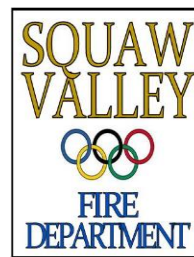




SQUAW VALLEY PUBLIC SERVICE DISTRICT



Fiscal Year 2015-16 Budget Memorandum

DATE: May 26, 2015

TO: District Board Members

FROM: Tom Campbell, Finance & Administration Manger

SUBJECT: 2015-16 Budget: First Public Hearing

BACKGROUND: The District prepares a budget each fiscal year to provide a cohesive plan of operations to conduct the utility and fire functions within its jurisdiction. This budget includes appropriate staffing, operating expenses, capital improvements, and capital replacements. Likewise, the budget determines the applicable rates necessary to support these operations.

DISCUSSION: The proposed budget has been prepared with a keen focus on establishing adequate reserves of the District's Fixed Asset Replacement Fund (FARF) while supporting the required resources to provide consistent and quality utility and fire services to the community. These FARFs, which are essential to replace vital aging water and sewer infrastructure which are nearing the end of their useful life, have become dramatically underfunded during the onset of the recession in 2009, especially the water FARF which is at critically low levels. Prior to the recession, the FARFs were mostly subsidized by property taxes. In 2010, Placer County performed a blanket reassessment of properties throughout Olympic Valley, which have reduced owner's property tax payments. This reassessment has had an adverse impact on the District, resulting in a cumulative reduction in funding of \$2.8 million. The existing proposed budget is beginning to restore funding to the Water and Sewer FARFs, proposed at 78% of the District's 2006 Capital Replacement Plan. Rate increases necessary to sustain these levels include a 12% increase on water rates, an 8% increase on sewer rates, and a 1% increase on garbage rates.

The District is planning to perform an updated comprehensive rate and asset replacement analysis in the coming year. The first objective of this analysis is to evaluate the timing and cost to replace the aging water and sewer infrastructure, with an emphasis to determine how much should be set aside to fund the replacement of this infrastructure. The second objective of this analysis is to evaluate the District's water and sewer rate structures, with a focus that rates are

distributed equitably between customer classes, as well as balancing between fixed base rates and variable consumption rates. The larger goal of this analysis will be to provide a transparent 5-year forecasted rate structure and long-term financial guidance to the District's constituents.

Changes in payroll are mostly attributed to succession planning and surveying salaries of peer districts. Utility operations is anticipating two staff retirements starting in the summer 2016, and is anticipating some position overlap in order to pass down the institutional knowledge accumulated during their tenures. Per Section 4.04 of the District's Personnel Policy Manual, the General Manager is required to conduct an annual salary survey and align the District's staff's salaries to their peer averages. Results of the salary surveys are attached to this exhibit. Resulting increases from inflation adjustments, salary surveys, and succession planning are \$60,000 on the utility operation. Implemented succession planning within the fire department is generating payroll savings of \$56,000 against the prior fiscal year. Further changes within CalPERS to "smooth" consolidated pooled pension plans in order to reduce risks and assure adequate growth, in addition to implementing new standards resulting from GASB 68 regulations, are driving benefit increases greater than inflationary benchmarks.

Staff has been performing a commendable job managing and containing expenses frugally during the recent recession years; however, it is becoming difficult to continue managing these tight expenses that were deferred resulting from the recession. Likewise, staff has requested an urgent need to increase the budget beyond inflationary increases on various accounts to maintain equipment, facilities, and the dire replacement of tools and small equipment. Furthermore, succession planning for staff approaching retirement, in addition to maintaining vital accreditations required from regulatory agencies, has prompted an increase in training and related travel expenses. The increases in these expense categories are essential to maintain the high standards and skillsets demanded of staff.

ALTERNATIVES: Staff is seeking direction from the Board to make any adjustments as they see fit. A final draft of the budget and resolution will be prepared for the June 30, 2015 Board meeting.

FISCAL/RESOURCE IMPACTS: This current draft of the budget is providing a pathway to bring FARF contributions near the annual recommended amounts. Furthermore, this plan begins to immediately make available reserves in the event a catastrophic repair and/or replacement should occur, without the need to acquire outside funding and/or special assessments.

RECOMMENDATIONS: Engage discussions amongst the Board, staff, and community regarding the need to maintain adequate dedicated FARF contributions based on the 2006 CRP.

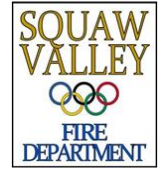
ATTACHMENTS:

Financial Summary: 2015-16 Budget, 2014-15 Estimates (2 pages)
Revenue and Expenditures: 2015-16 Proposed Budget (3 pages)
Capital Improvements: 2015-16 Proposed Budget (2 pages)
Monthly Salary Schedules and Salary Surveys (9 pages)
Rate Adjustment Protest Letters (4 pages)

DATE PREPARED: May 19, 2015



SQUAW VALLEY PUBLIC SERVICE DISTRICT FINANCIAL SUMMARY



2015-16 Budget Summary

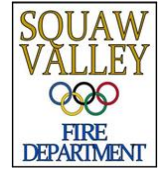
	Water	Sewer	Garbage	Total Utility Operations	Total Fire Operations	Water Capital	Sewer Capital	I&I	Fire Capital	AV Tax	Consolidated
	12.0%	8.0%	1.0%							2.0%	
Revenue	1,458,555	1,118,170	238,876	2,815,601	1,200	40,000	6,000	6,000	12,000	3,150,101	6,030,902
Payroll & Benefits	586,893	434,407	4,244	1,025,545	2,273,214						3,298,759
Dept Operating Expenses	45,296	31,573	232,878	309,747	344,406					61,591	715,744
Admin Dept	530,569	530,569		1,061,138							1,061,138
Other Dept	(62,230)	(28,630)		(90,860)							(90,860)
Total Operating Exp	1,100,528	967,919	237,122	2,305,570	2,617,620	-	-	-	-	61,591	4,984,781
Operating Surplus (Loss)	358,027	150,251	1,754	510,031	(2,616,420)	40,000	6,000	6,000	12,000	3,088,510	1,046,121
FARF/Capital Contributions	(325,000)	(70,000)	-	(395,000)	(200,000)	(40,000)	(6,000)	(6,000)	(12,000)		(659,000)
Loan Payments	(83,667)	(83,667)		(167,334)	(90,000)						(257,334)
Transfers-Fire				-	2,906,420					(2,906,420)	-
Transfers-Remainder	91,045	45,522		136,567	45,522					(182,090)	-
PERS Side Loan (with interest)	(38,285)	(38,285)		(76,571)	(36,695)						(113,266)
											-
Balance	2,119	3,821	1,754	7,694	8,827	-	-	-	-	-	16,521
Capital /FARF Rollforward											
Begin Balance 7/1/15	431,918	2,761,977	180,583	3,374,478	530,514	520,945	-	146,987	178,115		4,751,038
Capital Projects	(176,640)	(96,640)	(3,000)	(276,280)	(757,720)	(132,500)	(97,500)	(55,000)	-		(1,319,000)
Dedicated Contributions	325,000	70,000	-	395,000	200,000	40,000	6,000	6,000	12,000		659,000
Excess Transfers	91,045	45,522	-	136,567	45,522	-	-	-	-		182,090
PERS Loan (includes interest)		113,266		113,266	-						113,266
Snowblower Loan (includes interest)		24,388		24,388							24,388
Interest				-							-
Operating Surplus (Deficit)	2,119	3,821	1,754	7,694	8,827	-	-	-	-		16,521
Other		(91,500)		(91,500)			91,500				-
End Balance 6/30/16	673,442	2,830,834	179,337	3,683,613	27,143	428,445	-	97,987	190,115		4,427,303
Depreciation				814,231	215,556						
Net Capital Expend/Contr				(395,000)	(200,000)						
FARF Under/(Over) Funded				419,231	15,556						
Water CRP (2006)				181,189							
Sewer CRP (2006)				328,305							
Net Capital Expend/Contr				(395,000)							
FARF Under/(Over) Funded				114,494							

