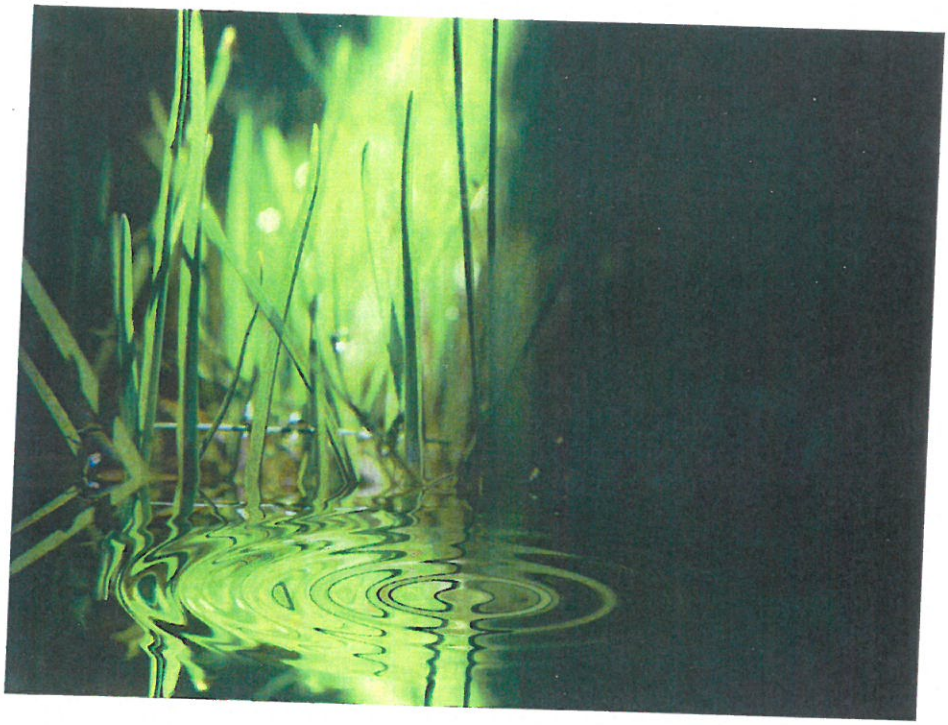
SQUAW VALLEY PUBLIC SERVICE DISTRICT



2013-2014 ANNUAL BUDGET

Approved by the
Board of Directors
June 25, 2013

Prepared by
Aleta Drake, Controller

TABLE OF CONTENTS

Squaw Valley Public Service District

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

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

The mission of the Squaw Valley Public Service District
is to take leadership in providing, maintaining, and
advocating for needed, high-quality, and financially sound
community services, including, but not limited to, water,
emergency services, sewer and garbage.
Further, the District will conduct its operations consistent with
protecting the natural resources and environment of the community.

SQUAW VALLEY PUBLIC SERVICE DISTRICT

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Post Office Box 2026
Olympic Valley, CA 96146-2026

Phone: 530-583-4692 Fax: 530-583-6228
www.svpsd.org

DISTRICT STATEMENT OF 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 six months of operating expenses and an emergency reserve of $500,000 in liquid funds.

Local Agency Investment Fund

The Local Agency Investment Fund (LAIF) has established a maximum limit of fifty 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 rate has generally been slightly higher than investments in U. S. Treasury Bills (T-Bills) or time Certificates of Deposit (CD's) issued by local banks or savings associations.

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.

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.

Savings, Checking, and Certificate of Participation Accounts
The District maintains varying balances in District savings, checking, and Certificate of Participation accounts according to anticipated needs for the moneys in the short term. The total moneys in any of these accounts shall not exceed the maximum insurance limit of the individual account. The District Treasurer shall periodically check each account balance and direct the staff to make appropriate fund transfers whenever it is deemed necessary.

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's auditor during the District's 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 5-28-13)

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**

Your District

Squaw Valley Public Service District is your District providing you with quality community services not provided by others. It was formed in March 1964, and named Squaw Valley County Water District. In July 1985, the District assumed the operation of the Squaw Valley Fire Department from Placer County and the responsibility for fire protection and emergency medical service in Squaw Valley. On January 1998, the District's name was changed to more fully reflect the diversity of services the District provides.

The Utility Department provides a potable water system and sewer collection system within a 15 square mile area. The Utility Department's Budget reflects both the Administrative and Operations Department income and expenses for the District under one budget.

The Fire Department provides prompt and efficient emergency services to the Valley and the Truckee River Corridor north toward Truckee. The Fire Department is funded with property taxes deposited into the General Fund.

Garbage. Residential solid waste (garbage collection) service and courtesy dumpsters are provided by the District through contract with Tahoe Truckee Sierra Disposal Co., Inc. Commercial accounts are handled directly by the Disposal Company.

Programs

The 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 into the future with timely updates of all plans:

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. Since 1993, the District has completed the following water system studies:

1. 2003 Squaw Valley Groundwater Development & Utilization Feasibility Study
2. 2005 Distribution System Pipe Evaluation
3. 2006 Squaw Valley PSD Water Asset Replacement Program Review and Recommendations
4. 2006 Water Treatment Plant Design
5. 2006 Aquifer Storage and Recovery
6. 2007 SVPSD Water Model – Resort at Squaw Creek Will Serve.
7. 2007 Capacity and Reliability Study Update.
8. 2009 Alternative/Supplemental Water Supply & Enhanced Utilities Feasibility Study
9. 2011 Aquifer Stream Interaction Study Phase I

Sewer System Master Plan, completed in December 1994, defined the existing sewer system and evaluated the future capacity-using computer modeling, developed a Fixed Asset Management Plan and 10-year Capital Improvement Program (CIP). Since that time, the District has completed or is planning additional studies to maintain the integrity of the system including:

1. 2006 Squaw Valley Sewer Asset Replacement Review and Recommendations
2. 2007 SVPSD Sewer Capacity Study
3. Squaw Valley Entrance Sewer System Alternatives
4. 2010 Squaw Valley Sewer System Management Plan (SSMP)
5. Ongoing television inspection and pipeline evaluations

Strategic Plan

In April 2012, the District completed its five-year Strategic Plan that identifies our mission, vision, and values, while providing a structure of goals and objectives that becomes a framework for our 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, reviewed every six months, to meet them. Those goals are prioritized below as the basis for this budget.

1. **Water Supply** – Develop and maintain a high quality water supply that meets the needs of our community today and in the future.
2. **Services** – Deliver high quality, cost-effective services that meet the needs of our community.
3. **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.
5. **Facilities, Operations and Management** – Carry out the needed planning, organizational, operations and asset management policies and activities to ensure excellence in all service areas.

A **Fixed Asset Replacement Fund Program** was adopted in May 1995. The purpose of this fund is to establish fund reserves as identified in the Water and Sewer Master Plans for replacement of assets at the end of their useful life. By ensuring the money will be available, the program reduces the District's future need to borrow money, pay long term interest on debt, or sharply increase water or sewer rates. The Fixed Asset Replacement Fund Program is coupled with an extensive 10-year Capital Improvement Program and updated annually. The resulting spreadsheets are used in conjunction with the annual Water Rate Study to determine water rates for the District. Resulting data is also used to determine sewer rates.

In March 2006, the Asset Replacement Fund spreadsheets were reviewed, updated, and re-computed to estimate recovery costs to be allocated annually. Further updates to the Fixed Asset Replacement Program were performed in 2007-2008 and again in 2008-2009 and included the addition of equipment and vehicles. This year's annual contribution to the water and sewer asset replacement funds is $150,000 and with good management of costs, it will be supplemented with additional funds at the end of the fiscal year. This action was taken to increase the reserve funds without over burdening the ratepayers.

A similar asset replacement fund has been established for the Fire Department. This fund was originally established with an annual contribution of $60,000. The contribution increases each year by 3%. The 2013-2014 contribution is $83,054.

Rate Increase

The 2013-2014 Cost of Service Analysis indicates that a water rate increase in the range of 5% average overall and 15% sewer rate increase is required. This increased requirement is driven primarily by the slow recovery in property taxes due to the reduced assessment values of properties in the valley. The tax base is budgeted for a 1.5% increase over the prior year. Expenses for 2013-2014 have increase over the adopted 2012-2013 budget by 11.5%. By reducing contributions to the asset replacement funds, the increase in water rates and in sewer rates will provide a more balanced budget.

2013-2014 Initiatives

Cost Control and Use of Technology

The District is committed to providing quality services to its customers at the lowest cost without endangering long-term system reliability, quality or service. This initiative includes controlling Operating and Capital Expenses through the use of technology, improved business processes and operating procedures.

The automated meter reading system, in operation for several years, has proven to be a great asset in early detection of water leaks. It allows staff to alert customers within a few days of detection in order to prevent waste, save money in excess fees, and in some cases prevent significant property damage.

With improved technology the cost of accepting credit cards has gone down considerably, so the customers are now able to pay their bills with credit cards. This was a popular method of payment in the past two years and may increase further this year.

The District strives to improve communication with the community. The District web site (www.svpsd.org) is designed to facilitate better customer communications through up-to-date information on Board & Committee Meetings, approved meeting minutes, water issues, water quality reports, Fire Department activities, and progress of current projects. This site is regularly updated and maintained. Through the website customers now have the ability to view their monthly water consumption and view the previous year consumption used in the current billing. There is also a graph, accessible on the site, that shows the aquifer levels for the current and previous years. This graph is updated daily.

Use of the Internet for communication with the public, other districts, information on California laws, legislators, vendors, and finding specialized information has saved the District considerable time and money for the last several years. The web site is slated to be redeveloped and improved in 2013-14.

Resource Management

In 2013-2014, the District anticipates accomplishing several major projects to improve service levels, protection of the environment and to provide 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 Department of Public Health 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 emerging water quality issues that may affect the District's operations.

Capital Improvement Program

As a direct result of the Water and Sewer Master Plans, the District set in place a Capital Improvement Program (CIP) that is reviewed and updated annually. In 2005-2006, a Fixed Asset Replacement Analysis was completed. This is the first phase of the master plans update. Three major elements are contained in the CIP: (1) Capital Expenditures for both new infrastructure development and fixed asset replacements. Improvements and replacements identified in the Master Plan have been included and newly identified projects are added annually. (2) Development projects identified during the strategic plan process are included in Capital Revenue Projections. This also includes single-family residences in the District's service area. (3) 10-Year Estimate of Revenue Requirements approximates the annual cost per single-family unit to fund operating revenue and maintain the Fixed Asset Replacement Fund to the adopted funding level. It also allocates the projected capital revenues and expenditures into the appropriate reserve accounts for responsible fund management.

Sources of Funds

General Fund

The District receives two property tax allocations from Placer County. Due to property value reassessments and slow recovery, we are estimating a small increase of 1.5% ($43,523) in tax revenues. We will know the actual number in September when Placer County provides a statement of anticipated taxes. A small increase in real estate sales for the year and no major construction in the area have also impacted property tax revenues. Therefore, the 2013-2014 budgeted tax revenue is estimated at $2,945,063.

All tax revenue is placed into the General Fund and then distributed to the operating and capital expenditures as necessary. The Fire Department is totally sustained by these property tax distributions. Normally the utility and administration budget would use tax funds to subsidize service rates. This would alleviate the necessity to raise rates and it would allow a sufficient fund transfer to the Fixed Asset Revenue account. With tax revenues declining each year this approach has required some modification. The budget transfer to Asset Reserves is $150,000 and service fees are increasing.

Utility & Administrative Departments Operating Funds

Service Fees. The Utility and Administrative Departments are funded from water and sewer service fees, administrative charges, interest earnings, rental revenues and tax distributions. The total budgeted operating revenue for these departments for 2013-2014 is $2,564,219. This includes a 5% water rate increase and a 15% sewer rate increase due to a relatively small tax increase and a minor increase in water sales. With these rate increases, the total service fees collected will increase by 12.6% over 2012-13 projected revenues which includes a 2.8% increase in garbage fees due to an increase in the cost of service provided by Tahoe Truckee Sierra Disposal.

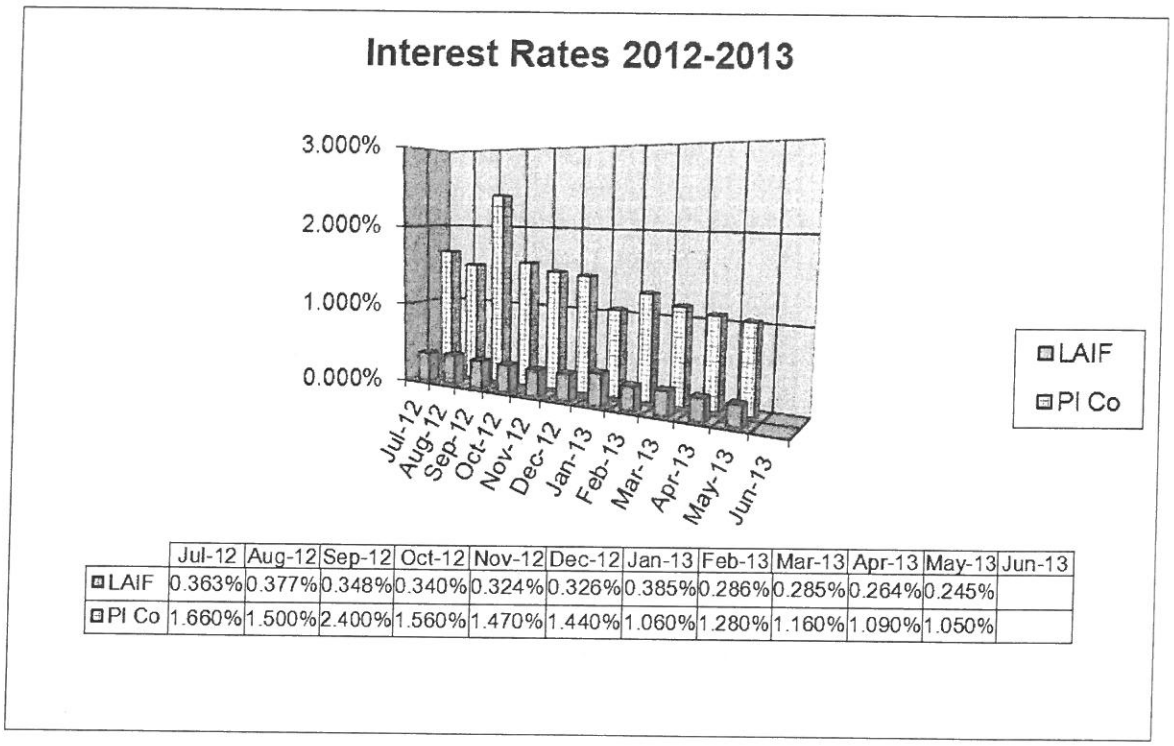
Contribution from General Fund. The tax base will provide only .3% of the necessary operating revenues needed (including the Fixed Asset Replacement Funds). Any revenues, including tax funds received and not spent during the year are used to subsidize the Fixed Asset Replacement Fund.

Interest Earnings. The District maintains savings funds in the Local Agency Investment Fund (LAIF), administered by the California State Treasurer's Office, and Placer County Revenue Accounts. Both of these funds provide a high level of safety and liquidity. The District shifts its reserved funds between these two investments depending upon which provides the highest rate of return. Prior to 2008-2009, LAIF traditionally provided a higher rate of return. In subsequent years, interest rates have declined steeply and Placer County has provided the higher interest rate. Therefore, the District does not transfer funds out of the Tax Revenue Fund accounts until they must be used to pay for expenditures.

Average Annual Yield Interest Earning Comparison

Savings Accounts	2010-2011	2011-2012	2012-13
LAIF	.5%	.358%	.322%
Placer Revenue Accts	2.17%	1.58%	1.42%

As of May 31, 2013, LAIF is yielding .245% and Placer County is yielding 1.05%. The District traditionally estimates minimum earnings to be approximately $5,000 on current year operating funds. Interest rates are still trending down and the normal 3% interest rate income assumption appears less viable.



	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
LAIF	0.363%	0.377%	0.348%	0.340%	0.324%	0.326%	0.385%	0.286%	0.285%	0.264%	0.245%	
Pl Co	1.660%	1.500%	2.400%	1.560%	1.470%	1.440%	1.060%	1.280%	1.160%	1.090%	1.050%	

Surplus Equipment Sales Funds The District frequently holds one or more surplus equipment sales during the fiscal year. The funds are either used to replace the equipment purchased for operations, or if the funds raised are more substantial, they may be transferred to Capital Reserves for future major equipment purchases.

Fire Department Operating Funds

Contribution from General Fund. The Fire Department operating account is funded almost entirely from the General Fund.

Other Income. The Fire Department may receive income from aid rendered on wildland fires, sale of surplus equipment, grants and CPR training classes.

Capital Funds

Connection Fees. There are no commercial developments anticipated this year. The District does not expect payment of connection fees for any new subdivisions during the new fiscal year. Residential home building is conservatively expected to increase by three single-family units again this year. In 2012-2013, the District received $13,624 in connection fees for remodels and $69,930 for new homes. A conservative total of $39,964 in water, sewer and fire protection fund capital revenue is anticipated for residential connection fees in 2013-2014.

Interest Income. Interest rates have declined in the past two years. Occasionally, better interest rates may be gained by investing limited reserve funds in long-term Certificates of Deposit. However, the District is limited in investment alternatives by its Investment Policy, which complies with state law, where safety and liquidity are the prime concerns.

Grant Programs. The District continues to aggressively seek grants for our projects.

In 2011-2012, the District received three grants for a two-year pilot program, to provide its first-ever public recreation service: wintertime trail maintenance and snow removal for the County's bike trail on Squaw Valley Road between Squaw Creek Road and the Village. 2012-13 was the second year of this program. It was considered so successful the District intends to seek additional funds to continue this program. The grantors and grants were as follows:

- North Lake Tahoe Resort Association – $140,000
- Squaw Valley Business Association – $21,000
- Squaw Valley Property Owners Association – $1,000

The District participates in an Integrated Regional Water Management (IRWM) Group to qualify for grant funds through the State of California's Department of Water Resources (DWR), the agency charged with awarding funds available through Proposition 84. We currently have been awarded a Planning Grant to update the IRWM's Management Plan.

Staff is currently working with DWR to redirect grant funds the Local Area Groundwater Assistance Program (Proposition 84) awarded to the District.

A grant of $10,000 from PCWA was awarded to the District for design of a permanent interconnection of the District's water system with that of the Squaw Valley Mutual Water Company. The design will include cost estimates for construction that, if pursued and completed, will allow for mutual support in the case of an emergency. The U.S. Environmental Protection Agency recommends and supports inter-ties between contiguous water systems.

Fire Protection Fees Under the 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 or special equipment needed due to growth in Squaw Valley. The fee is currently $500.00 per bedroom for residential land uses (including hotels), and $1080 per 1,000 sq. ft. of gross floor area of commercial space. It is anticipated that this fund will receive approximately $9,000 in fees this year.

Uses of Funds

Utility Department Operatios and Maintenance

In 2013-2014, the overall expenditures are increasing approximately 6.8% over the prior year. The increase can be primarily attributed to:

* The overall Operations field expenses have increased approximately 20% from 2012-2013 budget. This is due to significant increase in fuel costs and electricity for pumping and tank maintenance. Training costs are expected to double over the prior year.
* There is a minimal Cost-of-Living increase in employee salaries this year of 1.5%, with incentive and step increases included. The budget assumes the employees will again contribute 2% of salary towards the CalPERS Retirement Plan and 2% of the Health Plan costs.
* The PERS Health Plan will increase over 12% in 2013-14 where the increase was estimated to be around 16% in 2012-13.
* Board of Directors costs will increase 18% this year due to a vote to return the pay to a higher prior year level and training costs are anticipated to increase.
* Insurance rates are expected to increase around 12%.
* Training expenses are up due to new personnel that will be participating in the Board Management Certification program.
* Utilities are expected to increase over the projection for 2012-13 but the budget is being decreased to reflect actual spending trends. Fuel prices appear to have leveled off somewhat.

Fire Department Operations

The proposed Fire Department operations budget for 2013-2014 shows an increase of $150,781 – an **increase of 6.02%** over the 2012-13 budget.

- **Wages and Benefits**

  Wages and benefits account for the vast majority of the Fire Department operating budget. As agreed in the Memorandum of Understanding between the District and the Fire Department bargaining unit, wages for personnel are established by surveying eight fire departments within the region.

  The 2013 survey reflects wage increases in most of the departments surveyed. Wages increases at Northstar Fire Department affect our Firefighter and Engineer ranks and Meeks Bay, which has an unusual structure (one Captain, who is a titular Assistant Chief, and two Lieutenants – a rank which no other area department uses – who perform the functions of Captains) drive wage increases for our personnel. Under the MOU, our Firefighters will receive an 8.61% wage increase, while the Engineers and Captains will see a more modest 1.95% and 2.87% respectively.

  Benefits increase in cost 8.71%, mostly due to increases in health insurance.

- **Field Operations.**

  Materials & supplies and uniforms are the main items in this budget area. Materials and Supplies have been **reduced 4.03%** and Uniforms have been **reduced 23.3%.**

  Vehicle Operations and Maintenance is unchanged.

- **Facilities.**

  The facilities budget has been **reduced 11.49%** from last year.

- **Training and Public Education.**

  The training and public education budgets have been **reduced by 4.8%.**

- **Administrative and Board Expenses.**

  A percentage of District operational cost is shared by the Fire Department for administration. The Fire Department also shares a portion of the Board Expenses. Administration expenses are **increasing 4.95%.**

- **Licenses/Permits/Contracts.**

  The annual contract for dispatch services with the CalFire Grass Valley Emergency Command Center will continue this year at $30,000. There is an increase of $3,000 to cover the cost of the electronic patient care reporting program which is mandated by our regional EMS authority.

- **Insurance.**

  Insurance is being **reduced 17.65%** to reflect actual spending patterns.

- **Office Expenses**

  Office expenses were reduced 42% last year, no further reductions are proposed this year.

- **Utilities.**

  Utility costs **increase 25.36%** to meet projections.

- **Annual Side-Fund Loan Payment**
  This cost is to cover the loan from Capital to pay off the PERS Side Fund that was costing 7.75% interest per year. This loan is being paid off at an interest rate 3% to the Fire Capital Reserve Fund.

