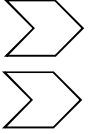


FINANCE AUTHORITY
Board of Directors



Finance Authority (93010) \$ 1,656,338

Total \$ 1,656,338





Finance Authority Summary

	<u>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Adopted</u>	<u>13/14</u> <u>Estimated</u>	<u>14/15</u> <u>Proposed</u>	<u>14/15</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,961	23,752	23,102	23,152	23,152	-2.5%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	1,661,564	1,624,378	1,625,028	1,633,186	1,633,186	0.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	1,684,525	1,648,130	1,648,130	1,656,338	1,656,338	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,050	6,075	6,075	7,025	7,025	15.6%
Other Charges	1,652,069	1,635,419	1,635,419	1,646,969	1,646,969	0.7%
Overhead Cost Allocation (A87)	3,978	6,636	6,636	2,344	2,344	-64.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,662,097	1,648,130	1,648,130	1,656,338	1,656,338	0%
Fund Balance Added (Used)	22,428	-	-	-	-	

Staffing: None

	June 30, 2014 Projected Fund Balance	FY 14/15 Revenue	FY 14/15 Expense	FY 14/15 Net Change	June 30, 2015 Projected Fund Balance
Finance Authority	Fund #3631 19,995	1,656,338	1,656,338	-	19,995
		1,656,338	1,656,338	-	



Finance Authority

Service Description:

The Finance Authority is a component unit of the County established under provisions of the Health and Safety Code to finance and refinance any improved real or personal property for the benefit of Nevada County. The Finance Authority is the lessor for the County's Certificates of Participation. This budget unit makes debt service payments on behalf of the County.

Service Budget Unit Code	- 93010
Office/Department	- Finance Authority
Major Service Area	- Finance Authority



Finance Authority (93010)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,961	23,752	23,102	23,152	23,152	-2.5%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	1,661,564	1,624,378	1,625,028	1,633,186	1,633,186	0.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	1,684,525	1,648,130	1,648,130	1,656,338	1,656,338	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,050	6,075	6,075	7,025	7,025	15.6%
Other Charges	1,652,069	1,635,419	1,635,419	1,646,969	1,646,969	0.7%
Overhead Cost Allocation (A87)	3,978	6,636	6,636	2,344	2,344	-64.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,662,097	1,648,130	1,648,130	1,656,338	1,656,338	0%
Fund Balance Added (Used)	22,428	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Finance Authority	Fund #3631	1,656,338	1,656,338	-
		1,656,338	1,656,338	-

Comments/Analysis of Differences:

Public Hearing Comments:

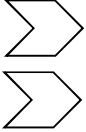
Adopted as proposed.





SANITATION DISTRICT NO. 1

Board of Directors



<input type="checkbox"/> Sewage Collection, Treatment & Disposal (91005)	\$ 8,947,595
<input type="checkbox"/> Sewer Assessment (91006)	4,814
Total	\$ 8,952,409





Sanitation District No. 1 Summary

	<u>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Adopted</u>	<u>13/14</u> <u>Estimated</u>	<u>14/15</u> <u>Proposed</u>	<u>14/15</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	27,756	43,850	44,212	44,117	44,117	0.6%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	6,579,109	6,538,790	6,538,863	6,539,085	6,539,085	0.0%
Miscellaneous Revenues	6,018	1,850	227,732	2,000	2,000	8.1%
Other Financing Sources	4,211,613	2,504,249	2,470,594	2,331,324	2,331,324	-6.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	10,824,496	9,088,739	9,281,401	8,916,526	8,916,526	-2%
Expenses						
Salaries & Benefits	1,899,863	1,973,832	1,789,256	2,071,115	2,071,115	4.9%
Services & Supplies	4,821,652	5,133,902	4,710,513	5,443,974	5,443,974	6.0%
Other Charges	4,102,840	1,962,331	1,964,331	1,957,343	1,957,343	-0.3%
Overhead Cost Allocation (A87)	172,164	113,293	113,293	122,300	122,300	8.0%
Capital Assets	2,351,889	850,000	906,907	166,717	166,717	-80.4%
Other Financing Uses	376,510	2,504,249	2,536,157	2,331,324	2,331,324	-6.9%
Interfund Activity	(2,899,220)	(2,901,673)	(2,697,225)	(3,140,364)	(3,140,364)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	10,825,698	9,635,934	9,323,232	8,952,409	8,952,409	-7%
Fund Balance Added (Used)	(1,202)	(547,195)	(41,831)	(35,883)	(35,883)	
Staffing:	19.00	19.00	19.00	19.00	19.00	
		June 30, 2014				June 30, 2015
		Projected	FY 14/15	FY 14/15	FY 14/15	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
11 Wastewater Zones	Fund #Var.	4,571,406	8,911,712	8,947,595	(35,883)	4,535,523
NSJ Sewer Assessment	Fund #4201	(2,802)	4,814	4,814	-	(2,802)
			8,916,526	8,952,409	(35,883)	



Sewage Collection, Treatment and Disposal

Mission Statement:

To administer, operate, and maintain wastewater collection systems, treatment and disposal facilities in a safe, efficient, and cost-effective manner for Nevada County Sanitation District No. 1 customers in compliance with local, State, and Federal requirements.