49%

78%



SQUAW VALLEY PUBLIC SERVICE DISTRICT FINANCIAL SUMMARY



2014-15 Forecasted Summary

	Water	Sewer	Garbage	Total Utility Operations	Total Fire Operations	Water Capital	Sewer Capital	I&I	Fire Capital	AV Tax	Consolidated
	13.0%	10.5%	3.0%							2.2%	
Revenue	1,321,399	1,025,782	234,899	2,582,080	48,173	8,414	2,467	2,597	5,044	3,091,069	5,739,843
Payroll & Benefits	558,081	338,781	2,161	899,024	2,396,916						3,295,940
Dept Operating Expenses	(26,709)	41,332	230,351	244,975	326,506					59,278	630,759
Admin Dept	482,617	482,617		965,233							965,233
Other Dept	(77,887)	(29,162)		(107,049)							(107,049)
Total Operating Exp	936,102	833,568	232,512	2,002,183	2,723,422	-	-	-	-	59,278	4,784,883
Operating Surplus (Loss)	385,297	192,213	2,387	579,897	(2,675,249)	8,414	2,467	2,597	5,044	3,031,791	954,961
FARF/Capital Contributions	(50,000)	(50,000)	-	(100,000)	(85,545)	(8,414)	(2,467)	(2,597)	(5,044)		(204,067)
Loan Payments	(79,921)	(79,921)		(159,842)	(85,000)						(244,842)
Transfers-Fire				-	2,845,794					(2,845,794)	-
Transfers-Remainder	92,999	46,499		139,498	46,499					(185,997)	-
PERS Side Loan (with interest)	(38,290)	(38,290)		(76,581)	(36,695)						(113,276)
											-
Balance	310,084	70,501	2,387	382,972	9,804	-	-	-	-	-	392,776
Capital /FARF Rollforward											
Begin Balance 7/1/14	173,474	2,639,960	184,297	2,997,730	446,435	525,825	-	199,390	173,071		4,342,453
Capital Projects	(194,639)	(177,910)	(6,100)	(378,649)	(57,770)	(13,294)	(7,205)	(55,000)	-		(511,918)
Dedicated Contributions	50,000	50,000	-	100,000	85,545	8,414	2,467	2,597	5,044		204,067
Excess Transfers	92,999	46,499	-	139,498	46,499	-	-	-	-		185,997
PERS Loan (includes interest)		113,276		113,276	-						113,276
Snowblower Loan (includes interest)		24,388		24,388							24,388
Interest				-							-
Operating Surplus (Deficit)	310,084	70,501	2,387	382,972	9,804	-	-	-	-		392,776
Other		(4,738)		(4,738)			4,738				-
End Balance 6/30/15	431,918	2,761,977	180,583	3,374,478	530,514	520,945	-	146,987	178,115		4,751,038
Depreciation				814,231	215,556						
Net Capital Expend/Contr				(100,000)	(85,545)						
FARF Under/(Over) Funded				714,231	130,011						
Water CRP (2006)				175,538							
Sewer CRP (2006)				318,509							
Net Capital Expend/Contr				(100,000)							
FARF Under/(Over) Funded				394,047							

12% 40%

20%



SQUAW VALLEY PUBLIC SERVICE DISTRICT
REVENUES and EXPENDITURES
 2015-16 Proposed Budget



	Budget 2015-16	Act+Frcst 2014-15	Vari to 15-16 Budget	% Chng	Actual 2013-14	Vari to 14-15 Act+Frcst	% Chng	Actual 2012-13	Actual 2011-12
Utility Operations									
Water Revenue	1,458,555	1,321,399	137,156	10.38%	1,275,804	45,596	3.57%	1,117,571	1,007,215
Sewer Revenue	1,118,170	1,025,782	92,388	9.01%	950,651	75,130	7.90%	848,234	759,081
Garbage Revenue	238,876	234,899	3,977	1.69%	228,110	6,789	2.98%	221,996	223,079
Facility Rental Revenue	82,998	57,439	25,559	44.50%	86,354	(28,915)	-33.48%	43,330	63,355
Bike Trail Snow Removal	8,439	3,613	4,826	133.55%	5,891	(2,278)	-38.66%	-	-
Mutual Water M&O	78,000	119,538	(41,538)	-34.75%	-	119,538	#DIV/0!	-	-
Project Admin Fees	-	26,293	(26,293)	-100.00%	22,839	3,453	15.12%	-	-
Grant Revenue	-	41,535	(41,535)	-100.00%	105,928	(64,394)	-60.79%	-	10,000
Late Fees	1,800	2,180	(380)	-17.43%	2,596	(416)	-16.02%	33,018	15,372
Interest Revenue	-	1,554	(1,554)	-100.00%	12,043	(10,488)	-87.09%	18,778	10,437
Misc Revenue	-	27,181	(27,181)	-100.00%	279,899	(252,718)	-90.29%	285,577	376,439
Total Utility Revenue	2,986,838	2,861,412	125,425	4.38%	2,970,115	(108,702)	-3.66%	2,568,505	2,464,979
Salaries & Wages	1,216,887	1,156,334	60,553	5.24%	1,157,449	(1,115)	-0.10%	966,807	948,639
Employee Benefits	734,440	665,424	69,016	10.37%	731,697	(66,273)	-9.06%	556,309	1,212,621
Materials & Supplies	35,560	34,055	1,505	4.42%	41,619	(7,564)	-18.17%	34,686	26,830
Maintenance Equipment	65,818	62,796	3,022	4.81%	59,989	2,807	4.68%	60,305	50,709
Facilities: Maintenance & Repairs	40,253	39,066	1,187	3.04%	36,228	2,839	7.84%	22,130	19,689
Training & Memberships	18,763	16,905	1,858	10.99%	10,468	6,437	61.49%	11,106	5,378
Vehicle Repair/Maintenance	34,360	33,346	1,014	3.04%	38,511	(5,165)	-13.41%	26,434	25,856
Departmental Expenses	232,878	230,351	2,527	1.10%	224,390	5,961	2.66%	220,980	217,142
Board Expenses	25,226	24,887	339	1.36%	25,943	(1,056)	-4.07%	24,048	27,161
Consulting	41,705	68,069	(26,364)	-38.73%	48,084	19,985	41.56%	29,722	36,489
Insurance	35,687	33,988	1,699	5.00%	30,757	3,231	10.50%	32,086	28,740
Special Fees	19,366	19,073	293	1.54%	23,904	(4,831)	-20.21%	19,389	22,453
Office Expenses	24,126	23,076	1,050	4.55%	27,931	(4,855)	-17.38%	24,257	20,969
Travel & Meetings	13,537	9,034	4,503	49.85%	2,687	6,346	236.15%	4,133	1,706
Utilities	55,598	53,066	2,532	4.77%	55,509	(2,443)	-4.40%	43,929	56,170
Park & Property	-	383	(383)	-100.00%	-	383	#DIV/0!	-	-
Interest	54,229	61,567	(7,338)	-11.92%	71,719	(10,152)	-14.15%	74,622	80,758
Reimbursable Projects	(171,626)	(249,905)	78,278	-31.32%	(182,061)	(67,844)	37.26%	(135,687)	(80,113)
Total Utility Cons Op Expenses	2,476,806	2,281,515	195,291	8.56%	2,404,823	(123,308)	-5.13%	2,015,257	2,701,196
Total Operating Surplus	510,031	579,897	(69,866)	-12.05%	565,291	14,606	2.58%	553,248	(236,217)
Transfers	-	-	-	#DIV/0!	(153,676)	153,676	-100.00%	43,571	(1,345,984)
Depreciation	814,231	814,231	(0)	0.00%	814,231	(0)	0.00%	820,069	753,504
Net Surplus (Deficit)-Utility	(304,200)	(234,334)	(69,866)	29.81%	(95,264)	(139,070)	145.98%	(310,392)	356,263



