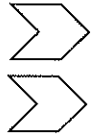


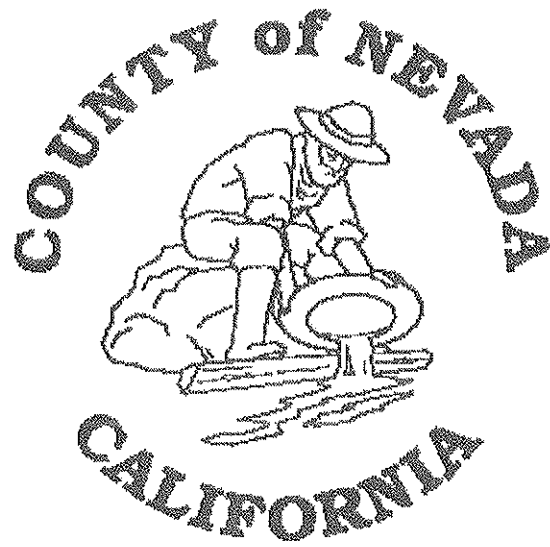
**FINANCE AUTHORITY**  
Board of Directors



Finance Authority (93010) \$ 1,648,130

**Total** \$ 1,648,130





## Finance Authority Summary

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	54,902	23,023	23,514	23,752	23,752	3.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	10,954,660	1,639,099	1,638,608	1,624,378	1,624,378	-0.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>11,009,562</b>	<b>1,662,122</b>	<b>1,662,122</b>	<b>1,648,130</b>	<b>1,648,130</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	355,518	6,075	6,075	6,075	6,075	0.0%
Other Charges	11,911,229	1,652,069	1,652,069	1,635,419	1,635,419	-1.0%
Overhead Cost Allocation (A87)	5,959	3,978	3,978	6,636	6,636	66.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>12,272,706</b>	<b>1,662,122</b>	<b>1,662,122</b>	<b>1,648,130</b>	<b>1,648,130</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,263,144)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

	June 30, 2013 Projected Fund Balance	FY 13/14 Revenue	FY 13/14 Expense	FY 13/14 Net Change	June 30, 2014 Projected Fund Balance
Finance Authority Fund #3631	19,995	1,648,130	1,648,130	-	*
		<b>1,648,130</b>	<b>1,648,130</b>	<b>-</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2013-14 General Fund analysis.



# Finance Authority

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## 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)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	54,902	23,023	23,514	23,752	23,752	3.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	10,954,660	1,639,099	1,638,608	1,624,378	1,624,378	-0.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>11,009,562</b>	<b>1,662,122</b>	<b>1,662,122</b>	<b>1,648,130</b>	<b>1,648,130</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	355,518	6,075	6,075	6,075	6,075	0.0%
Other Charges	11,911,229	1,652,069	1,652,069	1,635,419	1,635,419	-1.0%
Overhead Cost Allocation (A87)	5,959	3,978	3,978	6,636	6,636	66.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>12,272,706</b>	<b>1,662,122</b>	<b>1,662,122</b>	<b>1,648,130</b>	<b>1,648,130</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,263,144)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2013/14 Fund Analysis:

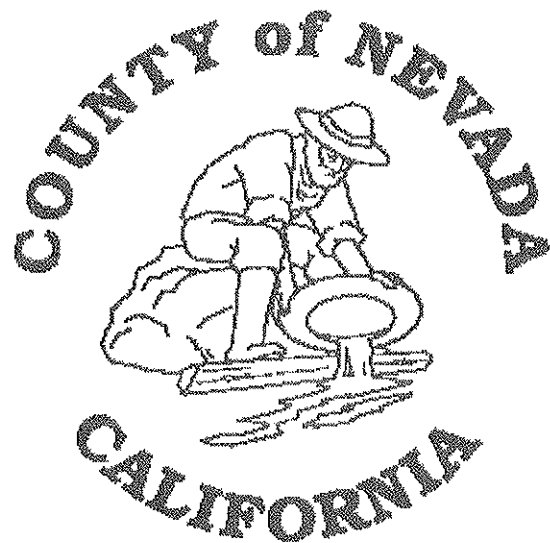
		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
Finance Authority	Fund #3631	1,648,130	1,648,130	-
		<b>1,648,130</b>	<b>1,648,130</b>	<b>-</b>

Comments/Analysis of Differences:

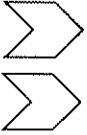
### Public Hearing Comments:

Adopted as proposed.