Utility Capital Reserve Projects
Capital Improvements – (New Construction)

Water Projects (New Construction)

Water Operations Plan: This is a project to prepare a guidance manual for operations and maintenance of the Water System. It is required by law for systems serving over 10,000 persons; it therefore makes good sense for smaller systems to prepare a plan also.

SCADA Master Plan:
The Districts Supervisory Control and Data Acquisition (SCADA) system was installed in 2001 and last updated in 2007. The windows operating system is obsolete requiring software updates in order to replace the aging CPU. There are planned system expansions to include a water treatment plant and additional wells. In order to plan around all the issues and avoid total obsolesce a comprehensive plan is needed to guide staff in the software needed and incremental phasing of asset replacement.

Sewer Projects (New Construction)

Intersection Manholes, A-29 Sandy Way & 1500 SV Road: This is the first of a series of projects to install access manholes at key intersections in the sewer system.

Capital Repairs and Replacements

Water Projects

VueWorks (carry over): These funds are needed to complete the transition from the old Hansen maintenance management software to the VueWorks maintenance and asset management software. This is the proportional cost for the water system.

Well #3 Pump & Motor:
The pump in Well No. 3 is 16 years old and is worn out. The pump is running at about 50% efficiency, which drives up electric costs. This project includes the cost of replacing the pump and installing a high efficiency motor.

Fire Line Detector Check Project: This project is to install detector check water meters on all unmetered fire service lines.

Resort 4" Water Meter:
The 4" water meter at the Resort at Squaw Creek is over 22 years old and is obsolete. The supply of parts including used parts has run out. This project is to replace the old Rockwell meter with a new Badger meter.

Sewer Projects

Easement Abatement: To be in full compliance with the state mandated Sewer System Management Plan, the District must maintain access to the sewer system facilities. Access is also necessary to perform regular maintenance of the system. In the past the District accessed many of our facilities through vacant lots, which allowed some easements to become neglected. In recent years those vacant lots were constructed upon and the easements must now be utilized. In 2007, the District began a project to educate our customers of the need to maintain our easements, and in 2008 each property owner with an easement was notified directly. In 2009, the District began a project to systematically inspect and clear easements. Funds allocated to the project are for surveying and tree removal.

Squaw Loop/Creek View/Sierra Crest/Winding Creek Repairs:
This is a collection of replacement projects identified the fixed asset replacement plan. Each of these sewers will be televised and evaluated for replacement now or at a future date before the design is moved forward.

VueWorks (carry over): These funds are needed to complete the transition from the old Hansen maintenance management software to the VueWorks maintenance and asset management software. This is the proportional cost for the sewer system.

Sewer Inflow and Infiltration

In House – Smoke Testing Project: The District investigates and repairs leaks in the sewer system on an annual basis that is tracked and funded by a designated fund held in the Capital Reserves.

TV Inspection (25% System) plus 4" Laterals: The District no longer maintains expensive video equipment and instead has elected to contract sewer inspection services. Funds are earmarked for routine and spot inspection of problem areas. A project to televise about 25% of the sewer system is planned for spring 2014.

Building & Grounds

1810 Parking Lot Seal: A project to patch failed areas and seal and stripe the parking lot at the District's west facility. $7,000 is being charged to garbage reserve as damage to the surface is mostly attributable to heavy garbage trucks.

East Facility LED Lighting/Propane:
To save energy the District is turning to technological advances in lighting. This project is to replace all T-8 fluorescent tubes in the building and to place a snow shed over the propane regulator as required by the state inspector.

Carpet 1810 Meeting Room:
Funds are to replace the more than 20 year old carpet in the upstairs meeting room in the old fire station.

Garbage Services:

There are currently no projects scheduled for the coming year, however, the garbage reserves will be paying for a portion of support fees for the parking lot at 1810 and $2,000 for the new IT Master Plan and Web site upgrade.

Vehicles

Utility Truck Replacement
Funds are to replace one of the utility trucks that is old and problematic.

New Maintenance Equipment

Trimble GPS:
The Trimble GPS unit is over 12 years old and the software is running on a DOS operating system that is not compatible with other system the District interfaces with. The newer unit will be much easier to use and more accurate.

Vac-Con 4" Equipment:
These funds are to purchase an upgrade to the Vac-Con for cleaning and cutting roots in 4" lines.

Office Equipment

Computer Master Barracuda Backup: This project is to replace an aging tape backup system and add redundancy in cloud backup for the server system and important user files.

Check Scanner: This project will add a new piece of equipment to the Utility Billing Software utilized by the District allowing faster processing of check payments as well as direct transmission of deposits to the bank. It will eliminate the immediate need to hire temporary personnel during the months following annual billing.

IT Master Plan and Web Development: Funds are being budgeted to bring in a consultant for preparing the IT Master Plan and upgrade of the current web site. Future plans for be web site include the ability for customers to make payments through the District's site.

Special Projects:

Groundwater Management Plan:
These funds are to cover the ongoing cost of data acquisition and input into the Groundwater Management Plan Data Base. Funds may also be utilized to improve data acquisition and reporting that includes support of the procurement, installation and monitoring of pressure transducers, data loggers and water meters on private wells pumping from the aquifer.

Alternative Water Supply:
The District's 2012 Strategic Plan, and its recent updates, identify as a top-priority goal improvement to the District's water supply and development of a redundant source. The District is taking steps to implement this goal by allocating funds to determine the next steps in importing water from the Martis Valley Aquifer.

Grant Projects

Bike Trail Snow Removal: The Bike Trail Snow Removal Project was a huge success in 2011 and 2012. These are the funds estimated to continue the project for another year. Staff is pursuing a five-year funding plan with cost control options for plowing the trail and expanding the length of trail to be maintained during the winter months.

Mutual Water Company Intertie: This project's goal is to identify the best location of an intertie between the two systems for the purposes of redundancy and emergency preparedness. The District was awarded a grant in the amount of $10,000 from the PCWA.

Long Term Debt Retirement

Land Acquisition and Building Loan payments are shown in the General Fund. The land was purchased in 2002 and a loan established with City National Bank for $2,012,000 with repayment of the loan complete in December 2016. The District is now over halfway through the loan payments which are shared with the Fire Department. The building loan is a $1,801,700 loan with the California Infrastructure and Economic Development Bank payable over 25 years at 3.63% interest. This will be complete in August of 2028 and is being paid with funds budgeted by the Utility Department.

Fire Department Capital Reserve Projects

Asset Replacement Projects All funds budgeted as Capital Reserve Projects are to be drawn from the Fixed Asset Replacement Reserve.

Turnout Gear Replacement: This project is an annual item for replacement of both structure and wildland personal protective equipment. The Fire Department tries to replace about 20% of the inventory each year, because structural turnouts have about a five year lifespan. An ongoing replacement program allows replacing only those sets in need of replacement, rather than replacing everything at once and having a wide range of conditions upon replacement.

Hose and Nozzle Replacement: This is another ongoing replacement project. This program operates along the same lines as the turnout program – by replacing some, but not all of the hose and nozzle inventory each year, it limits the items replaced to those needing it most.

Fire Department Capital Improvement Projects

Utility Department Projects: This is to match the cost of any projects budgeted by the Utility Department for asset related projects that are billed to the Fire Department.

12 Lead Monitor Upgrade Grant Match: The Sierra-Sacramento Valley EMS Agency has mandated that all Advanced Life Support providers upgrade to a "12 lead" electrocardiogram capability. We applied for grant funding for this project during the 2012-2013 fiscal year, but did not receive a approval or denial from FEMA in time to allow the project to be done without allowing the allotted capital budget to expire. As a result, we proceeded with the project using the allotted funding and will finish the project out of 2013-2014 capital funds.

Village Response Vehicle: This project includes the purchase of a small, maneuverable vehicle that can transport a patient through the Village pedestrian mall, parking garages and can be fitted with snow tracks for over the snow use in the winter. The total cost includes the purchase of a Polaris Ranger or similar small utility vehicle, an EMS body for it and snow tracks. We are hoping to have some of the cost of the vehicle paid through the Ironman Triathlon event.

2012-2013 Long Term Debt Retirement

Fire Station Land Acquisition Funds are for the Fire Department portion of the loan payment for the 305 Squaw Valley Road site.

Future Outlook

As the national economy continues to slowly recover, so do the economies for the state, the region, and the District. The economic factors influencing the District's financial position during the 2013-14 fiscal year parallel some common indicators and predictions for the health of the national economy. Current conditions in the housing market are improving relative to its performance since 2008 with home purchases increasing, inventory shrinking and prices slightly increasing. Of course, this news directly affects the District's balance sheet through increasing ad valorem tax revenues. Other indicators like the increasing number of home-starts and the state's declining unemployment rate (9.0% in April 2013) improve the outlook. With inflation remaining in control and interest rates remaining low, recovery appears to continue.

The assessed value of property within the District boundaries was increased by the Placer County Assessor by $47,882,107 or 2.2% in FY 2012-13. Although this is good news for home values, property taxes collectively increased by about $479,000. As the District is a recipient of a portion of those property taxes, its ad valorem property tax revenues increased 2.1% from the prior year. The District is budgeting an increase of 1.5% in property tax revenue for the 2013-14 fiscal year. In future years, it remains uncertain which direction assessed valuation of properties will trend; further reductions are certainly possible but many projections are positive.

The Public Employees' Pension Reform Act became law January 1, 2013 and is expected to result in significant long term savings in the costs for employee benefits. The law grandfathers existing employees and members of CalPERS so the savings will only be realized as current staff are replaced through attrition.

The District plans to continue annual payment of its long-term debt associated with the land acquisition and construction of our Administrative Facility and Firehouse. The District expects to continue funding its Fixed Asset Replacement Funds which helps preclude the need for debt financing, benefit assessments, or large rate increases in the future.

Management expects impacts to staff workload and increased consulting fees in response to proposed development in the valley. If the proposed development is pursued and completed, increased revenues in future years can be expected.

The District plans to follow and update as needed its five-year Strategic Plan, approved by the Board in April 2012, and updated semi-annually thereafter. It includes a renewed vision on the District's direction moving forward and a Work Plan to implement it. The Plan re-commits the District to provide high-quality and efficient service delivery.

SQUAW VALLEY PUBLIC SERVICE DISTRICT
GENERAL FUND
2010-2014
2013-2014 Budget

	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Corrected tax Budget 12/13	Budget 13/14 1.5 Tax Growth
Income						
Taxes-Fund #541-435	2,857,358	2,853,747	2,448,166	2,427,616	2,507,477	2,514,924
Taxes-Fund #541-003	493,839	496,975	425,922	371,895	433,174	430,139
Taxes-ERAF III Reduction						
Possible assesment re-evaluation loss			0	0	0	0
Total Gen Fund Tax Revenue	3,351,197	3,350,722	2,874,088	2,799,511	2,940,651	2,945,063
Operating Transfers (see annual Budget Projections)						
Trfr (to)/frm Util- Water	(24,388)	(21,498)	(108,601)	(510,434)	97,571	(18,101)
Trfr (to)/frm Util- Sewer	(106,282)	(175,583)	14,489	(126,802)	119,240	8,957
Trfr (to)/frm Util-Garbage	17,092	5,410	2,011	4,038	0	472
Trfr (to)/frm Util-Park (incr 3%/yr)	0	0	0	0	0	0
Trfr (to) Fire Operating	(2,062,459)	(2,414,939)	(2,266,975)	(2,495,898)	(2,418,120)	(2,574,661)
Fire - Fixed Asset Transfer to Reserves (COL incr ea y	(71,643)	(73,792)	(76,007)	(78,286)	(80,635)	(83,054)
	(2,176,037)	(2,680,403)	(2,435,083)	(3,207,382)	(2,281,944)	(2,666,387)
Capital Expenses						
Fire Department Capital Projects-Equip	0	0	0	0	0	0
Fire Department-Engine Lease Payments	0	0	0	0	0	0
Trfr to Fire General						
Trfr to Fire Fixed Asset Replacement						
Capital Debt Service Loan - Land	(125,000)	(188,800)	(192,185)	(190,203)	(192,853)	(190,135)
Capital Used for Admin Building						
Capital debt Service-Building Loan	(61,487)	(92,290)	(126,346)	(126,112)	(125,871)	(125,622)
Total Capital Expenses	(186,487)	(281,090)	(318,531)	(316,315)	(318,724)	(315,757)
Net General Fund Revenue (prior to transfers)			120,474	(724,185)	339,983	(37,081)
Transfer to/from Water Fixed Asset Repl Fund	(180,000)	(150,000)	(55,000)	295,000	(185,000)	
Transfer to/from Sewer Fixed Asset Repl Fund	(90,000)	(75,000)	(30,000)	195,000	(125,000)	
Transfer to/from Fire Dept Fixed Asset Repl Fund	(90,000)	(80,000)	(30,000)	230,000	(105,000)	
Net General Fund Revenue	628,673	84,229	5,474	(4,185)	(75,017)	(37,081)

SQUAW VALLEY PUBLIC SERVICE DISTRICT
GENERAL FUND
2010-2014
2013-2014 Budget

Reserve Funds

		Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Budget 13/14
Water Capital Projects							
	Balance Forward	361,043	196,372	338,168	330,910	391,960	440,789
Connection Fee Income		82,738	134,540	1,320	56,370	57,374	25,242
Interest		9,397	6,409	7,527	6,842	6,350	13,981
Grant Funds				0		0	84,500
Transfer from/(to) Operating		0	0	0	0	0	0
Capital Projects		(256,806)	847	(16,105)	(2,162)	(14,895)	(116,500)
Available Transfer to/from Capital							158,576
Fund Balance		196,372	338,168	330,910	391,960	440,789	606,588
Sewer Capital Project Fund							
	Balance Forward	7,664	15,726	0	0	0	6,645
Connection Fee Income		7,667	5,950	2,330	5,865	6,594	2,289
Interest		394	32	0	(697)	51	268
Transfer from Operating							
Capital Projects		0	(34,803)	(15,319)	(78,860)	0	(10,000)
Transfer from Capital (adjs) Loan			13,096	12,989	73,692	0	6,942
Available Transfer to Capital		0	0	0	0	0	0
Fund Balance		15,725	0	0	0	6,645	6,145
Inflow & Infiltration Project Fund							
	Balance Forward	303,482	305,930	274,125	269,915	274,242	240,763
Connection Fee Income		8,070	6,263	2,453	6,173	6,940	3,433
Interest		10,274	6,954	6,120	5,150	3,927	7,326
Transfer from Operating							
Transfer from Capital (adjs)							
Capital Projects		(15,896)	(45,022)	(12,783)	(6,996)	(44,346)	(84,943)
Available Transfer to Capital							
Fund Balance		305,930	274,125	269,915	274,242	240,763	166,579
Garbage Capital Fund							
	Balance Forward	146,329	168,731	178,302	184,393	191,993	194,944
Interest		5,311	4,161	4,080	3,562	2,950	5,848
Transfer from (to) Operating		17,090	5,410	2,011	4,038	0	472
Capital Projects		0.00	0.00	0.00	0.00	0.00	(9,000.00)
Available Transfer to Capital							
Fund Balance		168,731	178,302	184,393	191,993	194,944	192,264

SQUAW VALLEY PUBLIC SERVICE DISTRICT
GENERAL FUND
2010-2014
2013-2014 Budget

Reserve Funds

NET ASSETS	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Projected Budget 13/14
Water Fixed Asset Replacement Fund						
Balance Forward	1,417,707	1,520,031	1,453,079	1,081,247	56,586	253,593
Interest	49,525	35,646	28,510	10,768	2,365	7,608
Grant Funds						
Transfer from Operating	176,786	71,386	83,351	50,000	50,000	75,000
Capital Projects	(303,987)	(323,984)	(538,693)	(790,429)	(40,358)	(177,625)
Available Transfer from General Fund taxes	180,000	150,000	55,000	(295,000)	185,000	(158,576)
Fund Balance	1,520,031	1,453,079	1,081,247	56,586	253,593	0
Note: (Goal)						
Sewer Fixed Asset Replacement Fund						
Balance Forward	2,560,670	2,902,964	2,731,342	2,876,084	2,628,616	2,576,475
Interest	92,107	67,709	63,228	52,799	39,689	77,294
Transfer from Operating	251,845	101,174	109,928	50,000	50,000	75,000
Capital Projects	(91,658)	(402,409)	(45,425)	(81,575)	(266,830)	(102,125)
Available Transfer to Sewer Capital		(13,096)	(12,989)	(73,692)	0	(6,942)
Transfer from General Fund taxes+2012 receivable	90,000	75,000	30,000	458,166 (a)	48,429 (1)	0
Side Fund Loan (a) & (1)				(653,166) (a)	76,571 (1)	76,571
Fund Balance	2,902,964	2,731,342	2,876,084	2,628,616	2,576,475	2,696,274
Note: (Goal)						
Fire Fixed Asset Replacement Fund						
Balance Forward	141,733	264,855	324,346	386,836	218,004	387,280
Interest	8,060	8,183	9,305	6,890	5,637	11,618
Transfer from Taxes	71,643	73,792	76,007	78,286	80,635	83,054
Capital Projects	(46,581)	(102,484)	(52,822)	(24,008)	(21,997)	(48,350)
Transfer from General Fund taxes+2012 receivable	90000	80,000	30,000	55,715 (b)	68,305 (2)	0
Side Fund Loan (b) & (2)				(285,715) (b)	36,695 (2)	36,695
Fund Balance	264,855	324,346	386,836	218,004	387,280	470,297
Fire Service Protection Fund						
Balance Forward	71,546	93,325	115,948	123,137	133,961	150,631
Connection Fee Income	19,000	20,113	4,500	8,390	14,500	9,000
Interest	2,779	2,509	2,689	2,433	2,170	4,789
Capital Expenses	0.00	0				(31,000)
Available Transfer to Capital	0					
Fund Balance	93,325	115,948	123,137	133,960	150,631	133,420

(a) Sidefund loan Sewer FARF = (653,166) + 458,166 = (195,000)
shown on Capital Allocations as Excess taxes loaned to Utility
(b) Sidefund loan to Fire = (285,715) + 55,715 = (230,000)
shown on Capital Allocations as Excess taxes loaned to Fire due UD
(1) Additional 125,000 - 76,571 Sidefund payback = 48,429
(2) Additional 105,000 - 36,695 Sidefund payback = 68,305

Utility Annual General Fund Budget
2013-2014

	Prior 00/01	Audited 01/02	Audited 11/12	Budget 12/13	Budget 13/14
Interest Rate					
Operating Funds					
Water Revenue				15% Incr	5% Increase
Water Service Charges (a)	628,538	625,483	1,007,216	1,116,953	1,269,707
Interest	22,863	21,475	23,875	3,500	3,500
Miscellaneous	16,850	7,168	43,545	31,235	31,891
Grant Income	87,156	0	10,000	0	0
Dedications					
Total Water Revenue	755,407	654,126	1,084,636	1,151,688	1,305,098
Water Expenses					
Administrative Expenses	294,981	335,647	780,174	617,457	661,355
Wages & Benefits	151,873	199,672	605,577	388,125	458,859
Supplies	79,921	86,876	103,596	107,132	128,412
Interest Expense-Water Loan	13,369	11,849	0	0	0
Interest Expense-Land			55723		
Total Water Expenses	540,144	634,044	1,545,070	1,112,714	1,248,626
Revenue over(under) Expenses	215,263	20,082	(460,434)	38,974	56,472
Transfers to Fixed Assets	(133,028)	(133,028)	(50,000)	(50,000)	(75,000)
Transfers to/(frm) General Fund	82,235	(112,946)	(510,434)	(11,026)	(18,528)

Sewer Revenue				12% Incr	15% Increase
Sewer Service Charges (b)	365,477	361,859	759,081	881,072	1,004,621
Customer Interest	15,242	14,317	61,426	1,500	1,500
Miscellaneous	10,933	4,779	39,724	22,619	23,190
Budgeted Tax Revenue (u)	98,283	0	0	0	0
Dedications					
Total Sewer Revenue	489,935	400,955	860,231	905,191	1,029,311
Sewer Expenses					
Administrative Expenses	199,696	211,120	463,198	456,381	488,827
Wages & Benefits	120,440	129,949	418,117	349,313	412,973
Supplies	19,456	25,669	30,734	36,128	43,126
Interest Expense-Land			24,984	0	0
Total Sewer Expenses	339,592	366,738	937,033	841,822	944,926
Revenue over(under) Expenses	150,343	34,217	(76,802)	63,369	84,385
Transfers to Fixed Assets	(65,000)	(65,000)	(50,000)	(50,000)	(75,000)
Transfers to/(frm) General Fund	85,343	(30,783)	(126,802)	13,369	9,385

Fire Department General
Fund Projections
2013-2014
Budget

	Actuals Audited 08/09	Actuals Audited 09/10	Actuals Audited 10/11	Actuals Audited 11/12	Projection 12/13	Projection 13/14
Fire Revenue						
Interest	10,840	10,692	2,690	9,324	0	0
Mutual Aid-Equipment	98,125	84,848	0	12,000	23,349	3,350
Surplus Sales	0	(55,196)	16,892	0	0	0
Safer Grant - Payroll	49,779	20,811	0	0	0	0
SCBA Grant						
Miscellaneous	1,988	1,225	16,564	8,535	3,282	1,150
Total Revenue	160,732	62,380	36,146	29,859	26,631	4,500
Wages & Benefits						
Reg Wages + added personel	1,258,933	1,388,782	1,283,135	1,201,799	1,258,900	1,300,802
Employee Benefits	704,069	719,284	767,496	1,041,586	872,624	902,061
Total	1,963,002	2,108,066	2,050,631	2,243,385	2,131,524	2,202,863
Operating costs						
Field Operations	136,722	201,999	104,392	98,785	73,100	106,234
Administrative	59,976	65,360	19,826	64,032	69,474	72,988
Board Expenses	15,255	13,255	11,180	14,457	12,260	14,739
Consulting Services	10,481	11,751	10,972	9,890	11,550	15,650
Insurance	30,186	25,267	25,692	22,800	23,560	28,000
Licenses/Permits/Contracts	0	0	0	0	42,023	43,872
Office Expenses	7,245	2,268	5,278	4,000	3,935	3,935
Training & Meetings	325	305	198	112	1,300	1,480
Office Utilities	0	0	48,833	45,670	39,255	52,650
Interest & Misc	0	49,048	26,119	22,626	75	55
Annual Side-Fund Loan Pymnt					36,695	36,695
Total	260,190	369,253	252,490	282,372	313,227	376,298
% Increase over prior yr.						
Total Operating Expenses	2,223,191	2,477,319	2,303,121	2,525,757	2,444,751	2,579,161