SQUAW VALLEY PUBLIC SERVICE DISTRICT
REVENUES and EXPENDITURES
 2015-16 Proposed Budget



	Budget 2015-16	Act+Frcst 2014-15	Vari to 15-16 Budget	% Chng	Actual 2013-14	Vari to 14-15 Act+Frcst	% Chng	Actual 2012-13	Actual 2011-12
Fire Department									
Mutal Aid	-	33,948	(33,948)	-100.00%	2,677	31,271	1168.07%	23,349	12,000
Income from Classes & Training	1,200	1,340	(140)	-10.48%	1,632	(292)	-17.87%	3,045	1,520
Grant Income	-	-	-	#DIV/0!	-	-	#DIV/0!	20,517	-
Interest Revenue	-	192	(192)	-100.00%	-	192	#DIV/0!	-	-
Misc Fire Revenue	-	12,692	(12,692)	-100.00%	2,768	9,925	358.58%	447	7,014
Tax Revenue Allocation	2,816,420	2,760,842	55,578	2.01%	2,627,109	133,733	5.09%	2,598,525	2,427,616
Total Fire Revenue	2,817,620	2,809,015	8,605	0.31%	2,634,186	174,829	6.64%	2,645,882	2,448,150
Salaries & Wages	1,373,870	1,430,478	(56,609)	-3.96%	1,271,718	158,760	12.48%	1,241,213	1,201,799
Employee Benefits	899,344	966,437	(67,093)	-6.94%	852,585	113,852	13.35%	816,572	1,041,586
Materials & Supplies	17,100	16,866	234	1.39%	16,570	296	1.79%	11,593	12,923
Maintenance Equipment	17,655	9,646	8,009	83.03%	12,930	(3,284)	-25.40%	6,514	7,764
Facilities: Maintenance & Repairs	12,285	13,512	(1,227)	-9.08%	8,493	5,019	59.10%	11,409	7,085
Training & Memberships	28,000	24,502	3,498	14.28%	20,410	4,092	20.05%	23,408	16,663
Vehicle Repair/Maintenance	34,920	31,967	2,953	9.24%	38,430	(6,463)	-16.82%	28,408	22,168
Departmental Expenses	80,082	76,019	4,064	5.35%	83,635	(7,617)	-9.11%	75,799	64,032
Board Expenses	12,584	12,584	0	0.00%	14,739	(2,155)	-14.62%	12,760	14,457
Consulting	12,860	14,134	(1,274)	-9.01%	10,368	3,766	36.32%	11,583	9,889
Insurance	22,153	21,056	1,097	5.21%	20,392	664	3.25%	23,557	22,800
Special Fees	44,349	40,690	3,659	8.99%	39,822	868	2.18%	39,204	31,176
Office Expenses	5,286	5,973	(687)	-11.50%	4,795	1,178	24.56%	3,853	4,000
Travel & Meetings	3,480	3,311	169	5.11%	2,073	1,238	59.72%	3,467	1,118
Utilities	46,896	45,230	1,666	3.68%	45,392	(162)	-0.36%	37,880	45,670
Interest	6,756	11,017	(4,261)	-38.67%	15,081	(4,064)	-26.95%	18,946	22,626
Total Fire Expenses	2,617,620	2,723,422	(105,802)	-3.88%	2,457,434	265,988	10.82%	2,366,165	2,525,758
Total Operating Surplus	200,000	85,593	114,407	133.66%	176,752	(91,159)	-51.57%	279,718	(77,608)
Transfers	-	-	-	#DIV/0!	173,054	(173,054)	-100.00%	283,653	(79,214)
Depreciation	215,556	215,556	-	0.00%	215,556	-	0.00%	221,923	224,918
Net Surplus (Deficit)-Fire	(15,556)	(129,963)	114,407	-88.03%	(211,858)	81,895	-38.66%	(225,858)	(223,312)



SQUAW VALLEY PUBLIC SERVICE DISTRICT

REVENUES and EXPENDITURES

2015-16 Proposed Budget



	Budget 2015-16	Act+Frcst 2014-15	Vari to 15-16 Budget	% Chng	Actual 2013-14	Vari to 14-15 Act+Frcst	% Chng	Actual 2012-13	Actual 2011-12
Capital Reserves									
Tax Revenue	3,078,932	3,018,561	60,371	2.00%	2,936,747	81,814	2.79%	2,915,423	2,829,685
Interest Revenue	45,996	48,386	(2,390)	-4.94%	61,113	(12,726)	-20.82%	63,139	87,749
HOPTR Revenue	27,969	27,969	-	0.00%	29,150	(1,181)	-4.05%	31,059	31,173
Water Connection Revenue	40,000	8,414	31,586	375.40%	93,707	(85,293)	-91.02%	57,374	56,370
Sewer Connection Revenue	12,000	5,064	6,936	136.99%	12,841	(7,777)	-60.57%	13,535	12,038
Fire Connection Revenue	12,000	5,044	6,956	137.91%	20,177	(15,133)	-75.00%	14,500	8,390
Transfers	-	-	-	#DIV/0!	364,116	(364,116)	-100.00%	595,636	(537,676)
Total Capital Revenues (Cons)	3,216,897	3,113,438	103,459	3.32%	3,517,850	(404,412)	-11.50%	3,690,666	2,487,730
Transfers	2,816,420	2,760,842	55,578	2.01%	3,369,401	(608,559)	-18.06%	3,270,974	3,783,742
Capital Reserve Expenditures	64,387	63,125	1,262	2.00%	62,017	1,108	1.79%	63,933	61,147
Total Capital Expenses (Cons)	2,880,807	2,823,967	56,840	2.01%	3,431,417	(607,450)	-17.70%	3,334,907	3,844,889
Net Surplus (Deficit)-Capital	336,090	289,471	46,619	16.10%	86,432	203,038	234.91%	355,758	(1,357,159)



SQUAW VALLEY PUBLIC SERVICE DISTRICT
CAPITAL IMPROVEMENTS
 2015-16 Proposed Budget



Project Name	Project Category	Group	Proposed Fiscal 2015-16	Water FARF	Sewer FARF	Garbage FARF	Fire FARF	Water Capital	Sewer Capital	I&I	Fire Capital	Grant
UTILITY OPERATIONS												
Water Master Plan Update	Capital	Water	85,000					85,000				
Grndwtr Mngmnt Plan-District	Capital	Water	35,000					35,000				
Intersection Manholes	Capital	Sewer	10,000						10,000			
Sewer Master Plan Update	Capital	Sewer	75,000						75,000			
Capital Replacement and Rate Analysis	Capital	W/S	25,000					12,500	12,500			
Total Capital			230,000	-	-	-	-	132,500	97,500	-	-	-
Easement Abatement (Phase 2)	FARF	Sewer	10,000		10,000							
VUEWorks	FARF	W/S/G/F	30,000	9,000	9,000	3,000	9,000					
TV Inspection/CCTV-I&I	FARF	I&I	55,000							55,000		
2" Water Main-Indian Trail	FARF	Water	50,000	50,000								
SCADA Upgrade-Water	FARF	Water	31,000	31,000								
SCADA Upgrade-Sewer Water System	FARF	Sewer	31,000		31,000							
Inspections/Repairs/Replacements	FARF	Water	40,000	40,000								
Roof Repair-1810	FARF	W/S/F	40,000	13,320	13,320		13,360					
Painting/Stucco Repairs	FARF	W/S/F	10,000	3,330	3,330		3,340					
Ford Explorer (Replace 1997)	FARF	W/S	30,000	15,000	15,000							
Medium/Large Field Equipment	FARF	W/S	10,000	5,000	5,000							
Phone System Repairs	FARF	W/S/F	10,000	3,330	3,330		3,340					
HVAC System Repairs	FARF	W/S/F	20,000	6,660	6,660		6,680					
Total FARF			367,000	176,640	96,640	3,000	35,720	-	-	55,000	-	-
Redundant Wtr Supply Study	Grant	Water	160,000									160,000
Mutual Intertie	Grant	Water	20,000									20,000
Aquifer Monitoring Program	Grant	Water	12,760									12,760
Total Grants			192,760	-	-	-	-	-	-	-	-	192,760
Total Utility Capital Improvements			789,760	176,640	96,640	3,000	35,720	132,500	97,500	55,000	-	192,760



