



AGENDA
REGULAR BOARD MEETING
Friday, March 8 – 2:00 PM

District Board Room, Community Services Building
33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Robert Epstein, President

Doug Mitarotonda, Vice President

John Schroeder, Treasurer

Peter Dornbrook, Secretary

Chris Tucher, Assistant Secretary

IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:

As authorized by Assembly Bill 361 and Governor Newsom’s Proclamation of Emergency dated March 1, 2023, this meeting will be held via video/teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recommendations when state or local health officials have imposed or recommended measures to promote social distancing, during a proclaimed state of emergency held for the purpose of determining, by majority vote, whether meeting in person would present imminent risks to health or safety of attendees, and during a proclaimed state of emergency when the legislative body has determined that meeting in person would present imminent risks to the health or safety of attendees, as provided.

HOW TO PARTICIPATE / OBSERVE THE MEETING:

Public access is available at the physical location of the meeting. You may participate in person or via the Zoom Webinar.

Telephone: Listen to the meeting live by calling Zoom at (669) 900-6833 and enter the Webinar ID# **874 0646 8432** followed by the pound (#) key. Raise your hand to talk by pressing *9.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/87406468432> using a computer with internet access the meets Zoom’s system requirements (see <https://support.zoom.us/hc/en-us/articles/204003179-System-Requirements-for-Zoom-Rooms>) Raise your hand to talk by clicking Participants/Raise Hand.

Mobile: Login through the Zoom mobile app on a smartphone and enter Meeting ID# **874 0646 8432**

HOW TO SUBMIT PUBLIC COMMENTS:

Prior to the meeting, please mail comments to P.O. Box 247, Kirkwood, CA 95646, fax your comments to (209) 258-8727 Attn: Erik Christeson or email at echristeson@kmpud.com, write “Public Comments” in the subject line. Include the agenda item number and title, as well as your comments. During the meeting, the Board President will announce the opportunity to make public comments. Please utilize the “raise your hand” function via the Zoom application or your telephone if participating in this manner.

ACCESSIBILITY INFORMATION:

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Brittne Morris, Clerk of the Board, at least 48-hours before the meeting at (209) 258-4444 or bmorris@kmpud.com. Advanced notification will enable the District to swiftly resolve such requests and ensure accessibility.

Distribution Date: March 1, 2024

AGENDA

- 1) **CALL TO ORDER** *President Epstein*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *Asst General Manager Ansel*
- 4) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 5) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 6) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be taken when the comment does not necessitate separate action.)
 - a) Approve February 9, 2024 Regular Meeting Minutes
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
 - d) Re-Authorize AB 361 Teleconference Meetings
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
 - a) **Finances.** Discussion and possible action regarding the District’s financials. *AGM Ansel*
 - i) Overview & Budget Variances
 - ii) January Financials
 - iii) Cash Flow
 - b) **Draft Budget Assumptions.** Discussion and possible action. *AGM Ansel*
 - c) **Solid Waste Interfund Loan.** Discussion and possible action. *AGM Ansel*
 - d) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
 - e) **Water Master Plan Contract.** Discussion and possible action. *OM Benson*
 - f) **Propane Master Plan Contract.** Discussion and possible action. *OM Benson*
 - g) **KVFD Survey Results & Next Steps.** Discussion and possible action. *Director Mitarotonda*

- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 12) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 13) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **GENERAL BOARD DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.
- 15) **CLOSED SESSION**
 - a) Closed session regarding conference with Labor Negotiators
 - i) Government Code §54597.6

- 16) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, April 12, 2024 at 2:00 PM.

The Kirkwood Meadows Public Utility District Board of Directors regularly meets the second Friday of each month. A complete Agenda packet is available for review at the meeting and at the District office during the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday. This meeting is recorded and broadcast over Volcano Community Channel 19 and on the internet at www.kmpud.com. Items on the Agenda are numbered for identification purposes only and will not necessarily be considered in the order in which they appear. Designated times are for particular items only. Public Hearings will not be called to order prior to the time specified but may occur slightly later than the specified time.

Public participation is encouraged. Public comments on items appearing on the Agenda will be taken at the same time the Agenda items are heard; comments should be brief and directed to the specifics of the item being considered. Please provide the Clerk of the Board with a copy of all written materials presented at the meeting. Comments on items not on the Agenda can be heard during "Comments from the Audience"; however, action cannot be taken on items not on the Agenda.

Backup materials relating to an open session item on this Agenda, which are not included with the Board packet, will be made available for public inspection at the same time they are distributed or made available to the Board, and can be viewed at the District office, at the Board meeting and upon request to the Clerk of the Board.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the Brittne Morris at (209) 258-4444, by email at bmorris@kmpud.com. Requests must be made as early as possible, and at least two business days before the meeting.

The Kirkwood Meadows Public Utility District is an Equal Opportunity Provider and Employer



BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
Main Location:
33540 Loop Rd., P.O. Box 247, Kirkwood, CA 95646
Telephone (209) 258-4444

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday February 9th, 2024 – 2:00 PM

BOARD MEETING MINUTES

Doug Mitarotonda, Vice President
Peter Dornbrook, Secretary

BOARD MEMBERS
Robert Epstein, President

John Schroeder, Treasurer
Chris Tucher, Asst. Secretary

Under provisions of Assembly Bill No. 361 and authorization of the Kirkwood Meadows Public Utility District Board of Directors to hold meetings remotely, this meeting took place via a hybrid of in-person and video/teleconference.

1. CALL TO ORDER

President Epstein

Determining a quorum present, President Epstein called the meeting to order at 2:01 PM.

2. ROLL CALL

Secretary Dornbrook

<u>Board of Directors Present:</u>	President Epstein, Directors Dornbrook
<u>Board of Directors Present via Zoom:</u>	Directors Mitarotonda, Schroeder, Tucher
<u>Board of Directors Absent:</u>	
<u>Staff Present:</u>	General Manager Christeson, Assistant General Manager Ansel, Administration Manager Baggett Operations Manager Benson
<u>Others Present and via Zoom:</u>	Jack Longinotti

3. ANNOUNCEMENTS

General Manager Christeson

General Manager Christenson welcomed everyone to the February 9th, 2024, Board meeting and noted that if anybody would like to comment during the meeting to please use the raise your hand function.

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

None

5. COMMENTS FROM THE AUDIENCE

None

6. WRITTEN COMMENTS FROM THE PUBLIC

None.

7. ADOPTION OF CONSENT CALENDAR

- a. **Approve January 12th, 2024 regular meeting minutes.**
Approve January 12th regular meeting minutes.

- b. **Approve Current Consent for Claims.**
Approve Current Consent for Claims.
- c. **Review Receivables/Shut Offs Report**
Review Receivables/Shut offs Report.
- d. **Re-authorize AB 361 Teleconference Meetings.**
Re-authorize AB 361 Teleconference Meetings.

Director Dornbrook motioned to adopt the consent calendar, President Epstein seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Mitarotonda, Schroeder, and Dornbrook

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

8. CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION / ACTION:

None.

9. ITEMS FOR BOARD ACTION

- a. **Finances.** Discussion and Possible action.

AM Baggett

i. **Overview & Budget Variances**

Administrative Manager Baggett gave an overview of Budget Variances. Discussion ensued.

ii. **December Financials.**

Administrative Manager Baggett gave an overview of December Financials. Discussion ensued.

iii. **January Preliminaries.**

Due to the timing of billing January Preliminaries were not ready.

iv. **Cash Flow.**

Due to the timing of billing Cash Flow was not ready.

- b. **Committee Charters.** Discussion & possible action.

GM Christeson

General Manager Christeson gave an overview of the Committee Charters. Discussion ensued.

Director Mitarotonda motioned to approve the Committee Charters as presented, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

- c. **IT Committee Formation.** Discussion & Possible action.

GM Christeson

General Manager Christeson presented on the recommended formation of an IT Committee formation. Discussion ensued.

Director Dornbrook made a motion to form the IT Committee with Director Mitarotonda as Chair and President Epstein as a member, Director Tucher seconded the Motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

- d. **Performance Reporting & Aquifer Levels.** Update. *OM Benson*

Operations Manager Benson gave an overview and update of the Performance Reporting & Aquifer Levels. Discussion ensued.

- e. **Energy Efficiency Rebates.** Update. *OM Benson*

General Manager Christeson presented recommendations regarding creating an energy efficiency rebate program. Discussion ensued.

Director Dornbrook motioned to approve the recommended program guidelines as shown in the Staff report, President Epstein seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

Director Mitarotonda motioned to approve the allocation of funds recommended by Staff(\$40,000 of the current PBC funds available and 5% low-income, 20% reserve, 50% rebates, 25% other permissible PBC uses annually), Director Tucher seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

Director Mitarotonda made a motion to adopt the first come first served basis, but that customers that qualify for the District's low-income program be considered first in line, Director Schroeder seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

Director Mitarotonda made a motion that new construction shall not be eligible, Director Schroeder seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

Director Mitarotonda made a motion to allow electric to electric rebates, with a minimum required level of energy efficiency improvements as measured by third-party objective criteria, Director Tucher seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

Director Tucher made a motion to limit re-applications for the same rebate item to every 10 years per customer, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

Director Tucher made a motion to limit rebates to \$1,000/customer/year of cumulative rebates, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Tucher, and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

Director Mitarotonda made a motion to adopt the rebate amounts as recommended by Staff withoutcaps. President Epstein seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, and Dornbrook

NOES: Director Tucher

ABSENT: None

ABSTAINING: None

- f. **KVFD Temporary Advisory Committee Report.** Discussion & possible action. *Director Mitarotonda*

Director Mitarotonda gave an overview of the KVFD Temporary Advisory Committee Report. Discussion Ensued. The consensus of the Board was the time is of the essence and that the survey should be distributed as soon as possible with results brought back to the Board for review in March.

10. **MAJOR PROJECT UPDATES.**

General Manager Christeson reviewed the Major Projects schedule.

11. **GENERAL MANAGER'S REPORT**

General Manager Christeson reported on:

- WWTP Repair & Rehabilitation Project
- Water Master Plan
- Propane Master Plan
- Water/ Wastewater Project Manager position selection

12. **OPERATIONS REPORT**

Assistant General Manager Ansel reported on:

- Snow Removal
- Propane
- Solid Waste
- Summer Festival
- Kirkwood Volunteer Fire Department

13. **STANDING COMMITTEE REPORTS**

- a. **Finance Committee**
Did not meet due to the newly adopted date.
- b. **Operations Committee**
Nothing to report.
- c. **Planning Committee**
Director Tucher commented on the subsidy program, low-income program, and the Planning Committee charter.
- d. **Communications Committee**
Director Mitarotonda commented on the communication committee topics as detailed in the Board packet.
- e. **Personnel Committee**
Did not meet.
- f. **LAFCO**
Did not meet.

14. **TEMPORARY ADVISORY COMMITTEE REPORTS**

None

15. **GENERAL DISCUSSION**

None

16. CLOSED SESSION

President Epstein reported from the closed session that the Board appointed President Epstein and Director Schroeder as labor negotiators for the General Manager contract renewal.

17. ADJOURNMENT

There being no further business, the meeting was adjourned at 5:30 pm

(The next Board Meeting is scheduled for Friday, March 8th, 2023, at 2:00 PM)

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Brittnie Morris, Clerk of the Board

**Consent for Claims
March 8th 2024**

Nothing outside budgeted and recurring items.

