |    | (8,178)            |     | 109,003           | \$                  | 26,345            | 82.3%    |       | 38,514    | \$ | 18,634    |  |                    |  |                      |    |                      |
| Office Expenses                   | \$ | 57,149            | \$ | 57,835              |    | (686)              |     | 69,402            | \$                  | 12,253            | 49.3%    |       | 15,133    | \$ | 4,923     |  |                    |  |                      |    |                      |
| Travel, Meetings & Recruitment    | \$ | 20,056            | \$ | 33,875              |    | (13,819)           | 5   | 40,650            | \$                  | 20,594            | 85.3%    |       | 122,619   | \$ | 7,690     |  |                    |  |                      |    |                      |
| Utilities                         | \$ | 130,309           | \$ | 127,333             |    | 2,976              |     | 152,799           | \$                  | 22,490            | 165.9%   |       | 20,818    | \$ | 15,038    |  |                    |  |                      |    |                      |
| Bike Trail                        | \$ | 35,856<br>101,053 | \$ | 18,010<br>102,596   |    | 17,846<br>(1,543)  | \$  | 21,612<br>108,726 | \$                  | (14,244)<br>7,673 | 92.9%    |       | 102,053   | \$ | (1,000    |  |                    |  |                      |    |                      |
| Interest                          | Ş  | 101,055           | Þ  | 102,590             | P  | (1,343)            | 2   | 100,720           | 4                   | 7,073             | 32.370   | 7     | 102,033   | *  | (1,000    |  |                    |  |                      |    |                      |
| Total Expenses                    | \$ | 5,844,537         | \$ | 5,843,895           | \$ | 642                | \$  | 6,987,071         | \$                  | 1,142,535         | 83.6%    | \$    | 6,000,057 | \$ | (155,521  |  |                    |  |                      |    |                      |
| Operating Surplus (Deficit)       | \$ | 2,319,790         | \$ | 1,921,793           | \$ | 397,996            | \$  | 1,078,631         |                     |                   |          | \$    | 2,116,397 | \$ | 203,393   |  |                    |  |                      |    |                      |
| Depreciation                      | \$ | 726,107           | \$ | 740,513             | \$ | (14,406)           | \$  | 888,615           | \$                  | 162,508           | 81.7%    |       | 824,714   | \$ | (98,607   |  |                    |  |                      |    |                      |
| Net Surplus (Deficit)             | Ś  | 1,593,683         | \$ | 1,181,281           | \$ | 412,402            | ¢   | 190,016           |                     |                   | La Teles | Ś     | 1,291,683 | \$ | 302,000   |  |                    |  |                      |    |                      |

83.3% of the Budgeted Year Expended



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT COMBINED BALANCE SHEET - INTERNAL USE ONLY April 30, 2020



| PARISC SERVICE COSTRICT            | Balance      | Balance      | Change         | Balance      | DEPARIMENT           |
|------------------------------------|--------------|--------------|----------------|--------------|----------------------|
|                                    | Apr-20       | Mar-20       | Prior Month    | Apr-19       | Change<br>Prior Year |
|                                    | Aprileo      | 11101-20     | PHO WOITH      | Abi-13       | Frioi Teal           |
| ASSETS                             |              |              |                |              |                      |
| Current Assets                     |              |              |                |              |                      |
| Cash                               | 9,466,218    | 8,286,202    | 1,180,015      | 9,814,703    | (348,485             |
| Accounts Receivable                | 90,082       | 140,552      | (50,470)       | 185,329      | (95,246              |
| Prepaid Expenses                   | 214,777      | 307,322      | (92,544)       | 264,488      | (49,711              |
| Total Current Assets               | 9,771,078    | 8,734,076    | 1,037,001      | 10,264,520   | (493,443             |
| Noncurrent Assets                  |              |              |                |              |                      |
| Open Projects                      | 2,489,904    | 2,488,955    | 948            | 1,042,275    | 1,447,628            |
| Property, Plant, & Equipment       | 33,600,212   | 33,600,212   | 14             | 33,322,527   | 277,684              |
| Accumulated Depreciation           | (20,796,655) | (20,724,045) | (72,611)       | (20,247,661) | (548,995             |
| Intercompany                       |              |              |                |              |                      |
| Total Noncurrent Assets            | 15,293,460   | 15,365,123   | (71,662)       | 14,117,142   | 1,176,318            |
| Deferred Outflows                  |              |              |                |              |                      |
| Deferred Outflows - Pension        | 2,729,832    | 2,729,832    |                | 2,203,578    | 526,25               |
| Deferred Outflows - OPEB           | 14,474       | 14,474       | -              | 13,412       | 1,062                |
| Total Deferred Outflows            | 2,744,306    | 2,744,306    |                | 2,216,990    | 527,316              |
| Total Assets                       | 27,808,844   | 26,843,505   | 965,339        | 26,598,652   | 1,210,192            |
| LIABILITIES                        |              |              |                |              |                      |
| Current Liabilities                |              |              |                |              |                      |
| Accounts Payable                   | 37,502       | 30,554       | 6,949          | 26,119       | 11,38                |
| Accrued Expenses                   | 216,827      | 194,081      | 22,746         | 225,623      | (8,79                |
| Payroll Liabilities                | 765,968      | 749,168      | 16,800         | 677,732      | 88,23                |
| Customer Deposits                  |              |              |                | -            |                      |
| Current Portion-LT Debt            | 91,097       | 91,097       | -              | 88,161       | 2,93                 |
| Total Current Liabilities          | 1,111,394    | 1,064,899    | 46,495         | 1,017,635    | 93,75                |
| Long-Term Liabilities              |              |              |                |              |                      |
| Building Loan                      | 846,905      | 846,905      | *              | 938,002      | (91,09               |
| PERS LT Liability                  | 5,726,706    | 5,726,706    |                | 5,728,506    | (1,80                |
| Other Post Employment Benefits     | 626,502      | 626,502      | and the second | 616,532      | 9,97                 |
| Total LT Liabilities               | 7,200,113    | 7,200,113    | -              | 7,283,040    | (82,92               |
| Deferred Inflows                   |              |              |                |              |                      |
| Deferred Inflows - Pension         | 262,058      | 262,058      | W.             | 230,660      | 31,39                |
| Deferred Inflows - OPEB            | 29,335       | 29,335       | -              | -            | 29,33                |
| Total Deferred Inflows             | 291,393      | 291,393      | -              | 230,660      | 60,73                |
| Total Liabilities                  | 8,602,900    | 8,556,405    | 46,495         | 8,531,335    | 71,56                |
| NET POSITION                       |              |              |                |              |                      |
| Investment in Capital Assets       | 10,985,704   | 10,985,704   |                | 10,953,496   | 32,20                |
| Water Capital                      | 692,605      | 692,605      | -              | 590,599      | 102,00               |
| Sewer Capital                      | 162,015      | 162,015      |                | 157,844      | 4,17                 |
| Fire Capital                       | 23,792       | 23,792       | -              | 2,450        | 21,34                |
| Water FARF                         | 1,196,772    | 1,196,772    |                | 809,010      | 387,76               |
| Sewer FARF                         | 3,788,521    | 3,788,521    |                | 3,574,073    | 214,44               |
| Garbage FARF                       | 192,902      | 192,902      |                | 186,216      | 6,68                 |
| Fire FARF                          | 569,182      | 569,182      |                | 501,944      | 67,23                |
| Bike Trail Snow Removal FARF       | 767          | 767          |                | -            | 76                   |
| Current Year Net Income            | 1,593,683    | 674,839      | 918,844        | 1,291,683    | 302,00               |
| Total Net Position                 | 19,205,944   | 18,287,099   | 918,844        | 18,067,316   | 1,138,62             |
| Total Liabilities and Net Position | 27,808,844   | 26,843,505   | 965,339        | 26,598,652   | 1,210,19             |



## **Squaw Valley Public Service District**



## Fund Balance Statement April 30th, 2020

|   | April 2020  | Yield Rate<br>April 2020 | April 2019  | Yield Rate<br>April 2019 |
|---|-------------|--------------------------|-------------|--------------------------|
| Operating Funds - Water & Sewer:        |             |                          |             |                          |
| Bank of the West-Checking               | \$275,421   |                          | \$217,414   |                          |
| Bank of the West-Petty Cash             | \$0         |                          | \$200       |                          |
| Office Petty Cash                       | \$200       |                          | \$200       |                          |
| L.A.I.F.                                | \$20,142    | 1.648%                   | \$19,417    | 2.445%                   |
| Total Operating Funds: Water & Sewer    | \$295,763   |                          | \$237,231   |                          |
| Operating Funds - Fire Dept:            |             |                          |             |                          |
| Bank of the West-Petty Cash             | \$0         |                          | \$200       |                          |
| Total Operating Funds: Fire Dept.       | \$0         |                          | \$200       |                          |
| Capital Reserve Funds:                  |             |                          |             |                          |
| Bank of the West-Money Market Capital   | \$228,360   | 0.07%                    | \$209,739   | 0.07%                    |
| ProEquities - Certificate of Deposit    | \$257,195   | 2.40%                    | \$259,810   | 2.40%                    |
| ProEquities - Certificate of Deposit #2 | \$246,000   | 3.10%                    | \$246,000   | 3.10%                    |
| ProEquities - Certificate of Deposit #3 | \$246,000   | 2.70%                    | \$0         | 0.00%                    |
| Placer County- FD30144                  | \$3,549,493 | 1.350%                   | \$2,935,891 | 2.220%                   |
| Placer County-FD30146                   | \$4,427,557 | 1.350%                   | \$5,731,180 | 2.220%                   |
| Placer County - Investment Fund FD32004 | \$206,337   | 1.232%                   | \$202,205   | 2.124%                   |
| L.A.I.F. Fire Capital                   | \$4,790     | 1.648%                   | \$4,790     | 2.445%                   |
| <b>Total Capital Reserve Funds:</b>     | \$9,165,732 |                          | \$9,589,615 |                          |
| Total Funds On Deposit:                 | \$9,461,495 |                          | \$9,827,046 |                          |

Investments are in compliance with adopted Investment Policies

As of the board packet preparation date, all April statements were received.



erves will be carried forward into subsequent years.

#### Squaw Valley Public Service District Bike Trail Snow Removal-Project Summary As of April 30th, 2020



| ıue         |  | Budget    |    | Billed<br>YTD | R  | eceived<br>YTD |    | maining<br>Budget | YTD %<br>Budg |
|-------------|--|-----------|----|---------------|----|----------------|----|-------------------|---------------|
| iuc         |  | Duuget    |    | 110           |    | 110            |    | Judget            | Duug          |
| Revenue     | Placer County                            | \$ 46,000 | \$ | 46,000        | \$ | 37,637         | \$ | 8,363             | 82%           |
|             |  |           |    |               |    |                |    |                   |               |
|             |  |           | E  | xpensed       |    |                | Re | maining           | YTD %         |
| ıses        |  | Budget    |    | YTD           |    |                | E  | Budget            | Budg          |
|             | Snow blower - payment to FARF            | \$ 25,000 | \$ | 23,153        |    |                | \$ | 1,847             | 93%           |
|             | Labor, Materials, Fuel, etc.             | 21,000    |    | 22,847        |    |                |    | (1,847)           | 1099          |
| Expenses    |  | \$ 46,000 | \$ | 46,000        |    |                | \$ | -                 | 1009          |
|             |  |           |    |               |    |                |    |                   |               |
| urplus (Def | icit)                                    |           |    | -             |    |                |    |                   |               |
| 100%        | 6 of the Budgeted Year Expended          |           |    |               |    |                |    |                   |               |
|             |  |           |    |               |    |                |    |                   |               |
|             | Currently in Reserves                    |           | \$ | 767           |    |                |    |                   |               |
|             | Anticipated left over at end of season   |           | \$ | 23,153        |    |                |    |                   |               |
|             | Total Surplus (Deficit) at end of season |           | \$ | 23,920        | =  |                |    |                   |               |

#### SQUAW VALLEY PUBLIC SERVICE DISTRICT PROGRESS PAYMENT REPORT

EXHIBIT # D-8 2 Pages

| 1 | PROJECT TITLE:   | Springbrook Software Upgrad   | de             |               |           | DATE:  | (              | 04/30/2020                              |
|---|--|---|----------------|---------------|-----------|--|----------------|---|
|   | PROJECT NUMBER:  | 10-09-779000 & 20-12-779000   |                |               | PAYM      | IENT ESTIMATE #  |                | 2                                       |
|   | CONTRACTOR NAME<br>& ADDRESS:  | Springbrook Software LLC.<br>PO Box 8465<br>Pasadena, CA 91109-8465 |                |               |           | PERIOD:  |                | April 2020                              |
|   | BID AMOUNT:<br>NET CHANGE ORDERS:<br>ADJUSTED CONTRACT<br>WORK COMPLETED:<br>% WORK COMPLETED: |   | -              |               | RE<br>TIM | GINAL TIME:<br>VISED TIME:<br>IE ELAPSED:<br>IE ELAPSED: |                | N/A                                     |
|   |  |   | P              | REVIOUS       | CU        | IRRENT   | 7              | TO DATE                                 |
|   | EARNINGS:<br>Work Completed<br>Retention on Wo<br>Net Earning                                  |   | \$<br>\$<br>\$ | 2,250.00      | \$        | 500.00   | \$ \$          | 2,750.00                                |
|   | Materials on Han<br>Retention on Mat<br>Net Earning  |   | \$             | <u> </u>      | \$        | -  | \$ \$          | -                                       |
|   | TOTAL NET  | EARNINGS  | \$             | 2,250.00      | \$        | 500.00   | \$             | 2,750.00                                |
|   | DEDUCTIONS: 1. 2. 3. Total Deduct  |   | \$             | <u>-</u>      | \$        | -  | \$ \$ \$       |   |
|   | 1. Release Reto<br>2.<br>3. Total Adjust   | ention  | \$             |               | \$        |  | \$<br>\$<br>\$ | -                                       |
|   | LESS PI  | ADJUSTED EARNINGS REVIOUS PAYMENTS NT DUE THIS ESTIMATE             | \$             | 2,250.00      | \$        | 500.00   | \$             | 2,750.00<br>(2,250.00)<br><b>500.00</b> |
|   | REVIEWED BY:   | Danielle Grindl   | le             |               |           |  |                |   |
|   | APPROVED BY:   | Danielle Grindle, Finance & Adr<br>Michael T. Geary, General Men    |                | ation Manager |           |  |                |   |



SPRINGBROOK SOFTWARE LLC 1000 SW Broadway, Suite 1900 Portland, OR 97205

Bill To:

Squaw Valley Public Services District, CA PO Box 2026 Olympic Valley CA 961462026 Invoice #
Invoice Date
Invoice Due Date
Invoice Currency
Term Start Date
Term End Date
Open Air #
Page

INV-ACC51657 4/23/2020 5/23/2020 USD 12/16/2019 12/15/2020 033412 1 of 1

Ship To:

Squaw Valley Public Services District, CA PO Box 2026 Olympic Valley CA 961462026

| Q-15697            |   |             |          |               |
|--------------------|---|-------------|----------|---------------|
| Purchase Order No. | Customer ID                                     | Sales Order |          | Payment Terms |
|                    | 14457 Squaw Valley Public Services District, CA | SO-ACC1617  | 76       | Net 30        |
| Item Number        | Description                                     |             | Quantity | Ext. Price    |
| PS00               | T&M Services Standard professional services     |             | 1        | \$500.00      |

| Subtotal                 | \$500.00 |
|--------------------------|----------|
| Trade Discount           |          |
| Tax                      | \$0.00   |
| Total Invoice Amount USD | \$500.00 |
| Balance Due USD          | \$500.00 |

'lease direct inquiries to:

Accounts Receivable Dept. at (503) 820-2213 Springbrook Solution Send an email to: accountsreceivable@sprbrk.com PO BOX 8465

Springbrook TAX ID: 93-0933508

Lockbox Payments: Springbrook Software LLC PO BOX 8465 Pasadena, CA 91109-8465 ACH/Wiring Instructions: Comerica Bank

ABA: 121137522

For credit to: Springbrook Software LLC Account: 1894-75675-6

#### SQUAW VALLEY PUBLIC SERVICE DISTRICT PROGRESS PAYMENT REPORT

EXHIBIT # D - 9 2 Pages

|                         | CT TITLE:<br>CT NUMBER:  | Truckee River Siphon Replace Construction Survey Services 1000150048-sewer |          | Project   | DATE:<br>PAYMENT ESTIMATE #: |  |                | 7                                      |
|-------------------------|--|--|----------|-----------|------------------------------|--|----------------|--|
| CONTRA<br>& ADDR        | ACTOR NAME<br>ESS:   | Andregg Psomas<br>Po Box 51463<br>Los Angeles, CA 90051-5763               |          |           | PERIOD:                      | A  | pril 2020      |  |
| ADJUST<br>WORK C        | DUNT:<br>ANGE ORDERS:<br>ED CONTRACT<br>COMPLETED:<br>K COMPLETED: |  | -        |           | RE<br>TIM                    | GINAL TIME:<br>VISED TIME:<br>E ELAPSED:<br>E ELAPSED: |                | N/A                                    |
|                         |  |  | P        | REVIOUS   | CU                           | RRENT  | T              | DATE                                   |
|                         | ork Completed<br>tention on Wo                                     |  | \$<br>\$ | 18,798.00 | \$<br>\$                     | 640.00   | \$             | 9,438.00                               |
|                         | terials on Han<br>tention on Mat<br>Net Earning                    | terials<br>s On Materials  | \$       |           | \$                           | 640.00   | \$ \$          | 9,438.00                               |
|                         | TOTAL NET  | EARNINGS   | \$       | 18,798.00 | \$                           | 640.00   | \$ 1           | 9,436.00                               |
| DEDUC<br>1.<br>2.<br>3. | CTIONS:  Total Deduct  | tions  | \$       |           | \$                           | -  | \$<br>\$<br>\$ | -                                      |
| 1.<br>2.<br>3.          | R ADJUSTME!<br>Release Ret   |  |          |           |                              |  | \$<br>\$<br>\$ | -                                      |
| ٥.                      | Total Adjust   | ments  | \$       | -         | \$                           | -  | \$             |  |
|                         | LESS P   | ADJUSTED EARNINGS REVIOUS PAYMENTS NT DUE THIS ESTIMATE                    | \$       | 18,798.00 | \$                           | 640.00   |                | 9,438.00<br>8,798.00)<br><b>640.00</b> |
|                         |  |  |          |           |                              |  |                |  |

REVIEWED BY:

David Hunt, District Engineer

APPROVED BY:

Michael T. Geary, General Manager

5/12/2020

TR Siphon\_Andregg\_PP7\_May 2020



Invoice

PO Box 51463, Los Angeles, CA 90051-5763 888.203.3311 fax: 310.703.1388

www.Psomas.com

Mr. Dave Hunt

District Engineer

Squaw Valley Public Service District

P.O. Box 2026

Olympic Valley, CA 96146-2026

Invoice Date:

April 23, 2020

Project No:

6SQU010100

Invoice No:

162141

Total this Invoice: \$640.00

SVPSD Truckee River Siphon Replacement

Professional Services from February 28, 2020 to March 26, 2020

Task

00002

Daily Monitoring

Office services to process field monitoring data, prepare daily monitoring report and submit to client.

**Professional Personnel** 

Project Manager

Hours

Rate

Amount

Totals

**Total Labor** 

4.00

160.00

640.00

4.00

640.00

Total this Task

640.00

\$640.00

Total this Invoice

\$640.00

**Outstanding Invoices** 

Number 161362

Date 3/26/2020

Balance 1.260.00

**Total Outstanding** 

1,260.00

Account Balance

\$1,900.00

#### SQUAW VALLEY PUBLIC SERVICE DISTRICT PROGRESS PAYMENT REPORT

EXHIBIT # D - 10 2 Pages

| PROJECT TITLE:   | Portable Emergency Sewer B   | ypass Pump Purch     |          | DATE: 04/17/202 PAYMENT ESTIMATE #: 1                             |       |                             |  |  |
|--|--|----------------------|----------|---|-------|-----------------------------|--|--|
| PROJECT NUMBER:  | 10-00-150045-Sewer   |                      | PA       |   |       |                             |  |  |
| CONTRACTOR NAME<br>& ADDRESS:  | Pac Machine Co., Inc.<br>8570 23rd Avenue<br>Sacramento, CA 95862-4902 |                      |          | PERIOD:   | A     | pril 2020                   |  |  |
| BID AMOUNT: NET CHANGE ORDERS: ADJUSTED CONTRACT WORK COMPLETED: % WORK COMPLETED: |  |                      | T        | DRIGINAL TIME:<br>REVISED TIME:<br>'IME ELAPSED:<br>'IME ELAPSED: |       | N/A                         |  |  |
| 54544400   |  | PREVIOUS             | (        | CURRENT   | T     | DATE                        |  |  |
| EARNINGS: Work Completed Retention on Wo Net Earning                               |  | \$ -<br>\$ -<br>\$ - | \$<br>\$ | 38,207.21<br>-<br>38,207.21                                       | \$    | 38,207.21<br>-<br>38,207.21 |  |  |
| Materials on Han   | d  |                      |          |   | \$    | -                           |  |  |
| Retention on Mat<br>Net Earning  | terials<br>s On Materials  | \$ -<br>\$ -         | \$       | -   | \$    | -                           |  |  |
| TOTAL NET  | EARNINGS   | \$ -                 | \$       | 38,207.21   | \$ 3  | 8,207.21                    |  |  |
| DEDUCTIONS:<br>1.<br>2.<br>3.  |  |                      |          |   | \$ \$ | -                           |  |  |
| Total Deduct   | tions  | \$ -                 | \$       | -   | \$    | -                           |  |  |
| OTHER ADJUSTMEN  1. Release Rete  2.  3.   |  |                      |          |   | \$ \$ | -                           |  |  |
| Total Adjust   | ments  | \$ -                 | \$       |   | \$    | -                           |  |  |
| LESS P   | ADJUSTED EARNINGS REVIOUS PAYMENTS NT DUE THIS ESTIMATE                | \$ -                 | \$       | 38,207.21   | \$    | 88,207.21<br>-<br>88,207.21 |  |  |

REVIEWED BY:

David Hunt, District Engineer

APPROVED BY:

Michael T. Geary, General Manager



#### PAC MACHINE CO., INC.

8570 23RD AVENUE SACRAMENTO, CA 95826-4902 (916) 387-1336 FAX: 387-1380 Invoice

DATE INVOICE #

04/17/20

79558

SQUAW P.S.D.

BILL TO:

SQUAW VALLEY PUB. SERV.

ATTN: ACCTS PAYABLE P.O. BOX 2026 OLYMPIC VALLEY, CA 96146 SHIP TO:

SQUAW VALLEY PUB. SERV.

ATTN: DAVE 530-583-4692 X214 305 SQUAW VALLEY ROAD OLYMPIC VALLEY, CA 96146

| P.O. NUMBER  | TERMS    | REP   | SHIP  | VIA                             | F.O.B.   | PROJECT        |
|--------------|----------|---|---|---------------------------------|----------|----------------|
| SEWER BYPASS | Net 30   | CJS   | 04/17/20  | WILL CALL                       | Origin   | 80438          |
| QUANTITY     | TEM CODE |   | DESCRIP'  | TION                            | PRICE EA | CH AMOUNT      |
|              |          | DIESEL DRIV<br>MOUNTED, S<br>TRASH PUM<br>6" 150# DISC<br>-6" 150# FLAI<br>DISCHARGE<br>-ISUZU 4LE2<br>ENGINE W/ F<br>TECHNOLOG<br>-ROAD GOIN<br>ELECBRAKE<br>-LIGHTS - DO<br>PUMPEND S/<br>ENGINE S/N:<br>BASE S/N: 16 | X FT4 DIESEL<br>FIELD SMART<br>GY<br>G TRAILER,<br>S-3" PINTLE<br>DT STANDARD<br>(N: 19087948-1<br>823174<br>6MBB1010LD08 | LING<br>SUC X<br>JDES:<br>N AND | 38       |                |
| 1            |          | FACTORY FR  | REIGHT  |                                 | 3        | 500.00 3500.00 |
|              |          | *PO# SEWER  | BYPASS PUN  | MP                              |          |                |

Invoice subtotal Sales tax @ 7.25000% 42147.70 2801.96

Invoice total

44949.66

TOTAL

Total Contract Price = \$44,949.66.

Payable this invoice 85% (\$38,207.21) upon complete delivery of Equipment pursuant to Purchase Agreement dated 4/15/2020.DH Remaining 15% payable upon successful registration of trailer with CA DMV and air quality registration with CARB PERP.

# SQUAW VALLEY PUBLIC SERVICE DISTRICT PROGRESS PAYMENT REPORT

EXHIBIT # D - 11 2 Pages

| PROJECT TITLE:   | 1810 Roof Replacement Proj  | ject               | DAV            | DATE:   |                | /18/2020                           |
|--|---|--------------------|----------------|---|----------------|------------------------------------|
| PROJECT NUMBER:  | 10-00-150025  |                    | PATI           | MENT ESTIMATE #:  |                | 2                                  |
| CONTRACTOR NAME<br>& ADDRESS:  | Mountina Valley Roofing, LL<br>PO Box 1661<br>Yerington, NV 89447 | С                  |                | PERIOD:   | M              | ay 2020                            |
| BID AMOUNT: NET CHANGE ORDERS: ADJUSTED CONTRACT WORK COMPLETED: % WORK COMPLETED: |   | 0<br>7<br>6        | R<br>TI        | RIGINAL TIME:<br>EVISED TIME:<br>ME ELAPSED:<br>ME ELAPSED: |                | N/A                                |
|  |   | PREVIOUS           |                | CURRENT   |                | O DATE                             |
| EARNINGS: Work Completed Retention on Work Completed Net Earnings of               | Completed (5%)<br>on Work Completed                               | \$ -<br>\$ -       | \$ \$          | 47,143.17<br>2,357.16<br>44,786.01                          | \$ \$          | 47,143.17<br>2,357.16<br>44,786.01 |
| Materials on Hand<br>Retention on Materia<br>Net Earnings (                        |   | \$ -<br>\$ -<br>\$ | \$<br>\$<br>\$ | 31,767.29<br>1,588.36<br>30,178.93                          | \$<br>\$<br>\$ | 31,767.29<br>1,588.36<br>30,178.93 |
| TOTAL NET E  | ARNINGS   | \$ -               | \$             | 74,964.94   | \$             | 74,964.94                          |
| DEDUCTIONS:  1. 2. 3.  Total Deduction   |   | \$ -               | \$             |   | \$ \$ \$       | -<br>-<br>-<br>-                   |
| OTHER ADJUSTMENTS  1. Release Reten  2.  3.  |   |                    |                |   | \$<br>\$<br>\$ | -                                  |
| Total Adjustm  | nents   | \$ -               | \$             | -   | \$             | -                                  |
| LESS PR  | ADJUSTED EARNINGS EVIOUS PAYMENTS IT DUE THIS ESTIMATE            | \$ -               | \$             | 74,964.94   | \$<br>\$<br>\$ | 74,964.94<br>74,964.94             |
| REVIEWED BY:   | David Hunt, District Engineer                                     |                    |                |   |                |                                    |
| APPROVED BY:   | Michael T. Geary, General Ma                                      | anager             |                |   |                |                                    |

Mountain Valley Roofing LLC
PO Box 1661
Yerington, NV 89447
2094910600
brian@mountainvalleyroofing.com
www.mountainvalleyroofing.com



## INVOICE

**BILL TO** 

Squaw Valley Fire Department Squaw Valley Public Service District Fire Station 1810 Squaw Valley Rd. 

|  |     | BALANCE DUE | \$47.143.17 |
|--|-----|-------------|-------------|
| Labor for Admin. Building: \$47,143.17 | 1   | 47,143.17   | 47,143.17   |
| DESCRIPTION                            | QTY | RATE        | AMOUNT      |

#### SQUAW VALLEY PUBLIC SERVICE DISTRICT BOARD OF DIRECTORS MEETING MINUTES #868 APRIL 28, 2020

Agenda with board packet and staff reports is available at the following link: <a href="https://www.svpsd.org/board-agenda-april-2020">https://www.svpsd.org/board-agenda-april-2020</a>

A. Call to Order, Roll Call and Pledge of Allegiance. President Dale Cox called the meeting to order at 8:32 a.m.

Directors Present: Directors: Dale Cox, Katy Hover-Smoot, Bill Hudson, Fred Ilfeld, and Victoria Mercer

Directors Absent: None

**Staff Present:** Thomas Archer, District Counsel; Mike Geary, General Manager; Danielle Grindle, Finance & Administration Manager; Jessica Grunst, Account Clerk II and Human Resources Specialist; Fabienne Gueissaz, Office Supervisor; Dave Hunt, District Engineer; Allen Riley, Fire Chief; Chris DeDeo, Fire Captain; Brad Chisholm, Fire Captain; Tyler Trojan, Junior Engineer; Joshua Wilson, Operations Specialist III.

Others Present: Jean Lange, Mike Carabetta, Matt Van Dyne.

President Cox asked Mr. Hunt to lead the Pledge of Allegiance.

- B. Community Informational Items.
- B-1 Friends of Squaw Creek (FOSC) None.
- B-2 Friends of Squaw Valley (FOSV) None.
- B-3 Squaw Valley Design Review Committee (SVDRC) None.
- B-4 Squaw Valley Municipal Advisory Council (SVMAC) None.
- B-5 Squaw Valley Mutual Water Company (SVMWC) Mr. Geary provided an update on behalf of the SVMWC. SVMWC entered into USDA loan #2, which will fund the rehabilitation and pump replacement for Wells 1 and 2, update the automatic monitoring system, update the wellhouse building and sewer line, and fund the installation of security fencing and snow protection for Well #2. The total estimated cost for those projects is \$372,000
- **B-6** Squaw Valley Property Owners Association (SVPOA) None.
- **B-7** Mountain Housing Council of Tahoe Truckee (MHC) Director Ilfeld provided a report. MHC exceeded their three-year goal of having 300 new units of affordable housing in the Tahoe region; there are now 413 new units either completed or in progress. The next goal is to continue planning regionally, provide support with funding, and to have a housing hub.
- **B-8** Tahoe-Truckee Sanitation Agency (T-TSA) Director Cox provided a brief update. TTSA conducted their regular meeting virtually. They met all discharge requirements.
- **B-9** Capital Projects Advisory Committee (CAP) Ms. Grindle stated that the Committee did not meet last month but will meet later this week.
- **B-10** Firewise Community Mike Carabetta provided an update. The Firewise Community completed their application, and it was accepted by the National Fire Protection Association on April 15, 2020. The committee created a website, <a href="www.ovfirewise.net">www.ovfirewise.net</a>, and are working with Captain DeDeo and Jessica Asher to add it to the Defensible Space Mailings, the District website, and the

summer newsletter. Director Hover-Smoot, Chief Riley, Director Ilfeld and Mr. Geary all thanked Mr. Carabetta, Dave Stepner, Captain DeDeo and the rest of the members of the Firewise Community Committee for their efforts in gathering the information and taking the steps to get it off the ground. Mr. Carabetta said their next step is working to secure grants.

#### C. Public Comment/Presentation.

Director Mercer spoke on behalf of community members she met on a walk – they requested that crosswalks be added from residential streets to bike path, and directional signs for walkers and bikers on the bike trail. Mr. Geary said the bike trail is operated by Placer County, and that staff would reach out to the county.

#### Financial Consent Agenda Items.

Directors Hover-Smoot and Mercer convened with staff on April 27, 2020 from approximately 3:00 - 4:15 p.m. to review items D-1 through D-10 and other finance related items on the agenda. Ms. Grindle provided a summary. Director Mercer said there is a more in-depth discussion about Fire Department staffing and ambulance costs later in the meeting, and that the budget next month would be reviewed in more depth regarding the District's response to the COVID-19 pandemic.

Public Comment - none.

Director Hover-Smoot made a motion to approve the financial consent agenda which was seconded by Director Ilfeld. A roll call vote was taken. The motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

#### E. Approve Minutes.

#### E-1 Minutes for the Board of Directors Regular Meeting of March 31, 2020.

The Board reviewed the minutes, accepted public comment, and approved the minutes for the Board of Directors regular meeting of March 31, 2020.

Director Hudson made a motion to approve the minutes for the Board of Directors meeting of March 31, 2020 which was seconded by Director Mercer. A roll call vote was taken. The motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

#### F. Old & New Business.

#### F-1 Community Update – SVPSD Response to COVID-19

The Board reviewed the item and accepted public comment.

Each staff member provided an update on how their work and Department has continued to adjust to respond to the Coronavirus pandemic. Items discussed included how District staff is using Teams to keep in contact via chat and video meetings, continued public-closure of the building and meeting room, continued cleaning and sanitation policies, changes to human resource laws, coordination with HR peers at other agencies, and changes to Fire Department training for wildfire season preparedness.

The Board discussed how Coronavirus impacted them personally and professionally.

Public Comment - None.

#### F-2 Fire Department Staffing Levels and Ambulance Service.

#### A. Staffing Levels.

The Board reviewed the item, accepted public comment and directed staff to include an increase in staffing levels in the Fire Department from 4/3 staffing to 5/4 staffing in the FY 2020-21 Annual Budget.

Chief Riley reviewed the proposal to increase Fire Department staffing levels from 4/3, which requires 4 people staffed with a 3-person minimum, to 5/4, with 5 people staffed and a 4-person minimum.

Chief Riley worked with Ms. Grindle to increase the number of staff on duty without increased labor costs. Some neighboring departments use seasonal firefighters, from December 15 to April 30 and from June 15 to October 15. They work a regular schedule at a part-time wage. It is more cost effective to employ seasonal firefighters to increase staff, instead of paying overtime to full time employees. During shoulder season, full time employees would need to work overtime to maintain 5/4 staffing. Staffing at 5/4 complies with OSHA, which dictates that without 4 people on scene, no one can enter a dangerous situation.

Director Mercer asked if it is more desirable to be a part-time or seasonal firefighter. Chief Riley said Truckee & Northstar both use seasonal employees now and have had success with testing in the last couple months.

Director Hudson asked what the approximate percentage of shifts that someone calls in sick or uses vacation, and how much overtime is currently paid out to full time staff. Chief Riley said that generally every other day there is someone on a shift that is out on leave. Ms. Grindle said that in FY2020, the District paid \$120k in overtime.

Director Hudson asked if the Fire Department would consider 4/3 during shoulder season and 5/4 during busy times. Chief Riley said he would prefer to maintain that 4-person staffing throughout the year, since a minimum of 4 people are required to operate ambulance services.

Director Mercer asked for clarification if the Department would be able to provide ALS service if staffing dropped to 4/3 during shoulder season. Chief Riley stated that the Department would have to call in mutual aid to cover the station while the ambulance was in transport, and the fire engine would have to sit on the side of the road until the ambulance returned.

Director Hudson asked if the District could only have ambulance service periodically and use mutual aid the rest of the time. Chief Riley clarified that once a department is an ALS provider, they are required to provide service all the time.

Director Hudson suggested that the Board review item F2-B prior to voting on item F2-A. Mr. Geary agreed, since staff is looking for direction from the Board to include both items in the budget.

Public Comment - None.

#### B. Ambulance Service Cost / Benefit Analysis.

The Board reviewed the item, accepted public comment and directed staff to include in the Annual Budget for FY 2020-21 estimates of revenues and expenses to provide ambulance services and to continue preparations to implement ambulance service including continued research and analysis, acquisition of capital and equipment, creation of business partnerships required for support, and planning for operational adjustments in the Fire Department.

Chief Riley reviewed the proposal for the Squaw Valley Fire Department to increase the level of service to provide ambulance services (ALS Transport). Other local fire agencies staff on a 5/4 basis, with a 4 person minimum: two firefighter/paramedics in an engine and two in an ambulance. Ambulance staff carry turnout gear so they are prepared to respond to a fire. Fire Department staff are currently trained and experienced in ALS care, and are certified to drive an ambulance; part-time/seasonal staff would need to be trained. Sometimes, Fire Department staff treat the patient and transport to the hospital with the patient in a North Tahoe Fire ambulance. The District does not get reimbursed for its wages.

Because there are ALS providers at the ski resort and at Tahoe Truckee Medical Group, Fire Department staff are often unneeded, which is tough on Department morale and makes it difficult to maintain staff skills. Director Mercer clarified that the morale issue is the reason several firefighters quit and take jobs with other departments with ALS services; job enrichment is increased with ambulance service.

Potential drawbacks include short staffing while patient is in transport, an increase in work for maintenance checks and cleaning, and the increased costs for purchasing the ambulance.

Director Hudson asked if it was required to have two ambulances in the District. Mr. Geary said that it is required, but for the first 7 years, the District would only have one, with the stipulation that if it breaks down, a neighboring department would lend the Department one.

Director Hudson said that with current financial times, it would be smart to build in some flexibility, in regard to staffing less during shoulder season. He asked for comments from fire staff on the call. Captain Chisholm said that at the fire chief symposium they said to always staff for a fire, and from there branch off and cover EMS and medical calls. By having 4 staff on, Chief Riley is staffing for a fire, which is the industry standard.

Director Hover-Smoot asked what the financial risk to the District, especially in the current financial environment. Ms. Grindle said that without ambulance service, the 5- and 10-year projections show the Fire Department with a deficit. With ambulance service and purchasing a surplus ambulance from Truckee, the deficit is notably reduced. In the FY2021 budget, Ms. Grindle does not include any income from providing ambulance service.

Mr. Geary stated that Fire Department staff have reached out to neighboring agencies to find how much revenue they collect from transporting patients. Staff found that every year 140 patients are transported out of the District. The average billing is \$2,950 per ride, with a 60% collection rate; most departments pay a 3<sup>rd</sup> party vendor to administer collections. Mr. Geary said the risk is minimal, especially with Ms. Grindle's cautious look at income for the 2021 budget.