SQUAW VALLEY PUBLIC SERVICE DISTRICT
CAPITAL IMPROVEMENTS
 2015-16 Proposed Budget



Project Name	Project Category	Group	Proposed Fiscal 2015-16	Water FARF	Sewer FARF	Garbage FARF	Fire FARF	Water Capital	Sewer Capital	I&I	Fire Capital	Grant
FIRE DEPARTMENT OPERATIONS												
Type 1 Engine	FARF	Fire	500,000				500,000					
Water Tender	FARF	Fire	200,000				200,000					
Total Vehicles (FARF)			700,000	-	-	-	700,000	-	-	-	-	-
Hose/Nozzles	FARF	Fire	4,000				4,000					
Turnout Gear Repl	FARF	Fire	14,000				14,000					
Furniture-Engineer Office	FARF	Fire	4,000				4,000					
Facility Repairs (from Utilities)	FARF	Fire	35,720				35,720					
Total Other FARF			57,720	-	-	-	57,720	-	-	-	-	-
Total Fire Capital Improvements			757,720	-	-	-	757,720	-	-	-	-	-
Total FARF/Capital Expenditures-All Operations			1,511,760	176,640	96,640	3,000	757,720	132,500	97,500	55,000	-	192,760

SQUAW VALLEY FIRE DEPARTMENT

Salaries in Local Departments
as of March, 2015

Agency	Adjustments	Firefighter	Engineer	Captain	Chief
Lake Valley Fire Protection District	9% PERS and health insurance	\$ 5,899	\$ 6,321	\$ 7,070	\$ 10,807
Meeks Bay Fire Protection District	9% PERS	\$ 5,587	N/A	N/A	N/A
North Lake Tahoe Fire Protection District	5% holiday pay	\$ 5,805	\$ 6,692	\$ 7,724	\$ 14,754
North Tahoe Fire Protection District	9% PERS	\$ 5,759	N/A	\$ 6,804	\$ 11,517
Northstar Fire Department	2.849% PERS	\$ 6,068	\$ 6,388	\$ 6,997	\$ 13,681
Tahoe Douglas Fire Protection District	No employee contribution	\$ 5,077	\$ 5,783	\$ 6,575	\$ 12,646
Truckee Fire Protection District	9% PERS	\$ 6,409	N/A	\$ 7,559	\$ 12,369
Squaw Valley Fire Department	2% PERS and 2% of insurance	\$ 6,044	\$ 6,375	\$ 7,775	\$ 12,921
Average of departments surveyed		\$ 5,801	\$ 6,296	\$ 7,122	\$ 12,629
Minimum		\$ 5,077	\$ 5,783	\$ 6,575	\$ 10,807
Maximum		\$ 6,409	\$ 6,692	\$ 7,724	\$ 14,754
75th Percentile Value		\$ 5,984	\$ 6,464	\$ 7,437	\$ 13,422
Indicated 2015-16 wage		\$ 6,135	\$ 6,471	\$ 7,892	\$ 13,422
Based on		1.5% COLA	1.5% COLA	1.5% COLA	Survey
Difference: SVFD to <u>average</u> of others		\$ 243	\$ 79	\$ 653	\$ 292
Difference as a percentage of average		4.2%	1.3%	9.2%	2.3%
Percentage increase needed to reach desired percentile value:		-1.00%	1.40%	-4.35%	3.88%
Expressed in dollars:		-60	89	-338	501

Notes

Values shown are top step wage for each rank without incentives or bonuses

	PERS Contr	Insurance Contr	Vacation Pay	Firefighter			Engineer/FAO			Captain			Chief		
				Raw Salary	Net PERS, Ins, Vac Contr	Adjusted Salary	Raw Salary	Net PERS, Ins, Vac Contr	Adjusted Salary	Raw Salary	Net PERS, Ins, Vac Contr	Adjusted Salary	Raw Salary	Net PERS, Ins, Vac Contr	Adjusted Salary
Lake Valley Fire Protection District	9%	10%	0%	7,107	1,208.19	5,899	7,616	1,294.72	6,321	8,518	1,448.06	7,070	13,021	2,213.57	10,807
Meeks Bay Fire Protection District	9%	0%	0%	6,008	420.56	5,587		-	-		-	-		-	-
North Lake Tahoe Fire Protection District	0%	0%	5%	5,985	179.55	5,805	6,899	206.97	6,692	7,963	238.89	7,724		-	14,754
North Tahoe Fire Protection District	9%	0%	0%	6,192	433.44	5,759		-	-	7,316	512.12	6,804	12,384	866.88	11,517
Northstar Fire Department	2.85%	0%	4.6%	6,402	333.50	6,068	6,739	351.06	6,388	7,382	384.56	6,997	13,798	117.15	13,681
Tahoe Douglas Fire Protection District	0%	0%	0%	4,977	(99.54)	5,077	5,670	(113.40)	5,783	6,446	(128.92)	6,575	12,398	(247.96)	12,646
Truckee Fire Protection District	9%	0%	0%	6,891	482.37	6,409		-	-	8,128	568.96	7,559	13,300	931.00	12,369

Squaw Valley Public Service District
Salary Survey Results: Non-Represented Positions
May 19, 2015

Position	Current Salary	Current Benefits	Current Taxes	Current Total	Survey Results	Surveyed Benefits	Surveyed Taxes	Surveyed Total	Difference (Step 5)	Current Step	Present Step	Present Step
											Monthly Salary Change	Total Monthly Cost Change
General Manager	16,146	5,911	839	22,896	16,698	6,044	847	23,589	694	n/a	552	694
Operations Manager	9,719	5,085	743	15,548	10,555	5,352	758	16,665	1,117	Step 5	836	1,117
Finance & Admin Manager	8,495	4,583	650	13,727	9,940	5,032	749	15,721	1,993	Step 2	1,248	1,722
Board Secretary	6,315	3,983	483	10,782	7,002	4,206	536	11,743	961	Step 4	654	916
Office Manager	7,340	4,315	561	12,216	5,593	3,749	428	9,770	(2,446)	Step 5		
Acct Clerk II/HR Specialist	7,284	4,297	557	12,139	6,886	4,168	527	11,580	(559)	Step 5		
Total	55,299	28,174	3,834	87,307	56,673	28,552	3,843	89,068	1,761		3,290	4,448

