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# ALPINE SPRINGS COUNTY WATER DISTRICT

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**Directors:** Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York  
**General Manager:** Joe Mueller

## PUBLIC NOTICE

### Regular Meeting of the Board of Directors Alpine Springs County Water District

Date: Friday May 12<sup>th</sup>, 2023  
Location: District Office, Board Room  
270 Alpine Meadows Road  
Alpine Meadows, CA 96146  
Time: 9:00 a.m.

## AGENDA

NOTE: THE DISTRICT BOARD OF DIRECTORS MAY TAKE FORMAL ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW. AGENDA ITEMS MAY OR MAY NOT BE TAKEN IN THE SEQUENCE PRESENTED BELOW.

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE TELEPHONE NUMBER AND ADDRESS LISTED BELOW PRIOR TO THE MEETING.

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to [info@alpinesprings.org](mailto:info@alpinesprings.org) , or by mail before Tuesday May 9th at 9:00 a.m.

A ZOOM broadcast is provided when available through the following link. No public participation or comment is provided through ZOOM.

ZOOM: At the specified time, 9:00 a.m., connect to ZOOM. Mtg. ID : 840 3644 2501; passcode: 406416; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/84036442501?pwd=RDdLZ1lWRENKbTBQWFNKSnZpMlpuUT09>

#### **A. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**

#### **B. PUBLIC COMMENT**

It is the policy of the Alpine Springs County Water District to give the public the opportunity to address any item of interest which is relevant to the district's activities. The public may speak on any agenda item at this time or after the Board has discussed the item, but prior to a vote. No action can be taken on items addressed under Public Comment that are not on the agenda. Individual public participation will be limited to five minutes in duration.

#### **C. APPROVAL OF MINUTES**

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270 Alpine Meadows Road, Alpine Meadows, CA 96146  
Phone: (530) 583-2342 • Fax: (530) 583-0228 • [www.alpinesprings.org](http://www.alpinesprings.org)

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## **ALPINE SPRINGS COUNTY WATER DISTRICT**

**Directors:** Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York

**General Manager:** Joe Mueller

### **C1) APRIL REGULAR BOARD MEETING**

The Board shall review and vote to approve the minutes of the Regular Board meeting of April 14, 2023.

### **D. PUBLIC HEARING**

#### **D1) PUBLIC HEARING CONCERNING PROPOSED RATE INCREASES TO WATER, SEWER, AND GARBAGE SERVICE FEES.**

Josiah Close with HDR Engineering will give an overview presentation on the District Rate Study and the proposed rate increases.

### **E. DEPARTMENT REPORTS**

#### **E1) FINANCIAL REPORT**

Mike Dobrowski, CPA, shall discuss the April 2023 monthly financial statements highlighting outstanding issues. The Chair of the Budget & Finance Committee shall comment on the Committee's review of the statements. The Board shall vote to accept the financial statements and to approve the monthly (reports) expenditures.

#### **E2) FIRE DEPARTMENT REPORT**

Chief Leighton, or his designee, shall report on the activities of North Tahoe Fire Protection District, with special regard to those which impact Alpine Meadows, including April 2023 dispatch report and the staffing of the Alpine Meadows Fire Station 56.

#### **E3) GENERAL MANAGER'S REPORT**

Joe Mueller, the General Manager, shall report on his activities during the month of April 2023.

#### **E4) OPERATION & MAINTENANCE DEPARTMENT REPORT**

The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the April 2023 Water/Sewer Report.

#### **E5) TTSA REPORT**

The Regular Meeting for March 16th, 2023, report was handed out at the March meeting. The next meeting was April 19th and the report will be submitted with the May agenda.

### **F. COMMITTEE REPORTS**

#### **F1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)**

Met May 11th, the previous month April 13<sup>th</sup>, 2023, B&F report is attached.

#### **F2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

No meeting

#### **F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

No Meeting

#### **F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**

No meeting

### **G. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**

#### **G1) DRAFT FISCAL YEAR 2023/2024 OPERATIONS AND CAPITAL BUDGET**

Review and discuss the FY2023/2024 Operating and Capital Improvement Budgets

#### **G2) GOALS AND OBJECTIVES 2022/2023**

Review of the Board Directors self-evaluations of the 2022/2023 District Goals and Objectives.

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## ALPINE SPRINGS COUNTY WATER DISTRICT

**Directors:** Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York

**General Manager:** Joe Mueller

- G3) CONSIDERATION OF RESOLUTION #3-2023 APPROPRIATION LIMITS FOR FISCAL YEAR 2023/2024  
Consider for approval Resolution #3-2023 establishing appropriations limits for FY23/24

### **H. FUTURE AND OPEN AGENDA ITEMS**

- TTSD Contract for Board Approval (on hold, waiting on TTSD to establish updated rates)

### **I. CORRESPONDENCE TO THE BOARD**

All correspondence to the Board received at the District Office more than 72 hours before the scheduled Board meeting shall be discussed at the meeting. The Board may dispense with any item immediately, direct investigation of any item to a Board or ad-hoc Committee and/or table any item until the next regularly scheduled Board meeting.

### **J. CLOSED SESSION**

- J1) GOVERNMENT CODE SECTION 54957: PUBLIC EMPLOYEE PERFORMANCE EVALUATION  
General Manager performance evaluation for fiscal year 2022/2023

### **K. DIRECTORS' COMMENTS**

In accordance with Government Code Section 54954.2(a), Directors may make brief announcements or brief reports on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on a future agenda.

### **L. ADJOURNMENT**

The Board of Directors of Alpine Springs County Water District, as a general rule, would like to complete its regular meetings within four hours. If it appears that the meeting will extend beyond four hours, the Board President shall poll the Directors as to their wishes on finishing Board business. A majority of the Directors shall decide whether to complete all items on the agenda at this meeting, postpone the meeting or move remaining agenda items to the next regularly scheduled meeting.

Next regularly scheduled Board meeting – Friday June 9<sup>th</sup>, 2023, at 9:00 a.m.

I certify that on or before Tuesday May 9<sup>th</sup>, 2023, at 9:00 a.m., I personally posted and forwarded agendas as requested.

*Pam Zinn*

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Pam Zinn, Office Manager.

# EXHIBIT C1

1 **ALPINE SPRINGS COUNTY WATER DISTRICT**  
2 **MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING**

3 **April 14, 2023**

4 **NOTE: Due to continued COVID restrictions, this meeting was a "hybrid" of an in-person meeting for Board and staff**  
5 **and Zoom for additional attendees**

6  
7  
8 **A. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**

9 President Grant called the meeting to order at 10:00 AM.

10  
11 Directors Present: President Janet S. Grant, Vice-President Janice Ganong, Evan Salke, Dave Smelser and  
12 Christine York

13 Directors Absent: None

14 Staff Present: General Manager Joseph Mueller, Miguel Ramirez, and District CPA Mike Dobrowski.

15  
16 Guests included NTFPD Division Chief Alan Whisler and Liz Zang

17  
18 Ganong presented Rob and Miguel with gift certificates from the Board as thanks for their extraordinary  
19 efforts during this historic winter.

20  
21 **B. PUBLIC COMMENT**

22 There were no comments on items not on today's agenda.

23  
24 **C. APPROVAL OF MINUTES**

25 **C1) MARCH REGULAR BOARD MEETING**

26 **It was moved by Smelser and seconded by York to approve the minutes of the March 10, 2023**  
27 **Regular Board meeting as amended. Motion carried unanimously.**

28  
29 **D. DEPARTMENT REPORTS**

30 **D1) FINANCIAL REPORT**

31 District CPA Mike Dobrowski presented the March 2023 financial statements. Given the weather and  
32 amount of snow, meters will be read later than usual, which may delay the billing. The Budget and  
33 Finance Committee recommends approval of the financial reports.

34  
35 **It was moved by Salke and seconded by Ganong to approve the March 2023 financial reports as**  
36 **presented. Motion carried unanimously.**

37  
38 **It was moved by Smelser and seconded by York to approve payment of checks #32909 - 32952**  
39 **payroll, and electronic fund transfers. Motion carried unanimously.**

40  
41 **It was moved by Ganong and seconded by Smelser to approve the quarterly reports as presented.**  
42 **Motion carried unanimously.**

43  
44 **D2) FIRE DEPARTMENT REPORT**

45 Whisler reported North Tahoe Fire Protection District responded to 26 calls in Alpine in March, including  
46 a structure fire that resulted in the loss of a home. The cause of the fire is under investigation. A brief  
47 conversation followed about how the debris from the fire will be handled in a manner that will protect the  
48 creek. Most of the calls NTFPD responded to were from the ski area.

49  
50 Legal counsel continues to work on the contract with ASCWD. Mueller added that there are a few more  
51 adjustments to be made.

1 A defensible space inspector has been hired.

2

3 **D3) GENERAL MANAGER’S REPORT**

4 General Manager Mueller presented his activities report for March 2023. He noted the upcoming public  
5 hearing for the rate study on May 12. The District Master Plan is available for review and will be sent to  
6 the Board and Long Range Planning Committee.

7

8 The updated contract with TTSD is tabled for now as that organization addresses its new rate model. The  
9 year-to-year contract in place since 1993 will continue to be honored.

10

11 Mueller is working on the budget, but revenues depend on results of the rate study. The budget workshop  
12 can also take place on May 12 or be scheduled for a later date. This item was considered later in the  
13 meeting. There was consensus to consider the budget on May 12, the same date as the public hearing.

14

15 In response to a question about notifying the public about the Master Plan, Mueller said the draft can be  
16 put on the website for review. It will be adopted in a public meeting. There was a suggestion to host an  
17 online workshop where people can submit questions. Discussion followed regarding the need for  
18 transparency. The nexus between the rate study and Master Plan needs to be made clear.

19

20 **D4) OPERATION & MAINTENANCE DEPARTMENT REPORT**

21 Miguel Ramirez presented the March 2023 Operations Report, including wastewater flows and water  
22 production, as well as maintenance addressed during the month. He noted non-stop snow removal  
23 operations and said he had to bring in another shoveler to help. There were pictures of snow removal  
24 operations in the packet. The safety protocols will be reviewed.

25

26 Two major leaks are being addressed. One was from a furnace that broke in November, but was not  
27 detected until recently. Ganong suggested members be encouraged to use the website to get information  
28 on water loss and their accounts. There are strategies for owners to keep their homes safe in the winter.

29

30 Ramirez has seen an uptick in non-revenue water loss. Some of it is just snow melt. He continues to  
31 watch for potential issues.

32

33 **D5) TTSA REPORT**

34 Smelser presented the report of the February 15, 2023 TTSA Board meeting. At the March 15, 2023, the  
35 Board approved the Proposition 218 mailer for the proposed rates.

36

37 **E. COMMITTEE REPORTS**

38 **E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)**

39 Grant reported on the April 13, 2023 Budget & Finance Committee meeting. The Committee  
40 recommends adding “CLASS” to the list of potential investment brokers.

41

42 The TTSD contract is being reviewed to clarify the financial aspects, not terms.

43

44 Salke noted the investment policy was reviewed yesterday. Dobrowski supports the policy and said it is  
45 within GAAP requirements.

46

47 **E2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

48 York presented the report of the March 30 Committee meeting, which was included in today’s meeting  
49 packets.

50

1 York reviewed the Committee’s recommended updates to the policy and rates. Mueller described the  
2 online application system for members to pay for park passes. It makes it easier for staff and members by  
3 streamlining the process and eliminating cash transactions in the office. Discussion followed as the  
4 recommendations were clarified and various scenarios were considered. Striping the tennis courts to  
5 include pickleball next summer when they are resurfaced came up during discussion. Mueller will gauge  
6 support for that through the newsletter. Action on this item was taken under F.4 below.  
7

8 York reported the Egg Hunt was a success. The Flower Walk date depends on snow conditions. A  
9 Greenbelt meeting will be scheduled when all Committee members are available.  
10

11 **E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

12 This Committee did not meet.  
13

14 **E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**

15 Ganong reviewed the report from the March 29 Committee meeting. She discussed the recommended  
16 revisions to the Goals and Objectives Matrix. Mueller said the updated document includes comments  
17 from previous discussions. He recommended the document be considered for adoption at the July meeting  
18 to coincide with the annual General Manager review. Board members were asked to review it and provide  
19 additional comment to Ganong by May 1.  
20

21 Discussion followed as specific components were clarified, including staffing and succession planning.  
22 Action on this item was taken under F.5.  
23

24 Mueller is working with staff, neighboring districts, and Dobrowski to see what services can be contracted  
25 for in order to reduce “window time” in the ASCWD office, given the potential retirement of key staff.  
26 Options will continue to be evaluated.  
27

28 **F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**

29 **F1) FIRST AMENDMENT TO AGREEMENT FOR FIRE PROTECTION,**  
30 **EMERGENCY MEDICAL AND RELATED SERVICES BY THE NORTH TAHOE**  
31 **FIRE PROTECTION DISTRICT TO THE ALPINE SPRINGS COUNTY WATER**  
32 **DISTRICT**

33 This item was tabled.  
34

35 **F2) RESOLUTION #1-2023 REQUESTING COLLECTION BY PLACER COUNTY**  
36 **FOR UNPAID ACCOUNTS ON TAX ROLL**

37 **It was moved by Smelser and seconded by Ganong to adopt Resolution #1-2023 requesting the**  
38 **County of Placer collect on the County tax rolls ASCWD delinquent charges, fees, and assessments.**

39 **ROLL CALL VOTE:**

40 **AYES: Smelser, Ganong, York, Salke, and Grant**

41 **NAYS: None**

42 **Motion carried unanimously.**  
43

44 **F3) RESOLUTION #2-2023 ANNUAL ADOPTION OF THE DISTRICT INVESTMENT**  
45 **POLICY**

46 **It was moved by Ganong and seconded by York to adopt Resolution #2-2023, the District**  
47 **investment policy 2.20.0.**

48 **ROLL CALL VOTE:**

49 **AYES: Smelser, Ganong, York, Salke, and Grant**

50 **NAYS: None**

51 **Motion carried unanimously.**

1  
2 **It was moved by Ganong and seconded by York to approve adding CLASS to identify brokers/**  
3 **dealers and financial institutions in Policy 2.20.0. Motion carried unanimously.**  
4

5 **F4) DISTRICT PARK POLICY AND PARK USE FEES**

6 **It was moved by Salke and seconded by Smelser to approve modification to Policy 6.2.0 as**  
7 **proposed. Motion carried unanimously.**  
8

9 **It was moved by Salke and seconded by Ganong to approve the 2023 Fee Schedule as presented.**  
10 **The Schedule should include a brief description of how to pay guest fees. Motion carried**  
11 **unanimously.**  
12

13 **F5) DISTRICT POLICY 4.3.1, 4.6.0, AND 4.8.0**

14 **It was moved by Salke and seconded by York to approve District Policy 4.3.1 as modified. Motion**  
15 **carried unanimously.**  
16

17 **It was moved by York and seconded by Salke to approve District Policy 4.6.0 as modified. Motion**  
18 **carried unanimously.**  
19

20 **It was moved by Salke and seconded by Smelser to approve District Policy 4.8.0 as modified.**  
21 **Motion carried unanimously.**  
22

23 **G. FUTURE AND OPEN AGENDA ITEMS**

- 24 • TTSD Contract for Board Approval

25  
26 **H. CORRESPONDENCE TO THE BOARD**

27 There was no correspondence presented.  
28

29 **I. DIRECTORS' COMMENTS**

30 The Board agreed to consider adopting the budget on May 12, the same date as the Rate Study Public  
31 Hearing.  
32

33 **J. ADJOURNMENT**

34 There being no further business to come before the Board, the meeting was adjourned at 12:48 PM. The  
35 next regularly scheduled Board meeting is Friday May 12, 2023 at 9:00 AM.  
36

37 Respectfully Submitted,

38 Judy Friedman

39 Recording Secretary

40 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

41 DRAFT

# EXHIBIT D1



AGENDA NO: D1

MEETING DATE: 05/12/2023

## Staff Report

**TO:** ASCWD Board of Directors

**Date:** May 4 ,2023

**FROM:** Joe Mueller, General Manager

**SUBJECT:** PUBLIC HEARING CONCERNING PROPOSED RATE INCREASES TO WATER, SEWER, AND GARBAGE SERVICE FEES.DISTRICT RATE STUDY

### BACKGROUND

On September 19<sup>th</sup>, 2022, the District entered into a Professional Services Agreement with HDR Engineering (HDR) to develop the ASCWD 2023 Utilities Rate Study, and the ancillary services associated with setting the District Utilities Rates for the next five years. HDR has performed previous rate studies for ASCWD along with numerous other Districts in the Tahoe and surrounding areas. Early in the process, District staff, District Accounting team, along with Carollo Engineers providing input on Capital projects from the Master Plan provided HDR with up-to-date data for them to perform the analysis. HDR and District staff have had numerous in-person and zoom type meetings over the following months to refine the report.