Service Description:

Administer, operate, and maintain wastewater collection systems, treatment and disposal facilities with a dedicated staff of State certified wastewater treatment operations personnel who maintain all facilities in compliance with Nevada County Department of Environmental Health, California Department of Public Health, California Regional Water Quality Control Board - Central Valley Region, and Federal Environmental Protection Agency rules, regulations, certifications, and permits in the following areas of Western Nevada County served by Nevada County Sanitation District No. 1:

- Lake Wildwood, Zone 1
- Lake of the Pines, Zone 2
- North San Juan, Zone 4
- Gold Creek, Zone 5
- Penn Valley, Zone 6
- Mountain Lakes Estates, Zone 7
- Cascade Shores, Zone 8
- Eden Ranch, Zone 9
- Higgins Village, Zone 11
- Valley Oak Court, Zone 12

An existing inventory of infrastructure includes:

- 81 miles of 6-15 inch diameter gravity sewer
- 1,040 manholes
- 31 pump stations
- 24 generators
- 300 septic tanks (with individual pumps)
- Approximately 30 miles of 2-10 inch diameter pressure main
- Four tertiary treatment plants, three with surface water discharge
- Two secondary treatment plants with land discharge
- Four septic systems with community leach fields

Major Accomplishments in 2013-14:

General:

- Investigated alternative structures and rate programs and determined legal requirements for current zone structure. Started analysis to begin updating Sanitation Code.
- Implemented the use of mobile computer technology (smart phones, iPads, laptops) to better manage data collection and provide the ability for data collected from treatment plants to be instantly available to laboratory staff, supervisors and managers.
- Implemented monitoring schedules to ensure compliance with the Sewer System Management Plan (SSMP).
- Rehabilitated 19 manholes in Lake of the Pines and 5 in Lake Wildwood.
- Cleaned approximately 476,926 linear feet of sewer main in fiscal year ending June 2014.
- Continued with five-year plan on cleaning the sewer mains and began implementing the SSMP as it relates to the different components such as assessing the system and planning maintenance.

Lake Wildwood, Zone 1:

- Ultra violet (UV) disinfection system has been in place and in use for one year with positive results. This system eliminates chlorine gas usage.
- Replaced filter media in all four pressure filters. This provides improved filtration of the tertiary treatment process. This project was completed by operations staff and saved approximately \$20,000 over the use of a contractor.

Lake of the Pines, Zone 2:

- Continued training of collections staff to conduct manhole assessments, smoke testing, and other infiltration/intrusion (I/I) methods in order to reduce I/I into the collections system. Continued to evaluate and identify I/I problems, propose repair methods and prioritized repairs/replacement. To date, 24 manholes have been rehabilitated with measurable reductions in I/I.



Sewage Collection, Treatment and Disposal

Penn Valley, Zone 6:

- Submitted State Revolving Fund (SRF) application and financing plan for the Penn Valley to Lake Wildwood pipeline project. Have received preliminary word that loan has been approved and the District will be receiving 100% loan forgiveness. Typical loan forgiveness is 50%.
- Developed an I/I plan and strategy to lower costs for maintaining the existing Penn Valley collection and STEP systems.
- In partnership with HHSAs, was awarded a CDBG Grant in the amount of \$1,300,000 to assist in funding of the Penn Valley to Lake Wildwood pipeline project to reduce O&M costs for this zone.
- Received several responses to a Request for Qualifications (RFQ) on the proposed pipeline and are awaiting selection of the consultant pending SRF approval. Design firm has been selected and the District will award contract as SRF funding is finalized.

Cascade Shores, Zone 8:

- Improved the physical operation of the facility to meet permit requirements in a cost-effective manner.
- Received authorization for reduced monitoring which led to lower laboratory expenses and reduced staff time required at the treatment plant, creating savings in O&M costs.
- Continued analysis of a land application treatment project to reduce Cascade Shores operating costs. An SRF application has been submitted for this project and a potential site has been identified.
- Environmental analysis of the proposed land application treatment project has been started to include land suitability.

Objectives and Performance Measures for 2014-15:

Objective:

Increase public awareness through informational programs by effectively communicating with all interested parties on wastewater issues for Sanitation District No. 1 customers.

Performance Measures:

- Keep Sanitation District Board of Directors, Advisory Committee, working groups, customers, and legislators informed of wastewater problems, solutions, projects, and associated costs of implementation. To achieve this, the Sanitation District website has been updated and staff is looking at other jurisdictions for best practices to provide better information and increase consumer confidence.
- Maintain contact with associations actively involved in wastewater issues including California State Association of Counties, Regional Council of Rural Counties, Central Valley Clean Water Association, California Rural Water, California Water Environmental Association, California Association of Sanitation Agencies, California Coalition for Clean Water, Tri-TAC, and League of California Cities.

Objective:

Complete planning and start upgrades of wastewater facilities.