6/25/2013

SQUAW VALLEY PUBLIC SERVICE DISTRICT
UTILITY & ADMINISTRATIVE DEPARTMENT
OPERATING BUDGET FOR FISCAL YEAR 2013-14

DESCRIPTION	2012-13 BUDGET	5/31/2013 ACTUAL	2012-13 BUDGET Projected	2013-14 BUDGET
REVENUES:				
Total Service Charges	2,218,838	2,186,969	2,186,975	2,504,138
Total Admin Charges	2,000	29,387	29,500	2,000
Total Interest & Prior Yr.	5,000	18,500	19,000	5,000
Property Rental	51,654	33,672	52,600	52,881
General Fund Tax Revenue Trfrs	55	-264	-265	8,671
Miscellaneous	200	1,737	1,750	200
TOTAL REVENUE:	**2,277,747**	**2,270,001**	**2,289,560**	**2,572,890**
EXPENDITURES				
SALARIES:				
SALARIES/WAGES	946,168	779,289	946,168	1,054,881
BENEFITS	538,488	459,767	538,488	627,509
Subtotal Salaries & Bens	1,484,656	1,239,056	1,484,656	1,682,390
OPERATIONS				
Total Field Expenses	145,432	136,331	181,049	174,019
Board Expenses	29,760	24,027	26,235	35,505
Consulting Services	43,681	26,274	32,030	44,920
Insurance	30,259	32,115	32,118	33,810
Licenses/Permits/Contracts	18,592	19,942	20,814	26,960
Office Expenses	50,113	18,417	41,065	45,784
Training & Meetings	7,063	3,998	4,233	10,932
Office Utilities	68,235	40,301	42,260	62,362
Interest & Misc	175	215	257	300
Garbage	223,211	163,622	221,182	229,338
Annual Side-Fund Loan Pymt	76,571	0	76,571	76,571
Subtotal Operations	693,092	465,242	601,243	740,500
TOTAL OPERATING EXPENSES	**2,177,747**	**1,704,298**	**2,085,899**	**2,422,890**
TRANSFER TO FIXED ASSET RESV	**100,000**	**565,703**	**100,000**	**150,000**
NET OPERATING INC/LOSS	0	0	103,661	0

06/25/13

SQUAW VALLEY PUBLIC SERVICE DISTRICT
CAPITAL IMPROVEMENT EXPENSE SUMMARY
2013-2014

NON-OPERATING EXPENSES	PRIORITY	PROJECT COST	WATER DEPT	SEWER DEPT	I & I DIRECT	GARBAGE SUBSIDY	Recreation
IMPROVEMENTS (New Construction)							
Water							
Water Operations Plan	C/O	25,000	25,000				
SCADA-Master Plan	2	17,000	17,000				
Sewer							
Intersection Manholes, A-29A Sandy Way/1500 SV Rd	C/O	10,000		10,000			
TOTAL FACILITIES EXP		**52,000**	**42,000**	**10,000**	**0**	**0**	**0**
CAPITAL REPAIRS/REPLACMNT							
Water							
VueWorks	C/O	15,000	15,000				
Well #3 Pump & Motor		26,000	26,000				
Fire Line Detector Check	C/O	14,000	14,000				
Resort 4" Water Meter		7,500	7,500				
Sewer							
Easement Abatement	C/O	16,000		16,000			
Sq Loop/Crk View/Sierra Crst/Wndg Crk repairs		26,000		26,000			
VueWorks	C/O/1	15,000		15,000			
Inflow & Infiltration							
Inhouse Smoke Testing Project-P/R	1	40,943			40,943		
TV Inspection (25% System) plus 4" Laterals		44,000			44,000		
TOTAL CAPITAL REPAIR/REPLACE		**204,443**	**62,500**	**57,000**	**84,943**	**0**	**0**
BUILDING & GROUNDS							
1810 Parking Lot Seal	4	8000	500	500	0.00	7,000	
East Facility Led Lighting/Propane		13750	6,875	6,875			
Carpet 1810 Meeting Room		6500	3,250	3,250			
TOTAL BLDG & GRNDS		**28,250**	**10,625**	**10,625**	**0**	**7,000**	**0**
GARBAGE SERVICES							
No Projects							
Total Garbage Services		**0**	**0**	**0**	**0**	**0**	**0**
VEHICLES							
Utility Truck Replacement		32,000	16,000	16,000			
TOTAL VEHICLES		**32,000**	**16,000**	**16,000**	**0**	**0**	**0**
MAJOR EQUIPMENT-Replacement							
Trimble GPS		9,000	4,500	4,500			
Vac-Con - 4" Equipment		5,000	2,500	2,500			
TOTAL MAJOR EQUIP		**14,000**	**7,000**	**7,000**	**0**	**0**	**0**
OFFICE EQUIPMENT							
Computer Master Plan-Barracuda Backup	1	9,000	4,500	4,500			
Check Scanner	1	10,000	5,000	5,000		0	
IT Master Plan & Web Development		6,000	2,000	2,000		2,000	
TOTAL OFFICE EQUIP		**25,000**	**11,500**	**11,500**	**0**	**2,000**	**0**
SPECIAL PROJECTS							
Groundwater Management Plan		10,000	10,000				
Alternative Water Supply		50,000	50,000				
		60,000	**60,000**	**0**	**0**	**0**	**0**
GRANT PROJECTS							
Bike Trail Snow Removal (Grant Funded)	1	74,500					74,500
Mutual Intertie Feasibility Study (PCWA Grant)	2	10,000	10,000				
TOTAL GRANT PROJECTS		**84,500**	**10,000**	**0**	**0**	**0**	**74,500**
LONG TERM DEBT RETIREMENT							
Water Loan-Principal -		0	0				
TOTAL CAPITAL PROJECTS		**500,193**	**219,625**	**112,125**	**84,943**	**9,000**	**74,500**

PRIORITY CODES 1)Urgent; 2)Needed Now; 3)Needed Soon; 4) Improves Efficiency
5) For Convenience CO) Carryover from prior year budget

06/25/13

SQUAW VALLEY PUBLIC SERVICE DISTRICT
FIRE DEPARTMENT
OPERATING BUDGET FOR FISCAL YEAR 2013-2014

DESCRIPTION	2012-13 BUDGET	05/31/2013 ACTUAL	06/30/2013 PROJECTED	2013-14 BUDGET
REVENUES:				
General Fund Revenue Transfers	2,423,880	1,090,204	2,418,602	2,574,661
Safer Grant	0			0
Mutual Aid	3,350	23,349	23,349	3,350
Total Operating Revenue	1,150	3,282	2,800	1,150
TOTAL REVENUE:	**2,428,380**	**1,116,835**	**2,444,751**	**2,579,161**
EXPEDITURES:				
Salaries & Wages	1,222,430	1,096,863	1,258,900	1,300,802
Employee Benefits	838,166	674,751	872,624	902,061
Subtotal Salaries & Benefits	2,060,596	1,771,614	2,131,524	2,202,863
Field Operations	109,639	60,670	73,100	106,234
Administrative	69,691	63,515	69,474	72,988
Board Expense	12,760	9,570	12,260	14,739
Consulting Services	14,854	11,523	11,550	15,650
Insurance	34,000	23,557	23,560	28,000
Licenses/Permits/Contracts	42,677	38,444	42,023	43,872
Office Expenses	3,935	3,629	3,935	3,935
Training & Meetings	1,480	958	1,300	1,480
Office Utilities	41,998	33,538	39,255	52,650
Interest & Misc	55	75	75	55
Annual Side-Fund Loan Pymnt	36,695		36,695	36,695
TOTAL EXPENSES:	**2,428,380**	**2,017,093**	**2,444,751**	**2,579,161**
TRANSFER TO CAPITAL	**0**	**-900,258**	**0**	**0**
NET OPER INCOME(LOSS)	0	0	0	0

06/25/13

SQUAW VALLEY PUBLIC SERVICE DISTRICT
FIRE DEPARTMENT
CAPITAL IMPROVEMENT EXPENSE SUMMARY
FISCAL YEAR 2013-14

	PRIORITY	PROJECT BUDGET
2013-14 MAJOR EQUIPMENT - FIRE		
Replacement Equipment		
Turnout Gear Replacement	1	14,100
Hose & Nozzle Replacement	2	4,000
12 lead EKG upgrade (Zoll monitors)-2nd unit		12,500
Utility Department Projects		
E Facility Lighting	4	13,750
IT Master Plan & Web Development\		2,000
VueWorks Implementation		2,000
Total Major Equipment Replacement		**48,350**
New Equipment		
Village Response Vehicle		31,000
Total New Equipment		**31,000**
Building		
Total Building		**0**
2013-14 LONG TERM DEBT RETIREMENT		
Fire Station - Land Acquisition Loan Payment		95,068
TOTAL LONG TERM DEBT RETIREMENT		**95,068**
TOTAL CAPITAL BUDGET		**174,418**

PRIORITY CODES:

1)Urgent; 2)Needed Now; 3)Needed Soon;
4)Improves Efficiency; 5)For Convenience
CO) Carried Over from Prior Year's Budget

06/25/13

SQUAW VALLEY PUBLIC SERVICE DISTRICT
Capital Improvement - Financial Progress Report

NON-OPERATING EXPENSES	PRIORITY	PROJECT COST	PROJECT COST Revised Budgt	ACTUAL COST	OVR<UND> COST	IMPROVEMENTS (New Construction) Water New	Sewer New	Water R & R	Sewer R&R	I & I	Water Loan	Garbage	Recreation
IMPROVEMENTS (New Construction)													
Water													
Water Operations Plan	C/O	25,000			-25,000.00	25,000.00							
SCADA-Master Plan	2	17,000			-17,000.00	17,000.00							
Sewer													
Intersection Manholes, A-29A Sandy Way/1500 SV Rd	C/O	10,000			-10,000.00		10,000.00						
TOTAL FACILITIES EXP		52,000	0	0.00	-52,000.00	42,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL REPAIRS/REPLACMNT													
Water													
VueWorks	C/O	15,000			-15,000.00			15,000.00					
Well #3 Pump & Motor	C/O	26,000			-26,000.00			26,000.00					
Fire Line Detector Check	C/O	14,000			-14,000.00			14,000.00					
Resort 4" Water Meter		7,500			-7,500.00			7,500.00					
Sewer													
Easement Abatement	C/O	16,000			-16,000.00				16,000.00				
Sq Loop/Crk View/Sierra Crst/Wndg Crk repairs	C/O/1	26,000			-26,000.00				26,000.00				
VueWorks		15,000			-15,000.00				15,000.00				
Inflow & Infiltration													
Inhouse Smoke Testing Project-P/R	1	40,943			-40,942.78					40,942.78			
TV Inspection (25% System) plus 4" Laterals		44,000			-44,000.00					44,000.00			
TOTAL CAPITAL REPAIR/REPLACE		204,443	0.00	0.00	-204,442.78	0.00	0.00	62,500.00	57,000.00	84,942.78	0.00	0.00	0.00
BUILDING & GROUNDS													
1810 Parking Lot Seal	4	8000			-8,000.00			500.00	500			7,000.00	
East Facility Led Lighting/Propane		13750			-13,750.00			6,875.00	6,875				
Carpet 1810 Meeting Room		6500			-6,500.00			3,250.00	3,250				
TOTAL BLDG & GRNDS		28,250	0	0	-28,250.00	0	0	10,625	10,625	0	0	7,000	0
GARBAGE SERVICES													
No Projects					0.00					0.00			
Total Garbage Services		0								0.00			
VEHICLES		0	0.00	0.00	0.00								
Utility Truck Replacement		32,000			-32,000.00			16,000.00	16,000.00				
TOTAL VEHICLES		0						0.00	0.00				
		32,000	0	0	-32,000.00	0	0	16,000	16,000	0	0	0	0
MAJOR EQUIPMENT-Replacement													
Trimble GPS		9,000			-9,000.00			4,500.00	4,500.00				
Vac-Con - 4" Equipment		5,000			-5,000.00			2,500.00	2,500.00				
TOTAL MAJOR EQUIP		14,000.00	0.00	0.00	-14,000.00	0.00	0.00	7,000.00	7,000.00	0.00	0.00	0.00	0.00
OFFICE EQUIPMENT													
Computer Master Plan Barracuda Backup	1	9,000			-9,000.00			4,500.00	4,500.00				
Check Scanner	1	10,000			-10,000.00			5,000.00	5,000.00				
IT Master Plan & Web Development		6,000			-6,000.00			2,000.00	2,000.00				
TOTAL OFFICE EQUIP		25,000	0	0.00	-25,000.00	0.00	0.00	11,500.00	11,500.00	0.00	0.00	2,000.00	0.00
SPECIAL PROJECTS													
Groundwater Management Plan	2	10,000			-10,000.00			10,000.00					
Alternative Water Supply		50,000			-50,000.00			50,000.00					
GRANT PROJECTS		60,000	0	0.00	-60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00
Bike Trail Snow Removal (Grant Funded)	2	74,500			-74,500.00								74,500.00
Mutual Intertie Feasibility Study (PCWA Grant)		10,000			-10,000.00			10,000.00					
TOTAL GRANT PROJECTS		84,500	0	0.00	-84,500.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	74,500.00
LONG TERM DEBT RETIREMENT													
Water Loan-Principal -		0			0.00								
TOTAL CAPITAL PROJECTS		500,192.78	0.00	0.00	-500,192.78	42,000.00	10,000.00	177,625.00	102,125.00	84,942.78	0.00	9,000.00	74,500.00

PRIORITY CODES 1)Urgent; 2)Needed Now; 3)Needed Soon; 4) Improves Efficiency
5) For Convenience CO) Carryover from prior year budget

6/25/2013

SQUAW VALLEY PUBLIC SERVICE DISTRICT
BUDGET SUMMARY-UTILITY DEPARTMENT
FISCAL YEAR 2013-2014

	BUDGET 2013/2014 5%Wtr/15%Swr	Project no incr 2012-2013 rates	Difference	% Diff	Prior Year Budget 2012-2013
OPERATING REVENUES					
UTILITY DEPARTMENT					
Water	1,269,707	1,211,919	(57,788)	-4.77%	973,528
Sewer	1,004,621	909,379	(95,242)	-10.47%	741,807
Garbage	229,810	229,810			220,871
Other Income incl taxes for Fixed Assets	68,752	200,038	131,286		264,897
Total Operating Revenues	2,572,890	2,551,147			2,201,103
OPERATING EXPENSES					
Water	1,248,626	1,248,626			1,013,966
Sewer	944,926	944,926			775,603
Garbage Contract	229,338	229,338			218,255
Total Operating Expenses	2,422,890	2,422,890			2,007,824
Transfer to Asset Replacement Fund	(150,000)	(150,000)			(193,279)
NET OPERATING INCOME(LOSS)	**(0)**	**(21,744)**			0

2013/2014 SALARY WORKSHEET

Administration Dept	CURRENT 2012-2013	CPI Salary Adj 1.50%	MONTHLY SALARY	NO. MONTHS	ANNUAL SALARY	OVR TM PAY	PERS Portion 2%	Health Ins 2%	SL & Vac Payoff	Redirect Benefits	TOTAL GROSS	FICA @ 7.650% to 110,100	PERS AT Total 23.177%	SUI/ETT TO 7,000 4.10%	WORK/COMP AT RATE ALL PAY (using 2013-14 Rate for W/C)	SL/VAC & Comp CHANGE	HEALTH INSUR COSTS
General Mgr	14,022																
	14,723	220.85	14,944	12	179,327		3,587	401			179,327	9,369	41,195	287	3,622	15,000	23,214
Bd Sectry	5,560	83.40	5,643	0	0		1,399	386					15,842	287	0		
Incentive Increase 2%	5,671	85.07	5,756	9	51,807												
Step Incr Oct	5,955	89.32	6,044	3	18,132						69,939	5,214		0	407	2,000	19,625
Controller/Net Ad	8,090	121.35	8,211														
5% Increase			8,622	12	103,462		2,069	363	0		103,462	7,729	23,612	287	603	1,800	18,389
ACCT CLRK II/HR Spec	7,233	108.50	7,342				0		0								
5% Increase			7,709	12	92,507		1,850	386	0		92,507	6,935	21,440	287	539	500	19,423
Office Manager	6,901	103.52	7,005	0	0		0										
Step Increase (I-5) - July	7,246	108.69	7,355	12	88,258		1,765										
	0	0.00	0	0	0		0	193	0		88,258	6,602	20,455	287	514	800	9,948
Admin Asst.	0	0.00	0	0	0												
		0.00	0	0	0						0	0	0	0	0	0	
Retired Admin																	
DIRECTORS-WORKERS COMP																	3,537
TOTALS ADMIN SALARY					533,493	0					533,493				239		
Total Benefits		920.69					10,670	1,729	0	0		35,848	122,545	1,435	5,924	20,100	94,136
MAINTENANCE DEPARTMENT																	
Operations Mgr	9,622	144.34	9,767	12	117,201												
5% Increase					123,061		2,344	440		443	123,504	8,611	55,686	287	2,495	1,000	21,878
Op Spec III (BW)	1,123	16.84	1,139	12	13,673		273	457		20,162							
CALL BACK (@1.65%) see below					0		0				33,835	4,110	3,169	287	6,440	0	2,788
Oper Tech Specialist/Inspec	7,199	107.98	7,307	12	87,678		1,754										
CALL BACK (@1.65%)					0		0										
CALL BACK (@1.65%)	91 HR @		$69.55			6,329											
	0 HR @		$0.00			0		546			94,007	7,016	20,321	287	289	1,100	27,303
Oper Spec III (BB)	6,699	100.48	6,799														
Incentive 1.25%			6,884	4	27,536												
additional increase 2.5% Nov			7,056	8	56,449												
CALL BACK (@1.65%)	31 HR @		$65.53			2,031	0	488		21,674							
CALL BACK (@1.65%)	60 HR @		$67.17			4,030					111,720	10,167	19,465	287	277	700	2,745
Ops. Spec I (SR)	5,095	76.43	5,172	4	20,686										7,653		
Promotion (OS 2) = 7.5%			5,559	2	11,119												
Incentive 2.5%			5,698	4	22,794												
Incentive 1.25			5,770	2	11,539												
CALL BACK (@1.65%)	24 HR @		$54.25			1,302											
CALL BACK (@1.65%)	24 HR @		$54.92			1,318	1,323	488			68,759	5,122	15,329	287	120	2,000	24,282
Ops. Spec I -#2 (JM)	4,991	74.87	5,066	3	15,198										4,710		
Incentive 2.5%			5,193	3	15,578												
Backflow tester (Jan) 1.25%			5,257	6	31,545												
CALL BACK (@1.65%)	24 HR @		$49.43			1,186											
CALL BACK (@1.65%)	24 HR @		$50.05			1,201	1,246	546			64,708	4,813	14,444	287	109	0	27,094
Operations Specialist I (JW)	4,234	63.51	4,298	0	0										4,432		
Step Increase July			4,512	3	13,537												
Incentives 5.0%			4,738	3	14,214												
Promotion to OS-II - Jan			5,093	6	30,560												
CALL BACK (@1.65%)	29 HR @		$45.10			1,308	1,166	454			61,026	4,545	3,138	287	89	2,500	22,511
CALL BACK (@1.65%)	29 HR @		$48.49			1,406									4,180		
Retired Maintenance																	
Uniform Allowance				5,000			100					375	1,159	0	343		1,169
ON-CALL DUTY	52 WEEKS X		$840.00		43,680									0			
	11 HOLIDAYS		$85.00		935						44,615	3,413		0	3,056		
TOTAL MAINTENANCE SALARY		584.44			656,984	20,112					602,174						
Benefits							8,206	3,419	0	42,279		48,170	132,710	2,009	34,192	7,300	129,770

Assumptions:
1) FICA limit employr @ 6.2% to $110,100
2) SUI/ETT 4.1%
3) Assuming 10% overall increase in Health Redirect Benefits & Health Benefits
4) Used 11-12 projected worker's comp rates - 1st Draft
5) PERS for 2013-2014 @ 17.177% -2% employee contribution + 6% Employee portion = Total portion 23.177%
6) Health costs have varying rates of increase - Med estimated @ 12%

6/25/2013

2013/2014 SALARY WORKSHEET

	CURRENT 2012-13	C.O.L. 3.00%	MONTHLY SALARY	NO. MONTHS	ANNUAL SALARY	OVR TM PAY	PERS Portion 2%	Health 2%	PAYOFF SL/VAC	Redirect Benefits	TOTAL GROSS	FICA @ 7.650% to 110100	PERS AT 23.177% Tier II=14.999	SUI/ETT TO 7,000 4.10%	WORK/COMP AT RATE ALL PAY	SL/VAC & Comp CHANGE	HEALTH INSUR COSTS Note 7
TOTALS ADMIN SALARY					533,493	0	10,670	1,729	0	0	533,493	35,848	122,545	1,435	5,924	20,100	94,136
TOTAL MAINTENANCE SALARY					656,984	20,112	8,206	3,419	0	42,279	602,174	48,170	132,710	2,009	34,192	7,300	129,770
							18,876	5,148		42,279			255,255				

SUMMARY

	SALARY	BENEFITS	TOTALS	
ADMIN DEPT				
GROSS	533,493	279,989	813,482	34.42% G&A Benefits
LESS FIRE 6%	-32,010	-16,799	-48,809	
LESS GARBAGE	0	0	0	
LESS SPEC. PROJECTS	0	0	0	
NET TO OPERATING	**501,483**	**263,189**	764,673	
MAINTENANCE	**SALARY**	**BENEFITS**	**TOTALS**	
GROSS	602,174	396,430	998,604	39.70% O&M Benefits
LESS I & I @ 4.1%	-24,689	-16,254	-40,943	
LESS SPEC. PROJECTS-4%	-24,087	-15,857	-39,944	
NET TO OPERATING	553,398	364,319	917,717	
WATER PORTION =50%	276,699	182,160	458,859	
SEWER PORTION = 45%	249,029	163,944	412,973	
BLDG & GRNDS=5%	27,670	18,216	45,886	
	553,398	364,319	917,717	