At the March 10<sup>th</sup>, 2023, Board of Directors Meeting, the Board set the 218 Public Hearing Date for May 12<sup>th</sup>, 2023, to hear public comment, discuss, and consider adopting the next five years rate structure. The recommendation for rates for the next five years is based on the district's current and future revenue requirements to fund the annual operating budgets, future capital needs, and maintaining adequate District reserves.

To date, the District has agendaized and discussed HDR's proposed rates to meet district requirements, the methodology, and refinement of the models that are contained in the rate study at six public meetings: Joint Board of Directors and Long Range Planning Committee on February 14<sup>th</sup>, Budget and Finance Committee on February 16<sup>th</sup>, March 9<sup>th</sup>, and May 11<sup>th</sup>, and the Regular Meeting of the Board of Directors on February 17<sup>th</sup> and March 10<sup>th</sup>.

HDR presented the draft preliminary report to the Budget and Finance Committee and the Board of Directors at the February and March meetings. HDR has taken the input received from Directors and staff and prepared the final proposed rate adjustments along with the proposition 218 notice.

### DISCUSSION

Josiah Close, Senior Financial Analyst with HDR will be presenting the Proposed 2023 ASCWD Water, Sewer, Garbage and Parks Utilities Rate Studies.

Discuss and consider approval of the next five years utility rates as presented.

**FISCAL IMPACT**

As outlined in the proposed FY23/24 Operating Budget, Expenses total \$2,457,853 and the Capital Improvement Projects Budget totals \$281,689. Budgeted revenues based on the proposed FY23/24 rates are expected to meet operating and capital needs with no budgeted use of reserves included in the proposed budget. This, however, is not the case if rates would remain at FY22/23 levels which nets a negative variance of (\$72,063), before the CIP project expenses are considered. Not adopting the proposed rates would result in the need to utilize District reserves and/or cut budgeted projects to provide a balanced budget.

# EXHIBIT E1

**Subject:** *April 2023 Month End Review*

**For:** *Alpine Springs County Water District*

**To:** *The Board of Directors*

**Prepared by:** *Michael J. Dobrowski, CPA 05/06/23*

On a year-to-date basis our net income was \$365,729 lower than the prior fiscal year. This is mainly due to the timing of property tax receipts. Interest revenue was \$16,564 greater than the prior year. Current month total expenses were \$106,518 which were under budget by \$82,334.

Our cash position has increased by \$249,018 from April 2022 and has decreased by \$102,812 from the prior month.

**Reports Included:** Profit and Loss Previous Year Comparison (Condensed)  
Profit and Loss Budget Performance  
Balance Sheet Previous Year and Month Comparison  
Cash Flow Year to Date  
Check Register for Current Month  
Subsequent Payments Listing  
Quarterly Balanced Fund and P&L Reports (Sept, Dec, Mar, June)

**Procedures Performed:** Made monthly depreciation entry.  
Reconciled Bank Accounts to last available statement.  
Payroll entries completed.  
Prepaid account adjusted to actual.  
Leave accrual adjusted on statements.  
County A/R adjustment.  
Accrued items to budget.

**Outstanding Information:** Placer County & Bank of the West Account – Prior Month statement.

**Cash reserved for Capital –** \$0 + \$158,251 = \$158,251

Prior Year + (10% of annual revenues (\$1,849,887-267,381) less Garbage)

**Cash available for operations –** \$1,203,822

(Remaining balance \$1,362,073-158,251)

**In Transit Timing Differences**

No significant differences.

**Work in Progress Accounts**

	Current Year	Total
Master Plan	97,146	146,901
Zone 3 Water Testing Site	12,100	12,100
Sewer Line – Pine Trail	12,875	12,875
Rate Study	21,233	21,233
Upgrade Backup Battery Tank 2&5	3,598	3,598
Sewer Easement	<u>0</u>	<u>11,300</u>
Total	\$146,951	\$ 208,006

**Accounts Payable**

NTFPD Contract	\$ <u>0</u>
Total	\$ 0

**Sick and General Leave**

COVID Sick leave	0.00 Hrs.	
Sick leave Hours	278.00 Hrs.	
General leave Hours and Dollars	306.28 Hrs.	\$ 16,616.09

**Prepays**

Sun Life Dental (5103&04) (68.77+212.89) 1 month	\$ 281.66
Garbage Contract (5404.02) 2 Mo. @ \$13,196.16	\$ 26,392.32
Healthplan Services (51031&41) (171.45+208.05) 0 month	\$ 0.00
SDRMA Insurance (5120.00) 2 months @ 2,962.64	\$ 5,925.28
CALPERS (51031&41) (800.74+3,202.94) 0 month	\$ 0.00
Principal Life (5103&04) (25.80+51.60) 1 month	\$ 77.40
SDRMA (5120.00) Worker's Comp 2 months @ 731.46	<u>\$ 1,462.82</u>
Total	\$ 34,139.48

**Stale-Dated Checks**

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
-------------	----------------	---------------	---------------

**Last disbursement issued from prior financial reports.**

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
04/03/23	EFT040323	842.81	CalPers Retired Health Insurance

**Benefits Breakdown (YTD)**

Health & Life Ins. (Active)	\$39,634.56
Health & Life Ins. (Retired)	14,447.12
Pension (Employee 6.75%)	18,853.99 (Employer 7.47% Effective 07/01/22)
Payroll Taxes	8,051.28
Health plan co-ins.	<u>7,758.48</u>
Total	\$ 88,745.43

**Alpine Springs County Water District**  
**Profit & Loss Prev Year Comparison**  
July 2022 through April 2023

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Water Revenue	639,592	635,095	4,497
Connection Fees	27,166	47,609	(20,443)
Sewer Revenue	329,675	312,653	17,022
Garbage Revenue	267,381	257,010	10,371
Park Revenue	16,720	7,793	8,927
Fire Mitigation Fees	14,857	41,119	(26,262)
Fire Fuel Management Fees	25,604	24,827	777
STR Fire Collection	0	(5,260)	5,260
Property Tax Revenue	508,759	797,359	(288,600)
Other Revenue	20,133	22,141	(2,008)
<b>Total Income</b>	<u>1,849,887</u>	<u>2,140,345</u>	<u>(290,459)</u>
<b>Gross Profit</b>	1,849,887	2,140,345	(290,459)
<b>Expense</b>			
Salaries and Wages - Admin	176,052	146,455	29,597
Salaries and Wages - O&M	165,845	154,776	11,069
Benefits - Office	21,392	21,403	(11)
Benefits - O&M	59,595	58,847	748
Health Plan Co-Insurance	7,758	4,782	2,976
Directors' Fees	9,475	6,800	2,675
Insurance - Administration	35,223	35,079	144
Park Expenditures	4,437	3,339	1,098
Parts/Tools/Misc. Equip	15,324	8,115	7,209
Postage and Delivery	3,556	3,333	223
Cleaning	2,475	2,040	435
Newsletter and Printing	294	746	(452)
Office Expense	12,786	11,730	1,056
Dues and Subscriptions	9,882	9,179	703
Bank and Collection Fees	2,573	1,910	663
Analytical Testing	2,281	1,865	417
Accounting Fees	55,993	53,318	2,675
Audit	20,500	19,250	1,250
Legal Fees	7,995	8,874	(878)
Consultants-Misc.	3,943	4,103	(160)

7:28 AM  
05/06/23  
Accrual Basis

Alpine Springs County Water District  
Profit & Loss Prev Year Comparison  
July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Jul '21 - Apr 22</u>	<u>\$ Change</u>
NTFD Contract	408,469	371,273	37,196
Fire Fuel Management Fee	(20,102)	15,701	(35,803)
Building Maintenance	4,893	16,820	(11,927)
Equipment Maintenance - Ad...	8,119	7,394	726
Vehicle Maintenance and Rep.	9,288	4,437	4,851
Maintenance Water and Sewer	35,244	53,597	(18,353)
Gas and Electric - Admin	41,755	33,209	8,546
SCADA System	11,214	14,979	(3,765)
Travel and Entertainment	342	276	66
Education Staff/Board	522	231	291
Uniforms	939	3,406	(2,468)
ASCWD Fuel	5,778	2,178	3,600
Telephone - Administration	2,688	10,122	(7,434)
Government Mandates	20,867	15,852	5,015
Garbage Services	131,658	123,462	8,197
Depreciation Expense	218,990	177,790	41,200
Miscellaneous - O&M	1,486	1,025	461
<b>Total Expense</b>	<u>1,499,531</u>	<u>1,407,696</u>	<u>91,835</u>
<b>Net Ordinary Income</b>	<u>350,356</u>	<u>732,649</u>	<u>(382,294)</u>
<b>Other Income/Expense</b>			
Other Income			
Interest Revenue	18,619	2,054	16,564
<b>Total Other Income</b>	<u>18,619</u>	<u>2,054</u>	<u>16,564</u>
<b>Net Other Income</b>	<u>18,619</u>	<u>2,054</u>	<u>16,564</u>
<b>Net Income</b>	<u><u>368,974</u></u>	<u><u>734,704</u></u>	<u><u>(365,729)</u></u>

Alpine Springs County Water District  
Profit & Loss Budget Performance 2022/2023  
April 2023

	Apr 23	Budget	Jul '22 - Apr ...	YTD Budget	Annual Bud...
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Water Revenue	0	0	639,592	633,540	783,437
Connection Fees	0	2,101	27,166	21,012	25,214
Sewer Revenue	0	0	329,675	326,446	326,446
Garbage Revenue	0	0	267,381	264,553	264,553
Park Revenue	0	0	16,720	17,500	35,000
Fire Mitigation Fees	0	1,000	14,857	10,000	12,000
Fire Fuel Management Fees	0	0	25,604	25,604	25,604
Property Tax Revenue	0	0	508,759	498,935	831,558
Other Revenue	0	1,782	20,133	17,820	21,400
<b>Total Income</b>	<b>0</b>	<b>4,883</b>	<b>1,849,887</b>	<b>1,815,410</b>	<b>2,325,212</b>
<b>Gross Profit</b>	<b>0</b>	<b>4,883</b>	<b>1,849,887</b>	<b>1,815,410</b>	<b>2,325,212</b>
<b>Expense</b>					
Salaries and Wages - Admin	17,144	18,336	176,052	183,360	220,025
Salaries and Wages - O&M	16,375	20,359	165,845	203,590	244,305
Benefits - Office	1,646	3,583	21,392	35,830	42,998
Benefits - O&M	5,753	7,861	59,595	78,610	94,338
Health Plan Co-Insurance	1,852	281	7,758	2,810	3,381
Directors' Fees	875	990	9,475	9,900	11,850
Insurance - Administration	3,694	3,716	35,223	37,160	44,596
Park Expenditures	58	3,600	4,437	14,400	21,600
Parts/Tools/Misc. Equip	3,903	2,000	15,324	20,000	24,000
Postage and Delivery	223	624	3,556	6,240	7,485
Cleaning	540	438	2,475	4,380	5,250
Newsletter and Printing	0	1,249	294	2,500	2,500
Office Expense	1,218	1,823	12,786	18,230	21,875
Dues and Subscriptions	0	919	9,882	9,190	11,023
Bank and Collection Fees	0	208	2,573	2,080	2,501
Analytical Testing	438	583	2,281	5,830	7,000
Accounting Fees	5,798	5,630	55,993	56,300	67,570
Audit	0	0	20,500	19,250	19,250
Legal Fees	2,899	1,252	7,995	12,520	15,000
Consultants-Misc.	423	1,292	3,943	12,920	15,500
NTFD Contract	0	55,437	408,469	554,370	665,246
Fire Fuel Management Fee	0	2,134	-20,102	21,340	25,604

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Accrual Basis

Alpine Springs County Water District  
Profit & Loss Budget Performance 2022/2023  
April 2023

	Apr 23	Budget	Jul '22 - Apr ...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	1,765	1,206	4,893	12,060	14,465
Equipment Maintenance - A...	645	801	8,119	8,010	9,611
Vehicle Maintenance and Rep.	0	676	9,288	6,760	8,100
Maintenance Water and Sew...	0	9,516	35,244	95,160	114,200
Gas and Electric - Admin	3,449	4,534	41,755	45,340	54,400
SCADA System	981	818	11,214	8,180	9,806
Travel and Entertainment	43	25	342	250	300
Education Staff/Board	0	292	522	2,920	3,500
Uniforms	161	283	939	2,830	3,400
ASCWD Fuel	0	792	5,778	7,920	9,500
Telephone - Administration	269	117	2,688	1,170	1,400
Government Mandates	1,270	2,143	20,867	21,430	25,723
Garbage Services	13,196	13,169	131,658	131,690	158,034
Depreciation Expense	21,899	21,899	218,990	218,990	262,774
Miscellaneous - O&M	0	266	1,486	2,660	3,200
<b>Total Expense</b>	<b>106,518</b>	<b>188,852</b>	<b>1,499,531</b>	<b>1,876,180</b>	<b>2,281,310</b>
<b>Net Ordinary Income</b>	<b>-106,518</b>	<b>-183,969</b>	<b>350,356</b>	<b>-60,770</b>	<b>43,902</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
Interest Revenue	5,929	210	18,619	2,100	2,500
<b>Total Other Income</b>	<b>5,929</b>	<b>210</b>	<b>18,619</b>	<b>2,100</b>	<b>2,500</b>
<b>Net Other Income</b>	<b>5,929</b>	<b>210</b>	<b>18,619</b>	<b>2,100</b>	<b>2,500</b>
<b>Net Income</b>	<b>-100,589</b>	<b>-183,759</b>	<b>368,974</b>	<b>-58,670</b>	<b>46,402</b>