President Cox commended Chief Riley for his work but wanted clarification on how an additional expense would affect paying down the UAL. Mr. Geary directed everyone to look at pages 8 and 9 of the Board Report for F2-B to see the difference in the Fire Department FARF with and without ambulance service. With an ambulance service, the financial burden is reduced, and quality of service for the community is increased.

Director Hover-Smoot stated that she supported the addition of ambulance service, since Ms. Grindle evaluated the worst-case scenario and long-term projections.

Director Mercer asked how the addition of extra staff and an ambulance would affect strike teams. Chief Riley stated that the Department would have to be able to staff Station 21 in Squaw Valley with a minimum of 4 employees prior to committing a Strike Team to a wildland fire.

Mr. Geary clarified that the decision presented to the Board does not carry significant financial risk. These commitments can be undone if an error is found during further planning. If the current levels of financial uncertainty increase due to the COVID-19 pandemic, the Board and staff can reverse course.

Public Comment - None.

For agenda item F-2A, Director Hudson made a motion to include an increase in staffing levels in the Fire Department from 4/3 staffing to 5/4 staffing in the FY 2020-21 Annual Budget. The motion was seconded by Director Hover-Smoot. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

For agenda item F-2B, Director Ilfeld made a motion to approve to include in the Annual Budget for FY 2020-21 estimates of revenues and expenses to provide ambulance services and to continue preparations to implement ambulance service including continued research and analysis, acquisition of capital and equipment, creation of business partnerships required for support, and planning for operational adjustments in the Fire Department. The motion was seconded by Director Hudson. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

#### F-3 Second Draft of FY 2020-2021 Budget and Rates.

The Board reviewed the item and accepted public comment.

This item was reviewed in detail during the Finance Committee yesterday. Ms. Grindle reviewed the report. Large projects include the West Tank Recoating and Water Meter Replacement Projects. Ms. Grindle reviewed the District's plan to pay down the unfunded accrued liability (UAL) to a 90% funded level in the next 3-5 years. The budget includes the ambulance & staffing changes from F-2.

Ms. Grindle attended multiple webinars regarding impacts to government budgeting in response to the pandemic. While many public agencies are bracing for shortfalls in revenue, others are cautiously waiting to see how to best budget with high levels of uncertainty. Acknowledging the financial challenges some of the District's customers may be facing, staff intends to re-evaluate proposed rate increases. Director Hudson thanked Ms. Grindle for looking into all avenues, and for looking into reducing rates for the District's customers. The budget has not been changed yet, but Ms. Grindle will change it prior to next meeting. Revenue from water consumption will be reduced due to the ski resort being closed.

Director Mercer discussed staff's plan to look into USDA loans in order to get low interest loans, and redirect existing funds to pay down the UAL and other loans with high interest rates.

Public Comment - none.

#### F-4 Financial Audit Services – Three-Year Agreement for FY 2020-2022.

The Board reviewed the item, accepted public comment, approved the contract with McClintock Accountancy in the amount of \$55,800.00, and authorized the General Manager to execute all contractual documents.

Ms. Grindle reviewed the staff report. Ms. Grindle distributed a Request for Proposal (RFP) in April to solicit bids for auditing services. The District received five bids. McClintock Accountancy, located in

Tahoe City, came in significantly lower than the other accounting firms. McClintock Accountancy will begin work July, 2020.

Public Comment - None.

Director Ilfeld made a motion to approve the contract with McClintock Accountancy in the amount of \$55,800.00, and authorized the General Manager to execute all contractual documents.

The motion was seconded by Director Mercer. A roll call vote was taken, and the motion passed.

Cox – Yes

Hover-Smoot – Yes

Hudson – Yes

Ilfeld – Yes

Mercer – Yes

# F-5 West Tank Recoating Project – Hydraulic Modeling and Design Services – Farr West Engineering.

The Board reviewed the item, accepted public comment, approved the contract with Farr West Engineering in the amount not to exceed \$23,203.00, and authorized the General Manager to execute all contractual documents.

Mr. Hunt reviewed the staff report. The West Tank was installed in 1990 and is the largest storage tank in the valley. The interior and exterior coating are both original, and the lifespan on coating is usually 25 years. After the latest inspection in 2019, it was determined that the interior surface needed to be recoated. The project will include recoating the interior and exterior of the tank as well as installation of a temporary water storage system while the project is completed.

The project will require the west tank to be taken offline for the interior preparation and coating process which is expected to take 8-10 weeks. Careful planning and design of temporary water storage and supply facilities will be required to complete this project. These will likely include installing temporary piping and storage at the tank site as well as a change in operating and pumping strategy to supplement storage for the West Tank Zone from the 500,000-gallon East Tank. In order to fully understand temporary water storage and supply improvements, the District's consultant, Farr West Engineering (Reno, NV), will use the District's hydraulic water model to assess various water supply and storage scenarios. With the modeling information, District staff and Farr West will design the necessary temporary water storage and supply improvements starting in May.

Director Mercer asked if there would be a better time to take a tank offline other than during the high fire season. Mr. Hunt said he has talked extensively with Chief Riley, Brandon Burks, and Josh Wilson regarding timing of the project. There is no guarantee of access to the tank in the spring after a heavy winter; if there is not access until June, the District would not be able to meet the water demands for summer usage. Chief Riley said the Fire Department will have plans in place to mitigate any thing that happens in that area regarding wildfire. Mr. Hunt said they will continue to weigh options, and if funds are available through state grants, the project might get pushed to next year.

Public Comment - None.

Director Hudson made a motion to approve the contract with Farr West Engineering in the amount not to exceed \$23,203.00, and authorized the General Manager to execute all contractual documents. The motion was seconded by Director Ilfeld. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

#### F-6 Adopt Resolution 2020-08 - Squaw Valley Public Service District Election.

The Board reviewed the item, accepted public comment and approved declaring an election to be held, requesting Placer County Board of Supervisors to consolidate the election with any other election on November 3, 2020, and requesting election services from the Placer County Clerk by adoption of Resolution 2020-08.

Mr. Geary reviewed the staff report.

Director Hudson made a motion to waive the reading of Resolution 2020-08, which was seconded by Director Ilfeld. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

Director Mercer made a motion to approve declaring an election to be held, requesting Placer County Board of Supervisors to consolidate the election with any other election on November 3, 2020, and requesting election services from the Placer County Clerk by adoption of Resolution 2020-08, which was seconded by Director Hudson. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

#### F-7 Award Contract – 2020 Sewer Television Inspection Project.

The Board reviewed the item, accepted public comment, approved the contract with ProPipe (Hoffman Southwest Corporation) in the amount not to exceed \$41,283.00, as well as an additional contingency amount not to exceed \$6,500 (15%) to cover costs associated with additional sewer lateral inspections, if necessary, and authorized the General Manager to execute all contractual documents.

Mr. Hunt reviewed the staff report. The District is required to perform routine sewer inspections. Every year, on a five-year cycle, the District inspects one quarter of the system. The District has used Professional Pipe Services (Pro Pipe) in the past for panoramic digital scanning of the sewer lines. Currently, Pro Pipe, located in Mission Viejo, California, is the only contractor that performs high resolution, digital scanning in the area. Mr. Hunt negotiated a lower cost by working directly with the contractor, rather than putting the contract out to bid. Work on the panoramic digital scanning of the sewer mains and sewer service laterals will begin in mid-May, and should be completed by the end of June, 2020.

Director Mercer commended Mr. Hunt for his work.

Public Comment - None.

Director Mercer made a motion to approve the contract with ProPipe (Hoffman Southwest Corporation) in the amount not to exceed \$41,283.00, as well as an additional contingency amount not to exceed \$6,500 (15%) to cover costs associated with additional sewer lateral inspections, if necessary, and authorized the General Manager to execute all contractual documents. The motion was seconded by Director Hudson. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

# F-8 1810 Facility Roof Replacement Project – Construction Change Order #1 – Mountain Valley Roofing

The Board reviewed the item, accepted public comment, approved the contract change order and budget amendment with Mountain Valley Roofing, out of Gardnerville, Nevada, in the amount not to exceed \$17,000, and a budget amendment to the sewer, water, fire and garbage FARFs in the amount of \$17,000, and authorized the General Manager to execute all contractual documents.

Mr. Hunt reviewed the staff report. The roof at 1810 Squaw Valley Road has numerous areas on the roof that are poorly sloped and create large areas of ponding water, which were not found during initial inspections. It is anticipated that the roof decking is rotted in the areas that have been previously repaired and needs to be replaced. District staff will authorize the use of this change order only if it is found necessary after construction begins and the contractor and District can assess the actual condition of the existing roof.

The Board discussed the design and construction process of the roof repair.

Public Comment - None.

Director Ilfeld made a motion to approve the contract change order and budget amendment with

Mountain Valley Roofing in the amount not to exceed \$17,000, and a budget amendment to the sewer, water, fire and garbage FARFs in the amount of \$17,000, and authorized the General Manager to execute all contractual documents.

The motion was seconded by Director Hover-Smoot. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

#### G. Management Status Reports.

#### G-1 Fire Department Report

Chief Riley reviewed the report.

#### G-2 Water & Sewer Operations Report

Mr. Wilson reviewed the report. The operation crew is split up, with half working out of District facilities at 1810 Squaw Valley Rd., and the other half at our Administration Building at 305 Squaw Valley Rd. Mr. Wilson provided an update on the two damaged fire hydrants in the valley. USAs have been called on both and he will keep the Board updated on the progress.

#### G-3 Engineering Report

Mr. Hunt reviewed the report.

#### G-4 Administration & Office Report

Ms. Gueissaz reviewed the report.

#### G-5 General Manager Report

Mr. Geary gave a verbal report and thanked staff and the Board for meeting virtually and for giving feedback so that projects can continue to move forward. He commended staff for continued productivity and the Board for supporting staff.

Director Mercer asked what the steps are for staff to return to the office. Mr. Geary said he is awaiting guidance from the state and county.

#### G-6 Legal Report (verbal)

Mr. Archer had no comment.

#### G-7 Directors' Comments (verbal)

President Cox thanked staff for sending him flowers.

#### H. Adjourn.

Director Hover-Smoot made a motion, seconded by Director Mercer to adjourn at 12:34 p.m. A roll call vote was taken, and the motion passed.

Cox – Yes Hover-Smoot – Yes Hudson – Yes Ilfeld – Yes Mercer – Yes

By, F. Gueissaz



# SQUAW VALLEY PUBLIC SERVICE DISTRICT



#### **Budget Amendment - Unfunded Accrued Liability Additional Payment**

**DATE**: May 26, 2020

TO: District Board Members

FROM: Mike Geary, General Manager and Danielle Grindle, Finance & Admin Manager

SUBJECT: Pay down California Public Employees Retirement System (CalPERS) Unfunded

Accrued Pension Liability for Miscellaneous Group (Utility Department)

**BACKGROUND**: The District contracts with the California Public Employees Retirement System (CalPERS) to provide pension services for its employees as a part of their overall compensation and benefits.

Governmental Accounting Standards Board Statement #68 (GASB 68) requires a calculation of the District pension plans' "Unfunded Accrued Liability" (UAL) and for that estimate to be included in the District's annual audited financial statements. The UAL can be thought of as the difference between what the District needs to pay all eligible retirees minus the value of the pension fund the District holds with CalPERS. The value of what the District needs is based on actuarial analysis and includes estimates such as retirement age, mortality rates, terms of the specific plan, investment returns of the plan, etc. The actuarial analysis is updated annually to true-up estimated performance versus actual performance, however, there is a two-year lag for when this true-up is recognized on the financials and it is amortized over twenty years.

The total UAL posted to the FY 2018-19 audited financial statement was \$5.7M and is estimated to be \$5.3M for FY 2019-20. The UAL for the Miscellaneous Group (e.g., Operations and Administration Departments) is currently estimated to be \$2.4M and is 71% funded. The UAL for the Safety Group (e.g., Fire Department) is \$2.9M and is 74% funded. The goal of the District remains to get each group to a 90% funded level.

Each year, the District pays CalPERS a *minimum* required contribution towards the UAL. For example, in FY2019 the minimum required contribution was \$297,000 and in FY2020 it was \$339,000. However, as the UAL balance accrues

interest annually at a rate equal to CalPERS's Discount Rate, currently 7%, the Board approved additional payments on top of the required minimum. In FY2019 the District paid an additional \$935,000 and in FY2020 an additional \$620,000. Based on budgeting tools provided by CalPERS, the benefit of paying early would amount to a savings of \$5M in interest payments.

The District's current highest earning investment is a 5-year Certificate of Deposit (CD) that earns 3.1% annually. Most of the District's investments are in Placer County investment accounts currently earning 1.64%.

**DISCUSSION**: As mentioned earlier, paying early results in substantial savings in interest payments. Since the onset of the Novel Coronavirus Pandemic, the District is carefully scrutinizing potential financial impacts. On April 8th, 2020 CalPERS held a webinar regarding the impacts of COVID-19 and the status of the fund. As of April, the return for CalPERS was negative four percent (-4%). Note that all valuations which determine an employer's UAL, as well as the employer and employee payroll contribution rates, are set as of June 30<sup>th</sup> every year. Unfortunately, CalPERS does not have a tool for Districts in a pooled fund to run scenarios of what our UAL would be under different investment return rates. The main take away is that a negative return rate will impact the District's UAL, and the higher the UAL the more we will have to pay down the road.

> The focus of this discussion is for the Miscellaneous group as funds are available now that can be directed towards PERS. The UAL for the Safety Group is scheduled to be paid down over a five-year period which will require borrowing from the Water and Sewer Fixed Asset Replacement Funds (FARFs) as discussed in the budget. If funds become available sooner, the District will look to make additional payments for the Safety plan as well.

Based on the most recent valuation as of June 30, 2018 for the Miscellaneous Group, the District owes \$4.2M in payments over 20 years (of which \$1.8M is interest). If the District can pay more now and reduce the UAL before the June 30<sup>th</sup> valuation date, our required payments down the road can be significantly reduced. According to the valuation, the District needs to pay approximately \$1.2M to be 90% funded. The budget shows this can be done by paying \$600,000 in FY2020 and another \$600,000 in FY2021 (this is in addition to \$400,000 paid in July 2019). The first payment in FY 2020 would come from the Sewer FARF and the second payment in FY 2021 from the Water FARF.

As modeled, this will get us to a 90% funded level. If all things remained constant and we never paid additional payments beside the required minimum, the UAL would be paid off over 10 years and result in savings of \$1.5M in interest payments.

Based on the data available, the pay downs are scheduled as follows (ADP = Additional Discretionary Payment):

| interest and          |             | Total Savings  | \$<br>1.458.885 |
|-----------------------|-------------|----------------|-----------------|
| Interest Paid         | \$1,802,431 | Interest Paid  | \$<br>343,545   |
| <b>Total Payments</b> | \$4,241,474 | Total Payments | \$<br>2,782,589 |

|         |                 | Projected 2019 S | che | edule   | Projected 2019  | Sch | edule w/ ADP |
|---------|-----------------|------------------|-----|---------|-----------------|-----|--------------|
| Year    | Total ADP       | Balance          |     | Payment | Balance         |     | Payment      |
| 2019-20 | \$<br>1,000,000 | \$<br>2,434,904  | \$  | 160,772 | \$<br>2,434,904 | \$  | 160,772      |
| 2020-21 | \$<br>600,000   | \$<br>2,439,043  | \$  | 179,335 | \$<br>1,429,925 | \$  | 126,554      |
| 2021-22 | \$              | \$<br>2,424,270  | \$  | 198,923 | \$<br>778,466   | \$  | 90,091       |
| 2022-23 | \$              | \$<br>2,388,202  | \$  | 213,640 | \$<br>739,768   | \$  | 101,815      |
| 2023-24 | \$              | \$<br>2,334,385  | \$  | 225,651 | \$<br>686,234   | \$  | 110,751      |
| 2024-25 | \$              | \$<br>2,264,377  | \$  | 239,760 | \$<br>619,708   | \$  | 121,700      |
| 2025-26 | \$              | \$<br>2,174,873  | \$  | 246,821 | \$<br>537,200   | \$  | 125,515      |
| 2026-27 | \$              | \$<br>2,071,801  | \$  | 253,536 | \$<br>444,970   | \$  | 128,894      |
| 2027-28 | \$              | \$<br>1,954,567  | \$  | 260,436 | \$<br>342,789   | \$  | 132,366      |
| 2028-29 | \$              | \$<br>1,821,989  | \$  | 267,526 | \$<br>229,863   | \$  | 135,934      |
| 2029-30 | \$              | \$<br>1,672,797  | \$  | 274,811 | \$<br>105,342   | \$  | 108,967      |
| 2030-31 | \$              | \$<br>1,505,626  | \$  | 282,296 |                 |     |              |
| 2031-32 | \$              | \$<br>1,319,011  | \$  | 289,987 |                 |     |              |
| 2032-33 | \$              | \$<br>1,111,377  | \$  | 285,617 |                 |     |              |
| 2033-34 | \$<br>-         | \$<br>893,728    | \$  | 280,790 |                 |     |              |
| 2034-35 | \$              | \$<br>665,837    | \$  | 270,786 |                 |     |              |
| 2035-36 | \$              | \$<br>432,342    | \$  | 256,258 |                 |     |              |
| 2036-37 | \$              | \$<br>197,531    | \$  | 92,589  |                 |     |              |
| 2037-38 | \$              | \$<br>115,583    | \$  | 74,570  |                 |     |              |
| 2038-39 | \$              | \$<br>46,538     | \$  | 48,139  |                 |     |              |

- ALTERNATIVES: 1. Authorize staff to pay-down the Miscellaneous Group's CalPERS unfunded accrued pension liability (UAL) in the amount of six hundred thousand dollars (\$600,000) and amend the FY 2019-20 Budget accordingly.
  - 2. Do not authorize staff to pay-down the District's UAL for the Miscellaneous Group.

FISCAL/RESOURCE IMPACTS: The source of funds is the Sewer FARF, which is projected to have a balance of \$1.8M at the end of FY 2019-20, after the additional \$600,000 payment. The minimum amount required to be held in financial reserves is sixty-days of operating expenses, or approximately \$200,000 so the additional payment complies with the District's Financial Reserves Policy.

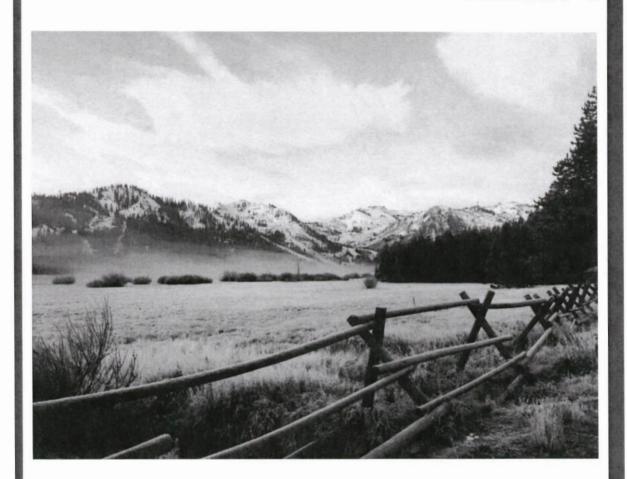
The FY20-21 budget proposes the Water FARF to make an equal contribution of \$600,000. This payment will be made once funding is secured for budgeted capital projects. Based on the most recent valuations from 2018, this should get us to a 90% funded level of the plan.

**RECOMMENDATION**: Authorize staff to pay-down the District's Miscellaneous Group's CalPERS unfunded accrued pension liability (UAL) with funds from the Sewer FARF.

ATTACHMENTS: None.

DATE PREPARED: May 12, 2020.

# Exhibit F-3



### 2021-2025 BUDGET

Approved by the Board of Directors June 30, 2020

Prepared by Danielle Grindle, Finance & Administration Manager

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## **Squaw Valley Public Service District**

#### PURPOSE STATEMENT

The Squaw Valley Public Service District's purpose is to assume leadership in providing high-quality public services needed by the community.

#### MISSION STATEMENT

Squaw Valley Public Service District serves full-time and part-time residents, businesses, employees and visitors in Squaw Valley. The mission is to provide leadership in maintaining and advocating for needed, high-quality and financially sound community services for the Valley. These include, but are not limited to water, emergency services, and sewer and garbage collection. The District will conduct its operations in a cost effective, conservation-minded and professional manner, consistent with the desires of the community, while protecting natural resources and the environment.

#### CORE VALUES

- Honesty, openness and maintaining the public trust
- Fairness and being equitable to all
- High standards, competence, and quality services and products
- Fiscal responsibility
- Responsiveness and communication
- Clarity of purpose
- Environmental sensitivity
- Meticulous compliance with regulations
- Compassion and sensitivity
- Progressiveness and commitment to ongoing improvement
- Proactive planning for the future

#### Squaw Valley Public Service District Budget Objectives

- ⇒ Provide high level of service
- **⇒** Minimize impact on customers
- ⇒ Compliance with all State and Federal regulations pertinent to the District
- ⇒ Maintain adequate reserve and replacement funds
- ⇒ Provide appropriate funding for infrastructure capital improvements (Government Code § 66000)
- ⇒ Maintain fund integrity
- ⇒ Create a balanced and responsible budget
- ⇒ Minimize spending increases

#### The District

The Squaw Valley Public Service District (District) serves the community of Olympic Valley in Eastern Placer County, California, 7 miles northwest of Lake Tahoe and 40 miles southwest of Reno. The District, consisting of 15 square miles (9,600 acres), was incorporated on March 30, 1964 under the provisions of Division 12 of the Water Code.

Originally called Squaw Valley County Water District, the name was changed to the Squaw Valley Public Service District on January 1, 1998, to reflect the varied services offered, including water, wastewater, solid waste, bike trail snow removal, fire protection and emergency medical services. The District is governed by a five-member Board of Directors elected to four-year terms.

<u>The Utility Department</u> manages a potable water system and sewer collection system. The Utility Department's budget reflects the revenue and expenses required for operating those systems and includes spending and investing for prudent management of District capital assets. A portion of the Administration budget is allocated here as these are shared expenses with Fire.

The Fire Department provides prompt and professional emergency services to the Valley and the Truckee River Corridor between Alpine Meadows and Cabin Creek. The Fire Department is funded primarily with property taxes deposited into the General Fund. This budget reflects the start-up of ambulance services which has been a long-term goal of the District. When ambulance services are operational, it is expected to generate additional revenue for the Department. A portion of the Administration budget is allocated here as these are shared expenses with Utility.

<u>Garbage Collection</u> services are provided by the District through a contract with Tahoe Truckee Sierra Disposal Company (TTSD) and consist of residential curbside pick-up and collection from the community dumpster facility. Commercial accounts and some condominiums are contracted directly by TTSD.

#### Studies & Plans

District Management takes a proactive approach to planning for the future of the District. A comprehensive planning program was instituted in 1993 and will continue with timely updates of all plans.

The Water System Master Plan, completed in April 1993, assessed the condition of the water supply and distribution system, evaluated supply sources, developed future demand estimates, prepared a fixed asset management plan and prioritized a comprehensive Capital Improvement Program. The plan is currently undergoing a formal update.

Since 2010, the District completed the following water system studies:

- 1. 2011 Creek/Aquifer Interaction Study Phase I
- 2. 2013 Hansford Report of Impacts of the Proposed Village at Squaw

- 3. 2014 Creek/Aquifer Interaction Study Phase II
- 4. 2014 SV-Mutual Intertie Design
- 5. 2014 Redundant Water Supply/Preferred Alternative Evaluation Phase I
- 6. 2014 Water Supply Assessment for Village at Squaw Valley
- 7. 2014 Operations Department Space Needs Analysis
- 8. 2015 Redundant Water Supply/Preferred Alternative Evaluation Phase II
- 9. 2015 Water Supply Assessment Update for Village at Squaw Valley
- 2015 Water System Hydraulic Modeling (VSVSP Water System Capacity Analysis)
- 11. 2016 PlumpJack Well Impact Analysis & Dewatering Plan
- 12. 2016 Redundant Water Supply/Preferred Alternative Evaluation Phase III
- 13. 2016 Maximum Supply Analysis
- 14. 2016 Capacity and Reliability Study Update
- 2016 Olympic Valley Groundwater Management Plan Quinquennial Review and Report
- 16. 2017 100-year Capital Replacement and 5-year Capital Improvement Plan
- 17. 2017 Cost of Service and Rate Study
- 18. 2017 Water Master Plan Update (on-going)

The Sewer System Master Plan, completed in December 1994, defined the existing sewer system and evaluated the future capacity using computer-based hydraulic modeling, developed a Fixed Asset Management Plan and a Capital Improvement Program (CIP). The plan is currently undergoing a formal update.

Since 2010, the District completed or is currently preparing the following sewer system studies:

- 1. 2010 Squaw Valley Sewer System Management Plan and 2015 Audit Update
- 2. Ongoing television inspection and pipeline condition assessments
- 3. 2013 Hansford Report of Impacts of the Proposed Village at Squaw
- 4. 2014 Operations Department Space Needs Analysis
- 5. 2015 Sewer System Hydraulic Modeling (VSVSP Sewer Capacity Analysis)
- 6. 2017 100-year Capital Replacement and 5-year Capital Improvement Plan
- 7. 2017 Sewer Master Plan Update (on-going)
- 8. 2017 Cost of Service and Rate Study
- 9. 2019 Sanitary Sewer Manhole Inspection and Condition Assessment
- 10. 2020 Sanitary Sewer Manhole Inspection and Condition Assessment

The Squaw Valley Fire Department prepares an annual Capital Improvement Plan and Capital Replacement Plan. The Capital Improvement Plan includes projects and equipment needed to address impacts to the Department resulting from growth within the service area. The Capital Replacement Plan is discussed below.

The District completed the following Fire Department studies:

- 1. 2013 Hansford Report of Impacts of the Proposed Village at Squaw
- 2. 2014 Citygate Fire Service Mitigations for the Proposed Village at Squaw
- 3. 2020 Ambulance Service Cost / Benefit Analysis

## Strategic Plan

In April 2012, a five-year Strategic Plan (Plan) was prepared that lays out the District's mission, vision, and values, while providing a structure of goals and objectives that is a framework for decision-making. The Plan is also a practical working tool that provides clear direction to staff about the Board of Director's goals and objectives and includes a Work Plan developed by the staff which is reviewed annually. Those goals are shown below and form the basis for this budget. The FY20-21 budget includes \$15,000 for an update to the strategic plan.

- 1. Water Supply Develop and maintain a high-quality water supply that meets the needs of our community today and in the future.
- Services Deliver high quality, cost-effective services that meet the needs of our community.
- District / Community Alignment and Communications Proactively communicate to foster greater understanding and alignment between the District, its stakeholders and constituents.
- 4. **Finance** Maintain a well-planned, proactive financial condition that minimizes rate shocks and impacts on customers while meeting all service needs.
- Facilities, Operations and Management Carry out the needed planning, organizational, operations and asset management policies and activities to ensure excellence in all service areas.

### **Fixed Asset Replacement Funds**

Capital Replacement Plans were updated in FY16-17 to include replacement of assets over a 100-year outlook for all departments. This approach identifies funding thresholds for the District's Fixed Asset Replacement Funds (FARFs), used to pay for replacement of assets at the end of their useful life. By ensuring the money will be available, the program reduces the District's need to borrow money, pay long-term interest on debt, or sharply increase water or sewer rates. The Capital Replacement Plans are comprehensive and are updated every few years.

This year's annual contribution to the water and sewer FARFs is estimated to be \$425,000; \$210,000 to water and \$215,000 to sewer. With prudent management of costs, the FARFs are typically supplemented with additional funds at the end of the fiscal year.

The annual contribution to the fire FARF is estimated to be \$100,000 in FY20-21.

#### **Long Term Debt Retirement**

**Building:** In 2004, the District received a loan for the construction of the Administration Building / Fire Station 21 at 305 Squaw Valley Road for \$2,000,000 from the California Infrastructure and Economic Development Bank, payable over 25 years at 3.63% interest. This will be paid off by August of 2028 and is being paid with funds budgeted by the Utility Department. The remaining balance (with interest) is approximately \$1,100,000. The total principal and interest payment for FY20-21 is budgeted at \$124,000.

CalPERS Side Fund: In FY11-12, CalPERS created Side Funds for each of the District's pension plans to account for the difference between the funded status of the District's plan and the funded status of the risk pool. The interest charged by CalPERS on the side fund was 7.75% in 2012. The District paid off the Side Funds with funds from an internal loan from the Sewer FARF, with annual interest rate of 3%, saving the District an estimated total of \$278,000 in interest expense. The total loan from the Sewer FARF amounted to \$939,000. The loan term set is 10-years and the total principal and interest loan payment repaid to the Sewer FARF for FY20-21 is budgeted at \$113,000.

Unfunded Accrued Liability (UAL): GASB 68 was implemented in FY14-15 for the purpose of improving accounting and financial reporting in relation to pensions. The District contracted with CalPERS to administer the pension plan. It is no secret that CalPERS has been underfunded for some time, meaning the assets available to pay for retirement promises are less than what is owed. The Public Employees' Pension Reform Act (PEPRA) was implemented in 2013 to help mitigate these unfunded balances; however, it will take years until current employees leave the retirement system and these savings are realized.

The first year GASB 68 was implemented the District's unfunded balance amounted to approximately \$3,000,000. Based on new actuarial assumptions and unfortunate investment returns for CalPERS, this number has grown each year. In FY19-20 the balance increased to \$5,290,000. As interest is charged on the UAL at a 7% annual rate, in FY18-19 and FY19-20 the Board approved additional payments in the amount of \$935,000 and \$620,000. The plan for CalPERS is to have agencies pay their unfunded balances off over 30 years at a 7% annual interest rate (the current discount rate). Long payback periods for the District could mean interest payments upwards of \$4,500,000. In 2021, CalPERS intends to reduce the payback period to 20 years, which will increase the District's annual required minimum contribution. To avoid paying millions of dollars extra in interest, the District has taken an aggressive approach to get the Classic member plans to a 90% funded balance over the next 1-5 years. They currently range from 71%-74% funded. In July 2020, the Miscellaneous Group is scheduled to pay an additional \$600,000 and the Safety Group an additional \$230,000 on top of each group's annual required minimum contribution. The Safety Group will borrow their payment from the Water and Sewer FARF which will be paid back with 3% interest starting once the plan reaches a 90% funded level. By taking this approach over the next 1-5 years the Districts anticipates a savings of \$3,000,000 in interest payments which can then be used towards capital replacement schedules. Note that the unfunded accrued liability varies annually based on CalPERS investment performance, truing-up actuarial assumptions, and changes in amortization bases so these payments will be reassessed each year to achieve, then maintain, a 90% funded level.

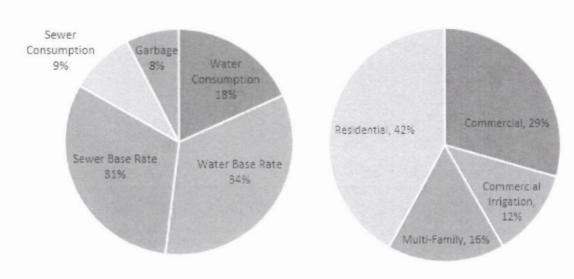
#### Rate Revenue

The FY16-17 Cost of Service Analysis and Rate Study was conducted to realign customer classes and rates in an equitable manner and ensure proper funding of FARFs for years to come. This study concluded the District's funding was impaired due to the slow recovery in ad valorem property tax revenues since the Great Recession of 2009 as well as emergency repair projects such as Well 2R and the S-Curve.

In FY16-17, the District issued a 5-year Proposition 218 notice. For FY20-21, a Prop 218 notice was not reissued. While the District may increase rates up to 4% for water, 5% for sewer, and 3% for garbage, the District's Board, in recognition of the financial challenges facing the community due to the Coronavirus pandemic, directed staff to reduce expenses and to seek funding for some capital projects. As such, water rates will increase only 2.43%, equal to the annual inflationary increase estimated by the U.S. Bureau of Labor Statistics. Sewer rates will *not* increase, and garbage rates will increase by 3% to cover the 3.29% rate increase paid by the District to TTSD. Total rate revenue is budgeted to be \$3,690,000 which is equal to rate revenue generated in FY19-20.

## Revenues by Category

## Consumption by Class



#### Resource Management

In FY20-21, the District anticipates accomplishing several major projects to improve service levels, protect the environment, and invest for the future of the community. Some of these projects began in prior years. The Capital Budget includes funds for projects to achieve the following goals:

- Improve water supply reliability and redundancy
- Provide long term protection of groundwater resources
- More closely monitor operation of water and sewer systems
- Protect and preserve public records
- Continue replacement of equipment as it reaches the end of service life
- Reduce long term debt
- Improve sewer system operations and planning

## Water Quality

The District continues to proactively prepare for new and emerging water regulations. Water served by the District meets all Federal EPA and California Division of Drinking Water quality guidelines. The District does perform water treatment to balance pH and chlorinates annually to control bacterial growth in the distribution system. The District continues to monitor water quality issues that may affect the District's operations.

#### Sources of Funds

#### **General Fund**

The District receives two property tax allocations from Placer County. The FY20-21 budget is anticipating a 1.14% increase in ad valorem tax revenue, which totals approximately \$3,657,000. This estimate is conservative and uses the 2019-20 Placer County assessed property tax multiplied by the 2020-21 California CPI, and then multiplied again by the Adjusted Gross Levy percentage of each of our funds. In September, Placer County will issue a letter estimating the ad valorem tax revenues for FY20-21.

Note that in FY2022 and FY2023 the District is assuming a zero percent increase in property tax revenue. Zero-growth or a reduction in property tax revenue often lags a about one-year behind a downturn in the economy. The District anticipates the COVID-19 recession to have a negative financial impact on the District if the housing market cools or if properties are forced into foreclosure; lower assessment values, of course, result in reductions to property tax revenue.

All property tax revenue is placed into the General Fund and distributed into operating and capital accounts, as necessary. The Fire Department is primarily funded by these property taxes. Ad valorem tax revenue not initially distributed to the Fire Department is allocated to support utility and fire operations, pay off debt, and fund fixed asset replacements. This year, funding the Fire FARF is necessary due to the recent purchases of new Type I and Type III engines, replacement of aging assets, and paying down the CalPERS unfunded accrued liability. A minimal amount will be allocated to the Utility and Administration Departments' Operating Budget to provide funds for acquisition of the Olympic Meadow Preserve.

#### **Utility & Administration Departments Operating Funds**

The Utility and Administration Departments are mostly funded from water, sewer, and garbage service fees. Rates include a base rate as well as a tiered rate for water consumption. Total budgeted operating revenues from service fees for FY20-21 are \$3,690,000, which is generated from all customer classes. Additional revenue will be supplemented through other sources such as rental revenue, reimbursable services provided by District staff, and administrative fees.

The District maintains savings funds in Placer County Revenue and Investment accounts, Certificates of Deposits, and the Local Agency Investment Fund (LAIF); with each fund providing a high level of safety and liquidity. The highest rates of return come from the Certificates of Deposit at 3.1% and 2.4% annually, followed by LAIF which is 1.6%. The District is conservatively forecasting low interest earnings but remains focused on managing reserve balances into the strongest return vehicle that aligns with the District's

Investment Policy. The majority of funds are held with Placer County as these are the most liquid. The District will invest in CD's so long as rates are higher than what can be earned with the County and is consistent with the Investment Policy. Note that funds are not transferred out of investment accounts until they need to be used to pay for expenditures.

The District continues to maximize its property assets and receives rental revenues from three tenants located at 1810 Squaw Valley Road. Total rental revenue is anticipated to be \$95,000 for the next fiscal year and will be split with the Fire Department.

A renewed O&M agreement with the Squaw Valley Mutual Water Company, in addition to snow removal of the Squaw Valley Bike Trail, continue to provide ancillary funding which further helps to dilute expenditures while increasing the District's net financial operating efficiency. These reimbursable projects are forecasted to be \$148,000. This is a conservative consideration based on the difficulty to budget for these variable scopes of work.

The District actively pursues and applies for grant funding that becomes available. The District is awaiting award of grant monies of approximately \$35,000 for water meter testing from the Integrated Regional Water Management (IRWM) water conservation program. Lastly, the emergency intertie between the District's and the Mutual Water Company's water systems will continue to seek funding where applicable.

## **Fire Department Operating Funds**

The Fire Department account is funded almost entirely from ad valorem tax revenue from General Fund transfers. The Department is projected to receive approximately \$32,000 in revenue from renting office space as discussed above. The Fire Department occasionally receives income from aid rendered on wildland fires, however, since it is difficult to predict levels of participation by our strike teams, these revenues are not budgeted. Other operating income that is budgeted include sale of surplus equipment, inspections, grants, and CPR training classes. Lastly, there are no revenues budgeted for ambulance services although it is possible the Fire Department may initiate services in FY20-21; revenue is estimated for FY21-22.

#### **Capital Funds**

Water and sewer capital funds are derived from connection fees related to new development or increased capacity. The District is assuming a reduction in connection fees generated by residential construction due to current economic uncertainties. Water and sewer connection fees are not expected to increase in FY 20-21.

Under Placer County's 1983 Squaw Valley General Plan and Land Use Ordinance, a Fire Protection Fee was established. New development contributes fees to finance the procurement of new fire apparatus and special equipment needed due to growth in Olympic Valley. The fee is currently \$500 per bedroom for residential, and \$1,080 per 1,000 sq. ft. of gross floor area of commercial space.

The District expects to receive connection fees from approved development projects, such as the Village at Squaw Valley, PlumpJack, Palisades, and the Resort at Squaw Creek, but the schedules for these projects are uncertain.