CPI Increase $ = 1,441.62
ReDirect Benefits Charged to Benefits (Health insurance)

2012/2013 SALARY WORKSHEET

	CURRENT 2012-13	Salary Adjustmn	MONTHLY SALARY	NO. MONTHS	ANNUAL SALARY	OVR TM PAY		SL & Vac Payoff	Redirect Benefits	TOTAL GROSS	FICA @ 7.650% to 110100	PERS AT Total 23.177%	SUI/ETT TO 7,000 4.10%	WORK/COMP AT RATE ALL PAY	SL/VAC CHANGE	HEALTH INSUR COSTS
Directors																
Dale Cox	550		600	12	7,200	0	144			7,200	540	1,669	$295	20		
Eric Poulsen	550		600	12	7,200	0	144			7,200	540	1,669	$295	20		
John Wilcox	550		600	12	7,200	0	144			7,200	540		$295	20		
Carl Gustafson	550		600	12	7,200	0	144			7,200	540		$295	20		
Brian Sheehan	550		600	12	7,200	0	144			7,200	540		$295	20		
	2,750		3,000		36,000		720			36,000	2,754	3,337	1476	102		

Total Directors	
Salary	36000.00
Taxes/W-Cp	4331.95
PERS	3337.49
Total Directors	43669.44

6/25/2013

MAINTENANCE DEPT BUDGET 2013-2014

Account #	CLASSIFICATION	2012-13 TOTAL Net BUDGET	2012-13 TOTAL Net Cost	2012-13 OVER/UNDR BUDGET	2013-14 PROJECTED BUDGET	2013-14 BILLABLE TO FIRE	2013-14 NET OPER BUDGET	Water Dept 01	Sewer Dept 02	Garbage Dept 03	Rental W.Bldg Dept 04	E.Bldg Dept 09	Other
	MATERIAL & SUPPLY PARTS												
631000	****Water****												
	Encroachment Permits	100	100	0	100		100	100					
	Small Plumbing	500	500	0	500		500	500					
	Water Pipe	250	250	0	250		250	250					
	Repair Clamps	350	500	150	500		500	500					
	Misc Valves & Fittings	500	500	0	500		500	500					
	Fire Hydrants	1,000	0	-1,000	1,500		1,500	1,500					
	Welding Supplies	100	0	-100	100		100	100					
	Valve, Meter Boxes	500	1,500	1,000	1,500		1,500	1,500					
	Misc Concrete, Batteries, Hdware	500	500	0	500		500	500					
	Paving	2,000	3,500	1,500	2,000		2,000	2,000					
	Sand, Gravel, Backfill	1,000	1,000	0	1,000		1,000	1,000					
	Dump Fees	200	250	50	250		250	250					
	Hydrant Meter/Safety Valves			0			0	0					
	Water Meter Staking	500	500	0	1,500		1,500	1,500					
631000	**TOTAL WATER MATERIAL & SUPPLIES**	**7,500**	**9,100**	**1,600**	**10,200**	**0**	**10,200**	**10,200**					
631000	****Sewer****							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
	Encroachment Permits	100	100	0	100		100		100				
	Pipe	500	0	-500	500		500		500				
	Manhole Pieces + Vault Repair	1,000	1,000	0	1,000		1,000		1000				
	Repair Couplings	500	0	-500	500		500		500				
	Concrete, Mortar, Ramneck	500	500	0	500		500		500				
	Misc Supplies	300	300	0	100		100		100				
	Dump Fees	100	100	0	100		100		100				
	Paving	1,500	500	-1,000	2,000		2,000		2000				
	Sand, Gravel	1,000	1,000	0	1,200		1,200		1200				
631000	**TOTAL SEWER MATERIAL & SUPPLIES**	**5,500**	**3,500**	**-2,000**	**6,000**	**0**	**6,000**		**6,000**				
	TOTAL MATERIAL & SUPPLIES	**13,000**	**12,600**	**-400**	**16,200**	**0**	**16,200**	**10,200**	**6,000**	**0**	**0**	**0**	**0**
186000	**I & I MATERIAL & SUPPLIES(to capital)**	**3,000**		**-3,000**		**0**	**0**						**0**
632000	**UNIFORMS**							Water Dept 01	Sewer Dept 02	Garbage Dept 03	W.Bldg Dept 04	E.Bldg Dept 09	Other Other
	Uniform Allowance	3,000	3,000	0	3,000		3,000	1500	1500				
	Safety Gear-Boots-Raingear	1,500	1,500	0	1,500		1,500	750	750				
	Hardhats, Vests Etc	500	500	0	500		500	250	250				
								0	0				
632000	**TOTAL UNIFORMS**	**5,000**	**5,000**	**0**	**5,000**	**0**	**5,000**	**2,500**	**2,500**				
633000	**CHEMICALS & LAB FEES (WATER)**							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
	Routine Samples	1,850	1,850	0	2,000		2,000	2,000					
	Chemicals	17,000	17,000	0	17,000		17,000	17,000					
	Testing	1,775	1,500	-275	1,500		1,500	1,500					
	Chemical Pump Maintenance (see 663500)												
633000	**TOTAL CHEMICALS & LAB FEES**	**20,625**	**20,350**	**-275**	**20,500**	**0**	**20,500**	**20,500**	**0**	**0**	**0**	**0**	**0**
	TOTAL MATERIALS & SUPPLIES	**41,625**	**37,950**	**-3,675**	**41,700**	**0**	**41,700**	**33,200**	**8,500**	**0**	**0**	**0**	**0**

06/25/2013

MAINTENANCE DEPT BUDGET 2013-2014

MAINTENANCE EQUIPMENT	2012-13 TOTAL Net BUDGET	2012-13 TOTAL Net Cost	2012-13 OVER/UNDR BUDGET	2013-14 PROJECTED BUDGET	2013-14 BILLABLE TO FIRE	2013-14 NET OPER BUDGET	Water Dept 01	Sewer Dept 02	Garbage Dept 03	W.Bldg Dept 04	E.Bldg Dept 09	Other Other
633500 **Gas & Oil for Equipment**												
Water Pump House	200	200	0	200		200	200					
Sewer Propane Torch	25	25	0	25		25		25				
1810 Office Generator	150	150	0	150		150	75	75				
305 Generator	200	200	0	200		200	100	100				
633500 Total Gas & Oil for Equipment	*575*		*0*	*575*	*0*	*575*	*375*	*200*	*0*	*0*	*0*	*0*
MAINTENANCE EQUIPMENT												
634000 Sm Equipment-Rental(misc)			0			0	0					
Safety Equipment Trafic Control	0		0			0		0				
Pan Locator & Fluke Meter	600	600	0	500		500	250	250				
Gas Cylinder Storage Lockers			0	780		780	468	312				
			0	1,800		1,800	900	900				
635000 Equipment Rental			0			0	0	0				
635400 B&G Equipment Rental			0			0						
641000 Water Pumping Electric	200	0	-200	300		300	150	150				
642000 Telemetry Repair	42,000	42,000	0	44,000		44,000	44,000					
642100 Update Web Aquifer Report	2,000	2,000	0	2,000		2,000	1000	1000				
642500 Pagers & Answering Service	250	470	220	500		500	500					
651000 Water Meter Repair & Replacement	1,600	1,400	-200	1,500		1,500	750	750				
652000 Equipment Repair & Replacement Tools	2,500	4,600	2,100	4,500		4,500	4,500					
Vac-Con Tools -Capital	1,000	4,200	3,200	1,500		1,500	750	750				
Confined Space Gear-Maint - Sewer Only	0		0			0		0				
652100 Equipment/Software Maint Contracts	1,000	1,100	100	1,200		1,200	0	1,200				
Map Updates Farr West-Capital												
VueWorks	0		0			0	0	0				
Badger	4,800	4,000	-800	6,000		6,000	3000	3000				
Muni Suite SCADA + Virus Prot.	0		0			0	0					
	350	350	0	450		450	225	225				
			0			0	0	0				
	0		0			0	0	0				
TOTAL MAINTENANCE EQUIPMENT	**56,875**	**60,720**	**4,420**	**65,605**	**0**	**65,605**	**56,868**	**8,737**	**0**	**0**	**0**	**0**

FACILITIES - MAINENANCE & REPR							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
652600 Generators Air Quality Fee/Haz Mat	1,200	1,140	-60	1,200		1,200	1,200					
652700 Air Quality-Mobil Equip Permits	575	1,150	575	600		600	300	300				
660000 Water Wells - Maintenance (Elec PM)			0			0	0					
661000 Water Mains/Lines/Tank Storage Maint	2,500	2,500	0	2,500		2,500	2,500					
662000 Water Audit-Leak Detect-Meter Testing	0	2,400	2,400	6,000		6,000	6,000					
663000 Water Wells-Emergency Maint/Repairs			0			0	0					
663500 Water Chem Pump Maintenance/Repair	500	1,300	800	2,800		2,800	2,800					
664400 Bldg & Grounds-Emergency Repair			0			0	0	0				
664500 Water-Emergency Flood Repair			0			0	0	0				
664600 Computer Repair & Replace SCADA	1,500	3,000	1,500	2,000		2,000	1,000	1,000				
TOTAL INFRASTRUCTURE M&R	6,275	11,490	5,215	15,100	0	15,100	13,800	1,300	0	0	0	0

06/25/2013

MAINTENANCE DEPT BUDGET 2013-2014

East FD/Admin Bldg	2012-13 TOTAL Net BUDGET	2012-13 TOTAL Net Cost	2012-13 OVER/UNDR BUDGET	2013-14 PROJECTED BUDGET	2013-14 BILLABLE TO FIRE	2013-14 NET OPER BUDGET	Water Dept 01	Sewer Dept 02	Garbage Dept 03	W.Bldg Dept 04	E.Bldg Dept 09	Other Other
664701 **East B&G Interior Maint/Rpr**												
Fire Extinguisher Maint	200	400	200	400		400	200	200				
Misc, Electrical Lighting (Interior)	250	1,300	1,050	600	300	300	150	150				
Detergent, Cleaners, Etc (interior)	100	100	0	100		100	50	50				
Boiler Certification 50% FD	0		0		0	0	0	0				
Chemical Treatment includes Chiller 50% FD	-50		50	100	50	50	25	25				
Boiler Maintenance & Repairs 50% FD	300	1,200	900	1,200	600	600	300	300				
Total East B&G Interior Maint/Rpr	**800**	**3,000**	**2,200**	**2,400**	**950**	**1,450**	**725**	**725**	**0**	**0**	**0**	**0**
664702 East B&G Exterior Maint/Rpr							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
Lawn Care & Landscape Maint	25	0	-25	200	100	100	50	50				
Dump Fees/ Sand Oil Interceptor 50% FD	150	800	650	0	0	0	0	0				
Snow Removal, Ice Melt	0		0	900	450	450	225	225				
Misc Lighting & Repairs	300	2,200	1,900	1,100	550	550	275	275				
664702 **Total East B&G Exterior Maint/Rpr**	**475**	**3,000**	**2,525**	**2,200**	**1,100**	**1,100**	**550**	**550**	**0**	**0**	**0**	**0**
							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
664703 East B&G Driveway Sealing	0		0		0	0	0	0				
664704 East B&G Overhead Doors	300	200	-100	400		400	200	200				
664706 PlCounty Generator Permit/Haz Mat Fees	1,375	2,200	825	2,400	1200	1,200	600	600				
664705 East B&G Elevator Inspection-maint contract	275	1,800	1,525	1,800	900	900	450	450				
664709 East B&G-Fire Alarm System Maint Contract				1,400	700	700	350	350				
664707 Window Maint Contract (50/50Fire)	1,000	0	-1,000	1,500	750	750	375	375				
664708 HVAC Maint filters 50/50 w FD (interior)	0	800	800	900	450	450	225	225				
Total	**2,950**	**5,000**	**2,050**	**8,400**	**4,000**	**4,400**	**2,200**	**2,200**	**0**	**0**	**0**	**0**
Total East Building Repair & Maint	**4,225**	**11,000**	**6,775**	**13,000**	**6,050**	**6,950**	**3,475**	**3,475**	**0**	**0**	**0**	**0**
CLASSIFICATION												
West-Admin Bldg							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
West-B&G-Interior M/R												
664751 Fire Extinguisher Maintenance	300	240	-60	250		250	125	125				
Misc. Electrical Lighting (interior)	500	100	-400	500		500	250	250				
Carpet Cleaning/Mtg Room Cleaning	800	600	-200	0		0						
Pump Sand Oil Interceptor			0	800		800	400	400				
664751 **Total Interior West B&G**	**1600**	**940**	**-660**	**1550**	**0**	**1550**	**775**	**775**	**0**	**0**	**0**	**0**
664752 **West-B&G-Exterior M/R**							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
Lawn Care & Landscape Maint	200	0	-200	200		200	100	100				
Dump Fees	50	0	-50	50		50	25	25				
Painting/ concrete rear porch			0	900		900	450	450				
Snow Removal Contract			0			0			0	0		
664752 **Total 'West-B&G-Exterior M/R**	**250**	**0**	**-250**	**1,150**	**0**	**1,150**	**575**	**575**	**0**	**0**	**0**	**0**
							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
664753 Driveway Sealing	0		0		0	0	0	0				
664754 Overhead Doors	200	0	-200	240		240	120	120				
664755 Elevator Inspection (interior)	240	400	160	400	200	200	100	100				
664756 Generator Permits/Fee (interior)/Haz-Mat Fees	1372	1560	188	1560	780	780				780		
Total West-Admin Bldg	**3,662**	**2,900**	**-762**	**4,900**	**980**	**3,920**	**1,570**	**1,570**	**0**	**780**	**0**	**0**

06/25/2013

MAINTENANCE DEPT BUDGET 2013-2014

	2012-13 TOTAL Net BUDGET	2012-13 TOTAL Net Cost	2012-13 OVER/UNDR BUDGET	2013-14 PROJECTED BUDGET	2013-14 BILLABLE TO FIRE	2013-14 NET OPER BUDGET	Water Dept 01	Sewer Dept 02	Garbage Dept 03	W.Bldg Dept 04	E.Bldg Dept 09	Other Other
CERTIFICATIONS												
671000 **WATER CERTIFICATIONS**												
SDHS-Grade I	65	330	265	0		0	0					
SDHS-Grade II	250	180	-70	240		240	240					
SDHS-Grade III	0	0	0	180		180	180					
DHS Dist. I	60	70	10	0		0	0					
DHS Dist. II	130	120	-10	0		0	0					
DHS Dist. III	90	180	90	90		90	90					
DHS Dist. IV			0	0		0	0					
CT-Hrs,DMV		140	140	120		120	120					
AWWA-Water Distribution	80	55	-25	110		110	110					
AWWA X Connection Specialist	250	240	-10	80		80	80					
AWWA Backflow Tester	150	180	30	80		80	80					
Sub-Total Water Cerifications	*1,075*	*1,495*	*420*	*900*	*0*	*900*	*900*					
671000 **SEWER CERTIFICATIONS**												
CWEA-Collection-GRADE IV	180	352	172	340		340		340				
CWEA-Collection-GRADE III	170	83	-87	83		83		83				
CWEA-Collections-GRADE II	90	310	220	156		156		156				
CWEA-Collection-GRADE I	155	413	258	146		146		146				
CWEA-Mech Tech-GRADE I/II	150	396	246	119		119		119				
CWEA-Collections Test	180	310	130	210		210		210				
PACP Certification		225	225					0				
671000 *Sub-Total Sewer Cerifications*	*925*	*2,089*	*1,164*	*1,054*	*0*	*1,054*		*1,054*				
TOTAL CERTIFICATIONS	**2,000**	**3,584**	**1,584**	**1,954**	**0**	**1,954**	**900**	**1,054**	**0**	**0**	**0**	**0**
TRAINING							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
671055 **WATER TRAINING**												
Tuition/Books	500	500	0	500		500	500					
Misc Training-Hach 2006-/Locating	500	500	0	500		500	500					
Fleet Maint./Supervision	0		0	500		500	500					
Water Treatment/Maintenance Videos	0		0			0	0					
AWWA Training x-spec/Tester	1,500	1,000	-500	1,500		1,500	1,500					
Jesse/JO/BW AWWA symposium	0		0	1,500		1,500	1,500					
Telemetry - PLC's	0		0			0	0					
Safety Training		500	500	500		500	500					
Special Training SQL-Boilers-Elect	0		0			0	0					
VueWorks Training	0		0			0	0					
671055 *SUB-TOTAL WATER TRAINING*	*2,500*	*2,500*	*0*	*5,000*	*0*	*5,000*	*5,000*	*0*	*0*	*0*	*0*	*0*
671055 **SEWER TRAINING**												
Tuition/Books	500	500	0	500		500		500				
CWEA-Sierra Section Training	250	250	0	400		400		400				
CWEA-Safety Conference	1,500	1,250	-250	2,100		2,100		2,100				
Jesse Special SDBMI Seminar	0		0			0		0				
SEWER Training Misc.-	0	500	500	500		500		500				
Safety Training -Videos	250	0	-250	500		500		500				
Maintenance Training			0			0		0				
Special Training SQL-Vac-Con	0		0	500		500		500				
VueWorks Training			0			0		0				
Fleet Maint./Supervision	0		0	500		500		500				
671055 *SUB-TOTAL SEWER TRAINING*	*2,500*	*2,500*	*0*	*5,000*	*0*	*5,000*		*5,000*				
TOTAL TRAINING	**5,000**	**5,000**	**0**	**10,000**	**0**	**10,000**	**5,000**	**5,000**	**0**	**0**	**0**	**0**

06/25/2013

MAINTENANCE DEPT BUDGET 2013-2014

	CLASSIFICATION	2012-13 TOTAL Net BUDGET	2012-13 TOTAL Net Cost	2012-13 OVER/UNDR BUDGET	2013-14 PROJECTED BUDGET	2013-14 BILLABLE TO FIRE	2013-14 NET OPER BUDGET	Water Dept 01	Sewer Dept 02	Garbage Dept 03	W.Bldg Dept 04	E.Bldg Dept 09	Other Other
	MEMBERSHIPS & SUBSCRIPTIONS & PUBLICATIONS												
672000	**WATER**												
	AWWA-	200	200	0	200		200	200					
	AWWA-Misc	0		0			0	0					
	SUBSCRIPTIONS USA $100	0		0			0	0					
	SAFETY CENTER	0		0			0	0					
	USC Foundation	150	125	-25	150		150	150					
	AWWA Code Books	0		0			0	0					
672000	**SEWER**												
	CWEA-SIERRA SECTN-ALL			0			0						
	CWEA-	820	840	20	840		840		840				
	SAFETY CENTER	0		0			0		0				
672000	**TOTAL MEMBERSHIPS & SUBSCRIPTIONS**	1,170	1,165	-5	1,190	0	1,190	350	840	0	0	0	0
	TOTAL TRAINING & MEMBERSHIPS	6,170	6,165	-5	11,190	0	11,190	5,350	5,840	0	0	0	0
673000	**SPECIAL LICENSES-DRUG TESTS**	600	300	-300	400		400	200	200				
	PUBLIC EDUCATION												
675000	Water conservation Publications	0	0	0	0	0	0	0	0				
	Total PUBLIC EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0
	VEHICLES (1/2&1/2)							Dept 01	Dept 02	Dept 03	Dept 04	Dept 09	Other
681000	FUEL & OIL	18,000	17,000	-1,000	17,000		17,000	850	850				
682000	REPAIRS/TIRES/MAINTENANCE	7,000	8,500	1,500	8,000		8,000	400	400				
	Permits & Fees			0			0	0	0				
683000	MILEAGE REIMBURSEMENT	2,000	2,200	200	2,200		2,200	110	110				
	Equipment Maintenance Contract						0						
	TOTAL VEHICLES	27,000	27,700	700	27,200	0	27,200	13,600	13,600	0	0	0	0
	TOTAL BUDGET	148,432	161,809	13,952	181,049	7,030	174,019	128,963	44,276	0	780	0	0
	LESS I & I TO CAPITAL	-3,000	-3,000	3,000	0		0						-3,000
	MAINTENANCE OPERATING BUDGET	145,432	158,809	16,952	181,049	7,030	174,019	128,963	44,276	0	780	0	-3,000