OPERATING COSTS	\$489,352
TOTAL	\$489,352

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
ACES001	ACES WASTE SERVICES, INC									
21137	02/06/2024	2024-07	737883		AP007120	SLUDGE REMOVAL	0.00	1,184.33	10134	0.00
21138	02/06/2024	2024-07	737357		AP007120	JANUARY WASTE REMOVAL	0.00	21,917.61	10134	0.00
								\$23,101.94		\$0.00
ACES001 ACES WASTE SERVICES, INC										
ACWA001	ACWA/JPIA									
21142	02/06/2024	2024-09	0701888		AP007121	MARCH HEALTH INSURANCE	0.00	42,976.97	10135	0.00
								\$42,976.97		\$0.00
ACWA001 ACWA/JPIA										
AIRG001	AIRGAS USA, LLC									
21206	02/16/2024	2024-07	5505749026		AP007176	CYLINDAR RENTAL	0.00	334.08	10154	0.00
								\$334.08		\$0.00
AIRG001 AIRGAS USA, LLC										
ANSE001	RICK ANSEL									
21144	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	245.00	8801976	0.00
								\$245.00		\$0.00
ANSE001 RICK ANSEL										
AT&T002	AT&T									
21204	02/16/2024	2024-08	5845056804		AP007173	KMBLUE/ GREEN BORADBAND	0.00	1,985.74	10155	0.00
								\$1,985.74		\$0.00
AT&T002 AT&T										
BART001	BARTKIEWICZ KRONICK & SHANHAN									
21200	02/13/2024	2024-07			AP007169	JANUARY LEGAL FEES	0.00	3,180.00	10156	0.00
								\$3,180.00		\$0.00
BART001 BARTKIEWICZ KRONICK & SHANHAN										
BMOF001	BMO FINANCIAL GROUP									
21182	02/09/2024	2024-07			AP007162	JANUARY MASTERCARD	0.00	1,884.87	8801993	0.00
21221	02/22/2024	2024-08	000001747297		AP007182	SM34 #111 LOAN PAYMENT	0.00	972.49	8801999	0.00
								\$2,857.36		\$0.00
BMOF001 BMO FINANCIAL GROUP										

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BOE002	CA DEPT. OF TAX & FEE ADMINISTRATION									
21205	02/16/2024	2024-08	102-706304		AP007174	USE TAX	0.00	8,927.00	8801994	0.00
								\$8,927.00		\$0.00
CALP002	CALPERS									
21162	02/07/2024	2024-08			AP007132	PPE 02.03.2024 UNFUNDED CALPERS	0.00	7,756.75	8801972	0.00
								\$7,756.75		\$0.00
CALP457	CALPERS SUPPLEMENTAL INCOME PLANS									
21159	02/07/2024	2024-08			AP007132	PPE 02.03.2024 #100000017441357	0.00	2,695.11	8801970	0.00
21226	02/22/2024	2024-08			AP007184	PPE 02.17.2024	0.00	2,695.11	8801997	0.00
								\$5,390.22		\$0.00
CANO001	CANON FINANCIAL SERVICES, INC.									
21211	02/20/2024	2024-08	32107975		AP007179	COPY MACHINE LEASE	0.00	441.14	10157	0.00
								\$441.14		\$0.00
COBA001	CoBANK									
21135	02/06/2024	2024-07			AP007120	INTEREST OWED	0.00	4,008.03	8801992	0.00
								\$4,008.03		\$0.00
COLE001	JESSICA COLE									
21145	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	620.00	8801977	0.00
								\$620.00		\$0.00
COLU002	COLUMN SOFTWARE PBC									
21222	02/22/2024	2024-08	C9E4D788-002		AP007183	RUS NON-DISCRIMINATION STATEMENT	0.00	173.10	10158	0.00
								\$173.10		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
CROS001 CROSS CANYON ENGINEERING, LLC										
21189	02/12/2024	2024-08	3398		AP007165	RESA TRANSFORMER TEST	0.00	507.50	10136	0.00
							\$507.50		\$0.00	
CROS001 CROSS CANYON ENGINEERING, LLC										
EDD001 EDD										
21225	02/22/2024	2024-08			AP007184	PPE 02.17.2024 SDI/PIT	0.00	7,221.71	8801996	0.00
							\$7,221.71		\$0.00	
EDD001 EDD										
EHSI001 EASY FLEET GPS, INC										
21130	02/01/2024	2024-08	1982		AP007118	MONTHLY GPS SERVICE	0.00	183.60	10102	0.00
							\$183.60		\$0.00	
EHSI001 EASY FLEET GPS, INC										
FSBA001 FIVE STAR BANK										
21183	02/09/2024	2024-07			AP007163	JANURARY CC PAYMENT	0.00	4,830.21	8801991	0.00
							\$4,830.21		\$0.00	
FSBA001 FIVE STAR BANK										
GOME001 GEORGE GOMEZ										
21147	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	1,800.00	8801978	0.00
							\$1,800.00		\$0.00	
GOME001 GEORGE GOMEZ										
GRAI001 GRAINGER										
21193	02/13/2024	2024-08	9006289585		AP007168	GP MOTOR	0.00	692.08	10159	0.00
21208	02/16/2024	2024-08	9009566648	24-310	AP007177	WW SUPPLIES	0.00	341.41	10159	0.00
							\$1,033.49		\$0.00	
GRAI001 GRAINGER										
HOLT001 HOLT OF CALIFORNIA										
21198	02/13/2024	2024-07	SW140064820	24-324	AP007169	FILTER KIT FOR 950 GC	0.00	563.06	10160	0.00
21199	02/13/2024	2024-07	SW140064819	24-324	AP007169	FILTER FOR 924G	0.00	638.14	10160	0.00
							\$1,201.20		\$0.00	
HOLT001 HOLT OF CALIFORNIA										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
HOME001 HOME DEPOT CREDIT SERVICES										
21164	02/07/2024	2024-08	5900305	24-302	AP007134	ICE MELT	0.00	224.87	10137	0.00
21165	02/07/2024	2024-08	6374743	24-203	AP007134	WELDING BLANKET	0.00	190.93	10137	0.00
21166	02/07/2024	2024-08	6547225	24-203	AP007134	T-1400 TIME CLOCK	0.00	271.35	10137	0.00
21167	02/07/2024	2024-08	6626615	24-203	AP007134	HEAVY DUTY TARP	0.00	86.11	10137	0.00
21168	02/07/2024	2024-08	6943465	24-203	AP007134	ROOFING NAILS	0.00	7.48	10137	0.00
21169	02/07/2024	2024-08	5722169	24-203	AP007134	40 AMP TIME CLOCK	0.00	62.90	10137	0.00
								\$843.64		\$0.00
HSBS001 HIGH SIERRA BUSINESS SYSTEMS										
21143	02/06/2024	2024-08	136863		AP007122	B/W COLOR COPIES	0.00	150.75	10138	0.00
								\$150.75		\$0.00
HUNT001 HUNT & SONS, INC.										
21172	02/07/2024	2024-08	832890		AP007134	UNLEADED DELIVERY 02.06.2024	0.00	1,409.80	10139	0.00
21174	02/07/2024	2024-08	833108		AP007134	DIESEL DELIVERY 02.06.2024	0.00	26,482.79	10139	0.00
21210	02/20/2024	2024-08	875271		AP007179	UNLEADED DELIVERY 02.14.2024	0.00	1,048.86	10161	0.00
								\$28,941.45		\$0.00
HUNT002 HUNT PROPANE										
21131	02/06/2024	2024-07	980382		AP007120	PROPANE DELIVERY 01.30.2024	0.00	15,692.05	10140	0.00
21132	02/06/2024	2024-07	979032		AP007120	PROPANE DELIVERY 01.12.2024	0.00	14,201.66	10140	0.00
21133	02/06/2024	2024-07	980384		AP007120	PROPANE DELIVERY 01.31.2024	0.00	16,109.66	10140	0.00
21134	02/06/2024	2024-07	979927		AP007120	PROPANE DELIVERY 01.23.2024	0.00	14,137.07	10140	0.00
21202	02/16/2024	2024-08	982939		AP007173	PROPANE DELIVERY 02.08.2024	0.00	16,206.49	10162	0.00
21203	02/16/2024	2024-08	982932		AP007173	PROPANE DELIVERY 02.07.2024	0.00	15,980.99	10162	0.00
21220	02/20/2024	2024-08	983459		AP007181	PROPANE DELIVERY 02.14.2024	0.00	15,093.15	10162	0.00
								\$107,421.07		\$0.00