#### Uses of Funds

#### **Utility Department Operations**

Operating expenditures are budgeted at \$3,191,000, an increase of \$186,000 compared to actual expenditures projected for FY19-20 (see page 17). Notable changes compared to FY19-20 include:

- Total wages are budgeted at \$1,458,000. This is an increase of \$62,000 from FY19-20. Employees in the Operations Department and the Administration Department are receiving a 2.43% cost of living adjustment (COLA) per the Consumer Price Index (CPI) as estimated by the U.S. Bureau of Labor Statistics (BLS) and as negotiated in the current MOU. Additionally, some employees will receive promotions, step increases and/or educational incentives. Lastly, the budget is set conservatively for reimbursable labor expenses.
- Employee benefits are budgeted at \$696,000 which is in line with FY19-20 costs. The CalPERS Annual Required Pension Liability payment is increasing by \$10,000 to \$178,000. Next, more employees are transitioning to cash-in-lieu of benefits which results in savings to the District. Lastly, Workers Compensation rates are decreasing by approximately 24%. This is due to the EMOD decreasing significantly after improving workplace safety and three years of minimal claims.
- Field expenses such as materials, water meter testing and repairs, maintenance, and trainings are budgeted at \$496,000. Increases from FY19-20 expenses are considered inflationary.
- Board expenses are budgeted at \$57,000. There is a chance a few extra meetings and a special election would be held regarding the acquisition of Olympic Meadow Preserve. See below in the "Future Outlook" section for details.
- Consulting Services are budgeted at \$139,000. In addition to annual contracts such as on-call engineering services, legal services and the financial audit, a new 5-year strategic plan (\$7,500), a revision to the personnel code (\$5,000), the Quinquennial Review and Report (\$22,500), Sewer Master Plan (\$20,000), and legal services for the Olympic Meadow Preserve (\$5,000) are included in the budget.
- Insurance is budgeted at \$64,000. SDRMA, the District's insurance provider for property and liability, anticipates rates increasing by 35%. This is mostly due to fires in California and increasing liabilities resulting from court judgements. The budget is set conservatively for any discounts or incentives.
- Licenses/Permits/Contracts are budgeted at \$43,400. These expenses include annual memberships including Squaw Valley Business Association, California Special Districts Association, and Mountain Housing Counsel. There are also maintenance contracts such as the accounting software, VueWorks, and GIS software.

- Office Expenses are budgeted at \$54,000. In addition to normal office expenses, the District is planning an upgrade of the accounting software in the amount of \$7,500; the last upgrade was in 2011. The District is also budgeting for additional mailings and newsletter printings for the Olympic Meadow Preserve acquisition.
- Training, Meetings and Recruitment is budgeted at \$15,000. The District encourages employees to seek additional trainings that benefit the District. This usually involves the annual CSDA conference, human resource trainings, leadership courses, and continuing education required to maintain operator certifications. This budget is set assuming that social distancing measures will allow for more travel in FY2021.
- Interest Expense and Debt Repayment continues to decline. As the building loan matures, each payment gains a greater contribution towards principal.
- Other expense comparisons against the prior year are considered immaterial at either less than a 5% or \$5,000 change. Most increases are considered inflationary.

Bike Trail Snow Removal: The District has provided this service for the past nine years. In FY19-20, the District contracted directly with Placer County for a flat fee of \$46,000. The budget considers a similar contract for FY20-21. Any funds left over at the end of the season will be placed in a reserve account to replace the snow blower, similar to FARFs established and maintained for other departments.

#### **Fire Department Operations**

Operating expenditures are budgeted at \$3,539,000, an increase of \$63,000 compared to for FY19-20 (see page 18). Notable changes compared to FY19-20 include:

- Fire Department Wages are budgeted at \$1,767,000. This is an increase of \$65,000, or 4%. The most significant change in operations will be the addition of three full-time Seasonal staff members for eight months out of the year. Financially this will have minimal impact since this will reduce the need have full-time staff work overtime to maintain a four-person minimum staffing. Next, per the MOU that expires on June 30<sup>th</sup>, 2021, an annual salary survey is conducted to benchmark represented employees at the 75% percentile compared to similar positions in the region. In the current year's survey, estimates show minimal increases in wages. The District is budgeting for the retirement of a Captain, as such, there will be overlap of that position for six months of the year. Additionally, the budget includes a few merit and longevity increases. Lastly, the District, conservatively, does not budget for strike teams due to the variability in activity in any given fire season.
- Benefits are budgeted at \$1,067,000. There is an increase to the CalPERS employer contribution rates. This is offset by a 24% reduction in Workers Compensation rates, which equates to approximately \$18,000 in savings. This is due to the EMOD decreasing significantly after having three years of minimal claims. Lastly, there is a savings in health benefits as vision and dental insurance carriers were changed and there will be a reduction in cash in-lieu benefits.

- One-quarter of Administration Salaries & Wages are allocated to the Fire Department. In FY20-21 we anticipate this to be \$324,000.
- Field expenses are budgeted at \$143,000 which is in line with expenses for FY19-20. Expenses include the following:
  - Materials and Supplies are budgeted at \$29,500. These include costs for replacement hose, EMS supplies, personal protective gear, rescue gear, and uniforms.
  - Maintenance & Repair is budgeted at \$17,500. These charges include annual hose and pump testing, annual compressor service, small tool replacements, and radio maintenance.
  - Facilities are budgeted at \$28,300. Expenses include interior and exterior maintenance at both the East and West facility, elevator inspection contracts, and alarm system maintenance. The budget also includes \$3,000 in appliance upgrades.
  - Training and Memberships are budgeted at \$40,000. The department has maintained a high standard when it comes to training. The Department also conducts annual health and fitness testing.
  - Vehicle Maintenance & Repair is budgeted at \$27,300. This includes fuel for all vehicles and haz-mat fees.
- Board expenses are budgeted at \$17,600. Expenses include board member salaries, election costs, and meeting expenses.
- Consulting fees are budgeted at \$24,000. In addition to legal fees and the audit, the budget includes a five-year strategic plan for \$7,500 and a revision to the personnel code for \$5,000.
- Insurance is budgeted at \$42,300. SDRMA, the District's insurance provider for property and liability, anticipates rates increasing by 35%. This is mostly due to fires in California and increasing liabilities resulting from court judgements.
- Licenses/Permits/Contracts are budgeted at \$70,000. This includes the CalFire Dispatch Contract for \$40,000 as well as other subscriptions such as incident reporting, standard procedures software, and scheduling software.
- Office Expenses are budgeted at \$19,800. Along with normal office needs, the District is planning an upgrade of the accounting software in the amount of \$2,500; the last upgrade was in 2011.
- Travel, Meetings & Recruitment budgeted at \$18,000. This includes expenses for travel and meetings as well as \$6,000 for our paramedic incentive program. This will be phased out with the hiring of three full-time Seasonal staff.
- Other expense comparisons against the prior year are considered monetarily immaterial at either less than a 5% change or less than \$5,000. Most changes are considered inflationary.

## <u>Utility Capital Reserve Projects – See page 38</u>

## <u>Capital Improvements – (New Construction)</u>

**Sewer Bypass Trailer and Hose:** This is a new trailer and lay flat hose sized for the new bypass pump. It will also have two smaller hydraulic powered pumps and new tools for sewer spills and blockages of all sizes. The estimated cost for this project is \$35,000 and will be funded from the Sewer Capital Fund.

**Future Projects:** Pressure Zone 1A will commence in FY21-22 and is expected to cost approximately \$933,000 spread over two years. This will be funded from the Water Capital Fund. The District was recently awarded a \$55,000 for this project which has not yet been incorporated into the budget. PlumpJack Well – Phase 2 is postponed until FY24-25. Phase 2 of the PlumpJack Well Project includes the design and construction of improvements necessary to bring the new well into the District's water supply system. The scope includes construction of a well building, installation of a submersible well pump and pit-less adapter, water treatment and pump control equipment, site access and piping, and landscape improvements. The total cost of the project is expected to be \$1,259,000. The project is being funded from the District's Water Capital fund

## Fixed Asset Replacement Funds (FARF)

Residential Meter Replacement Project: The project includes implementing a water metering program, which alongside replacement of outdated water meters, will support our water conservation and customer service programs. The major components of the project include an Advanced Metering Infrastructure/ Automatic Meter Reading (AMI/AMR) technology selection evaluation, small meter testing program of meters less than 20 years old to identify those in need of replacement/repair, replacement of all single family residential meters greater than 20 years old, and implementation of an AMI/AMR system. The overall project cost is estimated to be approximately \$625,000 and will be accomplished in FY20-21 and FY21-22. The District recently received a grant for \$35,080 for the project from the Department of Water Resources. The remainder of the project will be funded from the Water FARF.

West Tank Inspection and Recoating: The West Tank is a 1.15 million gallon welded steel water storage tank that provides domestic and fire supply storage to approximately 75% of the District's water service territory, and accounts for approximately 65% of the District's total water storage capacity. Recent inspections of the tank in 2015 and 2019 have indicated that the internal coating system is failing and in need of replacement. Both internal and exterior coating systems for steel water storage tanks typically have a design life of up to 25 years. The West Tank coating dates back to the original construction of the tank and is now more than 30 years old. The project includes surface preparation and coating of both the interior and exterior of the tank, as well as temporary water supply and storage facilities. The project is estimated to cost approximately \$600,000 and will be funded from a low interest loan from USDA. The District is doing this to free up more funds to pay down the CalPERS Unfunded Accrued Liability. The project is scheduled to be completed in FY21.

Sewer Pipeline and Manhole Rehabilitation/Replacement Project: This project includes the repair and/or replacement of approximately 9,000 linear feet of District owned sewer mains and 33 sewer manholes. Staff evaluated sewer inspection reports for 2013-2019 and prepared a risk-based analysis of likelihood and consequence of failure based on the asset condition as well as other risk factors. The pipes and manholes affected were constructed more than 40 years ago and constructed of vitrified clay pipe or asbestos concrete pipe. The project will entail in-situ rehabilitation of pipelines and manholes that have minor structural and operational defects, and replacement of assets that have more substantial structural defects such as pipe sags and broken pipe. The estimated cost to complete the project is \$1,250,000, with design occurring in the fall of 2020 and construction May-October 2021. The projected will be funded from the Sewer FARF.

**Sewer Inspection Project:** This project includes the television-inspection and condition assessment of a portion of the District's sewer collection system. The District evaluates the condition of the entire sewer collection system over a 5-year cycle by performing panoramic digital scanning inspections of the sewer lines. Work to be performed in FY20-21 includes inspection of approximately 22,000 linear feet of sewer mains, including locating District-owned laterals that do not have a property or easement line cleanout for access. The estimated cost for this project is \$55,000, which will be funded from the Sewer FARF.

**AC Slurry Seal 1810:** The parking lot will be slurry sealed to prevent further deterioration. Some pavement patching will be required. The budget for this work is \$25,000 and the costs are split equally among the Water FARF, Sewer FARF, Garbage FARF and Fire FARF.

AC Slurry Seal 305: The parking lot will be slurry sealed to prevent further deterioration. Some pavement patching will be required. The budget for this work is \$15,000 and the costs are split equally among the Water FARF, Sewer FARF, and Fire FARF.

**Air Compressor:** The District will be replacing a twenty-year old air compressor. The current one is no longer compliant with new air quality regulations. The compressor will be used for digging for new construction projects as well as repairs. The estimated cost for the equipment is \$25,000 and will be split with the Water FARF and Sewer FARF.

**Facility Repairs:** A portion of costs for facility maintenance and technology resources are allocated to the Department totaling \$34,000 from the Water FARF and Sewer FARF.

## Fire Department Capital Reserve Projects - See page 43

## Capital Improvements – (New Capital)

**Ambulance:** The Fire Department plans to purchase a used ambulance for a significantly reduced price from a neighboring department. The provision of ambulance transport service has been the subject of periodic interest on the part of the community and the Board of Squaw Valley Public Service District. Offering transport of patients to the hospital by the Squaw Valley Fire Department would undoubtedly benefit patients, maintain District staff's skills, and create additional revenue. Total costs to purchase the ambulance and refurbish it is budgeted at \$35,000 and will come from the Fire Capital Fund.

Future Project (Regional Training Facility): Local fire agencies identified a need for a Regional Training Facility. Currently, the closest training facility for fire operations is in either Reno or Carson City. Staff has to travel much further for specific classes such as Confined Space, Rescue Systems, or Hazardous Materials training; often as far away as Menlo Park, Los Angeles or Las Vegas. The National Fire Protection Agency (NFPA) recommends a certain number of hours of facility training each year and it is increasingly difficult to get those hours for all staff. With a local facility, the Department would be able to rotate multiple engine companies through the facility while covering that engine company's area with a neighboring engine company. The local fire departments would also be able to host classes at the Regional Facility, offsetting the costs of the classes and the operation of the facility. Squaw Valley's contribution to the project is slated for FY21-22 and is budgeted at \$50,000.

## Fixed Asset Replacement Fund (FARF)

**Turnout Gear Replacement:** The budget is set to \$15,000 from the Fire FARF for the ongoing rotational replacement of turnout gear for structure and wildland personal protective equipment. About 20% of the gear is replaced each year.

**Facility Repairs:** A portion of costs for facility maintenance and technology resources are allocated to the Fire Department totaling \$17,000.

**Turnout Racks:** Turnout racks are used to hang turnout gear. The racks are open storage and are meant to have gear be readily available. The current racks predate the construction of the building at 305 Squaw Valley Road and have been showing signs of failure for some time. The budget to replace the racks is \$9,000.

#### **Future Outlook**

At the time of preparing this budget, the world is experiencing a global pandemic. The Novel Coronavirus (COVID-19) hit the United States in early 2020 and on March 19<sup>th</sup>, 2020 the California Governor (along with many other state governors) issued stay-athome orders, which are currently still in effect. Businesses and restaurants have closed, people are working from home, and "social distancing" is a new normal. The

unemployment rate is 14.7%, which is comparable to the Great Depression. It is fair to say these are unprecedented times and no one knows what the future will look like. However, the District remains committed to providing high levels of service to the residents, businesses, and visitors of Olympic Valley. While the future is uncertain, the following addresses some of the District's plans moving forward.

Housing inventory in the Tahoe region has seen a sharp decline, approximately 35% fewer units have sold through April 2020 compared to the same time frame in 2019. On a positive note, the overall average price of units sold is approximately 19% higher than the same time in 2019; however, that may change post-pandemic. Of course, property values determine ad valorem property tax revenue for the District. While the District expects an increase in FY20-21, a recession will likely impact those revenues over the next few years. As such, the District is budgeting for a zero percent increase in property tax revenue for FY21-22 and FY22-23.

A notable financial challenge to the District remains CalPERS's unfunded accrued liability (UAL) for pensions. With growth in the overall liability, the District is working to pay it off as quickly as possible to avoid paying millions of dollars in interest. Depending on CalPERS's investment performance, additional payments to the UAL are expected to end in FY20-21 for the Utility Department and FY24-25 for the Fire Department.

The District plans to continue snow removal services on the Squaw Valley Bike Trail, which proves to be a valued service for many residents and visitors of the valley. The District intends to renew its O&M agreement with the Mutual Water Company, as revenue from providing these services continue to dilute staff and equipment expenses.

The District has updated its 100-year Capital Replacement Plan and will continue to revisit the plan periodically. This plan is used to determine funding needs and timing to replace aging infrastructure, equipment, facilities and fleet. Due to the pandemic, many low interest funding options have become available. The District will pursue low-interest financing for the West Tank Recoating Project in order to direct more funds towards the high-interest CalPERS UAL.

The Fire Department is hiring a new full-time firefighter and three new full-time seasonal employees. The Department is preparing to implement ambulance transport services with the hopes of commencing in December 2020. Additional annual revenues are estimated to be \$250,000 when the program is in full operation. The Department will also continue working with Squaw Valley Ski Resort to provide additional service during busy ski weekends and holidays at the District's 1810 Squaw Valley Road facility.

In 2019, the District suspended efforts to acquire the Olympic Meadow Preserve at 325 Squaw Valley Road. Although fiscal certainty is elusive right now, the District intends to evaluate the feasibility of resuming those efforts in FY 20-21. Surveys and community outreach has indicated this may be a successful venture, which could trigger the District to provide Parks services; a request of many in the community for decades.

There are several projects currently in the planning phase such as the Resort at Squaw Creek Phase II, Village at Squaw Valley Specific Plan, and PlumpJack. These projects are expected to expand the District's customer base and increase revenues.



# SQUA ALLEY PUBLIC SERVICE DISTRICT FINANCIAL JUMMARY FOR BUDGET YEAR 2020 - 2021



|                                    | Water     | Sewer     | Garbage | Bike Trail | Total Utility | Total Fire         | Water<br>Capital | Sewer<br>Capital | 1&1      | Fire<br>Capital | Consolidated |
|------------------------------------|-----------|-----------|---------|------------|---------------|--------------------|------------------|------------------|----------|-----------------|--------------|
|                                    | 2.43%     | 0%        | 3%      | 0%         |               | Asserts Allian     |                  |                  |          |                 |              |
| Revenue                            |           |           |         |            |               |                    |                  |                  |          |                 |              |
| Rate & Misc Revenue                | 2,100,290 | 1,568,168 | 277,554 | 46,000     | 3,992,012     | 48,821             | 87,316           | 33,165           | 33,165   | 16,500          | 4,210,980    |
| Tax Revenue                        | 10,000    | 10,000    | -       | -          | 20,000        | 3,636,937          |                  |                  |          |                 | 3,656,937    |
| USDA Loan                          | 600,000   |           |         |            | 600,000       |                    |                  |                  |          |                 | 600,000      |
| UAL Loan from Utility Dept         |           |           |         |            |               | 230,000            |                  |                  |          |                 | 230,000      |
| Side Fund Loan payback             |           | 84,632    |         |            | 84,632        |                    |                  |                  |          |                 | 84,632       |
| Total Revenue                      | 2,710,290 | 1,662,800 | 277,554 | 46,000     | 4,696,644     | 3,915,759          | 87,316           | 33,165           | 33,165   | 16,500          | 8,782,549    |
| Expenses                           |           |           |         |            |               |                    |                  |                  |          |                 |              |
| Payroll & Benefits                 | 1,189,882 | 964,819   | -       | -          | 2,154,702     | \$3,157,907        |                  |                  |          |                 | 5,312,609    |
| Operating Expenses                 | 456,737   | 290,317   | 267,895 | 21,000     | 1,035,949     | 381,410            |                  |                  |          |                 | 1,417,359    |
| Building Loan                      | 45,549    | 45,549    |         |            | 91,097        |                    |                  |                  |          |                 | 91,097       |
| PERS Side Loan (with interest)     | 49,005    | 27,566    |         |            | 76,571        | 35,627             |                  |                  |          |                 | 112,198      |
| PERS UAL Loan to Fire Dept         | 115,000   | 115,000   |         |            | 230,000       |                    |                  |                  |          |                 | 230,000      |
| PERS UAL Payment                   | 600,000   | -         |         |            | 600,000       | 230,000            |                  |                  |          |                 | 830,000      |
| USDA Loan Payment                  | 38,488    |           |         |            | 38,488        |                    |                  |                  |          |                 | 38,488       |
| FARF Contributions                 | 210,000   | 215,000   | 9,000   | 25,000     | 459,000       | 100,000            |                  |                  |          |                 | 559,000      |
| Total Operating Exp                | 2,704,662 | 1,658,251 | 276,895 | 46,000     | 4,685,807     | 3,904,944          | -                |                  |          |                 | 8,590,751    |
|                                    | (0)       | (0)       |         |            |               | 24 (8) (1) (8) (1) |                  |                  |          |                 |              |
| Operating Surplus (Loss)           | 5,629     | 4,549     | 659     |            | 10,837        | 10,814             | 87,316           | 33,165           | 33,165   | 16,500          | 191,798      |
| Surplus FARF/Capital Contributions | (5,629)   | (4,549)   | (659)   |            | (10,837)      | (10,814)           | (87,316)         | (33,165)         | (33,165) | (16,500)        | (191,798     |
| Balance                            |           | -         | (a)     | -          | 0             |                    |                  |                  |          |                 | 0            |
| Capital /FARF Rollforward          |           |           |         |            |               |                    |                  |                  |          |                 |              |
| Begin Balance 7/1/20               | 1,275,645 | 1,791,488 | 135,754 | 26,767     | 3,229,654     | 625,936            | 984,271          | 0                | 162,015  | 68,792          | 5,070,668    |
| Capital Projects                   | (869,521) | (347,333) | (6,250) | -          | (1,223,105)   | (48,083)           | -                | (35,000)         | -        | (35,000)        | (1,341,188   |
| Contributions (from above)         | 215,629   | 219,549   | 9,659   | 25,000     | 469,837       | 110,814            | 87,316           | 33,165           | 33,165   | 16,500          | 750,798      |
| PERS Side Loan (with interest)     |           | 27,566    |         |            | 27,566        |                    |                  |                  |          |                 | 27,566       |
| Funding from FARFs to Capital      |           | (1,835)   |         |            | (1,835)       |                    | -                | 1,835            | -        | ~               |              |
| End Balance 6/30/21                | 621,752   | 1,689,435 | 139,163 | 51,767     | 2,502,117     | 688,667            | 1,071,587        | 0                | 195,180  | 50,292          | 4,507,843    |



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT UTILITY & ADMINISTRATIVE DEPARTMENT OPERATING BUDGET FOR FISCAL YEAR 2020-2021

2019 - 20

2019 - 20

2020-21

2018 - 19



%

Inc/ (Dec)

|                                  | ACTUAL      | BUDGET       | EXPECTED     | BUDGET       | from Prior Yea | C    | HANGE  |
|----------------------------------|-------------|--------------|--------------|--------------|----------------|------|--------|
| REVENUES:                        |             |              |              |              |                |      |        |
| Water Revenue - Rates            | \$1,817,309 | \$1,960,538  | \$1,946,494  | \$1,917,772  | \$ (28,723     | )    | -1.5%  |
| Water Revenue - Property Tax     | 117,500     | 10,000       | 10,000       | 10,000       | -              |      | 0.0%   |
| Sewer Revenue - Rates            | 1,397,313   | 1,472,857    | 1,476,772    | 1,494,866    | 18,094         |      | 1.2%   |
| Sewer Revenue - Property Tax     | 24,568      | 10,000       | 10,000       | 10,000       | -              |      | 0.0%   |
| Sewer Side Fund Loan Payback     | 85,632      | 85,632       | 85,632       | 84,632       | (1,000         |      | -1.2%  |
| Garbage Revenue                  | 255,180     | 268,193      | 268,196      | 277,554      | 9,358          |      | 3.5%   |
| Rental Revenue                   | 60,189      | 63,299       | 63,299       | 63,299       | -              |      | 0.0%   |
| Bike Trail Snow Removal          | 45,997      | 46,000       | 46,000       | 46,000       | -              |      | 0.0%   |
| Mutual Water Co O&M              | 101,230     | 102,512      | 98,851       | 101,643      | 2,791          |      | 2.8%   |
| Grants, Surplus, Admin, Billable | 375,900     | 111,250      | 119,985      | 90,879       | (29,106        | )    | -24.3% |
| USDA Loan                        |             |              |              | 600,000      | 600,000        |      |        |
| TOTAL REVENUE:                   | \$4,280,818 | \$ 4,130,281 | \$ 4,125,230 | \$ 4,696,644 | \$ 571,415     |      | 13.9%  |
| OPERATING EXPENSES:              |             |              |              |              |                |      |        |
| Salaries & Wages                 | \$1,264,348 | \$ 1,335,870 | \$ 1,396,207 | \$ 1,458,287 | \$ 62,080      |      | 4.4%   |
| Benefits                         | 789,510     | 682,404      | 692,499      | 696,414      | 3,915          |      | 0.6%   |
| Field Expenses                   | 415,635     | 457,793      | 482,573      | 496,319      | 13,745         |      | 2.8%   |
| Board Expenses                   | 48,519      | 55.800       | 50,443       | 56,800       | 6,357          |      | 12.6%  |
| Consulting Services              | 48,339      | 104,860      | 65,005       | 138,690      | 73,685         |      | 113.4% |
| Insurance                        | 44,258      | 50,586       | 49,719       | 64,120       | 14,401         |      | 29.0%  |
| Licenses/Permits/Contracts       | 33,024      | 39,768       | 40,032       | 43,430       | 3,398          |      | 8.5%   |
| Office Expenses                  | 43,737      | 52,802       | 48,855       | 54,126       | 5,271          |      | 10.8%  |
| Travel, Meetings & Recruitment   | 10,431      | 16,650       | 8,452        | 14,950       | 6,498          |      | 76.9%  |
| Utilities                        | 111,591     | 109,872      | 113,478      | 112,982      | (496           |      | -0.4%  |
| Bike Trail                       | 20,843      | 21,612       | 21,000       | 21,000       | -              | ,    | 0.0%   |
| Interest & Misc                  | 39,620      | 36.782       | 36,282       | 33,533       | (2,749         | )    | -7.6%  |
| TOTAL OPERATING EXPENSES         | \$2,869,855 |              |              | \$ 3,190,651 | \$ 186,106     |      | 6.2%   |
| Net Income (Loss) Before Non-    |             |              |              |              |                |      |        |
| Operating Expenses               | \$1,410,963 | \$ 1,165,483 | \$ 1,120,684 | \$ 1,505,993 | \$ 385,309     |      | 0      |
| NON - OPERATING EXPENSES:        |             |              |              |              |                |      |        |
| Building Loan                    | 85,320      | 88,161       | 88,161       | 91,097       | 2,936          |      | 3.3%   |
| Snowblower Loan                  | 24,388      |              | -            | -            | -              |      | 0.0%   |
| PERS UAL Additional Payment      | -           | 400,000      | 1,000,000    | 600,000      | (400,000       | )    | -40.0% |
| PERS UAL Loan to Fire Department | -           | 220,000      | 220,000      | 230,000      | 10,000         | Ď.   | 4.5%   |
| USDA Loan Payment                | -           |              | -            | 38,488       | 38,488         | N.   | 0.0%   |
| Annual Side-Fund Loan Pymt       | 76,571      | 76,571       | 76,571       | 76,571       | (0             |      | 0.0%   |
| TOTAL NON-OPERATING EXPENSES     | \$ 186,279  | \$ 784,732   | \$ 1,384,732 | \$ 1,036,156 | \$ (348,576    | ) \$ | (0)    |
| OPERATING SURPLUS/ (LOSS)        | \$1,224,684 | \$ 380,751   | \$ (264,048) | \$ 469,837   | \$ 733,885     | \$   | 0      |
| TRANSFER TO FARF                 | (1,224,684) | (380,751)    | 264,048      | (469,837)    |                |      | (0)    |
| BALANCE                          | -           | -            | -            | -            | -              |      | -      |
|                                  |             |              |              |              |                |      |        |



#### SQUAW VALLEY PUBLIC SERVICE DISTRICT FIRE DEPARTMENT OPERATING BUDGET FOR FISCAL YEAR 2020-2021



|                                |    | 2018 - 19<br>ACTUALS | 2019 - 20<br>BUDGET | 2019 - 20<br>XPECTED | 2020-21<br>BUDGET | fro | Inc/ (Dec)<br>om Prior Year | СН | %<br>ANGE |
|--------------------------------|----|----------------------|---------------------|----------------------|-------------------|-----|-----------------------------|----|-----------|
| REVENUES:                      |    |                      |                     |                      |                   |     |                             |    |           |
| Property Tax                   | \$ | 3,425,459            | \$<br>3,541,225     | \$<br>3,601,225      | \$<br>3,636,937   | \$  | 35,712                      |    | 1%        |
| Mutual Aid                     |    | 131,328              | 50,000              | 8,000                | -                 |     | (8,000)                     |    | 100%      |
| Rental Revenue                 |    | 29,645               | 31,650              | 31,650               | 31,650            |     | -                           |    | 0%        |
| Surplus Sales                  |    | -                    | 1551                | -                    | -                 |     | -                           |    | 0%        |
| Admin & Misc                   |    | 15,116               | 10,488              | 15,197               | 17,172            |     | 1,975                       |    | 13%       |
| Loan from Sewer for UAL        |    | -                    | 220,000             | 220,000              | 230,000           |     | 10,000                      |    | 5%        |
| TOTAL REVENUE:                 | \$ | 3,601,548            | \$<br>3,853,363     | \$<br>3,876,072      | \$<br>3,915,759   | \$  | 39,687                      |    | 1%        |
| OPERATING EXPENSES:            |    |                      |                     |                      |                   |     |                             |    |           |
| Salaries & Wages               | \$ | 1,551,628            | \$<br>1,606,216     | \$<br>1,702,704      | \$<br>1,767,163   | \$  | 64,458                      |    | 4%        |
| Benefits                       |    | 1,210,949            | 972,089             | 1,091,750            | 1,066,546         |     | (25,204)                    |    | -2%       |
| Admin Salaries & Benefits      |    | 285,918              | 307,481             | 314,092              | 324,199           |     | 10,107                      |    | 3%        |
| Field Expenses                 |    | 137,357              | 155,830             | 138,916              | 142,526           |     | 3,610                       |    | 3%        |
| Board Expenses                 |    | 16,228               | 18,600              | 17,300               | 17,600            |     | 300                         |    | 2%        |
| Consulting Services            |    | 13,950               | 24,736              | 16,876               | 24,070            |     | 7,194                       |    | 43%       |
| Insurance                      |    | 29,317               | 30,129              | 34,652               | 42,288            |     | 7,636                       |    | 22%       |
| Licenses/Permits/Contracts     |    | 52,623               | 69,235              | 68,925               | 69,960            |     | 1,035                       |    | 2%        |
| Office Expenses                |    | 13,458               | 16,600              | 20,568               | 19,815            |     | (753)                       |    | -4%       |
| Travel, Meetings & Recruitment |    | 7,633                | 24,000              | 24,000               | 18,375            |     | (5,625)                     |    | -23%      |
| Utilities                      |    | 39,556               | 42,927              | 46,822               | 46,776            |     | (46)                        |    | 0%        |
| Interest & Misc                |    |                      | -                   |                      |                   |     | -                           |    | 0%        |
| TOTAL OPERATING EXPENSES       | \$ | 3,358,617            | \$<br>3,267,843     | \$<br>3,476,604      | \$<br>3,539,317   | \$  | 62,713                      |    | 1.8%      |
| Net Income (Loss) Before Non-  | _  |                      |                     |                      | -                 |     |                             |    |           |
| Operating Expenses             | \$ | 242,931              | \$<br>585,520       | \$<br>399,468        | \$<br>376,441     | \$  | (23,027)                    |    | 0         |
| NON - OPERATING EXPENSES:      |    |                      |                     |                      |                   |     |                             |    |           |
| CalPERS SideFund Loan          | \$ | 33,582               | \$<br>36,695        | \$<br>36,695         | \$<br>35,627      | \$  | (1,069)                     |    | -3%       |
| CalPERS UAL Payments           |    | -                    | 220,000             | 220,000              | 230,000           |     | 10,000                      |    | 5%        |
| TOTAL NON-OPERATING EXPENSES   | \$ | 33,582               | \$<br>256,695       | \$<br>256,695        | \$<br>265,627     | \$  | 8,931                       | \$ | 0         |
| NET OPERATING INC/ (DEC)       | \$ | 209,349              | \$<br>328,824       | \$<br>142,772        | \$<br>110,814     | \$  | (31,958)                    |    | -22%      |
| TRANSFER TO FARF               | \$ | (209,349)            | \$<br>(328,824)     | \$<br>(142,772)      | \$<br>(110,814)   | \$  | 31,958                      |    | 22%       |
| BALANCE                        |    | -                    | -                   | -                    | -                 |     |                             |    | -         |

Squaw Valley PSD Water Budget Escalation Factors

|                 |                        | Actual  | Expected |          |         | Projected |         |         |
|-----------------|------------------------|---------|----------|----------|---------|-----------|---------|---------|
|                 |                        | FY 2019 | FY 2020  | FY 2021  | FY 2022 | FY 2023   | FY 2024 | FY 2025 |
| Revenues        |                        |         |          |          |         |           |         |         |
|                 | Customer Growth        | 0.5%    | 0.5%     | 0.8%     | 0.8%    | 0.8%      | 0.8%    | 0.8%    |
|                 | Property Tax Revenues  | 1.0%    | 1.0%     | Budgeted | 0.0%    | 0.0%      | 1.0%    | 1.0%    |
|                 | Miscellaneous Revenues | 1.0%    | 1.0%     | 1.0%     | 1.0%    | 1.0%      | 1.0%    | 1.0%    |
| Expenses        |                        |         |          |          |         |           |         |         |
|                 | Labor                  | Actual  | Budgeted | Budgeted | 2.0%    | 2.0%      | 2.0%    | 2.0%    |
|                 | Water Dept. Labor      | Actual  | Budgeted | Budgeted | 2.0%    | 2.0%      | 2.0%    | 2.0%    |
|                 | Benefits - Medical     | Actual  | Budgeted | Budgeted | 5.0%    | 5.0%      | 5.0%    | 5.0%    |
|                 | Benefits - Other       | Actual  | Budgeted | Budgeted | 3.0%    | 3.0%      | 3.0%    | 3.0%    |
|                 | Materials & Supplies   | Actual  | Budgeted | Budgeted | 2.5%    | 2.5%      | 2.5%    | 2.5%    |
|                 | Equipment              | Actual  | Budgeted | Budgeted | 2.5%    | 2.5%      | 2.5%    | 2.5%    |
|                 | Miscellaneous          | Actual  | Budgeted | Budgeted | 1.0%    | 1.0%      | 1.0%    | 1.0%    |
|                 | Utilities              | Actual  | Budgeted | Budgeted | 4.0%    | 4.0%      | 4.0%    | 4.0%    |
|                 | Flat                   | Actual  | Budgeted | Budgeted | 0.0%    | 0.0%      | 0.0%    | 0.0%    |
|                 | Insurance              | Actual  | Budgeted | Budgeted | 3.0%    | 3.0%      | 3.0%    | 3.0%    |
| Interest        |                        | Actual  | 2.0%     | 2.0%     | 2.0%    | 2.0%      | 2.0%    | 2.0%    |
| New Debt Servi  | ce                     |         |          |          |         |           |         |         |
| Low Interest Lo | ans                    |         |          |          |         |           |         |         |
|                 | Term in Years          | 20      | 20       | 20       | 20      | 20        | 20      | 20      |
|                 | Rate                   | 2.5%    | 2.5%     | 2.5%     | 2.5%    | 2.5%      | 2.5%    | 2.5%    |
| Revenue Bond    |                        |         |          |          |         |           |         |         |
|                 | Term in Years          | 20      | 20       | 20       | 20      | 20        | 20      | 20      |
|                 | Rate                   | 5.5%    | 5.5%     | 5.5%     | 5.5%    | 5.5%      | 5.5%    | 5.5%    |

|  | Actual      | Expected    |             |             | Projected   |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|  | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
| Revenues Rate Revenues                     |             |             |             |             |             |             |             |
| Total Rate Revenues                        | \$1,816,635 | \$1,946,494 | \$1,917,772 | \$1,932,155 | \$1,946,646 | \$1,961,246 | \$1,975,955 |
| Non-Operating Revenues                     |             |             |             |             |             |             |             |
| Total Non-Operating Revenues               | \$482,359   | \$194,222   | \$792,518   | \$186,887   | \$183,181   | \$185,089   | \$184,007   |
| Total Revenues                             | \$2,298,994 | \$2,140,716 | \$2,710,290 | \$2,119,042 | \$2,129,827 | \$2,146,335 | \$2,159,962 |
| Water Department Expenses Salaries & Wages |             |             |             |             |             |             |             |
| Total Salaries & Wages                     | \$541,180   | \$513,187   | 556,141     | \$567,264   | \$578,609   | \$590,182   | \$601,985   |
| Employee Benefits                          |             |             |             |             |             |             |             |
| Total Employee Benefits                    | \$200,985   | \$206,865   | 216,442     | \$224,953   | \$233,820   | \$243,058   | \$252,686   |
| Materials and Supplies                     |             |             |             |             |             |             |             |
| Total Materials and Supplies               | \$52,970    | \$64,627    | \$67,750    | \$69,444    | \$71,180    | \$72,959    | \$74,783    |
| Maintenance Equipment                      |             |             |             |             |             |             |             |
| Total Maintenance Equipment                | \$23,226    | \$21,350    | \$23,350    | \$23,934    | \$24,532    | \$25,145    | \$25,774    |
| Facilities-Maint/Repair                    |             |             |             |             |             |             |             |
| Total Facilities-Maint/Repair              | \$24,824    | \$27,937    | \$39,092    | \$45,069    | \$46,121    | \$47,198    | \$48,302    |
| Training & Memberships                     |             |             |             |             |             |             |             |
| Total Training & Memberships               | \$14,121    | \$15,497    | \$15,065    | \$15,216    | \$15,368    | \$15,521    | \$15,677    |