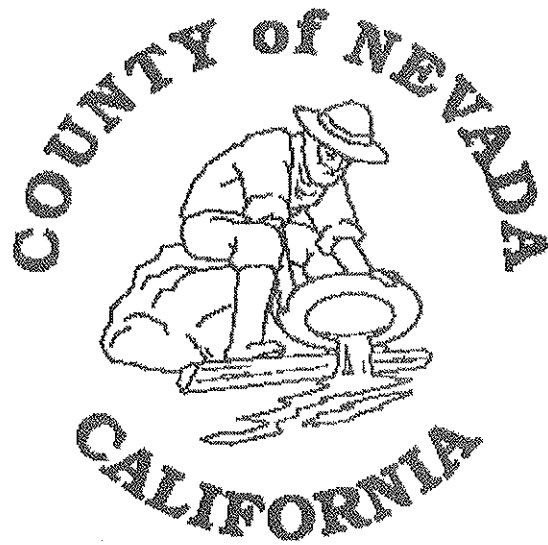
**SANITATION DISTRICT NO. 1**  
Board of Directors



<input type="checkbox"/> Sewage Collection, Treatment & Disposal (91005)	\$ 9,632,128
<input type="checkbox"/> Sewer Assessment (91006)	3,806

**Total** \$ 9,635,934







## Sanitation District No. 1 Summary

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	74,088	47,606	53,647	43,850	43,850	-7.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	6,709,976	6,538,279	6,539,241	6,538,790	6,538,790	0.0%
Miscellaneous Revenues	51,809	1,000	1,029	1,850	1,850	85.0%
Other Financing Sources	2,703,416	4,570,194	4,571,959	2,504,249	2,504,249	-45.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>9,539,289</b>	<b>11,157,079</b>	<b>11,165,876</b>	<b>9,088,739</b>	<b>9,088,739</b>	<b>-19%</b>
<b>Expenses</b>						
Salaries & Benefits	1,963,649	2,003,531	1,859,041	1,973,832	1,973,832	-1.5%
Services & Supplies	5,105,180	5,284,710	4,959,105	5,133,902	5,133,902	-2.9%
Other Charges	4,112,159	1,996,390	1,971,796	1,962,331	1,962,331	-1.7%
Overhead Cost Allocation (A87)	231,185	172,074	172,074	113,293	113,293	-34.2%
Capital Assets	376,829	2,658,581	2,435,559	850,000	850,000	-68.0%
Other Financing Uses	890,754	4,570,194	4,570,194	2,504,249	2,504,249	-45.2%
Interfund Activity	(3,109,796)	(3,026,821)	(2,905,217)	(2,901,673)	(2,901,673)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>9,569,960</b>	<b>13,658,659</b>	<b>13,062,552</b>	<b>9,635,934</b>	<b>9,635,934</b>	<b>-29%</b>
<b>Fund Balance Added (Used)</b>	<b>(30,671)</b>	<b>(2,501,580)</b>	<b>(1,896,676)</b>	<b>(547,195)</b>	<b>(547,195)</b>	
<b>Staffing:</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	

		June 30, 2013 Projected Fund Balance	FY 13/14 Revenue	FY 13/14 Expense	FY 13/14 Net Change	June 30, 2014 Projected Fund Balance
11 Wastewater Zones	Fund #Var.	4,500,810	9,084,591	9,632,128	(547,537)	3,953,273
NSJ Sewer Assessment	Fund #4201	(5,417)	4,148	3,806	342	(5,075)
			<b>9,088,739</b>	<b>9,635,934</b>	<b>342</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2013-14 General Fund analysis.



# Sewage Collection, Treatment & Disposal

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## **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
- 30 pump stations
- 23 generators
- 300 septic tanks (with individual pumps)
- 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 2012-13:**

### **General:**

- Integrated wastewater operations and the capital improvement program into the Public Works Administration and Engineering structure.
- Completed development of a five-year operations and capital improvement plan to better predict future District expenses and proposed sewer charges. The long-term implementation of the revolving five-year plan should stabilize service charge requests.
- Investigated alternative structures and rate programs and determined legal requirements for current zone structure.
- Consolidated remote access methods for monitoring treatment plants during nights and weekends, saving budget funds and improving efficiency.
- Continued development of Sewer System Management Plan for District wastewater collection systems.
- Cleaned approximately 391,000 linear feet of sewer main in fiscal year ending June 2012.
- Completed and submitted the Sewer System Management Plan (SSMP) to the water board.
- Completed training of supervisory staff on manhole and pipe assessment.
- Setting up a 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:**

- Completed the gravel abatement supplemental environmental project (SEP) of Deer Creek per Administrative Civil Liability Order R5-2009-0553.
- Completed construction of the ultra violet (UV) disinfection system and eliminated chlorine gas usage.

### **Lake of the Pines, Zone 2:**

- Completed the supplemental environmental project for the application of compost to augment the soil in hydraulic mining sites as identified in Administrative Civil Liability Order R5-2009-0552.



## Sewage Collection, Treatment & Disposal

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- Trained 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.

### **Penn Valley, Zone 6:**

- Identified a preferred alternative of consolidation with the Lake Wildwood zone to address the ongoing Cease and Desist Order from the Regional Water Quality Control Board (RWQCB).
- Developed State Revolving Fund (SRF) application and financing plan for the Penn Valley to Lake Wildwood pipeline project. Awaiting word from the State Board on the SRF.
- Developed an I/I plan and strategy to lower costs for maintaining the existing Penn Valley collection and STEP systems.
- Received several responses to a Request for Qualifications (RFQ) on the proposed pipeline and are awaiting selection of the consultant pending SRF approval.