Squaw Valley Public Service District Salary Survey 2014

COMPARABLE DISTRICTS		Position Title	Info Date	Annual Max	Monthly Max	Defrrd Comp	Long Pay @ 15 yrs	GENERAL MANAGER						Café Plan	Most Expsv Health	Dent	Visn	\$ Insur by -EE	Life	LTD	FICA Medic	Total Comp Pd by Distr	District Cost	Hi/Low Elim
								Retirement Plan (some Districts are not CalPERS)																
								% -EE Pd-EE	\$ -EE Pd-EE	% -EE Pd-ER	\$ -EE Pd-ER	% -ER Pd-ER	\$ -ER Pd-ER											
IVGID	General Manager	Apr-2014	200,004	16,667	833	-	0.00%	-	12.30%	2,050	0.00%	-	1,361	inc	inc	inc	208	inc	33	846	21,583	21,583	21,583	
North Star Community Services District	General Manager	Apr-2014	223,800	18,650	-	-	0.00%	-	8.00%	1,492	22.60%	4,215	-	1,836	107	9	-	15	-	270	26,595	26,595	26,595	
North Tahoe PUD	Manager/CEO	Apr-2014	162,360	13,530	-	-	0.00%	-	7.00%	947	8.00%	1,082	125	1,825	inc	inc	-	17	149	801	18,476	18,476	18,476	
South Tahoe PUD	General Manager	Apr-2014	203,976	16,998	-	-	7.66%	1,302	0.34%	58	17.31%	2,943	-	1,893	125	24	-	45	55	851	22,992	22,992	22,992	
Tahoe City PUD	General Manager	Apr-2014	206,642	17,220	344	431	5.65%	973	2.35%	405	16.69%	2,874	119	1,732	122	27	-	11	47	854	24,186	24,186	24,186	
Town of Truckee	Town Manager	Jan-2015	181,473	15,123	1,666	-	8.00%	1,210	0.00%	-	17.69%	2,676	-	1,766	130	36	-	12	-	219	21,627	21,627	21,627	
Truckee Donner PUD	General Manager	Apr-2014	215,784	17,982	-	38	8.00%	1,439	0.00%	-	15.06%	2,709	520	2,637	158	33	-	12	4	865	24,958	24,958	24,958	
Truckee Sanitary District-TSD	General Manager	Apr-2014	180,828	15,069	-	-	0.00%	-	8.00%	1,206	16.09%	2,424	-	1,832	81	46	-	70	-	823	21,551	21,551	21,551	
Tahoe Truckee Sanitation Agency-TTSA	General Manager	Apr-2014	185,160	15,430	-	-	0.00%	-	8.00%	1,234	17.25%	2,662	-	1,914	187	21	-	72	-	224	21,744	21,744	21,744	
Avg			195,558	16,297	316	52		547		821		2,398	236	1,929	130	28	23	32	32	639	22,635	21,583	21,605	25%
Median			200,004	16,667	-	-		-		947		2,676	-	1,834	125	27	-	16	4	823	21,744	21,744	21,744	50% (Median)
SVPSD Current	General Manager		193,752	16,146	-	-	2.00%	323	6.00%	969	18.16%	2,932	-	1,800	154	17	40	8	72	839	22,896	24,186	23,589	75%
Survey Results			200,377	16,698	-	-	2.00%	334	6.00%	1,002	18.16%	3,032	-	1,800	154	17	40	8	72	847	22,635	22,635	22,663	Mean
Formula Check			200,377	16,698	-	-	2.00%	334	6.00%	1,002	18.16%	3,032	-	1,800	154	17	40	8	72	847	23,589	21,744	21,744	Median
																					26,595	24,958	Max	
																					18,476	21,551	Min	
																					44%	16%	Range	

Instructions/Notes:

Initially data taken from TCPUD April 2014 Survey that was updated for respondent's COLA increases in July 2014

Salary Impact

	Current	Surveyed	Change /Mo	Change /Yr
Step 5	16,146	16,698	552	6,625

Total District Cost Impact

	Current	Surveyed	Change /Mo	Change /Yr
Step 5	22,896	23,589	694	8,322

Squaw Valley Public Service District Salary Survey 2014

OPERATIONS MANAGER																									
COMPARABLE DISTRICTS	Position Title	Info Date	Annual Max	Monthly Max	Defrrd Comp	Certs & Educ Pay	Long Pay @ 15 yrs	Retirement Plan (some Districts are not CalPERS)						Café Plan	Most Expsv Health	Dent	Visn	\$ Insur			FICA Medic	Total Comp Pd by Distr	District Cost	Hi/Low Elim	
								% -EE PERS	\$ -EE PERS	% -EE PERS	\$ -EE PERS	% -ER PERS	\$ -ER PERS					by -EE	Life	LTD					
								Pd -EE	Pd -EE	Pd -ER	Pd -ER	Pd -ER	Pd -ER												
IVGID	Director Of Public Works	Apr-2014	151,512	12,626	631	-	-	0.00%	-	12.30%	1,553	0.00%	-	1,361	inc	inc	inc	208	inc	33	788	16,784			
IVGID	Utilities Superintendent	Apr-2014	124,656	10,388	519	-	-	0.00%	-	12.30%	1,278	0.00%	-	1,361	inc	inc	inc	208	inc	30	755	14,124	15,454	15,454	Ave both positions
North Star Community Services District	Utilities Ops Manager	Apr-2014	134,940	11,245	-	-	-	0.00%	-	8.00%	900	22.60%	2,541	-	1,836	107	9	-	15	-	163	16,816	16,816	16,816	
North Tahoe PUD	Utility Ops Manager	Apr-2014	99,216	8,268	-	-	-	0.00%	-	7.00%	579	8.00%	661	125	1,825	inc	inc	-	17	66	633	12,174	12,174		
South Tahoe PUD	Manager of Field Operations	Apr-2014	132,408	11,034	-	-	-	7.66%	845	0.34%	38	17.31%	1,910	-	1,893	125	24	-	30	36	764	15,855	15,855	15,855	
Tahoe City PUD	Director of Utilities	Apr-2014	156,394	13,033	261	-	326	5.65%	736	2.35%	306	16.69%	2,175	119	1,732	122	27	-	11	34	793	18,939			
Tahoe City PUD	Utilites Superintendent	Apr-2014	129,453	10,788	216	237	270	5.65%	610	2.35%	254	16.69%	1,801	119	1,732	122	27	-	11	28	761	16,364	17,652		Ave both positions
	Director of Public Works	Jan-2015	164,589	13,716	1,666	-	-	8.00%	1,097	0.00%	-	17.69%	2,427	-	1,766	130	36	-	12	-	199	19,951			
Town of Truckee	Chief Building Official	Jan-2015	122,828	10,236	76	-	-	8.00%	819	0.00%	-	17.69%	1,811	-	1,766	130	36	-	12	-	148	14,214	17,083	17,083	Ave both positions
Truckee Donner PUD	Water Utility Manager	Apr-2014	148,884	12,407	-	-	38	8.00%	993	0.00%	-	15.06%	1,869	-	2,637	158	33	-	9	3	784	17,938			
Truckee Donner PUD	Water Superintendent	Apr-2014	119,580	9,965	-	-	38	8.00%	797	0.00%	-	15.06%	1,501	-	2,637	158	33	-	7	-	749	15,088	16,513	16,513	Ave both positions
Truckee Sanitary District-TSD	Operation & Maint Superintendent	Apr-2014	128,376	10,698	-	-	-	0.00%	-	8.00%	856	16.09%	1,721	-	1,832	81	46	-	70	-	760	16,063	16,063	16,063	
Tahoe Truckee Sanitation Agency-TTSA	Operations Superintendent	Apr-2014	128,352	10,696	-	-	-	0.00%	-	8.00%	856	17.25%	1,845	-	1,914	187	21	-	50	-	155	15,724	15,724	15,724	
	Avg		133,938	11,161	259	18	52		454		509		1,559	237	1,961	132	29	32	22	18	573	16,157	15,724	15,789	25%
	Median		129,453	10,788	-	-	-		610		306		1,811	-	1,832	128	30	-	12	3	755	16,063	16,063	16,063	50% (Median)
																						16,816	16,665	75%	
SVPSD Current	Operations Manager		116,627	9,719	-	729	-	2.00%	194	6.00%	583	18.16%	1,765	-	1,800	154	17	40	8	70	743	15,548	15,926	16,215	Mean
Proposed			126,661	10,555	-	792	-	2.00%	211	6.00%	633	18.16%	1,917	-	1,800	154	17	40	8	72	758	16,665	16,063	16,063	Median
Formula Check			126,661	10,555	-	792	-	2.00%	211	6.00%	633	18.16%	1,917	-	1,800	154	17	40	8	72	758	16,665	17,652	17,083	Max
																						12,174	15,454	Min	
																						45%	11%	Range	