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Accrual Basis

**Alpine Springs County Water District**  
**Balance Sheet Previous Year & Month Comparison**  
As of April 30, 2023

	Apr 30, 23	Mar 31, 23	\$ Change	Apr 30, 22	\$ Change
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
Petty Cash	101	117	(16)	336	(236)
Bank of the West	13,694	122,419	(108,725)	133,242	(119,548)
Placer County - Interest App.	359,302	359,302	0	354,911	4,391
Wells Fargo Advisors	350,000	350,000	0	0	350,000
LAIF Accounts	638,976	633,047	5,929	624,565	14,411
<b>Total Checking/Savings</b>	<b>1,362,073</b>	<b>1,464,885</b>	<b>(102,812)</b>	<b>1,113,055</b>	<b>249,018</b>
<b>Accounts Receivable</b>					
Accounts Receivable	20,217	20,756	(539)	34,160	(13,943)
<b>Total Accounts Receivable</b>	<b>20,217</b>	<b>20,756</b>	<b>(539)</b>	<b>34,160</b>	<b>(13,943)</b>
<b>Other Current Assets</b>					
Placer - Agency Taxes 390-770	378	378	0	352,142	(351,764)
Other Accounts Receivable	24,071	24,071	0	0	24,071
Funds received, but not yet deposited to a bank acco...	570	0	570	0	570
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	34,139	11,364	22,776	31,639	2,501
County Collection Accounts	15,456	15,456	0	0	15,456
Deferred Pension Outflows	43,042	43,042	0	41,103	1,939
Deferred OPEB Outflows	6,572	6,572	0	29,374	(22,802)
<b>Total Other Current Assets</b>	<b>124,229</b>	<b>100,883</b>	<b>23,346</b>	<b>454,258</b>	<b>(330,029)</b>
<b>Total Current Assets</b>	<b>1,506,519</b>	<b>1,586,525</b>	<b>(80,006)</b>	<b>1,601,473</b>	<b>(94,954)</b>
<b>Fixed Assets</b>					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	21,728	0
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,459,766	6,459,766	0	6,357,449	102,318
SCADA System	146,548	146,548	0	146,548	0
Sewer System	1,022,026	1,022,026	0	1,022,026	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	144,614	144,614	0	131,068	13,547
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	208,006	202,489	5,517	11,300	196,706
Accumulated Depreciation	(5,477,709)	(5,455,810)	(21,899)	(5,152,062)	(325,647)

**Alpine Springs County Water District**  
**Balance Sheet Previous Year & Month Comparison**  
As of April 30, 2023

	Apr 30, 23	Mar 31, 23	\$ Change	Apr 30, 22	\$ Change
<b>Total Fixed Assets</b>	5,147,426	5,163,808	(16,382)	5,160,502	(13,077)
<b>Other Assets</b>					
<b>Net Pension Asset</b>	28,378	28,378	0	0	28,378
<b>Land Usage and Easement Right</b>	17,436	17,436	0	17,436	0
<b>Total Other Assets</b>	45,814	45,814	0	17,436	28,378
<b>TOTAL ASSETS</b>	<u>6,699,758</u>	<u>6,796,147</u>	<u>(96,388)</u>	<u>6,779,411</u>	<u>(79,652)</u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Other Current Liabilities</b>					
<b>Accounts Payable - 05</b>	0	0	0	38,129	(38,129)
<b>OPEB Liability</b>	374,816	374,816	0	398,216	(23,400)
<b>Accrued Payroll &amp; Payroll Tax</b>	1,988	994	994	0	1,988
<b>Accrued Vacation Payable</b>	16,616	15,261	1,355	17,097	(481)
<b>Deferred Pension Inflows</b>	31,598	31,598	0	184	31,414
<b>Deferred OPEB Inflows</b>	47,787	47,787	0	72,115	(24,328)
<b>Net Pension Liabilities</b>	0	0	0	13,862	(13,862)
<b>HRA Plan Payable</b>	5,000	3,148	1,852	0	5,000
<b>Total Other Current Liabilities</b>	477,805	473,604	4,201	539,602	(61,798)
<b>Total Current Liabilities</b>	477,805	473,604	4,201	539,602	(61,798)
<b>Total Liabilities</b>	477,805	473,604	4,201	539,602	(61,798)
<b>Equity</b>					
<b>Retained Earnings</b>	358,176	358,176	0	0	358,176
<b>Retained Earnings - Garbage</b>	467,468	467,468	0	467,468	0
<b>Retained Earnings - Park</b>	(214,040)	(214,040)	0	(214,422)	382
<b>Retained Earnings - Sewer</b>	1,403,264	1,403,264	0	1,403,264	0
<b>Retained Earnings - Water</b>	(1,799,376)	(1,799,376)	0	(1,897,500)	98,124
<b>Fund balance Undesignated</b>	390,185	390,185	0	369,900	20,285
<b>Investment in plant &amp; equip</b>	5,247,303	5,247,303	0	5,376,395	(129,092)
<b>Net Income</b>	368,974	469,563	(100,589)	734,704	(365,729)
<b>Total Equity</b>	6,221,954	6,322,543	(100,589)	6,239,808	(17,855)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>6,699,758</u>	<u>6,796,147</u>	<u>(96,388)</u>	<u>6,779,411</u>	<u>(79,652)</u>

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Alpine Springs County Water District  
Statement of Cash Flows  
July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	368,974
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	92,489
1550.00 · Prepaid Expenses	62,873
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expense...	(52,684)
1600.05 · County Collection Accts	18,891
1041.00 Placer Co - Taxes 770	48,733
1160.06 · Other Accounts Receivable	(24,071)
1850.00 · Accumulate Depreciation:1850.02 · Accumula...	9,090
1850.00 · Accumulate Depreciation:1850.03 · Accumula...	9,090
1850.00 · Accumulate Depreciation:1850.04 · Accumula...	27,330
1850.00 · Accumulate Depreciation:1850.05 · Accumula...	159,420
2010.00 · Accounts Payable - 06 Fund	6,768
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accoun...	(45,546)
2070.00 · Accrued Payroll & Taxes - 05 Fu	1,888
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.02 · Acc...	(374)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.03 · Acc...	(1,495)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.04 · Acc...	(747)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.05 · Acc...	(4,858)
2075.00 · Accrued Vacation Pay - 05 Fund	(1,367)
2010.05 · Accounts Payable - 05	(17,201)
2091.05 · HRA Plan Payable	3,838
<b>Net cash provided by Operating Activities</b>	<b>661,042</b>
<b>INVESTING ACTIVITIES</b>	
1800.00 · Maintenance Equipment	(13,547)
1830.05 · Work in Progress:1834.04 · Pine Trail Sewer Li...	(12,875)
1830.05 · Work in Progress:1837.05 · Upgrade Backup B...	(3,598)
1830.05 · Work in Progress:1842.05 · Water & Wastewate...	(97,146)
1830.05 · Work in Progress:1845.05 · Zone 3 Water Testi...	(12,100)
1830.05 · Work in Progress:1846.05 · Rate Study	(21,233)
1850.00 · Accumulate Depreciation:1850.06 · Accumulate...	14,060
<b>Net cash provided by Investing Activities</b>	<b>(146,438)</b>
<b>Net cash increase for period</b>	<b>514,604</b>
<b>Cash at beginning of period</b>	<b>848,039</b>
<b>Cash at end of period</b>	<b><u>1,362,643</u></b>

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Alpine Springs County Water District  
Check Register for Current Month

April 2023

Date	Num	Name	Memo	Amount	Balance
04/14/2023	dd041423	CalPERS Retirement Conf. 1002355618	Customer ID: 2668620501 Heal...	-3,467.11	-3,467.11
04/03/2023	dd040323#2	CalPERS (Active)			
*** Missing numbers here ***					
04/01/2023	32952	Michael J. Dobrowski, CPA, LLC	April 2023 Invoice #	-5,797.76	-9,264.87
04/14/2023	32953	Best Best & Krieger LLP	Invoice #961435 Prof. Serv. thr...	-2,899.18	-12,164.05
04/14/2023	32954	Carollo Engineers	Invoice FB35368 Services thru ...	-319.04	-12,483.09
04/14/2023	32955	FedEx	Acct #1834-0409-1 Inv. 8-093-2...	-148.32	-12,631.41
04/14/2023	32956	Hunt Propane	Acct. # 5385 Inv. #893778 Date...	-1,875.03	-14,506.44
04/14/2023	32957	Independent Technologies	Invoice #5163 Service date 03/...	-450.00	-14,956.44
04/14/2023	32958	Liberty Utilities	Acct 88509407-88105912 (02/2...	-1,206.91	-16,163.35
04/14/2023	32959	Mountain High Home Services, LLC	Invoice #1354 03/09/23 Cleaning	-180.00	-16,343.35
04/14/2023	32960	Joseph Mueller	Reimbursement (04/13/2023)	-150.00	-16,493.35
04/14/2023	32961	Sierra Controls, LLC	Invoice #123873 & Invoice 123...	-981.25	-17,474.60
04/14/2023	32962	Sun Life Financial	Policy #906384-0001 Dental 05...	-281.66	-17,756.26
04/14/2023	32963	Swigard's True Value Hardware, Inc.	Account #11050 Invoice 37016...	-238.37	-17,994.63
04/14/2023	32964	Tahoe Supply Company	Customer: ALPSPR #1495 Inv. ...	-79.90	-18,074.53
04/14/2023	32965	Tahoe Truckee Sierra Disposal Co., Inc.	Cust.#000355 Inv. 649744 (03/...	-342.18	-18,416.71
04/14/2023	32966	Pam Zinn	Reimbursement Jan-Apr 2023 ...	-43.22	-18,459.93
04/30/2023	32967	Avaya Financial Services	Contract No. 753-0021553-000 ...	-158.91	-18,618.84
04/30/2023	32968	Badger Meter	Invoice #80125657 Service Apri...	-39.90	-18,658.74
04/30/2023	32969	FedEx	Acct #1834-0409-1 Inv. 8-107-9...	-74.32	-18,733.06
04/30/2023	32970	HDR Engineering, Inc.	Invoice 1200517595 Consulting...	-5,197.58	-23,930.64
04/30/2023	32971	Kelsie Fire Extinguisher Service, LLC	Invoice #3810	-1,155.52	-25,086.16
04/30/2023	32972	Liberty Utilities	Acct 88509407-88105912 (02/2...	-3,108.30	-28,194.46
04/30/2023	32973	Mountain Hardware and Sports	Customer #39 Invoices 940360 ...	-500.76	-28,695.22
04/30/2023	32974	ODP Business Solutions, LLC	Acct #60641324	-165.61	-28,860.83
04/30/2023	32975	Robert Pascarella	Expense Reimbursement	-160.88	-29,021.71
04/30/2023	32976	Placer County Environmental Health	Annual Permit Fee Invoice ID I...	-1,270.00	-30,291.71
04/30/2023	32977	Principal Life	Account # 1113469-10001 5/15...	-77.40	-30,369.11
04/30/2023	32978	Professional Communications Messaging	Account # 193072 05/01/2023 ...	-42.40	-30,411.51
04/30/2023	32979	Sierra Office Solutions	Customer #AS32:900020-B 4/2...	-237.40	-30,648.91
04/30/2023	32980	Silver State Analytical Laboratories	Water Tests	-438.40	-31,087.31
04/30/2023	32981	Tahoe Truckee Sierra Disposal Co., Inc.	Cust.#000355 Inv. 649744 (03/...	-39,588.48	-70,675.79
04/30/2023	32982	The Paper Trail	Invoice 5490	-422.50	-71,098.29
04/30/2023	32983	TNT Pest Control Co.	Location 111393	-109.00	-71,207.29

Alpine Springs County Water District  
 Check Register for Current Month

April 2023

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Date	Num	Name	Memo	Amount	Balance
04/30/2023	32984	USA BlueBook	Customer #814589 Invoice #33...	-160.19	-71,367.48
04/30/2023	32985	Janet Grant	April Board Mtg	-275.00	-71,642.48
04/30/2023	32986	Janice Ganong	April Board Mtg	-150.00	-71,792.48
04/30/2023	32987	Evan Salke {1}	April Board Mtg	-150.00	-71,942.48
04/30/2023	32988	David Smelser {1}	April Board Mtg	-150.00	-72,092.48
04/30/2023	32989	Christine York	April Board Mtg & Egg Hunt Rei...	-191.69	-72,284.17
04/30/2023	32990	Boston Mutual Life Ins. Co. - G	Group #0050300 Division #00060	-299.65	-72,583.82
04/30/2023	32991	Mountain High Home Services, LLC	Invoice #1382 04/13/23 Cleaning	-360.00	-72,943.82
04/30/2023	32992	PumpTech, Inc.	Invoice #1007	-3,504.03	-76,447.85
*** Missing numbers here ***					
04/15/2023	* AUTO33123	Bank of the West	Acct #9637 Confirmation Code...	-156.39	-76,604.24
*** Missing numbers here ***					
04/03/2023	* dd040323	CalPERS (Retired)	CalPERS ID: 2668620501 Heal...	-842.81	-77,447.05

04/21/2023 \* CAT Financial Auto Pay (Journal entry per CPA) -4515.56

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Alpine Springs County Water District  
Subsequent Payments Listing

May 1 - 6, 2023

Date	Num	Name	Memo	Amount	Balance
05/03/2023	32993	Michael J. Dobrowski, CPA, LLC	May 2023 Invoice #	-6,301.76	-6,301.76
05/04/2023	32994	Paul O. Bancroft	Health Insurance Reimbursement	-129.15	-6,430.91
*** Missing numbers here ***					
05/02/2023	* AUTO050...	Bank of the West	Acct #9637 Confirmation Code: 230502076...	-1,797.37	-8,228.28
*** Missing numbers here ***					
05/05/2023	* ach050523a	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-3,467.11	-11,695.39
*** Missing numbers here ***					
05/05/2023	* ach050523b	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-842.81	-12,538.20
05/04/23	*	Verizon	Journal Entry pa CPA	- 164.01	
04/20/23	*	Auto Pay Nationwide	" " " "	- 100.00	

# EXHIBIT E2

NTFPD-ASCWD Response Calls  
April 2023

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FD1.19)	Basic Incident Type (FD1.21)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken 2 (FD1.66)
2023009572	4/1/2023 16:01	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2023010030	4/6/2023 15:12	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2023010176	4/8/2023 10:19	2149 BEAR CREEK Drive	96146	Carbon monoxide incident	B5, E56, M	Restore CO alarm system	
2023010177	4/8/2023 10:28	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	E56	Provide advanced life support (ALS)	
2023010239	4/8/2023 22:19	1895 JOHN SCOTT Trail	96146	Emergency medical service, other	M51	Provide advanced life support (ALS)	Transport person
2023010352	4/10/2023 11:01	2600 ALPINE MEADOWS Road	96146	Dispatched and cancelled en route	B5, E56, M	Cancelled en route	
2023010360	4/10/2023 11:45	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023010630	4/13/2023 12:04	2600 ALPINE MEADOWS Road	96146	Emergency medical service, other	M56	Transport person	
2023010674	4/13/2023 17:06	2430 RIVER RD / 2 ALPINE MEADOWS Road and Alpine Meadows	96146	Motor vehicle accident with no injuries.	B5, E51, M	Control traffic	
2023010732	4/14/2023 8:45	2430 RIVER RD / 2 ALPINE MEADOWS Road and hwy 89	96146	Motor vehicle accident with injuries	B5, E51, M	Provide advanced life support (ALS)	
2023010839	4/15/2023 10:08	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023010929	4/16/2023 10:09	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023011296	4/20/2023 15:03	1500 ALPINE MEADOWS RD / 1502 DEER PARK Drive and d	96146	Motor vehicle accident with no injuries.	B5, E51, M	Refusal of EMS care	
2023011745	4/25/2023 10:39	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Transport person	
2023012066	4/28/2023 12:44	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	

Total Calls= 15





AGENDA NO: E3

MEETING DATE: 05/12/2023

## General Managers Report

**TO:** ASCWD Board of Directors Date: May 04, 2023  
**FROM:** Joe Mueller, General Manager  
**SUBJECT:** General Manager and Office Activities for the Month of April 2023

### Projects

#### **1) District Master Plan**

Reviewed proposed capital improvement projects for inclusion in the Districts budget.