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IRS001 INTERNAL REVENUE SERVICE										
21224	02/22/2024	2024-08			AP007184	PPE 02.17.2024 PR TAX	0.00	17,650.10	8801995	0.00
21163	02/07/2024	2024-08			AP007132	PPE 02.03.2024 PR TAX	0.00	17,199.33	8801973	0.00
							\$34,849.43		\$0.00	
IRS001 INTERNAL REVENUE SERVICE										
KENT001 IAN KENT										
21148	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	700.00	8801979	0.00
							\$700.00		\$0.00	
KENT001 IAN KENT										
KIVA001 KIVA ENERGY INC										
21197	02/13/2024	2024-08	KE1182657		AP007168	PROPANE DELIVERY 02.08.2024	0.00	12,078.53	10163	0.00
							\$12,078.53		\$0.00	
KIVA001 KIVA ENERGY INC										
KLAS001 TRISTAN KLASKO										
21149	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	800.00	8801990	0.00
							\$800.00		\$0.00	
KLAS001 TRISTAN KLASKO										
KNIG001 SILAS KNIGHT										
21150	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	60.00	8801980	0.00
							\$60.00		\$0.00	
KNIG001 SILAS KNIGHT										
LEAC001 JUSTIN LEACH										
21177	02/08/2024	2024-08			AP007156	2D DEPOSIT REFUND	0.00	250.00	10141	0.00
							\$250.00		\$0.00	
LEAC001 JUSTIN LEACH										
MCCU001 DAVID MCCULLERS										
21151	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	20.00	8801981	0.00
							\$20.00		\$0.00	
MCCU001 DAVID MCCULLERS										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
MCGO001	TERRANCE MCGOVERN									
21152	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	480.00	8801982	0.00
MCGO001 TERRANCE MCGOVERN								\$480.00		\$0.00
MORR002	BRITTNIE MORRIS									
21153	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	725.00	8801983	0.00
MORR002 BRITTNIE MORRIS								\$725.00		\$0.00
NV5001	NV5, INC.									
21201	02/13/2024	2024-07	373312		AP007169	SSMP REVIEW	0.00	10,080.00	10164	0.00
NV5001 NV5, INC.								\$10,080.00		\$0.00
OTIS001	OTIS ELEVATOR COMPANY									
21233	02/26/2024	2024-08	100401461967		AP007193	2024 ELEVATOR SERVICE CONTRACT	0.00	5,335.92	10165	0.00
OTIS001 OTIS ELEVATOR COMPANY								\$5,335.92		\$0.00
PATT001	SPENCER J PATTERSON									
21154	02/06/2024	2024-07			AP007123	JANURAY KVFD	0.00	1,165.00	8801984	0.00
PATT001 SPENCER J PATTERSON								\$1,165.00		\$0.00
PCS001	PROFESSIONAL COMPUTER SYSTEMS LLC									
21190	02/12/2024	2024-08	9553		AP007165	PCS HOSTING FEES	0.00	667.00	10142	0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC								\$667.00		\$0.00
PERR001	ANNE-FLORE PERROUD DWYER									
21146	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	615.00	8801985	0.00
PERR001 ANNE-FLORE PERROUD DWYER								\$615.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
21160	02/07/2024	2024-08			AP007132	PPE.02.03.2024 #26403	0.00	4,584.77	8801971	0.00
21161	02/07/2024	2024-08			AP007132	PPE 02.03.2024 #1765	0.00	6,493.89	8801971	0.00
21227	02/22/2024	2024-08			AP007184	PPE 02.17.2024 #1765	0.00	6,493.89	8801998	0.00
21228	02/22/2024	2024-08			AP007184	PPE 02.17.2024 #26403	0.00	4,623.34	8801998	0.00
								\$22,195.89		\$0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
POST003 DAVID POSTE										
21155	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	200.00	8801986	0.00
								\$200.00		\$0.00
POST003 DAVID POSTE										
QUAD002 QUADIANT FINANCE USA, INC.										
21192	02/12/2024	2024-07			AP007166	POSTAGE	0.00	500.00	10143	0.00
								\$500.00		\$0.00
QUAD002 QUADIANT FINANCE USA, INC.										
RACK001 RACKSPACE TECHNOLOGY										
21176	02/08/2024	2024-08	B1-72546908		AP007136	REPORT SERVER	0.00	478.78	8801974	0.00
								\$478.78		\$0.00
RACK001 RACKSPACE TECHNOLOGY										
REMO001 REMOTE SATELLITE SYSTEMS INT'L										
21188	02/12/2024	2024-08	00126701		AP007165	SATALLITE PHONE	0.00	69.95	10144	0.00
								\$69.95		\$0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L										
REPU001 FORWARD, INC.										
21141	02/06/2024	2024-07	4204-00006384:		AP007120	SLUDGE REMOVAL	0.00	590.62	10145	0.00
								\$590.62		\$0.00
REPU001 FORWARD, INC.										
SCHR001 CRAIG SCHROEDER										
21156	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	825.00	8801987	0.00
								\$825.00		\$0.00
SCHR001 CRAIG SCHROEDER										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
21216	02/20/2024	2024-07	JAN 2024 INITI		AP007180	JAN 2024 INITIAL	0.00	126,095.08	8802000	0.00
21217	02/20/2024	2024-07	JAN 2022 T+24		AP007180	JAN 2022 RECALC	0.00	(29.32)	8802000	0.00
21218	02/20/2024	2024-07	REB 2023 T+11		AP007180	FEB 2023 RECALC	0.00	(119.39)	8802000	0.00
21219	02/20/2024	2024-07	OCT 2023 T+70		AP007180	OCT 2023 RECALC	0.00	(181.15)	8802000	0.00
21171	02/07/2024	2024-08	JAN 2024 RC		AP007134	RELIABILITY COORDINATOR CHARGE	0.00	232.32	8801975	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$125,997.54		\$0.00
SIER006 SIERRA EQUIPMENT SUPPLY										
21234	02/26/2024	2024-08	1389	24-238	AP007193	SHELF INVENTORY FOR MACLEAN	0.00	2,854.14	10166	0.00
SIER006 SIERRA EQUIPMENT SUPPLY								\$2,854.14		\$0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
21230	02/26/2024	2024-09	741		AP007192	SM34 #111 HOA DUES	0.00	564.00	10167	0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION								\$564.00		\$0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD										
21223	02/22/2024	2024-08	0210002		AP007183	T. KHANJARI CERTIFICATE T2	0.00	80.00	10168	0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD								\$80.00		\$0.00
TAYL001 SCOTT TAYLOR										
21157	02/06/2024	2024-07			AP007123	JANURAY KVFD	0.00	1,660.00	8801988	0.00
TAYL001 SCOTT TAYLOR								\$1,660.00		\$0.00
USAB001 USA BLUEBOOK										
21207	02/16/2024	2024-08	INV00278512		AP007177	CHEMICAL PUMPS	0.00	457.49	10169	0.00
21235	02/26/2024	2024-08	INV00285229	24-335	AP007193	MANHOLE HOOKS	0.00	387.66	10169	0.00
USAB001 USA BLUEBOOK								\$845.15		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY										
21209	02/16/2024	2024-07	24010687		AP007178	24010687-001 01/30/2024	0.00	192.00	10170	0.00
21139	02/06/2024	2024-07	24010515		AP007120	24010515-001 01/23/2024	0.00	192.00	10146	0.00
21140	02/06/2024	2024-07	24010516		AP007120	24010516-001 01/23/2024	0.00	121.00	10146	0.00
21136	02/06/2024	2024-07	24010688		AP007120	24010688-001 01/30/2024	0.00	97.00	10146	0.00
21212	02/20/2024	2024-08	24020152		AP007179	24020152-001 02.06.2024	0.00	108.00	10170	0.00
21231	02/26/2024	2024-08	240250330		AP007193	24020330-001 02/13/2024	0.00	64.00	10170	0.00
21232	02/26/2024	2024-08	24020329		AP007193	24020329-001 02/13/2024	0.00	523.75	10170	0.00
21229	02/22/2024	2024-08	24020150		AP007189	24020150-001 02/06/2024	0.00	227.00	10170	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$1,524.75		\$0.00
WILL002 CARRIE WILLIAMS										
21158	02/06/2024	2024-07			AP007123	JANUARY KVFD	0.00	575.00	8801989	0.00
WILL002 CARRIE WILLIAMS								\$575.00		\$0.00
WIRE001 WIRED SOLUTIONS										
21181	02/08/2024	2024-07	302430		AP007160	BUSINESS 365	0.00	610.00	10147	0.00
21194	02/13/2024	2024-08	302549		AP007168	MICROSOFT AZURE PLAN	0.00	211.75	10171	0.00
21195	02/13/2024	2024-08	302502		AP007168	BUSINESS 365	0.00	610.00	10171	0.00
21196	02/13/2024	2024-08	302490		AP007168	IT SUPPORT	0.00	3,000.00	10171	0.00
WIRE001 WIRED SOLUTIONS								\$4,431.75		\$0.00
WREG001 WREGIS										
21170	02/07/2024	2024-08	WR39707		AP007134	ANNUAL FEE	0.00	125.00	10148	0.00
WREG001 WREGIS								\$125.00		\$0.00
YEAG001 YEAGER TRANSPORT, INC.										
21191	02/12/2024	2024-08	17278		AP007165	PROPANE DELIVERY 02.08.2024	0.00	966.18	10149	0.00
YEAG001 YEAGER TRANSPORT, INC.								\$966.18		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ZORO001 ZORO TOOLS, INC.										
21213	02/20/2024	2024-08	INV13730994	24-327	AP007179	WW SUPPLIES	0.00	168.43	10172	0.00
21214	02/20/2024	2024-08	INV13736880	23-327	AP007179	FREEZER BLOCK	0.00	26.80	10172	0.00
21215	02/20/2024	2024-08	INV13733554	24-326	AP007179	ZIPLOCK BAGS	0.00	41.09	10172	0.00
								\$236.32		\$0.00
ZORO001 ZORO TOOLS, INC.										
ZZ000215 VAIL RESORTS MANAGEMENT CO.										
21184	02/09/2024	2024-08			AP007164	CREDIT REFUNDS - 18340 KCA IRRIGATION	0.00	2.91	10150	0.00
								\$2.91		\$0.00
ZZ000215 VAIL RESORTS MANAGEMENT CO.										
ZZ000216 MONICA ACEVEDO										
21185	02/09/2024	2024-08			AP007164	CREDIT REFUNDS - 21681 50093 SENTINELS WAY ;	0.00	567.31	10151	0.00
								\$567.31		\$0.00
ZZ000216 MONICA ACEVEDO										
ZZ000217 ALAN SHELLEY										
21186	02/09/2024	2024-08			AP007164	CREDIT REFUNDS - 23365 1120 KMD #110 THE ME.	0.00	36.14	10152	0.00
								\$36.14		\$0.00
ZZ000217 ALAN SHELLEY										
ZZ000218 RICHARD CRESS										
21187	02/09/2024	2024-08			AP007164	CREDIT REFUNDS - 11272 1360 KMD #103 SUN ME	0.00	67.96	10153	0.00
								\$67.96		\$0.00
ZZ000218 RICHARD CRESS										
								\$489,352.22		\$0.00
All Vendors Report Total								\$ 489,352.22		\$0.00

Past Due Balances

There is currently 0 locked off account for non-payment.

<u>Acct</u>	<u>Current</u>	<u>PastDue</u>	<u>PastDue</u>	<u>PastDue</u>	<u>PastDue</u>	<u>Total</u>	<u>Last Payment</u>
	<u>Bal</u>	<u>1to30</u>	<u>31to60</u>	<u>61to90</u>	<u>Over90</u>	<u>Balance</u>	<u>Date</u>
12604	342.44	306.70	0.00	0.00	0.00	649.14	2/12/2024
13823	512.14	660.66	0.00	0.00	0.00	1,172.80	12/28/2023
15265	72.61	80.31	0.00	0.00	0.00	152.92	12/19/2023
17187	17,567.50	17.52	0.00	0.00	0.00	17,585.02	1/31/2024
18753	1,289.05	1,655.01	776.71	0.00	0.00	3,720.77	2/16/2024
19227	317.69	278.05	276.68	166.08	0.00	1,038.50	12/19/2023
21694	446.00	499.61	0.00	0.00	0.00	945.61	12/28/2023
23410	270.05	301.86	0.00	0.00	0.00	571.91	1/30/2024
TOTALS	20,817.48	3,799.72	1,053.39	166.08	0.00	25,836.67	

Shutoffs

<u>Acct</u>	<u>Current</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>Total</u>	<u>Last Payment</u>
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	

Secondary AR Past Due Balances

<u>Acct</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>NOTES</u>
780001	0.00	0.00	0.00	1,044.17	
KMR001	100.00	0.00	0.00	0.00	
TOTALS	100.00	0.00	0.00	1,044.17	

Period Ending 01/31/2024 Finances.

Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$873,129.75

- \$695,700.00 snow removal contract services
- \$43,311.59 penalties across funds
- \$38,048.93 fire assessment
- \$5,878.64 credit card fees
- \$32,100.00 employee housing rent
- \$58,090.59 hydrant meter billing, AFD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$146,115.36

- \$61,606.50 connection fees.
- \$84,508.86 in CARB auction sales.

Income Statement combined:

Income across all funds for YTD is better than budget by \$147,135 after the \$395,000 501c3 contribution.

Income Statement for Fire Department:

Income in YTD is down from plan \$10,509, after the \$395,000 501c3 contribution.

Income Statement for Water Fund:

Income in YTD is better than budget by \$58,647. Contract services are worse than budget due to \$26,461 for cross connection control plan. Salaries and wages are lower than budget due to more time spent in Solid Waste and unpaid leaves.

Income Statement for Wastewater Fund:

Income in YTD is better than budget by \$73,663. Salaries and wages are lower than budget due to a vacant position.

Income Statement for Employee Housing Fund:

Income in YTD is worse than the budget by \$17,453.

Income Statement for Electric Fund:

Income in YTD is worse than the budget by \$7,447.

Overage in Operations and Maintenance is due to transformer testing among other expenses.

Overage in COGS is due to a Shell invoice for February 2022 that Shell found they improperly billed for.

Income Statement for Snow Removal Fund:

Income YTD is worse than the budget by \$27,757. Overage in Operations and Maintenance in YTD is primarily due to \$8,746 for oil delivery and \$19,423 in chains for equipment.

Income Statement for Propane Fund:

Income in YTD is better than budget by \$23,413.

Income Statement for Solid Waste Fund:

Income in YTD is better than the budget by \$32,952.

Balance Sheet - Consolidated

January 31, 2024

	Actual January, 2024	Budget January, 2024	Variance
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	2,249,054.46	2,554,903.00	(305,848.54)
Total KVFD Reserve	151,126.93	150,329.00	797.93
Total Restricted	529,707.25	468,742.00	60,965.25
Total Capital Reserve	1,494,098.57	491,179.00	1,002,919.57
Total COP Reserve Fund	0.00	60,550.00	(60,550.00)
Total Current Assets - Funds	4,423,987.21	3,725,703.00	698,284.21
Current Assets - Other			
Total Accounts Receivable, net	1,599,058.76	1,318,244.00	280,814.76
Total Materials & Supplies	592,549.34	217,000.00	375,549.34
Total Prepaid Expenses	213,045.56	151,000.00	62,045.56
Total Current Assets - Other	2,404,653.66	1,686,244.00	718,409.66
Capital Assets			
Total Buildings	12,748,164.95	12,696,913.00	51,251.95
Total Generation Equipment	16,910,479.42	16,910,479.00	0.42
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	44,460,501.31	44,067,007.00	393,494.31
Total Construction in Progress	1,391,355.24	771,064.00	620,291.24
Total Less: Accumulated Depreciation	(32,743,787.44)	(32,746,465.00)	2,677.56
Total Capital Assets	58,620,796.79	57,553,081.00	1,067,715.79
Non-Current Assets			
Total Capitalized Interest Bond Proceeds	0.00	0.00	0.00
Total Restricted Funds	0.00	0.00	0.00
Total Unamortized Debt Expenses, net	3,224,884.12	3,223,750.00	1,134.12
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,224,884.12	3,223,750.00	1,134.12
Deferred Outflows			
Total Deferred Outflows	736,105.98	470,500.00	265,605.98
Total Deferred Outflows	736,105.98	470,500.00	265,605.98
Total Assets	68,674,321.78	66,188,778.00	2,485,543.78
Total Assets and Deferred Outflows	69,410,427.76	66,659,278.00	2,751,149.76
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	501,977.32	428,727.00	73,250.32
Total Accrued Interest Payable	123,907.45	123,907.00	0.45
Total Customer Deposits	13,556.65	0.00	13,556.65
Total Current Portion of Long-Term Debt	714,692.51	714,643.00	49.51
Total Other Current Liabilities	752,780.32	567,050.00	185,730.32
Total Current Liabilities	2,106,914.25	1,834,327.00	272,587.25
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	48,820,863.32	48,820,918.00	(54.68)
Total Installment Loans	1,252,350.67	386,200.00	866,150.67
Total Unearned Revenues	2,000.00	291,000.00	(289,000.00)
Total Net Pension Liability	1,246,616.00	1,033,961.00	212,655.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	993,902.00	1,857,523.00	(863,621.00)