Squaw Valley PSD Water Budget Revenue Requirement

|                                    | Actual     | Expected  |           |           | Projected |             |             |
|------------------------------------|------------|-----------|-----------|-----------|-----------|-------------|-------------|
|                                    | FY 2019    | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024     | FY 2025     |
| Vehicle Maintenance & Repair       |            |           |           |           |           |             |             |
| Total Vehicle Maintenance & Repair | \$21,998   | \$19,553  | \$18,200  | \$17,155  | \$17,584  | \$18,023    | \$18,47     |
| Total Water Department Expenses    | \$879,305  | \$869,017 | \$936,040 | \$963,034 | \$987,214 | \$1,012,088 | \$1,037,683 |
| Administration Expenses            |            |           |           |           |           |             |             |
| Salaries & Wages (50% Allocation)  |            |           |           |           |           |             |             |
| Total Salaries & Wages             | \$302,500  | \$246,149 | 253,631   | \$258,704 | \$263,878 | \$269,155   | \$274,538   |
| Employee Benefits (50% Allocation) |            |           |           |           |           |             |             |
| Total Employee Benefits            | \$207,797  | \$161,271 | 163,668   | \$137,555 | \$145,699 | \$153,979   | \$159,900   |
| Board Expenses (50% Allocation)    |            |           |           |           |           |             |             |
| Total Board Expenses               | \$31,537   | \$25,222  | \$28,400  | \$26,038  | \$26,051  | \$26,064    | \$26,07     |
| Consulting (50% Allocation)        |            |           |           |           |           |             |             |
| Total Consulting                   | \$29,776   | \$32,503  | \$83,095  | \$38,857  | \$39,634  | \$40,427    | \$41,23     |
| Insurance (50% Allocation)         |            |           |           |           |           |             |             |
| Total Insurance                    | \$28,768   | \$24,859  | \$32,060  | \$33,022  | \$34,012  | \$35,033    | \$36,084    |
| Special Fees (50% Allocation)      |            |           |           |           |           |             |             |
| Total Special Fees                 | \$21,466   | \$20,016  | \$22,130  | \$22,351  | \$22,575  | \$22,801    | \$23,029    |
| Office Expenses (50% Allocation)   |            |           |           |           |           |             |             |
| Total Office Expenses              | \$28,429   | \$24,427  | \$27,063  | \$26,715  | \$27,382  | \$28,067    | \$28,769    |
| Travel & Meetings (50% Allocation) |            |           |           |           |           |             |             |
| Total Travel & Meetings            | \$6,716    | \$4,226   | \$7,475   | \$6,540   | \$6,605   | \$6,671     | \$6,738     |
| Utilities                          | , -, - = - |           | •         |           |           |             |             |
| Total Utilities                    | \$79,312   | \$75,241  | \$76,291  | \$79,343  | \$82,516  | \$85,817    | \$89,250    |

|                                     | Actual      | Expected    |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                     | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
| Interest and Misc                   |             |             |             |             |             |             |             |
| Total Interest and Misc             | \$25,753    | \$24,939    | 16,766      | \$16,949    | \$17,134    | \$17,322    | \$17,512    |
| Total Administration Expenses       | \$762,054   | \$638,853   | \$710,579   | \$646,072   | \$665,487   | \$685,335   | \$703,131   |
| Total Operations & Maintenance      | \$1,641,359 | \$1,507,870 | \$1,646,620 | \$1,609,106 | \$1,652,701 | \$1,697,423 | \$1,740,812 |
| Annual Debt Service                 |             |             |             |             |             |             |             |
| CalPERS Sidefund Loan               | \$41,976    | \$49,005    | \$49,005    | \$47,578    | -           | -           | -           |
| Facility Loan                       | 42,660      | 44,081      | 45,549      | 47,065      | 48,633      | 50,252      | 53,75       |
| Snowblower Loan                     | 24,388      | -           | -           | -           | -           | -           | *           |
| CalPERS Loan to Fire Department     |             | 110,000     | 115,000     | -           | 100,000     | 97,500      | 95,00       |
| CalPERS Additional UAL Payments     | -           | 200,000     | 600,000     | -           | -           | -           | -           |
| Total Annual Debt Service           | \$109,024   | \$403,086   | \$848,042   | \$133,131   | \$187,121   | \$186,240   | \$187,243   |
| Net Annual Debt Service             | \$109,024   | \$403,086   | \$848,042   | \$133,131   | \$187,121   | \$186,240   | \$187,243   |
| Rate Funded Capital (CRP)           | \$68,528    | \$50,000    | \$210,000   | \$450,000   | \$400,000   | \$450,000   | \$500,000   |
| Transfer To / (From) Reserves       |             |             |             |             |             |             |             |
| To/(From) Operating Reserve         | \$23,794    | (\$0)       | (\$0)       | \$0         | \$0         | \$0         | \$1         |
| To/(From) Capital Reserve           | 0           | 0           | 0           | 0           | 0           | 0           | (           |
| To/(From) FARF                      | 456,290     | 179,760     | 5,629       | 4,090       | 48,852      | 57,560      | 67,540      |
| Total Transfer To / (From) Reserves | \$480,084   | \$179,760   | \$5,629     | \$4,090     | \$48,852    | \$57,560    | \$67,54     |
| Total Revenue Requirement           | \$2,298,994 | \$2,140,716 | \$2,710,290 | \$2,196,328 | \$2,288,674 | \$2,391,224 | \$2,495,595 |

|   | Actual      | Expected    |             |             | Projected   |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
|   |             |             |             |             |             |             |             |
| Proposed Rate Adjustment                          |             |             |             | 4.0%        | 4.0%        | 4.0%        | 4.09        |
| Cumulative Proposed Rate Adj.                     |             |             |             |             |             |             |             |
| Add'l Revenue from Adj.                           | \$0         | \$0         | \$0         | \$77,286    | \$158,846   | \$244,889   | \$335,633   |
| Total Bal/(Def.) of Funds                         | \$0         | \$0         | \$0         | \$0         | (\$0)       | \$0         | \$0         |
| Additional Rate Increase Needed                   | 0.0%        | 0.0%        | 0.0%        | 0.0%        | 0.0%        | 0.0%        | 0.09        |
| Capital Reserve                                   |             |             |             |             |             |             |             |
| Beginning Balance                                 | \$590,599   | \$692,605   | \$984,271   | \$1,071,587 | \$1,064,558 | \$315,189   | \$264,885   |
| Plus: Additions                                   | 133,762     | 0           | 0           | 0           | 0           | 0           | 764,511     |
| Plus: Connection Fees                             |             | 291,666     | 87,316      | 87,971      | 88,631      | 89,295      | 89,965      |
| Less: Uses of Funds                               | (31,756)    | 0           | 0           | (95,000)    | (838,000)   | (139,599)   | (1,119,361  |
| Ending Balance                                    | \$692,605   | \$984,271   | \$1,071,587 | \$1,064,558 | \$315,189   | \$264,885   | \$0         |
| Fixed Asset Replacement Fund                      |             |             |             |             |             |             |             |
| Beginning Balance                                 | \$809,010   | \$1,196,772 | \$1,275,645 | \$621,753   | \$488,969   | \$862,952   | \$1,323,309 |
| Plus: Additions                                   | 456,290     | 229,760     | 215,629     | 454,090     | 448,852     | 507,560     | (196,971    |
| Less: Uses of Funds                               | (68,528)    | (150,887)   | (869,521)   | (586,874)   | (74,869)    | (47,203)    | (214,018    |
| Ending Balance                                    | \$1,196,772 | \$1,275,645 | \$621,753   | \$488,969   | \$862,952   | \$1,323,309 | \$912,320   |
| Total Operating Reserve Funds                     | \$1,196,772 | \$1,275,645 | \$621,753   | \$488,969   | \$862,952   | \$1,323,309 | \$912,320   |
| Total Target Ending Fund Balance (60 days of O&M) | \$269,812   | \$247,869   | \$270,677   | \$264,511   | \$271,677   | \$279,028   | \$286,161   |

|                 |                                      | Actual Expected Projected |             |                |             |             |             |             |  |
|-----------------|--------------------------------------|---------------------------|-------------|----------------|-------------|-------------|-------------|-------------|--|
|                 |                                      | FY 2019                   | FY 2020     | FY 2021        | FY 2022     | FY 2023     | FY 2024     | FY 2025     |  |
|                 |                                      |                           | Squ         | aw Valley PSD  |             |             |             |             |  |
|                 |                                      |                           |             | ater Budget    |             |             |             |             |  |
|                 |                                      |                           | Revenue Re  | equirement Sum | mary        |             |             |             |  |
|                 |                                      | Actual                    | Expected    |                |             | Projected   |             |             |  |
|                 |                                      | FY 2019                   | FY 2020     | FY 2021        | FY 2022     | FY 2023     | FY 2024     | FY 2025     |  |
| Revenue         |                                      |                           |             |                |             |             |             |             |  |
|                 | Rate Revenues                        | \$1,816,635               | \$1,946,494 | \$1,917,772    | \$1,932,155 | \$1,946,646 | \$1,961,246 | \$1,975,955 |  |
|                 | Non-Operating Revenues               | 482,359                   | 194,222     | 792,518        | 186,887     | 183,181     | 185,089     | 184,007     |  |
|                 | Total Revenues                       | \$2,298,994               | \$2,140,716 | \$2,710,290    | \$2,119,042 | \$2,129,827 | \$2,146,335 | \$2,159,962 |  |
| Expenses        |                                      |                           |             |                |             |             |             |             |  |
|                 | Total Water Department Expenses      | \$879,305                 | \$869,017   | \$936,040      | \$963,034   | \$987,214   | \$1,012,088 | \$1,037,681 |  |
|                 | <b>Total Administration Expenses</b> | 762,054                   | 638,853     | 710,579        | 646,072     | 665,487     | 685,335     | 703,131     |  |
|                 | Total O&M Expenses                   | \$1,641,359               | \$1,507,870 | \$1,646,620    | \$1,609,106 | \$1,652,701 | \$1,697,423 | \$1,740,812 |  |
| Net Annual De   | ebt Service                          | \$109,024                 | \$403,086   | \$848,042      | \$133,131   | \$187,121   | \$186,240   | \$187,243   |  |
| Rate Funded (   | Capital (CRP)                        | \$68,528                  | \$50,000    | \$210,000      | \$450,000   | \$400,000   | \$450,000   | \$500,000   |  |
| Transfer To /   | (From) Reserves                      | \$480,084                 | \$179,760   | \$5,629        | \$4,090     | \$48,852    | \$57,560    | \$67,540    |  |
| Total Revenue   | Requirement                          | \$2,298,994               | \$2,140,716 | \$2,710,290    | \$2,196,328 | \$2,288,674 | \$2,391,224 | \$2,495,595 |  |
| Proposed Rate   | e Adjustment                         | 0.0%                      | 0.0%        | 0.0%           | 4.0%        | 4.0%        | 4.0%        | 4.0%        |  |
|                 | Add'l Revenue from Adj.              | \$0                       | \$0         | \$0            | \$77,286    | \$158,846   | \$244,889   | \$335,633   |  |
|                 | Total Bal/(Def.) of Funds            | \$0                       | \$0         | \$0            | \$0         | (\$0)       | \$0         | \$0         |  |
| Additional Ra   | te Increase Needed                   | 0.0%                      | 0.0%        | 0.0%           | 0.0%        | 0.0%        | 0.0%        | 0.0%        |  |
| Total Operation | ng Reserve Funds                     | \$1,196,772               | \$1,275,645 | \$621,753      | \$488,969   | \$862,952   | \$1,323,309 | \$912,320   |  |
| 1.5             | inding Fund Balance (60 days of O&M) | \$269,812                 | \$247,869   | \$270,677      | \$264,511   | \$271,677   | \$279,028   | \$286,161   |  |

Squaw Valley PSD Sewer Budget Escalation Factors

|              |                        | Actual  | Expected | Projected |         |         |         |         |  |
|--------------|------------------------|---------|----------|-----------|---------|---------|---------|---------|--|
|              |                        | FY 2019 | FY 2020  | FY 2021   | FY 2022 | FY 2023 | FY 2024 | FY 2025 |  |
| Revenues     |                        |         |          |           |         |         |         |         |  |
|              | Customer Growth        | 0.5%    | 0.5%     | 0.5%      | 0.5%    | 0.5%    | 0.8%    | 0.8%    |  |
|              | Property Tax Revenues  | 1.0%    | 1.0%     | Budgeted  | 0.0%    | 0.0%    | 1.0%    | 1.0%    |  |
|              | Miscellaneous Revenues | 1.0%    | 1.0%     | 1.0%      | 1.0%    | 1.0%    | 1.0%    | 1.0%    |  |
| Expenses     |                        |         |          |           |         |         |         |         |  |
|              | Labor                  | Actual  | Budgeted | Budgeted  | 2.0%    | 2.0%    | 2.0%    | 2.0%    |  |
|              | Sewer Dept. Labor      |         | Budgeted | Budgeted  | 2.0%    | 2.0%    | 2.0%    | 2.0%    |  |
|              | Benefits - Medical     | Actual  | Budgeted | Budgeted  | 5.0%    | 5.0%    | 5.0%    | 5.0%    |  |
|              | Benefits - Other       | Actual  | Budgeted | Budgeted  | 3.0%    | 3.0%    | 3.0%    | 3.0%    |  |
|              | Materials & Supplies   | Actual  | Budgeted | Budgeted  | 2.5%    | 2.5%    | 2.5%    | 2.5%    |  |
|              | Equipment              | Actual  | Budgeted | Budgeted  | 2.5%    | 2.5%    | 2.5%    | 2.5%    |  |
|              | Miscellaneous          | Actual  | Budgeted | Budgeted  | 1.0%    | 1.0%    | 1.0%    | 1.0%    |  |
|              | Utilities              | Actual  | Budgeted | Budgeted  | 4.0%    | 4.0%    | 4.0%    | 4.0%    |  |
|              | Flat                   | Actual  | Budgeted | Budgeted  | 0.0%    | 0.0%    | 0.0%    | 0.0%    |  |
|              | Insurance              | Actual  | Budgeted | Budgeted  | 3.0%    | 3.0%    | 3.0%    | 3.0%    |  |
| nterest      |                        | Actual  | 2.0%     | 2.0%      | 2.0%    | 2.0%    | 2.0%    | 2.0%    |  |
| New Debt Ser |                        |         |          |           |         |         |         |         |  |
| ow Interest  |                        | 20      | 20       | 20        | 20      | 2.0     | 20      | 2.0     |  |
|              | Term in Years          | 20      | 20       | 20        | 20      | 20      | 20      | 20      |  |
|              | Rate                   | 2.5%    | 2.5%     | 2.5%      | 2.5%    | 2.5%    | 2.5%    | 2.5%    |  |
| Revenue Bon  |                        |         |          |           |         |         |         |         |  |
|              | Term in Years          | 20      | 20       | 20        | 20      | 20      | 20      | 20      |  |
|              | Rate                   | 5.5%    | 5.5%     | 5.5%      | 5.5%    | 5.5%    | 5.5%    | 5.5%    |  |

|                  |                               | Actual      | Expected    |             |             | Projected   |             |             |  |  |
|------------------|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|
|                  |                               | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |  |  |
| Revenues         |                               |             |             |             |             |             |             |             |  |  |
| Rate Revenues    |                               |             |             |             |             |             |             |             |  |  |
|                  | Total Rate Revenues           | \$1,397,313 | \$1,476,772 | \$1,494,866 | \$1,502,340 | \$1,509,852 | \$1,521,176 | \$1,532,585 |  |  |
| Non-Operating    | Revenues                      |             |             |             |             |             |             |             |  |  |
|                  | Total Non-Operating Revenues  | \$171,858   | \$193,546   | \$167,934   | \$120,996   | \$64,218    | \$67,124    | \$69,189    |  |  |
| Total Revenues   |                               | \$1,569,171 | \$1,670,318 | \$1,662,800 | \$1,623,337 | \$1,574,070 | \$1,588,300 | \$1,601,774 |  |  |
| Sewer Departm    | ent Evnenses                  |             |             |             |             |             |             |             |  |  |
| Salaries & Wage  |                               |             |             |             |             |             |             |             |  |  |
|                  | Total Salaries & Wages        | \$252,233   | \$390,721   | 394,884     | \$402,782   | \$410,837   | \$419,054   | \$427,435   |  |  |
| Employee Bene    | fits                          |             |             |             |             |             |             |             |  |  |
|                  | Total Employee Benefits       | \$93,291    | \$163,092   | 152,636     | \$158,646   | \$164,907   | \$171,432   | \$178,231   |  |  |
| Materials and S  | upplies                       |             |             |             |             |             |             |             |  |  |
|                  | Total Materials and Supplies  | \$10,424    | \$11,422    | \$12,250    | \$12,556    | \$12,870    | \$13,192    | \$13,522    |  |  |
| Maintenance Ed   | quipment                      |             |             |             |             |             |             |             |  |  |
|                  | Total Maintenance Equipment   | \$3,212     | \$8,850     | \$9,100     | \$9,328     | \$9,561     | \$9,800     | \$10,045    |  |  |
| Facilities-Maint | /Repair                       |             |             |             |             |             |             |             |  |  |
|                  | Total Facilities-Maint/Repair | \$10,009    | \$15,020    | \$15,162    | \$20,541    | \$21,055    | \$21,581    | \$22,120    |  |  |
| Training & Men   | nberships                     |             |             |             |             |             |             |             |  |  |
|                  | Total Training & Memberships  | \$6,026     | \$11,206    | \$12,255    | \$12,378    | \$12,501    | \$12,626    | \$12,753    |  |  |

|   | Actual    | Expected  |           | Projected |           |           |           |  |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
|   | FY 2019   | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |  |
| Vehicle Maintenance & Repair                              |           |           |           |           |           |           |           |  |
| Total Vehicle Maintenance & Repair                        | \$13,085  | \$19,217  | \$16,200  | \$15,105  | \$15,483  | \$15,870  | \$16,266  |  |
| Total Sewer Department Expenses                           | \$388,278 | \$619,527 | \$612,487 | \$631,335 | \$647,214 | \$663,555 | \$680,372 |  |
| Administration Expenses Salaries & Wages (50% Allocation) |           |           |           |           |           |           |           |  |
| Total Salaries & Wages                                    | \$169,096 | \$246,149 | \$253,631 | \$258,704 | \$263,878 | \$269,155 | \$274,538 |  |
| Employee Benefits (50% Allocation)                        |           |           |           |           |           |           |           |  |
| Total Employee Benefits                                   | \$113,621 | \$161,271 | 163,668   | \$137,927 | \$146,462 | \$155,151 | \$161,502 |  |
| Board Expenses (50% Allocation)                           |           |           |           |           |           |           |           |  |
| Total Board Expenses                                      | \$16,982  | \$25,222  | \$28,400  | \$26,138  | \$26,152  | \$26,166  | \$26,180  |  |
| Consulting (50% Allocation)                               |           |           |           |           |           |           |           |  |
| Total Consulting  | \$16,033  | \$32,503  | \$55,595  | \$54,157  | \$55,240  | \$56,345  | \$57,472  |  |
| Insurance (50% Allocation)                                |           |           |           |           |           |           |           |  |
| Total Insurance   | \$15,490  | \$24,859  | \$32,060  | \$33,022  | \$34,012  | \$35,033  | \$36,084  |  |
| Special Fees (50% Allocation)                             |           |           |           |           |           |           |           |  |
| Total Special Fees  | \$11,559  | \$20,016  | \$21,300  | \$21,513  | \$21,728  | \$21,945  | \$22,165  |  |
| Office Expenses (50% Allocation)                          |           |           |           |           |           |           |           |  |
| Total Office Expenses                                     | \$15,308  | \$24,427  | \$27,063  | \$27,740  | \$28,433  | \$29,144  | \$29,872  |  |

Squaw Valley PSD Sewer Budget Revenue Requirement

|                                     | Actual      | Expected    |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                     | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
| Travel & Meetings (50% Allocation)  |             |             |             |             |             |             |             |
| Total Travel & Meetings             | \$3,616     | \$4,226     | \$7,475     | \$6,540     | \$6,605     | \$6,671     | \$6,738     |
| Utilities (50% Allocation)          |             |             |             |             |             |             |             |
| Total Utilities                     | \$22,873    | \$38,238    | \$36,691    | \$38,159    | \$39,685    | \$41,272    | \$42,923    |
| nterest and Misc (50% Allocation)   |             |             |             |             |             |             |             |
| Total Interest and Misc             | \$13,867    | \$11,342    | \$16,766    | \$17,437    | \$18,134    | \$18,860    | \$19,614    |
| Total Administration Expenses       | \$398,444   | \$588,253   | \$642,649   | \$621,335   | \$640,329   | \$659,742   | \$677,088   |
| Total Operations & Maintenance      | \$786,722   | \$1,207,780 | \$1,255,137 | \$1,252,670 | \$1,287,543 | \$1,323,297 | \$1,357,460 |
| Annual Debt Service                 |             |             |             |             |             |             |             |
| Facility Loan                       | 42,660      | 44,081      | 45,549      | 47,065      | 48,633      | 50,252      | 53,755      |
| CalPERS Loan to Fire Department     |             | 110,000     | 115,000     | 212,000     | 100,000     | 97,500      | 95,000      |
| CalPERS Additional UAL Payments     | -           | 800,000     | -           | -           | -           | -           |             |
| Total Annual Debt Service           | \$52,867    | \$954,081   | \$160,549   | \$259,065   | \$148,633   | \$147,752   | \$148,755   |
| Net Annual Debt Service             | \$52,867    | \$954,081   | \$160,549   | \$259,065   | \$148,633   | \$147,752   | \$148,755   |
| Rate Funded Capital (CRP)           | \$316,846   | \$0         | \$215,000   | \$180,000   | \$290,000   | \$350,000   | \$400,000   |
| Fransfer To / (From) Reserves       |             |             |             |             |             |             |             |
| To/(From) Operating Reserve         | \$0         | (\$0)       | (\$0)       | (\$0)       | (\$0)       | \$0         | (\$0        |
| To/(From) Capital Reserve           | 193,733     | 0           | 0           | 0           | 0           | 0           | 0           |
| To/(From) FARF                      | 219,002     | (491,543)   | 32,115      | 6,719       | 2,654       | 7,026       | 25,841      |
| Total Transfer To / (From) Reserves | \$412,735   | (\$491,543) | \$32,115    | \$6,719     | \$2,654     | \$7,026     | \$25,841    |
| Total Revenue Requirement           | \$1,569,171 | \$1,670,318 | \$1,662,800 | \$1,698,454 | \$1,728,830 | \$1,828,075 | \$1,932,056 |

|                                  | Actual      | Expected    |             |             | Projected |           |           |  |
|----------------------------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|--|
|                                  | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023   | FY 2024   | FY 2025   |  |
|                                  |             |             |             |             |           |           |           |  |
| Proposed Rate Adjustment         | 9 10 11     |             |             | 5.0%        | 5.0%      | 5.0%      | 5.0%      |  |
| Cumulative Proposed Rate Adj.    |             |             |             |             |           |           |           |  |
| Add'l Revenue from Adj.          | \$0         | \$0         | \$0         | \$75,117    | \$154,760 | \$239,775 | \$330,282 |  |
| Total Bal/(Def.) of Funds        | \$0         | \$0         | \$0         | \$0         | \$0       | \$0       | \$0       |  |
| Additional Rate Increase Needed  | 0.0%        | 0.0%        | 0.0%        | 0.0%        | 0.0%      | 0.0%      | 0.0%      |  |
| Capital Reserve                  |             |             |             |             |           |           |           |  |
| Beginning Balance                | \$0         | \$0         | \$0         | \$0         | \$33,331  | \$66,828  | \$100,577 |  |
| Plus: Additons                   | 193,733     | 669,673     | 1,835       | 0           | 0         | 0         | 0         |  |
| Plus: Connection Fees            | 51,813      | 125,000     | 33,165      | 33,331      | 33,497    | 33,749    | 34,002    |  |
| Less: Uses of Funds              | (245,546)   | (794,673)   | (35,000)    | 0           | 0         | 0         | 0         |  |
| Ending Balance                   | \$0         | \$0         | \$0         | \$33,331    | \$66,828  | \$100,577 | \$134,579 |  |
| I&I Reserve                      |             |             |             |             |           |           |           |  |
| Beginning Balance                | \$157,844   | \$162,015   | \$162,015   | \$195,180   | \$228,511 | \$262,008 | \$295,757 |  |
| Plus: Additons                   | 4,171       | 0           | 0           | 0           | 0         | 0         | 0         |  |
| Plus: Connection Fees            |             | 0           | 33,165      | 33,331      | 33,497    | 33,749    | 34,002    |  |
| Less: Uses of Funds              |             | 0           | 0           | 0           | 0         | 0         | 0         |  |
| Ending Balance                   | \$162,015   | \$162,015   | \$195,180   | \$228,511   | \$262,008 | \$295,757 | \$329,759 |  |
| Fixed Asset Replacement Fund     |             |             |             |             |           |           |           |  |
| Beginning Balance                | \$3,574,073 | \$3,788,521 | \$1,791,488 | \$1,689,435 | \$762,764 | \$695,501 | \$969,026 |  |
| Plus: Additons                   | 531,294     | (669,673)   | 245,280     | 186,719     | 292,654   | 357,026   | 425,841   |  |
| Less: Uses of Funds              | (316,846)   | (1,327,360) | (347,333)   | (1,113,389) | (359,918) | (83,501)  | (577,793) |  |
| Ending Balance                   | \$3,788,521 | \$1,791,488 | \$1,689,435 | \$762,764   | \$695,501 | \$969,026 | \$817,074 |  |
| Total Operating Reserve Funds    | \$3,788,521 | \$1,791,488 | \$1,689,435 | \$762,764   | \$695,501 | \$969,026 | \$817,074 |  |
| Total Target Ending Fund Balance | \$129,324   | \$198,539   | \$206,324   | \$205,918   | \$211,651 | \$217,528 | \$223,144 |  |
|                                  |             |             |             |             |           |           |           |  |

Squaw Valley PSD Sewer Budget Revenue Requirement

|                  |  | Actual      | Expected       |             |             | Projected   |             |             |
|------------------|--|-------------|----------------|-------------|-------------|-------------|-------------|-------------|
|                  |  | FY 2019     | FY 2020        | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
|                  |  |             | Squaw Valley I | PSD         |             |             |             |             |
|                  |  |             | Sewer Budge    |             |             |             |             |             |
|                  |  | Reven       | ue Requiremen  | t Summary   |             |             |             |             |
| Revenue          |  |             |                |             |             |             |             |             |
|                  | Rate Revenues                          | \$1,397,313 | \$1,476,772    | \$1,494,866 | \$1,502,340 | \$1,509,852 | \$1,521,176 | \$1,532,585 |
|                  | Non-Operating Revenues                 | 171,858     | 193,546        | 167,934     | 120,996     | 64,218      | 67,124      | 69,189      |
|                  | Total Revenues                         | \$1,569,171 | \$1,670,318    | \$1,662,800 | \$1,623,337 | \$1,574,070 | \$1,588,300 | \$1,601,774 |
| Expenses         |  |             |                |             |             |             |             |             |
|                  | <b>Total Sewer Department Expenses</b> | \$388,278   | \$619,527      | \$612,487   | \$631,335   | \$647,214   | \$663,555   | \$680,372   |
|                  | <b>Total Administration Expenses</b>   | 398,444     | 588,253        | 642,649     | 621,335     | 640,329     | 659,742     | 677,088     |
|                  | Total O&M Expenses                     | \$786,722   | \$1,207,780    | \$1,255,137 | \$1,252,670 | \$1,287,543 | \$1,323,297 | \$1,357,460 |
| Net Annual Del   | bt Service                             | \$52,867    | \$954,081      | \$160,549   | \$259,065   | \$148,633   | \$147,752   | \$148,755   |
| Rate Funded Ca   | apital (CRP)                           | \$316,846   | \$0            | \$215,000   | \$180,000   | \$290,000   | \$350,000   | \$400,000   |
| Transfer To / (F | From) Reserves                         | \$412,735   | (\$491,543)    | \$32,115    | \$6,719     | \$2,654     | \$7,026     | \$25,841    |
| Total Revenue    | Requirement                            | \$1,569,171 | \$1,670,318    | \$1,662,800 | \$1,698,454 | \$1,728,830 | \$1,828,075 | \$1,932,056 |
| Proposed Rate    | Adjustment                             | 0.0%        | 0.0%           | 0.0%        | 5.0%        | 5.0%        | 5.0%        | 5.0%        |
|                  | Add'l Revenue from Adj.                | \$0         | \$0            | \$0         | \$75,117    | \$154,760   | \$239,775   | \$330,282   |
|                  | Total Bal/(Def.) of Funds              | \$0         | \$0            | \$0         | \$0         | \$0         | \$0         | \$0         |
| Additional Rate  | e Increase Needed                      | 0.0%        | 0.0%           | 0.0%        | 0.0%        | 0.0%        | 0.0%        | 0.0%        |
| Total Operating  | g Reserve Funds                        | \$3,788,521 | \$1,791,488    | \$1,689,435 | \$762,764   | \$695,501   | \$969,026   | \$817,074   |
| Total Target En  | nding Fund Balance                     | \$129,324   | \$198,539      | \$206,324   | \$205,918   | \$211,651   | \$217,528   | \$223,144   |

# Squaw Valley PSD Fire Department Budget Escalation Factors

|                        | Actual  | Expected   |  |                               | Projected  |   |   |
|------------------------|---|--|--|-------------------------------|--|---|---|
|                        | FY 2019   | FY 2020  | FY 2021  | FY 2022                       | FY 2023  | FY 2024   | FY 2025   |
|                        |   |  |  |                               |  |   |   |
| Flat                   | Actual  | Budgeted   | Budgeted   | 0.0%                          | 0.0%   | 0.0%  | 0.0%  |
| Property Tax Revenues  | Actual  | Budgeted   | Budgeted   | 0.0%                          | 0.0%   | 1.0%  | 1.0%  |
| Miscellaneous Revenues | Actual  | Budgeted   | Budgeted   | 1.0%                          | 1.0%   | 1.0%  | 1.0%  |
|                        |   |  |  |                               |  |   |   |
| Fire Department Labor  | Actual  | Budgeted   | Budgeted   | 2.0%                          | 2.0%   | 2.0%  | 2.0%  |
| Admin Dept. Labor      | Actual  | Budgeted   | Budgeted   | 2.0%                          | 2.0%   | 2.0%  | 2.0%  |
| Benefits - Medical     | Actual  | Budgeted   | Budgeted   | 5.0%                          | 5.0%   | 5.0%  | 5.0%  |
| Benefits - Other       | Actual  | Budgeted   | Budgeted   | 3.0%                          | 3.0%   | 3.0%  | 3.0%  |
| Materials & Supplies   | Actual  | Budgeted   | Budgeted   | 2.5%                          | 2.5%   | 2.5%  | 2.5%  |
| Equipment              | Actual  | Budgeted   | Budgeted   | 2.5%                          | 2.5%   | 2.5%  | 2.5%  |
| Miscellaneous          | Actual  | Budgeted   | Budgeted   | 1.0%                          | 1.0%   | 1.0%  | 1.0%  |
| Utilities              | Actual  | Budgeted   | Budgeted   | 4.0%                          | 4.0%   | 4.0%  | 4.0%  |
| Flat                   | Actual  | Budgeted   | Budgeted   | 0.0%                          | 0.0%   | 0.0%  | 0.0%  |
| Insurance              | Actual  | Budgeted   | Budgeted   | 3.0%                          | 3.0%   | 3.0%  | 3.0%  |
|                        | Actual  | 2.0%   | 2.0%   | 2.0%                          | 2.0%   | 2.0%  | 2.0%  |
| rice                   |   |  |  |                               |  |   |   |
| pans                   | -   |  |  |                               |  | 2.0   | 2.0   |
|                        |   |  |  |                               |  |   | 20  |
| Rate                   | 2.5%  | 2.5%   | 2.5%   | 2.5%                          | 2.5%   | 2.5%  | 2.5%  |
|                        |   |  |  |                               |  |   |   |
| Term in Years          | 20  | 20   | 20   | 20                            | 20   | 20  | 20  |
|                        |   | 5.5%   | 5.5%   | 5.5%                          | 5.5%   | 5.5%  | 5.5%  |
|                        | Property Tax Revenues Miscellaneous Revenues  Fire Department Labor Admin Dept. Labor Benefits - Medical Benefits - Other Materials & Supplies Equipment Miscellaneous Utilities Flat Insurance | FIat Actual Property Tax Revenues Actual Miscellaneous Revenues Actual  Fire Department Labor Actual Actual Benefits - Medical Actual Benefits - Other Actual Materials & Supplies Actual Equipment Actual Miscellaneous Actual Utilities Actual Insurance Actual Actual Actual Actual Actual Remains Actual Actual Actual Insurance Actual | Fy 2019  Fy 2019  Fy 2020  Flat Property Tax Revenues Miscellaneous Revenues  Actual Budgeted Miscellaneous Revenues  Fire Department Labor Admin Dept. Labor Benefits - Medical Benefits - Other Materials & Supplies Equipment Miscellaneous Utilities Flat Insurance  Actual Budgeted Budgeted Budgeted Budgeted Budgeted Budgeted Budgeted Budgeted Budgeted Actual Budgeted Budgeted Actual Budgeted Budgeted Actual Budg | Fy 2019 Fy 2020 Fy 2021  Flat | FIat Actual Budgeted Budgeted 0.0% Miscellaneous Revenues Actual Budgeted Budgeted 1.0%  Fire Department Labor Actual Budgeted Budgeted 2.0% Admin Dept. Labor Actual Budgeted Budgeted Budgeted 2.0% Benefits - Other Actual Budgeted Budgeted 3.0% Materials & Supplies Actual Budgeted Budgeted 3.0% Materials & Supplies Actual Budgeted Budgeted 2.5% Miscellaneous Actual Budgeted Budgeted 2.5% Miscellaneous Actual Budgeted Budgeted 2.5% Miscellaneous Actual Budgeted Budgeted 1.0% Utilities Actual Budgeted Budgeted 1.0% Insurance Actual Budgeted Budgeted 3.0% Insurance Actual Budg | FY 2019   FY 2020   FY 2021   FY 2022   FY 2023 | FY 2019   FY 2020   FY 2021   FY 2022   FY 2023   FY 2024 |

# Squaw Valley PSD Fire Department Budget Revenue Requirement

|                   |                                    | Actual      | I Expected Projected |             |             |             |             |             |
|-------------------|------------------------------------|-------------|----------------------|-------------|-------------|-------------|-------------|-------------|
|                   |                                    | FY 2019     | FY 2020              | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
| Revenues          |                                    |             |                      |             |             |             |             |             |
|                   | Total Rate Revenues                | \$0         | \$0                  | \$0         | \$0         | \$0         | \$0         | \$0         |
| Non-Operating I   | Revenues                           |             |                      |             |             |             |             |             |
|                   | Total Non-Operating Revenues       | \$3,601,548 | \$3,876,072          | \$3,915,759 | \$4,025,217 | \$4,142,592 | \$4,175,869 | \$4,207,092 |
| Total Revenues    |                                    | \$3,601,548 | \$3,876,072          | \$3,915,759 | \$4,025,217 | \$4,142,592 | \$4,175,869 | \$4,207,092 |
| Fire Department   |                                    |             |                      |             |             |             |             |             |
| Salaries & Wage   | 3                                  |             |                      |             |             |             |             |             |
|                   | Total Salaries & Wages             | \$1,837,546 | \$2,016,796          | \$2,091,361 | \$2,068,949 | \$2,110,328 | \$2,152,535 | \$2,195,585 |
| Employee Benef    | iits                               |             |                      |             |             |             |             |             |
|                   | Total Employee Benefits            | \$1,210,949 | \$1,091,750          | \$1,066,546 | \$1,066,658 | \$1,101,069 | \$1,135,720 | \$1,172,666 |
| Materials and Su  | upplies                            |             |                      |             |             |             |             |             |
|                   | Total Materials and Supplies       | \$25,449    | \$26,525             | \$29,426    | \$32,212    | \$33,017    | \$33,842    | \$34,688    |
| Equipment Main    | ntenance & Repair                  |             |                      |             |             |             |             |             |
|                   | Total Equipment Maintenance & Repa | \$14,218    | \$19,591             | \$17,550    | \$26,496    | \$27,159    | \$27,838    | \$28,534    |
| Facilities-Maint/ | 'Repair                            |             |                      |             |             |             |             |             |
|                   | Total Facilities-Maint/Repair      | \$29,242    | \$32,500             | \$28,250    | \$28,956    | \$29,680    | \$30,422    | \$31,183    |

Squaw Valley PSD Fire Department Budget Revenue Requirement

|  | Actual      | Actual Expected Projected |             |             |             |             |             |  |  |
|--|-------------|---------------------------|-------------|-------------|-------------|-------------|-------------|--|--|
|  | FY 2019     | FY 2020                   | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |  |  |
| Training & Memberships                 |             |                           |             |             |             |             |             |  |  |
| Total Training & Memberships           | \$38,371    | \$33,000                  | \$40,000    | \$40,754    | \$41,161    | \$41,573    | \$41,988    |  |  |
| Vehicle Maintenance & Repair           |             |                           |             |             |             |             |             |  |  |
| Total Vehicle Maintenance & Repair     | \$30,077    | \$27,300                  | \$27,300    | \$31,673    | \$32,464    | \$33,276    | \$34,108    |  |  |
| Total Fire Department Expenses         | \$3,185,852 | \$3,247,462               | \$3,300,433 | \$3,295,697 | \$3,374,878 | \$3,455,206 | \$3,538,752 |  |  |
| Administration Expenses Board Expenses |             |                           |             |             |             |             |             |  |  |
| Total Board Expenses                   | \$16,228    | \$17,300                  | \$17,600    | \$17,359    | \$17,367    | \$17,376    | \$17,660    |  |  |
| Consulting                             |             |                           |             |             |             |             |             |  |  |
| Total Consulting                       | \$13,950    | \$16,876                  | \$24,070    | \$14,351    | \$14,638    | \$14,931    | \$15,230    |  |  |
| Total Insurance                        | \$29,317    | \$34,652                  | \$42,288    | \$43,557    | \$44,863    | \$46,209    | \$47,596    |  |  |
| Special Fees                           |             |                           |             |             |             |             |             |  |  |
| Total Special Fees                     | \$52,623    | \$68,925                  | \$69,960    | \$70,660    | \$71,366    | \$72,080    | \$72,801    |  |  |
| Office Expenses                        |             |                           |             |             |             |             |             |  |  |
| Total Office Expenses                  | \$13,458    | \$20,568                  | \$19,815    | \$19,798    | \$20,293    | \$20,800    | \$21,320    |  |  |