##### Upcoming project activity

Place the Master Plan on the agenda for Board Approval.

#### **2) District Rate Study**

Preparation for the District public hearing on May 12, 2023. Answered incoming questions and concerns from customers on the proposed rate increases, projects proposed, and methodology behind the rates.

##### Upcoming project activity

Finalize the rate study based on input from the public hearing.

#### **3) TTSD Contract**

Met with TTSD to discuss contract rates for the upcoming year and the possibility of updating the ASCWD / TTSD contract before the start of FY23/24.

##### Upcoming project activity

Continue to work with TTSD on contract terms and rates for possible adoption at an upcoming Board meeting.

#### **4) Alpenglow (Previously Alpine Sierra) Subdivision**

No Activity this month.

##### Upcoming project activity

The District's team anticipates the need to continue to work with the current or new development team to assist in project development.

#### **5) White Wolf Subdivision**

No Activity this month.

##### Upcoming project activity

The District's team anticipates the need to continue to work with Placer County and the development team to assist in project development.

## **6) Snow Crest Tributary Restoration**

No Activity this month.

### Upcoming project activity

Continued project participation as needed.

## **General Business**

- Prepared for the rate public hearing on May 12<sup>th</sup>.
- 2023/24 Draft Budget preparation.
- Assisted Operation staff on the meter reading software and computers operating software.
- Worked with our web designer on providing online applications and payments for park use.
- Assisted Operations with the evaluation of numerous water losses and / or leak identification.
- Worked with HDR Engineering on the Water, Sewer, Garbage, and Parks Utility Rate Studies.
- Worked with customers on rate questions, clarifications, and future project needs.
- Discussed employment opportunities with potential applicants.
- Attended the monthly area General Managers meeting.

## **Office Activities Performed by Office Manager**

- Worked with our outside webmaster making minor updates.
- Processed no change of account ownerships, updated addresses for two existing customers and responded to one inquiry from a title company.
- Responded to customer request for account numbers.
- Updated the District annual to do calendar.
- Posted adopted policy updates to the website.
- Updated the website park page with 2023 information.
- Sent the Collections Resolution 1-2023 to the County for processing and cc'd CPA on affected accounts.
- Downloaded to our backup files the ZOOM meeting recordings.
- Transferred \$300K from LAIF to Bank of the West to cover expenses.

E4

**ASCWD OPERATIONS REPORT  
WATER / WASTEWATER  
FOR 4-1-23 THRU 4-30 -23**

TO: Board of Directors  
DATE May 12th, 2023  
FROM: Miguel Ramirez, Operations & Maintenance

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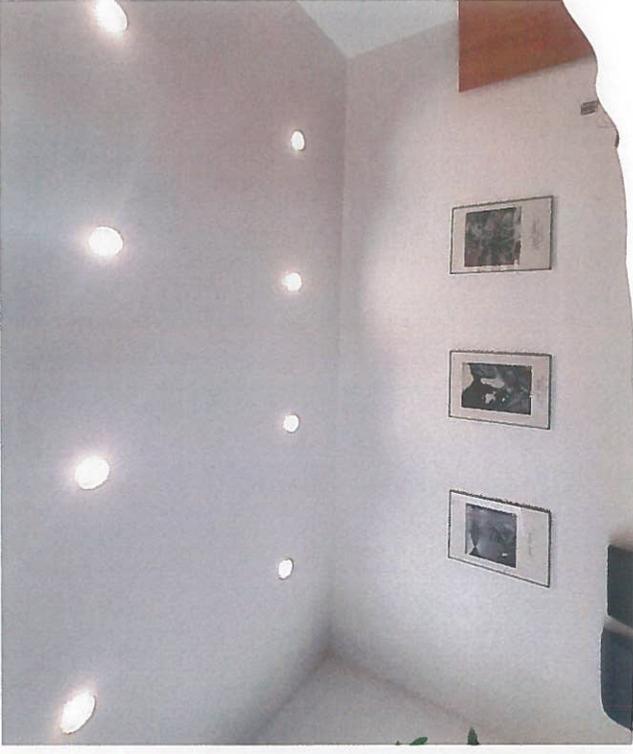
**Wastewater Flows:** 30 Days / April 2023 normal operation throughout the month.

<u>Minimum Flow</u>	<u>Maximum Flow</u>	<u>Average Flow</u>
52,000 GPD	272,000 GPD	128,000 GPD

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**Operations / Maintenance / Repairs:**

- All routine water zone samples came back absent from Coliform and E-coli.
- Worked on the FY 23/24 operations budget.
- Filled out the EAR report. (Electronic annual reporting for the State).
- Imputed the last three months of drought reporting for the State. (Safer clearing house reporting program).
- Updating the backflow/cross connection control program for the valley and I have been helping people catch up on out-of-date backflow devices. (Backflow devices keep any non-potable water or chemicals from entering our distribution system).
- Robb has done a fantastic job of keeping up on preventive maintenance in the shop and painting the board room.

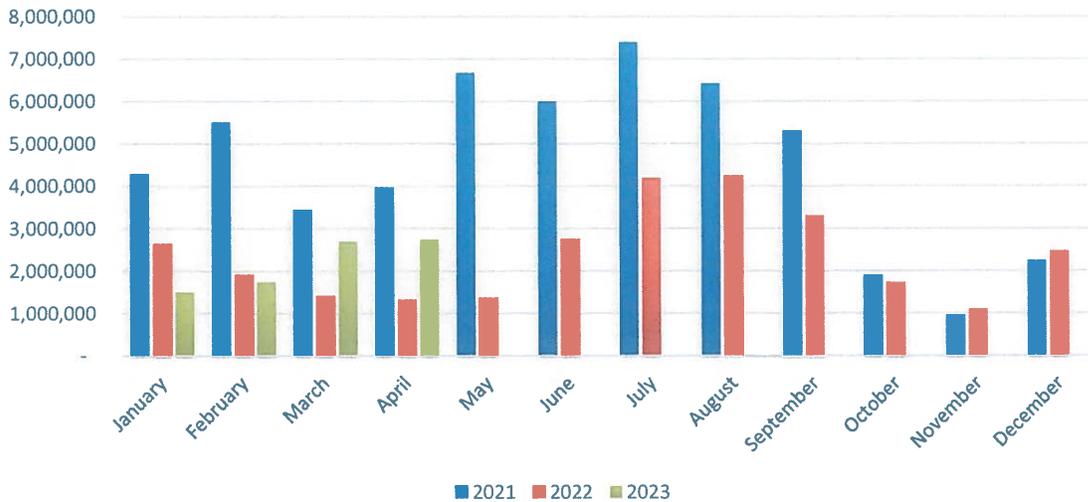


## 22 VS 23 park path.

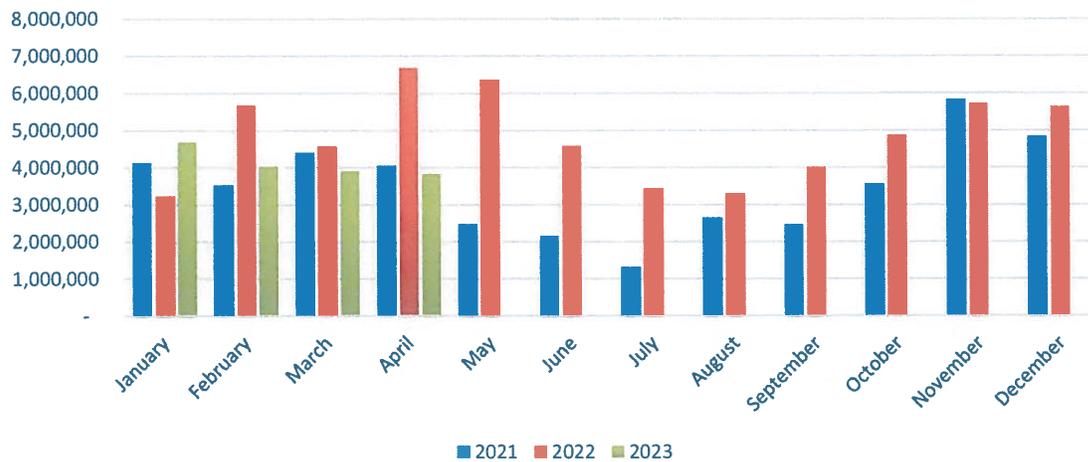
Robb put down fresh paint and improved lighting.



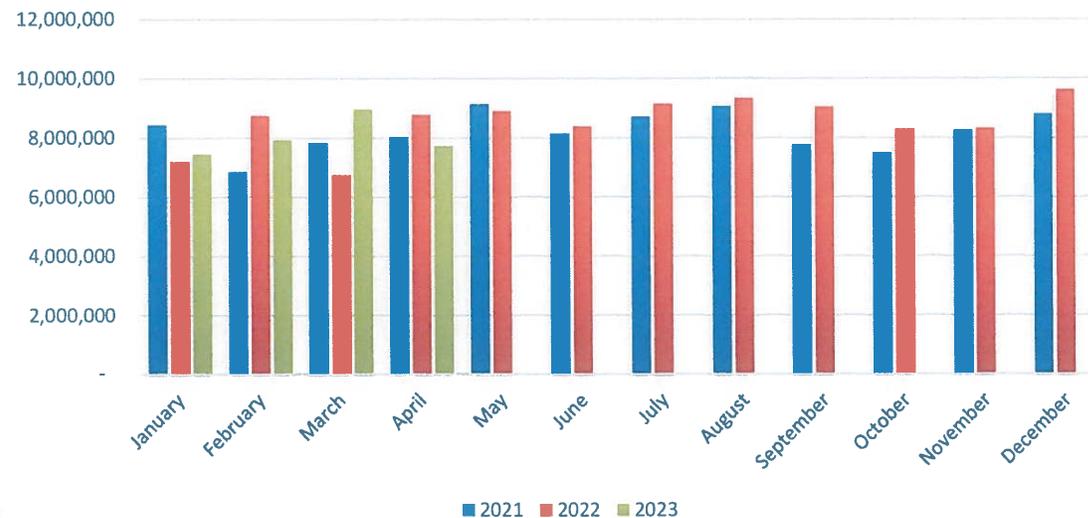
### Delivered Metered Water per Month (gallons)



### Non Revenue Tank #4 Overflow to Bear Creek per Month (gallons)

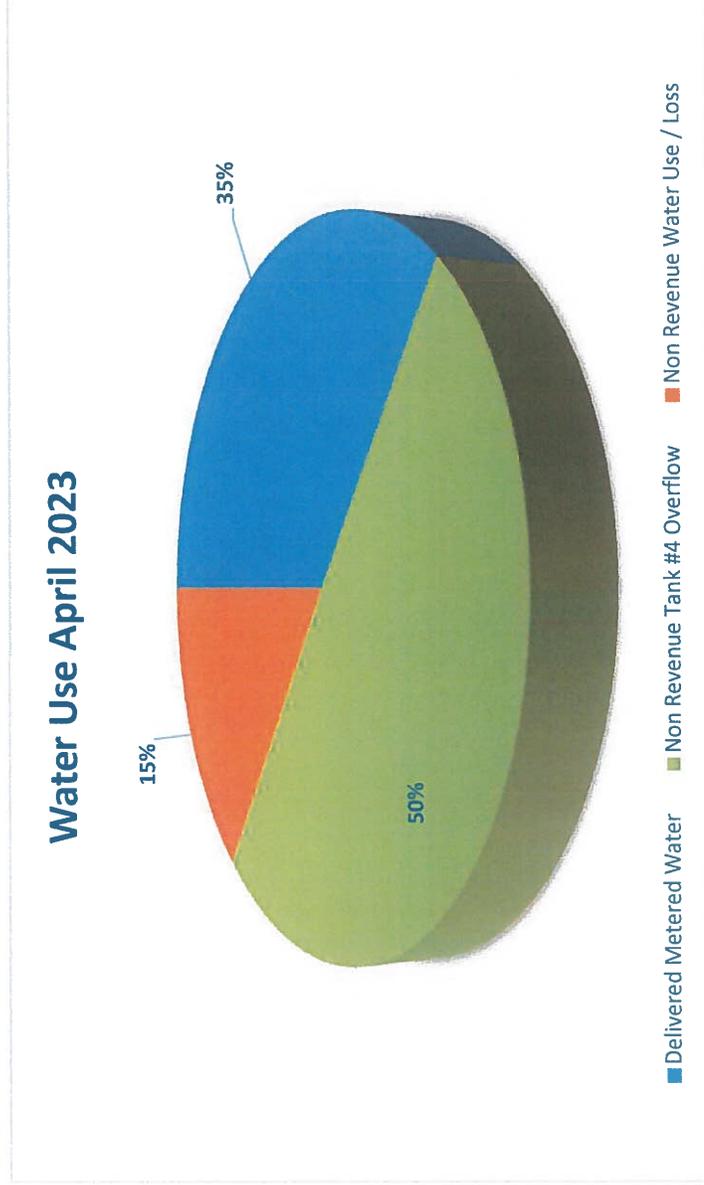


### Total Water Production per Month (gallons)



# ALPINE SPRINGS COUNTY WATER DISTRICT APRIL 2023 WATER REPORT

<b>Total Potable Water Production</b>	<b>7,723,447</b>	<b>Gallons</b>
<b>Delivered Metered Water</b>	<b>2,734,767</b>	<b>Gallons</b>
<b>Non Revenue Tank #4 Overflow</b>	<b>3,825,265</b>	<b>Gallons</b>
<b>Non Revenue Water Use / Loss</b>	<b>1,163,415</b>	<b>Gallons</b>





## ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York  
General Manager: Joe Müller

# T-TSA BOARD MEETING REPORT APRIL 19, 2023

TIME: 9:00 AM

Meeting in person

Members Present:

Blake Tresan, Truckee Sanitary District

Lane Lewis, NTPUD

Dale Cox, SVPUD via Zoom

Dave Smelser, ASCWD

Dan Wilkins, TCPUD, President

Richard Pallante, T-TSA General Manager via Zoom

T-TSA Staff

1. The flow from Alpine Meadows is unrestricted and in compliance.
2. All wasted discharge requirements for the month are being met.
3. Discussed T-TSA land use again. There were four people speaking at the public comment segment of the meeting looking for sites on T-TSA land. There is more pressure to move light industrial away from downtown. Legal is looking at our options and will advise the board, perhaps at our June meeting.
4. The Sodium Hypochlorite Disinfection System is in place of our Chlorine System and seems to be working well. The plan is the Chlorine System repair will be completed but no chlorine will be on site. Chlorine will only be used as a back-up.