Balance Sheet - Consolidated

January 31, 2024

	Actual <u>January, 2024</u>	Budget <u>January, 2024</u>	<u>Variance</u>
Total Non-Current Liabilities	52,315,731.99	52,389,602.00	(73,870.01)
Deferred Inflows			
Total Deferred Inflows	1,477,990.99	0.00	1,477,990.99
Total Deferred Inflows	1,477,990.99	0.00	1,477,990.99
Total Liabilities	54,422,646.24	54,223,929.00	198,717.24
Total Liabilities and Deferred Inflows	55,900,637.23	54,223,929.00	1,676,708.23
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	12,741,015.65	12,125,981.00	615,034.65
Total Net Assets	12,741,015.65	12,125,981.00	615,034.65
Total Equity	12,741,015.65	12,125,981.00	615,034.65
Total Liabilities, Deferred Inflows, and Equity	68,641,652.88	66,349,910.00	2,291,742.88

Database: Insight Production

Report: D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt

Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and

Last Modified: 10/13/2017

{?Period to Post} = {GlAcctBal.PeriodPost}

Balance Sheet - Consolidated

January 31, 2024

			Actual January, 2024	Budget January, 2024	Variance
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	(127,094.06)	2,554,903.00	(2,681,997.06)
02	0	13180	0.00	0.00	0.00
10	0	13180	42,984.46	0.00	42,984.46
20	0	13180	480,468.26	0.00	480,468.26
40	0	13180	68,372.48	0.00	68,372.48
50	0	13180	601,812.88	0.00	601,812.88
60	0	13180	5,545.07	0.00	5,545.07
70	0	13180	105,078.50	0.00	105,078.50
80	0	13180	140,490.41	0.00	140,490.41
90	0	13180	55,555.61	0.00	55,555.61
13180		Cash - 5 Star - Revenue Account	1,373,213.61	2,554,903.00	(1,181,689.39)
		Total Operating	1,373,213.61	2,554,903.00	(1,181,689.39)
		Total Current Assets - Funds	1,373,213.61	2,554,903.00	(1,181,689.39)
		Total Assets	1,373,213.61	2,554,903.00	(1,181,689.39)
		Total Assets and Deferred Outflows	1,373,213.61	2,554,903.00	(1,181,689.39)
		Total Liabilities, Deferred Inflows, and Equity	0.00	0.00	0.00

Database: Insight Production	Report: D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Parameters: {GIAcct.AcctType} in ["A", "L", "Q"] and	Last Modified: 10/13/2017
{?Period to Post} = {GIAcctBal.PeriodPost}	

Budget Income Statement - Combined

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	366,924.63	354,616.00	12,308.63	3.47%	1,201,493.33	1,229,585.00	(28,091.67)	-2.28%
Commercial Base Rates	236,001.79	234,376.00	1,625.79	0.69%	1,651,903.87	1,640,632.00	11,271.87	0.69%
Residential	245,564.80	286,721.00	(41,156.20)	-14.35%	1,041,775.27	1,175,777.00	(134,001.73)	-11.40%
Residential Base Rates	159,191.58	158,557.00	634.58	0.40%	1,112,563.90	1,109,997.00	2,566.90	0.23%
KMPUD Internal Usage	71,459.49	76,940.00	(5,480.51)	-7.12%	464,182.12	460,071.00	4,111.12	0.89%
Meter Charges	8,205.02	8,241.00	(35.98)	-0.44%	57,353.14	57,684.00	(330.86)	-0.57%
Property Taxes	73,737.00	73,737.00	0.00	0.00%	539,257.81	516,159.00	23,098.81	4.48%
Other	370,016.07	365,170.00	4,846.07	1.33%	873,129.75	808,180.00	64,949.75	8.04%
Operating Revenues	1,531,100.38	1,558,358.00	(27,257.62)	-1.75%	6,941,659.19	6,998,085.00	(56,425.81)	-0.81%
Cost of Goods Sold	352,716.80	277,650.00	75,066.80	27.04%	911,898.71	1,042,325.00	(130,426.29)	-12.51%
Salaries and Wages	152,725.79	149,278.00	3,447.79	2.31%	987,055.51	1,012,348.00	(25,292.49)	-2.50%
Payroll Taxes & EE Benefits	82,372.40	78,280.00	4,092.40	5.23%	519,837.04	550,885.00	(31,047.96)	-5.64%
Operations & Maintenance	88,902.95	88,945.00	(42.05)	-0.05%	671,276.09	615,719.00	55,557.09	9.02%
Contract Services	4,693.50	11,430.00	(6,736.50)	-58.94%	197,919.94	105,910.00	92,009.94	86.88%
Operating Expenses	58,202.16	51,164.00	7,038.16	13.76%	306,063.10	327,739.00	(21,675.90)	-6.61%
G & A Allocations	0.00	1,269.00	(1,269.00)	-100.00%	0.00	(15,314.00)	15,314.00	-100.00%
Internal Allocations	51,790.35	50,211.00	1,579.35	3.15%	310,494.05	311,917.00	(1,422.95)	-0.46%
Board of Directors	7,719.72	8,071.00	(351.28)	-4.35%	55,434.36	56,491.00	(1,056.64)	-1.87%
Depreciation	183,104.51	182,006.00	1,098.51	0.60%	1,265,342.01	1,270,532.00	(5,189.99)	-0.41%
Operating Expenses	982,228.18	898,304.00	83,924.18	9.34%	5,225,320.81	5,278,552.00	(53,231.19)	-1.01%
Total Operating	548,872.20	660,054.00	(111,181.80)	-16.84%	1,716,338.38	1,719,533.00	(3,194.62)	-0.19%
Contribution Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
Investment Income	6,054.80	0.00	6,054.80	na	9,624.02	0.00	9,624.02	na
Other	37.50	0.00	37.50	na	146,115.36	0.00	146,115.36	na
Non-Operating Revenues	6,092.30	0.00	6,092.30	na	550,739.38	0.00	550,739.38	na
Interest Expense	128,090.47	124,507.00	3,583.47	2.88%	912,473.64	905,185.00	7,288.64	0.81%
Amortization	36,971.48	36,200.00	771.48	2.13%	251,521.49	253,400.00	(1,878.51)	-0.74%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	165,061.95	160,707.00	4,354.95	2.71%	1,163,995.13	1,158,585.00	5,410.13	0.47%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(158,969.65)	(160,707.00)	1,737.35	1.08%	(613,255.75)	(1,158,585.00)	545,329.25	47.07%
	389,902.55	499,347.00	(109,444.45)	-21.92%	1,103,082.63	560,948.00	542,134.63	96.65%

Budget Income Statement - General Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>1 - General & Admin</u>								
Property Taxes	73,737.00	73,737.00	0.00	0.00%	539,257.81	516,159.00	23,098.81	4.48%
Other	1,142.78	0.00	1,142.78	na	7,817.63	0.00	7,817.63	na
Operating Revenues	74,879.78	73,737.00	1,142.78	1.55%	547,075.44	516,159.00	30,916.44	5.99%
Salaries and Wages	59,451.23	52,552.00	6,899.23	13.13%	443,628.03	396,285.00	47,343.03	11.95%
Payroll Taxes & EE Benefits	47,311.81	39,779.00	7,532.81	18.94%	336,996.25	291,358.00	45,638.25	15.66%
Operations & Maintenance	3,031.17	4,900.00	(1,868.83)	-38.14%	39,192.59	34,300.00	4,892.59	14.26%
Contract Services	2,910.00	1,000.00	1,910.00	191.00%	112,507.27	66,700.00	45,807.27	68.68%
Operating Expenses	43,233.75	38,884.00	4,349.75	11.19%	273,243.88	260,479.00	12,764.88	4.90%
G & A Allocations	(166,743.91)	(149,414.00)	(17,329.91)	11.60%	(1,270,100.77)	(1,122,528.00)	(147,572.77)	13.15%
Internal Allocations	4,229.00	4,229.00	0.00	0.00%	16,916.00	16,916.00	0.00	0.00%
Board of Directors	7,719.72	8,070.00	(350.28)	-4.34%	55,434.36	56,490.00	(1,055.64)	-1.87%
Operating Expenses	1,142.77	0.00	1,142.77	na	7,817.61	0.00	7,817.61	na
Total Operating	73,737.01	73,737.00	0.01	0.00%	539,257.83	516,159.00	23,098.83	4.48%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	8.16	0.00	8.16	na	21.15	0.00	21.15	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	8.16	0.00	8.16	na	21.15	0.00	21.15	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	8.16	0.00	8.16	na	21.15	0.00	21.15	na
NET INCOME (LOSS)	73,745.17	73,737.00	8.17	0.01%	539,278.98	516,159.00	23,119.98	4.48%

Budget Income Statement - General Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	7,266.76	5,600.00	1,666.76	29.76%	52,191.55	39,200.00	12,991.55	33.14%
Operating Revenues	7,266.76	5,600.00	1,666.76	29.76%	52,191.55	39,200.00	12,991.55	33.14%
Salaries and Wages	0.00	133.00	(133.00)	-100.00%	0.00	931.00	(931.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	64.00	(64.00)	-100.00%	0.00	502.00	(502.00)	-100.00%
Operations & Maintenance	15,717.58	5,550.00	10,167.58	183.20%	29,618.46	38,850.00	(9,231.54)	-23.76%
Contract Services	0.00	0.00	0.00	na	20,437.50	0.00	20,437.50	na
Operating Expenses	672.06	910.00	(237.94)	-26.15%	3,548.85	6,370.00	(2,821.15)	-44.29%
G & A Allocations	14,673.46	13,148.00	1,525.46	11.60%	111,768.87	97,134.00	14,634.87	15.07%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	5,887.44	4,500.00	1,387.44	30.83%	33,414.32	31,500.00	1,914.32	6.08%
Operating Expenses	36,950.54	24,305.00	12,645.54	52.03%	198,788.00	175,287.00	23,501.00	13.41%
Total Operating	(29,683.78)	(18,705.00)	(10,978.78)	58.69%	(146,596.45)	(136,087.00)	(10,509.45)	7.72%
Contribution Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
NET INCOME (LOSS)	(29,683.78)	(18,705.00)	(10,978.78)	58.69%	248,403.55	(136,087.00)	384,490.55	-282.53%

Budget Income Statement - General Fund

January 31, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>3 - Parks & Recreation</u>								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	0.00	0.00	0.00	na	3,980.80	6,842.00	(2,861.20)	-41.82%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	5,147.39	3,805.00	1,342.39	35.28%
Operations & Maintenance	0.00	0.00	0.00	na	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,501.16	2,241.00	260.16	11.61%	19,051.52	15,192.00	3,859.52	25.40%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	315.00	(315.00)	-100.00%	0.00	2,205.00	(2,205.00)	-100.00%
Operating Expenses	2,501.16	2,556.00	(54.84)	-2.15%	28,179.71	28,944.00	(764.29)	-2.64%
Total Operating	(2,501.16)	(2,556.00)	54.84	-2.15%	(28,179.71)	(28,944.00)	764.29	-2.64%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(2,501.16)	(2,556.00)	54.84	-2.15%	(28,179.71)	(28,944.00)	764.29	-2.64%