06/25/2013

GEN & ADMIN DEPT BUDGET 2012-2013 | GEN & ADMIN DEPT BUDGET 2013-2014

CLASSIFICATION	2012-2013 PROJECTED BUDGET	2012-2013 BILLABLE TO FIRE	2012-2013 NET OPER BUDGET	2012-2013 PROJECTED Net TOTAL	2012-2013 OVER/UNDR BUDGET	2013-2014 PROJECTED BUDGET	2013-2014 BILLABLE TO FIRE	2013-2014 NET OPER BUDGET
BOARD EXPENSES								
10-09-711000 MEETINGS	33,000	8,250	24,750	23,625	(1,125)	40,332	10,083	30,249
10-09-712000 WORKSHOP & TRAINING	5,000	2,500	2,500	300	(2,200)	5,000	2,500	2,500
10-09-716000 Board Retirement (PERS)	3,519	1,759	1,760	1,760	0	3,712	1,856	1,856
10-09-714000 SUPPLIES	0	0	0	300	300	600	150	450
10-09-715000 BOARD ELECTION	1,000	250	750	250	(500)	600	150	450
TOTAL BOARD EXPENSES	42,519	12,759	29,760	26,235	(3,525)	50,244	14,739	35,505
CONSULTING SERVICES								
10-09-721000 ACCOUNTING & AUDIT	17,171		17,171	16,830	(341)	18,410		18,410
10-09-731000 ENGINEERING-GENERAL	2,000		2,000	0	(2,000)	2,000		2,000
10-09-732000 ENGINEERING-SPEC G&A PROJ	0		0		0			0
10-09-741000 LEGAL GENERAL	12,000	1,080	10,920	5,000	(5,920)	12,000	1,080	10,920
10-09-742000 LEGAL-BOARD EXPENSES	14,000	1,260	12,740	10,000	(2,740)	14,000	1,260	12,740
10-09-723000 Cafeteria Plan Administration	850	0	850	200	(650)	850	0	850
10-09-749000 Special Consulting Fees-Water Capacity Study	0		0		0			0
TOTAL CONSULTING	46,021	2,340	43,681	32,030	(11,651)	47,260	2,340	44,920
INSURANCE								
10-09-751000 COMMERCIAL PACKAGE-East Facility incl wells	28,200		28,200	30,148	1,948	31,700		31,700
10-09-752000 COMMERCIAL PACKAGE -Old Firehouse	1,650	116	1,535	1,475	(60)	1,650	116	1,535
10-04-751000 COMMERCIAL PACKAGE -Old Admin	375		375	345	(30)	375		375
10-09-751000 SDRMA-Insurance Safety	150		150	150	0	200		200
TOTAL INSURANCE	30,375	116	30,260	32,118	1,859	33,925	116	33,810
RENTS\LICENCES\PERMITS								
1)ANNUAL DUES\MEMBERSHIPS								
10-09-761000 VISA\Brkfst Club\Gold Country ETC. DUES	320		320	325	5	355		355
10-09-761000 CSDA DUES (in NOV)	2,280		2,280	2,463	183	2,850		2,850
10-09-761000 AWWA-MANAGER	485		485	413	(72)	485		485
10-09-761000 Springbrook Users Group	120	24	96	76	(20)	120	60	60
10-09-761000 CDPH - WTR TREAT Grade III next exp 11/1/14	120		120	0	(120)	0		0
10-09-761000 CDPH - WTR DIST Grade III next exp 12/1/13						90		90
10-09-761000 CA Professional Engineer License						120		120
10-09-761000 ~~PLACER SPEC DIST ASSOC~~	27	3	24	0	(24)	0	0	0
10-09-761000 Cal Rural Wtr Assoc-District	460		460	460	0	485		485
10-09-761000 CWEA-membership-Gen Mgr	135		135	0	(135)	0		0
10-09-761000 NLTCC-membership	110		110	110	0	115		115
10-09-761500 LAFCO-membership	900		900	716	(184)	900		900
10-09-761000 NL Chamber of Commerce Dues	0	0	0	110	110	110	55	55
10-09-761000 SV Bus Assoc-dues	0	0	0		0			0
10-09-761000 SV Property Owners-dues	0		0		0	30	15	15
10-09-761000 ARMA-dues	275	25	250	0	(250)	0	0	0
TOTAL ANNUAL DUES\MEMBSHPS	5,232	51	5,181	4,673	(507)	5,660	130	5,530
2)SUBSCRIPTIONS								
Employer Resource Institute- Emp Law Guide	0		0	0	0	270		270
ParcelQuest/CD-Data 2008	810	81	729	722	(7)	810	81	729
COMPUTER SUBSCRIPTIONS	50	5	45	0	(45)	20	2	18
NEWSLETTERS\BOOKS		0	0		0	403	36	367
~~SACTO BEE (DELIVERED)~~	0	0	0		0	0	0	0
U.P.C. CODES - (every 3 yr-2015/16 next)	0	0	0	130	130	0	0	0
EMERGENCY CONTINGENCY PLAN	0	0	0		0		0	0
WATER EDUC FOUND.-SUBSCRIPTION	0		0		0			0
HR Compliance	400	200	200	394	194	418	209	209
10-09-762000 TOTAL SUBSCRIPTIONS	1,260	286	974	1,246	272	1,921	328	1,593
CLASSIFICATION								
RENTS\LICENCES\PERMITS (CONT.)								
3)ANNUAL MAINTENANCE CONTRACTS								
COPIER (AGREEMENT+XTRA COPY) *(note a-ld)*	2,800	933	1,867	1,000	(867)	3,700	1,233	2,467
ACCOUNTING SOFTWARE MAINTENANCE	5,470	2,735	2,735	2,734	(1)	6,200	3,100	3,100
~~STATE ELEVATOR INSPECTION Buildings~~		0	0		0	-	0	0
Records Archiving	3,601		3,601	0	(3,601)	4,100		4,100
10-09-763000 TOTAL MAINTENANCE CONTRACTS	11,871	3,668	8,203	3,734	(4,469)	14,000	4,333	9,667
4)SPECIAL FEES/PERMITS								
BANK FEES-BOX RENT,PROCESS	4,663	1,166	3,497	4,500	1,003	4,650	1,163	3,488
10-09-764000 PAYROLL PROCESSING-BANK FEE	0	0	0		0		0	0
10-09-764100 RECORDING FEES	0	0	0	0	0	0	0	0
10-09-764100 ~~PLACER MAPS~~	205		205	197	(8)	205		205
10-09-764200 USA ALERT			0	4,452	4,452	4,500		4,500
10-09-764300 ST DEPT HEALTH-ANNL WTR FEE			0		0			0
10-09-764300 ~~Storm Water Permit - E Bldg.~~			0		0		0	0
10-09-764300 ~~Pl Co Air Polution Control Generator Permit~~			0	1,521	1,521	1,550		1,550
10-09-764300 Annual Sanitary Sewer System Fee	4,868	1,166	3,702	10,670	6,968	10,905	1,163	9,743
TOTAL SPECIAL FEES/PERMITS								
5)NOTARY								
NOTARY COMMISSION	0	0	0	0	0	0	0	0
NOTARY State Certificate Cindy (includes Livesca	0	0	0	0	0	0	0	0
NOTARY E & O INSURANCE (2 people & District	225	20	205	252	47	300	27	273
Notary Bond, Supplies & Stamp	160	14	146	135	(11)	50	5	46
Notary Bond, Stamp & Supplies (deleted 2013)	50	5	46	0	(46)	0	0	0
Natl Notary Dues (2 people)	150	14	137	104	(33)	120	11	109
10-09-765000 TOTAL NOTARY	585	53	532	491	(41)	470	42	428
TOTAL RENT/LICENSES (#1-#5)	23,816	5,224	18,592	20,814	2,222	32,956	5,996	26,960

6/25/2013

GEN & ADMIN DEPT BUDGET 2012-2013 | GEN & ADMIN DEPT BUDGET 2013-2014

	2012-2013 PROJECTED BUDGET	2012-2013 BILLABLE TO FIRE	2012-2013 NET OPER BUDGET	2012-2013 PROJECTED Net TOTAL	2012-2013 OVER/UNDR BUDGET	2013-2014 PROJECTED BUDGET	2013-2014 BILLABLE TO FIRE	2013-2014 NET OPER BUDGET
OFFICE EXPENSES								
1)SUPPLIES: PAPER/PENS/CHECKS								
10-09-771000 COMPUTER SUPPLIES,HOUSEHOLD	11,000	1,100	**9,900**	7,000	(2,900)	11,000	1,100	**9,900**
10-09-772000 2)COPIER REPAIRS-DEVELOPER	0	0	**0**		0		0	**0**
10-09-773000 3)COMPUTER REPAIRS/CLEANING	8,000	1,600	**6,400**	6,400	0	6,000	1,200	**4,800**
10-09-774000 4)ADVERTISING/Public Notice	2,000	0	**2,000**	1,000	(1,000)	2,000	0	**2,000**
10-09-774100 Advertising - Recruitment ads	1,000	200	**800**	0	(800)	0	0	**0**
10-09-774200 NEWSLETTER PRNTING (3/YR)/218 Notice(2/3r	3,000	300	**2,700**	2,700	0	3,000	300	**2,700**
10-09-775000 5)POSTAGE/METER EXPENSES	7,400	740	**6,660**	3,500	(3,160)	7,400	740	**6,660**
10-09-776000 6)OFF & MTG ROOM CLEANING	13,000	3,250	**9,750**	12,000	2,250	11,000	2,750	**8,250**
10-09-777000 7)OFF EQUIP REPAIR/REPLACE	6,500	585	**5,915**	5,915	0	5,000	450	**4,550**
10-09-779000 8)HARDWARE/SOFTWARE UPGRADES	2,405	216	**2,189**	2,000	(189)	3,950	356	**3,595**
10-09-779100 9)RECORD ARCHIVAL/Plus Large Maps	3,500	126	**3,374**	150	(3,224)	3,000	108	**2,892**
10-09-779200 10)ANNUAL WEB SITE /INTERNET EXPENSES	850	425	**425**	400	(25)	875	438	**438**
TOTAL OFFICE EXPENSES	**58,655**	**8,542**	**50,113**	**41,065**	**(9,048)**	**53,225**	**7,441**	**45,784**
CLASSIFICATION								
TRAVEL & MEETING EXPENSES								
1)G & A TRAINING & SEMINARS (NO OVRNITE)								
OFFICE SEMINARS	0	0	**0**		0		0	**0**
Notary Class	140	14	**126**	126	0	0	0	**0**
Ethics Training	0		**0**		0	370		**370**
PERSONNEL and ADMIN SEMINARS	300	60	**240**	156	-84	800	160	**640**
10-09-781000 TOTAL G&A TRAINING SEMINARS	**440**	**74**	**366**	**282**	**(84)**	**1,170**	**160**	**1,010**
2)CONVENTION TRAVEL (W/OVRNITE)								
CSDA	1300	650	**650**	650	0	1400	700	**700**
Mgr-Professional Development	2000	200	**1,800**	500	-1300	2000	200	**1,800**
Certification Classes	200	18	**182**	200	18	200	18	**182**
CSDA-leadership academy	1500	300	**1,200**	1000	-200	1500	300	**1,200**
Software Training (Sprbrk)	1500	750	**750**	760	10	2000	1,000	**1,000**
Grant Writing Class-Cindy	0	0	**0**	0	0		0	**0**
HR Training	1000	500	**500**	141	-359	1000	500	**500**
Professional Development Staff	1000	90	**910**	0	-910	2000	180	**1,820**
10-09-782000 2)TOTAL CONVENTION TRVL	**8,500**	**2,508**	**5,992**	**3,251**	**(2,741)**	**10,100**	**2,898**	**7,202**
10-09-783000 3)EMPLOYEE RECOGNITION DINNER	250		**250**	200	-50	2000		**2,000**
10-09-784000 4)TRVL/MEETG FOOD/TRANSPORT	500	45	**455**	500	45	800	80	**720**
10-09-786000 5) Recruitment & Background Testing			**0**		0			**0**
TOTAL TRAVEL/TRAINING EXPENSES	**9,690**	**2,627**	**7,063**	**4,233**	**(2,830)**	**14,070**	**3,138**	**10,932**
UTILITIES East Bldg								
10-09-791000 OFFICE POWER	18000	1,620	**16,380**	14800	-1580	17500	1,575	**15,925**
10-09-791100 OFFICE HEAT (PROPANE)	32000	2,880	**29,120**	18000	-11120	27000	2,430	**24,570**
10-09-791200 T-TSA FEES	3850	347	**3,504**	3460	-44	3850	347	**3,504**
10-09-792000 TELEPHONE	7000	630	**6,370**	6000	-370	7200	648	**6,552**
Total Utilities East Bldg	60850	5,477	**55,374**	42,260	-13114	55550	5,000	**50,551**
UTILITIES West Facility								
10-09-793100 OFFICE POWER-Old Firehouse	1800	126	**1,674**	1500	-174	1800	126	**1,674**
10-04-791000 POWER- Old Admin (10-04)	500		**500**	500	0	550		**550**
10-09-793200 ~~HEAT (PROPANE) Old Firehouse (10-09)~~	0	0	**0**		0		0	**0**
10-04-791100 HEAT (PROPANE)-Old Admin & Old FH (10-04)	10100		**10,100**	7200	-2900	9000		**9,000**
10-09-793300 T-TSA FEES -Old Firehouse	320	22	**298**	284	-14	320	22	**298**
10-04-791200 T-TSA FEES -Old Admin (10-04)	290		**290**	275	-15	290		**290**
Total Utilities West Bldg	13,010	148	12,862		-3,103	11,960	148	11,812
TOTAL UTILITIES	**73,860**	**5,625**	**68,235**	**42,260**	**(16,216)**	**67,510**	**5,148**	**62,362**
SPECIAL EXPENSES								
10-03-799900 GARBAGE CONTRACT	223211		**223,211**	221182	-2029	229338		**229,338**
OTHER INTEREST-CAPITAL FUNDS	175		**175**	257	82	300		**300**
TOTAL SPECIAL EXPENSES	**223,386**	**0**	**223,386**	**221,439**	**(1,947)**	**229,638**	**0**	**229,638**
TOTAL G&A OPERATING BUDGET	**508,322**	**37,233**	**471,089**	**420,194**	**(41,136)**	**528,828**	**38,918**	**489,910**

(1-n) Building loan interest included in Capital $123,000

COST OF SERVICE ANALYSIS

2013-2014

AN EQUITABLE PROPORTIONATE

METHOD OF FUNDING WATER SYSTEM OPERATIONS

FOR REGULAR BOARD MEETING

Of June 25, 2013

MTG

Annual Water Rate Study and Cost of Service Analysis

Since March of 1989 the District has been using spreadsheet analysis of the water use by various customer classes to determine an equitable proportionate method of funding the water services. The spreadsheets were developed by staff after completion of a rate setting seminar using principles, established at that time by the American Water Works Association.

In January 2003, the Water Rate/Conservation Committee determined that the Annual Rate Study needed to be updated. Economic and Engineering Services, Inc. (EES) of Bellevue, Washington was hired as consultants to perform a technical review of the water cost of service analysis and provide assistance on specific rate setting issues.

The primary goal was to continue to use "generally accepted" techniques and methodologies accepted by the water utility industry and courts as being fair and equitable. The basis of the spreadsheet analysis is the American Water Works Association M-1 manual. The spreadsheets have been adapted to reflect the unique local conditions and situations that exist in the Squaw Valley environment.

As the study progressed, it became apparent that it would be difficult, if not impossible, to resolve all of the issues and concerns that were raised as a part of this study. The Committee decided to prioritize the issues and revise the existing Cost of Service Analysis spreadsheets.

Priorities:

- Assure that no subsidies are occurring between the customer classes of service.
- Charge for all water consumed with no allotments of water.
- Use an inclining block method of charging rates to provide a strong conservation price signal.
- Maintain "fixed" charge on a per living unit basis for single/multi-family customers.
- Charge for the following classes of customers:
    - Residential Customers comprised of two types of metered units:
        1. Single Family Residential & Condominium units (individually metered).
        2. Multi-family units (multiple units with a single meter, including condominium units)
    - Commercial Business (individually metered)
    - Metered Irrigation (Both residential and commercial meters).
    - Note: For 2005-2006 and subsequent years, Hotel/Motels have been eliminated.

Cost of Service Analysis is a three-step process referred to as Functionalization, classification and allocation.

1. **Functionalization** is the arrangement of cost data into functional categories accomplished by a uniform system of accounts.
    - Source of supply
    - Treatment
    - Distribution

2. **Classification** takes the functionalized data and breaks it down further into cost classifiers or categories.
    - Capacity
    - Commodity
    - Customer related costs

3. **Allocation** is the equitable allotment of the various classified costs to the customer classes of service.
    - Residential
    - Commercial
    - Hotel/Motel
    - Irrigation

Allocation Factors:

- **Commodity costs (variable costs)**. *" Costs that tend to vary with the quantity of water produced, including the costs of chemicals, a large part of the power costs, and other elements that follow, or change almost directly with, the amount of water produced."* [1]

  Note: The District has revised its method of allocating commodity costs from the original weighted or average use per equivalent meter factoring to using actual meters and total consumption as recommended by EES.

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[1] American Water Works Association, Principles of Water Rates, Fees and Charges, M-1 Fifth Edition (Denver, Colorado) 2000. p. 322.

- **Capacity costs.** *"Capacity is the combination of plant-and service-related activities required to provide the amount of service required by the customer. The plant facilities required are a composite of all types of facilities needed to provide service. It represents the ability of the water industry to meet the quantity, quality, peak loads, and other service needs of the various customers or classes of customers served by the utility."*[2]

  - **Demand costs.** *"Costs associated with providing facilities to meet demands placed on the system by customers. These include capital related costs associated with those facilities plus related operation and maintenance expenses."*[3]

  - **Capacity factor.** *"Ratio of peak rate of demand to the average rate of demand over a specified period of time (hour, day, etc.) for a customer, class, or system. It [the capacity factor] is generally greater than 1."*[4]

    Note: The District has adopted the recommended use of specific peaking factors based upon peak day factors. The cost of service model has been revised to reflect two types of demands. Peak Day reflects the timing of the system peak. Individual Customer Peak reflects the customers maximum demand.

- **Customer Costs -** *"which include the category of meters and services and the category of billing and collecting, are generally treated separately in rate studies. Customer costs associated with meters and services (both capital and O&M costs) may be distributed to customer classes on the basis of equivalent meter and service cost factors.....Billing and collecting costs may be related to the number of bills issued and, in turn, distributed to customer classes on the basis of the number of bills rendered to customers within each class."*[5]

  Note: The District has also adopted the recommended method of allocating customer based costs by separating G&A costs in a manner that is similar to other O&M costs. Customer related costs are divided into customer billing/collection and customer meter & services costs. (Exhibits 6-9)

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[2] AWWA M-1 Manual, Fifth Edition, P. 322

[3] Ibid, p. 324

[4] Ibid, p. 57

[5] Ibid, p. 74

- **Public Fire Protection Costs:** EES recommended that the District equitably allocate public fire protection costs with regard to costs associated with hydrants, sizing of distribution mains and storage tanks to meet fire flow requirements as this is typically a major cost driver on water systems.

  Note: The District has adopted the recommended change to the spreadsheets as prepared by EES. (under Exhibit 6)

Following is an explanation of the various spreadsheet exhibits used in the Rate Study – Cost of Service Model:

Departmental Cost Allocations: (Exhibit 1) This table reflects the budgeted operating and capital expenses of the Utility Department for the current fiscal year. The total figure column is proportioned among the various operations performed based on budgeted needs, time cards, previous studies and reports. The total figures are used to determine rate requirements or cost recovery methods for the fiscal period.

Note: Total Figures are used in the Estimate of Revenue Requirements spreadsheet.

Estimate of Revenue Requirements: (Exhibit 2) This is a revenue budget showing anticipated or historical revenues broken down according to previous audited or budgeted classes. The revenue requirements (to be raised from rates) shows up in Exhibit #10.

Classification of Plant in Service: (Exhibit 3) The previous audited fiscal year values for the Plant (Infrastructure Assets) are classified per the basis of allocation shown.

Classification of Operation Costs: (Exhibit 4) Current fiscal year budgeted operational costs are classified per the basis of allocation shown.

Equivalent Meter/Bill Calculation: (Exhibit 5) Meters are classified by Customer type and size and replacement meter costs are calculated.

Customer Allocation Factors for Budget Year: (Exhibit 6) A series of spreadsheets calculating Commodity Costs, demand costs and peaking factors based on current billing year consumption by class. Public Fire Protection costs are based on meters/bills by class.

Cost Distribution to Customer Classes: (Exhibit 7) This spreadsheet includes all distribution and allocation factors developed in the previous exhibits in order to produce the Net Revenue Requirement by Class.

Supplementary Spreadsheets (Exhibits 8 & 9):

- **Cost distribution to Customer Classes: (Exhibit 8)** This is a comparison of allocated revenues in Exhibit 7 to the previous years revenue comparison to show if a rate revision is necessary.

- **Unit Costs of Service for Year of (current fiscal year): (Exhibit 9)**. This is a breakdown of the cost allocations to price per 1,000 gallons of consumption.