Respectfully submitted,

Dave Smelser

## ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York  
General Manager: Joe Mueller

# T-TSA BOARD MEETING REPORT MARCH 16, 2023

TIME: 9:00 AM

Meeting in person

Members Present:

Blake Tresan, Truckee Sanitary District

Scott Wilson, NTPUD

Dale Cox, SVPUD via Zoom

Dave Smelser, ASCWD

Richard Pallante, T-TSA General Manager

T-TSA Staff

1. The flow from Alpine Meadows is unrestricted and in compliance.
2. All wasted discharge requirements for the month are being met.
3. Discussed the TRI rehab between Alpine and Squaw. There will be no disruption in flows.
4. Voted on our rate schedule.
5. The Sodium Hypochlorite Disinfection System is in place of our Chlorine System, which is being serviced, and seems to be working well.

Respectfully submitted,

Dave Smelser

F1

Alpine Springs County Water  
Budget and Finance Committee Report  
Thursday, April 13, 2022 9:30 a.m.

Members: Janet Grant, District Director, Chair  
Evan Salke, District Director, absent  
Joe Mueller, General Manager  
Advisors: Mike Dobrowski, CPA, District Accountant  
Staff: None  
Guests:

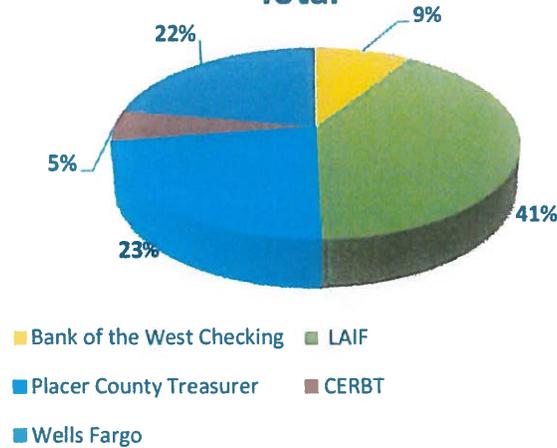
Items discussed and recommendations to board:

1. PUBLIC COMMENT
  - a. No public comment.
  
2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION
  - a. Monthly Financial Reports
    - i. The committee recommends approving the March 2023 financials as well as the quarterly report. There was a brief discussion about the accounting for the health plan benefits program.
  - b. Treasurer's Report.
    - i. We discussed the monthly treasurer's report noting transfer of funds from LAIF to Wells Fargo for T-bills.
  - c. Requesting Collections by Placer County for Unpaid Accounts on Tax Roll.
    - i. The committee recommends requesting collections by Placer County for unpaid accounts. There was brief discussion on variance between individual collections. Apparently some of our customers do not pay the penalties.
  - d. District Investment Policy
    - i. The committee recommends approving the District Investment Policy (2.20.0) with one small addition. Near the end of the report there is a listing of approved brokers/dealers and financial institutions. We would recommend adding CLASS to this list.
  - e. TTSD Contract Agreement
    - i. This agreement is presently on hold. TTSD is not ready to agree to a multi-year agreement. The financial aspect is what is in question. This item will be covered with the Board as agenized tomorrow.
  - f. Unbudgeted Expenses  
No unbudgeted expenses are reported for this month.
  
3. MEMBERS' COMMENTS
  - a. No members comments to report for this month.
  
4. CORRESPONDENCE
  - a. There was no correspondence this month.
  
5. ADJOURNMENT
  - a. The committee adjourned at 10:05 a.m.
  
6. NEXT MEETING
  - a. Next B&F meeting: Thursday, May 11, 2023 9:30 a.m.

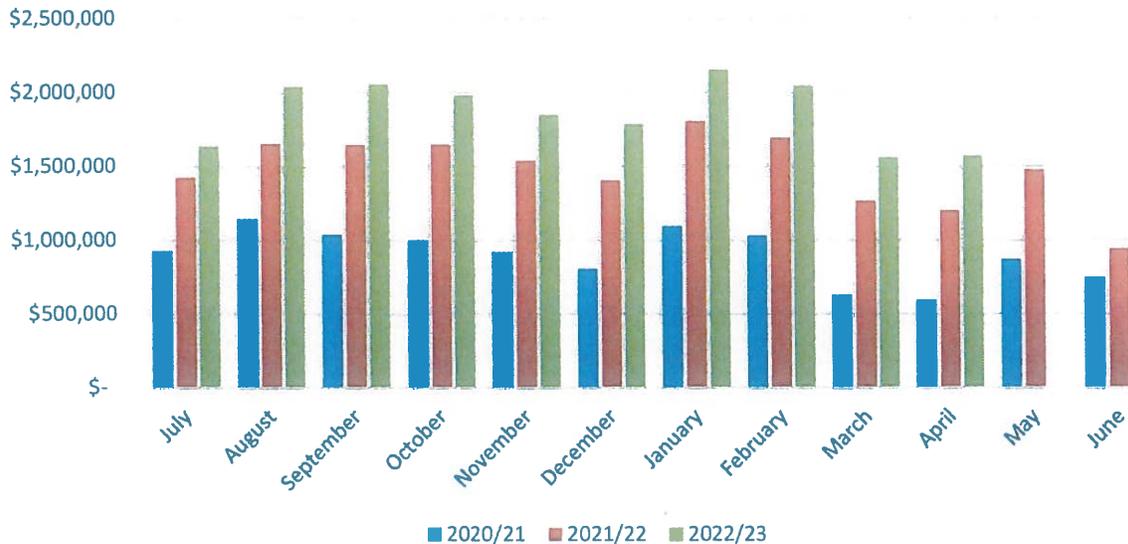
**ALPINE SPRINGS COUNTY WATER DISTRICT  
April 2023 TREASURERS REPORT  
FY 22/23**

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 140,913	5/2/2023	0.00%
LAIF	\$ 638,976	5/8/2023	2.831%
Placer County Treasurer	\$ 359,302	3/31/2023	2.419%
CERBT	\$ 80,913	5/5/2023	0.520%
Wells Fargo	\$ 350,000	2/27/2023	4.840%
	<u>\$1,570,104</u>		

**Cash and Investments as a Percentage of Total**



**Total Cash and Investments By Month**



G1



AGENDA NO: G1

MEETING DATE: 05/12/2023

## Staff Report

**TO:** ASCWD Board of Directors Date: May 5, 2023  
**FROM:** Joe Mueller, General Manager  
**SUBJECT:** Draft Review Alpine Springs County Water District Operating and Capital Improvement Projects Budget for Fiscal Year July 1, 2023, through June 30, 2024.

### **DISCUSSION:**

Attached for Board Review is the proposed Fiscal Year (FY) 2023-2024 Alpine Springs County Water District Annual Operating Budget, Operations Budget Breakdown, and Capital Improvement Budget. The proposed budget maintains operations at levels similar to prior years while including funding for capital projects, and anticipated winter damage repair.

This data will have been reviewed by the B&F Committee on May 11<sup>th</sup> 2023, and their comments and recommendations will also be presented to the Board.

All adjustments discussed and agreed upon will be incorporated into the documents and brought back to the Board for possible adoption at the June 9<sup>th</sup> 2023, Regular Board of Directors Meeting.

Things of note for the FY23/24 Budgets:

- Under the proposed FY23/24 Rates, the Operations Budget projected revenues minus projected expenses net a positive variance of \$347,275 allowing for full funding of the identified FY23/24 CIP projects along with fully funding depreciation.
- Under the current FY22/23 Rates, the Operations Budget projected revenues minus projected expenses net a negative variance of (\$72,063) before the CIP project expenses are considered.
- Total Proposed CIP Budget for FY23/24 - \$281,689 which includes both Master Plan and District identified needs.
- The Operations Budget is carrying a depreciation expense of \$262,775.
- FY23/24 CIP is carrying forward \$30,000 for the update to the water and sewer SCADA computer and software previously approved in the FY22/23 budget.
- Budgeted increases have been added throughout the expense line items to account for anticipated damage from the 2023 record winter snowfall for additional repairs and replacements.

**FISCAL IMPACT:**

The proposed FY23/24 Operating Budget Expenses total \$2,457,853 and the Capital Improvement Projects Budget totals \$281,689. Budgeted revenues based on the proposed FY23/24 rates are expected to meet operating and capital needs with no budgeted use of reserves included in the proposed budget. This, however, is not the case if rates remain at FY22/23 levels, which would result in the need to utilize District reserves and/or cut budgeted projects to provide a balanced budget. For detailed information, refer to Attachment 1, 2, and 3.

**RECOMMENDATION:**

Review and provide comments to staff on the Draft Alpine Springs County Water District Operating FY23/24 Annual Operating and Capital Budget.

**ATTACHMENTS:**

- 1- Alpine Springs County Water District DRAFT Annual Operating Budget for FY23/24
- 2- Alpine Springs County Water District DRAFT Annual Operating Budget for FY23/24 with current FY22/23 rates reflected in the revenue projections.
- 3- Alpine Springs County Water District DRAFT Operations Budget Breakdown for FY23/24
- 4- Alpine Springs County Water District DRAFT Annual Capital Improvement Budget for FY23/24

**DRAFT Alpine Springs County Water District FY 2023/24 Budget DRAFT**

	Draft Budget	Approved Budget	Percent Change	Actual	Actual	Actual
	2023/24	2022/23		2021/22	2020/21	2019/20
<b>Revenue</b>						
4010 Water Revenue	\$1,034,237	\$783,437	32.0	\$ 768,110	\$761,645	\$700,311
4050 Connection Fees	\$25,214	\$25,214	0.0	\$ 47,609	\$27,166	\$12,607
4100 Sewer Revenue	\$385,875	\$326,446	18.2	\$ 312,653	\$296,261	\$279,831
4150 Garbage Revenue	\$373,663	\$264,553	41.2	\$ 257,010	\$245,942	\$240,752
4175 Park Revenue	\$35,000	\$35,000	0.0	\$ 31,819	\$54,581	\$35,840
4200 Fire Mitigation Fees	\$12,000	\$12,000	0.0	\$ 41,119	\$17,258	\$5,951
4300 Fire Fuel Management Fees	\$0	\$25,604	-100.0	\$ 24,827	\$24,124	\$23,421
4510 Property Tax Revenue	\$915,239	\$831,558	10.1	\$ 847,350	\$777,642	\$743,696
4999 Other Revenue	\$21,400	\$21,400	0.0	\$ 22,241	\$37,666	\$21,850
4850 Interest Revenue	\$2,500	\$2,500	0.0	\$ 2,365	\$2,500	\$21,800
<b>Total Revenue</b>	<b>\$2,805,128</b>	<b>\$2,327,712</b>	<b>20.5</b>	<b>\$2,355,103</b>	<b>\$2,244,786</b>	<b>\$2,086,059</b>
<b>Expense</b>						
5020 Salaries and Wages - Admin	\$230,986	\$220,025	5.0	\$ 196,376	\$111,690	\$52,248
5032 Salaries and Wages - O&M	\$246,914	\$244,305	1.1	\$ 201,522	\$208,652	\$210,703
5103 Benefits - Admin	\$47,762	\$42,998	11.1	\$ 25,461	\$22,048	\$16,107
5104 Benefits - O&M	\$92,441	\$94,338	-2.0	\$ 58,063	\$73,574	\$70,035
5106 HRA	\$8,988	\$3,381	165.8	\$ 7,386	\$4,747	\$3,369
5110 Directors' Fees	\$11,850	\$11,850	0.0	\$ 8,250	\$9,200	\$8,075
5120 Insurance - Administration	\$56,304	\$44,596	26.3	\$ 42,011	\$45,268	\$39,699
5145 Park Expenditures	\$36,500	\$21,600	69.0	\$ 10,542	\$18,443	\$8,542
5151 Parts/Tools/Misc. Equip	\$27,000	\$24,000	12.5	\$ 12,958	\$14,795	\$19,374
5162 Postage and Delivery	\$6,870	\$7,485	-8.2	\$ 5,497	\$4,981	\$5,331
5165 Cleaning	\$6,400	\$5,250	21.9	\$ 2,850	\$2,145	\$3,235
5166 Newsletter and Printing	\$3,050	\$2,500	22.0	\$ 1,021	\$3,306	\$5,342
5167 Office Expense	\$23,575	\$21,875	7.8	\$ 13,337	\$15,543	\$17,163
5168 Dues and Subscriptions	\$11,668	\$11,023	5.9	\$ 9,919	\$8,564	\$8,549
5169 Bank and Collection Fees	\$2,500	\$2,500	0.0	\$ 2,009	\$1,925	\$1,797
5170 Analytical Testing	\$7,000	\$7,000	0.0	\$ 2,682	\$2,375	\$4,124
5180 Accounting Fees	\$70,950	\$67,572	5.0	\$ 64,252	\$62,588	\$61,910
5181 Audit	\$23,000	\$19,250	19.5	\$ 19,250	\$18,450	\$20,996
5190 Legal Fees	\$15,000	\$15,000	0.0	\$ 8,978	\$7,436	\$1,800
5195 Consultants-Management	\$0	\$0	0.0	\$ -	\$69,870	\$136,872
5196 Consultants-Misc.	\$15,735	\$15,500	1.5	\$ 5,018	\$8,497	\$4,092
5220 NTFD Contract	\$732,191	\$665,246	10.1	\$ 658,068	\$596,796	\$594,853
5221 Fire Fuels Management Fee	\$10,000	\$25,604	-60.9	\$ 27,613	\$12,469	\$11,438
5225 OPEB Trust - Annual Funding	\$30,000	\$30,000	0.0	\$ 30,000	\$20,000	\$9,197
5231 Building Maintenance	\$23,925	\$14,465	65.4	\$ 17,312	\$14,271	\$9,679
5232 Equipment Maintenance - Admin	\$9,610	\$9,610	0.0	\$ 8,243	\$6,751	\$9,219
5239 Vehicle Maintenance and Rep.	\$10,900	\$8,100	34.6	\$ 5,475	\$8,730	\$3,745
5240 Maintenance Water and Sewer	\$142,600	\$114,200	24.9	\$ 55,093	\$77,061	\$163,600
5311 Gas and Electric - Utilities	\$57,310	\$54,400	5.3	\$ 38,049	\$45,283	\$30,441
5312 SCADA System	\$12,015	\$9,805	22.5	\$ 16,413	\$20,400	\$25,529
5320 Travel	\$300	\$300	0.0	\$ 276	\$516	\$210
5323 Education Staff/Board	\$3,500	\$3,500	0.0	\$ 231	\$270	\$300
5324 Uniforms	\$3,000	\$3,400	-11.8	\$ 4,323	\$4,807	\$3,125
5342 ASCWD Fuel	\$9,500	\$9,500	0.0	\$ 4,873	\$4,951	\$4,784
5371 Telephone - Administration	\$3,400	\$1,400	142.9	\$ 10,790	\$15,163	\$11,052
5394 Government Mandates	\$24,817	\$25,723	-3.5	\$ 18,882	\$17,141	\$16,946
5404 Garbage Contract	\$175,566	\$158,034	11.1	\$ 148,168	\$140,097	\$137,485
5513 Depreciation Expense	\$262,775	\$262,775	0.0	\$ 284,447	\$213,348	\$213,123
5602 Miscellaneous - O&M	\$1,950	\$3,200	-39.1	\$ 1,255	\$2,196	\$2,087
<b>Total Expense</b>	<b>\$2,457,853</b>	<b>\$2,281,311</b>	<b>7.7</b>	<b>\$ 2,001,968</b>	<b>\$1,914,343</b>	<b>\$1,946,176</b>
<b>Net Operating Surplus</b>	<b>\$347,275</b>	<b>\$46,402</b>		<b>\$353,135</b>	<b>\$330,442</b>	<b>\$139,883</b>