Squaw Valley PSD Fire Department Budget Revenue Requirement

|                                 | Actual      | Expected    |             |             | Projected   |             |             |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                 | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
| Travel & Meetings               |             |             |             |             |             |             |             |
| Total Travel & Meetings         | \$7,633     | \$24,000    | \$18,375    | \$17,044    | \$17,214    | \$17,386    | \$17,560    |
| Utilities                       |             |             |             |             |             |             |             |
| Total Utilities                 | \$39,556    | \$46,822    | \$46,776    | \$48,647    | \$50,593    | \$52,617    | \$54,721    |
| Total Administration Expenses   | \$172,765   | \$229,142   | \$238,884   | \$231,415   | \$236,335   | \$241,399   | \$246,887   |
| Total Operations & Maintenance  | \$3,358,617 | \$3,476,604 | \$3,539,317 | \$3,527,112 | \$3,611,213 | \$3,696,605 | \$3,785,639 |
| Annual Debt Service             |             |             |             |             |             |             |             |
| CalPERS SideFund Loan           | \$33,582    | \$36,695    | \$35,627    | -           | -           | =           | -           |
| Facility Loan                   |             | -           | -           | -           |             | -           | -           |
| CalPERS Additional UAL Payments | 0           | 220,000     | 230,000     | 212,000     | 200,000     | 195,000     | 190,000     |
| New SRF Loans                   | -           | -           | -           | -           | -1          | -           | -           |
| New Revenue Bonds               | -           | -           | *           | -           | -           | -           | -           |
|                                 |             |             |             |             |             |             |             |
| Net Annual Debt Service         | \$33,582    | \$256,695   | \$265,627   | \$212,000   | \$200,000   | \$195,000   | \$190,000   |
| Contributions to Capital (CRP)  | \$142,177   | \$130,000   | \$100,000   | \$250,000   | \$300,000   | \$250,000   | \$230,000   |

# Squaw Valley PSD Fire Department Budget Revenue Requirement

|   | Actual      | Expected    |             |             | Projected   |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
| Transfer To / (From) Reserves                     |             |             |             |             |             |             |             |
| To/(From) Operating Reserve                       | (\$0)       | \$0         | \$0         | \$0         | (\$0)       | \$0         | \$0         |
| To/(From) Capital Reserve                         | 342         | 0           | 0           | 0           | 0           | 0           | 0           |
| To/(From) FARF                                    | 66,830      | 12,772      | 10,814      | 36,105      | 31,380      | 34,264      | 1,453       |
| Total Transfer To / (From) Reserves               | \$67,172    | \$12,772    | \$10,814    | \$36,105    | \$31,380    | \$34,264    | \$1,453     |
| Total Revenue Requirement                         | \$3,601,548 | \$3,876,072 | \$3,915,759 | \$4,025,217 | \$4,142,592 | \$4,175,869 | \$4,207,092 |
| Bal/(Def.) of Funds                               | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| Capital Reserve                                   |             |             |             |             |             |             |             |
| Beginning Balance                                 | \$2,450     | \$23,792    | \$68,792    | \$50,292    | \$16,957    | \$33,789    | \$50,789    |
| Plus: Additions                                   | 342         | 0           | 0           | 0           | 0           | 0           | 0           |
| Plus: Connection Fees                             | 21,000      | 45,000      | 16,500      | 16,665      | 16,832      | 17,000      | 17,170      |
| Less: Uses of Funds                               | 0           | 0           | (35,000)    | (50,000)    | 0           | 0           | 0           |
| Ending Balance                                    | \$23,792    | 68,792      | \$50,292    | \$16,957    | \$33,789    | \$50,789    | \$67,959    |
| Fixed Asset Replacement Fund                      |             |             |             |             |             |             |             |
| Beginning Balance                                 | \$501,944   | \$576,234   | \$625,936   | \$688,666   | \$638,219   | \$601,553   | \$534,028   |
| Plus: Additions                                   | 209,414     | 142,772     | 110,814     | 286,105     | 331,380     | 284,264     | 231,453     |
| Less: Uses of Funds                               | (135,124)   | (93,070)    | (48,083)    | (336,552)   | (368,046)   | (351,790)   | (512,801)   |
| Ending Balance                                    | \$576,234   | \$625,936   | \$688,666   | \$638,219   | \$601,553   | \$534,028   | \$252,679   |
| Total Operating Reserve Funds                     | \$576,234   | \$625,936   | \$688,666   | \$638,219   | \$601,553   | \$534,028   | \$252,679   |
| Total Target Ending Fund Balance (60 days of O&M) | \$552,101   | \$571,497   | \$581,806   | \$579,799   | \$593,624   | \$607,661   | \$622,297   |

Squaw Valley PSD Fire Department Budget Revenue Requirement

|                 |                                      | Actual      | Expected       |             |             | Projected   |             |             |
|-----------------|--------------------------------------|-------------|----------------|-------------|-------------|-------------|-------------|-------------|
|                 |                                      | FY 2019     | FY 2020        | FY 2021     | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
|                 |                                      |             | Squaw Valley P | SD          |             |             |             |             |
|                 |                                      | Fir         | e Department B | udget       |             |             |             |             |
|                 |                                      | Reven       | ue Requirement | Summary     |             |             |             |             |
|                 | Rate Revenues                        | \$0         | \$0            | \$0         | \$0         | \$0         | \$0         | \$0         |
|                 | Non-Operating Revenues               | 3,601,548   | 3,876,072      | 3,915,759   | 4,025,217   | 4,142,592   | 4,175,869   | 4,207,092   |
|                 | Total Revenues                       | \$3,601,548 | \$3,876,072    | \$3,915,759 | \$4,025,217 | \$4,142,592 | \$4,175,869 | \$4,207,092 |
| Expenses        | Total Fire Department Expenses       | \$3,185,852 | \$3,247,462    | \$3,300,433 | \$3,295,697 | \$3,374,878 | \$3,455,206 | \$3,538,752 |
|                 | <b>Total Administration Expenses</b> | 172,765     | 229,142        | 238,884     | 231,415     | 236,335     | 241,399     | 246,887     |
|                 | Total O&M Expenses                   | \$3,358,617 | \$3,476,604    | \$3,539,317 | \$3,527,112 | \$3,611,213 | \$3,696,605 | \$3,785,639 |
| Net Annual De   | ebt Service                          | \$33,582    | \$256,695      | \$265,627   | \$212,000   | \$200,000   | \$195,000   | \$190,000   |
| Contributions   | to Capital (CRP)                     | \$142,177   | \$130,000      | \$100,000   | \$250,000   | \$300,000   | \$250,000   | \$230,000   |
| Transfer To / ( | From) Reserves                       | \$67,172    | \$12,772       | \$10,814    | \$36,105    | \$31,380    | \$34,264    | \$1,453     |
| Total Revenue   | Requirement                          | \$3,601,548 | \$3,876,072    | \$3,915,759 | \$4,025,217 | \$4,142,592 | \$4,175,869 | \$4,207,092 |
|                 | Balance/(Deficiency) of Funds        | \$0         | \$0            | \$0         | \$0         | \$0         | \$0         | \$0         |
| Total Operatin  | ng Reserve Funds                     | \$576,234   | \$625,936      | \$688,666   | \$638,219   | \$601,553   | \$534,028   | \$252,679   |
| Total Target E  | nding Fund Balance (60 days of O&M)  | \$552,101   | \$571,497      | \$581,806   | \$579,799   | \$593,624   | \$607,661   | \$622,297   |

# COST OF SERVICE ANALYSIS

In 2017 HDR Engineering, Inc. (HDR) was retained by the Squaw Valley Public Service District (District) to conduct a comprehensive water and sewer cost of service study (Study). The main objectives of the study were:

- Develop a projection of water and sewer revenues to support the District's operating and capital costs
- Equitably allocate the costs of providing water and sewer service to those customers receiving service
- Proposed cost-based and equitable rates for a multi-year time period

The cost of service analysis determined the equitable allocation of the revenue requirement to the various customer classes of service (e.g., single family, multi-family, commercial). The study consisted of three steps: (1) Revenue Requirement Analysis. This is where we compared the revenues to the expenses of the utility to determine the overall rate adjustment required. (2) Cost of Service Analysis. This is where we allocated the revenue requirement to the various customer classes of service in a "fair and equitable" manner. (3) Rate Design Analysis. This is where we considered both the level and structure of the rate design to collect the target level of revenues.

Developing cost-based and equitable rates is of paramount importance in developing proposed rates. Given this, the District's rates have been developed with the intent of meeting the legal requirements of California constitution article XIII D, section 6 (Article XIII D). A key component of this is the development of rates which reflect the cost of providing service and are proportionally allocated among the various customer classes of service.

The District currently has established customer classes of service and rate schedules for the single family residential, multi-family residential, commercial and commercial irrigation customers. For Water, Single family residential customers are charged an annual fixed charge and an increasing block, four-tier consumption charge. Multi-family customers have an annual fixed charged and a uniform rate for consumption. Commercial and Commercial Irrigation customers are charged similarly for the annual fixed charge by meter size and a uniform consumption charge. Lastly, single family irrigation will be combined with indoor use and charged under the single family residential rate structure. For Sewer, single family and multi-family residential customers are charged an annual fixed charge. Commercial customers get an annual fixed charge as well as a consumption fee for volumes greater than 75,000 gallons.

Please refer to our webpage at svpsd.org for full analysis of the rate study and proposed rates which were used in compiling this budget.



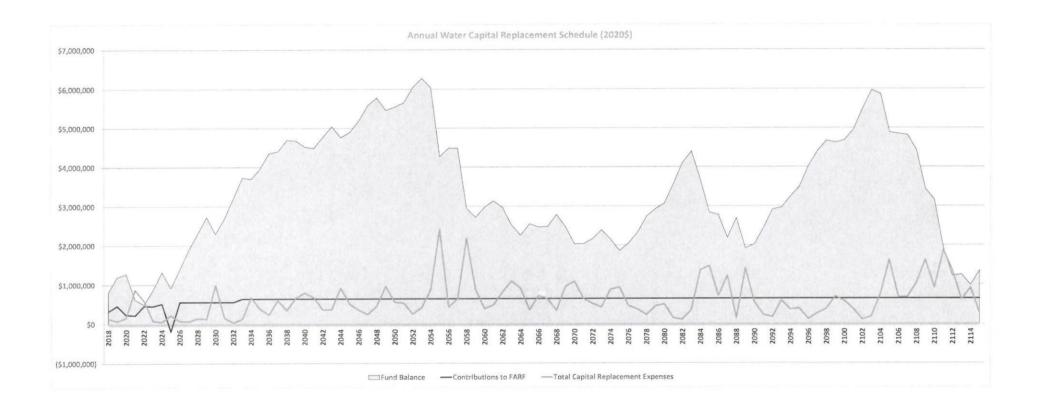
#### SQUAW VALLEY PUBLIC SERVICE DISTRICT CAPITAL PROJECT SUMMARY PROPOSED BUDGET 2020-2021



|                                      | PROJECT   | WATER   | SEWER<br>DEPT     | GARBAGE<br>DEPT | Fire<br>DEPT |
|--------------------------------------|-----------|---------|-------------------|-----------------|--------------|
| CAPITAL IMPROVEMENTS                 | COST      | DEPT    | DEPT              | DEPT            | DEPT         |
| Water Capital                        |           |         |                   |                 |              |
| water Capital                        | -         | -       |                   |                 |              |
| Cower Conital                        |           |         |                   |                 |              |
| Sewer Capital                        | 25 000    |         | 35,000            |                 |              |
| Sewer Bypass Trailer and Hose        | 35,000    |         | 35,000            |                 |              |
| Fire Capital                         |           |         |                   |                 |              |
| 1 used ambulance                     | 35,000    |         |                   |                 | 35,000       |
| TOTAL CAPITAL IMPROVEMENTS           | 70,000    | P4 B• K | 35,000            |                 | 35,000       |
| CAPITAL REPLACEMENTS (FARF's)        |           |         | () - () - () - () | J. W. W. 182    | -            |
| Water                                |           |         |                   |                 |              |
| Hydrants                             | 21,588    | 21,588  |                   |                 |              |
| Residential Meter Replacements       | 205,600   | 205,600 |                   |                 |              |
| West Tank Inspection and Recoating   | 600,000   | 600,000 |                   |                 |              |
| Sewer                                |           |         |                   |                 |              |
| Sewer Line Rehabiliation/Replacement | 250,000   |         | 250,000           |                 |              |
| Sewer Inspection Project             | 55,000    |         | 55,000            |                 |              |
| Fire                                 |           |         |                   |                 |              |
| Turnout Gear Replacement             | 15,000    |         |                   |                 | 15,000       |
| Turnout Racks                        | 9,000     |         |                   |                 | 9,000        |
| SCBAs                                | 7,000     |         |                   |                 | 7,000        |
| Shared Assets                        |           |         |                   |                 |              |
| Air Compressor                       | 25,000    | 12,500  | 12,500            |                 |              |
| SCBA Cart                            | 10,500    | 5,250   | 5,250             |                 |              |
| Radios                               | 15,000    | 7,500   | 7,500             |                 |              |
| 305 HVAC                             | 7,500     | 2,500   | 2,500             |                 | 2,500        |
| 305 AC Slurry Seal/Pave Patch        | 10,000    | 3,333   | 3,333             |                 | 3,333        |
| 305 Replace IT Hardware              | 15,000    | 5,000   | 5,000             |                 | 5,000        |
| 1810 AC Slurry Seal/Pave Patch       | 25,000    | 6,250   | 6,250             | 6,250           | 6,250        |
| TOTAL CAPITAL REPLACEMENTS (FARF's)  | 1,271,188 | 869,521 | 347,333           | 6,250           | 48,083       |
| TOTAL CAPITAL PROJECTS               | 1,341,188 | 869,521 | 382,333           | 6,250           | 83,083       |

Inflation 2.8% ENR CCI 10 year average

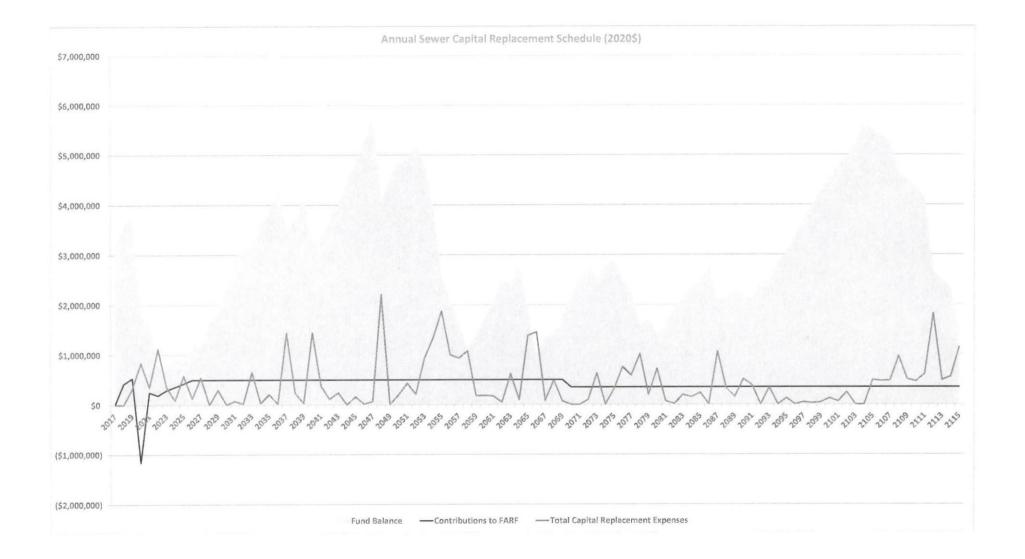
| Capital Projects                       | FY 2020   | FY 2021     | FY 2022   | FY 2023   | FY 2024   | FY 2025     | Total       |
|--|-----------|-------------|-----------|-----------|-----------|-------------|-------------|
| Capital Improvement Projects (CIP)     |           |             |           |           |           |             |             |
| Mutual Intertie                        | \$0       | \$0         | 0         | 0         | \$0       | \$0         | \$0         |
| Pressure Zone 1A                       | 0         | 0           | 95,000    | 838,000   | 0         | 0           | \$933,000   |
| PlumpJack Well                         | 0         | 0           | 0         | 0         | 139,599   | 1,119,361   | \$1,258,960 |
| Total Capital Projects                 | \$0       | \$0         | \$95,000  | \$838,000 | \$139,599 | \$1,119,361 | \$2,191,960 |
| Capital Replacement Projects (CRP)     |           |             |           |           |           |             |             |
| Victor/Hidden Lake 2" line replacement | \$0       | \$0         | \$0       | \$0       | 0         | \$0         | \$0         |
| Hydrants                               | 21,000    | 21,588      | 22,192    | 22,814    | 23,453    | 24,109      | \$135,156   |
| Residential Meter Replacements         | 0         | 205,600     | 422,714   | 0         | 0         | 0           | \$628,314   |
| West Tank Inspection and recoating     | 20,000    | 600,000     | 0         | 0         | 0         | 0           | \$620,000   |
| Zone 3 Booster Pump Station            | 11,085    | 0           | 0         | 0         | 0         | 0           | \$11,085    |
| Zone 3 Recoating                       | 0         | 0           | 105,678   | 0         | 0         | 0           | \$105,678   |
| Vehicles                               | 0         | 0           | 25,600    | 0         | 23,750    | 0           | \$49,350    |
| Replace VFD for Well 5R                | 11,219    | 0           | 0         | 0         | 0         | 0           | \$11,219    |
| Pump Bypass                            | 22,500    | 0           | 0         | 0         | 0         | 0           | \$22,500    |
| Air Compressor                         | 0         | 12,500      | 0         | 0         | 0         | 0           | \$12,500    |
| Trimble GPS                            | 0         | 0           | 5,500     | 0         | 0         | 0           | \$5,500     |
| SCBA Cart                              | 0         | 5,250       | 0         | 0         | 0         | 0           | \$5,250     |
| Radios                                 | 0         | 7,500       | 0         | 0         | 0         | 0           | \$7,500     |
| Listenging Devices                     | 0         | 0           | 0         | 0         | 0         | 4,305       | \$4,305     |
| 305 Replace Carpets                    | 0         | 0           | 1,667     | 32,591    | 0         | 0           | \$34,258    |
| 305 HVAC                               |           | 2,500       |           |           |           | 147,335     | \$149,835   |
| 305 Replace light fixtures             | 0         | 0           | 3,523     | 0         | 0         | 28,702      | \$32,224    |
| 305 Exterior Paint                     | 0         | 0           | 0         | 9,053     | 0         | 0           | \$9,053     |
| 305 AC Slurry Seal/Pave Patch          | 0         | 3,333       | 0         | 3,621     | 0         | 0           | \$6,955     |
| 305 Replace IT Hardware                | 5,000     | 5,000       | 0         | 0         | 0         | 9,567       | \$19,567    |
| 1810 Exterior Paint                    | 13,333    | 0           | 0         | 0         | 0         | 0           | \$13,333    |
| 1810 Replace Roof (Admin. Bldg.)       | 23,375    | 0           | 0         | 0         | 0         | 0           | \$23,375    |
| 1810 Replace Roof (Fire Station)       | 23,375    | 0           | 0         | 0         | 0         | 0           | \$23,375    |
| 1810 AC Slurry Seal/Pave Patch         | 0         | 6,250       | 0         | 6,790     | 0         | 0           | \$13,040    |
| Total Capital Replcmnt. Projects       | \$150,887 | 869,521     | \$586,874 | \$74,869  | \$47,203  | \$214,018   | \$1,943,372 |
|  |           |             |           |           |           |             |             |
| Less: Outside Funding Sources          | 4.0       | 40          | 40        | 60        | ćo        | ćo          | *           |
| Operating Reserve                      | \$0       | \$0         | \$0       | \$0       | \$0       | \$0         | \$101.060   |
| Capital Reserve                        | 0         | 0           | 95,000    | 838,000   | 139,599   | 1,119,361   | \$2,191,960 |
| Fixed Asset Replacement Fund           | 150,887   | 869,521     | 586,874   | 74,869    | 47,203    | 214,018     | \$1,943,37  |
| New SRF Loans                          | 0         | 600,000     | 0         | 0         | 0         | 0           | \$600,000   |
| New Revenue Bonds                      | 0         | 0           | 0         | 0         | 0         | 0           | \$(         |
| Total Outside Funding Sources          | \$150,887 | \$1,469,521 | \$681,874 | \$912,869 | \$186,802 |             | \$4,735,332 |
| Rate Funded Capital (CRP)              | \$50,000  | \$210,000   | \$450,000 | \$400,000 | \$450,000 | \$500,000   | \$1,628,528 |



Squaw Valley PSD Sewer Budget Capital Projects

Inflation 2.8% ENR CCI 10 year average

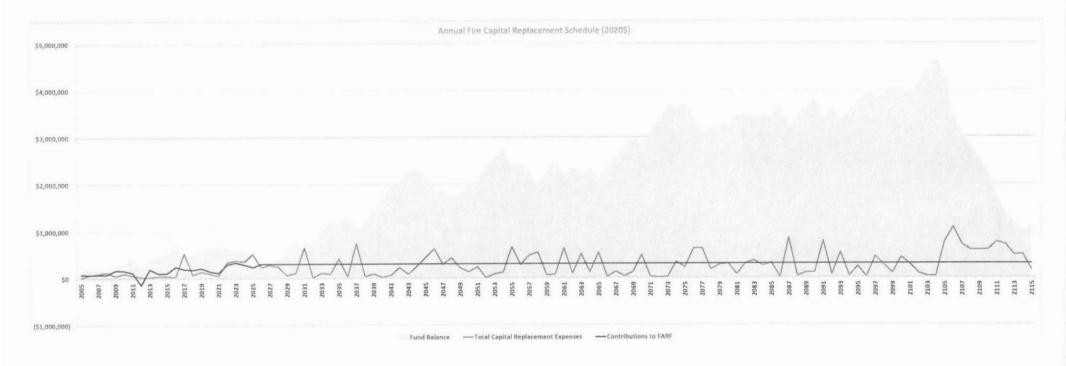
| Capital Projects                     | FY 2020     | FY 2021   | FY 2022     | FY 2023   | FY 2024   | FY 2025   | Total       |
|--------------------------------------|-------------|-----------|-------------|-----------|-----------|-----------|-------------|
| Capital Improvement Projects (CIP)   |             |           |             |           |           | 1         |             |
| Truckee River Siphon - Expansion     | 794,673     | 0         | - 0         | 0         | 0         | 0         | \$1,040,219 |
| Sewer Bypass Trailer and Hose        | 0           | 35,000    | 0           | 0         | 0         | 0         | \$35,000    |
| Total Capital Projects               | \$794,673   | \$35,000  | \$0         | \$0       | \$0       | \$0       | \$829,673   |
| Capital Replacement Projects (CRP)   |             |           |             |           |           |           |             |
| Sewer Line Rehabiliation/Replacement | 25,000      | 250,000   | 1,000,000   | 0         | 0         | 0         | 1,275,000   |
| VacCon                               | 0           | 0         | 20,560      | 0         | 0         | 0         | 20,560      |
| Easement                             | 0           | 0         | 0           | 307,862   | 0         | 325,344   | 633,206     |
| Vehicles                             | 0           | 0         | 25,600      | 0         | 23,750    | 0         | 49,350      |
| Sewer Inspections                    | 73,047      | 55,000    | 56,540      | 0         | 59,751    | 62,540    | 306,878     |
| Truckee River Siphon - Replace       | 650,187     | 0         | 0           | 0         | 0         | 0         | 650,187     |
| SCBA Cart                            | 0           | 5,250     | 0           | 0         | 0         | 0         | 5,250       |
| Radios                               | 0           | 7,500     | 0           | 0         | 0         | 0         | 7,500       |
| Pump Bypass                          | 22,500      | 0         | 0           | 0         | 0         | 0         | \$22,500    |
| Air Compressor                       | 0           | 12,500    | 0           | 0         | 0         | 0         | \$12,500    |
| Trimble GPS                          | 0           | 0         | 5,500       | 0         | 0         | 0         | 5,500       |
| Listenging Devices                   | 0           | 0         | 0           | 0         | 0         | 4,305     | 321,151     |
| 305 Replace Carpets                  | 0           | 0         | 1,667       | 32,591    | 0         | 0         | 34,258      |
| 305 HVAC                             |             | 2,500     |             |           |           | 147,335   | \$149,835   |
| 305 Replace light fixtures           | 0           | 0         | 3,523       | 0         | 0         | 28,702    | 32,224      |
| 305 Replace IT Hardware              | 5,000       | 5,000     | 0           | 0         | 0         | 9,567     | 19,567      |
| 305 Exterior Paint                   | 0           | 0         | 0           | 9,053     | 0         | 0         | \$9,053     |
| 305 AC Slurry Seal/Pave Patch        | 0           | 3,333     | 0           | 3,621     | 0         | 0         | \$6,955     |
| 1810 Exterior Paint                  | 13,333      | 0         | 0           | 0         | 0         | 0         | \$13,333    |
| 1810 Replace Roof (Admin. Bldg.)     | 23,375      | 0         | 0           | 0         | 0         | 0         | 23,375      |
| 1810 Replace Roof (Fire Station)     | 23,375      | 0         | 0           | 0         | 0         | 0         | 23,375      |
| 1810 AC Slurry Seal/Pave Patch       | 0           | 6,250     | 0           | 6,790     | 0         | 0         | 13,040      |
|                                      | \$835,817   | \$347,333 | \$1,113,389 | \$359,918 | \$83,501  | \$577,793 | \$3,317,751 |
| Less: Outside Funding Sources        |             |           |             |           |           |           |             |
| Operating Reserve                    | \$0         | \$0       | \$0         | \$0       | \$0       | \$0       | \$0         |
| Capital Reserve                      | 794,673     | 35,000    | 0           | 0         | 0         | 0         | 1,075,219   |
| Fixed Asset Replacement Fund         | 835,817     | 347,333   | 1,113,389   | 359,918   | 83,501    | 577,793   | 3,634,597   |
| New SRF Loans                        | 0           | 0         | 0           | 0         | 0         | 0         | 0           |
| New Revenue Bonds                    | 0           | 0         | 0           | 0         | 0         | 0         | 0           |
| Total Outside Funding Sources        | \$1,630,490 | \$382,333 | \$1,113,389 | \$359,918 | \$83,501  | \$577,793 | \$4,709,816 |
| Rate Funded Capital (CRP)            | \$0         | \$215,000 | \$180,000   | \$290,000 | \$350,000 | \$400,000 | \$1,751,846 |



Squaw Valley PSD Fire Department Budget Capital Projects

Inflation 2.8%

| Capital Projects                   | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   | Total       |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| Capital Improvement Projects (CIP) |           |           |           |           |           |           |             |
| 1 used ambulance                   |           | 35,000    |           | -         | -         | 12        | \$35,000    |
| Regional Training Facility         |           | -         | 50,000    | -         | -         | -         | 50,000      |
| Total Capital Projects             |           | 35,000    | 50,000    |           |           | -         | \$85,000    |
| Capital Replacement Projects (CRP) |           |           |           |           |           |           |             |
| Type 1 Engine 2WD                  | 14        | -         | -         | -         | 279,198   | -         | 279,198     |
| Replace Rescue Engine              | 191       | (2)       | -         | -         | -         | 229,613   | 229,613     |
| Replace Command Vehicle            | (+)       | -         | 2         | -         | -         | 80,364    | 80,364      |
| Replace Utility Vehicle            |           | -         | -         | 54,319    | -         | -         | 54,319      |
| Water Tender                       | -         | -         | 306,000   | -         | -         | -         | 306,000     |
| Turnout Gear Replacement           | 14,987    | 15,000    | 15,852    | 16,296    | 16,752    | 17,221    | 96,107      |
| SCBAs                              |           | 7,000     | -         | 190,115   | -         | 141       | 197,115     |
| Honda Snowblower                   | (5)       | -         | 3,699     | -         |           | -         | 3,699       |
| Station Air Compressor             |           |           | 5,812     |           |           |           | 5,812       |
| Turnout Racks                      |           | 9,000     | -         |           | -         |           | 9,000       |
| Class A Uniforms                   | 6,000     | -         |           |           | -         | _         | 6,000       |
| AEDs                               | 7,000     | -         | -         | -         | -         | _         | 7,000       |
| Breathing Apparatus Air Comp       | -         |           | -         | 55,261    | _         | _         | 55,261      |
| R-21 Hurst Tools                   | -         | -         | -         |           | 55,840    | -         | 55,840      |
| 305 HVAC                           |           | 2,500     |           |           | /         | 147,335   | \$149,835   |
| 305 Replace Carpets                | 0         | 0         | 1,667     | 32,591    | -         | ,         | 34,258      |
| 305 Replace light fixtures         | -         |           | 3,523     | - /       |           | 28,702    | 32,224      |
| 305 Exterior paint                 | _         |           | -,        | 9,053     | _         | ,         | 9,053       |
| 305 AC Slurry Seal/Pave Patch      | 0         | 3,333     | _         | 3,621     | _         | _         | \$6,955     |
| 305 Replace IT Hardware            | 5,000     | 5,000     |           | -         | -         | 9,567     | \$19,567    |
| 1810 Exterior Paint                | 13,333    | -         |           |           | -         | -         | \$13,333    |
| Laserfishe Document Management     | -         | -         |           | _         |           |           | \$0         |
| 1810 Replace Roof (Admin. Bldg.)   | 23,375    |           | -         |           | _         | 2         | 23,375      |
| 1810 Replace Roof (Fire Station)   | 23,375    |           | -         | 12        |           |           | 23,375      |
| 1810 AC Slurry Seal/Pave Patch     | 23,313    | 6,250     |           | 6,790     |           |           | 13,040      |
| Total Capital Replemnt. Projects   | \$93,070  | 48,083    | \$336,552 | \$368,046 | \$351,790 | \$512,801 | \$1,710,342 |
|                                    |           |           |           |           |           |           |             |
| Less: Outside Funding Sources      |           |           |           |           |           |           |             |
| Operating Reserve                  | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0         |
| Capital Reserve                    | 0         | 35,000    | 50,000    | 0         | 0         | 0         | 85,000      |
| Fixed Asset Replacement Fund       | 93,070    | 48,083    | 336,552   | 368,046   | 351,790   | 512,801   | 1,710,342   |
| New SRF Loans                      | 0         | 0         | 0         | 0         | 0         | 0         | 0           |
| New Revenue Bonds                  | 0         | 0         | 0         | 0         | 0         | 0         | 0           |
| Total Outside Funding Sources      | \$93,070  | \$83,083  | \$386,552 | \$368,046 | \$351,790 | \$512,801 | \$1,795,342 |
| Contributions to Capital (CRP)     | \$130,000 | \$100,000 | \$250,000 | \$300,000 | \$250,000 | \$230,000 | \$1,260,000 |



#### ORDINANCE 2020-03

## AN ORDINANCE OF THE SQUAW VALLEY PUBLIC SERVICE DISTRICT ADOPTING FISCAL YEAR 2020-2021 RATES AND CHARGES FOR WATER, SEWER & GARBAGE SERVICE AND REVISING RELATED CODES

### BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE SQUAW VALLEY PUBLIC SERVICE DISTRICT AS FOLLOWS:

- 1) The rates and charges shown on the attached schedules and related revised Codes are hereby adopted and shall take effect July 1, 2020. This Ordinance shall be posted in two conspicuous places located within the boundaries of the District in accordance with posting requirements of the California Government Code, §54354.5.
- Pursuant to Government Code §54354, et seq., delinquent charges and all penalties thereon, when recorded as provided in said Government Code sections, shall constitute a lien upon the real property served and such lien shall continue until the charges and all penalties thereon are fully paid or the property sold.
- 3) The Board of Directors finds that the rates herein are not discriminatory or excessive, and will be sufficient under Government Code §54350, et seq., and Water Code §31007 to:
  - (a) Pay the operating expenses of District.
  - (b) Provide for repairs and depreciation of works owned or operated by the District.
  - (c) Pay the interest on any bonded debt.
  - (d) So far as possible, provide a fund for the payment of the principal of the bonded debt as it becomes due.

This Ordinance also complies with the further provisions of Government Code §54350, et seq., and will otherwise comply with the law.

- 4) If any provision(s) of this Ordinance or application thereof to any person or circumstances is held invalid, no other provision of this Ordinance shall be affected thereby.
- 5) To the extent that the terms and provisions of this Ordinance may be inconsistent or in conflict with the terms and conditions of any prior District Ordinances, Resolutions, rules and regulations governing the same subject, the terms of this Ordinance shall prevail with respect to the subject matter thereof and such inconsistent and conflicting provisions of prior Ordinances, Resolutions, rules and regulations are hereby repealed.
- Nothing herein contained shall be construed to limit the authority of the Board of Directors to amend, supplement or change this Ordinance or any regulations applicable thereto from time to time.

Squaw Valley Public Service District Ordinance 2020-03 Page 2

Ordinance 2020-03 was introduced, and the reading was waived, at a regular meeting of the Board of Directors of the Squaw Valley Public Service District on May 26, 2020.