SQUAW VALLEY PUBLIC SERVICE DISTRICT
DEPARTMENTAL COST ALLOCATION
2013/14 BUDGET FIGURES

Exhibit 1

SOURCE	FY13/14	WATER	SEWER	I & I	BUILDINGS GROUNDS	GARBAGE	FIRE	BILLABLE PROJECTS	Recreation	GEN ADMIN
LABOR, P/R TAXES & BENEFITS										
Admin Salaries & Benefits	813,482					0	48,809	0	0	764,673
Field Salaries & Benefits	998,604	458,859	412,973	40,943	45,886			39,944	0	0
										0
TOTAL LABOR & BENEFITS	1,812,086	458,859	412,973	40,943	45,886	0	48,809	39,944	0	764,673
MATERIALS & SUPPLIES										
Materials & Supplies	16,200	10,200	6,000	0	0					0
Uniforms	5,000	2,500	2,500							0
Chemicals/Lab Fees	20,500	20,500								0
Gas & Oil (for pumps?)	575	375	200							0
Minor Equip purch/repair	3,380	1,768	1,612							0
TOTAL MATERIALS & SUPPLIES	45,655	35,343	10,312	0	0	0	0	0		0
UTILITIES										
Pumping-power purchased	44,000	44,000						0		0
Metering-sewer										0
Telemetry	2,000	1,000	1,000							0
Web Aquifer Report	500	500	0							
Pagers/Answering Serv	1,500	750	750							
Air Quality Fee (Towables)	1,200	1,200								
TOTAL UTILITIES	49,200	47,450	1,750	0	0	0	0	0		0
MAINTENANCE & REPAIRS										
EQUIPMENT										
Meters	4,500	4,500								0
Equipment Repair & Replacement	2,700	750	1,950							
Mainetenance Contracts	6,450	3,225	3,225							
FACILITIES										
Wells	0	0			0					0
Mains/lines	2,500	2,500	0							0
Tanks/Storage	0	0	0							0
Transmission	11,400	10,100	1,300							
Bldg/Grnds-Repair	10,870	5,045	5,045		780					0
TOTAL MAINT & REPAIRS	38,420	26,120	11,520	0	780	0	0	0		0
PROFESSIONAL SERVICES (Specific)										
Legal Expense	0	0								0
Engineering	0	0								0
TOTAL PROF SERV	0	0	0	0	0	0	0	0		0
SPECIAL TRAINING/DUES										
Certifications	1,954	900	1,054							0
Training	10,000	5,000	5,000							
Member dues/subscript/Pubsions	1,190	350	840							0
Special Licenses	400	200	200							
TOTAL SPEC TRAIN/MEMB	13,544	6,450	7,094	0	0	0	0	0		0
Water Conservation Pubs	0	0	0	0	0	0	0	0		0
VEHICLE MAINT/REPAIR										
Fuel/Oil/Tires	17,000	8,500	8,500							0
Repair	8,000	4,000	4,000							0
Permits -	0	0	0							
Mileage Reimbursement	2,200	1,100	1,100							0
Equip Maint Contract	0	0	0							
TOTAL VEHICLE MAINT/REPAIR	27,200	13,600	13,600	0	0	0	0	0	0	0
TOTAL OPERATING COSTS	**1,986,105**	**587,822**	**457,249**	**40,943**	**46,666**	**0**	**48,809**	**39,944**	**0**	**764,673**
% OF TOTAL		**29.6%**	**23.0%**	**2.1%**	**2.3%**	**0.0%**	**2.5%**	**2.0%**	**0.0%**	**38.5%**

SQUAW VALLEY PUBLIC SERVICE DISTRICT
DEPARTMENTAL COST ALLOCATION
2013/14 BUDGET FIGURES

Exhibit 1

SOURCE	FY13/14	WATER	SEWER	I & I	BUILDINGS GROUNDS	GARBAGE	FIRE	BILLABLE PROJECTS	Recreation	GEN ADMIN
GENERAL & ADMINISTRATIVE										
Board Expenses	50,244						14,739			35,505
Consulting Services	47,260						2,340			44,920
Insurance	33,925						116			33,810
Rents/Licenses & Permits	32,956						5,996			26,960
Office Expenses	53,225						7,441			45,784
Travel/training/Entertain	14,070						3,138			10,932
Utilities	67,510						5,148			62,362
Misc/interest	300									300
Garbage Expense	229,338					229,338				0
Sidefund Loan	76,571									76,571
TOTAL GENERAL & ADMIN	605,399	0	0	0	0	229,338	38,918	0		337,143
G & A TRANSFER		660,377	488,105		(46,666)					(1,101,816)
RECOVERABLE	(168,614)			(40,943)			(87,727)	(39,944)		
TOTAL OPERATING COSTS	**2,422,890**	**1,248,199**	**945,354**	**0**	**0**	**229,338**	**0**	**0**	**0**	**0**
SPECIFIC CAPITAL IMPROVEMENTS										
Improvements	52,000	42,000	10,000							
Capital Repairs & Replacements	204,443	62,500	57,000	84,943						
Building & Grounds	28,250	10,625	10,625							
Vehicles	32,000	16,000	16,000							0
Major Equipment Purchases	14,000	7,000	7,000							0
Office Equipment	25,000	11,500	11,500					2,000		
Special Projects	60,000	60,000	0							
Grant Projects	84,500	10,000	0						74,500	
TOTAL CAPITAL IMPROV	**500,193**	**219,625**	**112,125**	**84,943**	**0**	**0**	**0**	**2,000**	**74,500**	**0**
DEBT SERVICE										
Water Project Loan-prin	0	0								
TOTAL DEBT SERVICE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

SQUAW VALLEY PUBLIC SERVICE DISTRICT
ESTIMATE OF REVENUE REQUIREMENTS
2013-14

Exhibit 2

SOURCE	WATER	SEWER	GARBAGE	TOTAL
EXPENSES				
Operating Expenses	1,248,199	945,354	229,338	2,422,890
Asset Replacement Fund	106,178	121,208	0	227,386
TOTAL EXPENSES	1,354,377	1,066,562	229,338	2,650,276
OPERATING INCOME				
Reconnect Fees	0	0		0
Late Penalties	1,000	1,000		2,000
Sale of Prop & Equip	100	0		100
Equipment Rental	50	50		100
Service Fee Interest	2,000	1,000		3,000
Interest Savings	1,000	1,000		2,000
Tax Revenue	0	0		0
Rental Revenue	31,729	21,152		52,881
TOTAL OPERATING INCOME	35,879	24,202	0	60,081
CAPITAL INCOME				
Service Conn Fees.	0	0		0
				0
TOTAL CAPITAL INCOME	0	0	0	0
Revenue Requirements (To Be Raised From Rates)	**$1,318,498**	**$1,042,359**	**$229,338**	**$2,590,195**

SQUAW VALLEY PUBLIC SERVICE DISTRICT
CLASSIFICATION OF PLANT IN SERVICE
EXHIBIT 3
2013-14

FROM AUDIT	Balance 6/30/2012	Commodity	Demand: Peak Day	Demand: Individual Customer Peak	Public Fire Protection	Customer: Customer Billing	Customer: Meters & Services	Basis of Allocation		
Transmission/Distrib/Meters										
Transmission/Distribution	$4,366,311	$1,996,277	$0	$1,933,403	$436,631	$0	$0	45.7% Comm	44.3% NCP	10.0% FP
Radio Meter Project	$311,399	0	0	0	0	0	311,399	100.0% CMS		
Hydrants	26,724	0	0	0	26,724	0	0	100.0% PFP		
	$4,704,434	$1,996,277	$0	$1,933,403	$463,355	$0	$311,399			
Pumping Equipment	168,564	0	0	168,564	0	0	0	0.0% CP	100.0% NCP	
Storage/ Tanks	813,593	0	0	311,490	502,103	0	0	0.0% CP	38.3% NCP	61.7% FP
Water Treatment	88,322	44,868	43,454	0	0	0	0	50.8% Comm	49.2% CP	
Wells	3,198,981	1,625,082	1,573,899	0	0	0	0	50.8% Comm	49.2% CP	
Other Assets	3,626,750	1,481,685	653,644	975,385	390,185	0	125,850	As Plant Above		
TOTAL	$12,600,644	$5,147,913	$2,270,997	$3,388,841	$1,355,643	$0	$437,249			
% OF TOTAL	100.00%	40.85%	18.02%	26.89%	10.76%	0.00%	3.47%			

SQUAW VALLEY PUBLIC SERVICE DISTRICT
WATER DEPARTMENT
CLASSIFICATION OF OPERATION COSTS
EXHIBIT 4
2013-2014

SOURCE	0.00% Budget 2013/2014	Commodity	Demand: Peak Day	Demand: Individual Customer Peak	Public Fire Protection	Customer: Customer Billing	Customer: Meters & Services	Basis of Allocation
LABOR, P/R TAXES & BENEFITS								
Admin. Salaries/Benefits	$0	$0	$0	$0	$0	$0	$0	As Plant in Service
Field Salaries & Benefits	458,859	187,464	82,699	123,406	49,366	0	15,923	As Plant in Service
TOTAL LABOR & BENEFITS	$458,859	$187,464	$82,699	$123,406	$49,366	$0	$15,923	
MATERIALS & SUPPLIES								
Materials & Supplies	$10,200	$4,167	$1,838	$2,743	$1,097	$0	$354	As Plant in Service
Uniforms & Equipment	$2,500	1,021	451	672	269	0	87	As Plant in Service
Chemicals/Lab Fees	$20,500	20,500	0	0	0	0	0	100.0% Comm
Gas & Oil (pumps)	$375	375	0	0	0	0	0	100.0% Comm
Minor Equip purch/replacemnt	$1,768	722	319	475	190	0	61	As Plant in Service
Major Equip Replacement	$0	0	0	0	0	0	0	As Plant in Service
TOTAL MATERIALS & SUPPLIES	$35,343	$26,786	$2,608	$3,891	$1,557	$0	$502	
UTILITIES								
Pumping-power	$44,000	$44,000	$0	$0	$0	$0	$0	100.0% Comm
Telemetry	$1,000	0	0	383	617	0	0	As Storage
Pagers/Answering Service	$750	750	0	0	0	0	0	100.0% Comm
Web Aquifer Report	$500	500	0	0	0	0	0	100.0% Comm
Air Quality Fee	$1,200	1,200	0	0	0	0	0	100.0% Comm
TOTAL UTILITIES	$47,450	$46,450	$0	$383	$617	$0	$0	
MAINTENANCE & REPAIRS								
EQUIPMENT								
Meters	$4,500	$0	$0	$0	$0	$0	$4,500	100.0% CMS
Equipment Repair	$750	0	0	0	750	0	0	100.0% FP
Maintenance Contracts	$3,225	0	0	1,235	1,990	0	0	As Storage
Other	0	0	0	0	0	0	0	As Above Expenses
FACILITIES								
Wells	$600	305	295	0	0	0	0	As Wells
Mains/lines	$2,500	1,143	0	1,107	250	0	0	As Distribution
Tanks/Storage	$0	0	0	0	0	0	0	As Storage
Bldg/Grnds/Computer-Repair	4,195	4,195	0	0	0	0	0	100.0% Comm
Transmiossion	$9,800	4,978	4,822	0	0	0	0	As Wells
TOTAL MAINT & REPAIRS	$25,570	$10,621	$5,117	$2,342	$2,990	$0	$4,500	
Total O&M Before G&A	**$567,222**	**$271,321**	**$90,424**	**$130,022**	**$54,530**	**$0**	**$20,925**	Factor O&M
% of Total O&M Before G&A	**100.00%**	**47.83%**	**15.94%**	**22.92%**	**9.61%**	**0.00%**	**3.69%**	

SQUAW VALLEY PUBLIC SERVICE DISTRICT
WATER DEPARTMENT
CLASSIFICATION OF OPERATION COSTS
EXHIBIT 4
2013-2014

SOURCE	0.00% Budget 2013/2014	Commodity	Demand: Peak Day	Demand: Individual Customer Peak	Public Fire Protection	Customer: Customer Billing	Customer: Meters & Services	Basis of Allocation
PROFESSIONAL SERVICES (Specific)								
Legal Expense	$0	$0	$0	$0	$0	$0	$0	As Factor O&M
Engineering(Wells)	$0	0	0	0	0	0	0	As Factor O&M
TOTAL PROFESSIONAL SERVICES	$0	$0	$0	$0	$0	$0	$0	
OTHER SPECIFIC COSTS								
Special Training	$6,450	$3,085	$1,028	$1,479	$620	$0	$238	As Factor O&M
Vehicle Costs	$13,600	6,505	2,168	3,117	1,307	0	502	As Factor O&M
Water Conservation Pulications	$0	0	0	0	0	0	0	As Wells
Water Project Loan Int (Included with G&A below)		0	0	0	0	0	0	As Factor O&M
TOTAL OTHER SPECIFIC COSTS	$20,050	$9,591	$3,196	$4,596	$1,928	$0	$740	
G & A COSTS	661,355	$278,081	$92,677	$133,262	$55,889	$80,000	$21,446	DA Cust; Balance as O&M
TOTAL OPERATION & MAINT	**1,248,626**	**558,992**	**186,297**	**267,880**	**112,347**	**80,000**	**43,110**	
AS % OF TOTAL								
CAPITAL -Fixed Asset Replacement	**106,178**	**43,378**	**19,136**	**28,556**	**11,423**	**0**	**3,684**	As Plant in Service
TOTAL WATER DEPT. COST	**1,354,804**	**602,371**	**205,433**	**296,435**	**123,770**	**80,000**	**46,795**	
AS % OF TOTAL	100.00%	44.46%	15.16%	21.88%	9.14%	5.90%	3.45%	
LESS: OPERATING INCOME								
Reconnect Fees	$0	$0	$0	$0	$0	$0	$0	As Total Water Dept. Cost
Late Penalties	1,000	445	152	219	91	59	35	As Total Water Dept. Cost
Sale of Prop & Equip	100	44	15	22	9	6	3	As Total Water Dept. Cost
Equipment Rental	50	22	8	11	5	3	2	As Total Water Dept. Cost
Service Fee Interest	2,000	889	303	438	183	118	69	As Total Water Dept. Cost
Interest Savings	1,000	445	152	219	91	59	35	As Total Water Dept. Cost
Rental Income	31,729	14,107	4,811	6,942	2,899	1,874	1,096	As Total Water Dept. Cost
Tax Revenue	0	0	0	0	0	0	0	As Total Water Dept. Cost
TOTAL OPERATING INCOME	$35,879	$15,952	$5,440	$7,850	$3,278	$2,119	$1,239	
NET REVENUE REQUIREMENTS	**$1,318,926**	**$586,419**	**$199,993**	**$288,585**	**$120,492**	**$77,881**	**$45,556**	

EQUIVALENT METER/BILL CALCULATION
2013/2014
EXHIBIT 5

	Meter Size	Equivalent* Meter Ratio	Number Meters	Number Units	Number of Equivalent Meters/Bills	Replacement Cost $/ Meter
Residential	5/8 Inch	1.0	163	163	163	$270
Residential	3/4 Inch	1.5	106	106	159	$290
Residential	1 Inch	2.5	30	30	75	$360
Residential	1.5 Inch	5.0	0		0	$500
Residential	2 Inch	8.0	0		0	$1,105
Residential	3 Inch	15.0	0		0	$1,200
Multi-Family	5/8 Inch	1.0	19	43	19	$270
Multi-Family	3/4 Inch	1.5	11	25	17	$290
Multi-Family	1 Inch	2.5	1	2	3	$360
Pools/Spas/Hydrant	5/8 inch	1.0	3		3	$270
Total Residential			**333**	**369**	**438**	
Condos-Multi Units	5/8 Inch	1.0	301	301	301	$270
Spec-River Road		1.0	32	32	32	$270
Laundry	5/8 Inch	1.0	6	6	6	$270
Condos-Multi Units	3/4 Inch	1.5	2	2	3	$290
Condos-Multi Units	1 Inch	2.5	1	9	3	$360
Condos-Multi Units	1.5 Inch	5.0	4	28	20	$500
Condos-Multi Units	2 Inch	8.0	5	218	40	$1,105
Condos-Multi Units	3 Inch	15.0	2	99	30	$1,200
Condos-Multi Units	4 Inch	25.0	1	238	25	$2,000
Condos-Multi Units	6 Inch	50.0	0	286	0	$4,455
Total Condo/Multi			**354**	**1,219**	**460**	

EQUIVALENT METER/BILL CALCULATION
2013/2014
EXHIBIT 5

	Meter Size	Equivalent* Meter Ratio	Number Meters	Number Units	Number of Equivalent Meters/Bills	Replacement Cost $/ Meter
Commercial	5/8 Inch	1.0	9		9	$270
Commercial	3/4 Inch	1.5	2		3	$290
Commercial	1 Inch	2.5	4		10	$360
Commercial	1.5 Inch	5.0	6		30	$500
Commercial	2 Inch	8.0	13		104	$1,105
Commercial	3 Inch	15.0	2		30	$1,200
Commercial	4 Inch	25.0	0		0	$2,000
Commercial	6 Inch	50.0	2		100	$4,455
Total Commercial			**38**		**286**	
Metered Irrigation	5/8 Inch	1.0	32		32	$270
Metered Irrigation	3/4 Inch	1.5	15		23	$290
Metered Irrigation	1 Inch	2.5	12		30	$360
Metered Irrigation	1.5 Inch	5.0	3		15	$500
Metered Irrigation	2 Inch	8.0	17		136	$1,105
Total Metered Irrigation			**79**		**236**	
TOTAL ALL METERS			**804**	**1,588**	**1,419**	

* BASED ON DIFFERENCE OF THE MAXIMUM SAFE OPERATIONAL FLOW FOR EACH METER SIZE.

$44,010
$30,740
$10,800
$0
$0
$0
$5,130
$3,190
$360
$810
$95,040
$81,270
$8,640
$580
$360
$2,000
$5,525
$2,400
$2,000
$0
$102,775

$2,430
$580
$1,440
$3,000
$14,365
$2,400
$0
$8,910
$33,125
$8,640
$4,350
$4,320
$1,500
$18,785
$37,595
$268,535

SQUAW VALLEY PUBLIC SERVICE DISTRICT
CUSTOMER ALLOCATION FACTORS
FOR BUDGET YEAR 2013/2014
EXHIBIT 6

COMMODITY COSTS

Customer Class	2012-2013 Gallons	Plus Losses: 20%	Total Consumption	% of Total
Residential	35,489,376	7,097,875	42,587,251	33.27%
Condos & Hoa's	35,131,133	7,026,227	42,157,360	32.94%
Commercial	21,680,020	4,336,004	26,016,024	20.33%
Hotel/Motels		0	0	0.00%
Metered Irrigation	14,364,286	2,872,857	17,237,143	13.47%
	106,664,815	21,332,963	127,997,778	100.00%
	Total Production for 2004		*141,290,000*	
Allocation Factor				(Comm)

Note: Consumption by class of service provided by District

DEMAND COSTS

Customer Class	Total Usage	Average Day Use	Peak Day Peaking Factor	Peak Day Use	% of Total	Individual Customer Peak Equivalent Meters	% of Total
Residential	27,975,752	76,646	2.05	157,124	31.02%	438	30.87%
Condos & Hoa's	32,664,905	89,493	1.60	143,189	28.26%	460	32.38%
Commercial	21,197,514	58,075	1.90	110,343	21.78%	286	20.16%
Hotel/Motels	0	0	1.45	0	0.00%	0	0.00%
Metered Irrigation	12,075,380	33,083	2.90	95,941	18.94%	236	16.60%
	93,913,551	257,297		506,597	100.00%	1,419	100.00%
		PEAK DAY 7/20/01		*803,000*			
Allocation Factor					(Cap - 1)		(Cap - 2)

Note: Peak Day reflects the timing of the system peak
Individual Customer Peak refelcts the customers maximum demand

SQUAW VALLEY PUBLIC SERVICE DISTRICT
CUSTOMER ALLOCATION FACTORS
FOR BUDGET YEAR 2013/2014
EXHIBIT 6

CUSTOMER COSTS

	CUSTOMER BILLING				METERS AND SERVICES		
Customer Class	NUMBER OF METERS/BILLS	WEIGHTING FACTOR	WEIGHTED CUSTOMER	% of Total	METER WEIGHTING		% of Total
Residential	333	1.0	333	41.42%	$285	$95,040	35.39%
Condos & Hoa's	354	1.0	354	44.03%	$290	$102,775	38.27%
Commercial	38	1.0	38	4.73%	$872	$33,125	12.34%
Hotel/Motels	0	0.0	0	0.00%	$0	$0	0.00%
Metered Irrigation	79	1.0	79	9.83%	$476	$37,595	14.00%
	804		804	100.00%		268,535	100.00%
Allocation Factor				(Cust - 1)			(Cust - 2)

Note: 6 Unmetered Commercial Condos in Commercial

PUBLIC FIRE PROTECTION

Customer Class	NUMBER OF METERS	FIRE PROTECTION REQUIREMENTS (GALS/MINUTE)	DURATION (MINUTES)	REQUIREMENTS (1,000 G/MINUTE)	% of Total
Residential	333	1,000	60	19,980	13.98%
Condos & Hoa's	354	4,500	60	95,580	66.88%
Commercial	38	3,000	240	27,360	19.14%
Hotel/Motels	0	0	240	0	0.00%
Metered Irrigation	79	0	0	0	0.00%
	804			142,920	100.00%
Allocation Factor					(FP)

SQUAW VALLEY PUBLIC SERVICE DISTRICT
COST DISTRIBUTION TO CUSTOMER CLASSES
EXHIBIT 7

Classification Components	2013-2014 EXPENSES	Residential	Condos & Hoa's	Commercial	Hotel/Motel	Metered Irrigation
Commodity	$587,085	$195,334	$193,362	$119,327	$0	$79,061
Capacity						
Peak Day	$199,454	$61,862	$56,375	$43,443	$0	$37,773
Individual Customer Peak	288,235	88,969	93,336	58,094	0	47,836
	$487,688	$150,830	$149,711	$101,537	$0	$85,609
Public Fire Protection Related	$120,345	$16,824	$80,483	$23,038	$0	$0
Customer Related						
-Customer Billing	77,881	$32,257	$34,291	$3,681	$0	$7,652
-Meters & Services	45,499	16,103	17,414	5,613	0	6,370
Total Customer Related	$123,380	$48,360	$51,704	$9,293	$0	$14,022
NET REVENUE REQUIREMENT	**$1,318,498**	**$411,348**	**$475,261**	**$253,196**	**$0**	**$178,693**

SQUAW VALLEY PUBLIC SERVICE DISTRICT
COST DISTRIBUTION TO CUSTOMER CLASSES
EXHIBIT 8

	2013-2014	Residential	Condos & Hoa's	Commercial	Hotel/Motel	Metered Irrigation
Revenues at Present Rates	$1,211,919	$516,136	$356,967	$191,702	$0	$152,959
Allocated Revenue Requirement	$1,318,498	$411,348	$475,261	$253,196	$0	$178,693
Balance/(Deficiency) of Funds	($106,579)	$104,788	($118,294)	($61,494)	$0	($25,734)
Required % Change in Rates	**8.8%**	**-20.3%**	**33.1%**	**32.1%**	**0.0%**	**16.8%**

SQUAW VALLEY PUBLIC SERVICE DISTRICT
UNIT COSTS OF SERVICE
FOR YEAR OF: 2013-2014
EXHIBIT 9

	Total	Residential	Condos & Hoa's	Commercial	Hotel/Motel	Metered Irrigation
Commodity $/1,000 Gal	$5.50	$5.50	$5.50	$5.50	$0.00	$5.50
Capacity $/1,000 Gal						
Peak Day	$1.87	$1.75	$1.61	$2.01	$0.00	$2.64
Individual Customer Peak	$2.71	$2.51	$2.66	$2.68	$0.00	$3.33
Total Capacity Related $/1,000 Gal	$4.58	$4.26	$4.27	$4.69	$0.00	$5.97
Public Fire $/1,000 Gal	$1.13	$0.47	$2.29	$1.06	$0.00	$0.00
Total $/1,000 Gal	$11.21	$10.23	$12.06	$11.25	$0.00	$11.47
Customer Costs - $/account/month	$12.79	$12.11	$12.18	$20.40	$0.00	$14.80
Average Total Cost $/1,000 Gal	$12.37	$11.59	$13.53	$11.68	$0.00	$12.45
Basic Data:						
Annual Water Consumption(/1,000 Gal)	106,665	35,489	35,131	21,680	0	14,364
Number of Accounts	804	333	354	38	0	79

Account Number	Description	Department	2012-13 Budget	Projected 2011-2012	2013-2014 Budget
611000	Administration				
	Salaries				
611100	Salaries-Regular/Holidays		1,136,968	1,135,000	1,168,612
611101	Salaries-Temp Disability				
611102	Salaries-Overtime		76,066	123,000	80,242
611200	Salaries-Sick Leave/Vacation				
611400	Salaries-Bldg & Grounds				
611500	Salaries-Snow Removal				
611600	Salaries-Vehicle Repair				
611900	Salaries-Special Projects				
611700	Salaries-ALS Training Backfill		9,396	900	7,200
613000	Salaries-Volunteer Training		0		
614000	Salaries-Part-time		0		44,748
619000	Salaries-Billed				
	Total Salaries		1,222,430	1,258,900	1,300,802
Employee Benefits					
621000	Bens-Fed/State Taxes		101,521	102,000	107,757
621500	Ben-Health/Life Insurance-Med		217,291	217,300	239,362
	Dental		21,237	21,237	21,238
	Vision		2,365	2,365	2,615
	Life		1,268	1,268	1,268
	AD&D		110	110	115
622000	Ben-S/L & Vacation		56,030	90,000	56,030
623000	PERS-Retirement Program		354,410	354,410	376,375
624000	Worker's Comp Insurance		83,934	83,934	97,301
625000	Volunteer Insurance				
629000	Billed Benefits				
			838,166	872,624	902,061