Instructions/Notes:

Initially data taken from TCPUD April 2014 Survey that was updated for respondent's COLA increases in July 2014

Salary Impact

	Current	Proposed	Change /Mo	Change /Yr
Step 5	9,719	10,555	836	10,034
Step 4	9,256	10,052	796	9,556
Step 3	8,815	9,574	758	9,101
Step 2	8,396	9,118	722	8,668
Step 1	7,996	8,684	688	8,255

Total District Cost Impact

	Current	Proposed	Change /Mo	Change /Yr
Step 5	15,548	16,665	1,117	13,405
Step 4	14,807	15,871	1,064	12,766
Step 3	14,102	15,115	1,013	12,158
Step 2	13,431	14,396	965	11,579
Step 1	12,791	13,710	919	11,028

Squaw Valley Public Service District Salary Survey 2014

COMPARABLE DISTRICTS		FINANCE & ADMINISTRATION MANAGER																				District Cost			Hi/Low Elim				
		Position Title	Info Date	Annual Max	Monthly Max	Defrrd Comp	Certs & Educ Pay	Long Pay @ 15 yrs	Retirement Plan (some Districts are not CalPERS)						Café Plan	Most Expsv Health	\$ Insur											FICA Medic	Total Comp Pd by Distr
									% -EE Pd -EE	% -EE Pd -EE	% -EE Pd -ER	% -EE Pd -ER	% -ER Pd -ER	% -ER Pd -ER			Dent	Vsn	by -EE	Life	LTD								
IVGID North Star Community Services District	Controller	May-2014	84,240	7,020	140	-	-	0.00%	-	12.30%	863	0.00%	-	1,361	inc	inc	inc	208	inc	33	537	9,747	9,747						
North Tahoe PUD	Accounting Manager	May-2014	98,616	8,218	-	-	-	0.00%	-	8.00%	657	22.60%	1,857	-	1,836	107	9	-	15	-	119	12,819	12,819	12,819					
South Tahoe PUD	Chief Financial Officer	Apr-2014	129,732	10,811	-	-	-	0.00%	-	7.00%	757	8.00%	865	125	1,825	inc	inc	-	17	86	761	15,247	15,247	15,247					
South Tahoe PUD	Accounting Manager	May-2014	112,524	9,377	-	-	-	7.66%	718	0.34%	32	17.31%	1,624	-	1,893	125	24	-	25	84	717	13,901							
South Tahoe PUD	Chief Financial Officer	Apr-2014	156,912	13,076	-	-	-	7.66%	1,001	0.34%	45	17.31%	2,264	-	1,893	125	24	-	35	42	794	18,298	16,099	16,099	Ave both positions				
Tahoe City PUD	Chief Financial Officer	Apr-2014	156,394	13,033	261	-	326	5.65%	736	2.35%	306	16.69%	2,175	119	1,732	122	27	-	11	35	793	18,940	18,940						
Town of Truckee	Senior Accountant	Jan-2015	91,656	7,638	76	-	-	8.00%	611	0.00%	-	17.69%	1,351	-	1,766	130	36	-	12	-	111	11,120							
Town of Truckee	Administrative Services Manager	Jan-2015	149,298	12,442	1,666	-	-	8.00%	995	0.00%	-	17.69%	2,201	-	1,766	130	36	-	12	-	180	18,433	14,776	14,776	Ave both positions				
Truckee Donner PUD	Senior Accountant	May-2014	95,976	7,998	-	-	38	8.00%	640	0.00%	-	15.06%	1,205	-	2,637	158	33	-	4	2	612	12,687							
Truckee Donner PUD	Administrative Services Manager	Apr-2014	172,356	14,363	-	-	38	8.00%	1,149	0.00%	-	15.06%	2,164	-	2,637	158	33	-	10	4	813	20,219	16,453	16,453	Ave both positions				
Truckee Sanitary District-TSD	Accounting Supervisor	May-2014	111,801	9,317	-	-	-	0.00%	-	8.00%	745	16.09%	1,499	-	1,832	81	46	-	70	-	713	14,302							
Truckee Sanitary District-TSD	Administrative Services Manager	Apr-2014	131,412	10,951	-	-	-	0.00%	-	8.00%	876	16.09%	1,762	-	1,832	81	46	-	70	-	763	16,381	15,342	15,342	Ave both positions				
Tahoe Truckee Sanitation Agency-TTSA	Accounting Supervisor	May-2014	102,288	8,524	165	-	-	0.00%	-	8.00%	682	17.25%	1,471	-	1,914	187	21	-	43	-	124	13,130							
Tahoe Truckee Sanitation Agency-TTSA	Administrative Services Manager	Apr-2014	128,352	10,696	-	-	-	0.00%	-	8.00%	856	17.25%	1,845	-	1,914	187	21	-	50	-	155	15,724	14,427	14,427	Ave both positions				
	Avg		122,968	10,247	165	-	29		418		416		1,592	115	1,960	133	30	15	29	20	514	15,068	14,427	14,602	25%				
	Median		120,438	10,037	-	-	-		306		482		1,693	-	1,836	128	30	-	17	1	662	14,775	15,247	15,247	50% (Median)				
																						16,099	15,721	75%					
SVPSD Current	Finance & Admin Manager		101,935	8,495	-	637	-	2.00%	170	4.75%	403	18.16%	1,542	-	1,800	154	17	40	8	61	650	13,727	14,872	15,023	Mean				
Proposed			119,275	9,940	-	745	-	2.00%	199	4.75%	472	18.16%	1,805	-	1,800	154	17	40	8	71	749	15,721	15,247	15,247	Median				
Formula Check			119,275	9,940	-	745	-	2.00%	199	4.75%	472	18.16%	1,805	-	1,800	154	17	40	8	71	749	15,721	18,940	16,453	Max				
																						9,747	12,819	Min					

Instructions/Notes:

Initially data taken from TCPUD April 2014 Survey that was updated for respondent's COLA increases in July 2014

Salary Impact

	Current	Proposed	Change /Mo	Change /Yr
Step 5	8,495	9,940	1,445	17,339
Step 4	8,090	9,466	1,376	16,513
Step 3	7,705	9,015	1,311	15,727
Step 2	7,338	8,586	1,248	14,978
Step 1	6,989	8,177	1,189	14,265

Total District Cost Impact

	Current	Proposed	Change /Mo	Change /Yr
Step 5	13,727	15,721	1,993	23,921
Step 4	13,073	14,972	1,899	22,782
Step 3	12,451	14,259	1,808	21,697
Step 2	11,858	13,580	1,722	20,664
Step 1	11,293	12,933	1,640	19,680