### **Cascade Shores, Zone 8:**

- Improved the physical operation of the facility to meet permit requirements in a cost-effective manner.
- Investigated process adjustments to address effluent copper limits. Options included testing of different copper chelating agent.
- Received authorization for reduced monitoring which will lower laboratory expenses and staff time required at the treatment plant.
- Received from the Regional Water Quality Control Board an administrative extension on the NPDES permit. The work was done in house saving the District over \$35,000 in consultant costs.
- Performed an analysis of a land application treatment project to reduce Cascade Shores operating costs.

### **Objectives and Performance Measures for 2013-14:**

#### **Objective:**

Increase public awareness through information 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.
- 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:**

- Complete planning on the merger of Penn Valley and Lake Wildwood treatment zones if cost effective.
- 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 of a long-range Sewer System Management Plan for District wastewater collection systems and implement changed or new procedures identified in the Plan.
- Continue preventive maintenance to reduce overtime inducing reactive maintenance.



## Sewage Collection, Treatment & Disposal

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- Develop process measures such as overflows per mile of pipe to support future benchmarking of collection system.
- Clean 375,000 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.

### **Objective:**

Effectively operate and maintain Sanitation District wastewater treatment and disposal facilities in accordance with local, State and Federal rules, regulations, and permits.

### **Performance Measures:**

- Develop process control skills to more effectively operate treatment plants.
- 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 & Disposal (91005)

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	74,038	47,556	53,587	43,800	43,800	-7.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	6,705,539	6,533,842	6,534,983	6,534,692	6,534,692	0.0%
Miscellaneous Revenues	51,809	1,000	1,029	1,850	1,850	85.0%
Other Financing Sources	2,703,416	4,570,194	4,571,959	2,504,249	2,504,249	-45.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>9,534,802</b>	<b>11,152,592</b>	<b>11,161,558</b>	<b>9,084,591</b>	<b>9,084,591</b>	<b>-19%</b>
<b>Expenses</b>						
Salaries & Benefits	1,963,649	2,003,531	1,859,041	1,973,832	1,973,832	-1.5%
Services & Supplies	5,104,534	5,284,064	4,958,264	5,133,061	5,133,061	-2.9%
Other Charges	4,109,259	1,993,490	1,968,896	1,959,531	1,959,531	-1.7%
Overhead Cost Allocation (A87)	231,398	172,287	172,287	113,128	113,128	-34.3%
Capital Assets	376,829	2,658,581	2,435,559	850,000	850,000	-68.0%
Other Financing Uses	890,754	4,570,194	4,570,194	2,504,249	2,504,249	-45.2%
Interfund Activity	(3,109,796)	(3,026,821)	(2,905,217)	(2,901,673)	(2,901,673)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>9,566,627</b>	<b>13,655,326</b>	<b>13,059,024</b>	<b>9,632,128</b>	<b>9,632,128</b>	<b>-29%</b>
<b>Fund Balance Added (Used)</b>	<b>(31,825)</b>	<b>(2,502,734)</b>	<b>(1,897,466)</b>	<b>(547,537)</b>	<b>(547,537)</b>	
<b>Staffing:</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	
<b>2013/14 Fund Analysis:</b>						
		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>		
11 Wastewater Zones	Fund #Var.	9,084,591	9,632,128	(547,537)		
		<u>9,084,591</u>	<u>9,632,128</u>	<u>(547,537)</u>		

### Comments/Analysis of Differences:

Federal Fiscal Year 12/13 infrastructure improvements to Lake Wildwood and Penn Valley facilities resulted in higher Capital Asset expenditures, and related transfers and use of fund balance relative to Federal Fiscal Year 13/14.

### Public Hearing Comments:

Adopted as proposed.



# Sewer Assessment

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## 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)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	50	50	60	50	50	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	4,437	4,437	4,258	4,098	4,098	-7.6%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>4,487</b>	<b>4,487</b>	<b>4,318</b>	<b>4,148</b>	<b>4,148</b>	<b>-8%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	646	646	841	841	841	30.2%
Other Charges	2,900	2,900	2,900	2,800	2,800	-3.4%
Overhead Cost Allocation (A87)	(213)	(213)	(213)	165	165	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>3,333</b>	<b>3,333</b>	<b>3,528</b>	<b>3,806</b>	<b>3,806</b>	<b>14%</b>
<b>Fund Balance Added (Used)</b>	<b>1,154</b>	<b>1,154</b>	<b>790</b>	<b>342</b>	<b>342</b>	

Staffing: None

### 2013/14 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
NSJ Sewer Assessment	Fund #4201	4,148	3,806	342
		<b>4,148</b>	<b>3,806</b>	<b>342</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



