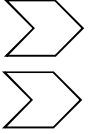


FINANCE AUTHORITY
Board of Directors



Finance Authority (93010) \$ 2,797,735

Total \$ 2,797,735





Finance Authority Summary

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</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	22,679	22,801	22,825	22,825	22,825	0.1%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	1,622,454	1,630,050	1,633,010	2,774,910	2,774,910	70.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	1,645,133	1,652,851	1,655,835	2,797,735	2,797,735	69%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	4,500	2,250	3,250	3,000	3,000	33.3%
Other Charges	1,644,244	1,649,469	1,649,469	2,791,935	2,791,935	69.3%
Overhead Cost Allocation (A87)	1,652	1,132	3,116	2,800	2,800	147.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,650,396	1,652,851	1,655,835	2,797,735	2,797,735	69%
Fund Balance Added (Used)	(5,263)	-	-	-	-	

Staffing: None

		June 30, 2017 Projected Fund Balance	FY 17/18 Revenue	FY 17/18 Expense	FY 17/18 Net Change	June 30, 2018 Projected Fund Balance
FINANCE AUTHORITY	Fund # 3631	880,425	2,797,735	2,797,735	-	880,425
		2,797,735		2,797,735	-	



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)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,679	22,801	22,825	22,825	22,825	0.1%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	1,622,454	1,630,050	1,633,010	2,774,910	2,774,910	70.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	1,645,133	1,652,851	1,655,835	2,797,735	2,797,735	69%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	4,500	2,250	3,250	3,000	3,000	33.3%
Other Charges	1,644,244	1,649,469	1,649,469	2,791,935	2,791,935	69.3%
Overhead Cost Plan (A87)	1,652	1,132	3,116	2,800	2,800	147.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,650,396	1,652,851	1,655,835	2,797,735	2,797,735	69%
Fund Balance Added (Used)	(5,263)	-	-	-	-	

Staffing: None

2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
FINANCE AUTHORITY	Fund # 3631	2,797,735	2,797,735	-
		2,797,735	2,797,735	-

Comments/Analysis of Differences:

Public Hearing Comments:

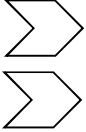
Adopted as proposed.





SANITATION DISTRICT NO. 1

Board of Directors



<input type="checkbox"/> Sewage Collection, Treatment & Disposal (91005)	\$ 11,486,145
<input type="checkbox"/> Sewer Assessment (91006)	-

Total \$ 11,486,145





Sanitation District No. 1 Summary

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</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	71,280	58,705	68,576	65,546	65,546	11.7%
Federal/State Intergovernmental	738,449	4,049,744	4,209,890	1,290,110	1,290,110	-68.1%
Charges for Services	6,674,751	7,506,594	8,011,815	6,766,019	6,766,019	-9.9%
Miscellaneous Revenues	5,735	850	(2,708)	650	650	-23.5%
Other Financing Sources	2,323,160	2,301,598	2,351,548	2,409,236	2,409,236	4.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	9,813,374	13,917,491	14,639,121	10,531,561	10,531,561	-24%
Expenses						
Salaries & Benefits	1,781,755	2,171,787	1,869,447	2,035,017	2,035,017	-6.3%
Services & Supplies	1,494,556	1,829,775	1,627,331	2,273,318	2,273,318	24.2%
Other Charges	7,439,318	5,695,146	5,156,027	5,729,688	5,729,688	0.6%
Overhead Cost Allocation (A87)	181,983	144,662	114,654	175,333	175,333	21.2%
Capital Assets	908,909	4,916,142	5,467,757	2,151,959	2,151,959	NA
Other Financing Uses	(145,448)	2,301,598	2,417,783	2,409,236	2,409,236	4.7%
Interfund Activity	(2,650,365)	(3,261,263)	(2,812,715)	(3,288,406)	(3,288,406)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	9,010,707	13,797,847	13,840,284	11,486,145	11,486,145	-17%
Fund Balance Added (Used)	802,668	119,644	798,837	(954,584)	(954,584)	
Staffing:	19.00	19.00	18.00	18.00	18.00	
		June 30, 2017				June 30, 2018
		Projected	FY 17/18	FY 17/18	FY 17/18	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
11 WASTEWATER ZONES	Fund #Var.	7,470,578	10,531,561	11,486,145	(954,584)	6,515,994
NSJ SEWER ASSESSMENT	Fund #4201	-	-	-	-	-
			10,531,561	11,486,145	(954,584)	



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 2016-17:

General:

- Continued to evaluate alternative structures and rate programs and determined legal requirements for current zone structure. Continued analysis to begin updating Sanitation Code.
- Enhanced a mobile application to capture inspection and location data in the field by Sanitation personnel utilizing their smartphones.
- Increased the accuracy of an internal GIS Sanitation mapping system that will allow for more accurate tracking of Sanitation assets, more efficient emergency response and aid in timely location of existing infrastructure.
- Continued adjustment and implementation of monitoring schedules to ensure compliance with the Sewer System Management Plan (SSMP).
- Continued to identify and fix locations where Inflow and Infiltration (I&I) are identified.
- Cleaned approximately 375,000 linear feet of sewer main.
- Inspected approximately 38,000 ft. of sewer lines with the use of a close circuit television unit (CCTV) to identify areas requiring repair that are contributing to the districts I&I.
- 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:

- Continued to refine a plan to reduce odor control complaints in the zone, which has resulted in less odor complaints from the zone.

Lake of the Pines, Zone 2:

- Evaluated and implemented alternate Wastewater Sampling methods which resulted in significant savings to the sanitation district.

Penn Valley, Zone 6:

- Secured an additional \$1,000,000 in SRF grant funding to support the construction of the Penn Valley Pipeline Project
- Completed design and awarded the construction contract for the Penn Valley Pipeline Project.



Sewage Collection, Treatment and Disposal

Cascade Shores, Zone 8:

- Completed smoke testing of the entire zone and identified several Inflow & Infiltration areas that were repaired. Realized significant reduction in storm water flow into the treatment facility during weather events.
- Secured funding to design and construct a land application treatment project to reduce Cascade Shores operating costs.

Objectives and Performance Measures for 2017-18:

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:

- Monitor and provide adequate input during construction of the Penn Valley pipeline project to make sure District needs are met.
- Monitor and provide adequate input during design and construction of the Cascade Shores Community Leach Field project to make sure District needs are met.

- Seek out 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.
- 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 400,000 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.
- 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.
- 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 CCTV. This will help identify problems and project resources to maintain critical sewer pipes.

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





Sewage Collection & Disposal (91005)

	15/16	16/17	16/17	17/18	17/18	% Change
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	71,186	58,635	68,527	65,546	65,546	11.8%
Federal/State Intergovernmental	738,449	4,049,744	4,209,890	1,290,110	1,290,110	-68.1%
Charges for Services	6,670,275	7,502,699	8,011,815	6,766,019	6,766,019	-9.8%
Miscellaneous Revenues	5,735	850	(2,708)	650	650	-23.5%
Other Financing Sources	2,323,160	2,301,598	2,351,548	2,409,236	2,409,236	4.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	9,808,804	13,913,526	14,639,072	10,531,561	10,531,561	-24%
Expenses						
Salaries & Benefits	1,781,755	2,171,787	1,869,447	2,035,017	2,035,017	-6.3%
Services & Supplies	1,493,362	1,829,000	1,627,235	2,273,318	2,273,318	24.3%
Other Charges	7,435,843	5,691,771	5,146,591	5,729,688	5,729,688	0.7%
Overhead Cost Plan (A87)	181,569	144,654	114,654	175,333	175,333	21.2%
Capital Assets	908,909	4,916,142	5,467,757	2,151,959	2,151,959	-56.2%
Other Financing Uses	(142,448)	2,301,598	2,414,416	2,409,236	2,409,236	4.7%
Interfund Activity	(2,650,365)	(3,261,263)	(2,812,715)	(3,288,406)	(3,288,406)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	9,008,624	13,793,689	13,827,385	11,486,145	11,486,145	-17%
Fund Balance Added (Used)	800,181	119,837	811,687	(954,584)	(954,584)	
Staffing:	19.00	19.00	18.00	18.00	18.00	
2017/18 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
11 WASTEWATER ZONES	Fund # Var.	10,531,561	11,486,145		(954,584)	
		10,531,561	11,486,145		(954,584)	

Comments/Analysis of Differences:

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)

	15/16	16/17	16/17	17/18	17/18	% Change
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	94	70	49	-	-	-100.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	4,476	3,895	-	-	-	-100.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Total Revenues	4,570	3,965	49	-	-	-100%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,194	775	96	-	-	-100.0%
Other Charges	3,475	3,375	9,436	-	-	-100.0%
Overhead Cost Allocation (A87)	414	8	-	-	-	-100.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(3,000)	-	3,367	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,083	4,158	12,899	-	-	-100%
Fund Balance Added (Used)	2,487	(193)	(12,850)	-	-	

Staffing: None

2017/18 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #4201	-	-	-
		-	-	-

Comments/Analysis of Differences:

The bond indebtedness was paid off in October of 2016. Residual funds were transferred to Fund 4736 for NSJ Operations & Maintenance, and this fund 4201 was closed.

Public Hearing Comments:

Adopted as proposed.