Squaw Valley Public Service District Salary Survey 2014

Squaw Valley Public Service District Salary Survey 2014																									
COMPARABLE DISTRICTS		Position Title	BOARD SECRETARY																			District Cost	Hi/Low Elim		
			Info Date	Annual Max	Monthly Max	Defrrd Comp	Certs Educ Pay	Long Pay @ 15 yrs	Retirement Plan (some Districts are not CalPERS)						Café Plan	Most Expsv Health	Dent	Visn	\$ Insur by-EE	Life	LTD			FICA Medic	Total Comp Pd by Distr
									% -EE PERS Pd-EE	\$ -EE PERS Pd-EE	% -EE PERS Pd-ER	\$ -EE PERS Pd-ER	% -ER PERS Pd-ER	\$ -ER PERS Pd-ER											
IVGID	Executive Assistant	Apr-2014	102,552	8,546	427	-	-	-	0.00%	-	12.30%	1,051	0.00%	-	1,361	inc	inc	inc	208	inc	25	654	11,856	11,856	
North Tahoe PUD	Executive Assistant	Apr-2014	59,016	4,918	-	-	-	-	0.00%	-	7.00%	344	8.00%	393	125	1,825	inc	inc	-	17	39	376	8,038	8,038	
Tahoe City PUD	Executive Assistant	Apr-2014	87,817	7,318	146	-	-	183	5.65%	413	2.35%	172	16.69%	1,221	119	1,732	122	27	-	10	18	560	11,629	11,629	
Truckee Donner PUD	Executive Secretary	Apr-2014	77,076	6,423	-	-	-	38	8.00%	514	0.00%	-	15.06%	968	-	2,637	158	33	-	4	2	491	10,754	10,754	
Tahoe Truckee Sanitation Agency-TTSA	Administrative Secretary	Apr-2014	101,772	8,481	-	-	-	-	0.00%	-	8.00%	678	17.25%	1,463	-	1,914	187	21	-	40	-	123	12,908	12,908	
	Avg		85,647	7,137	115	-	-	44		185		449		809	321	2,027	156	27	42	18	17	441	11,037	10,754	
	Median		87,817	7,318	-	-	-	-		-		344		968	119	1,870	158	27	-	14	18	491	11,629	11,191	
																							50% (Median)		
																							11,856	11,743	
																							75%		
SVPSD Current	Board Secretary		75,783	6,315	-	474	-	-	2.00%	126	6.00%	379	18.16%	1,147	-	1,800	154	17	40	8	45	483	10,782	11,037	
Proposed			84,021	7,002	-	525	-	-	2.00%	140	6.00%	420	18.16%	1,271	-	1,800	154	17	40	8	50	536	11,743	11,629	
Formula Check			84,021	7,002	-	525	-	-	2.00%	140	6.00%	420	18.16%	1,271	-	1,800	154	17	40	8	50	536	11,743	11,629	
																							12,908	11,856	
																							8,038	10,754	
																							Min		
																							61%	10% Range	

Instructions/Notes:

Initially data taken from TCPUD April 2014 Survey that was updated for respondent's COLA increases in July 2014

<u>Salary Impact</u>				
	Current	Proposed	Change /Mo	Change /Yr
Step 5	6,315	7,002	687	8,238
Step 4	6,015	6,668	654	7,846
Step 3	5,728	6,351	623	7,473
Step 2	5,455	6,048	593	7,117
Step 1	5,196	5,760	565	6,778
<u>Total District Cost Impact</u>				
	Current	Proposed	Change /Mo	Change /Yr
Step 5	10,782	11,743	961	11,536
Step 4	10,268	11,184	916	10,987
Step 3	9,779	10,651	872	10,463
Step 2	9,314	10,144	830	9,965
Step 1	8,870	9,661	791	9,491

OFFICE MANAGER

Instructions/Notes:

	Salary Impact		Change	Change
	Current	Surveyed	/Mo	/Yr
Step 5	7,340	5,593	(1,747)	(20,962)
Step 4	6,990	5,326	(1,664)	(19,964)
Step 3	6,657	5,073	(1,584)	(19,014)
Step 2	6,340	4,831	(1,509)	(18,108)
Step 1	6,038	4,601	(1,437)	(17,246)

	Current	Surveyed	Change /Mo	Change /Yr
Step 5	12,216	9,770	(2,446)	(29,353)
Step 4	11,634	9,305	(2,330)	(27,955)
Step 3	11,080	8,862	(2,219)	(26,624)
Step 2	10,553	8,440	(2,113)	(25,356)
Step 1	10,050	8,038	(2,012)	(24,149)

Squaw Valley Public Service District Salary Survey 2014

COMPARABLE DISTRICTS		Position Title	ACCOUNT CLERK II/HR SPECIALIST																				District Cost	Hi/Low Elim		
			Info Date	Annual Max	Monthly Max	Defrrd Comp	Certs & Educ Pay	Long Pay @ 15 yrs	Retirement Plan (some Districts are not CalPERS)						Café Plan	Most Expsv Health	Dent	Visn	\$ Insur			FICA Medic				Total Comp Pd by Distr
									% -EE Pd -EE	\$ -EE PERS	% -EE Pd -ER	\$ -EE PERS	% -ER Pd -ER	\$ -ER PERS					by -EE	Life	LTD					
IVGID	Senior Account Clerk	May-2014	78,516	6,543	131	-	-	0.00%	-	12.30%	805	0.00%	-	1,361	inc	inc	inc	208	inc	33	501	9,166				
IVGID	Senior HR Analyst/Risk Management	Apr-2014	84,372	7,031	352	-	-	0.00%	-	12.30%	865	0.00%	-	1,361	inc	inc	inc	208	inc	21	538	9,960	9,563	9,563	Ave both positions	
North Star Community Services District	Director of HR/Risk Manager	Apr-2014	108,996	9,083	-	-	-	0.00%	-	8.00%	727	22.60%	2,053	-	1,836	107	9	-	15	-	132	13,961	13,961			
North Tahoe PUD	Account Technician II	May-2014	50,825	4,235	-	-	-	0.00%	-	7.00%	296	8.00%	339	125	1,825	inc	inc	-	17	49	324	7,211				
North Tahoe PUD	Human Resource/Risk Manager	Apr-2014	77,124	6,427	-	-	-	0.00%	-	7.00%	450	8.00%	514	125	1,825	inc	inc	-	17	51	492	9,901	8,556	8,556	Ave both positions	
South Tahoe PUD	Accounting Tech/Grant Prog asst	May-2014	63,672	5,306	-	-	-	7.66%	406	0.34%	18	17.31%	919	-	1,893	125	24	-	20	25	406	8,736				
South Tahoe PUD	Human Resources Coordinator	Apr-2014	58,236	4,853	-	-	-	7.66%	372	0.34%	17	17.31%	840	-	1,893	125	24	-	16	11	371	8,150	8,443		Ave both positions	
Tahoe City PUD	Accounting Assistant II	May-2014	62,611	5,218	104	-	130	5.65%	295	2.35%	123	16.69%	871	119	1,732	122	27	-	11	34	399	8,890				
Tahoe City PUD	HR Administrator	Apr-2014	111,504	9,292	186	198	232	5.65%	525	2.35%	218	16.69%	1,551	119	1,732	122	27	-	11	23	711	14,422	11,656	11,656	Ave both positions	
	Human Resources Technician	Jan-2015	68,388	5,699	-	-	-	8.00%	456	0.00%	-	17.69%	1,008	-	1,766	130	36	-	12	-	83	8,733				
Town of Truckee	Accountant II	Jan-2015	79,188	6,599	-	-	-	8.00%	528	0.00%	-	17.69%	1,167	-	1,766	130	36	-	12	-	96	9,806	9,270	9,270	Ave both positions	
Truckee Donner PUD	Accounting Specialist	May-2014	60,360	5,030	-	-	38	8.00%	402	0.00%	-	15.06%	758	-	2,637	158	33	-	3	2	385	9,044				
	Human Resources/Risk Manager	Apr-2014	108,456	9,038	-	-	38	8.00%	723	0.00%	-	15.06%	1,361	-	2,637	158	33	-	6	2	691	13,965	11,504	11,504	Ave both positions	
Truckee Sanitary District-TSD	Accounting Technician II	May-2014	66,768	5,564	-	-	-	0.00%	-	8.00%	445	16.09%	895	-	1,832	81	46	-	70	-	426	9,359				
Truckee Sanitary District-TSD	Admin Services Mngr (Does HR)	Apr-2014	131,412	10,951	-	-	-	0.00%	-	8.00%	876	16.09%	1,762	-	1,832	81	46	-	70	-	763	16,381	12,870	12,870	Ave both positions	
Tahoe Truckee Sanitation Agency-TTSA	Bookkeeper II	May-2014	63,444	5,287	106	-	-	0.00%	-	8.00%	423	17.25%	912	-	1,914	187	21	-	27	-	77	8,953	8,953	8,953		
	Avg		79,617	6,635	55	12	27		232		329		934	201	1,937	127	30	26	22	16	400	10,415				
	Median		77,124	6,427	-	-	-		-		296		895	-	1,832	125	27	-	16	11	406	9,359	8,953	9,112	25%	
SVPSD Current	Account Clerk II/HR Specialist		87,414	7,284	-	546	-	2.000%	146	6.000%	437	18.158%	1,323	-	1,800	154	17	40	8	52	557	12,139	9,563	9,563	50% (Median)	
Survey Results			82,626	6,886	-	516	-	2.000%	138	6.000%	413	18.158%	1,250	-	1,800	154	17	40	8	49	527	11,580	11,656	11,580	75%	
Formula Check			82,626	6,886	-	516	-	2.000%	138	6.000%	413	18.158%	1,250	-	1,800	154	17	40	8	49	527	11,580	10,531	10,339	Mean	
																						9,563	9,563	Median		
																						13,961	12,870	Max		