Budget Income Statement - Water Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	16,581.88	14,028.00	2,553.88	18.21%	45,335.18	50,075.00	(4,739.82)	-9.47%
Commercial Base Rates	18,479.50	18,131.00	348.50	1.92%	129,777.50	126,917.00	2,860.50	2.25%
Residential	17,043.44	14,938.00	2,105.44	14.09%	74,823.34	67,982.00	6,841.34	10.06%
Residential Base Rates	26,132.79	25,855.00	277.79	1.07%	183,538.29	180,985.00	2,553.29	1.41%
KMPUD Internal Usage	44.43	0.00	44.43	na	428.04	0.00	428.04	na
Meter Charges	3,805.46	3,802.00	3.46	0.09%	26,625.98	26,611.00	14.98	0.06%
Other	227.81	500.00	(272.19)	-54.44%	16,584.12	3,500.00	13,084.12	373.83%
Operating Revenues	82,315.31	77,254.00	5,061.31	6.55%	477,112.45	456,070.00	21,042.45	4.61%
Salaries and Wages	7,303.75	12,935.00	(5,631.25)	-43.53%	64,039.60	99,241.00	(35,201.40)	-35.47%
Payroll Taxes & EE Benefits	3,880.10	6,267.00	(2,386.90)	-38.09%	30,223.54	53,859.00	(23,635.46)	-43.88%
Operations & Maintenance	94.02	1,515.00	(1,420.98)	-93.79%	21,670.54	16,905.00	4,765.54	28.19%
Contract Services	658.00	1,680.00	(1,022.00)	-60.83%	42,093.50	11,760.00	30,333.50	257.94%
Operating Expenses	2,489.26	1,400.00	1,089.26	77.80%	6,766.78	9,800.00	(3,033.22)	-30.95%
G & A Allocations	28,179.72	25,674.00	2,505.72	9.76%	214,647.02	188,999.00	25,648.02	13.57%
Internal Allocations	4,349.01	6,434.00	(2,084.99)	-32.41%	17,655.90	41,816.00	(24,160.10)	-57.78%
Depreciation	8,883.66	9,000.00	(116.34)	-1.29%	60,019.63	63,000.00	(2,980.37)	-4.73%
Operating Expenses	55,837.52	64,905.00	(9,067.48)	-13.97%	457,116.51	485,380.00	(28,263.49)	-5.82%
Total Operating	26,477.79	12,349.00	14,128.79	114.41%	19,995.94	(29,310.00)	49,305.94	-168.22%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	245.83	0.00	245.83	na	643.40	0.00	643.40	na
Other	0.00	0.00	0.00	na	8,296.00	0.00	8,296.00	na
Non-Operating Revenues	245.83	0.00	245.83	na	8,939.40	0.00	8,939.40	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	77.36	0.00	77.36	na	(401.56)	0.00	(401.56)	na
Non-Operating Expenses	77.36	0.00	77.36	na	(401.56)	0.00	(401.56)	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	168.47	0.00	168.47	na	9,340.96	0.00	9,340.96	na
NET INCOME (LOSS)	26,646.26	12,349.00	14,297.26	115.78%	29,336.90	(29,310.00)	58,646.90	-200.09%

Budget Income Statement - Wastewater Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	80,034.25	62,448.00	17,586.25	28.16%	196,958.09	186,291.00	10,667.09	5.73%
Commercial Base Rates	33,465.78	32,834.00	631.78	1.92%	235,022.80	229,838.00	5,184.80	2.26%
Residential	39,197.85	43,325.00	(4,127.15)	-9.53%	160,406.72	162,544.00	(2,137.28)	-1.31%
Residential Base Rates	43,554.04	43,549.00	5.04	0.01%	304,677.36	304,941.00	(263.64)	-0.09%
KMPUD Internal Usage	74.92	0.00	74.92	na	862.93	0.00	862.93	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	379.74	625.00	(245.26)	-39.24%	14,628.87	4,375.00	10,253.87	234.37%
Operating Revenues	196,706.58	182,781.00	13,925.58	7.62%	912,556.77	887,989.00	24,567.77	2.77%
Salaries and Wages	19,259.00	20,771.00	(1,512.00)	-7.28%	122,125.11	162,493.00	(40,367.89)	-24.84%
Payroll Taxes & EE Benefits	11,397.81	10,564.00	833.81	7.89%	58,314.17	91,770.00	(33,455.83)	-36.46%
Operations & Maintenance	17,341.10	15,250.00	2,091.10	13.71%	101,641.90	106,750.00	(5,108.10)	-4.79%
Contract Services	1,125.50	8,250.00	(7,124.50)	-86.36%	20,320.17	23,950.00	(3,629.83)	-15.16%
Operating Expenses	5,178.08	2,600.00	2,578.08	99.16%	5,265.56	18,200.00	(12,934.44)	-71.07%
G & A Allocations	30,180.65	27,467.00	2,713.65	9.88%	229,888.24	202,469.00	27,419.24	13.54%
Internal Allocations	40,379.32	36,672.00	3,707.32	10.11%	263,926.34	236,361.00	27,565.34	11.66%
Depreciation	24,684.29	26,000.00	(1,315.71)	-5.06%	173,914.19	182,000.00	(8,085.81)	-4.44%
Operating Expenses	149,545.75	147,574.00	1,971.75	1.34%	975,395.68	1,023,993.00	(48,597.32)	-4.75%
Total Operating	47,160.83	35,207.00	11,953.83	33.95%	(62,838.91)	(136,004.00)	73,165.09	-53.80%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	287.65	0.00	287.65	na	627.48	0.00	627.48	na
Other	0.00	0.00	0.00	na	7,227.00	0.00	7,227.00	na
Non-Operating Revenues	287.65	0.00	287.65	na	7,854.48	0.00	7,854.48	na
Interest Expense	4,008.03	0.00	4,008.03	na	7,936.52	0.00	7,936.52	na
Amortization	111.68	0.00	111.68	na	(579.76)	0.00	(579.76)	na
Non-Operating Expenses	4,119.71	0.00	4,119.71	na	7,356.76	0.00	7,356.76	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(3,832.06)	0.00	(3,832.06)	na	497.72	0.00	497.72	na
NET INCOME (LOSS)	43,328.77	35,207.00	8,121.77	23.07%	(62,341.19)	(136,004.00)	73,662.81	-54.16%

Budget Income Statement - Employee Housing Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	4,880.00	7,580.00	(2,700.00)	-35.62%	32,100.00	44,300.00	(12,200.00)	-27.54%
Operating Revenues	4,880.00	7,580.00	(2,700.00)	-35.62%	32,100.00	44,300.00	(12,200.00)	-27.54%
Salaries and Wages	632.61	0.00	632.61	na	5,289.48	1,992.00	3,297.48	165.54%
Payroll Taxes & EE Benefits	350.41	0.00	350.41	na	3,104.22	1,103.00	2,001.22	181.43%
Operations & Maintenance	1,445.30	2,625.00	(1,179.70)	-44.94%	25,274.15	18,375.00	6,899.15	37.55%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	1,247.78	965.00	282.78	29.30%	4,906.22	6,210.00	(1,303.78)	-20.99%
Depreciation	4,330.00	4,900.00	(570.00)	-11.63%	29,781.28	34,300.00	(4,518.72)	-13.17%
Operating Expenses	8,006.10	8,490.00	(483.90)	-5.70%	68,355.35	61,980.00	6,375.35	10.29%
Total Operating	(3,126.10)	(910.00)	(2,216.10)	243.53%	(36,255.35)	(17,680.00)	(18,575.35)	105.06%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	175.00	600.00	(425.00)	-70.83%	3,076.94	4,200.00	(1,123.06)	-26.74%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	175.00	600.00	(425.00)	-70.83%	3,076.94	4,200.00	(1,123.06)	-26.74%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(175.00)	(600.00)	425.00	-70.83%	(3,076.94)	(4,200.00)	1,123.06	-26.74%
NET INCOME (LOSS)	(3,301.10)	(1,510.00)	(1,791.10)	118.62%	(39,332.29)	(21,880.00)	(17,452.29)	79.76%

Budget Income Statement - Electricity Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	138,057.62	115,356.00	22,701.62	19.68%	488,052.51	468,102.00	19,950.51	4.26%
Commercial Base Rates	182,468.31	181,838.00	630.31	0.35%	1,276,016.33	1,272,866.00	3,150.33	0.25%
Residential	62,672.24	53,833.00	8,839.24	16.42%	247,196.70	264,854.00	(17,657.30)	-6.67%
Residential Base Rates	86,574.34	86,221.00	353.34	0.41%	603,836.10	603,547.00	289.10	0.05%
KMPUD Internal Usage	60,586.26	64,336.00	(3,749.74)	-5.83%	416,715.90	413,923.00	2,792.90	0.67%
Meter Charges	2,698.58	2,711.00	(12.42)	-0.46%	18,828.51	18,977.00	(148.49)	-0.78%
Other	404.55	1,000.00	(595.45)	-59.55%	21,462.30	7,000.00	14,462.30	206.60%
Operating Revenues	533,461.90	505,295.00	28,166.90	5.57%	3,072,108.35	3,049,269.00	22,839.35	0.75%
Cost of Goods Sold	153,247.13	95,882.00	57,365.13	59.83%	501,972.66	453,767.00	48,205.66	10.62%
Salaries and Wages	20,776.61	18,294.00	2,482.61	13.57%	149,861.82	140,767.00	9,094.82	6.46%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	119.05	0.00	119.05	na
Operations & Maintenance	22,758.99	23,800.00	(1,041.01)	-4.37%	242,279.33	162,600.00	79,679.33	49.00%
Contract Services	0.00	500.00	(500.00)	-100.00%	1,074.00	3,500.00	(2,426.00)	-69.31%
Operating Expenses	1,203.46	1,200.00	3.46	0.29%	8,424.22	8,400.00	24.22	0.29%
G & A Allocations	35,349.71	31,676.00	3,673.71	11.60%	269,261.35	235,998.00	33,263.35	14.09%
Internal Allocations	423.00	423.00	0.00	0.00%	1,692.00	1,689.00	3.00	0.18%
Depreciation	125,970.53	126,000.00	(29.47)	-0.02%	880,445.42	882,000.00	(1,554.58)	-0.18%
Operating Expenses	359,729.43	297,775.00	61,954.43	20.81%	2,055,129.85	1,888,721.00	166,408.85	8.81%
Total Operating	173,732.47	207,520.00	(33,787.53)	-16.28%	1,016,978.50	1,160,548.00	(143,569.50)	-12.37%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	5,018.37	0.00	5,018.37	na	7,123.32	0.00	7,123.32	na
Other	37.50	0.00	37.50	na	129,612.36	0.00	129,612.36	na
Non-Operating Revenues	5,055.87	0.00	5,055.87	na	136,735.68	0.00	136,735.68	na
Interest Expense	123,907.44	123,907.00	0.44	0.00%	901,460.18	900,985.00	475.18	0.05%
Amortization	36,582.99	36,200.00	382.99	1.06%	253,538.16	253,400.00	138.16	0.05%
Non-Operating Expenses	160,490.43	160,107.00	383.43	0.24%	1,154,998.34	1,154,385.00	613.34	0.05%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(155,434.56)	(160,107.00)	4,672.44	-2.92%	(1,018,262.66)	(1,154,385.00)	136,122.34	-11.79%
NET INCOME (LOSS)	18,297.91	47,413.00	(29,115.09)	-61.41%	(1,284.16)	6,163.00	(7,447.16)	-120.84%

Budget Income Statement - Cable TV Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	915.00	915.00	0.00	0.00%	6,405.00	6,405.00	0.00	0.00%
Operating Revenues	915.00	915.00	0.00	0.00%	6,405.00	6,405.00	0.00	0.00%
Salaries and Wages	0.00	0.00	0.00	na	66.86	0.00	66.86	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	25.23	0.00	25.23	na
Operations & Maintenance	0.00	150.00	(150.00)	-100.00%	0.00	1,050.00	(1,050.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,667.44	1,494.00	173.44	11.61%	12,701.01	9,577.00	3,124.01	32.62%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	45.00	(45.00)	-100.00%	138.25	315.00	(176.75)	-56.11%
Operating Expenses	1,667.44	1,689.00	(21.56)	-1.28%	12,931.35	10,942.00	1,989.35	18.18%
Total Operating	(752.44)	(774.00)	21.56	-2.79%	(6,526.35)	(4,537.00)	(1,989.35)	43.85%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(752.44)	(774.00)	21.56	-2.79%	(6,526.35)	(4,537.00)	(1,989.35)	43.85%

Budget Income Statement - Snow Removal Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	6,344.00	6,343.00	1.00	0.02%	25,376.00	25,372.00	4.00	0.02%
Other	348,250.00	347,850.00	400.00	0.11%	707,482.37	695,700.00	11,782.37	1.69%
Operating Revenues	354,594.00	354,193.00	401.00	0.11%	732,858.37	721,072.00	11,786.37	1.63%
Salaries and Wages	33,028.50	31,335.00	1,693.50	5.40%	109,663.75	110,740.00	(1,076.25)	-0.97%
Payroll Taxes & EE Benefits	12,249.60	15,183.00	(2,933.40)	-19.32%	38,119.97	58,062.00	(19,942.03)	-34.35%
Operations & Maintenance	5,845.42	8,920.00	(3,074.58)	-34.47%	88,753.12	48,420.00	40,333.12	83.30%
Contract Services	0.00	0.00	0.00	na	1,400.00	0.00	1,400.00	na
Operating Expenses	5,350.55	5,500.00	(149.45)	-2.72%	8,383.57	19,800.00	(11,416.43)	-57.66%
G & A Allocations	13,673.00	12,252.00	1,421.00	11.60%	104,148.27	87,097.00	17,051.27	19.58%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	0.00	600.00	(600.00)	-100.00%
Depreciation	7,504.55	5,246.00	2,258.55	43.05%	47,209.76	33,212.00	13,997.76	42.15%
Operating Expenses	77,651.62	78,536.00	(884.38)	-1.13%	397,678.44	357,931.00	39,747.44	11.10%
Total Operating	276,942.38	275,657.00	1,285.38	0.47%	335,179.93	363,141.00	(27,961.07)	-7.70%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	202.68	0.00	202.68	na	204.46	0.00	204.46	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	202.68	0.00	202.68	na	204.46	0.00	204.46	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	202.68	0.00	202.68	na	204.46	0.00	204.46	na
NET INCOME (LOSS)	277,145.06	275,657.00	1,488.06	0.54%	335,384.39	363,141.00	(27,756.61)	-7.64%