Account Number	Description	Department	2012-13 Budget	Projected 2011-2012	2013-2014 Budget
FIELD OPERATIONS					
	Material & Supplies				
631000	Material & Supplies-Parts				
631400	Bldg & Grounds Mtl & Sup				
631500	Medical Oxygen		400		300
631510	EMS Field Supplies		6,000	6,000	6,000
631520	Household Supplies		3,000	2,050	3,000
631530	Badges/Emblems		200	100	200
631540	Protective Clothing Equipment		2,400	250	2,000
631550	HazMat Consumable Matls.		400	100	400
631900	Miscellaneous				
	Total Material & Supplies		**12,400**	**8,500**	**11,900**
632000	Uniforms		12,000	2,500	9,200
	Total Uniforms		**12,000**	**2,500**	**9,200**
633000	Chemicals				
633110	Lab Fees				
633130	Testing				
633500	Gas & Oil for Equip				
	Total Chemicals		**0**	**0**	**0**
	Maintenance & Repairs				
	Minor Equipment Repair				
634000	Small Equipment Maintenance		600	400	600
634100	Small Tool Replacement		800	400	800
634200	Traffic Control Equip				
634300	Replace Life Support Manikin				
	Total Minor Equipment Repair		**1,400**	**800**	**1,400**
635000	Equipment Rental				
	Total Minor Equipment Rental				
641000	Utilities - Pumping Power		0		0
642000	Utilities- Telemetry (ans serv)		0		0
		total Field Utilities	**0**	**0**	**0**
	Equip				
651000	Water Meter Repair/Replacement				
652000	Telemetry Controls				
652100	Maintenance Contracts		4,260	3,000	4,260
652200	Equipment maintenance & Repair		3,000	1,000	2,500
652300	SCBA-Testing & Repair		1,100		1,100
652400	Radio Maintenance		2,000	200	2,000
652800	Dispatch/Teleminder				
	Subtotal Equipment		**10,360**	**4,200**	**9,860**
			0	**0**	**0**
			10,360	4,200	9,860

Account Number	Description	Department	2012-13 Budget	Projected 2011-2012	2013-2014 Budget
	Facilities				
660000	Wells-Maintenance (Elect Equip)				
661000	Mains & Lines-Maintenance				
662000	Tanks/Storage				
663000	Wells/Emergency Repairs				
663500	Chemical Pump Maint/Repair				
664400	Emergency Repairs				
664600	Computer Repair				
	East-Fire & Admin Center				
664701	Bldg & Grnds Interior M/R		3,000	3,174	3,000
664702	Bldg & Grnds Exterior M/R		3,600	3,900	3,600
664703	Bldg & Grnds Driveway Sealing				
664704	Bldg & Grnds-Overhead Doors		1,600	600	1,600
664705	Bldg & Grnds-Elevator Inspect		325	200	900
664706	Bldg & Grnds-Generator Permit		425	856	1,200
664709	Bldg & Grnds-Fire Alarm System Maint				700
664707	Bldg & Grnds-HVAC/Window Maint		500	500	750
	Contracted Maintenance Services		2,700	2,700	2,700
664708	Bldg & Grnds-HVAC Filtering		800	500	450
	West-Olympic Property				
664751	Bldg & Grnds Interior M/R				
664752	Bldg & Grnds Exterior M/R		800	500	800
664753	Bldg & Grnds Driveway Sealing		0		0
664754	Bldg & Grnds-Overhead Doors		400	200	400
664755	Bldg & Grnds-Elevator Inspect		260	200	200
	Generator Permits/Fees		375	670	780
		Total Facilities Maintenance	**14,785**	**14,000**	**17,080**
			26,545	**19,000**	**28,340**

Account Number	Description	Department	2012-13 Budget	Projected 2011-2012	2013-2014 Budget
	Training & Memberships				
671000	Certifications-SDHS				
671001	Certification-DHS				
671010	AWWA-Water Distribution				
671011	AWWA Backflow Tester/X Connect				
671020	CWEA-Collections				
671021	CWEA-Mech Tech				
671050	EMS Certs/Recerts		800	600	500
	Public CPR Classes (now under public educ				
671051	HazMat Training				
671052	Hepatitis B Program				
671053	Continuing Education		9,600	7,500	8,000
671054	Training-Meetings/Classes		6,000	8,000	6,000
671055	Fitness Testing		6,000		6,000
671056	BLS Optional Skills				
671057	ALS Training				2,400
671058	ALS Training-CE's, CQI, etc		2,400	2,600	0
671500	Training -Materials		2,000	1,300	2,000
671900	Special Training		1,800		1,800
672000	Memberships/Subscripts/Books				
783000	Employee Recognition				
673000	Special Licensing/Drug Testing				
	Total Training		28,600	20,000	26,700
	Public Education Programs				
675000	Water Conservation - Landscpe Books				
676100	Fire Prevention Supplies/training		1,750	0	1,750
676200	Public Education Fire				
676200	Public CPR Classes		2,000	500	2,000
	Newsletter/Web				
	Reference Materials		1,000	500	1,000
	NFPA Fire Codes				
	Total Public Education		4,750	1,000	4,750
	Total E07 Training & Materials		**33,350**	**21,000**	**31,450**
	Vehicle Maintenance				
681000	Vehicle Fuel/Oil		12,000	12,000	12,000
682000	Vehicle-Maint/Repairs		12,800	10,000	12,800
683000	Vehicle-Mileage Reimbursement				
685000	Vehicle Storage Fees				
686000	Haz-Mat Fees & Fuel Tax		544	100	544
	Total Vehicle Expenses		25,344	22,100	25,344
	Total Field Expenses		**109,639**	**73,100**	**106,234**

Fire Department
Annual Budget
2012-13

Account Number	Description Department	2012-13 Budget	Projected 2011-2012	2013-2014 Budget
	Administrative Expenses			
701000	Admin Salaries	45,217	45,000	48,809
702000	Admin Charges from UD	24,474	24,474	24,179
	Total Admin	**69,691**	**69,474**	**72,988**
	Board Expenses			
711000	Board-Regular Committee mtgs	10,260	10,260	12,239
712000	Board-Workshops & Training	2,500	2,000	2,500
714000	Board-Food/Supply/Advertising			
715000	Board Election Expenses			
716000	Board - PERS Retirement			
	Total Board Expenses	**12,760**	**12,260**	**14,739**
	Consulting Services			
721000	Accounting - Audit	11,104	10,750	11,900
723000	Cafeteria Plan Admin	750	750	750
731000	Engineering - General			
732000	Engineering - Special Projects			
741000	Legal General		50	
741500	Legal - Fire	3,000		3,000
742000	Legal Board			
743000	Legal - Litigation			
743100	Legal - Well #3			
743200	Legal - Well #4R			
745000	Legal/Travel-Conventions			
746000	Legal - CA/NV Water Alloc			
749000	Special Consultion			
	Consulting Services	**14,854**	**11,550**	**15,650**
	Insurance			
751000	Insurance - Commercial Pkg	34,000	23,560	28,000
757000	Insurance - Notary Bond/E&O			
	Total Insurance	**34,000**	**23,560**	**28,000**
	License/Permits/Contracts			
761000	Annual Dues/Memberships	2,855	2,952	3,000
761500	Placer Co LAFCO	900	716	900
762000	Subscriptions	328	300	160
762100	NFPA Code Books	880	855	880
	Miscellaneous			
	Total Memberships & Subscriptions	4,963	4,823	4,940
763000	Annual Maintenance Contracts	36,514	36,000	37,732
	VueWorks Maintenance	1,200	1,200	1,200
	Total Maint Contracts	37,714	37,200	38,932

Fire Department
Annual Budget
2012-13

Account Number	Description	Department	2012-13 Budget	Projected 2011-2012	2013-2014 Budget
		Special Fees & Permits			
764000	Special Fees - Bank				
	Bank Fees-Fire		0	0	0
764100	Placer Recording Fees & Maps				
764200					
764300	Special Permits				
765000					
		Total Special Fees & Permits	0	0	0
		Total License/Permits/Contracts	**$42,677**	**$42,023**	**$43,872**
	Office Expenses				
771000	Supplies & computers		3,500	2,500	3,500
771100	Fire Includes Film & Processing				
772000	Copier Repairs				
773000	Computer Repairs & Cleaning				
774000	Advertising Public Notices				
774100	Advertising-Recruitment ads				
774200	Newsletter Printing				
775000	Postage & Meter Expenses		400	200	400
776000	Office & Mtg Room Cleaning				
	Linda - W Mtg Room clean				
	Carpet Cleaning				
777000	Office Equipment Repair				
779000	Software Upgrades				
779100	Annual Record Archival				
779200	Website Expenses		35	38	35
		Total Office Expenses	**3,935**	**2,738**	**3,935**
	Travel/Training/Meetings				
781000	Training Seminars				
782000	Convention Travel				
783000	Employee Recognition		400	200	400
784000	Travel/Mtg Entertainment		1,080	600	1,080
786000	Recruitment/Background cks/Testing		0	500	
		Total Travel/Training/Meetings	**1,480**	**1,300**	**1,480**
	Utilities				
791000	Electricity		16,560	15,500	19,100
791100	Heating Fuel		23,000	21,000	29,450
791200	T-TSA		300	306	320
792000	Telephone		1,850	2,271	2,760
793000	Cell Phone		288	178	1,020
794000	Fire - Sewer & Water Costs				
	Trfrd Utility Costs				
		Total Utilities	**41,998**	**39,255**	**52,650**
81000	Interest Expense		55	75	55
	Building Loan				
	Engive Loan				
	Total Interest		55	75	55
	Annual Side-Fund Payment		36,695		36,695
	Total Budget		**2,428,380**	**2,406,859**	**2,579,161**

10-YEAR CAPITAL IMPROVEMENT FUND

	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
IMPROVEMENTS (NEW CONSTRUCTION)											
FACILITIES											
WATER											
Power Zone II Booster/Design & Const (Grant & District)											
Groundwater Protection											
Painted Rk/Estates Inter-Tie											
Telemetry Upgrade											
Maintenance Software											
Water Main SV Road											
Storage Tank Security											
New ASR											
SCADA-Tank Overflow Switches	0	17,000	45,000								
Hidden Lake Loop			5,000	60,000							
TOTAL WATER FACIL.	0	17,000	50,000	60,000	0	0	0	0	0	0	0
Special Water Projects											
Groundwater Development Plan											
2001 Groundwater Simulation Project											
SV Groundwater Mgmt (Dist Share)AB303											
Groundwater Management Plan Review		10,000									
Capacity Analysis and reliability update											
PCWA Grant-T-Forest Tract Wtr Sply											
Water Main Evaluation											
Water Master Plan Update		25,000									
Alternative Water Supply grant application											
Alternative Water Supply Study		50,000	500,000	500,000							
Stream Aquifer Well Interaction Study											
Stream Aquifer Well Interaction Study-Application											
Stream Aquifer Well Interaction Study (Ph II)	300,000										
Stream Gauging											
Groundwater Monitoring Plan & Database											
Map Water System/GPS											
Mutual Intertie Feasiility Study	35,000										
Total Special Water Projects	335,000	85,000	500,000	500,000	0	0	0	0	0	0	0
CAPITAL REPAIRS & REPLACEMENTS											
FACILITIES											
Water											
Well #2-Repairs/replacement											
Well #3-Replacement-design complete		26,000	120,000	1,100,000							
Well #5-Cleaning/Inspection/Repairs											
Well #1-Replacement-Design/Constr				25,000							
Well #4-Replacement (4R2) (2012 Safety Mod	0										
Water Meter/AMR Upgrade/13-14 Resort 4"		7,500									
Hidden Lake Loop/Complete Construction			10,000	120,000							
Granite Chief Water Main											
Paint Fire Hydrants											
2012 Fire Line Detector Ck	0	14,000									
SCADA Automate Well 5R/web page											
Replace Steel Water Mains											
Replace E Boosterr & HZ Well Vaults & Mtrs	8,000			150,000	100,000						
Map Water System	7,500										
TOTAL WATER FACIL	15,500	47,500	130,000	1,395,000	100,000	0	0	0	0	0	0
Half Value of Shared Costs (Pg 3of4)	74,925	64,625	76,500	22,500	22,500	18,500	7,500	52,500	11,500	32,500	2,500
Total Improvements (New)	425,425	214,125	756,500	1,977,500	122,500	18,500	7,500	52,500	11,500	32,500	2,500

	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
IMPROVEMENTS (NEW CONSTRUCTION)											
FACILITIES											
SEWER											
Telemetry Upgrades											
Maintenance Software											
15" Gravity Sewer Trunk Ln			32,500								
SVPSD Sewer Flow Mtr Repl (TR Siphon)											
Special Gas Monitor											
SCBA Safety Equipment											
Financial Planning											
SV Entrance Sewer Evaluation											
Flow Meter T-5A Construction											
Sewer Easement Machine											
Intersection Manholes-A-29A/1500 SV Rd	0	10,000									
Install Sewer Meters			150,000								
TOTAL SEWER FACIL.	0	10,000	32,500	0	0	0	0	0	0	0	0
CAPITAL REPAIRS & REPLACEMENTS											
SEWER MASTER PLAN-HIGH MAINT											
Opera House-8" Gravity Line											
Sq Creek Embankment											
Intrawest-Phase I Sewer											
Portable Generator/Still Saw											
Aspens Sewer Line Replacement											
Squaw Peak Rd 2" Sewer Line Replace											
SV Rd 10" Sewer Main repair											
Tiger Tail Sewer-Design/Construct											
Tiger-Tail 2008											
Sewer Master Plan											
Replace Easement Camera				25,000							
Replace Easement Ramps											
Mapping Update/GPS Project											
Easement Abatement	10,000	16,000	15,000								
Squaw Peak Pipeline Construction	110,000										
Lanny Lane Sewer Replacement	90,000										
Replace 12" Valves SV Interceptor at MH T-42	11,500										
SV Road W36-W38 Pipeline Repair				125,000							
Sq Loop/Crk View/Sierra Crst/Wndg Crk repairs		26,000	180,000								
Navajo/Sandy Sq Crk Repairs				25,000	200,000						
Sandy/Hdn Lk/Gr Chief/Christy/Chamonix repairs					25,000	230,000					
SV Rd/Sq Loop/Sq Pk Repairs						25,000	140,000				
SV Road T17-19 & W7-W7A							25,000	125,000	125,000	125,000	125,000
Replaced Sewer Cleaner											
TOTAL SEWER Repair Replace	221,500	42,000	195,000	175,000	225,000	255,000	165,000	125,000	125,000	125,000	125,000
Half Value of Share Costs	74,925	64,625	76,500	22,500	22,500	18,500	7,500	52,500	11,500	32,500	2,500
Total Sewer Costs	296,425	116,625	304,000	197,500	247,500	273,500	172,500	177,500	136,500	157,500	127,500
IMPROVEMENTS (NEW CONSTRUCTION)											
SEWER Projects for I & I											
I & I Needs Assessment											
Flow Mtr-Winding Creek Siphon											
Flow Mtr-Trails End Ct.											
Flow Mtr-T5A Design to Sewer											
Camera Pan n Tilt											
Replace Rupp Pump											
TOTAL I & I SPEC PROJ	0	0	0	0	0	0	0	0	0	0	0
REPAIRS & REPLACEMENTS (I&I)											
In-House I & I (smoke testing & minor repairs)	37,030	40,943	38,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TV Lines - 1/2 Contract - 1/2 repairs	40,000	44,000	44,000	44,000	30,000	15,000	150,000	15,000	15,000	15,000	15,000
Squaw Peak Way-8" Line					70,500						
Tiger Tail Sewer Repair											
Repairs T-26-T27,T31-T32,T34A-T34											
Replace 20 Manhole Lids/Replace T-18											
Papoose Area-Line Replace-may be done by developer											
Sewer TV Inspection					64,500						
TOTAL I&I REPAIRS	77,030	84,943	82,000	74,000	195,000	45,000	180,000	45,000	45,000	45,000	45,000
TOTAL I & I	77,030	84,943	82,000	74,000	195,000	45,000	180,000	45,000	45,000	45,000	45,000

	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
BLDG. & GROUNDS											
1) Admin Bldg-1810 SV Rd											
Modular Furniture											
Crew room furniture/counter tops											
2) Sealing parking lot-west		8,000									
Archieve Files											
Records Management											
Replace Main Breaker-Existing Dist Off											
Landscape/Painting Modifications											
Remodel Existing Facilities											
West Facilities-Carpet 13-14		6,500									
West Facilities-Replace Heating unit											
FD/Amin - Propane Shed											
East Property Commissioning-1/2											
East Facility Roof Repair	5,000										
East Prop-Master Key & Security											
East Prop-Heat System Modifications											
East Prop-Parking Lot Seal/Paving	3,000										
East Prop - Parking/LED Lighting	3,950	13,750									
Bike Trail Snow Removal	92,900										
TOTAL BLDG/GRNDS	**104,850**	**28,250**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
VEHICLES											
Loader											
Ride control/Hydro Forks								100,000			
Snow blower for Loader **1/2 cost**											
Replace Dist Veh/Explorer			28,000								
New 1/2 Ton Truck											
TV Trailer											
2003 Service Truck replace		32,000	0								
Flatbed Truck											
Additional 3/4 Ton Truck						32,000					
Dump Truck											
Jet Rodder											
Replace F-250 Utility					30,000						
Replace Ford Ranger				25,000							
Replace Backhoe			75,000								
Vac-Con Engine Retrofit							10,000				
TOTAL VEHICLES	**0**	**32,000**	**103,000**	**25,000**	**30,000**	**32,000**	**10,000**	**100,000**	**0**	**0**	**0**
MAJOR EQUIPMENT											
Wacker											
Replace Base & Portable Radios											
New Handheld Radios											
Pipe Locators											
Replace 50 KW Generator											
Replace 1810 Generator											
Telemetry Design/Replacmt/Upgrade										60,000	
Electric Eel											
Water Audit & Meter Testing Equipment											
Snow Chains for Loader/Backhoe											
Snow Blower-West Facility											
GPS Equipment/Aerial /GPS Mapping											
Smoke Test Machine											
Tarp Dump truck											
Confinded Space/Fall Protection/Shoring											
Trailer Mounted Welder											
Replace Honda Track	5,000										
Vac-Con Tool Box & tools	6,000	5,000									
1998 JD Air Compressor											
Air Quality Mobile Equip Permits									18,000		
Towable Air Compressor											
Trimble GPS		9,000			10,000						
TOTAL MAJOR EQUIP	**11,000**	**14,000**	**0**	**0**	**10,000**	**0**	**0**	**0**	**18,000**	**60,000**	**0**
OFFICE EQUIPMENT											
Off Equip Master Plan/Office Computer	5,000	19,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Upgrade Microsoft Office Software											
Maintenance Computer											
Maintenance Software-											
Laptop computer											
Laser Printer/Internet-Web											
Acctg Software Upgrade for Backflow											
Acctg Sofware upgrades											
Maint Old SCADA Upgrade			45,000	15,000							
Replace Copier											
IT Master Plan/Web Development Upgrade	4,000	6,000									
Network System-1/2 FD											
VueWorks Software	25,000	30,000									
TOTAL OFF EQUIP	**34,000**	**55,000**	**50,000**	**20,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
TOTAL SHARED COSTS	**149,850**	**129,250**	**153,000**	**45,000**	**45,000**	**37,000**	**15,000**	**105,000**	**23,000**	**65,000**	**5,000**

	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
GARBAGE FACILITY											
Garbage Security Gate/Fence	0										
IT Master Plan	2,000										
New Facility - Design/Construction			30,000								
	2,000	0	30,000	0	0	0	0	0	0	0	0
MUTUAL WATER CO											
General Evaluation/Acquisition											
Mutual Intertie		10,000									
	0	10,000	0	0	0	0	0	0	0	0	0
WATER											
Water Treatment Facility (New)											
Preliminary Design											
Final Design, CEQA											
Total Water Treatment Facil	0	0	0	0	0	0	0	0	0	0	0
PARK ACQUISITION											
Restroom Facilities											
Maint Equipment											
Bike Trail Snow Removal		74,500									
Loader											
	0	74,500	0	0	0	0	0	0	0	0	0
Utility Dept Property											
3) Property Acquisition & Development											
A) Master Plan											
B) Construction Plans-2yrs.											
C) Construction (construction loan 2.0 M)											
LONG TERM DEBT RETIREMENT											
Water Loan Principal											
Property Loan-Principal & Interest											
Construction Loan											
TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	800,880	500,193	1,172,500	2,249,000	565,000	337,000	360,000	275,000	193,000	235,000	175,000

	$8,414	1211	$8,414	1211	$8,414	1211	$8,414	1211	$8,414	1211	$8,414	1211	$8,414	1211
					Unaudited									
CAPITAL PROJECT	08/09 WATER	08/09 SEWER	09/10 WATER	09/10 SEWER	10/11 WATER	10/11 SEWER	11/12 WATER	11/12 SEWER	12/13 WATER	12/13 SEWER	13/14 WATER	13/14 SEWER	Future WATER	Future SEWER
Funitel/Children's World														
Resort-Spa Expansion														
Resort-Restaurant Remodel														
Sq Vly Lodge 40 Units/spa														
IntraWest														
Opera House Remodel													1354344	354823
Tav Inn-22 Condos														
Resort @Sq Crk-250 Rm Hotel														
SVInn-Hotel 24 units/60 Bdrms													777396	102935
Phase III Squaw Creek Estates													191828	45352
Poulsen-Shop Ctr-20000sf														
Oly Vlg Inn-180 rm hotel														
Poulsen-300 rm Hotel+s.f.													156694	49541
Poulsen-100 rm Hotel+s.f.													519747	119332
Sq Tahoe-30 unit Condo													206455	38534
Poulsen-New Granite Chief Bldg														
Intrawest-Preferred Parking														
Intrawest-Commercial Shops														
Placer-SV Park														
Dempsey-Irrigation														
Residential Permits	3	3	3	3	3	3	3	3	3	3	3	3		
** SVPSD Permits/yr	$82,738	$15,737	$134,540	$12,213	$25,242	$3,633	$25,242	$3,633	$25,242	$3,633	$25,242	$3,633	$3,206,464	$710,517
Mutual 1 New/yr						1211		1211		1211		1211		
Remodels/Addtns						875		875		875		875		
Resort @ Sq Crk-settlement														
TOTAL REVENUE	$82,738	$15,737	$134,540	$12,213	$25,242	$5,719	$25,242	$5,719	$25,242	$5,719	$25,242	$5,719	$3,206,464	$710,517
ENUE ALLOCATION-To 10-Yr Estimate of Revenue Requirements														
Water Loan-34.5%	0													
Water Connection-65.5%	82,738		134,540		25,242		25,242		25,242		25,242		3,206,464	
Sewer Connection-40%		7,667		5,950		2,288		2,288		2,288		2,288		284,207
I & I Fees-60%		8,070		6,263		3,431		3,431		3,431		3,431		426,310
**Increase in permits=10/yr														
Fire Protection Fee Projection														
IntraWest														
SVInn-Hotel 24 units/60 Bdrms													332756	
Resort @Sq Crk-250 Rm Hotel													10650	
													90000	
Residentials(5/yr w/3br.	19000		20113		4500		7500		7500		7500		7500	
Mutual 1-3br/yr							1500		1500		1500		1500	
	19000		20113	0	4500	0	9000	0					442406	0

EXHIBIT # F-1
11 pages

RESOLUTION 2013-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SQUAW VALLEY PUBLIC SERVICE DISTRICT ADOPTING DISTRICT BUDGET FOR FISCAL YEAR 2013-14

WHEREAS, the Board of Directors of the Squaw Valley Public Service District has reviewed and considered the costs and expenses anticipated to be incurred in the maintenance and operation of the water and sewer systems, fire department, the garbage program and the General Fund; and

WHEREAS, the Controller shall be authorized to transfer funds, as needed, from the General Fund to either the Water or Sewer Capital Project Funds or the Water or Sewer Asset Replacement Funds to provide funding for capital projects as they may be scheduled.