Instructions/Notes:

Initially data taken from TCPUD April 2014 Survey that was updated for respondent's COLA increases in July 2014

Salary Impact				
	Current	Surveyed	Change /Mo	Change /Yr
Step 5	7,284	6,886	(399)	(4,787)
Step 4	6,938	6,558	(380)	(4,559)
Step 3	6,607	6,245	(362)	(4,342)
Step 2	6,293	5,948	(345)	(4,136)
Step 1	5,993	5,665	(328)	(3,939)

Total District Cost Impact				
	Current	Surveyed	Change /Mo	Change /Yr
Step 5	12,139	11,580	(559)	(6,704)
Step 4	11,561	11,029	(532)	(6,385)
Step 3	11,010	10,504	(507)	(6,080)
Step 2	10,486	10,003	(483)	(5,791)
Step 1	9,987	9,527	(460)	(5,515)

April 13,2015

To Squaw Valley Public Service District

Re : Another proposed rate increase for owners in Olympic Valley

To whom it may concern :

I own a condominium at Tavern Inn , located in Olympic Valley

This is NOT my place of my residence and was supposed to be a vacation place for me and my family . I spend maybe in total 3-4 weeks there during the year , mostly just weekends and I am paying much more for your services than a year around at my home address , (even after the recent rate increase here due to water shortage)

I am definitely against any further rate increase for part time residents there ; So consider this an official protest .

WHY I AM FORCED to subsidize permanent residents in their usage of water and why I am forced to subsidize the colossal development which was allowed to change the previously peaceful and beautiful Squaw Valley area and was replaced by traffic , pollution ,noise on weekends ?

Each year you replied to me , when I complained , that it is a standard fee .

I feel that I , as well as other part time visitors ,are being discriminated against .

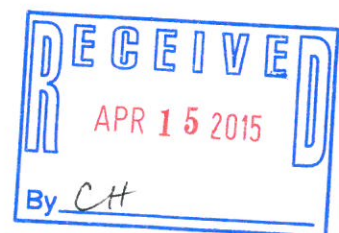
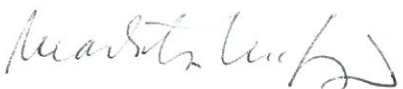
Who made this decision to charge the same fee to all of us regardless of actual use ? . Now you are planning to charge more for saving water (we are supposed to save due to shortage , don't you know that ??) ,and you are going to punish us for decreased use of water ? That is , at least one of the points you mentioned in your letter for justification of increases

I know that I am wasting my time to write , because your letter is just to fulfill the notification to consumers like me , required by law , and that you will do whatever you want and plan to do regardless of injustice, but at least I find time to complain and let you know , that I find your board unjust , unfair and unreasonable and I am disgusted with the whole proceedings and your unwillingness to install some justice .

For your info : last year , I cannot remember exactly , increase was over 40 dollar and I paid 1 ,146 dollars or some horrendous amount like that for possibly using water maybe 30 dollars worth .

Sincerely,

Marketa M Spiro Owner Tavern Inn unit # 8



April 21, 2015

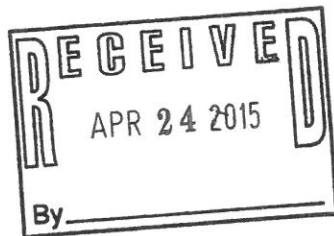
PROTEST TO SQUAW VALLEY WATER/SEWER/GARBAGE RATES INCREASES

Board of directors
SVPSD
PO Box 2026
Olympic Valley CA 96146

Address: 201 Squaw Peak Rd, Unit 2220, Olympic Valley or 096-555-016-000

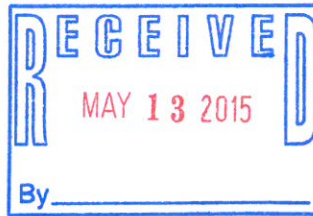
We are protest all the rate increases which include Water, Sewer and Garbage.

Brenda Brinderson Kiesel



April 26, 2015

Board of Directors
SV Public Service District
POB 2026
Olympic Valley, CA 96146



Re: Proposed increases in water, sewer, and garbage rates; Tram Condos #6

Dear Board Members:

This third time in as many years is no charm for this 44-year condo owner. Previous requests that charges be made more equitable between full time residents and those like ourselves who consume literally a drop in the bucket compared to full time residents have fallen on deaf ears at your end. On the one hand, I realize that you have to anticipate that all units served must be able to accommodate maximum use of water, sewage, and garbage collection. But it certainly would be possible to make some accommodation for owners of dwellings such as our 13-unit building. Each unit is individually metered for water, and each pays the full fee for garbage, even though we all use one dumpster.

A consultation with your staff suggested an even more egregious inequity at the base of the current request for another rate hike. It seems that significantly fewer visitors during the past year or so have significantly reduced water consumption by the commercial ventures here. That lessened revenue prompted this requested rate hike. Making us pay for their lack of business seems absolutely unfair, as much or more so than my earlier point about charges/consumption of units that are not used nearly full-time. Why do you not have a different rate structure for commercial entities that historically consume much more of your services than do residential owners? This current practice just adds further insult to the injury of maintaining inequitable charges for part-time versus full-time residents. You certainly have the clout to negotiate with the garbage collection service about an annual 3% increase, at least for servicing very easy locations from which to collect garbage from 13 units in one fell swoop.

In the past I have accepted, even if not encouraged your rate increases. But until you do something to develop more fair practices as outlined in prior letters to you, which you have shown no evidence of addressing, I strongly object to this proposed rate increase. You've always been able to get away with taking advantage of the flatlanders, but a third potential increase of 15% in as many years is going too far.

Sincerely,

H. Spencer Bloch
460 Squaw Peak Rd. #6; APN # 096-420-007-000
54 Reed Ranch Rd., Tiburon, CA 94920-2083

cc: KO
TC

April 27, 2015

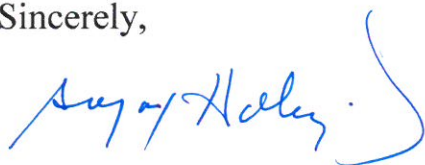
Board of Directors
SVPSD
P.O. Box 2026
Olympic Valley, CA 96146

To the Board of Directors of the SVPSD:

The purpose of this letter is to **PROTEST THE 15% SEWER RATE INCREASE PROPOSED BY THE SPVSD FOR 2015-16.**

The protest is for that property known as 1728 Christy Lane, Olympic Valley, CA 96146, APN # 096-092-007-000.

Sincerely,



Gregory Harding-Brown
Trustee
Teton Dynasty Trust



Carol Harding-Brown
Trustee
Noble Dynasty Trust