Budget Income Statement - Propane Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	130,063.43	162,784.00	(32,720.57)	-20.10%	454,149.80	525,117.00	(70,967.20)	-13.51%
Commercial Base Rates	1,588.20	1,573.00	15.20	0.97%	11,087.24	11,011.00	76.24	0.69%
Residential	96,023.73	144,001.00	(47,977.27)	-33.32%	345,112.90	466,029.00	(120,916.10)	-25.95%
Residential Base Rates	2,930.41	2,932.00	(1.59)	-0.05%	20,512.15	20,524.00	(11.85)	-0.06%
KMPUD Internal Usage	4,409.88	6,261.00	(1,851.12)	-29.57%	20,799.25	20,776.00	23.25	0.11%
Meter Charges	1,700.98	1,728.00	(27.02)	-1.56%	11,898.65	12,096.00	(197.35)	-1.63%
Other	448.45	1,000.00	(551.55)	-55.16%	7,364.62	7,000.00	364.62	5.21%
Operating Revenues	237,165.08	320,279.00	(83,113.92)	-25.95%	870,924.61	1,062,553.00	(191,628.39)	-18.03%
Cost of Goods Sold	199,469.67	181,768.00	17,701.67	9.74%	409,926.05	588,558.00	(178,631.95)	-30.35%
Salaries and Wages	7,777.30	11,552.00	(3,774.70)	-32.68%	61,121.00	81,150.00	(20,029.00)	-24.68%
Payroll Taxes & EE Benefits	5,473.90	5,597.00	(123.10)	-2.20%	38,517.78	43,979.00	(5,461.22)	-12.42%
Operations & Maintenance	751.76	1,505.00	(753.24)	-50.05%	17,162.69	42,780.00	(25,617.31)	-59.88%
Contract Services	0.00	0.00	0.00	na	87.50	0.00	87.50	na
Operating Expenses	75.00	670.00	(595.00)	-88.81%	75.00	4,690.00	(4,615.00)	-98.40%
G & A Allocations	32,848.55	29,435.00	3,413.55	11.60%	250,209.85	219,161.00	31,048.85	14.17%
Internal Allocations	739.24	1,388.00	(648.76)	-46.74%	3,705.59	7,902.00	(4,196.41)	-53.11%
Depreciation	5,402.17	6,000.00	(597.83)	-9.96%	37,326.07	42,000.00	(4,673.93)	-11.13%
Operating Expenses	252,537.59	237,915.00	14,622.59	6.15%	818,131.53	1,030,220.00	(212,088.47)	-20.59%
Total Operating	(15,372.51)	82,364.00	(97,736.51)	-118.66%	52,793.08	32,333.00	20,460.08	63.28%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	224.98	0.00	224.98	na	937.08	0.00	937.08	na
Other	0.00	0.00	0.00	na	980.00	0.00	980.00	na
Non-Operating Revenues	224.98	0.00	224.98	na	1,917.08	0.00	1,917.08	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	199.45	0.00	199.45	na	(1,035.35)	0.00	(1,035.35)	na
Non-Operating Expenses	199.45	0.00	199.45	na	(1,035.35)	0.00	(1,035.35)	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	25.53	0.00	25.53	na	2,952.43	0.00	2,952.43	na
NET INCOME (LOSS)	(15,346.98)	82,364.00	(97,710.98)	-118.63%	55,745.51	32,333.00	23,412.51	72.41%

Budget Income Statement - Solid Waste Fund

January 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year January	Budget January	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,187.45	0.00	2,187.45	na	16,997.75	0.00	16,997.75	na
Residential	30,627.54	30,624.00	3.54	0.01%	214,235.61	214,368.00	(132.39)	-0.06%
Other	6,100.98	100.00	6,000.98	6,000.98%	7,093.29	700.00	6,393.29	913.33%
Operating Revenues	38,915.97	30,724.00	8,191.97	26.66%	238,326.65	215,068.00	23,258.65	10.81%
Salaries and Wages	4,496.79	1,706.00	2,790.79	163.59%	27,279.06	11,907.00	15,372.06	129.10%
Payroll Taxes & EE Benefits	1,708.77	826.00	882.77	106.87%	9,269.44	6,447.00	2,822.44	43.78%
Operations & Maintenance	21,917.61	24,730.00	(2,812.39)	-11.37%	105,683.31	144,789.00	(39,105.69)	-27.01%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	7,670.22	7,296.00	374.22	5.13%	58,424.64	51,587.00	6,837.64	13.25%
Internal Allocations	423.00	0.00	423.00	na	1,692.00	423.00	1,269.00	300.00%
Depreciation	441.87	0.00	441.87	na	3,093.09	0.00	3,093.09	na
Operating Expenses	36,658.26	34,558.00	2,100.26	6.08%	205,441.54	215,153.00	(9,711.46)	-4.51%
Total Operating	2,257.71	(3,834.00)	6,091.71	-158.89%	32,885.11	(85.00)	32,970.11	-38,788.36%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	67.13	0.00	67.13	na	67.13	0.00	67.13	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	67.13	0.00	67.13	na	67.13	0.00	67.13	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	67.13	0.00	67.13	na	67.13	0.00	67.13	na
NET INCOME (LOSS)	2,324.84	(3,834.00)	6,158.84	-160.64%	32,952.24	(85.00)	33,037.24	-38,867.34%

KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

FY ~~2024-2025~~ - ~~2028-2029~~ BUDGET – KEY ASSUMPTIONS

1. Government Funds and Enterprise Funds.

The Kirkwood Meadows Public Utility District (District) has a Fiscal Year (FY) that ends on June 30th. Therefore, this budget's first year is FY ~~2024~~2025 ending on June 30, ~~2024~~2025. All years reflected in the budget are fiscal years. The District provides numerous (11) services to the Kirkwood community. The services are segregated into three distinct fund types, Government Funds, Enterprise Funds and Contract Services. Government Fund operations are primarily supported by property tax revenues that are collected from three counties (Alpine, Amador and El Dorado), and Enterprise Funds are intended to operate as self-sufficient businesses whereby the fees that each fund charges for services provided are sufficient to cover the operating expenses. Contract Services are intended to operate as self-sufficient, optional services whereby the fees that each fund charges for services provided are sufficient to cover the operating expenses These Funds are:

a. Government Funds:

- i. General and Administration
- ii. Fire
- iii. Parks and Recreation

b. Enterprise Funds:

- i. Electric
- ii. Propane
- iii. Water
- iv. Wastewater
- v. Employee Housing
- vi. Cable

c. Contract Services

- i. Snow Removal
- ii. Solid Waste

2. General & Administration Department

The District has a single administration organization to oversee the entire operations of the District. The District's General Manager, administration staff, and the Board of Directors are primarily budgeted in the General and Administration (G & A) Department. Their labor costs, payroll taxes and fringe benefits are part of the G & A Department. Other common expenses incurred by the District which benefit the District as a whole are also budgeted in G & A. 100% of these monthly expenses are then allocated to other departments. The allocations out of G & A are based on management's assessment of staff time and effort.

District Management annually re-evaluates, as part of its budgeting process, the allocations for each department. Funds or departments that are complex and require continuous management oversight receive a larger allocation than those departments that are simple and self-sufficient. For example, the Cable Fund has little activity and does not require monthly billings, collections, repairs or reporting. It receives a very small portion of the G & A allocation. Conversely, the Electric Fund is complex. There are monthly billings, collections, ongoing construction projects, and ongoing financing needs and options. This fund receives a larger allocation of the G & A expenses. The following table shows the FY 2023-2024 and proposed FY 2024-2025 G&A Allocations.

Fund	FY <u>2023-2024</u>	FY <u>2024-2025</u>
Fire	<u>8.8%</u> 8.3%	<u>8.8%</u> 8.3%
Parks & Recreation	<u>1.5%</u> 1%	<u>1.5%</u> 1%
Water	<u>16.9%</u> 17.5%	<u>16.9%</u> 16.3%
Wastewater	<u>18.1%</u> 17.5%	<u>18.1%</u> 17.5%
Electric	<u>21.2%</u> 20.6%	<u>21.2%</u> 20.6%
Cable	<u>1.0%</u> 0.5%	<u>1.0%</u> 0.5%
Snow Removal	<u>8.2%</u> 11.3%	<u>8.2%</u> 12.5%
Propane	<u>19.7%</u> 19.1%	<u>19.7%</u> 19.1%
Solid Waste	<u>4.6%</u> 4.2%	<u>4.6%</u> 4.2%

District expenses which can be directly associated with a specific fund or department are budgeted in the respective fund or department. Direct expenses include salaries and wages, payroll taxes, benefits, and outside costs.

3. Units Sold

- a. Units Sold for Electric, Propane, Water and Wastewater for FY ~~2022-2025~~ are forecasted as the average sales from FY ~~2019-2022~~ to FY ~~2023-2024~~, which gives a representation of high and low volume sales years. Units Sold are thereafter assumed to increase by 1% through FY ~~2028-2029~~ due to some anticipated development.
- b. Units Sold for Irrigation are assumed to remain constant.

4. Equivalent Dwelling Units

- a. A 1% increase is anticipated in the Equivalent Dwelling Units for FY ~~2024-2025~~ to FY ~~2028-2029~~.

5. Rates

The Budget's Rate Assumptions are:

i. **Electric**

1. Base Rate Fixed costs are projected to grow by ~~53.0%~~ for the assumed CPI increase.
2. Usage Rates are to remain constant per the 2021 Electric Rate Study and the January 1, 2024 adjustment.
 - a. ~~The District opted to purchase hedge power, versus the day-ahead market in December 2023 which resulted in a \$0.02/kWh increase for usage rates, effective January 1, 2024. Purchased Power experienced significant fluctuations and uncharacteristic winter price spikes, e.g. day-ahead pricing increased by 1000% on multiple days.~~
 - b. Purchased Power is budgeted to remain at~~increase from \$0.085 / kWh to~~ \$0.090 / kWh based on hedge pricing~~FY 2022-23~~.
 - c. ~~Accommodation of extreme fluctuations should be investigated by the Board and a potential surcharge implemented similar to what has successfully been adopted in Propane.~~
 - d. REC purchase prices are budgeted to increase from \$0.010/kWh to remain consistent at \$0.016/kWh based on contract pricing through 2026.
3. Meter charges are projected to grow by ~~53.0%~~ for the assumed CPI increase.

ii. **Propane**

1. Base Rates are projected to grow by ~~53.0%~~ for the assumed CPI increase.

2. Usage Rates are projected to grow by 3.0% for the assumed CPI increase~~20.0% for the switch from wholesale rates from Kiva to retail rates from Kiva and Hunt & Sons.~~
3. Meter charges are projected to grow by 53.0% for the assumed CPI increase.
4. EDUs are projected to decrease by 0.25% per year.

iii. **Water**

1. Base Rates are projected to grow by ~~9.0% through FY 2024 and~~ 2.0% in FY 2025 per the 2020 Rate Study.
2. Usage Rates are projected to grow by ~~9.0% through FY 2024 and~~ 2.0% in FY 2025 per the 2020 Rate Study.
3. Meter Charges are projected to grow by ~~9.0% through FY 2024 and~~ 2.0% in FY 2025 per the 2020 Rate Study.
4. A Cross-Connection Control Program will be created as required by new State legislation.

iv. **Irrigation**

1. Meter Charges are projected to grow by ~~9.0% through FY 2024 and~~ 2.0% in FY 2025 per the 2020 Rate Study.

v. **Wastewater**

1. Base Rates are projected to grow by 9% through FY 2025 per the 2020 Rate Study.
2. Usage Rates are projected to grow by 9% through FY 2025 per the 2020 Rate Study.
3. Wastewater will repay \$8,000 of the interfund loan from Electric.

vi. **Solid Waste**

1. Base Rates are budgeted to increase 73.0% for the assumed CPI increase and fuel surcharge.
2. Solid Waste will repay \$7,500 of the interfund loan from Electric.

vii. **Snow Removal**

1. Fiscal Year ~~2023/2024/24-25~~ necessary revenue is expected to be \$950,730,000.
2. Snow Removal will begin repayment of the existing interfund loan from Electric and will extend the term for final repayment until Fiscal Year 2035/2036.
3. Snow Removal will incur a new interfund loan from Electric and will commence repayment in Fiscal Year 2025/2026 for a 10-year term.
4. KMPUD Expenses ~~shall increased to 6% per Board action in September 2023~~remain at 3%.

viii. **Fire Department**

1. Special Event Revenue will be completely routed through the KVFD 501c3. Equipment purchased with funds from special events will now show as Contribution Revenues from the 501c3.