NOW, THEREFORE, BE IT RESOLVED that the District Budget for Fiscal Year 2013-14, a copy of which is attached hereto, is hereby approved.

PASSED AND ADOPTED this 25th day of June 2013 at a regular meeting of the Board of Directors duly called and held by the following roll call vote:

AYES: Directors

NOES: None

ABSENT: None

ABSTAIN: None

APPROVED:

_____
Dale Cox, Board President

ATTEST:

_____
Kathryn Obayashi-Bartsch, Board Secretary

SQUAW VALLEY PUBLIC SERVICE DISTRICT
GENERAL FUND
2010-2014
2013-2014 Budget

	Actual 10/11	Actual 11/12	Corrected tax Budget 12/13	Budget 13/14 1.5 Tax Growth
Income				
Taxes-Fund #541-435	2,448,166	2,427,616	2,477,758	2,514,924
Taxes-Fund #541-003	425,922	371,895	423,782	430,139
Taxes-ERAF III Reduction				
Possible assesment re-evaluation loss	0	0	0	0
Total Gen Fund Tax Revenue	2,874,088	2,799,511	2,901,540	2,945,063
Operating Transfers (see annual Budget Projections)				
Trfr (to)/frm Util- Water	(108,601)	(510,434)	(11,026)	(18,528)
Trfr (to)/frm Util- Sewer	14,489	(126,802)	13,369	9,385
Trfr (to)/frm Util-Garbage	2,011	4,038	1	472
Trfr (to)/frm Util-Park (incr 3%/yr)	0	0	0	0
Trfr (to) Fire Operating	(2,266,975)	(2,495,898)	(2,418,120)	(2,574,661)
Fire - Fixed Asset Transfer to Reserves (COL incr ea	(76,007)	(78,286)	(80,635)	(83,054)
	(2,435,083)	(3,207,382)	(2,496,411)	(2,666,386)
Capital Expenses				
Fire Department Capital Projects-Equip	0	0	0	0
Fire Department-Engine Lease Payments	0	0	0	0
Trfr to Fire General				
Trfr to Fire Fixed Asset Replacement				
Capital Debt Service Loan - Land	(192,185)	(190,203)	(192,853)	(190,135)
Capital Used for Admin Building				
Capital debt Service-Building Loan	(126,346)	(126,112)	(125,871)	(125,622)
Total Capital Expenses	(318,531)	(316,315)	(318,724)	(315,757)
Net General Fund Revenue (prior to transfers)	120,474	(724,185)	86,405	(37,080)
Transfer to/from Water Fixed Asset Repl Fund	(55,000)			
Transfer to/from Sewer Fixed Asset Repl Fund	(30,000)			
Transfer to/from Fire Dept Fixed Asset Repl Fund	(30,000)			
Net General Fund Revenue	5,474	(724,185)	86,405	(37,080)

SQUAW VALLEY PUBLIC SERVICE DISTRICT
GENERAL FUND
2010-2014
2013-2014 Budget

Reserve Funds	Actual 10/11	Actual 11/12	Budget 12/13	Budget 13/14
Water Capital Projects				
Balance Forward	338,168	330,910	391,960	390,286
Connection Fee Income	1,320	56,370	21,564	25,242
Interest	7,527	6,842	11,762	12,466
Grant Funds	0		415,400	84,500
Transfer from/(to) Operating	0	0	0	0
Capital Projects	(16,105)	(2,162)	(450,400)	(116,500)
Available Transfer to/from Capital				(55,372)
Fund Balance	330,910	391,960	390,286	340,622
Sewer Capital Project Fund				
Balance Forward	0	0	0	680
Connection Fee Income	2,330	5,865	2,949	2,289
Interest	0	(697)	88	89
Transfer from Operating				
Capital Projects	(15,319)	(78,860)	(16,000)	(10,000)
Transfer from Capital (adjs) Loan	12,989	73,692	13,642	6,942
Available Transfer to Capital	0	0	0	0
Fund Balance	0	0	680	0
Inflow & Infiltration Project Fund				
Balance Forward	274,125	269,915	274,242	217,605
Connection Fee Income	2,453	6,173	3,104	3,433
Interest	6,120	5,150	7,289	6,631
Transfer from Operating				
Transfer from Capital (adjs)				
Capital Projects	(12,783)	(6,996)	(67,030)	(84,943)
Available Transfer to Capital				
Fund Balance	269,915	274,242	217,605	142,727
Garbage Capital Fund				
Balance Forward	178,302	184,393	191,993	197,765
Interest	4,080	3,562	5,771	5,933
Transfer from (to) Operating	2,011	4,038	1	472
Capital Projects	0.00	0.00	0.00	(9,000.00)
Available Transfer to Capital				
Fund Balance	184,393	191,993	197,765	195,170

SQUAW VALLEY PUBLIC SERVICE DISTRICT
GENERAL FUND
2010-2014
2013-2014 Budget

Reserve Funds	Actual 10/11	Actual 11/12	Projected Budget 12/13	Projected Budget 13/14
Water Fixed Asset Replacement Fund				
Balance Forward	1,453,079	1,081,247	56,586	45,877
Interest	28,510	10,768	3,666	1,376
Grant Funds				
Transfer from Operating	83,351	50,000	50,000	75,000
Capital Projects	(538,693)	(790,429)	(64,375)	(177,625)
Available Transfer from General Fund taxes	55,000	(295,000)	0	55,372
Fund Balance	1,081,247	56,586	45,877	0
Note: (Goal)				
Sewer Fixed Asset Replacement Fund				
Balance Forward	2,731,342	2,876,084	2,628,616	2,459,926
Interest	63,228	52,799	62,327	73,798
Transfer from Operating	109,928	50,000	50,000	75,000
Capital Projects	(45,425)	(81,575)	(267,375)	(102,125)
Available Transfer to Sewer Capital	(12,989)	(73,692)	(13,642)	(6,942)
Available Transfer from General Fund taxes	30,000	(195,000)	0	0
Side Fund Loan			76,571	76,571
Fund Balance	2,876,084	2,628,616	2,459,926	2,499,657
Note: (Goal)				
Fire Fixed Asset Replacement Fund				
Balance Forward	324,346	386,836	218,004	270,128
Interest	9,305	6,890	13,339	8,104
Transfer from Taxes	76,007	78,286	80,635	83,054
Capital Projects	(52,822)	(24,008)	(41,850)	(48,350)
Available Transfer from General Fund taxes	30,000	(230,000)	0	0
Side Fund Loan			36,695	36,695
Fund Balance	386,836	218,004	270,128	312,935
Fire Service Protection Fund				
Balance Forward	115,948	123,137	133,960	147,313
Connection Fee Income	4,500	8,390	9,000	9,000
Interest	2,689	2,433	4,353	4,689
Capital Expenses				(31,000)
Available Transfer to Capital				
Fund Balance	[illegible]	133,960	147,313	130,002

Fire General Reserves

SQUAW VALLEY PUBLIC SERVICE DISTRICT
UTILITY & ADMINISTRATIVE DEPARTMENT
OPERATING BUDGET FOR FISCAL YEAR 2013-14

DESCRIPTION	2012-13 BUDGET	5/31/2013 ACTUAL	2012-13 BUDGET Projected	2013-14 BUDGET
REVENUES:				
Total Service Charges	2,218,838	2,186,969	2,186,975	2,504,138
Total Admin Charges	2,000	29,387	29,500	2,000
Total Interest & Prior Yr.	5,000	18,500	19,000	5,000
Property Rental	51,654	33,672	52,600	52,881
General Fund Tax Revenue Trfrs	55	-264	-265	8,671
Miscellaneous	200	1,737	1,750	200
TOTAL REVENUE:	**2,277,747**	**2,270,001**	**2,289,560**	**2,572,890**
EXPENDITURES				
SALARIES:				
SALARIES/WAGES	946,168	779,289	946,168	1,054,881
BENEFITS	538,488	459,767	538,488	627,509
Subtotal Salaries & Bens	1,484,656	1,239,056	1,484,656	1,682,390
OPERATIONS				
Total Field Expenses	145,432	136,331	181,049	174,019
Board Expenses	29,760	24,027	26,235	35,505
Consulting Services	43,681	26,274	32,030	44,920
Insurance	30,259	32,115	32,118	33,810
Licenses/Permits/Contracts	18,592	19,942	20,814	26,960
Office Expenses	50,113	18,417	41,065	45,784
Training & Meetings	7,063	3,998	4,233	10,932
Office Utilities	68,235	40,301	42,260	62,362
Interest & Misc	175	215	257	300
Garbage	223,211	163,622	221,182	229,338
Annual Side-Fund Loan Pymt	76,571	0	76,571	76,571
Subtotal Operations	693,092	465,242	601,243	740,500
TOTAL OPERATING EXPENSES	**2,177,747**	**1,704,298**	**2,085,899**	**2,422,890**
TRANSFER TO FIXED ASSET RESV	**100,000**	**565,703**	**100,000**	**150,000**
NET OPERATING INC/LOSS	0	0	103,661	0

06/25/13

SQUAW VALLEY PUBLIC SERVICE DISTRICT
CAPITAL IMPROVEMENT EXPENSE SUMMARY
2013-2014

	PRIORITY	PROJECT COST	WATER DEPT	SEWER DEPT	I & I DIRECT	GARBAGE SUBSIDY	Recreation
NON-OPERATING EXPENSES							
IMPROVEMENTS (New Construction)							
Water							
Water Operations Plan	C/O	25,000	25,000				
SCADA-Master Plan	2	17,000	17,000				
Sewer							
Intersection Manholes, A-29A Sandy Way/1500 SV Rd	C/O	10,000		10,000			
TOTAL FACILITIES EXP		**52,000**	**42,000**	**10,000**	**0**	**0**	**0**
CAPITAL REPAIRS/REPLACMNT							
Water							
VueWorks	C/O	15,000	15,000				
Well #3 Pump & Motor		26,000	26,000				
Fire Line Detector Check	C/O	14,000	14,000				
Resort 4" Water Meter		7,500	7,500				
Sewer							
Easement Abatement	C/O	16,000		16,000			
Sq Loop/Crk View/Sierra Crst/Wndg Crk repairs		26,000		26,000			
VueWorks	C/O/1	15,000		15,000			
Inflow & Infiltration							
Inhouse Smoke Testing Project-P/R	1	40,943			40,943		
TV Inspection (25% System) plus 4" Laterals		44,000			44,000		
TOTAL CAPITAL REPAIR/REPLACE		**204,443**	**62,500**	**57,000**	**84,943**	**0**	**0**
BUILDING & GROUNDS							
1810 Parking Lot Seal	4	8000	500	500	0.00	7,000	
East Facility Led Lighting/Propane		13750	6,875	6,875			
Carpet 1810 Meeting Room		6500	3,250	3,250			
TOTAL BLDG & GRNDS		**28,250**	**10,625**	**10,625**	**0**	**7,000**	**0**
GARBAGE SERVICES							
No Projects							
Total Garbage Services		**0**	**0**	**0**	**0**	**0**	**0**
VEHICLES							
Utility Truck Replacement		32,000	16,000	16,000			
TOTAL VEHICLES		**32,000**	**16,000**	**16,000**	**0**	**0**	**0**
MAJOR EQUIPMENT-Replacement							
Trimble GPS		9,000	4,500	4,500			
Vac-Con - 4" Equipment		5,000	2,500	2,500			
TOTAL MAJOR EQUIP		**14,000**	**7,000**	**7,000**	**0**	**0**	**0**
OFFICE EQUIPMENT							
Computer Master Plan-Barracuda Backup	1	9,000	4,500	4,500			
Check Scanner	1	10,000	5,000	5,000		0	
IT Master Plan & Web Development		6,000	2,000	2,000		2,000	
TOTAL OFFICE EQUIP		**25,000**	**11,500**	**11,500**	**0**	**2,000**	**0**
SPECIAL PROJECTS							
Groundwater Management Plan		10,000	10,000				
Alternative Water Supply		50,000	50,000				
		60,000	**60,000**	**0**	**0**	**0**	**0**
GRANT PROJECTS							
Bike Trail Snow Removal (Grant Funded)	1	74,500					74,500
Mutual Intertie Feasibility Study (PCWA Grant)	2	10,000	10,000				
TOTAL GRANT PROJECTS		**84,500**	**10,000**	**0**	**0**	**0**	**74,500**
LONG TERM DEBT RETIREMENT							
Water Loan-Principal -		0	0				
TOTAL CAPITAL PROJECTS		**500,193**	**219,625**	**112,125**	**84,943**	**9,000**	**74,500**

PRIORITY CODES 1)Urgent; 2)Needed Now; 3)Needed Soon; 4) Improves Efficiency
5) For Convenience CO) Carryover from prior year budget

SQUAW VALLEY PUBLIC SERVICE DISTRICT
FIRE DEPARTMENT
OPERATING BUDGET FOR FISCAL YEAR 2013-2014

DESCRIPTION	2012-13 BUDGET	05/31/2013 ACTUAL	06/30/2013 PROJECTED	2013-14 BUDGET
REVENUES:				
General Fund Revenue Transfers	2,423,880	1,090,204	2,418,602	2,574,661
Safer Grant	0			0
Mutual Aid	3,350	23,349	23,349	3,350
Total Operating Revenue	1,150	3,282	2,800	1,150
TOTAL REVENUE:	**2,428,380**	**1,116,835**	**2,444,751**	**2,579,161**
EXPEDITURES:				
Salaries & Wages	1,222,430	1,096,863	1,258,900	1,300,802
Employee Benefits	838,166	674,751	872,624	902,061
Subtotal Salaries & Benefits	2,060,596	1,771,614	2,131,524	2,202,863
Field Operations	109,639	60,670	73,100	106,234
Administrative	69,691	63,515	69,474	72,988
Board Expense	12,760	9,570	12,260	14,739
Consulting Services	14,854	11,523	11,550	15,650
Insurance	34,000	23,557	23,560	28,000
Licenses/Permits/Contracts	42,677	38,444	42,023	43,872
Office Expenses	3,935	3,629	3,935	3,935
Training & Meetings	1,480	956	1,300	1,480
Office Utilities	41,998	33,538	39,255	52,650
Interest & Misc	55	75	75	55
Annual Side-Fund Loan Pymnt	36,695		36,695	36,695
TOTAL EXPENSES:	**2,428,380**	**2,017,093**	**2,444,751**	**2,579,161**
TRANSFER TO CAPITAL	**0**	**-900,258**	**0**	**0**
NET OPER INCOME(LOSS)	0	0	0	0

06/25/13

SQUAW VALLEY PUBLIC SERVICE DISTRICT
FIRE DEPARTMENT
CAPITAL IMPROVEMENT EXPENSE SUMMARY
FISCAL YEAR 2013-14

	PRIORITY	PROJECT BUDGET
2013-14 MAJOR EQUIPMENT - FIRE		
Replacement Equipment		
Turnout Gear Replacement	1	14,100
Hose & Nozzle Replacement	2	4,000
12 lead EKG upgrade (Zoll monitors)-2nd unit		12,500
Utility Department Projects		
E Facility Lighting	4	13,750
IT Master Plan & Web Development\		2,000
VueWorks Implementation		2,000
Total Major Equipment Replacement		**48,350**
New Equipment		
Village Response Vehicle		31,000
Total New Equipment		**31,000**
Building		
Total Building		**0**
2013-14 LONG TERM DEBT RETIREMENT		
Fire Station - Land Acquisition Loan Payment		95,068
TOTAL LONG TERM DEBT RETIREMENT		**95,068**
TOTAL CAPITAL BUDGET		**174,418**

PRIORITY CODES: 1)Urgent; 2)Needed Now; 3)Needed Soon; 4)Improves Efficiency; 5)For Convenience CO) Carried Over from Prior Year's Budget

06/25/13

SQUAW VALLEY PUBLIC SERVICE DISTRICT

Summary of Monthly Salary Schedules
(Includes a 5% Adjustment to the Controller/Network Administrator Salary Scale Effective 6/1/13)
(Includes 1.5% Increase Effective July 1, 2013 for all positions except General Manager)

Position	Range	MONTHLY SALARY STEP 1	2	3	4	5
ADMINISTRATION						
General Manager	Contract					15377.00
Office Manager	I	5949.09	6246.54	6558.87	6886.81	7231.15
Bookkeeper	II	4437.10	4658.96	4891.91	5136.51	5393.34
Account Clerk I	III	3481.05	3655.10	3837.85	4029.74	4231.23
Office Supervisor	IV*	4527.11	4753.47	4991.14	5240.70	5502.74
Administrative Assistant	V	3835.32	4027.09	4228.44	4439.86	4661.85
Controller	VI	5947.75	6245.14	6557.40	6885.27	7229.53
Account Clerk II	VII	4432.74	4654.38	4887.10	5131.46	5388.03
Controller/Network Administrator	VIII	6885.26	7229.52	7591.00	7970.55	8369.08
Office Assistant	IX	3634.93	3816.68	4007.51	4207.89	4418.28
Board Secretary	X	5118.78	5374.72	5643.46	5925.63	6221.91
Account Clerk II/Human Resource Specialist	XI	5904.39	6199.61	6509.59	6835.07	7176.82
OPERATIONS DEPARTME						
Operations Specialist III	C	[illegible]	[illegible]04.18	5569.39	5847.86	6140.25
Operations Specialist II	C	4502.49	4727.61	4963.99	5212.19	5472.80
Operations Technology Specialist	C	4502.49	4727.61	4963.99	5212.19	5472.80
Operations Specialist I	D	4033.36	4235.03	4446.78	4669.12	4902.58
Operations Specialist/Trainee	E	3365.15	3533.41	3710.08	3895.58	4090.36
Operations Technology Specialist Trainee	E	3365.15	3533.41	3710.08	3895.58	4090.36
Operations Technology Specialist/Inspector	F	5147.73	5405.12	5675.38	5959.15	6257.11
Operations Manager	H	7877.61	8271.49	8685.06	9119.31	9575.28

*The position of Secretary I, which was previously designated Range IV, has been eliminated.

Calculated from top step down to first step with 5% difference between steps.

Position of Utilities Supervisor eliminated - Rev. 12/6/05
Revised Operation Specialist III scale 1/31/06
Revised to include "Monthly" in title and "Monthly" in salary step, General Manager position, clarify positions receiving COLA increase 11/27/12

Revised to remove AND between Operation Specialist II and Operations Technolgy Specialist position titles and Operations Specialist Trainee and Part-time Operations Technology Specialist Trainee, put in applicable ranges for range for Operation Specialist II and Operations Specialist Trainee - 11/27/12

Revised Controller Network/Administrator scale Effective 6/1/13.

Rev 6-19-13

SQUAW VALLEY PUBLIC SERVICE DISTRICT

Summary of Salary Schedules

(Includes 75th Percentile Increase Effective July 1, 2013, Per MOU and Salary Survey)

(50th Percentile Increase to Fire Chief)

(Includes $2.00 per hour Increase Effective July 1, 2013, for Part-time Firefighters)

Position	Range	Time Base	Salary Step 1	2	3	4	5
FIRE DEPARTMENT							
Fire Chief	A	Monthly					11539.00
Captain	B	Monthly					
New Base			5980.47	6279.49	6593.46	6923.13	7269.29
FLSA			160.18	168.18	176.60	185.43	194.71
			6140.66	6447.69	6770.07	7108.57	7464.00
Engineer	D	Monthly					
New Base			4997.34	5247.21	5509.57	5785.05	6074.30
FLSA			133.85	140.53	147.57	154.95	162.70
			5131.19	5387.75	5657.14	5940.00	6237.00
Firefighter	E	Monthly					
New Base			4722.51	4958.64	5206.57	5466.90	5740.24
FLSA			126.50	132.84	139.47	146.44	153.76
			4849.01	5091.46	5346.03	5613.33	5894.00
PT Firefighter (Trainee rate)	N/A	Hourly					11.00
PT Firefighter (Regular rate)	N/A	Hourly					12.00
Paramedic		Monthly	10% increase to current salary range				

Revised to add Time Base column and Part-time Firefighter payrates, clarify positions receiving 1.5% increase - 11/27/12
Rev. 6-19-13