PASSED AND ADOPTED this 30<sup>th</sup> day of June, 2020 at a meeting of the Board of Directors of the Squaw Valley Public Service District by the following vote:

| AYES:<br>NOES:<br>ABSENT:<br>ABSTAIN: |                           |
|---------------------------------------|---------------------------|
|                                       | APPROVED:                 |
|                                       | Dale Cox, Board President |
| ATTEST:                               |                           |
| Mike Geary, General Manager & As      | ssistant Board Secretary  |

## 2020-21 WATER RATES SCHEDULE A

|                        | SCHEDULE A   |  |   |  |  |  |
|------------------------|--|--|---|--|--|--|
| Applicable Section No. | Description F  | ee   |   |  |  |  |
| 6.03                   | Connection Fees =  | Connection Sprinkler   | on Fee + Fire Protection<br>System  |  |  |  |
|                        | Type of Connection   |  | Connection Fee  |  |  |  |
|                        | Single-Family Units: Single Family Dwelling, First Unit  | t of a   | \$ 10,981   |  |  |  |
|                        | Duplex, Halfplex   |  | \$ 10,901   |  |  |  |
|                        | Multi-Family Units: Condominiums, Apartments, 2 <sup>nd</sup> U  |  | \$ 6,589  |  |  |  |
|                        | Duplex, ADU, Hotel Room or Lock-Off Unit with cooki  Hotel Units: Hotel Room or Lock-Off Unit with kitchen |  |   |  |  |  |
|                        | cooking facility   | cite of fio  | \$ 4,392  |  |  |  |
|                        | Commercial: Based on meter size  |  |   |  |  |  |
|                        | 5/8 x 3/4" Meter*  |  | \$ 4,392  |  |  |  |
|                        | 3/4" Meter*  |  | \$ 6,589  |  |  |  |
|                        | 1" Meter   |  | \$ 10,981   |  |  |  |
|                        | 1.5" Meter**   |  | \$ 21,962   |  |  |  |
|                        | 2" Meter**   |  | \$ 35,139   |  |  |  |
|                        | 3" Meter**   |  | \$ 65,886   |  |  |  |
|                        | 4" Meter**   |  | \$ 109,810  |  |  |  |
|                        | 6" Meter**   |  | \$ 219,620  |  |  |  |
|                        | *Applies to residential remodels or additions that are not required to install a fire                      |  |   |  |  |  |
|                        | suppression system.  |  |   |  |  |  |
|                        | **Connection Fees for meters larger than one-inch sh<br>Manager on a case-by-case basis.                   | all be deter   | mined by the General  |  |  |  |
|                        | Fire Protection Sprinkler System = (Residential & Commercial)  | = \$1,077  |   |  |  |  |
| 6.10C                  | Rates & Charges for Water Service  |  |   |  |  |  |
|                        |  | ex)<br>= \$ 1,035.3(<br>= \$ 1,035.3)  |   |  |  |  |
|                        | Single Family Residential Units – Consumption Rate (Includes Irrigation and ADUs)                          |  |   |  |  |  |
|                        | Tier I 0 to 120,000 gallons = Tier II 120,001 to 220,000 gallons = Tier III 220,001 to 280,000 gallons =   | = \$ 10.23 /<br>= \$ 16.01 /   | ,000 gallons / unit<br>1,000 gallons / unit<br>1,000 gallons / unit<br>1,000 gallons / unit |  |  |  |
|                        | Hotel Room or Lock-Off Unit)   | (Condominiums, Apartments, 2 <sup>nd</sup> Unit of Duplex, ADU, Hotel Room or Lock-Off Unit) |   |  |  |  |
|                        | Multi-Family Residential Units – Consumption Rate  Consumption Rate per Unit = \$8.72 / 1,000 gallons      |  |   |  |  |  |

### **2020-21 WATER RATES**

#### SCHEDULE A

| Applicable   |   |                                      |
|--------------|---|--------------------------------------|
| Section No.  | Description                                 | Fee                                  |
|              | Commercial Units (Includes HOA) – Base Rate | е                                    |
|              | (Includes Commercial Irrigation) 5/8" Meter | = \$ 850.37 / year                   |
|              | 3/4" Meter                                  | = \$ 927.94 / year                   |
|              | 1" Meter                                    | = \$ 1,035.36 / year                 |
|              | 1.5" Meter                                  | = \$ 2,079.68 / year                 |
|              | 2" Meter                                    | = \$ 3,317.93 / year                 |
|              | 3" Meter                                    | = \$ 6,230.08 / year                 |
|              | 4" Meter                                    | = \$ 10,392.41 / year                |
|              | 6" Meter                                    | = \$ 20,787.81 / year                |
|              | Commercial Units (Includes HOA) – Consump   |                                      |
|              | Consumption Rate per Unit (domestic)        | = \$ 6.67 / 1,000 gallons            |
|              | Consumption Rate (irrigation)               | = \$ 12.09 / 1,000 gallons           |
| 6.01         | Plan Checking Fee                           | = Actual Cost to District            |
|              | Deposit Amounts:                            | - 0.50                               |
|              | Single Family Unit<br>All Other Uses        | = \$ 50<br>= \$ 500                  |
|              | All Other Oses                              | - \$ 500                             |
| 6.03D        | Meter Installation Fee                      | 0.405.84                             |
|              | 1" or less Meter                            | = \$ 435 Minimum                     |
|              | 1.5" Meter<br>2" Meter                      | = \$ 670 Minimum<br>= \$ 870 Minimum |
|              | 2" Meter<br>3" Meter                        | = \$ 1,275 Minimum                   |
|              | 4" Meter                                    | = \$ 1,775 Minimum                   |
|              | 6" Meter                                    | = \$ 3,942 Minimum                   |
| 6.08 & 6.10F | Fire Hydrant or Temporary Water Service Fee | 9                                    |
| 0.00 & 0.101 | Fire Hydrant Meter Deposit                  | = \$ 250                             |
|              | Temporary Connection Fee                    | = Actual Cost to District            |
|              | Consumption Fees                            | = \$ 12.09 / 1,000 gallons           |
|              | Minimum Permit Admin. Charge                | = \$ 50                              |
|              | Meter Rental Fee and/or Hydrant Use         | = \$ 8.50 / week (1 to 7 days)       |
| 6.02         | Distribution System Improvement Fees        | = Actual Cost to District            |
| 6.05         | Water Line Easement Processing Fee          | = Actual Cost to District            |
| 6.06         | Application Fee                             | = Refer to Section 6.06              |
| 6.07         | Special Study Preparation or                |                                      |
|              | Checking Fee                                | = Actual Cost to District            |
| 6.11E        | Meter Testing Fee                           | = Actual Cost to District            |
| 6.14         | Meter Reading Charge                        | = \$ 20                              |
| 9.12         | Disconnection/Reconnection                  | = \$ 50 each                         |
| 5.12         | Disconnection///econnection                 | φουσαση                              |

## 2020 21 SEWED DATES

|                        | 2020-21 SEWER RAT   | ES                                |                           |
|------------------------|---|-----------------------------------|---------------------------|
| Applicable Section No. | Description   | Fee                               |                           |
| 6.03                   | Connection Fees   |                                   |                           |
|                        | Type of Connection  |                                   | Connection Fee            |
|                        | *Single-Family Residential Units: Single Family D<br>Halfplex Unit  | welling,                          | \$ 5,627                  |
|                        | *Multi-Family Residential Units: Condominium, A<br>Duplex Unit, Accessory Dwelling Unit (ADU), Loc<br>with or without cooking facility or kitchenette   |                                   | \$ 5,627                  |
|                        | Hotel Units: Hotels charged as Commercial Conr<br>water meter size  | nection by                        | Based on water meter size |
|                        | Commercial: Based on water meter size  5/8 x 3/4" Meter 3/4" Meter 1" Meter 1.5" Meter 2" Meter 3" Meter 4" Meter 4" Meter 6" Meter   | -                                 | - · <del>-</del>          |
| 6.10C                  | Rates & Charges for Sewer Service (User Fee<br>Single Family Residential Units – Annual Bas   | e Rate                            |                           |
|                        | (Single Family Dwelling, Halfplex Unit)  Multi-Family Residential Units – Annual Base (Condominium, Apartment, Duplex Unit, Accessory Dwelling Unit (ADU), Lock-Off Unit with or without cooking facility or kitchenette) | = \$ 679.60  Rate = \$ 534.70     |                           |
|                        | Residential Pool – Annual Base Rate   | 7.90                              |                           |
|                        | Hotel Units (Hotels charged Commercial Base and Consum  | ption Rates)                      |                           |
|                        | Commercial – Annual Base Rate<br>0 to 75,000 gallons  | 10                                |                           |
|                        | Commercial – Annual Consumption Rate 75,001 gallons and up  | = \$ 16.05                        | / 1,000 gallons           |
| 6.01                   | Plan Checking Fee Deposit Amounts: Single Family Unit All Other Uses  | = Actual C<br>= \$ 50<br>= \$ 500 | Cost to District          |

6.02

Sewer Construction Permit Fee

= Actual Cost to District

#### 2020-21 SEWER RATES SCHEDULE A

| Application Fee = \$ 20  Special Study Preparation or Checking Fee = Actual Cost to District  Temporary Sewage Disposal Fee = \$ 2.50 / 1,000 gallons plus T-TSA charges  Temporary Sewer Service Establishment Fee = \$ 50.00  Temporary Sewer Service Inspection Fee = \$ 50.00 per trip | Applicable Section No. | Description                               | Fee                       |
|--|------------------------|---|---------------------------|
| Special Study Preparation or Checking Fee = Actual Cost to District  Temporary Sewage Disposal Fee = \$ 2.50 / 1,000 gallons plus T-TSA charges  Temporary Sewer Service Establishment Fee = \$ 50.00  Temporary Sewer Service Inspection Fee = \$ 50.00 per trip                          | 6.05                   | Sewer Line Easement Processing Fee        | = Actual Cost to District |
| Checking Fee = Actual Cost to District  Temporary Sewage Disposal Fee = \$ 2.50 / 1,000 gallons plus T-TSA charges  Temporary Sewer Service Establishment Fee = \$ 50.00  Temporary Sewer Service Inspection Fee = \$ 50.00 per trip   | 6.06                   | Application Fee                           | = \$ 20                   |
| Temporary Sewer Service Establishment Fee = \$ 50.00  Temporary Sewer Service Inspection Fee = \$ 50.00 per trip   | 6.07                   | · ·                                       | = Actual Cost to District |
| Temporary Sewer Service Inspection Fee = \$ 50.00 per trip   | 6.10F                  | Temporary Sewage Disposal Fee             |                           |
|  |                        | Temporary Sewer Service Establishment Fee | = \$ 50.00                |
| 9.12 <b>Disconnection / Reconnection</b> = \$ 50 each  |                        | Temporary Sewer Service Inspection Fee    | = \$ 50.00 per trip       |
|  | 9.12                   | Disconnection / Reconnection              | = \$ 50 each              |

#### **2020-2021 GARBAGE RATE**

#### SCHEDULE A

Annual Garbage Collection Rate = \$277.00 per single family unit

Dumpage or Spillage Rate = Contractor Charge + 25%



## SQUAW VALLEY PUBLIC SERVICE DISTRICT



#### **GARBAGE SERVICE AGREEMENT RENEWAL**

DATE:

May 26th, 2020

TO:

**District Board Members** 

FROM:

Danielle Grindle, Finance & Administration Manager

SUBJECT:

2020-2021 Garbage Service Contract - Tahoe Truckee Sierra Disposal Company,

Inc.

BACKGROUND: The District became involved with the garbage service at the request of the Property Owners Association on June 28, 1974, with the adoption of Ordinance #3. That Ordinance was replaced on September 27, 1974, with Ordinance #4. Ordinance #4 was in place until the current Garbage Code was adopted on June 30, 1988.

The District contracts with the Tahoe Truckee Sierra Disposal Company, Inc. (TTSD), Tahoe City, for municipal solid waste collection and disposal services. Squaw Valley, Northstar and Alpine Meadows all have a similar level of service

and contract with TTSD.

**DISCUSSION:** Attached is the proposed contract for Olympic Valley residential garbage collection services. The terms of the agreement contain no substantive changes other than a rate increase as follows:

| PERIOD              | BASE RATE | PLACER FEE | TOTAL   |
|---------------------|-----------|------------|---------|
| 07/01/19 - 06/30/20 | 20.74     | .83        | \$21.57 |
| 07/01/20 - 06/30/21 | 21.42     | .86        | \$22.28 |

Rates for the coming year will be increasing by 3.29%, which is historically higher than what we have seen, but lower than the 4% increase for FY2019-20. Increases are due to disposal fees going up as landfills get smaller, increases in labor costs, and a reduction in revenue for recyclables. These increases will be passed through to District customers as much as our Prop 218 notice allows, in this case 3%. There is a surplus in the Garbage Operations budget which will be used to pay the difference of the 3.29% increase from TTSD and the 3% increase

passed on to the customers.

In addition to weekly collection services, the TTSD service includes:

- Holiday Dumpsters (sec. 2.05.)
- Clean-Up Day Dumpsters (sec. 2.06.)
- Fire Safety Day Dumpsters (sec. 2.07.)
- Christmas Tree Recycling Program (sec. 2.08.)

#### **ALTERNATIVES:**

- 1. Approve staff recommendation, below.
- 2. Reject staff recommendation.
- 3. Provide direction to staff for acceptable terms.

**RECOMMENDATION:** Adopt Resolution 2020-11 which awards the garbage collection agreement to TTSD and authorizes the Board President and Secretary to the Board to execute the agreement.

ATTACHMENTS: TTSD Garbage Disposal Agreement for FY 2020-21 and Resolution 2020-11.

DATE PREPARED: May 4th, 2020

#### OLYMPIC VALLEY RESIDENTIAL GARBAGE SERVICE AGREEMENT July 1, 2020 - June 30, 2021

THIS AGREEMENT, is made and entered into as of the date of last signing, by and between SQUAW VALLEY PUBLIC SERVICE DISTRICT, a public entity existing pursuant to the laws of the State of California, P. O. Box 2026, Olympic Valley, California 96146, hereinafter called "District" and TAHOE TRUCKEE SIERRA DISPOSAL COMPANY, INC., a California Corporation, P. O. Box 135, Tahoe City, California 96145, hereinafter called "Contractor."

District and Contractor, in consideration of the mutual promises and covenants herein contained, have agreed and do agree as follows:

#### A. General Conditions

- 1.01. The service to be provided under this Agreement consists of collecting garbage (including household garbage, rubbish, weeds, trash and waste) from each residential lot, either single-family unit or multiple living units, in Olympic Valley, California, and disposal of the same outside of the District boundaries in conformance with all State, Local and Federal regulations.
- 1.02. Contractor shall provide commercial garbage, trash and waste collection services within the boundaries of the District for the term of this Agreement at rates established by Contractor pursuant to Contractor's franchise with the County of Placer. District shall not pay for such services rendered and Contractor shall collect payments for such services rendered from those persons or entities requesting such service and Contractor shall collect payment for such services at rates specified by Contractor pursuant to this paragraph for those persons or entities requesting such service or requiring the same. District shall not provide payment for such services unless District is directly requesting service of the removal of waste from properties owned or operated by District.
- 1.03. Contractor agrees to comply with all regulations and ordinances of District in the performance of the services provided by Contractor pursuant to the terms of this Agreement as well as are required by Contractor's franchise agreements with County of Placer, which are incorporated herein by this reference.
- 1.04. Contractor and District mutually acknowledge that the continued enactment and enforcement of a mandatory garbage pick-up regulation by District within its boundaries has been a factor inducing Contractor to agree to the terms of this Agreement. Should District repeal its regulations requiring such mandatory pickup, or should District fail to make reasonable efforts to enforce such regulations, Contractor may terminate this Agreement upon giving a thirty (30) day notice of such termination in writing.
- **1.05.** This Agreement shall not be assignable by either party without the prior written consent of the other party.
- **1.06.** Subject to the provision regarding assignment, this Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the respective parties.

- 1.07. Contractor shall obtain general liability insurance coverage in such amounts and with such insurance carriers as Contractor is required to provide by reason of its franchise with the County of Placer, State of California, and shall provide, by endorsement on such policies, the District as a named insured.
- 1.08. Contractor agrees to indemnify District against any and all claims for loss, liability or damage arising out of or in connection with the service to be performed pursuant to this Agreement and in connection with or arising out of the acts or negligent omissions of principals, agents, subcontractors or Contractor's employees, however caused, while said employees are engaged in activities connected with the performance of the services to be provided by Contractor to District and to its inhabitants pursuant to the terms of this Agreement including, without limitation, collection, handling and disposal of garbage and refuse.
- **1.09.** This Agreement shall continue in force for a period of one (1) year commencing July 1, 2020 and expiring June 30, 2021, and shall terminate automatically at the end of such period.
- 1.10. This instrument contains the entire Agreement between the parties relating to the rights herein granted and the obligations herein assumed. Any oral representations or modifications concerning this Agreement shall be of no force or effect excepting a subsequent modification in writing, signed by the parties to be charged.
- **1.11.** If any legal action is necessary to enforce the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees in addition to any other relief to which he may be entitled.

#### B. Collection Provisions

- 2.01. Contractor should maintain records of those residential lots provided with garbage collection service by Contractor within the District, the number of containers of garbage collected by Contractor on a weekly basis, and upon request will provide such records to District.
- 2.02. Contractor shall collect garbage from customer-provided container(s) and shall pick up and remove all garbage located within a ten (10) foot radius thereof. Contractor shall pick up all waste located outside of and within a ten (10) foot radius of any container utilized for such collection when such waste has been clearly designated for pickup by written instructions appended to the container by an occupant or owner of the premises upon which such container is located. The total quantity for pickup at any one time shall not exceed four (4) cans.
- 2.03. Contractor shall perform collection service on Monday of each week unless Contractor is prevented by circumstances beyond his control from providing such service on said day of each week.

- **2.04.** Weekly collections shall commence on or after the hour of 7:00 a.m. and shall be completed as soon thereafter as feasible.
- 2.05. In addition to the weekly collection services, Contractor shall make available as many as two, (6) cubic yard capacity dumpster bins as shall be required by District at 1810 Squaw Valley Road and as deemed needed by District and shall, once a week, or as required, collect garbage, trash and waste accumulated therein and dispose of the same as herein provided. The Contractor shall make special amends to provide adequate dumpster capacity and service in order to maintain the site compliant with Placer County Department of Environmental Health codes and ordinances during the holiday periods of Christmas, New Year's, Martin Luther King Jr. Day and Presidents' Day. Contractor may, at its discretion, engage with an outside source, including the Bear League, to assist in fulfilling said obligation.
- 2.06. In addition to the weekly collection services, Contractor shall provide during one (1) week of each year dumpster bins placed at locations within District boundaries and during such week as shall be designated by District for the purpose of a general local clean-up program of accumulated trash and waste collected by local residents during the course of such clean-up program. Contractor will collect the trash and waste as needed during such weekly clean-up program and after the termination thereof.
- 2.07. Contractor shall provide an annual spring Fire Safety Day between the hours of 7:30 a.m. and 2:00 p.m. During this event, Contractor shall offer, at no charge, free disposal of three (3) yards per trip of non-commercial inert yard wastes generated from residents, to be collected at a centrally located, mutually agreed upon location. Contractor will provide all necessary equipment and labor at the location. Items not accepted are stumps, construction debris, nails, dirt (including sod), rocks, or garbage (including bags). Customers must empty and remove all containers and bags used for carrying the inert materials to the site.
- 2.08. Contractor shall provide an annual curbside collection Christmas Tree Recycling Program for trees that are cut into three (3) foot segments and free of foreign matter (e.g. tinsel, flocking, lights, stands, nails) for one week during the month of January at the discretion of the Contractor.
- C. <u>Payment Provision:</u> District agrees to compensate Contractor for the services specified herein as follows:
- **3.01.** For collection and removal of garbage known as residential garbage service, a payment of Twenty-Two Dollars and Twenty-Eight Cents (\$22.28) per month for each single-family unit for the period July 1, 2020 thru June 30, 2021.
- 3.02. Should any charges enforced by the District or Placer County be determined by a court of competent jurisdiction to be invalid, or violate any provision of law, said portion of the Agreement shall be of no force and effect, without affecting any other portion of this Agreement.
- 3.03. Contractor shall have the option to bill District for all payments due pursuant to this

- Agreement for a calendar quarter by the fifteen<sup>th</sup> (15<sup>th</sup>) day of the last month of each calendar quarter or accept the payment breakdown prepared by the District and included with the payment.
- **3.04.** District shall provide payment to Contractor for those sums billed for the calendar quarter by the first working day of the month following the end of the calendar quarter.
- **3.05.** Contractor's fees may be adjusted by future modifications to District Ordinances. At such time as modifications to the Ordinance are made, Contractor shall be advised and revisions to this Agreement will be made as needed.

Executed on the date set forth above at Olympic Valley, Placer County, California.

#### SQUAW VALLEY PUBLIC SERVICE DISTRICT

| Dated:   | Ву: | Dale Cox, President, Board of Directors           |
|--|-----|---|
| ATTEST:  |     |   |
| Mike Geary, General Manager & Assistant  TAHOE T |     | d Secretary  KEE SIERRA DISPOSAL COMPANY, INC.    |
| Dated:   | Ву  | Jeff Collins, Manager Authorized Representative   |
| Dated:   | Ву  | David Achiro, President Authorized Representative |

#### **RESOLUTION 2020-11**

# A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SQUAW VALLEY PUBLIC SERVICE DISTRICT AUTHORIZING THE BOARD PRESIDENT & BOARD SECRETARY TO EXECUTE THE OLYMPIC VALLEY RESIDENTIAL GARBAGE SERVICE AGREEMENT FOR FY 2020-2021

**WHEREAS**, the Board of Directors of the Squaw Valley Public Service District has adopted regulations for garbage collection service for residents within District boundaries; and,

**WHEREAS**, the District wishes to contract for the collection of trash, garbage, or waste within District boundaries as provided in Water Code section 31140; and,

WHEREAS, the County of Placer and the Tahoe Truckee Sierra Disposal Company, Inc. have entered into a Contract for Garbage Franchise Area #3, which encompasses Olympic Valley; and.

**WHEREAS**, the District negotiated a modified agreement with the Tahoe Truckee Sierra Disposal Company that provides for additional service to Olympic Valley customers.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Squaw Valley Public Service District hereby authorizes the Board President and Board Secretary to sign the Olympic Valley Residential Garbage Service Agreement with Tahoe Truckee Sierra Disposal Company, Inc., a copy of which is attached hereto and incorporated herein.

PASSED AND ADOPTED this 26th day of May, 2020 by the following vote:

| AYES:<br>NOES:<br>ABSENT:<br>ABSTAIN:  |                           |
|--|---------------------------|
|  | APPROVED:                 |
|  | Dale Cox, Board President |
| ATTEST:                                |                           |
| Mike Geary, General Manager & Assistar | nt Board Secretary        |



### **SQUAW VALLEY** PUBLIC SERVICE DISTRICT



#### ANNUAL REVIEW OF INVESTMENT POLICY

DATE:

May 26<sup>th</sup>, 2020

TO:

District Board Members

FROM:

Danielle Grindle, Finance & Administration Manager

SUBJECT:

Review of the District Statement of Investment Policy

BACKGROUND: The District's Investment Policy was originally adopted in 1989 and is

reviewed annually by the Board of Directors.

**DISCUSSION**: The current investment policy is based on conservative principles with an emphasis of earning maximum returns while mitigating any loss of principal. There are no notable market conditions and/or laws legislated that would warrant any changes in that nature. However, there are two changes proposed to the Investment Policy.

> The first is aligning the minimum amount in reserves specified in the Investment Policy as "liquid funds" with the minimum amount in reserves specified in the existing Financial Reserves Policy most recently approved in October 2019, attached. For consistency and clarity, the two policies should specify the same minimum balances required in the District's reserves accounts (or Fixed Asset Replacement Funds, or FARFs). To simplify and preclude the need to update both simultaneously, the Investment policy now simply matches the minimum required of the Financial Reserves Policy by reference.

The second is to update the maximum limit in investments allowed from any singular local agency, established by the Local Agency Investment Fund (LAIF), from \$65M to \$75M.

- **ALTERNATIVES**: 1. Approve the revised *District Statement of Investment Policy* with proposed changes redlined.
  - 2. Provide suggestions to amend the Investment Policy.

FISCAL/RESOURCE IMPACTS: Our investment policy is set out to establish a protocol for investment making decisions. If questions ever come up about our fiscal

management, the answers won't come from the investment results, but rather what decisions were made and how we made them. By establishing our priorities in this policy (safety, liquidity, and yield), we are insuring long-term, stable, and effective management of public funds without risking principle. Without this policy we are susceptible to making investment decisions with greater economic loss.

**RECOMMENDATIONS:** Approve the revised *District Statement of Investment Policy* with proposed changes redlined.

ATTACHMENTS: • DRAFT District Statement of Investment Policy (2 pages)

Financial Reserves Policy (2 pages)

DATE PREPARED: May 4th, 2020



## SQUAW VALLEY PUBLIC SERVICE DISTRICT



POLICY TITLE:

**Investment Policy** 

The Investment Policy of the District is reviewed by staff on a continual basis and submitted annually (with suggested changes, if appropriate) to the Board of Directors for approval.

#### **General Investment Policy Statement**

This policy statement is intended to provide guidelines for the prudent investment of the District's cash for which no immediate need is anticipated. The District has chosen to abide by a uniformly conservative policy in the investment of temporarily idle funds.

The District follows the "prudent man rule" outlined in the Civil Code, §2261, et seq., which states in essence that in investing, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs. The District is further restricted by provisions of the Government Code, §53600, et seq.

The District considers investments based on, in order of importance, safety, liquidity and yield when choosing investment options. The District attempts to obtain the highest yield obtainable, with no risk to the principal, as long as investments meet the criteria established for safety and liquidity. The District only operates in those investments that are considered very safe (insured or secured as required by law). Liquidity of funds is considered in terms of expected and unexpected need for the funds based on known encumbrances and historical experience. As a minimum the District shall maintain two months of operating expenses and an emergency reserve of \$500,000 in liquid funds-reserve balances consistent with the District's current Financial Reserves Policy.

#### Local Agency Investment Fund

The Local Agency Investment Fund (LAIF) has established a maximum limit of seventy-five sixty five million dollars in investments from any singular local agency. The District maintains a balance ranging from \$20,000 to \$10,000,000 with LAIF. There is no set maturity date of these investments. They may be withdrawn at any time without penalty. The LAIF interest rates should be reviewed along with U. S. Treasury Bills (T-Bills) and time Certificates of Deposit (CD's) issued by local banks or savings associations when determining best investment strategies.

#### **U.S. Treasury Bills**

The District generally does not maintain or intend to maintain a balance in U. S. Treasury Bills for which the faith and credit of the United States are pledged for the payment of principal and interest due to lack of a full time person to control these investments.

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#### **Certificates of Deposit**

The District may enter into any contract with a depository relating to any deposit which in the Treasurer's judgment is to the public advantage with certain restrictions.

It is the District's policy not to purchase time certificates of deposit issued by state-chartered banks or savings associations in excess of thirty percent (30%) of the total of the District's temporarily idle funds.

Any deposit to a savings association or bank shall not exceed a level of such that is insured or secured as required by law.

A depository and the agent of the depository are responsible for securing monies with eligible securities in securities pools which have a market value of at least ten percent (10%) in excess of the total amount of all deposits of a depository if the securities are promissory notes secured by first mortgages and first trust deeds. The District requires certification by the depository and the agent of the depository that there are securities in the pool in the amounts required to secure all deposits.

Securities must comply with §53651.2 of the Government Code, which defines eligible security.

#### **Capitalization and Depreciation Policies**

Capital projects or composite group purchases approved as part of the Capital Improvement Budget shall be capitalized at the end of the fiscal year that the project or purchase is completed and accepted by the District's Board of Directors as an asset to the District. It is the District's policy not to capitalize any project or purchase with a value of less than \$5,000 unless an individual purchase can be associated with a completed project or composite group of approved purchases. Depreciation shall be computed by the District and reviewed by the Auditor during the annual audit.

#### Placer County Tax Collector

Property taxes are collected by Placer County and held until requested by the District. These funds are invested according to the Placer County Treasurer's Investment Policy.

#### Inter-District Loans

Loans between District departments and accounts may be approved by the Board of Directors. Such loans would provide funds to the borrower at an interest rate equal to or better than the rate available from the depository from which the funds are withdrawn.

(Adopted 05-25-89; reviewed 04-19-90, reviewed 07-30-92; revised 01-25-95; reviewed 02-29-96 reviewed 02-27-97; reviewed 01-29-98; reviewed 01-28-99; revised 01-27-00; reviewed 01-23-01; revised 01-24-02; reviewed 01-28-03; reviewed 01-27-04; reviewed 01-31-06; revised 01-30-07; 12-23-09; reviewed 01-25-11; reviewed 1-31-12; revised 05-30-13; reviewed 05-27-14, reviewed 05-26-15, revised 3-29-16, revised 1-31-17, revised 2-27-18, reviewed 05-28-19, revised 5-26-20)

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## SQUAW VALLEY PUBLIC SERVICE DISTRICT



POLICY TITLE:

**Financial Reserves Policy** 

#### PURPOSE:

Squaw Valley Public Service District (District) shall maintain reserve funds in the Sewer, Water, Fire and Garbage Fixed Asset Replacement Funds, or FARFs. This policy establishes the level of reserves necessary for maintaining the District's credit worthiness and for adequately providing for:

- Funding infrastructure replacement.
- Economic uncertainties and other financial hardships.
- Loss of significant revenue sources such as property tax receipts or connection fees.
- Local disasters or catastrophic events.
- Future debt or capital obligations.
- Cash flow requirements.
- Unfunded mandates including costly regulatory requirements.

#### POLICY:

#### Operating Reserves

The minimum amount of operating reserves will equal two months of operating expenses.

#### Capital Replacement Reserves

Capital replacement reserves will be accumulated to fund infrastructure replacement projects and will be an integral part of the District's 100-year rolling capital replacement plan. A key objective for accumulating financial reserves is to minimize external borrowing, interest expense, and sharp rate hikes. The amount of funding to the FARFs will be determined annually during the budget cycle and will be based on Capital Replacement Projects planned in the next 100 years. The District strives to be fully funded as projects are completed and to maintain a minimum amount of capital replacement reserves equal to a five-year rolling average of capital replacement spending.

#### Rate Stabilization Reserves

The Sewer, Water, and Garbage FARFs will each maintain a minimum reserve equal to one year's sewer, water, and garbage debt obligations, respectively. If there is a year where revenues will be less than budget, at a minimum the District needs to cover its debt obligation.

#### PROCEDURE FOR USING RESERVE FUNDS:

#### **Operating Reserves**

Operating reserves can be used at any time to meet cash flow requirements of District operations. Authority to use the funds will be consistent with the District's Purchasing Policy.

#### Capital Replacement Reserves

The Board of Directors will authorize use of capital replacement reserves during the budget process. Capital replacement reserves are also available for unplanned (unbudgeted) capital replacements. Authorization for the use of capital replacement reserves for unplanned capital replacements will be consistent with the District's Purchasing Policy.

#### Rate Stabilization Reserves

The General Manager and Finance and Administration Manager are authorized to use rate stabilization funds to supplement operating revenue when:

 Total revenue in the Sewer, Water or Garbage FARFs is projected to be five percent or more below the annual budgeted revenue for each of the three services, respectively.

#### PROCEDURE FOR MONITORING RESERVE LEVELS:

The Finance and Administration Manager shall perform reserve analyses to be submitted to the Board of Directors upon the occurrence of the following events:

- Board of Directors' deliberation of the annual budget;
- Board of Directors' deliberation of a service charge rate increase;
- When a major change in conditions threatens the reserve levels established within this policy.

If the analyses indicate projected or actual reserve levels falling 10% below the levels outlined in this policy, at least one of the following actions shall be included with the analyses:

- An explanation of why the reserve levels are not at the targeted level, and/ or
- An identified course of action to bring reserve levels within the minimum levels prescribed.



## SQUAW VALLEY PUBLIC SERVICE DISTRICT



## 1810 Squaw Valley Road – Stucco Repair & Paint Project Old Fire Station

DATE:

May 26, 2020

TO:

**District Board Members** 

FROM:

Allen Riley, Fire Chief

SUBJECT:

Award Contract to Easterbrook Painting Inc. for the Stucco Repair and Paint

Project for the Old Fire Station at 1810 Squaw Valley Road

**BACKGROUND:** The Fire Station at 1810 Squaw Valley Road is in need of extensive stucco repair, paint and stain. The project is a priority, and if not addressed soon, may require more extensive cosmetic and potentially structural repairs. The District solicited bids from several local companies. All proposals included repair of stucco, wood and metal surfaces for painting or staining. Staff received the following proposals:

- Easterbrook Painting Inc. \$22,600.00
- PCV Painting \$23,800.00
- Rainbow Painting, Inc. \$49,842.62

**DISCUSSION:** Anticipating the need for stucco repair and painting, staff included a line item in the FY20 budget in the amount of \$40,000 from Fixed Asset Replacement Funds (FARFs).

Staff would like the work to begin work as soon as possible after the Re-Roofing Project is complete at the 1810 building.

- ALTERNATIVES: 1. Award the contract to the lowest responsive bidder, Easterbrook Painting, Inc. in the amount of \$22,600.00 and authorize the General Manager to execute all contractual documents.
  - 2. Award the contract to another contractor.
  - 3. Do not award the contract.

FISCAL/RESOURCE IMPACTS: The project will be funded equally from the FARFs for Water, Sewer, and Fire. The FY20 budget included \$40,000 for this project.

RECOMMENDATIONS: Based on qualifications and price, staff recommends approval of the bid proposal from Easterbrook Painting Inc. for the 1810 Squaw Valley Road Old Fire Station Stucco Repair and Paint Project and recommends the General Manager be authorized to execute a contract with Easterbrook Painting Inc. in an amount not to exceed \$22,600.00.

ATTACHMENTS: Bid Proposal from Easterbrook Painting, Inc. dated February 25, 2020.

DATE PREPARED: May 13, 2020

(530) 583-4692

Easterbrook Painting, Inc. 15666 Alder Creek Rd. Truckee, CA 96161 530.550.9332 vm 530.550.9839 fax www.easterbrookpainting.com

### **Estimate**

| Date      | Estimate # |  |
|-----------|------------|--|
| 2/25/2020 | 4264       |  |

| Customer/Job  |  |
|---|--|
| Squaw Valley Fire<br>attn. Sal Monforte<br>305 Squaw Valley Rd<br>Olympic valley, CA<br>96146 |  |

Project Station 22

| Description   | Cost      | Total     |
|---|-----------|-----------|
| The following proposal is for Station 22 exterior at 1810 Squaw Valley Rd.  |           |           |
| Repair all damaged stucco on all elevations of the building 2 man crew/3 full days @ prevailing wage plus profit/overhead of \$75/hour material cost \$200  | 3,800.00  | 3,800.00  |
| Power wash entire building exterior Scrape/sand all loose paint/stain Mask all unpainted surfaces Hand brush and roll all stucco with elastomeric paint Hand brush and roll all structural members with solid-body acrylic stain Paint all Green man-doors (4) Paint all Green water tables using water-based industrial satin enamel stain decking with oil-based transparent stain Soffit areas to be excluded from scope Stain handrails and stair stringers using solid-body acrylic stain Paint any bare metal or plastic using solid-body acrylic stain Colors to match existing Clean all property of job materials/equipment Estimate includes labor and equipment 4 men/7 days @ 224 hours @ prevailing wage plus profit/overhead of \$75/hour | 16,800.00 | 16,800.00 |

Thank you for the opportunity!

Signature

Easterbrook Painting, Inc. 15666 Alder Creek Rd. Truckee, CA 96161 530.550.9332 vm 530.550.9839 fax www.easterbrookpainting.com

### **Estimate**

| Date      | Estimate # |
|-----------|------------|
| 2/25/2020 | 4264       |

| Customer/Job  |  |
|---|--|
| Squaw Valley Fire<br>attn. Sal Monforte<br>305 Squaw Valley Rd<br>Olympic valley, CA<br>96146 |  |

Project

Station 22

| Description   | Cost     | Total      |
|---|----------|------------|
| Benjamin Moore elastomeric acrylic paint to be used on all stucco Olympic solid-body acrylic stain to be used for all structural, trim, wood railing and structural metal PPG Pitt-tech acrylic industrial enamel to be used on water tables "Green" Superdeck transparent oil-based stain to be used on decking areas Colors to match existing color(s) All disposable sundries included in materials cost | 2,000.00 | 2,000.00   |
| All craftsmanship is guaranteed to be of satisfaction to the customer for a period of 1 year  | 0.00     | 0.0        |
| Easterbrook Painting, Inc. holds liability and commercial auto insurance policies for your protection   | 0.00     | 0.0        |
| All licensing and insurance information is available at the request of SVPSD  | 0.00     | 0.00       |
| Thank you for the opportunity!  | Total    | \$22,600.0 |

Sign below to acknowledge the above Estimate. A 10% deposit is required on the entire estimated amount before work is to be scheduled or performed. All balances are due in full when the work is complete. If work is to extend over a two (2) week period, Easterbrook Painting, Inc. is requesting payments on a bi-weekly basis, based on completion of the scope of work. All late payments are subject to finance charges.

| Signature |  |  |  |
|-----------|--|--|--|
| Signature |  |  |  |

## SQUAW VALLEY PUBLIC SERVICE DISTRICT



### 2019 WATER AND SEWER SYSTEM REPORT

Prepared April 2020 By Josh Wilson and Brandon Burks

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#### EQUIPMENT CAPITAL REPLACMENT PROJECTS

Budget Year 2021 - 2025

| Equipment Type                | Funding Source   | F  | Y 20/21 | FY 21/22  | FY 22/23 | FY 23/24  | FY | 24/25 | Pro | ject Total |
|-------------------------------|------------------|----|---------|-----------|----------|-----------|----|-------|-----|------------|
| Fleet                         |                  |    |         |           |          | T         |    |       |     |            |
| Ford F-250                    | Water/Sewer FARF |    |         | \$ 49,900 |          |           |    |       | \$  | 49,900     |
| Ford F-350                    | Water/Sewer FARF |    |         |           |          | \$ 46,300 |    |       | \$  | 46,300     |
| Equipment                     |                  |    |         |           | I        |           | Г  |       |     |            |
| Sewer Bypass Trailer and Hose | Sewer CIP        | \$ | 35,000  |           |          |           |    |       | \$  | 35,000     |
|                               |                  |    |         |           |          |           |    |       |     |            |
| Small Tools and Equipment     |                  |    |         |           |          |           |    |       |     |            |
| Sewer Lateral CCTV Cam        | Water/Sewer FARF |    |         |           |          | \$ 17,500 |    |       | \$  | 17,500     |
| SCBA Cart                     | Water/Sewer FARF | \$ | 9,500   |           |          |           |    |       | \$  | 9,500      |
| Radios                        | Water/Sewer FARF | \$ | 15,000  |           |          |           |    |       | \$  | 15,000     |
| Listening Devices             | Water/Sewer FARF |    |         |           |          |           | \$ | 7,500 | \$  | 7,500      |
| Trimble GPS                   | Water/Sewer FARF | \$ | 11,000  |           |          |           |    |       | \$  | 11,000     |
| T                             | OTAL             | \$ | 70,500  | \$ 49,900 | \$ -     | \$ 63,800 | \$ | 7,500 | \$  | 191,700    |

#### WATER CAPITAL PROJECTS

Budget Year 2021 - 2025

| CIP Projects  | Funding Source | FY:  | 20/21   | F  | Y 21/22 | FY 22/23  | FY 23/24  | FY 24/25  | Pr  | oject Total |
|---|----------------|------|---------|----|---------|-----------|-----------|-----------|-----|-------------|
| Pressure Zone 1A Project  | Water CIP      | \$   | 95,000  | \$ | 838,000 |           |           |           | \$  | 933,000     |
| PlumpJack Well  | Water CIP      |      |         |    |         | \$125,000 | \$975,000 |           | \$  | 1,100,000   |
|   | TOTAL          | \$   | 95,000  | \$ | 838,000 | \$125,000 | \$975,000 | \$ -      | \$  | 2,033,000   |
| CRP Projects  |                |      |         | -  |         |           |           |           | _   |             |
| West Tank Recoating Project   | Water FARF     | \$ 3 | 375,000 |    |         |           |           |           | 1\$ | 375,000     |
| Zone 3 Tank Recoating Project   | Water FARF     |      |         | \$ | 100,000 |           |           |           | \$  | 100,000     |
| Residential Meter Replacement Project<br>(Includes Irrigation Meter Removal on SFR) | Water FARF     | \$ 6 | 600,000 |    |         |           |           |           | \$  | 600,000     |
| Fire Hydrant Replacement Project  | Water FARF     | \$   | 21,000  | \$ | 21,000  | \$ 21,000 | \$ 21,000 | \$ 21,000 | \$  | 105,000     |
|   | TOTAL          | \$ 9 | 996,000 | \$ | 121,000 | \$ 21,000 | \$ 21,000 | \$ 21,000 | \$  | 1,180,000   |
|   |                |      |         |    |         |           |           |           |     |             |

#### SEWER CAPITAL PROJECTS

Budget Year 2021 - 2025

| Project Title  | Funding Source           | F١ | 20/21   | F  | Y 21/22 | FY 22/23          | FY 23/24               | FY 24/25               | Pr | oject Total                   |
|--|--------------------------|----|---------|----|---------|-------------------|------------------------|------------------------|----|-------------------------------|
| CIP Projects   |                          |    |         |    |         |                   |                        |                        |    |                               |
|  |                          |    |         |    |         |                   |                        |                        |    |                               |
| Sewer Cleanout Installation Project (Point of Service Line Cleanouts)                                | Sewer CIP                |    |         |    |         |                   | \$179,200              | \$375,200              | \$ | 554,400                       |
| Granite Chief "A" Line   | Sewer CIP                | \$ | 90,000  |    |         |                   |                        |                        | \$ | 90,000                        |
| TOTAL  |                          | \$ | 90,000  | \$ | -       | \$ -              | \$179,200              | \$375,200              | \$ | 644,400                       |
| CRP Projects   |                          |    |         |    |         |                   |                        |                        |    |                               |
| CRP Projects   |                          |    |         |    |         |                   |                        |                        |    |                               |
| CRP Projects Sewer Line and Manhole Rehabilitation   | Sewer FARF               | \$ | 125,000 | \$ | 125,000 | \$125,000         | \$125,000              | \$125,000              | \$ | 625,000                       |
| Sewer Line and Manhole Rehabilitation  | Sewer FARF<br>Sewer FARF | \$ |         | \$ |         | \$125,000<br>\$ - | \$125,000<br>\$ 64,795 | \$125,000<br>\$ 60,045 | \$ |                               |
|  |                          |    |         | -  |         |                   |                        |                        | -  | 625,000<br>282,278<br>582,640 |
| Sewer Line and Manhole Rehabilitation Sewer System CCTV  | Sewer FARF<br>Sewer FARF | \$ |         | -  | 53,409  | \$ -              |                        | \$ 60,045              | \$ | 282,278                       |
| Sewer Line and Manhole Rehabilitation Sewer System CCTV Backyard Easement Sewer Replacement Projects | Sewer FARF<br>Sewer FARF | \$ | 104,029 | \$ | 53,409  | \$ -<br>\$291,320 | \$ 64,795              | \$ 60,045<br>\$291,320 | \$ | 282,278<br>582,640            |

#### **Utilities Report 2019**

#### I. Flow Report

A. Water Production Total = 114.61 MG Comparison: 3.61 MG More Than 2018

B. Sewer Collection Total = 87.33 MG Comparison: 9.73 MG More Than 2018

C. Aquifer Level 2019 Maximum Level May 16, 2019: 6190.9'
Minimum Level November 29, 2019: 6184.3'

Total Change in Static Water Level 2018: 12.4'
Total Change in Static Water Level 2019: 6.6'

D. Precipitation Total 18/19 Water Year = 71.19" 53-Year average = 53.63" 18/19 Water Year % of the 53-Year average = 132.74%

- E. Flow Report Conclusions: Water production increased 3% over the previous year. Sewer collection increased 13% over the previous year.
- \* The maximum level represents a rough average of the highest levels measured in the aquifer during spring melt period.
- \*\* The lowest level recorded in the aquifer was 6,174.0 feet above mean sea level on October 12, 2001. This level is not necessarily indicative of the total capacity of the aquifer.
- \*\*\* Creek bed elevation (per Kenneth Loy, West Yost Associates) near Well 2r is 6,186.9 feet.
- \*\*\*\* The season total for Precipitation is calculated from October 2018 through September 2019.
- \*\*\*\*\* The true average could be higher or lower than the reported value due to the uncertainty of the Old Fire Station precipitation measurement during the period 1994 to 2004.
- \*\*\*\*\*\* The production number is different than scada reports due to time of day reading issues.