**DRAFT Alpine Springs County Water District FY 2023/24 Budget DRAFT**

Current FY22/23 Rates reflected in gray shading	Draft Budget	Approved Budget	Percent Change	Actual	Actual	Actual
	2023/24	2022/23		2021/22	2020/21	2019/20
<b>Revenue</b>						
4010 Water Revenue	\$783,437	\$783,437	0.0	\$ 768,110	\$761,645	\$700,311
4050 Connection Fees	\$25,214	\$25,214	0.0	\$ 47,609	\$27,166	\$12,607
4100 Sewer Revenue	\$326,446	\$326,446	0.0	\$ 312,653	\$296,261	\$279,831
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4850 Interest Revenue	\$2,500	\$2,500	0.0	\$ 2,365	\$2,500	\$21,800
<b>Total Revenue</b>	<b>\$2,385,789</b>	<b>\$2,327,712</b>	<b>2.5</b>	<b>\$2,355,103</b>	<b>\$2,244,786</b>	<b>\$2,086,059</b>
<b>Expense</b>						
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5165 Cleaning	\$6,400	\$5,250	21.9	\$ 2,850	\$2,145	\$3,235
5166 Newsletter and Printing	\$3,050	\$2,500	22.0	\$ 1,021	\$3,306	\$5,342
5167 Office Expense	\$23,575	\$21,875	7.8	\$ 13,337	\$15,543	\$17,163
5168 Dues and Subscriptions	\$11,668	\$11,023	5.9	\$ 9,919	\$8,564	\$8,549
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5240 Maintenance Water and Sewer	\$142,600	\$114,200	24.9	\$ 55,093	\$77,061	\$163,600
5311 Gas and Electric - Utilities	\$57,310	\$54,400	5.3	\$ 38,049	\$45,283	\$30,441
5312 SCADA System	\$12,015	\$9,805	22.5	\$ 16,413	\$20,400	\$25,529
5320 Travel	\$300	\$300	0.0	\$ 276	\$516	\$210
5323 Education Staff/Board	\$3,500	\$3,500	0.0	\$ 231	\$270	\$300
5324 Uniforms	\$3,000	\$3,400	-11.8	\$ 4,323	\$4,807	\$3,125
5342 ASCWD Fuel	\$9,500	\$9,500	0.0	\$ 4,873	\$4,951	\$4,784
5371 Telephone - Administration	\$3,400	\$1,400	142.9	\$ 10,790	\$15,163	\$11,052
5394 Government Mandates	\$24,817	\$25,723	-3.5	\$ 18,882	\$17,141	\$16,946
5404 Garbage Contract	\$175,566	\$158,034	11.1	\$ 148,168	\$140,097	\$137,485
5513 Depreciation Expense	\$262,775	\$262,775	0.0	\$ 284,447	\$213,348	\$213,123
5602 Miscellaneous - O&M	\$1,950	\$3,200	-39.1	\$ 1,255	\$2,196	\$2,087
<b>Total Expense</b>	<b>\$2,457,853</b>	<b>\$2,281,311</b>	<b>7.7</b>	<b>\$ 2,001,968</b>	<b>\$1,914,343</b>	<b>\$1,946,176</b>
<b>Net Operating Surplus</b>	<b>-\$72,063</b>	<b>\$46,402</b>		<b>\$353,135</b>	<b>\$330,442</b>	<b>\$139,883</b>

**DRAFT Alpine Springs County Water District  
Water and Sewer Capital Improvement Budget  
Fiscal Year 2023/24**

Project Description	Fiscal Year 2023/24	Future Budget Years				
	2023/24	2024/25	2025/26	2026/27	2027/28	
Cat 907M Tractor and snow blower	\$54,548	\$54,548				
SCADA computer replacement and software upgrade carried forward from 22/23	\$30,000					
AME well drainage upgrade	\$5,000					
Park ADA Compliance Activities (Signs and Handrails)	\$6,000					
Replace failing asphalt at District office and maintenance areas	\$30,000					
Spring #1 rebuild and replace wellhead piping	\$30,000					
Manhole addition Cub Lane		\$25,000				
New Service Vehicle		\$60,000				
Blow Off & Check Valve Replacement Well R-2		\$25,000				
Resurface Tennis courts		\$30,000				
Booster Pump Station & PRV Zone 3 to 2 - Upper Bench Construction			\$1,000,000			
Construction Management & Inspection			\$200,000			
Booster Pump Station & PRV Zone 3 to 2 - Cub Lane Construction			\$1,000,000			
Construction Management & Inspection			\$200,000			
Booster Pump Station & PRV Zone 2 to 1 Construction				\$1,000,000		
Construction Management & Inspection				\$200,000		
				\$1,000,000		
				\$200,000		
				\$1,200,000		\$0
<b>District Identified Project Totals</b>						
Alpine Meadows Estates Well Number 1 upgrades	\$155,548	\$194,548	\$2,400,000			
Ongoing water service lateral rehabilitation and replacement 1%	\$25,000	\$65,920				
Ongoing wastewater service lateral rehabilitation and replacement upper 1%	\$50,825	\$51,825	\$53,380	\$54,981	\$56,631	
Ongoing wastewater service lateral rehabilitation and replacement lower 1%	\$33,527	\$34,532	\$35,568	\$36,635	\$37,734	
Ongoing sewer gravity main rehabilitation and replacement 1%	\$16,789	\$17,293	\$17,811	\$18,346	\$18,896	
Alpine Meadows Estates Well Number 1. upgrades - backup generator		\$134,734	\$138,776	\$142,940	\$147,228	
Tank 2 rehabilitation or replacement		\$169,950				
Tank 3 rehabilitation or replacement		\$62,593		\$442,325		
Tank 5 rehabilitation or replacement		\$62,593	\$429,442			\$455,595
Water main from new Juniper Mountain booster PS to Kloster Court Pre Con design work				\$20,762		
Water main upsiz along Kloster Court Pre Con design work				\$50,265		
Water main upsiz along Juniper Mountain Road Pre Construction design work				\$36,060		
New Juniper Mountain booster pump station Pre Con design work				\$3,278		
New Tank 6 Pre Con design work				\$154,075		
	\$126,141	\$662,033	\$674,977	\$959,667	\$716,084	
	\$281,689	\$856,581	\$3,074,977	\$2,159,667	\$716,084	
<b>Master Plan Identified Project Totals</b>						
<b>Totals</b>						

DRAFT Alpine Springs County Water District FY 23/24 Budget DRAFT				
Expense	Description	DRAFT FY23/24	Approved Budget FY22/23	Percent Change
5020	Salaries & Wages - Admin			
	Salary (Office Mgr.)	\$52,350	\$59,419	4.9
	Salary (General Mgr.)	\$168,636	\$160,606	5.0
	<b>TOTAL</b>	<b>\$230,986</b>	<b>\$220,025</b>	<b>5.0</b>
5032	Salaries & Wages - O&M			
	Salaries	\$152,789	\$140,435	8.8
	Overtime	\$23,725	\$23,725	0.0
	Flex (Seasonal)	\$38,000	\$47,745	-20.4
	Standby/On-Call	\$32,400	\$32,400	0.0
	<b>TOTAL</b>	<b>\$246,914</b>	<b>\$244,305</b>	<b>1.1</b>
5103	Benefits - Admin			
	Benefits Admin	\$47,762	\$42,998	11.1
	<b>TOTAL</b>	<b>\$47,762</b>	<b>\$42,998</b>	<b>11.1</b>
5104	Benefits - O&M			
	Benefits - O&M	\$92,441	\$94,338	-2.0
	<b>TOTAL</b>	<b>\$92,441</b>	<b>\$94,338</b>	<b>-2.0</b>
5106	HRA (Previously Dental Plan Co-Insurance)			
	Co-Insurance (Office Mgr.)	\$2,247	\$825	172.3
	Co-Insurance (O&M)	\$6,741	\$2,556	163.7
	<b>TOTAL</b>	<b>\$8,988</b>	<b>\$3,381</b>	<b>165.8</b>
5110	Directors' Fees			
	Directors' Pay	\$11,850	\$11,850	0.0
	<b>TOTAL</b>	<b>\$11,850</b>	<b>\$11,850</b>	<b>0.0</b>
5120	Insurance			
	Insurance - SDRMA (Property & Liability)	\$43,689	\$35,742	22.2
	Insurance - SDRMA (Workman's Compensation)	\$12,615	\$8,854	42.5
	<b>TOTAL</b>	<b>\$56,304</b>	<b>\$44,596</b>	<b>26.3</b>
5145	Park Expenditures			
	Bathroom Plumbing Fixtures	\$500	\$300	66.7
	Sprinkler System Parts & Repair	\$2,400	\$400	500.0
	Extra Park Cards (50)	\$0	\$0	0.0
	BBQ Propane	\$100	\$100	0.0
	BBQ Maintenance and Replacement	\$1,200	\$1,200	0.0
	Chemicals (Chlorine, Fertilizer)	\$3,100	\$3,100	0.0
	Miscellaneous Supplies	\$200	\$200	0.0
	Flower Walk	\$200	\$200	0.0
	Bird Walk	\$0	\$0	0.0
	Landscaping Maintenance and Replacement	\$300	\$300	0.0
	Easter Egg Hunt	\$200	\$200	0.0
	Tennis Court Repairs	\$6,000	\$3,000	100.0
	Fence repair	\$10,000	\$5,000	100.0
	Crack seal, seal, stripe parking lot	\$4,000	\$2,000	100.0
	Pathway and lawn maintenance	\$3,000	\$2,000	50.0
	Beach sand / Pathway sand	\$1,500	\$1,500	0.0
	Metal signs for park information	\$0	\$300	-100.0
	Misc. Card Reader repairs	\$500	\$500	0.0
	ADA Compliant Portable Beach Path	\$0	\$0	0.0
	ADA Compliant Hand Rails	\$2,000	\$0	2000.0
	ADA Compliant Drinking Fountain	\$0	\$0	0.0
	ADA Compliant Tables(s) \$2400	\$0	\$0	0.0
	ADA Compliant Signs	\$1,000	\$1,000	0.0
	ADA Compliant Path for Bocce Ball Court \$8500	\$0	\$0	0.0
	5 yards top soil	\$150	\$150	0.0
	Bocce	\$150	\$150	0.0
	<b>TOTAL</b>	<b>\$38,500</b>	<b>\$21,600</b>	<b>69.0</b>
5151	Parts/Tools/Misc. Equip			
	Tools	\$1,800	\$1,800	0.0
	Sierra Blue Chlorine	\$7,000	\$7,000	0.0
	Distribution System Parts and Supplies Misc.	\$6,000	\$6,000	0.0
	Collection System Parts and Supplies Misc.	\$5,000	\$5,000	0.0
	Gas Detector	\$400	\$400	0.0
	Generator	\$1,600	\$600	166.7
	Unscheduled Rental	\$1,200	\$1,200	0.0
	Hydrant Repair Service and Parts	\$4,000	\$2,000	100.0

**Details**

Estimated April COLA increase of 5 % based last two posted COLA % of 5.3% in Dec 2022 and 5.0% in Feb 2023  
Estimated COLA increase

Estimated COLA and the staff flex time schedule on hold  
Staff flex time schedule on hold

Increase in benefit provider cost

New hire staff reduced benefits cost

HRA implementation  
HRA implementation

Reflects estimated 2023/2024 SDRMA rates from March 27, 2023 SDRMA Estimated Contribution letter  
Reflects estimated 2023/2024 SDRMA rates from March 27, 2023 SDRMA Estimated Contribution letter

Needed updates to the sink fixtures in both bathrooms  
New remote meter install on sprinkler system  
Purchased last year

Additional Repairs needed  
Additional Repairs need due to winter damage  
Winter damage expected  
Winter damage expected

Park / District information center purchased last year

Recommendation from ADA Compliance inspection will be considered as a CIP in out years  
Recommendation from ADA Compliance inspection  
Removing Fountain  
Currently the Park has one table that meets the requirement  
Recommendation from ADA Compliance inspection  
Recommendation from ADA Compliance inspection will be considered as a CIP in out years

Increased cost for required preventative maintenance  
Need to raise two lower hydrants