These rate assumptions are consistent with currently approved or proposed rate structures anticipated to be in place for each service.

6. Property Taxes

- a. Property tax revenues are earned over the course of a fiscal year, July 1 to June 30. The Budget accrues property tax revenues equally each month. The Balance Sheet and Cash Flow projections show Property Taxes when they are anticipated to be received. The District receives actual payments from Alpine, Amador and El Dorado counties in two installments, generally February and August. All property tax revenues are initially posted to the General and Administration department. Property tax revenues are then allocated to various funds/departments as determined by District Management and the Board of Directors. The Snow Removal fund and the Solid Waste fund are ineligible to receive any Property Tax revenue allocations. This budget assumes that property taxes will be allocated in the following order:
 - i. First, to ensure the RUS Tier ratios will be covered.
 - ii. Second, to cover the promised Property Tax Allocations for WWTP Financing.
 - iii. Then to cover any cash losses in departments.
 - iv. Any remaining revenues will be used to fund capital expenditures.
 - v. If the above allocations are covered, property taxes will be used to fund a cash reserve.
 - vi. A significant annual unknown is property tax allocations required to achieve the RUS Tier ratio. requirement due to the uncertainty of the GASB 68 & 75 expenses imposed by CalPERS.
- b. Property taxes for FY ~~2024-2025~~ are budgeted at ~~\$859,327,902,579~~ which represents the average revenue received over the last three years. Thereafter, Property Taxes are forecasted to increase by 1% annually for the balance of the Budget.

7. Salaries and Wages

- a. This budget assumes ~~48-19~~ full-time year-round staff.
- b. This budget anticipates an average of 4% in merit increases in July of ~~2023-2024~~ in the amount of \$70,000.

- c. This budget anticipates a Performance Review bonus for all staff in December of 2024~~3~~ totaling \$~~14,000~~17,000, approximately 1% of annual salaries. It also budgets for a discretionary bonus of \$5,000 for the General Manager expensed at the end of each fiscal year and paid at the beginning of the fiscal year.

8. Operating Expenses.

Operating Expenses for FY ~~2024-2025~~ through FY ~~2028-2029~~ are budgeted to increase ~~by 5% FY 2024 and~~ 3% annually thereafter.

9. Balance Sheet

- a. **Current Assets - Funds.** In this budget, Current Assets – Funds are separated into 5 categories. These categories are:
- i. **Operating**, which consists of General Fund, Revenue Account, Payroll, Petty Cash, and Local Agency Investment Fund (LAIF).
 - ii. **Capital Reserve Fund**
 - iii. **KVFD Reserve Fund.**
 - iv. **Restricted**, which consists of Mello Roos Trust and Mello Roos.
 - v. ~~COP Reserve Fund.~~
- b. **Unearned Revenue.** Unearned Revenue relates to Snow Removal activities. The District invoices and receives payment for snow removal contracts prior to earning the revenue. The District records the cash receipts as Unearned Revenue. This liability is reduced as Snow Removal revenue is earned during the winter snow season.

10. RUS Loan.

By the end of the 2015 fiscal year, the District received a total of \$58,000,000 in RUS loan funds for various Electrical capital projects. These funds were used to: (1) Purchase Mountain Utilities; (2) Build an electric powerhouse; and (3) Fund the Out Valley project that connected Kirkwood to the national electrical grid. The District received an additional RUS C8 reimbursement loan of \$3,765,000 in December of 2018. These funds were used to restructure the District's relationship with PG&E including elimination operations and maintenance payments to PG&E in perpetuity. A combination of short-term and long-term draws were used for these funds, with terms between three years and thirty-five years. The average interest rate on these loans is 2.99%.

Below is a breakdown of interest and principal payments due and resulting ending balances on these loans for the next five years:

<u>Fiscal Year</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Ending Balance</u>
2025	\$1,433,729	\$3,407,844	\$4,841,574	\$45,413,074
2026	\$1,372,128	\$2,023,883	\$3,396,011	\$43,389,191
2027	\$1,295,065	\$2,692,412	\$3,987,476	\$40,696,779
2028	\$1,243,662	\$1,877,744	\$3,121,406	\$38,819,035
<u>2029</u>	<u>\$1,176,099</u>	<u>\$2,604,914</u>	<u>\$3,781,013</u>	<u>\$36,214,121</u>

As can be seen for Fiscal Year 2025, there are substantive, final principal payments due. Specifically:

Fiscal Year 2025: Loan B8-4: \$1,389,526 due September 30, 2025

Loan B8-8: \$623,535 due December 31, 2025

Fiscal Year 2026: Loan B8-3: \$1,306,141 due September 30, 2026

The Budget Assumptions include the above, however the Board should consider refinancing Loans B8-3 and B8-4 at the appropriate time. There may be sufficient reserves to repay B8-8, but this should be monitored closely. As the future interest rate and term is not known at this time, the assumptions cannot reflect this change in the above table.

11.COP Loan.

In April 2013, the District received \$5,095,000 in COP (Certificate of Participation) loan funds to fund multiple capital projects for the District. These funds were used to:

- a. Replace/upgrade the membranes at the wastewater treatment plant;
- b. Fund the propane portion of the Mountain Utilities acquisition;
- c. Fund the upgrade of remote read water meters; and
- d. Fund the initial costs of the water capacity study.

This is a 10-year loan, maturing August 1, 2023, with a 4.08% interest rate. Below is a breakdown of the interest and principal payments and resulting ending balances on this loan for the next five years:

<u>Fiscal Year</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Ending Balance</u>
<u>2024</u>	<u>\$11,900</u>	<u>\$595,000</u>	<u>\$606,900</u>	<u>\$0</u>

12.11. Five Star Bank of the West Non-Revolving Loan and Line of Credit

In ~~2024~~ ~~November 2012~~, the District received a ~~mortgage loan in the amount of \$700,000 from Bank of the West. This loan matured November 2022 and was paid in full. Bank of the West has removed the lien on the Community Service Building and Lava Rock Lodge employee housing.~~

~~The District also has a \$750,000 Non-Revolving Line of Credit, of which approximately \$320,000 was used to finance already purchased snow removal equipment with Bank of the West which is currently unused and has a \$0 balance.~~

13. USDA/RUS Wastewater Treatment Plant Repair & Rehabilitation

~~This project is currently under construction and is scheduled to be complete in 2025 at~~ The District anticipates this project will be ~~broken into multiple phases over 3 years and has~~ an estimated cost of \$7.44 million. Funding for the improvement ~~is~~ will be via USDA Rural Development, with interim financing via Co-Bank.

14. Changes & Corrections

Listed below are the significant changes and corrections made to the current budget as compared to last year's budget.

1. ~~Payment Repayment~~ in full of the ~~COP~~ ~~Bank of the West \$700,000~~ loan.
2. ~~A new, \$750,000, non-revolving line of credit will be secured from Five Star Bank~~ ~~Propane commodity rate increases beyond the CPI increase.~~
3. Electric purchased power and RECs increased beyond the Electric Rate Study assumptions.
4. ~~Interfund Loan Repayment.~~

Glossary

EDU – (Equivalent Dwelling Unit) This refers to the multipliers placed on base rate charges according to our rate structure.

CPI – Consumer Price Index

RUS – This is the Rural Utility Service from which we receive our Federal A8, B8 and C8 loan funds.

GASB – Governmental Accounting Standards Board

COP – Certificates of Participation

LAIF – Local Agency Investment Fund

OTIER – Operating Times Interest Earned Ratio

STAFF REPORT

Solid Waste Interfund Loan

Background:

The Board approved interfund loans from Electric to Solid Waste on September 12, 2020 for \$20,073 and on September 11, 2021 for \$42,585, both which have maturity dates of December 31, 2029 and interest rates “equal to the interest rate being earned by the Borrowed-From Fund.” The District has therefore used the quarterly LAIF apportionment rate to calculate interest in the attached table.

In 2022, the Solid Waste fund repaid the Electric fund \$30,000, reducing the amount owed to \$34,548. As of 12/31/2023, the outstanding loan balance is \$40,261.

Solid Waste currently has approximately \$100,000 in its Revenue account. Per the Fiscal Year 2022/2023 Audit, after removing OPEB and Depreciation expenses, Solid Waste finished with \$8,592 surplus.

There are no anticipated large capital expenditures for Solid Waste over the next 5 years per the adopted Capital Plan. Operating expenses are expected to continue to be within the annual CPI adjustment to rates.

Reviewed by Committee:

Finance.

Recommendation:

Staff and Finance Committee recommend that Solid Waste repay the full balance of the loan, calculated through March 31, 2024 (which is when the next quarterly apportionment rates will be released by LAIF) and will be approximately \$42,000.

Prepared By:

Erik M. Christeson, P.E.

Solid Waste					
Quarter	LAIF Quarterly Apportionment Rates	Loans / Payments	Principal	P+I	Maturity Date
3Q20	0.84%	\$ 20,072.79	\$ 20,073	\$ 20,241	12/31/2029
4Q20	0.63%		\$ 20,241	\$ 20,369	
1Q21	0.44%		\$ 20,369	\$ 20,459	
2Q21	0.33%		\$ 20,459	\$ 20,526	
3Q21	0.24%	\$ 42,585.16	\$ 63,111	\$ 63,263	12/31/2029
4Q21	0.23%		\$ 63,263	\$ 63,408	
1Q22	0.32%		\$ 63,408	\$ 63,611	
2Q22	0.75%		\$ 63,611	\$ 64,088	
3Q22	1.35%	\$ (30,000.00)	\$ 34,088	\$ 34,548	
4Q22	2.07%		\$ 34,548	\$ 35,264	
1Q23	2.74%		\$ 35,264	\$ 36,230	
2Q23	3.15%		\$ 36,230	\$ 37,371	
3Q23	3.59%		\$ 37,371	\$ 38,713	
4Q23	4.00%		\$ 38,713	\$ 40,261	Current Debt
1Q24	3.00%		\$ 40,261	\$ 41,469	Final Rate TBD

Kirkwood Meadows Public Utility District
Electric Generation
2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2023/2024 Totals YTD
Total Production (kWh)	434,806	421,150	413,301	456,733	778,241	1,005,394	1,086,559	1,006,795					5,602,979
CAISO Purchase (kWh)	378,686	421,150	410,361	456,733	778,241	1,005,394	1,086,559	1,006,795					5,543,919
Powerhouse Production (kWh)	56,120	0	2,940	0	0	0	0	0					59,060
Actual Metered (kWh)	431,292	334,442	296,904	345,141	711,481	957,455	909,788	885,275					4,871,778
Budgeted Metered (kWh)	349,132	334,468	288,621	356,886	723,645	960,069	873,907	818,374					4,705,103
Total System Losses (kWh)	3,514	86,708	116,397	111,592	66,760	47,939	176,771	121,520					731,201
Identified System Losses (Estimated kWh):													
KM Blue Transformer	9,226	9,226	8,928	9,226	8,928	9,226	9,226	8,333					72,317
KM Green Transformer	10,892	10,892	10,541	10,892	10,541	10,892	10,892	9,838					85,380
Step-Up Transformers	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090					64,720
Total Identified System Losses (kWh)	28,208	28,208	27,559	28,208	27,559	28,208	28,208	26,261					222,417
Unidentified System Losses (kWh):													
Total Unidentified System Losses (kWh)	-24,694	58,500	88,838	83,385	39,201	19,731	148,563	95,259					508,784
% Unidentified System Losses (Goal 12%)	-6%	14%	21%	18%	5%	2%	14%	9%					9%