#### II. Leaks, Repairs, and Maintenance

#### A. Water

- 1. New meters installed: 10
- 2. Water meters replaced or rebuilt: 8
- 3. Water meter upgrades: 2
- 4. Customer service water meters turned on or off: 0
- 5. Routine leak/high usage detection notification: 151
- 6. Customer requested leak detection services performed: 15
- 7. No water responses: 0
- 8. Fire hydrants flushed: 151
- 9. Blow-offs flushed: 19
- 10. Valves exercised: 18
- 11. Repair/Replace service line: 0
- 12. Repair leak on water main: 0
- 13. Backflow devices tested: 531
- 14. Test District backflows: 4
- 15. Quarterly vault inspections on Well 1R and Well 3: 8
- 16. Water tank inspections: 8
- 17. Water quality complaints serviced: 0
- 18. Tested commercial meters: 0
- 19. Replaced Air/Vac breakers: 0
- 20. Water samples collected:

Bacteriological: 24

Nitrate: 4

Asbestos: 1

VOC's: 4

#### B. Sewer

- 1. Sanitary sewer overflows: 0
- 2. Main line repairs: 0
- 3. Service line repairs: 0
- 4. Sewer cleanout repairs: 0
- 5. Manhole repairs: 2
- 6. Manhole grouting: 0
- 7. Cleaning:

Spring and fall cleaning of high priority lines

Main sewer lines cleaned: 316

8. Inspections:

Underground Service Alerts: 156

Plan Review: 39

Pre-remodel Inspections: 3

Final Inspections: 18

Fixture count Inspections: 0

Water service line Inspections: 18

Sewer service line Inspections: 11

Sewer main line Inspections: 0

Water quality complaint Investigations: 0

Water Backflow Inspections: 13

Fog Inspections: 0

Toilet rebate Inspections: 0 Second Unit Inspections: 5

## III. Building and Grounds Maintenance and Repair

A. 305 Squaw Valley Road Fire Department and Administration

1. Continued monthly service and maintenance of facility and equipment.

## B. 1810 Squaw Valley Road District Equipment Garage

1. Continued monthly service and maintenance of facility and equipment.

# IV. Vehicles and Equipment

#### A. Vehicles

1. All vehicles received an annual service, with the exception of the Ford Interceptor and Ford F-150 which received biannual services.

## B. Equipment

1. All small equipment received an annual service.

#### V. Administrative

- A. Hanson data input.
- B. VUE Works migration from Hanson.

# VI. Operation & Maintenance Projects

- A. Vegetation removal from access roads to tanks
- B. Gate valve box repairs
- C. Continued Operations and Maintenance of SV Mutual Water Company.
- D. Sewer System I/I inspection
- E. 2019 CCTV Sewer Project
- F. Manhole Repairs
- G. Spring and Fall Flushing
- H. Annual Sewer Cleaning
- I. High Priority Cleaning
- J. Hydrant Ballard Repairs
- K. Horizontal Well Pressure Test
- L. Tank Inspections
- M. West Tank access road repaired
- N. Locating all ARV's
- O. Meter Box replacements
- P. Replaced Stables property Fire Hydrant Valve, Line and Hydrant
- Q. Repaired Leak on ARV on Bike Path
- R. Repaired Service Line leak for Mutual at 1652 Sandy Way

#### VII. Summary

The Operations department was able to make a number of repairs to assets in the district this year including water leaks that were found. The District continued a contract to operate and maintain the Squaw Valley Mutual Water Company. Training continued this year keeping the district crew as knowledgeable and up to date as possible so that we may provide the best available service to our customers.

# VIII. Safety Training

| Safety I raini | ng   |
|----------------|--|
| 1/8/2019       | Sexual Harassment Prevention, Target Solutions     |
|                | Brandon, Jason, Schel,                             |
| 1/11/2019      | Slips, Trips and Falls, SDRMA Booklet              |
|                | Joshua, Jason, Schel, Sam, John, Brandon           |
| 2/21/2019      | CA Local Agency Ethics (AB 1234), Target Solutions |
|                | Brandon  |
| 3/8/2019       | Evacuation, SDRMA Booklet                          |
|                | Joshua, Brandon, Jason, John, Sam                  |
| 3/29/2019      | Working Outdoors Mosquitoes & Ticks, SDRMA Booklet |
|                | Joshua, Brandon, John, Sam, Schel                  |
| 4/19/2019      | Diversity Food for Thought, SDRMA Booklet          |
|                | Joshua, Brandon, John, Sam                         |
| 5/24/2019      | Heat Stress, SDRMA Booklet                         |
|                | Joshua, John, Schel, Sam, Jason                    |
| 6/21/2019      | Public Building Security, SDRMA Booklet            |
|                | Joshua, Sam, John, Schel, Jason                    |
| 7/26/2019      | Driven to Distraction II, SDRMA Booklet            |
|                | Joshua, Brandon, John, Sam, Schel                  |
| 8/9/2019       | Ergonomics, SDRMA Booklet                          |
|                | Joshua, Ty, Nic, Jason, John, Brandon, Sam, Schel  |
| 11/27/2019     | Blood Borne Pathogens, SDRMA Booklet               |
|                | Joshua, Brandon, Sam, Nic, Jason, Ty, Schel        |
| 12/6/2019      | Recognizing Drug and Alcohol Abuse, SDRMA Booklet  |
|                | Joshua, Brandon, Nic, Schel, Jason, Ty, Sam        |
| 12/27/2019     | Fire Safety, SDRMA Booklet                         |
|                | Brandon, Joshua, Jason, Nic, Ty, Schel, Sam        |
| 12/27/2019     | Customer Service, SDRMA Booklet                    |
|                | Brandon, Joshua, Jason, Ty, Nic, Schel, Sam        |
|                |  |

# IX. Occupational Training

| Occupational | 11  |
|--------------|---|
| 1/17/2019    | Trackless Logs and Maintenance, 1810 Squaw Valley Rd. |
|              | Sam, Schel, Jason, John, Joshua                       |
| 1/25/2019    | Backflow Re-Certification Class, B&L Backflow         |
|              | Schel   |
| 4/1/2019     | Flushing Hydrants, 1810 Squaw Valley Rd.              |
|              | Joshua, John, Jason                                   |
| 5/2/2019     | SSO Documentation, DKF Solutions                      |
|              | Brandon, Joshua                                       |
| 5/8/2019     | Properties of Natural Gas, CWEA                       |
|              | Joshua, Brandon                                       |
| 5/8/2019     | FOG Programs, CWEA                                    |
|              | Joshua, Brandon                                       |
| 5/8/2019     | Chemical Storage and Tank Inspections, CWEA           |
|              | Brandon, Joshua                                       |
| 5/17/2019    | SSMP SSO Response Plan, 305 Squaw Valley Rd.          |
|              | Brandon, Joshua, Schel, John, Sam, Jason              |

| 5/18/2019  | Prowler Sewer Cleaning Operation, Winding Creek Easement |
|------------|--|
|            | Joshua, Schel, Jason, Sam, John                          |
| 5/19/2019  | How to Run a Collection System, DKF Solutions            |
|            | Joshua, Brandon  |
| 7/26/2019  | Backflow Re-Certification Class, B&L Backflow            |
|            | Joshua   |
| 8/13/2019  | Surface Go and Jetpack, 305 Squaw Valley Rd.             |
|            | Joshua, Ty, Nic, Schel, Jason, Sam                       |
| 8/26/2019  | Personal Safety Equipment, 305 Squaw Valley Rd.          |
|            | Joshua, Nic, Ty  |
| 8/26/2019  | Wacker Operation, 1810 Squaw Valley Rd.                  |
|            | Joshua, Nic, Ty  |
| 8/27/2019  | Hydro Excavating with Vac Con, HWY 89                    |
|            | Joshua, Nic, Ty  |
| 9/9/2019   | Calibrate pH Probe Wall Mount/Hand Held, Main Well       |
|            | Joshua, Nic, Ty  |
| 9/9/2019   | Calibrate Caustic Pumps, Main Well                       |
|            | Joshua, Sam, Nic, Ty                                     |
| 10/15/2019 | Placer County Drinking Water Workshop, OVI               |
|            | Joshua, Brandon  |
| 11/6/2019  | Trackless Logs and Maintenance, 1810 Squaw Valley Rd.    |
|            | Joshua, Nic, Ty  |
| 12/5/2019  | Mutual Generator Operations, Mutual Well House           |
|            | Joshua, Nic, Ty, Sam, Jason, Schel                       |
| 12/17/2019 | Underground Utility Locator Training, DKF Solutions      |
|            | Joshua   |

# Water System Inventory - 2019

- 1. Water Well #1R 377 GPM average. \*
- 2. Water Well #2R 310 GPM average. \*, \*\*
- 3. Water Well #3 106 GPM average. \*
- 4. Water Well #4 (Not in Service)
- 5. Water Well #5R 392 GPM average. \*
- 6. Horizontal Well (Out of Service). \*, \*\*\*

# 2019 Total average flow - 1,185 GPM \*\*\*\*

- 7. West Tank 1,150,000 Gallon Water Tank
- 8. East Tank 500,000 Gallon Water Tank
- 9. Zone 3 Tank 135,000 Gallon Water Tank

# Total Storage - 1,785,000 Gallons

- 10. 2 Booster Pumping Stations
- 11. 838 Water Meters connected per Billing
- 12. 138 Fire Hydrants
- 13. 34 Air Release Valves
- 14. 515 Backflow Prevention Devices
- 15. 417 Gate Valves

#### Notes

- \* GPM averaged from the time wells were on and running.
- \*\* Well 2R GPM is affected by seasonal aquifer level changes. During low aquiver level years the well GPM is reduced to prevent pumping below the well screens.
- \*\*\* Horizontal Well is out of service. When it runs GPM is affected by gravity flow and changes from one year to the next. Longer periods of operation will lower the GPM. The average in 2016 was 70 GPM.
- \*\*\*\* 2019 total average flow does not indicate total capacity. This total is the combined GPM flows from all the wells as they were operated in 2019 calendar year.

# Water System Inventory – 2019

- 16. 17 Butterfly Valves
- 17. 23 Blow Off Assemblies
- 18. 5 Control Valves (Granite Chief, East Booster, Zone 3 Booster, Hz Well)
- 19. 3 Transducer Stations (West Tank, East Tank, and Zone Three Tank)
- 20. 7 Remote Terminal Units (RTU), SCADA Telemetry System
- 21. 12,761 Feet 12" Water Distribution Main
- 22. 10,752 Feet 10" Water Distribution Main
- 23. 32,312 Feet 8" Water Distribution Main
- 24. 21,015 Feet 6" Water Distribution Main
- 25. 696 Feet 4" Water Distribution Main
- 26. 990 Feet 2" Water Distribution Main
- 27. 439 Feet 6" Water Service Line
- 28. 240 Feet 4" Water Service Line
- 29. 3.170 Feet 2" Water Service Line
- 30. 254 Feet 1.25" Water Service Line
- 31. 39 Feet 1.5" Water Service Line
- 32. 3,033 Feet 1" Water Service Line
- 33. 128 Feet 3/4" Water Service Line

```
Total Water Main = 78,526 Feet = 14.872 Miles
Total Water Services = 7,303 Feet = 1.383 Miles
Combined Total = 85,829 Feet = 16.250 Miles
```

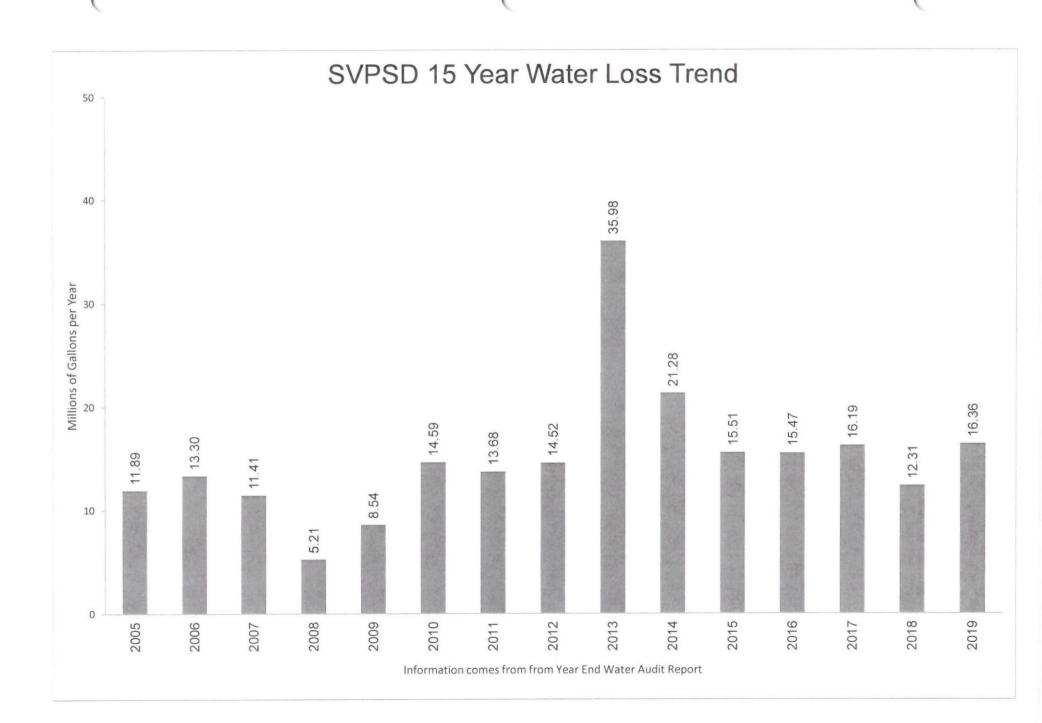
# Squaw Valley Public Service District - Year End Water Audit Report

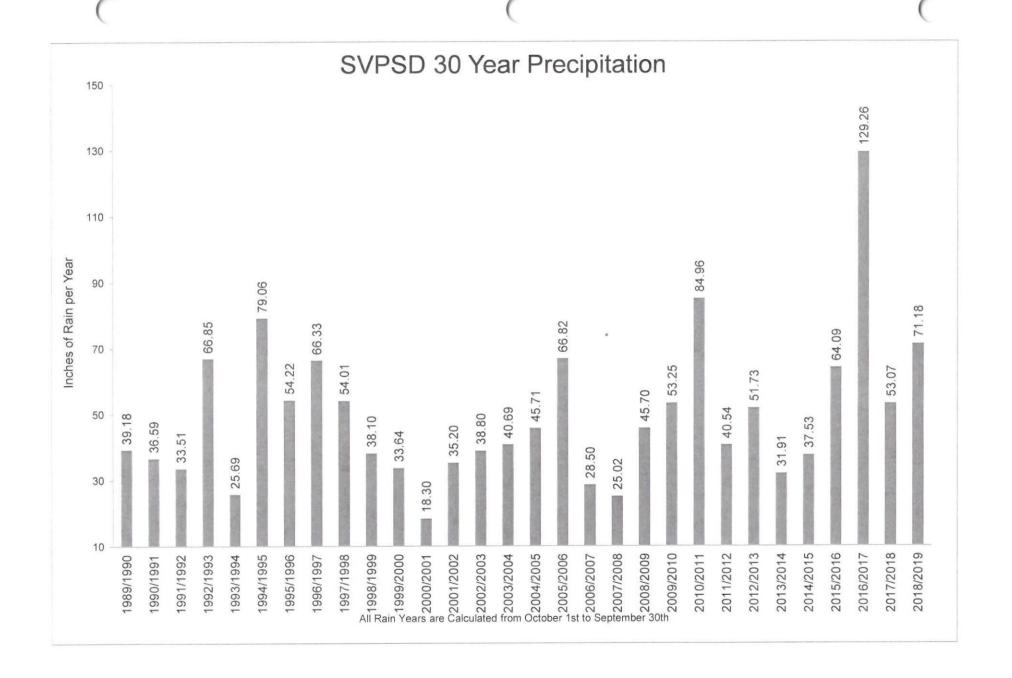
|       |         |  | Report Date:                            | January 10, 2020       | Performed By:       | Brandon Burks |
|-------|---------|--|---|------------------------|---------------------|---------------|
| 1     | Year:   | 2019   |   |                        |                     |               |
|       |         | Begin Audit Period:  | 1/2/10 12:00 AM                         |                        |                     |               |
|       |         | The state of the s |   |                        |                     |               |
|       |         | Ena Audit Perioa.  | 12/31/19 12:00 AM                       |                        |                     |               |
|       | Т       | otal Metered Consum  | ption for audit period                  | specified (including I | nydrant meters):    | 93,725,429    |
|       |         |  | Additional Consumpt                     | tion - Unmetered       |                     |               |
|       |         | F  | ire Department Use:                     | 161,500                |                     |               |
|       |         |  | Hydrant Flushing:                       |                        |                     |               |
|       |         |  | Blow-Off Flushing:                      |                        |                     |               |
|       |         |  | Sewer Cleaning:                         | 101,000                |                     |               |
|       |         |  | Street Cleaning:                        |                        |                     |               |
|       |         |  | Well Flushing:                          |                        |                     |               |
|       |         |  | Tank Overflows:                         |                        |                     |               |
|       |         | Unread Met   | er Estimated Reads:                     | 170,000                |                     |               |
|       |         | Officad Wick   | Other:                                  | 170,000                |                     |               |
|       |         | Total Unmetered  | Consumption (for aud                    | dit period specified). | 3 130 024           |               |
|       |         | Total Offinetered  | Consumption (for aut                    | an period specified).  | 0,100,524           |               |
|       |         |  | Estimated Unknown I                     | oss - Unmetered        |                     |               |
|       |         |  |   |                        |                     |               |
|       |         | Known  | Illegal Connections:                    |                        |                     |               |
|       | Tota    |  | have been repaired:                     |                        |                     |               |
| /     | Tota    |  | ed Unmetered (for au                    |                        | 388,800             |               |
|       |         | Total Estimate   | ed Offinetered (for add                 | uit period specified). | 300,000             |               |
|       |         |  |   |                        |                     |               |
|       |         |  |   |                        |                     |               |
|       |         |  | Total                                   | Production for audit   | period specified:   | 113,610,231   |
|       |         | Total M  | otorod/Unmotorod Co                     | encumption for audit a | acried enecified:   | 07 254 452    |
|       |         | i otai <u>ivi</u>  | etered/Unmetered Co                     | insumption for audit   | beriod specified.   | 91,254,153    |
|       |         | Total W  | ater Loss (Production                   | on - Consumption):     | 16.356.078          |               |
|       |         |  | (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Loss Percentage:       |                     | ***           |
|       |         |  |   | Loos i croomage.       | 14.470              |               |
|       |         |  | 0.000                                   |                        |                     |               |
|       |         | The production totals  | are different than the                  | monthly report due     | to a different time | e frame       |
| being | g used. |  |   |                        |                     |               |
|       |         |  |   |                        |                     |               |
|       |         |  |   |                        |                     |               |
|       |         |  |   |                        |                     |               |
|       |         |  |   |                        |                     |               |

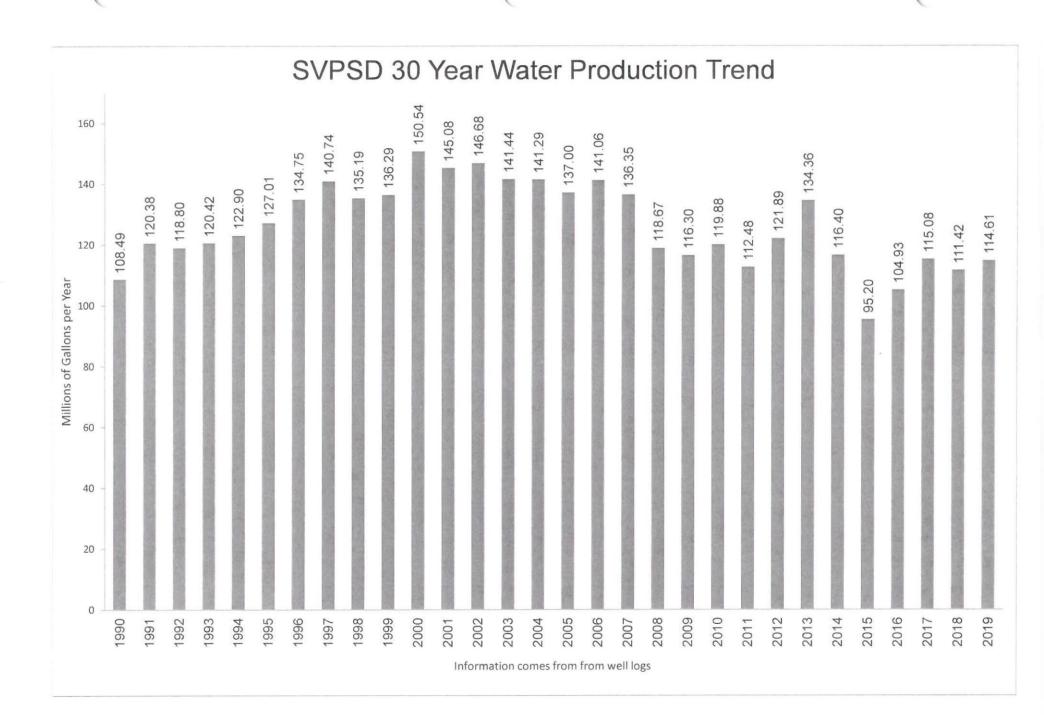
<sup>\*</sup> Instructions - Only fill in the blue cells \*

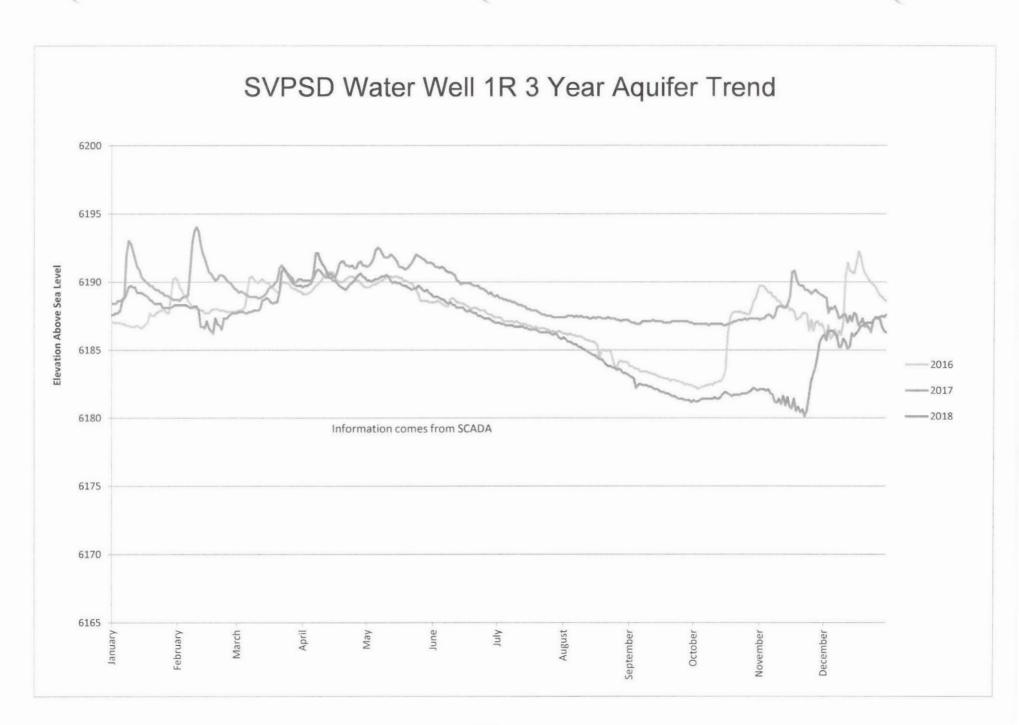
<sup>\*</sup> Note - All Production & Consumption Totals In U.S. Gallons \*

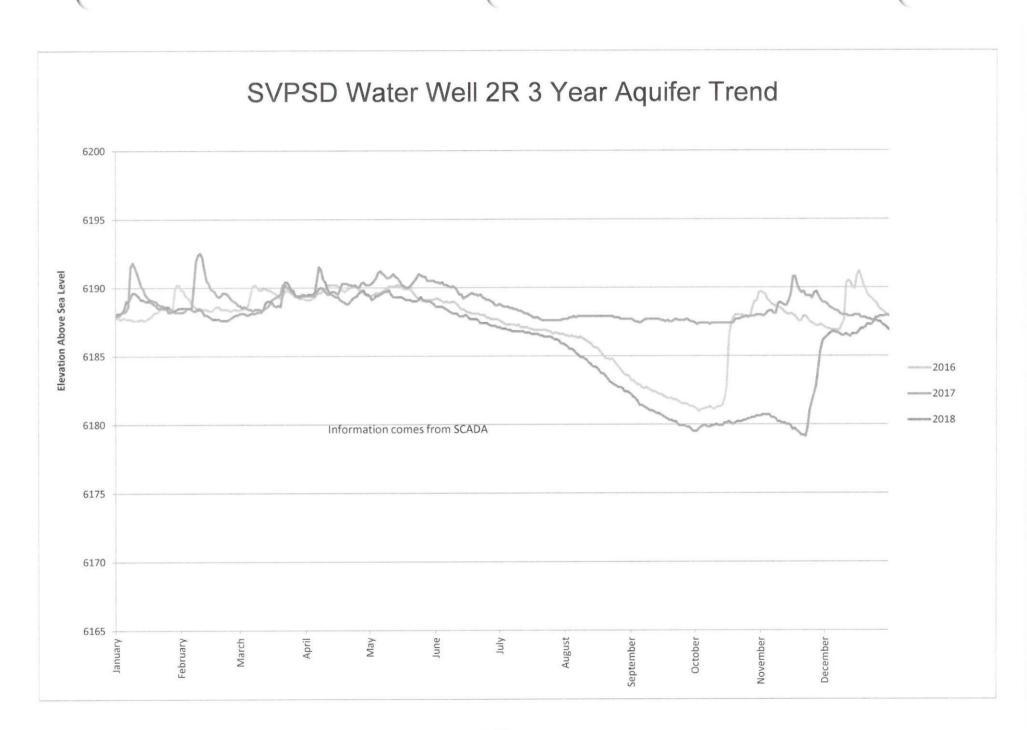
<sup>\*\*\*</sup> Note - Total Water Loss Percentage inclued theft, Illegal Connections or Leaks that have been repaired

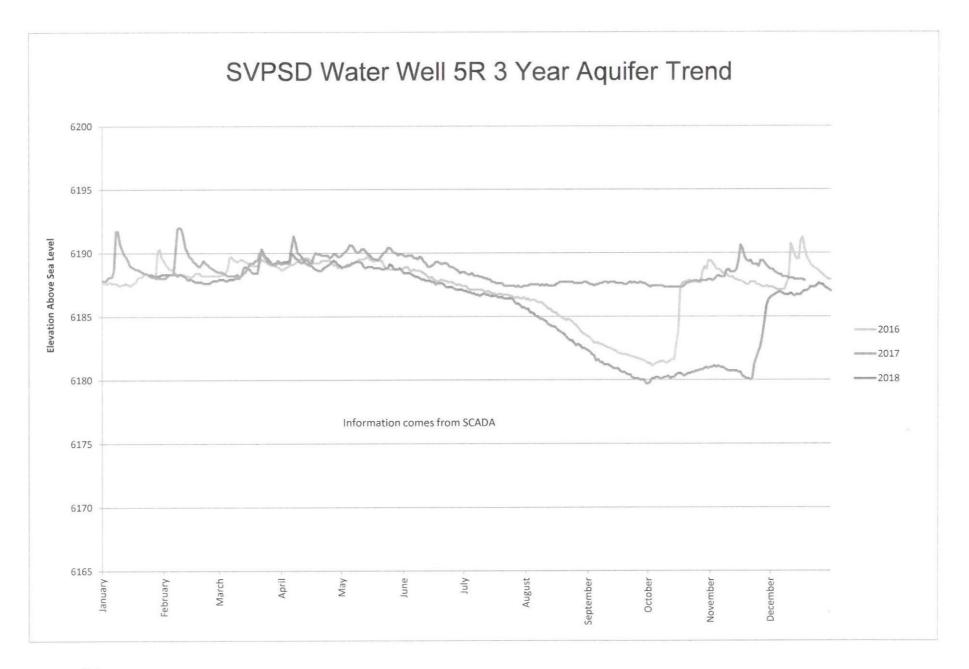












Note: communication to well 5r failled mid 12-18-17 to 1-25-18

|                    |          |          |         | Pump Run       | Hours |            |           |           |
|--------------------|----------|----------|---------|----------------|-------|------------|-----------|-----------|
|                    | Well #1R | Well #2R | Well #3 | Well #5R Motor |       | East Boost | Zone-3 #1 | Zone-3 #2 |
| Year Installed     | 2005     | 2011     | 2014    | 1999           | 2015  | 2015       | 1990      | 1990      |
| 1990               |          |          |         |                |       |            | 30        | 30        |
| 1991               |          |          |         |                |       |            | 98        | 66        |
| 1992               |          |          |         |                |       |            | 112       | 84        |
| 1993               |          |          |         |                |       |            | 120       | 99        |
| 1994               |          |          |         |                |       |            | 136       | 146       |
| 1995               |          |          |         |                |       |            | 223       | 160       |
| 1996               |          |          |         |                |       |            | 363       | 145       |
| 1997               |          |          |         |                |       |            | 538       | 338       |
| 1998               |          |          |         |                |       |            | 438       | 352       |
| 1999               |          |          |         |                |       |            | 612       | 264       |
| 2000               |          |          |         |                |       |            | 527       | 640       |
| 2001               |          |          |         |                |       |            | 631       | 573       |
| 2002               |          |          |         |                |       |            | 493       | 514       |
| 2003               |          |          |         |                |       |            | 509       | 503       |
| 2004               |          |          |         |                |       |            | 541       | 550       |
| 2005               | 209      |          |         |                |       |            | 486       | 473       |
| 2006               | 1,868    |          |         |                |       |            | 455       | 468       |
| 2007               | 1,796    |          |         |                |       |            | 438       | 467       |
| 2008               | 1,552    |          |         |                |       |            | 477       | 460       |
| 2009               | 1,552    |          |         |                |       |            | 533       | 388       |
| 2010               | 1,637    |          |         | 172            |       |            | 381       | 365       |
| 2011               | 1,866    | 687      |         | 1,983          |       |            | 353       | 344       |
| 2012               | 1,570    | 1,569    |         | 1,681          |       |            | 513       | 482       |
| 2013               | 1,927    | 1,923    |         | 1,884          |       |            | 417       | 408       |
| 2014               | 933      | 1,985    | 642     | 1,991          |       |            | 391       | 393       |
| 2015               | 1,375    | 1,399    | 1,358   | 985            | 150   | 348        | 312       | 325       |
| 2016               | 1,341    | 1,326    | 1,317   | 1,286          | 1,286 | 1,347      | 415       | 409       |
| 2017               | 1,622    | 1,615    | 1,614   | 1,447          | 1,447 | 1,698      | 317       | 313       |
| 2018               | 1,643    | 1,542    | 1,547   | 1,476          | 1,476 | 1,769      | 342       | 338       |
| 2019               | 1,697    | 1,640    | 1,474   | 1,456          | 1,456 | 1,808      | 333       | 330       |
| <b>Total Hours</b> | 22,588   | 13,686   | 7,952   | 14,361         | 5,815 | 6,970      | 11,534    | 10,427    |

#### Notes:

Annual and total hours in this spreadsheet are restarted from the time of replacement or rebuild of equipment.

Well 1R - the pump and motor was replaced in 2005 after 24,756 hours in service.

Well 2R - the pump and motor was replaced in 2011 after 42,644 hours in service.

Well 3 - the motor was replaced in 2008 after 12,116 hours in service.

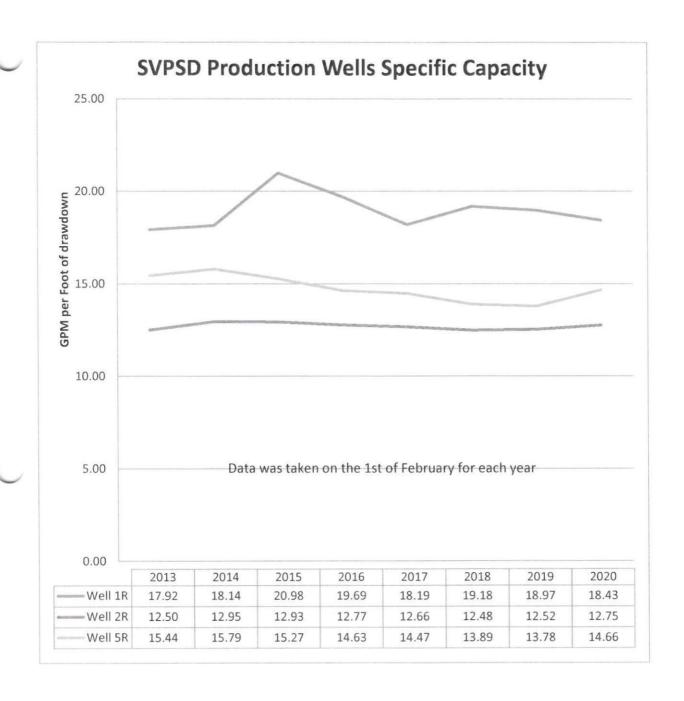
Well 3 - the motor was replaced in 2014 after 5,787 hours in service.

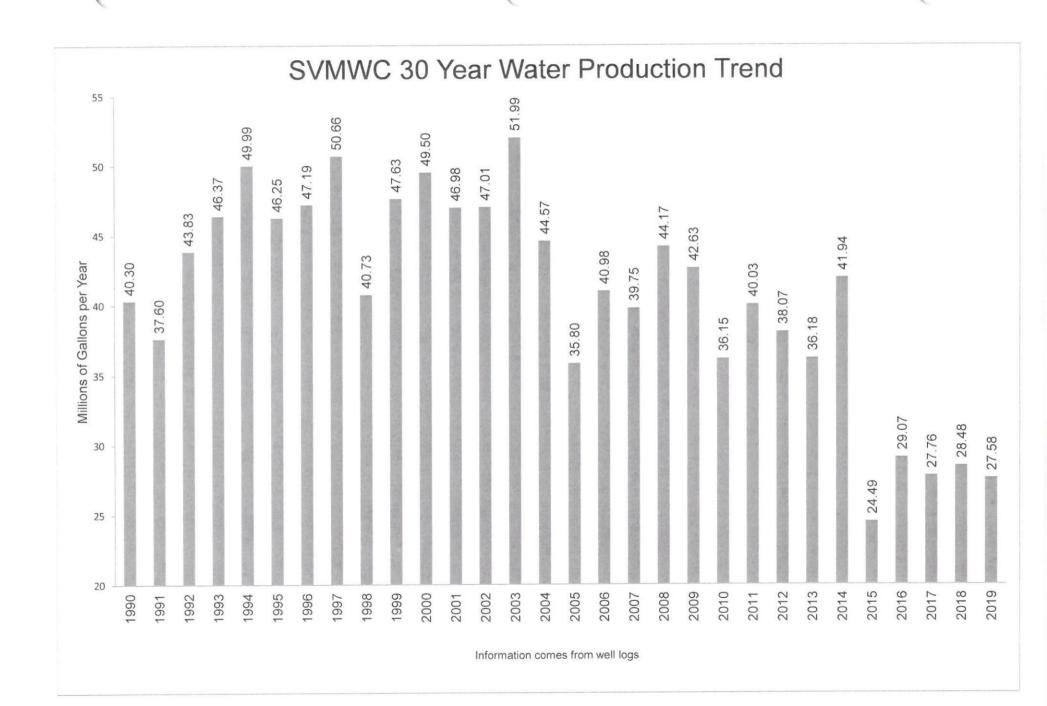
Well 3 - the pump was replaced in 2014 after 17,903 hours in service.