DRAFT Alpine Springs County Water District FY 23/24 Budget DRAFT				Details	
Expense	Description	DRAFT	Approved	Percent Change	
		FY23/24	Budget		
	<b>TOTAL</b>	<b>\$27,000</b>	<b>\$24,000</b>	12.5	
5162	Postage & Delivery(Shipping)				
	Actual Postage here & from Print Art	\$1,570	\$1,570	0.0	
	Postage for bill mailings	\$1,950	\$1,950	0.0	
	Plitney Bowles Lease	\$0	\$615	-100.0	No longer used
	CCR Newsletter (Printing & Postage)	\$750	\$750	0.0	
	UPS/Fed Ex	\$2,600	\$2,600	0.0	
	<b>TOTAL</b>	<b>\$6,870</b>	<b>\$7,485</b>	-8.2	
5165	Cleaning				
	Semi-Monthly	\$4,400	\$3,250	35.4	Increased service provider cost
	Carpets	\$1,000	\$1,000	0.0	
	Windows	\$1,000	\$1,000	0.0	
	<b>TOTAL</b>	<b>\$6,400</b>	<b>\$5,250</b>	21.9	
5166	Newsletter & Printing				
	Semi-Annual newsletter postcard	\$1,550	\$1,000	55.0	Increased postal rates
	Envelopes - Printing	\$1,500	\$1,500	0.0	
	<b>TOTAL</b>	<b>\$3,050</b>	<b>\$2,500</b>	22.0	
5167	Office Expense				
	Paper Supplies - Copier	\$1,000	\$1,000	0.0	
	Software - QuickBooks	\$800	\$0	800.0	Accounting Software annual charge
	General	\$4,000	\$4,000	0.0	
	Misc. Office Equipment	\$2,000	\$2,000	0.0	
	Office Internet	\$2,000	\$2,000	0.0	
	Software Read Center Route Management Software - National Meter	\$940	\$840	0.0	
	ACE Payroll use to be Paychex	\$1,700	\$1,700	0.0	
	Notary Services (\$45 per recording)	\$135	\$135	0.0	
	IT Services to optimize office computers and email system	\$8,000	\$8,000	0.0	
	Core Support	\$800	\$800	0.0	
	Safety Lunch / Christmas Dinner	\$2,500	\$1,600	56.3	Increased participation
	<b>TOTAL</b>	<b>\$23,575</b>	<b>\$21,875</b>	7.8	
5168	Dues & Subscriptions				
	AWWA (billed 3-1 to 2-28)	\$480	\$480	2.1	Increased fee
	Website Hosting & Management(May) - includes redesign max amt.	\$760	\$760	0.0	
	CRWA (August)	\$700	\$650	7.7	Increased fee
	CSDA (Calendar year invoice Dec)	\$8,200	\$7,615	7.7	Increased fee
	Staff CWEA membership	\$768	\$768	0.0	
	Business Radio Licensing for SCADA communications	\$310	\$310	0.0	
	Dept. of Public Health - Drinking Water Program Op. Cert.(D2)	\$80	\$80	0.0	
	Dept. of Public Health - Drinking Water Program Op. Cert.(T1)	\$70	\$70	0.0	
	Dept. of Public Health - Drinking Water Program Op. Cert.(T1)	\$70	\$70	0.0	
	Dept. of Public Health - Drinking Water Program Op. Cert.(D2)	\$80	\$80	0.0	
	Staff CWEA Certifications-Renewal	\$140	\$140	0.0	
	<b>TOTAL</b>	<b>\$11,668</b>	<b>\$11,023</b>	5.9	
5169	Bank Service Charges/Tax Collection Fees				
	Late Fees/Interest	\$500	\$500	0.0	
	Credit Card fees - merchant services	\$2,000	\$2,000	0.0	Recovered under other revenue
	<b>TOTAL</b>	<b>\$2,500</b>	<b>\$2,500</b>	0.0	
5170	Analytical Testing				
	Testing required this budget cycle	\$7,000	\$7,000	0.0	
	<b>TOTAL</b>	<b>\$7,000</b>	<b>\$7,000</b>	0.0	
5180	Accounting Fees				
	Mike Dobrowski	\$70,950	\$67,572	5.0	Represents a 5.0%COLA
	<b>TOTAL</b>	<b>\$70,950</b>	<b>\$67,572</b>	5.0	
5181	Audit				
	Audit Fees	\$22,000	\$18,450	19.2	Increased outside vendor cost
	Appropriations Limit	\$1,000	\$800	25.0	Increased outside vendor cost
	<b>TOTAL</b>	<b>\$23,000</b>	<b>\$19,250</b>	19.5	
5190	Legal Fees				
	Legal Fees	\$15,000	\$15,000	0.0	
	<b>TOTAL</b>	<b>\$15,000</b>	<b>\$15,000</b>	0.0	
5196	Consultants - Miscellaneous				
	Consultant to review rates (FY 22/23)	\$0	\$0	0.0	CIP project
	On Call Engineering services	\$10,000	\$10,000	0.0	
	Temporary summer stand in for Pam Board Secretary	\$1,200	\$1,200	0.0	
		\$4,535	\$4,300	5.5	Increased outside vendor cost



**DRAFT Alpine Springs County Water District FY 23/24 Budget DRAFT**

Expense	Description	DRAFT FY23/24	Approved Budget FY22/23	Percent Change	Details
	Well # R-1 Spring 1 Rehab Juniper Min Vault rehab Springs 2 & 4 AME Well Well # R-2 Reproduce water & sewer plans Cla-Vai inspection, repairs and rebuild service Repair and Ladder for Spring 3 Vault	\$8,000 \$0 \$3,000 \$2,500 \$0 \$100 \$200 \$4,000 \$3,000 <b>\$142,600</b>	\$100 \$0 \$100 \$100 \$0 \$100 \$200 \$2,000 \$3,000 <b>\$114,200</b>	7900.0 0.0 2900.0 2400.0 0.0 0.0 0.0 100.0 0.0 24.9	Replace Cla-val with standard gate valves Moved to a CIP project Waterproof electrical box and lines/Vault Replace bad valves on well head Moved to a CIP project Reflects actual cost Reflects actual cost Reflects actual cost
<b>5311 Gas &amp; Electric - Utilities</b>	Electrical (incl. Snowmaking Power, ASCWD Office & O&M) Propane (inc. O&M) Sewer (TTSA) Office Sewer (TTSA) Park Garbage Service Office Garbage (Memorial Day Cleanup Dumpsters)	\$31,000 \$17,000 \$1,100 \$1,100 \$4,110 \$3,000 <b>\$67,310</b>	\$31,000 \$17,000 \$1,100 \$1,100 \$1,200 \$3,000 <b>\$54,400</b>	0.0 0.0 0.0 0.0 242.5 0.0 5.3	Increase in dumpster fees  Reflects actual cost
<b>5312 Telemetry System (SCADA)</b>	Annual RTU Field Maintenance SCADA, support, computer and software HMI Preventative Maintenance Three (3) Service Trips radio or transducer repair and maintenance Scada Repairs & Improvements Net streaming remote access to SCADA computer	\$4,000 \$3,480 \$935 \$1,850 \$1,500 \$0 \$250 <b>\$12,015</b>	\$4,000 \$2,770 \$935 \$1,850 \$0 \$0 \$250 <b>\$9,805</b>	0.0 25.6 0.0 0.0 1500.0 0.0 0.0 22.5	Reflects actual cost  Replace of one transducer Current CIP project Reflects actual cost
<b>5320 Travel</b>	Travel - All Staff	\$300 <b>\$300</b>	\$300 <b>\$300</b>	0.0 0.0	
<b>5323 Education Staff/Board</b>	Education - All Staff Staff Safety Training	\$2,500 \$1,000 <b>\$3,500</b>	\$2,500 \$1,000 <b>\$3,500</b>	0.0 0.0 0.0	
<b>5324 Uniforms</b>	Uniforms - O&M Tee Shirts	\$3,000 \$0 <b>\$3,000</b>	\$3,400 \$0 <b>\$3,400</b>	-11.8 0.0 -11.8	Reflects actual cost
<b>5342 ASCWD - Fuel</b>	Unleaded Diesel Special Fluids	\$6,000 \$2,500 \$1,000 <b>\$9,500</b>	\$6,000 \$2,500 \$1,000 <b>\$9,500</b>	0.0 0.0 0.0 0.0	
<b>5371 Telephone - Administration</b>	Phone - AT&T incl. O&M) ZOOM Conferencecall.com Intrado Enterprise Collaboration, Inc.	\$3,200 \$200 \$0 <b>\$3,400</b>	\$1,200 \$200 \$0 <b>\$1,400</b>	166.7 0.0 0.0 142.9	New contract with AT&T overestimated saving in 22/23 overall reduction of 73% over prior years No longer needed
<b>5394 Government Mandates</b>	USFS Permit Fee (12" Water Main) AB2158 HDS Fee (PWS - ID 3110029) Now State Water Resources Control Board Fuel Tank Test PC Air Qual Permit (Placer Co. APCD) Placer County Haz. Mat. Permit (Facility ID FA0004004) Under Ground Service Alert Placer County road encroachment fees (4) Generator Permit POLAFCC Placer County Elections State Water Resources Control Board 7-1-21 to 6-30-22 - PWS 6SSO11101 USC Backflow Certifications (payable to USC Foundation Office) Placer Co. Sheriff Office (WARN) emergency system or enforcement activities Placer County Recorder GASB-68/7475 Report & Schedules Diamond Maps	\$3,500 \$6,265 \$950 \$630 \$1,300 \$300 \$220 \$315 \$1,170 \$0 \$3,500 \$120 \$185 \$150 \$4,850 \$325 <b>\$21,885</b>	\$3,500 \$5,500 \$740 \$550 \$1,135 \$250 \$220 \$315 \$1,170 \$1,750 \$4,500 \$120 \$185 \$150 \$4,850 \$288 <b>\$21,885</b>	0.0 14.3 28.4 14.5 14.5 20.0 0.0 0.0 44.2 0.0 -22.2 0.0 0.0 0.0 0.0 12.8	Increased fee Increased fee Increased fee Increased fee Increased fee Increased fee Increased fee Increased fee No elections FY 23/24 Decreased fee Increased fee

DRAFT Alpine Springs County Water District FY 23/24 Budget DRAFT					Details	
Expense	Description	DRAFT	Approved	Percent		
		FY23/24	Budget			
	Newspaper/Legal Notices	\$500	\$500	0.0		
	<b>TOTAL</b>	<b>\$24,817</b>	<b>\$25,723</b>	<b>-3.5</b>		
5404	Garbage Contract	\$174,066	\$156,534	11.2		
	Hazard Waste Disposal 3 at \$500 each	\$1,500	\$1,500	0.0		
	<b>TOTAL</b>	<b>\$175,566</b>	<b>\$158,034</b>	<b>11.1</b>		Per TTSD increase outlined in an April 23, 2023 Email
5513	Depreciation Expense	\$262,775	\$262,775	0.0		
	<b>TOTAL</b>	<b>\$262,775</b>	<b>\$262,775</b>	<b>0.0</b>		
5602	Miscellaneous Safety - O&M	\$300	\$300	0.0		
	Traffic Control Safety Signs	\$250	\$250	0.0		
	Emergency Eye Wash	\$1,000	\$2,000	-50.0		
	Personnel Protective Safety Gear	\$250	\$500	-50.0		
	Barricades with lights	\$150	\$150	0.0		
	36" Safety Cones	\$1,850	\$3,200	-39.1		Reflects actual need
	<b>TOTAL</b>	<b>\$1,850</b>	<b>\$3,200</b>	<b>-39.1</b>		

G2



AGENDA NO: G2

MEETING DATE: 05/12/2023

## Staff Report

**TO:** ASCWD Board of Directors

Date: May 5, 2023

**FROM:** Joe Mueller, General Manager

**SUBJECT:** Goals and Objectives - Board Directors self-evaluations of the 2022/2023 District Goals and Objectives.

### **BACKGROUND:**

Per Policy 4.6.0, the Board of Directors and the General Manager are to develop annually a list of goals and objectives for the fiscal year. These goals and objectives can be directed towards staff, the General Manager and/or the Board itself and will be used to measure the overall performance of each. This list, per the policy, is to be completed prior to the start of the fiscal year and was completed at the June 2022 Board of Directors meeting for FY2022/23. Additionally, annually each Director of the ASCWD Board performs a self-evaluation on the ASCWD Goals and Objectives reviewing those appropriate to their role and provides a written evaluation of specific progress in each area.

The Administration and Personnel Committee met on Tuesday, March 29, 2023, to review, discuss and suggest updates to the Goals and Objectives for Fiscal Year FY2023/24. During this discussion, the Committee suggested modifications to the District's FY 2022/23 Goals and Objectives. In general, the Committee recommended slight modifications and additions to provide better clarity in FY 2023/24. The two documents used for this purpose, the Goals and objectives Statement and the Goals and Objectives Matrix were updated and presented at the April 14<sup>th</sup> meeting of the Board of Directors under Committee Reports for discussion. This was to solicit additional input from Directors on their specific committee areas and general District business. Any additional input received between now and consideration for adoption will be included for discussion.

Both the Goals and objectives Statement and the Goals and Objectives Matrix will come back to the Board for possible adoption at the July 14<sup>th</sup> Board of Directors Meeting, along with the final semi-annual FY2022/23 Matrix review.

### **DISCUSSION:**

Review the Board Directors self-evaluations of the FY 2022/2023 Goals and Objectives.

### **FISCAL IMPACT:**

Funds are allocated annually in the District's budget for Goals and Objectives.

### **Attachments:**

1. FY2022/23 Goals and Objectives Statement
2. FY2022/23 Goals and Objectives Matrix

## **ASCWD 2022/2023 GOALS AND OBJECTIVES STATEMENT**

Per Policy 4.6.0, the Board of Directors and the General Manager are to develop annually a list of goals and objectives for the fiscal year. These goals and objectives can be directed towards staff, the General Manager and/or the Board itself and will be used to measure the overall performance of each. This list, per the policy, is to be completed prior to June 1 so that it will coincide with the fiscal year.

Also, per the policy, ambiguous and subjective goals or objectives are excluded since the objective of the policy is to provide measurable criteria.

The following list has been created as a collaborative effort between the Administration & Personnel Committee, the General Manager, and the Board of Directors.

### **Board Goals and Objectives**

1. Review the District's Mission Statement and the Goals and Objectives in May of each year.
2. Review existing policies at the Committee and Board level and make new policies as required for the management and operation of the District at a committee and board level.
3. Budget resources to ensure that money, staff, and facilities are available for the District to operate within all of the policies of the Board.
4. Provide the public with information about the District's activities, goals, and objectives through the District website, semi-annual newsletter, annual valley-wide meeting, Board meetings and on-the-street communications.
5. Always communicate with each other, the General Manager and the public in a polite and respectful manner.