Performance Measures:

- Due to the success of the SRF loan approval, the Penn Valley pipeline project is now viable, connecting Penn Valley, Zone 6, with the Lake Wildwood system. Additionally, Zone 12, Valley Oak Court, will be merged into this regionalized upgrade. This will allow for the decommissioning of the Penn Valley treatment facility.
- An SRF loan has been applied for to allow for upgrades to the Cascade Shores treatment plant, converting it from tertiary treatment to land application, providing additional savings for the Zone.
- Investigate and support future connected users.

Objective:

Effectively operate and maintain Sanitation District wastewater collection systems in accordance with local, State and Federal rules, regulations and permits.

Performance Measures:

- Continue development and management of the long-range Sewer System Management Plan for District wastewater collection systems and implement changed or new procedures identified in the Plan.



Sewage Collection, Treatment and Disposal

- Continue preventive maintenance to reduce overtime inducing reactive maintenance.
- Develop process measures such as overflows per mile of pipe to support future benchmarking of collection system.
- Clean 476,926 linear feet of sewer main.
- Conduct video inspections of sewer main as needed to effectively troubleshoot excessive infiltration and plan future repairs/replacement.
- Smoke test sewer main as needed to effectively troubleshoot excessive infiltration.
- Continue to develop process control skills to more effectively operate treatment plants.
- Utilize new computer technology to assist in effective data collection and distribution resulting in more effective data management and plant operations.
- Develop process measures to support future benchmarking of treatment costs.
- Consolidate service contracts to individual companies to reduce net payments by individual zones.
- Continue preventive maintenance to reduce overtime inducing reactive maintenance.
- Track overtime costs to identify high cost elements of the collection system.
- Continue improving the SSMP in such areas as assessing the collection system through manhole evaluations, smoke testing and the use of a close circuit television unit (CCTV). This will help identify problems and project resources to maintain critical sewer pipes.

Service Budget Unit Code	-91005
Office/Department	-CDA/DPW/Wastewater
Major Service Area	-Nevada County Sanitation District No. 1



Sewage Collection, Treatment and Disposal (91005)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	27,763	43,800	44,152	44,047	44,047	0.6%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	6,574,931	6,534,692	6,534,691	6,534,341	6,534,341	0.0%
Miscellaneous Revenues	6,018	1,850	227,732	2,000	2,000	8.1%
Other Financing Sources	4,211,613	2,504,249	2,470,594	2,331,324	2,331,324	-6.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	10,820,325	9,084,591	9,277,169	8,911,712	8,911,712	-2%
Expenses						
Salaries & Benefits	1,899,863	1,973,832	1,789,256	2,071,115	2,071,115	4.9%
Services & Supplies	4,820,928	5,133,061	4,709,793	5,443,327	5,443,327	6.0%
Other Charges	4,099,974	1,959,531	1,961,531	1,953,668	1,953,668	-0.3%
Overhead Cost Allocation (A87)	172,375	113,128	113,128	121,808	121,808	7.7%
Capital Assets	2,351,889	850,000	906,907	166,717	166,717	-80.4%
Other Financing Uses	378,510	2,504,249	2,536,157	2,331,324	2,331,324	-6.9%
Interfund Activity	(2,899,220)	(2,901,673)	(2,697,225)	(3,140,364)	(3,140,364)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	10,824,319	9,632,128	9,319,547	8,947,595	8,947,595	-7%
Fund Balance Added (Used)	(3,994)	(547,537)	(42,378)	(35,883)	(35,883)	
Staffing:	19.00	19.00	19.00	19.00	19.00	
2014/15 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
11 Wastewater Zones	Fund #Var.	8,911,712	8,947,595		(35,883)	
		8,911,712	8,947,595		(35,883)	

Comments/Analysis of Differences:

FY 12/13 infrastructure improvements to Lake Wildwood and Penn Valley facilities resulted in higher capital asset expenses, related transfers, and use of fund balance relative to FY 13/14.

Public Hearing Comments:

Adopted as proposed.



Sewer Assessment

Service Description:

The special revenue fund presented here is for repayment of the sewer assessment bond indebtedness related to the Nevada County Sanitation District No. 1 North San Juan, Zone 4, wastewater capital improvement project that was completed in 1989.

Service Budget Unit Code	- 91006
Office/Department	- Wastewater
Major Service Area	- Enterprise



Sewer Assessment (91006)

	12/13 <u>Actual</u>	13/14 <u>Adopted</u>	13/14 <u>Estimated</u>	14/15 <u>Proposed</u>	14/15 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	(7)	50	60	70	70	40.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	4,178	4,098	4,172	4,744	4,744	15.8%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	4,171	4,148	4,232	4,814	4,814	16%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	724	841	720	647	647	-23.1%
Other Charges	2,866	2,800	2,800	3,675	3,675	31.3%
Overhead Cost Allocation (A87)	(211)	165	165	492	492	198.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(2,000)	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,379	3,806	3,685	4,814	4,814	26%
Fund Balance Added (Used)	2,792	342	547	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
NSJ Sewer Assessment	Fund #4201	4,814	4,814	-
		4,814	4,814	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