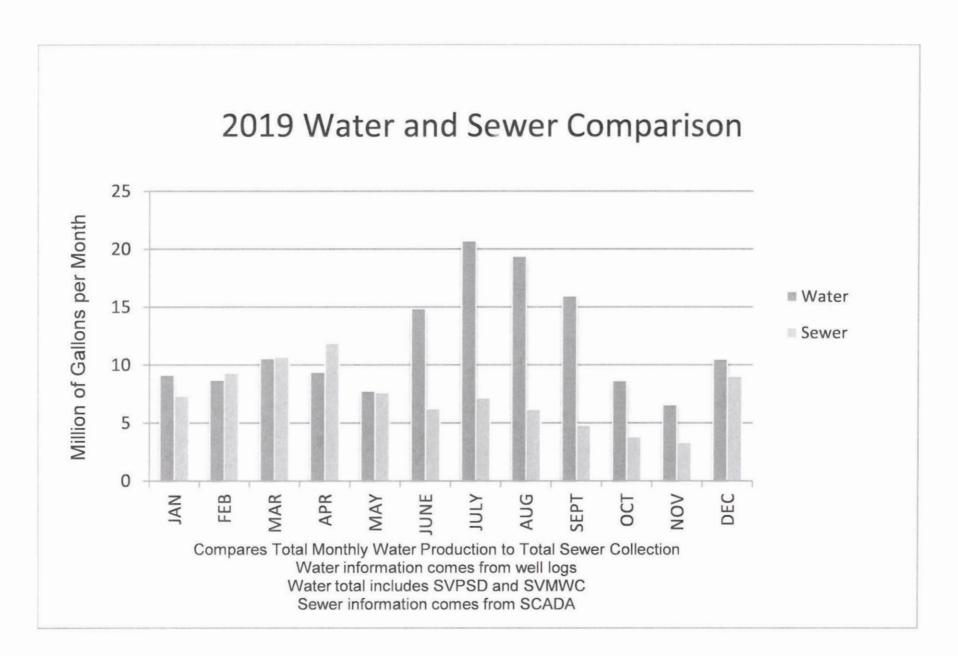
Well 5R - the motor was rebuilt in 2010 after 20,246 hours in service.

Well 5R - the pump was replaced in 2015 after 28,792 hours in service.

East Booster - the pump and motor was replaced in 2015 after 18,822 hours in service.

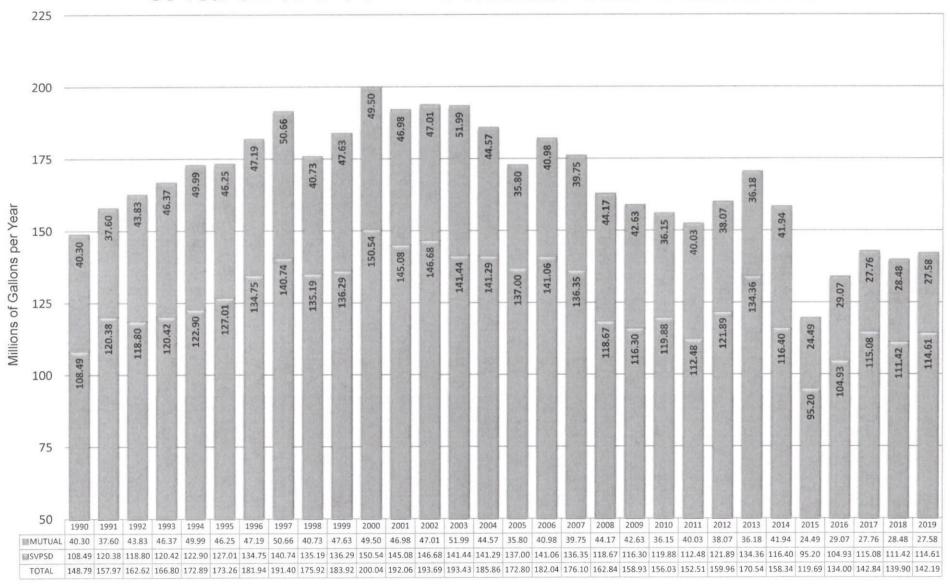






|   | Water and Sewer Production 2019    |       |       |       |  |  |  |  |  |  |  |
|---|------------------------------------|-------|-------|-------|--|--|--|--|--|--|--|
|   | WATER                              | WATER | WATER | SEWER |  |  |  |  |  |  |  |
|   | SVPSD                              | SVMWC | TOTAL | TOTAL |  |  |  |  |  |  |  |
| JAN                                     | 7.60                               | 1.52  | 9.12  | 7.34  |  |  |  |  |  |  |  |
| FEB                                     | 7.14                               | 1.55  | 8.69  | 9.29  |  |  |  |  |  |  |  |
| MAR                                     | 8.96                               | 1.62  | 10.58 | 10.69 |  |  |  |  |  |  |  |
| APR                                     | 8.00                               | 1.38  | 9.38  | 11.90 |  |  |  |  |  |  |  |
| MAY                                     | 6.16                               | 1.59  | 7.75  | 7.61  |  |  |  |  |  |  |  |
| JUNE                                    | 11.67                              | 3.21  | 14.88 | 6.24  |  |  |  |  |  |  |  |
| JULY                                    | 16.48                              | 4.24  | 20.72 | 7.14  |  |  |  |  |  |  |  |
| AUG                                     | 15.32                              | 4.08  | 19.40 | 6.17  |  |  |  |  |  |  |  |
| SEPT                                    | 12.39                              | 3.55  | 15.94 | 4.81  |  |  |  |  |  |  |  |
| OCT                                     | 6.92                               | 1.73  | 8.65  | 3.80  |  |  |  |  |  |  |  |
| NOV                                     | 5.16                               | 1.40  | 6.56  | 3.32  |  |  |  |  |  |  |  |
| DEC                                     | 8.81                               | 1.71  | 10.52 | 9.02  |  |  |  |  |  |  |  |
| 114.61 27.58 142.19 87.33 Million Gallo |                                    |       |       |       |  |  |  |  |  |  |  |
| Water information comes from well logs  |                                    |       |       |       |  |  |  |  |  |  |  |
|   | Sewer information comes from SCADA |       |       |       |  |  |  |  |  |  |  |

# 30 Year SVPSD and SVMWC Combined Water Production Trend



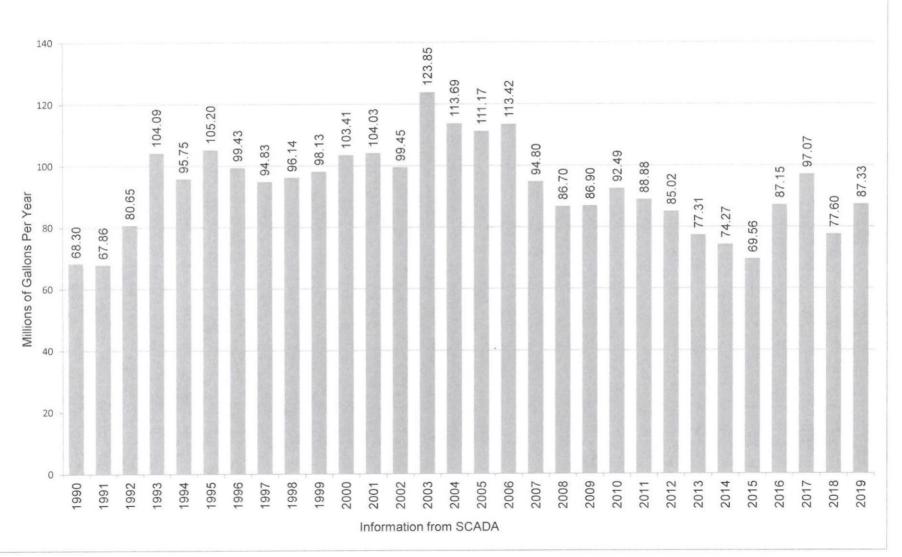
Information comes from from well logs

# SEWER SYSTEM INVENTORY - 2019

- 1. 456 Sanitary Manholes
- 2. 3 Siphons (6",12",16")
- 3. 3 Sewer Flow Meters
  - Mag Meter, Painted Rock Siphon T-45A District owned
  - Mag Meter, Mountain Run Ski Corp owned
  - Mag Meter, HWY 89 T-TSA owned
- 4. 587 Feet 16" Sewer Main
- 5. 11,791 Feet 15" Sewer Main
- 6. 3,104 Feet 12" Sewer Main
- 7. 8,945 Feet 10" Sewer Main
- 8. 18,242 Feet 8" Sewer Main
- 9. 54.115 Feet 6" Sewer Main
- 10. 6,687 Feet 4" Sewer Main
- 11. 45,052 Feet 4" Sewer Lateral
- 12. 995 Sewer Connections per Billing
- 13. 2 Remote Terminal Units (RTU)

```
Total Sewer Main = 103,471 Feet = 19.597 Miles
Total Sewer Laterals = 44,152 Feet = 8.532 Miles
Combined Totals = 147,623 Feet = 27.959 Miles
```

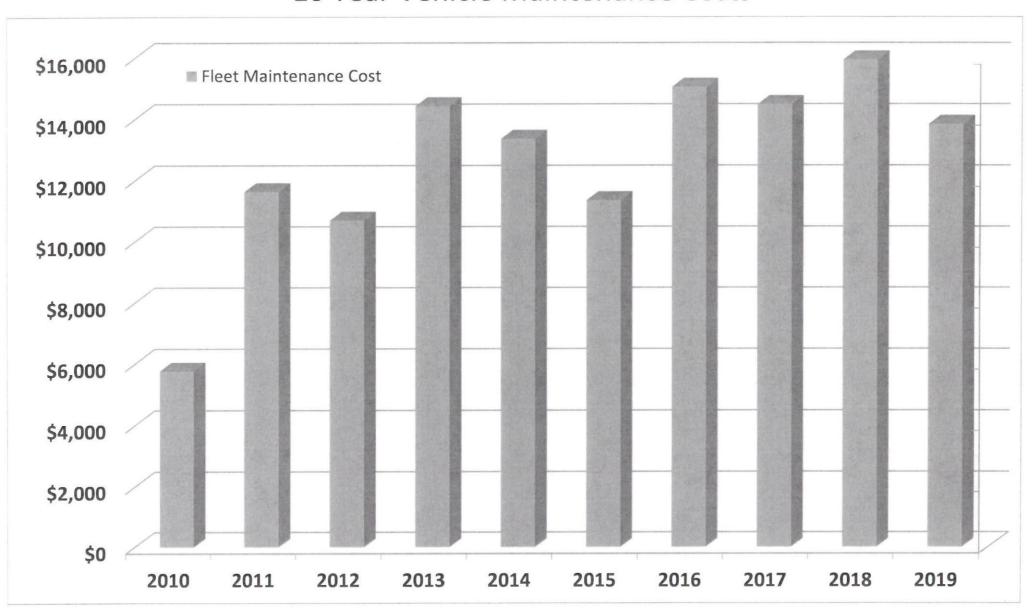
# SVPSD 30 YEAR SEWER FLOW TREND



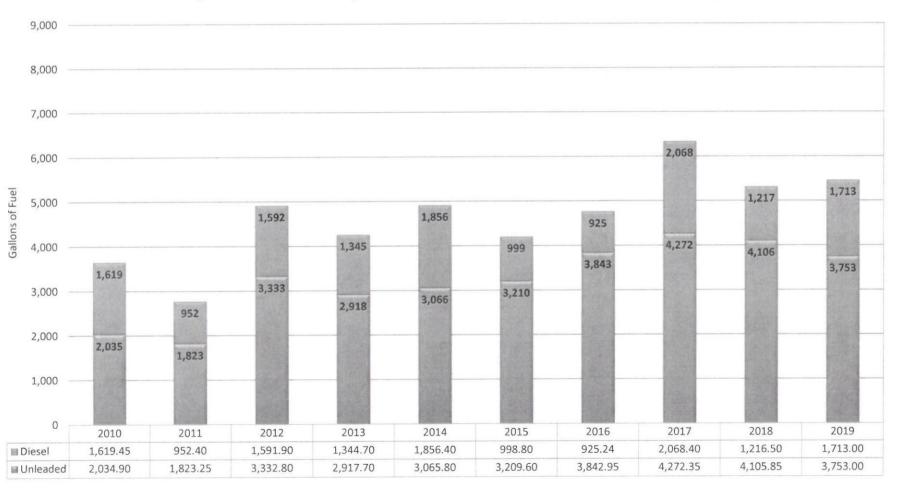
# **Annual Report on District Fleet**

|                             |            |      |              |         | 201           | 9                              |         |                           |           |
|-----------------------------|------------|------|--------------|---------|---------------|--------------------------------|---------|---------------------------|-----------|
| Vehicle/Equipment           | Mileage    | Age  | Replacement  | Service | Annual        | Maintenance                    | 2019    | Maintenance               | 2020      |
|                             | Hours      |      | Schedule     | Life    | Use           | Performed                      | 2020    | Due                       | 2021      |
| 2008 Ford 1 Ton 4x4 Flat    | 41,157     | 12   | 15           | 3       | 3,072         | Annual Service                 | \$175   | Annual Service            | \$300     |
| 2000 1 010 1 1011 424 1 100 | 11,101     | 1.2  |              |         | -1            |                                |         | New Tires                 | \$1,500   |
| 1999 Ford Utility 4x4       | 69.294     | 21   | 15           | -6      | 3,313         | Annual Service                 | \$175   | Annual Service            | \$300     |
| 1000 Ford Othicy TAT        | 00,20      |      |              |         |               | Break Controler                | \$285   |                           |           |
| 2014 Dodge Ram 4x4          | 43,469     | 6    | 15           | 9       | 4,528         | Annual Service                 | \$175   | Annual Service            | \$300     |
| 1997 Ford Explorer          | 126,638    | 23   | 15           | -8      | 1,355         | Annual Service                 | \$175   | Annual Service            | \$300     |
| 2014 F-150 4x4              | 111,870    | 6    | 15           | 9       | 18,233        | 2x Annual Service              | \$175   | 2x Annual Service         | \$300     |
| 201111100                   | ,          |      |              |         |               | 100K Service/Replace Brakes    | \$500   |                           |           |
| 2008 F-750 Dump Truck       | 10,275     | 12   | 30           | 18      | 527           | Annual Service                 | \$175   | Annual Service            | \$300     |
| 1998 JD 444H Loader         | 3.811      | 22   | 30           | 8       | 119           | Annual Service                 | \$175   | Annual Service            | \$300     |
| 1930 3D 44411 E0ddC1        | 0,011      |      | - 00         | -       | 110           | New Tires (2)                  | \$1,170 | Chains                    | \$1,500   |
| JD Backhoe                  | 355        | 2    | 30           | 28      | 169           | Annual Service                 | \$175   | Annual Service            | \$300     |
| 1998 JD Air Compressor      | 391        | 22   | 20           | -2      | 4             | Annual Service                 | \$175   | Annual Service            | \$300     |
| 2007 New Holland            | 551        | 13   | 30           | 17      | 54            | Annual Service                 | \$175   | Annual Service            | \$300     |
| Westa Sno Blower            | 331        | 13   | 20           | 7       | 04            | 7 tilliadi Golvido             | 41.0    | Cutting blade/Wear shoes  | \$ 1,000  |
| 2009 Vac-Con Hydro-Vac      | 8,794      | 11   | 30           | 19      | 425           | Annual Service                 | \$175   | Annual Service            | \$300     |
| Power Take Off (PTO)        | 268        | 11   | 30           | 19      | 18            | New Tires (6)/hydrolic filters | \$4,126 | Coolant flush             | \$1,000   |
| 2009 Duetz Rear Engine      | 843        | 11   | 30           | 19      | 99            | Annual Service                 | \$175   | Annual Service            | \$300     |
| 2010 5 11 1                 | 40.507     |      | 45           | 11      | 3,577         | 2x Annual Service              | \$175   | 2x Annual Service         | \$300     |
| 2016 Ford Interceptor       | 18,597     | 4    | 15           | 11      | 3,5//         | 2x Annual Service              | \$175   | New tires                 | \$1,500   |
| 6" Trash Pump (2000)        | 51         | 20   | 30           | 10      | 3             | Annual Service                 | \$175   | Annual Service            | \$300     |
| 7110111 21115 (2000)        |            |      |              |         |               |                                |         |                           |           |
| 2010 Prowler Easement       | 221        | 10   | 20           | 10      | 6             | Annual Service                 | \$175   | Annual Service            | \$300     |
|                             | 254        | 27   | 40           | 13      | 13            | Annual Service                 | \$175   | Annual Service            | \$300     |
| Well House Generator (1993) |            |      |              |         |               |                                |         |                           |           |
| 1810 Generator (1991)       | 807        | 29   | 40           | 11      | 10            | Annual Service                 | \$175   | Annual Service            | \$300     |
| 305 Generator (2004)        | 180        | 16   | 40           | 24      | 8             | Annual Service                 | \$175   | Annual Service            | \$300     |
| Equipment/Old Vehicles      |            |      |              |         |               |                                | \$300   | Equipment                 | \$500     |
| Miscellaneous Shop Supplies |            |      |              |         |               | Rags, Cleaning supp. Ect.      | \$200   | Rags, Cleaning Supp. Ect. | \$500     |
| Total                       | Fleet Ave. | 15.1 | TESTER DIVER | BANTA   | Self-diameter | 品質的學術學和學院的學術學                  | \$9,731 |                           | \$ 12,900 |

# 10 Year Vehicle Maintenance Costs

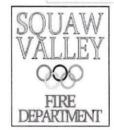


# SVPSD Operation Department 10 Year Fuel Useage Trend





# SQUAW VALLEY PUBLIC SERVICE DISTRICT



#### FIRE DEPARTMENT REPORT

DATE:

May 26, 2020

TO:

**District Board Members** 

FROM:

Allen Riley, Fire Chief

SUBJECT:

Fire Department Report – Information Only

BACKGROUND: The discussion section below provides information from the Fire Department

regarding operations and activities that are not the subject of a separate report. This report is prepared to provide new information and recent progress only.

**DISCUSSION**: Training

EMS: SSV Protocols, ALS Scenarios, Patient Assessment, Coronavirus/Covid-19 training, Cleaning/Decontamination.

Fire/Rescue: Swiftwater Training, Driver Training, District Familiarization, Search and VES.

Wildland Fire Training: Shelter Deployment, Driver Training, Rural Water Supply, Pumping/Drafting, Progressive Hoselays, online trainings.

Prep work for June promotional testing. All outside training canceled until further notice.

#### **Public Education**

All public classes and meetings canceled until further notice.

Several (daily/weekly) conference calls with Placer County Office of Emergency Services (OES), SVPSD, JPA, NLTTS, and Regional Chiefs about the Coronavirus/Covid-19.

#### Fire Prevention

Commercial Inspections: All engine company inspections canceled until further notice. Several plan checks, sprinkler rough inspections and building final inspections. Several meetings with Placer County about STRs (Short Term Rentals) and Hazardous Vegetation Ordinance (Defensible Space).

#### Equipment

Summer changeovers complete, except for Ranger-21.

# **Emergency Calls**

Please see attached pages.

Total calls for the period: 20 (April 23, to May 14, 2020)

January 1st to May 14, 2019: 267 Calls; January 1st – May 14, 2020: 204 Calls

ATTACHMENTS: Total Record Volume by Incident Type Report.

DATE PREPARED: May 14, 2020

| 24 | Apr 26  | Apr 28 | Apr 30  | May 2     | May 4  | Мау б | May 8    | May 10 |
|----|---------|--------|---------|-----------|--------|-------|----------|--------|
|    | Inp. 20 | A m    | 5-1-120 | 3 3 A A A | No. 20 |       | A == -20 |        |

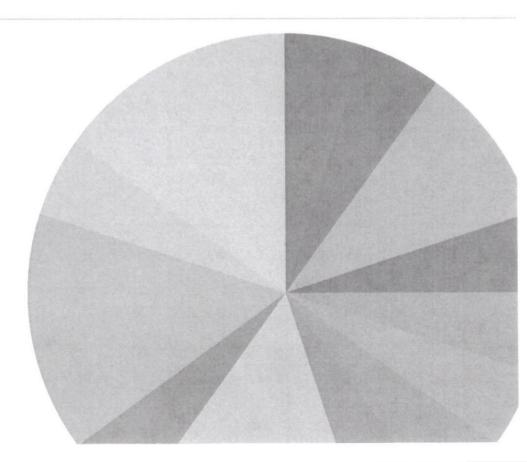
|                            | 4/26/20 | 5/3/20 | 5/10/20 | 5/17/20 | Tota |
|----------------------------|---------|--------|---------|---------|------|
|                            |         |        | 1       |         | 1    |
|                            |         | 1      |         |         | 1    |
| e (EMS) incident           | 1       | 1      |         |         | 2    |
| pills & leaks              |         |        | 1       |         | 1    |
|                            |         |        | 1       |         | 1    |
|                            |         |        | 1       |         | 1    |
| y at fire station, move-up | 1       |        |         |         | 1    |
| en route                   | 1       | 1      | 1       |         | 3    |
| ency found                 |         |        |         | 1       | 1    |
| op 'no HazMat              |         | 1      | 2       |         | 3    |
| nction                     |         | 1      |         |         | 1    |
| ector operation (no fire)  |         | 1      | 2       |         | 3    |
|                            | 3       | 6      | 10      | 1       | 20   |

fire

service (EMS) incident

able spills & leaks

ng
stany at fire station, move-up
sceled en route
emergency found



Jan 13 Jan 27 Feb 10 Feb 24 Mar 9 Mar 23 Apr 6 Apr 20

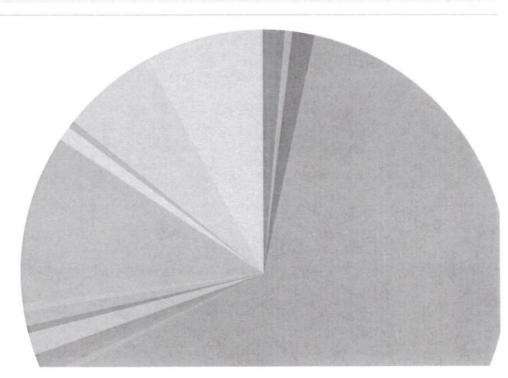
| THE RESIDENCE OF         | Jan '20 | Feb '20 | Mar '20 | Apr '20 | May '20 | Total |
|--------------------------|---------|---------|---------|---------|---------|-------|
|                          | 1       | 1       |         |         |         | 2     |
|                          | 1       |         |         |         |         | 1     |
|                          |         |         |         |         | 1       | 1     |
|                          | 1       | 1       |         | 1       |         | 3     |
| EMS) incident            | 44      | 68      | 14      | 4       | 1       | 131   |
|                          |         |         |         |         | 1       | 1     |
|                          |         | 1       |         |         |         | 1     |
| s & leaks                |         | 1       |         |         | 1       | 2     |
|                          |         | 1       | 1       |         | 1       | 3     |
|                          | 1       |         |         |         |         | 1     |
|                          | 1       |         |         | 1       |         | 2     |
|                          |         |         |         |         | 1       | 1     |
| at fire station, move-up |         |         | 1       | 2       |         | 3     |
| ro                       | 5       | 6       | 5       | 3       | 1       | 20    |
| cy found                 |         | 1       |         |         | 1       | 2     |
| or smoke                 |         |         | 1       |         |         | 1     |
| ı w/no HazMat            | 4       | 2       | 3       | 2       | 2       | 13    |
| ion                      | 1       | 2       |         | 1       |         | 4     |
| or operation (no fire)   | 3       | 5       | 1       | 1       | 2       | 12    |
|                          | 62      | 89      | 26      | 15      | 12      | 204   |

hicle) fire

service (EMS) incident

ndby able spills & leaks

rescue
tance
ng
standby at fire station, move-up





# **SQUAW VALLEY** PUBLIC SERVICE DISTRICT



# **WATER & SEWER OPERATIONS REPORT**

DATE:

May 26, 2020

TO:

District Board Members

FROM:

Brandon Burks, Operations Superintendent

SUBJECT:

Operations & Maintenance Report for April 2020 – Information Only

BACKGROUND: The following is a discussion of the District's operations from the month noted

above. It also includes the maintenance activities performed by the Operations Department that are not the subject of a separate report. This report is

formatted to provide new information and recent progress only.

**DISCUSSION**: Flow Report – April 2020

Water Production:

5.15 MG

Comparison:

2.85 MG less than 2019

Sewer Collection:

5.90 MG

Comparison:

6.00 MG less than 2019

Aguifer Level:

April 30, 2020:

6,190.31

April 30, 2019:

6,190.3

Highest Recorded:

6,192.0'

Lowest Recorded:

6,174.0'

Creek Bed Elevation, Well 2:

6.186.9

Precipitation:

April 2020:

2.95"\*\*

Season to date total:

27.75"\*\*

Season to date average:

48.25"

% to year to date average:

57.51%

#### Flow Report Notes:

- The Highest Recorded Aquifer Level represents a rough average of the highest levels measured in the aguifer during spring melt period.
- The Lowest Recorded Aquifer Level is the lowest level recorded in the aguifer at 6,174.0 feet above mean sea level on October 5, 2001. This level is not necessarily indicative of the total capacity of the aguifer.

- The *Creek Bed Elevation* (per Kenneth Loy, West Yost Associates) near Well 2 is 6,186.9 feet.
- Precipitation Season Total is calculated from October 2019 through September 2020.
- The true Season to date Average could be higher or lower than the reported value due to the uncertainty of the Old Fire Station precipitation measurement during the period 1994 to 2004.
- In October 2011 the data acquisition point for the aquifer was changed from Well 2 to Well 2R.
- \*\*Rain data for March and April 2020 was estimated using available data.

# **Leaks and Repairs**

#### Water

- The District issued 5 leak/high usage notifications.
- Responded to zero after-hours customer service calls.

#### Sewer

- Responded to zero after-hours customer service calls.
- Category 3 SSO at 1364 Lanny Lane. Spill was caused by debris in sewer line.

#### Vehicles and Equipment

#### Vehicles

- Annual Maintenance.
- Cleaned vehicles and checked inventory.

#### Equipment

Annual Maintenance.

#### Operations and Maintenance Projects

1810 Squaw Valley Road (Old Fire Station)

- Inspected and tested the generator.
- General housekeeping.
- · Set up for staffing for an operations crew.

## 305 Squaw Valley Road (Administration and Fire Station Building)

Inspected and tested the generator.

#### Water System Maintenance

- Two bacteriological tests were taken: one at 1810 Squaw Valley Road and one at Resort at Squaw Creek; both samples were reported absent.
- Leak detection services performed: zero.
- Customer service turn water service on: zero.
- Customer service turn water service off: zero.
- Responded to zero customer service calls with no water.

www.svpsd.org

Hydrant flushing and valve turning.

## Operation and Maintenance Squaw Valley Mutual Water Company

Basic services.

#### Sewer System Maintenance

- Check for I and I issues.
- · Sewer cleaning.
- Sewer Flushing related to low flows and potential for wipes being flushed.

# **Telemetry**

- The rainfall measurements for the month of April were as follows: Nova Lynx N/A, Squaw Valley Snotel: 3.7".
- Nova Lynx failed in March. Repaired and calibrated in May.

## Administration

- Monthly California State Water Boards report.
- Adjusted staffing due to COVID-19.

# Services Rendered

| • | Underground Service Alerts             | (5) |
|---|--|-----|
| • | Plan Review                            | (9) |
| • | Pre-remodel inspections                | (0) |
| • | Final inspections                      | (2) |
| • | Fixture count inspections              | (O) |
| • | Water service line inspections         | (2) |
| • | Sewer service line pressure test       | (1) |
| • | Sewer service line inspections         | (0) |
| • | Sewer main line inspections            | (O) |
| • | Water quality complaint investigations | (0) |
| • | Water Backflow Inspections             | (O) |
| • | FOG inspections                        | (O) |
| • | Toilet Rebate inspections              | (O) |
| • | Second Unit inspection                 | (O) |

#### Other Items of Interest

• Training - SDRMA Online class, SDRMA Safety Booklet.

ATTACHMENTS: Monthly Water Audit Report

DATE PREPARED: May 8, 2020

(530) 583-4692

# Squaw Valley Public Service District - Monthly Water Audit Report

| Meter Reader:   Jason Mcgathey   Reading begin Date & Time:   4/30/20 8:30 AM   Reading end Date & Time:   4/30/20 12:00 PM   Total lag time:   3.5 hours  | Audit Month:    | April                    | Report Date:                           | May 26, 2020       | Performed By:            | Brandon Burks                           |
|--|-----------------|--------------------------|--|--------------------|--------------------------|---|
| Reading begin Date & Time: 4/30/20 8:30 AM   | -               |                          |  |                    |                          |   |
| Reading end Date & Time: 4/30/20 12:00 PM Total lag time: 3.5 hours  | -               |                          | Reading beg                            | in Date & Time:    | 4/30/20 8:30 AM          |   |
| Begin Audit Period: 3/31/20 12:00 AM End Audit Period: 4/30/20 12:00 AM End Audit Period: 4/30/20 12:00 AM  Total Metered Consumption for audit period specified (including hydrant meters): 2,891,709  Additional Consumption - Unmetered Fire Department Use: 10,000 Hydrant Flushing: 693,532 Blow-Off Flushing: 50,000 Sewer Cleaning: 75,000 Street Cleaning: Well Flushing: Metered Flushing: Well Flushing: 50,000 Sewer Cleaning: Well Flushing: Tank Overflows: Unread Meter Estimated Reads: Other: Total Unmetered Consumption (for audit period specified): 828,532  Estimated Unknown Loss - Unmetered Known Theft: Known Illegal Connections: Total Estimated leaks that have been repaired: 104,000  Total Estimated Unmetered (for audit period specified): 104,000  Total Estimated Unmetered (for audit period specified): 3,824,232  Total Metered/Unmetered Consumption for audit period specified: 3,824,232  Total Water Loss (Production - Consumption): 1,455,302  Comments: The production totals are different than the monthly report due to a different time frame being used The District continues to search for leaks. Hydrant flushing and valve turning has started. There is an ongoing leak on the fire line at Squaw Valley Academy of unmetered water they are working to   | Meter Reader:   | Jason Mcgathey           |  |                    |                          |   |
| Begin Audit Period: 3/31/20 12:00 AM End Audit Period: 4/30/20 12:00 AM  Total Metered Consumption for audit period specified (including hydrant meters): 2,891,709  Additional Consumption - Unmetered Fire Department Use: 10,000 Hydrant Flushing: 693,532 Blow-Off Flushing: 50,000 Sewer Cleaning: 75,000 Street Cleaning: 75,000 Street Cleaning: Unleshing: 10,000 Hydrant Estimated Reads: 10,000 Sewer Cleaning: 10, | Wotor Roadon.   | edocii iiiogaaioj        | riodanig o.                            |                    |                          |   |
| Total Metered Consumption for audit period specified (including hydrant meters): 2,891,709  Additional Consumption - Unmetered Fire Department Use: 10,000 Hydrant Flushing: 693,532 Blow-Off Flushing: 50,000 Sewer Cleaning: 75,000 Street Cleaning: Well Flushing: Tank Overflows: Unread Meter Estimated Reads: Other: Total Unmetered Consumption (for audit period specified): 828,532  Estimated Unknown Loss - Unmetered Known Theft: Known Illegal Connections: Total Estimated leaks that have been repaired: 104,000  Total Estimated Unmetered (for audit period specified): 104,000  Total Estimated Unmetered Consumption for audit period specified: 3,824,232  Total Metered/Unmetered Consumption for audit period specified: 3,824,232  Comments: The production totals are different than the monthly report due to a different time frame being used The District continues to search for leaks. Hydrant flushing and valve turning has started. There is an ongoing leak on the fire line at Squaw Valley Academy of unmetered water they are working to  |                 |                          |  | rotariag time.     | 0.0 110010               |   |
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<sup>\*</sup> Note - All Production & Consumption Totals In U.S. Gallons \*



# SQUAW VALLEY PUBLIC SERVICE DISTRICT



#### **ENGINEERING REPORT**

DATE:

May 26, 2020

TO:

**District Board Members** 

FROM:

Dave Hunt, District Engineer

SUBJECT:

Engineering Report – Information Only

BACKGROUND: The discussion section below provides information from the District Engineer

on current projects and the department's activities that are not the subject of a separate report. This report is prepared to provide new information and recent

progress only.

**DISCUSSION:** Meetings

The District Engineer participated in the following meetings in the last month:

- SVPSD Board Meeting
- Monthly Planning Meeting Staff
- Staff Meetings Multiple
- District Engineer General Manager Meeting Weekly
- Junior Engineer Staff Meetings Weekly
- Workload Planning Meetings GM, several
- Water Model Calibration Meetings Staff, Farr West Engineering
- West Tank Recoating Project Meetings Several, Staff, Farr West Engineering
- Backflow Conversion Project Meetings Several, Farr West Engineering
- Pre-Development Meeting Granite View (Carville) Placer County, staff
- VueWorks Implementation Meetings Junior Engineer, Farr West
- VueWorks Webinar 2020 Northwest Regional Meeting
- VueWorks Webinar Administrator Training

# **Projects**

1810 Fire Station and Administration Building Roof Replacement Project

- Contractor began May 11, 2020 on the Administration Building.
   Weather has been an issue the first two weeks. Work is scheduled to be complete by early June
- Staff has been performing construction inspection and management

tasks including coordination with the contractor and roofing consultant and reviewing project submittals.

## Pressure Zone 1A Project

- The Pressure Zone 1A project was identified in the 2016 CIP as a critical component of water loss and pressure management program and includes installation of pressure reducing valve stations to reduce the high water pressures in the east end of the Valley.
- District received a grant from the PCWA Financial Assistance Program in May 2020 for \$55,000 to cover a portion of the planning and design of the project. The developer of the Palisades subdivision project also contributed \$50,000 to the project through the Development Agreement.
- Planning and design are scheduled to take place in FY 21 and FY 22.
- Construction will occur as funding allows.
- The total project cost is estimated to be approximately \$950,000.

#### Backflow Testing Database Project – Converting from Hansen to VueWorks

- This project is part of the District's asset management implementation program.
- Staff has been working closely with our GIS consultant to develop accurate and complete backflow device and customer databases.
- The project will be complete by June 1 with annual backflow testing letters being sent to all residential and commercial customers.

#### West Tank Recoating Project

- This project includes recoating the interior and exterior of the West Tank, which is a 1.15 million gallon water storage tank.
- The District awarded a design support contract to Farr West Engineering for water modeling and design services.
- The District will be exploring funding opportunities for this project through USDA and SRF.
- Construction is scheduled to take place in the Spring of Fall of 2021.
- The estimated total cost for this project is \$550,000 \$600.

#### 2020 Sewer Television Inspection Project

- The District awarded a contract to Pro Pipe for digital scanning and CCTV service for the 2020 project work for \$43,000.
- This year's scope of work includes digital scanning of approximately 18,150 linear feet of 6-inch and 15-inch sewer pipe, and CCTV inspection of 6,600 linear feet of 4-inch pipe (both District owned mains and sewer service laterals).
- The work will occur in May-June.

www.svpsd.org

# Engineering Department Activities - On-Going

- Residential plan reviews for new and remodel construction
- Residential inspection for new and remodel construction
- Sewer lateral pressure testing inspections
- GIS database updates
- Vueworks implementation
- Water and Sewer Technical Specification Updates
- Sewer System Capital Replacement Plan

ATTACHMENTS: None.

DATE PREPARED: May 14, 2020



# SQUAW VALLEY PUBLIC SERVICE DISTRICT



## **ADMINISTRATION & OFFICE REPORT**

DATE:

May 26, 2020

TO:

District Board Members

FROM:

Fabienne Gueissaz, Office Supervisor

SUBJECT:

Administration & Office Report – Information Only

**BACKGROUND:** The following is a discussion of office activities and brief status reports

regarding administration that are not the subject of a separate report. This report is formatted to provide new information and recent progress only.

DISCUSSION: Special District Risk Management Authority (SDRMA) Loss Prevention Allowance

<u>Funds</u>

SDRMA members may submit a request for reimbursement to SDRMA for amounts spent on loss prevention efforts during the program year up to a maximum of \$1,000 per year. Thanks to Jessica Grunst, Account Clerk II/HR Specialist who read about this program and submitted a reimbursement request for recently acquired safety equipment, the District will be receiving its second \$1,000 reimbursement check.

#### **Backflow Testing Notices**

Backflow testing notices were sent to 201 customers in mid-May. Many of the customers have multiple devices which require testing. A second notice is scheduled for mailing in early June as needed.

#### Summer Newsletter and Water Quality Report

The summer newsletter will be sent with annual invoices by July 1st. The annual water quality report will be available on-line and hard copies of the report will be available upon request by June 28th.

ATTACHMENTS: None.

DATE PREPARED: May 15, 2020

#### AFFIDAVIT OF POSTING

Name of Meeting(s): Board and Finance Committee Meetings

Date of Meeting(s): 5/21/20, 5/26/20

I, F. Gueissaz certify that we (FG, MG) posted the agenda for the above meeting(s) in two (2) conspicuous places located within the boundaries of the Squaw Valley Public Service District. The posting locations were:

District Office at 305 Squaw Valley Road (MG – 12:42pm)

2. Squaw Valley Post Office at 1600 Squaw Valley Road (MG - 2:55pm)

3. Online Posting and Distribution (FG – 2:46pm)

The posting was accomplished on 5/18/20 at 2:55 p.m.

I declare under penalty of perjury that the above statements are true and correct.

Executed at Olympic Valley, California on 5/18/20

Fabienne Gueissaz

Fabienne Gueissaz, Office Supervisor