### **General Manager Goals and Objectives**

1. Personnel:
  - a. Provide a work environment for staff that promotes employee retention.
  - b. Provide guidance to the Board regarding the resources necessary for adequate training and continuing education of staff.
2. Budget & Finance:
  - a. Provide guidance to the Board regarding the budgetary needs of the District, both in annual operations and future capital expenditures.
  - b. Provide guidance to the Board regarding the financial condition of the District and manage the District's financial resources in a fiscally efficient way.
3. Planning and Implementation:
  - a. Prepare and carry out the necessary plans and actions to implement the approved operating and capital improvement budgets.
  - b. Carry out the following tasks not specified in the operating or capital budgets.
    - i. Implement the recommendations in the water and sewer Master Plan and continue to refine and update the plan to keep relevant.

- ii. Continue to retroactively obtain easements for installed water and sewer facilities, including consultation with Legal regarding lot transfers.
- iii. Take an active role with development actives within the valley to protect district infrastructure and insure adequate services.
- iv. Assist in efforts to address valley wide fire risk and defensible space activities.

**4. Communications:**

- a. Communicate with the Board regarding: Operation and management of the District.
  - i. Follow-up items from Board meetings.
  - ii. Legal, financial and operational impacts of projects
- b. Communicate to the public District activities including:
  - i. Newsletters
  - ii. Web page
  - iii. If possible, attendance at the annual All-Valley Meeting
  - iv. Other outreach to improve public information.

**Evaluation Summary:**

Prior to the evaluation, the General Manager will provide the Board with a written summary of ongoing project areas and progress to date on each.

Effective: 7/1/22

# Alpine Springs County Water District Board Goals/Objectives 2022/23 Matrix

## *Reviewed Semi Annually; December 2022 and July 2023*

GOAL	OBJECTIVE (ACTION PLAN)	WHO	WHEN/ % COMPLETE	December 2022 Review	July 2023 Review
1. Review District's Mission Statement and Goals and Objectives annually	1.1 Review and revise as needed the District's Mission Statement and Board Goals and Objectives (Policy 4.6.0)	Administration and Personnel Committee, GM, Board	May 2023/100%	On track to be reviewed before May 2023	
	1.2 Review of General Manager	Administration and Personnel Committee, GM, Board	May 2023/ 100%	On track to be reviewed before May 2023	
2. Review existing policies at the Committee and Board level and make new policies as required for the management and operation of the District.	2.1 Maintain a long term strategic plan and update it every 3-5 years. (Policy 1.0.0)	Board, GM	June 2023/ 100%	This Goal and Objective is driven by the District Master Plan. Carollo Engineers is in the final stages of the Master plan preparation. Chapters 1 through nine have been issued for staff review and comment.	

	<p>2.2. Inform valley residents via a park bulletin board and the newsletter about the District's voluntary water conservation program. <i>(Policy 1.2.0)</i></p>	<p>Board, GM</p>	<p>August 2022/ 100%</p>	<p>On track, the Fall newsletter was published in November which included water conservation tips.</p>	
	<p>2.3. Maintain volunteer membership on Board Committees through continued communications via the District Newsletters and Park message board. <i>(Policy 2.0.0)</i></p>	<p>Board, GM</p>	<p>June 2023/ 100%</p>	<p>Information on volunteer opportunities will be included in the Spring newsletter along with posted on the park message board.</p>	
	<p>2.4. Discuss and update park user fees for Alpine Meadows residents/non-residents for the next park season. <i>(Policy 6.1.0)</i></p>	<p>Park, Recreation, Greenbelt Committee, Board, GM</p>	<p>April 2023/ 100%</p>	<p>On track to be updated before April 2023</p>	
	<p>2.5. Provide possible locations for defensible space work on selected District owned greenbelt lands for the community workday. <i>(Policy 6.6.0)</i></p>	<p>Park, Recreation, Greenbelt Committee, Board, GM</p>	<p>April 2023/100%</p>	<p>On track to be reviewed before April 2023</p>	
	<p>2.6. Continue to develop, update, and keep current the multi-phase plan for stewardship of District owned greenbelt lands.</p>	<p>Park, Recreation, Greenbelt Committee, Board GM</p>	<p>March 2023/ 75%</p>	<p>Staff continues to work with the Park, Recreation, Greenbelt Committee and the</p>	

	Through Community events, workshops, and the evaluation of a parcel tax for defensible space. (Policy 6.6.0)			community at large to evaluate opportunities for District green belt lands	
	2.7. Review, revise, and update the Strategic Long-Range Plan to include documents showing water quantity for potable uses, emergency uses, and future development. Review the condition of existing infrastructure with respect to long range repair and replacement. (Policy 8.0.0) (Policy 8.1.0) (Policy 8.3.0)	Long Range Planning Committee, Board, GM	February 2023/ 80%	This Goal and Objective is driven by the District Master Plan. Carollo Engineers is in the final stages of the Master plan preparation. Chapters 1 through nine have been issued for staff review and comment.	
3. Budget resources to ensure that money, staff, and facilities are available for the District to operate within all the policies of the Board.	3.1 Approve fiscal budget each year. Policy 2.6.0	Budget and Finance Committee, Board, GM	June 2023/ 100%	On track to be developed and approved before June 2023	
	3.2 Review a list of all active District Contracts which will include: service provided, amount,	Budget and Finance Committee, Board, GM	February 2023/ 100%	A review of active District Contracts is part of the January 2023 Board of Directors Meeting	

<p>4. Provide the public with Information about the District's activities including goals and objectives.</p>	<p>inception date, and expiration date,  4.1 Provide information to the public via the park bulletin board, the District website, semi-annual newsletter, annual valley-wide meeting, and on the street communications.</p>	<p>Board, GM</p>	<p>Continuous 100%</p>	<p>The Fall newsletter was published in November, the District hosted a Holiday open house, and the District General Manager participated in the Annual valley wide Meeting and the Annual Valley Evacuation Drill.</p>	
<p>5. Always communicate with each other, the General Manager, and the public in a polite and respectful manner.</p>	<p>5.1 Provide opportunity for residents to enter and attend Board meetings in person at the District office as soon as Covid regulations allow.</p>	<p>Board, GM</p>	<p>Continuous 100%</p>	<p>Board meetings are currently being held in person at the District office. As an added service the District continues to provide a zoom link for the community to view the meetings and participate to the extent the connection allows. In person is the means for the community to address the Board.</p>	

G3



AGENDA NO: G3

MEETING DATE: 05/12/2023

## Staff Report

**TO:** ASCWD Board of Directors

Date: May 04, 2023

**FROM:** Joe Mueller, General Manager

**SUBJECT:** Consideration of Resolution # 3-2023 Establishing the Annual Proposition 4 Appropriations Limit for the Fiscal Year 2023/24

### **BACKGROUND:**

State law requires the adoption of an annual appropriations limit, which restricts the growth of tax-funded programs and services by limiting the appropriation of proceeds of taxes.

Proposition 4, more commonly known as the Gann Initiative, was approved by the California electorate in November 1979. It is intended to restrict growth of tax-funded programs and services by limiting the appropriation of the proceeds of taxes to the 1978/79 base year limit, as adjusted annually for changes in population and inflation. Proceeds of taxes, in excess of the appropriations limit, with some exceptions, must be returned to the taxpayers by refund or reduction in tax rates, unless an extension of the limit is approved by majority popular vote. Proceeds of taxes include tax revenues and investment earnings, related to those tax revenues, proceeds from licenses and users/charges to the extent that they exceed the cost to cover those services, and discretionary tax funds used for contingency, emergency, unemployment, reserve, and retirement sinking funds, trust, or similar funds.

In June 1990, the California voters approved Proposition 111, amending the Gann Initiative to provide local agencies with the option of using either the city or county population change percentage (whichever is greater). Another provision of the amendment states that the Gann limit would be triggered only if tax proceeds exceed the limit for two consecutive fiscal years. Additionally, the proposition requires an annual review of the appropriations limit calculation by a qualified independent auditor, in conjunction with the annual financial audit.

Government Code Section 7910(a) states: "Each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year, pursuant to Article XIII B of the California Constitution, at a regularly scheduled meeting or noticed special meeting. Fifteen days prior to the meeting, documentation used in the determination of the appropriations limit and other necessary determinations shall be available to the public. The determinations made pursuant to this section are legislative acts.

**DISCUSSION:**

According to the estimates received from the California Department of Finance office, the unincorporated population of Placer County decreased by -0.79 percent between January 1, 2022, and January 1, 2023. The California per capita personal income (CPCPI) increased by 4.44 percent. Applying these factors results in:

Prior Year Limit	\$2,103,346
Multiply by adjustment factor	<u>1.0361</u>
Equals	\$2,179,277

The FY 2023/24 budget estimate of revenues from the proceeds of taxes is \$915,239 which is well below the appropriations limit, being at \$2,179,277.

**FISCAL IMPACT:**

No fiscal impact for FY 2023/24, the District continues to remain well under its appropriations limit.

**RECOMMENDATION:**

Adopt Resolution 3-2023 Establishing the Annual Proposition 4 Appropriations Limit for the Fiscal Year 2023/24

**ATTACHMENTS:**

- 1- Resolution NO. 3-2023
- 2- California Department of Finance Published CPCPI and Population Estimates

**RESOLUTION NO. 3-2023**

**RESOLUTION BY THE ALPINE SPRINGS COUNTY WATER DISTRICT  
BOARD OF DIRECTORS  
ESTABLISHING APPROPRIATIONS LIMIT FOR THE  
FISCAL YEAR JULY 1, 2023- JUNE 30, 2024**

WHEREAS, California Constitution Article XIII B establishes and imposes spending limitations upon various governmental entities including special districts and other political subdivisions within the definition of local governments; and,

WHEREAS, California Government Code Section 7900 and following, in implementation of said Article XIII B includes within the definition of local jurisdictions local agencies subject as a special district or other subdivision of the State.

WHEREAS, Government Code Section 7910 requires each local jurisdiction shall by Resolution, establish its appropriations limit for the following fiscal year pursuant to said Article XIII B; and,

WHEREAS, the Board of Directors of Alpine Springs County Water District as an entity of local government, a special district and body politic wishes to and intends hereby to establish its appropriations limit for the fiscal year 2022/2023;

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Springs County Water District, as follows:

- 1. For the fiscal year 2023/2024, the appropriations limit for this District is hereby established to be and is in the sum of:

\$2,179,277

That a copy of the formula and computations thereunder in determining and establishing the above appropriations limit for this District is attached hereto, marked Exhibit "1": and incorporated herein for greater particularity.

- 2. That there are no excess revenues subject to return.

12<sup>th</sup> day of May 2023, at a Meeting of the Board of Directors, by the following vote:

AYES: Directors \_\_\_\_\_

NOES: Directors \_\_\_\_\_

ABSENT: Directors \_\_\_\_\_

ABSTAIN: Directors \_\_\_\_\_

ALPINE SPRINGS COUNTY WATER DISTRICT

\_\_\_\_\_  
Janet Grant, President  
Board of Directors

ATTEST:

\_\_\_\_\_  
Joe Mueller, General Manager  
Secretary to the Board of Directors

CALCULATIONS FOR APPROPRIATIONS LIMIT  
FOR THE FISCAL YEAR JULY 1, 2023 – JUNE 30, 2024

LIMIT CALCULATIONS

<u>FISCAL YEAR</u>	<u>CALCULATION BASE</u>	<u>ADJUSTMENT FACTOR</u>	<u>LIMIT</u>
1998/99	\$694,205	1.0687	\$741,897
1999/00	\$741,897	1.0763	\$798,537
2000/01	\$798,537	1.0977	\$862,899
2001/02	\$862,899	1.1165	\$963,427
2002/03	\$963,427	0.9861	\$950,050
2003/04	\$950,050	1.0404	\$988,032
2004/05	\$988,032	1.0236	\$1,011,350
2005/06	\$1,011,350	1.05818	\$1,070,189
2006/07	\$1,070,189	1.04313	\$1,116,351
2007/08	\$1,116,351	1.05402	\$1,176,656
2008/09	\$1,176,656	1.05103	\$1,236,701
2009/10	\$1,236,701	1.07778	\$1,258,689
2010/11	\$1,258,689	0.98318	\$1,237,513
2011/12	\$1,237,513	1.03392	\$1,279,489
2012/13	\$1,279,489	1.04745	\$1,340,206
2013/14	\$1,340,206	1.05351	\$1,411,924
2014/15	\$1,411,924	1.00778	\$1,422,909
2015/16	\$1,422,909	1.0425	\$1,483,321
2016/17	\$1,483,321	1.0551	\$1,565,007
2017/18	\$1,565,007	1.0428	\$1,631,989
2018/19	\$1,631,989	1.0435	\$1,702,980
2019/20	\$1,702,980	1.0446	\$1,778,933
2020/21	\$1,778,933	1.0505	\$1,868,722
2021/22	\$1,868,722	1.0637	\$1,987,852
2022/23	\$1,987,852	1.0581	\$2,103,346
2023/24	\$2,103,346	1.0361	\$2,179,277

This year's limit was calculated as follows:

Per Capita Ratio:	$\frac{4.44 + 100}{100} = 1.0444$
Population Ratio:	$\frac{-0.79 + 100}{100} = 0.9921$
Calc. of Factor for 2023/24	$1.0444 \times 0.9921 = 1.0361$
	$1.0361 \times \$2,103,346 = \$2,179,277$

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW  
Director  
By:

Erika Li  
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Placer				
Auburn	-1.70	13,596	13,365	13,365
Colfax	-1.08	2,038	2,016	2,016
Lincoln	2.18	51,199	52,313	52,313
Loomis	-1.61	6,715	6,607	6,607
Rocklin	-0.66	71,655	71,179	71,179
Roseville	0.98	151,450	152,928	152,928
Unincorporated	-0.79	112,788	111,897	111,897
County Total	0.21	409,441	410,305	410,305

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b><u>Percent Change</u></b> <b>2022-23</b>	<b><u>--- Population Minus Exclusions ---</u></b> <b>1-1-22</b>	<b>1-1-23</b>
<b>Napa</b>			
Incorporated	-0.97	111,917	110,833
County Total	-0.99	134,274	132,945
<b>Nevada</b>			
Incorporated	0.25	33,423	33,506
County Total	-0.26	100,926	100,667
<b>Orange</b>			
Incorporated	-0.46	3,018,568	3,004,808
County Total	-0.46	3,151,305	3,136,922
<b>Placer</b>			
Incorporated	0.59	296,653	298,408
County Total	0.21	409,441	410,305
<b>Plumas</b>			
Incorporated	-1.64	2,129	2,094
County Total	-1.23	19,232	18,996
<b>Riverside</b>			
Incorporated	0.24	2,024,892	2,029,837
County Total	0.34	2,423,020	2,431,270
<b>Sacramento</b>			
Incorporated	0.44	965,442	969,714
County Total	-0.02	1,568,532	1,568,233
<b>San Benito</b>			
Incorporated	0.53	44,674	44,913
County Total	0.19	65,543	65,666
<b>San Bernardino</b>			
Incorporated	0.20	1,860,675	1,864,456
County Total	0.12	2,150,981	2,153,467

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.