Kirkwood Meadows Public Utility District
Propane Production
2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Propane Usage (cf)	398,044	383,296	462,754	936,155	1,656,239	2,748,935	3,419,128	3,240,537					13,245,088
Actual Metered (cf)	419,628	339,395	476,310	825,112	1,680,085	2,861,681	3,171,940	3,272,008					13,046,159
Budgeted Metered (cf)	433,739	418,771	482,440	976,059	1,833,825	3,388,303	3,366,080	3,211,078					14,110,294
Unmetered Total	(21,584)	43,901	(13,556)	111,043	(23,846)	(112,746)	247,188	(31,471)					198,929
% Unmetered (Goal 2%)	-5%	11%	-3%	12%	-1%	-4%	7%	-1%					2%

Kirkwood Meadows Public Utility District Water Production 2023/2024

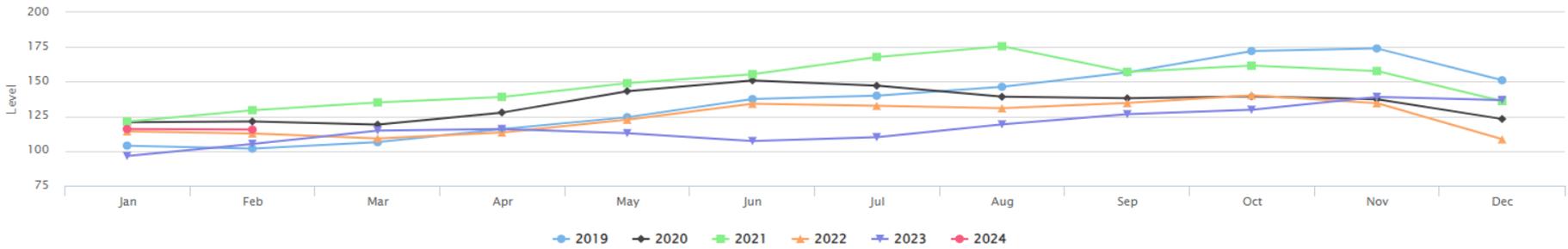
	JULY	AUG*	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Total Production (Gallons)	1,043,469	1,053,787	500,124	593,660	650,327	1,738,288	2,172,342	1,665,658					9,417,655
Actual Metered (Gallons)	936,034	653,617	487,315	475,347	649,316	1,507,198	1,844,000	1,616,727					8,169,553
Budgeted Metered (Gallons)	828,957	754,015	504,635	464,467	555,840	1,420,009	1,643,586	1,543,715					7,715,226
Total System Losses (Gallons)	107,435	400,170	12,809	118,313	1,011	231,090	328,342	48,931					1,248,102
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	13,000					97,000
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000					8,000
Discovered Leaks Before Meters	0	0	0	0	0	0	0	0					0
Fire Department	0	0	0	0	0	0	1,800	1,800					3,600
Total Identified System Losses (Gallons)	23,000	13,031	13,000	13,000	13,000	13,000	14,800	15,800					118,631
Unidentified System Losses (Gallons)	84,435	387,139	(191)	105,313	(11,989)	218,090	313,542	33,131					1,129,471
% Unidentified System Losses (Goal 15%)	8%	37%	0%	18%	-2%	13%	14%	2%					12%

*Overflow at Lodge Tank

Kirkwood Meadows Public Utility District Waste Water Treatment 2023/2024

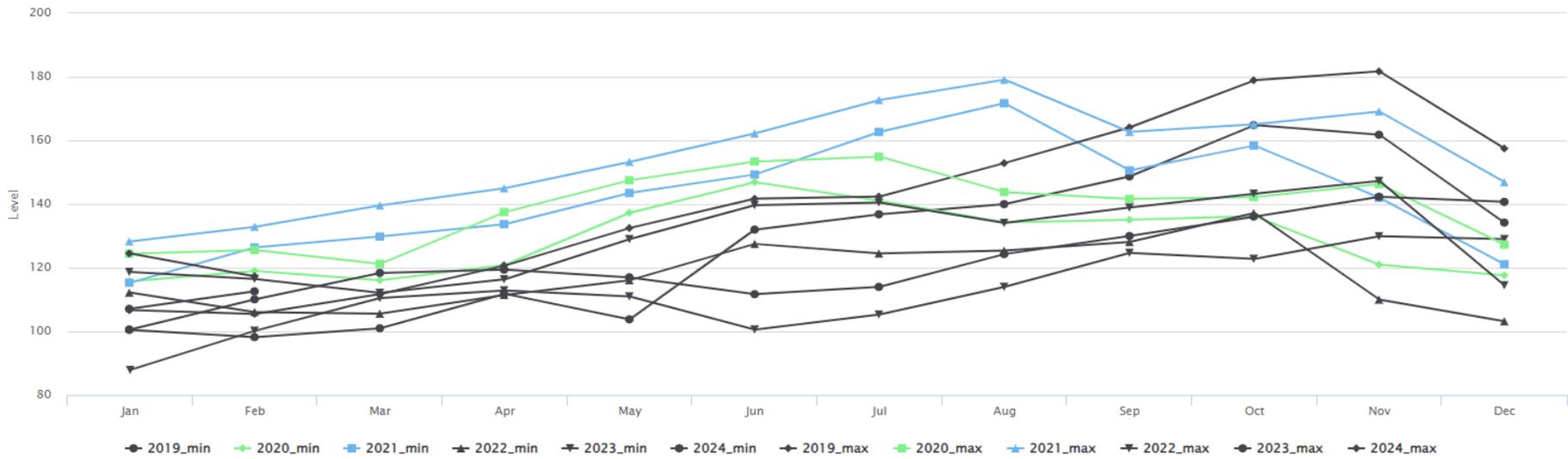
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Influent Metered (Gallons)	1,732,842	1,004,897	588,489	494,138	493,071	1,630,013	1,949,047	1,665,658					9,558,155
Actual Metered (Gallons)	777,613	535,665	457,769	462,653	400,397	1,220,669	1,700,765	1,616,712					7,172,243
Total System Unmetered (Gallons)	955,229	469,232	130,720	31,485	92,674	409,344	248,282	48,946					2,385,912
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000					96,000
Hydrant Flushing Into System	0	0	0	0	0	0	0	0					0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000					8,000
Total Identified Unmetered Usage (Gallons)	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000					104,000
Unidentified Unmetered Usage (Gallons)	942,229	456,232	117,720	18,485	79,674	396,344	235,282	35,946					2,281,912
% Unidentified Unmetered Usage	54%	45%	20%	4%	16%	24%	12%	2%					24%

Average Monthly Aquifer Levels for Well 4/5

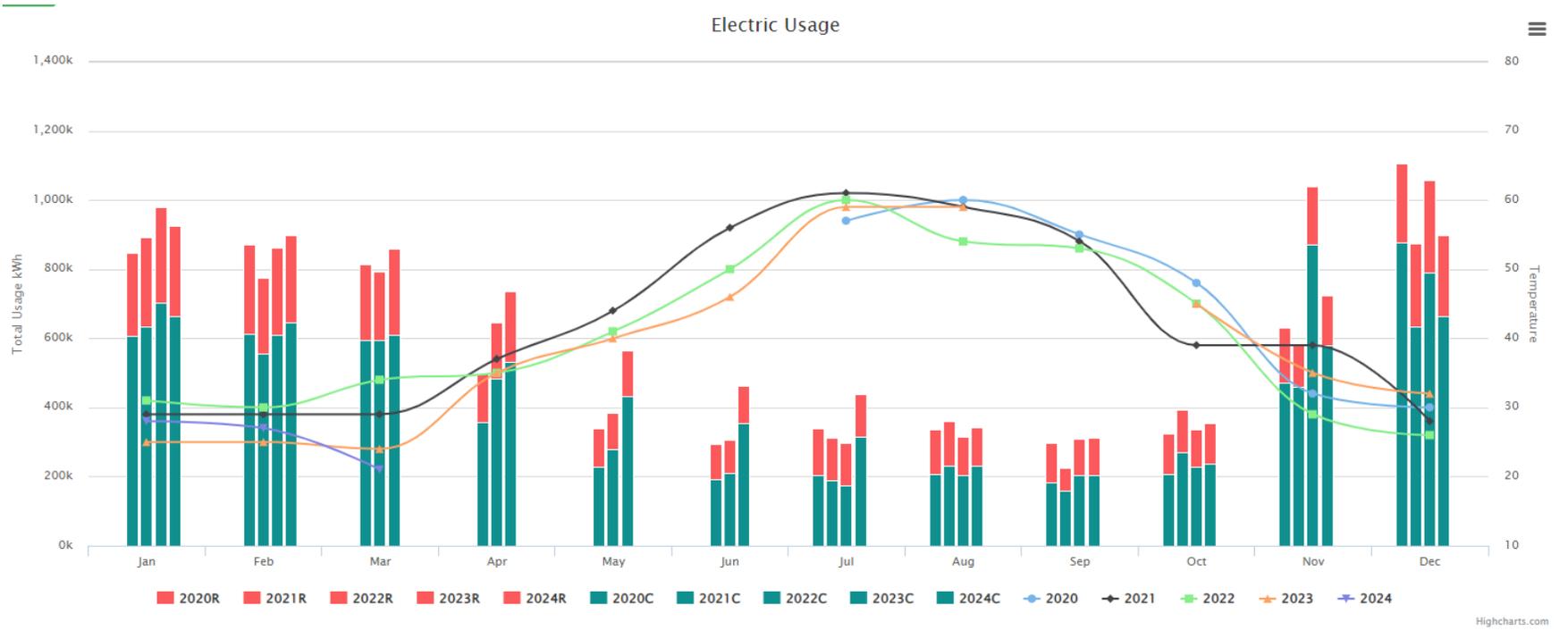


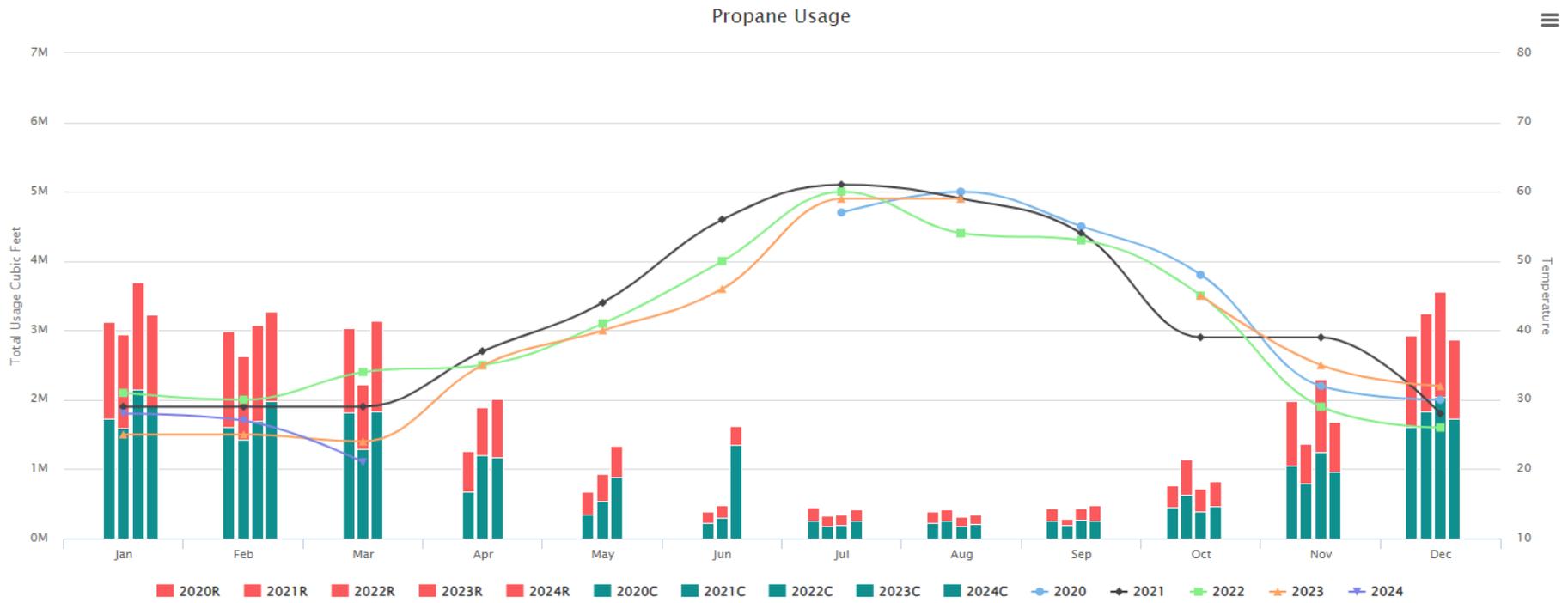
Highcharts.com

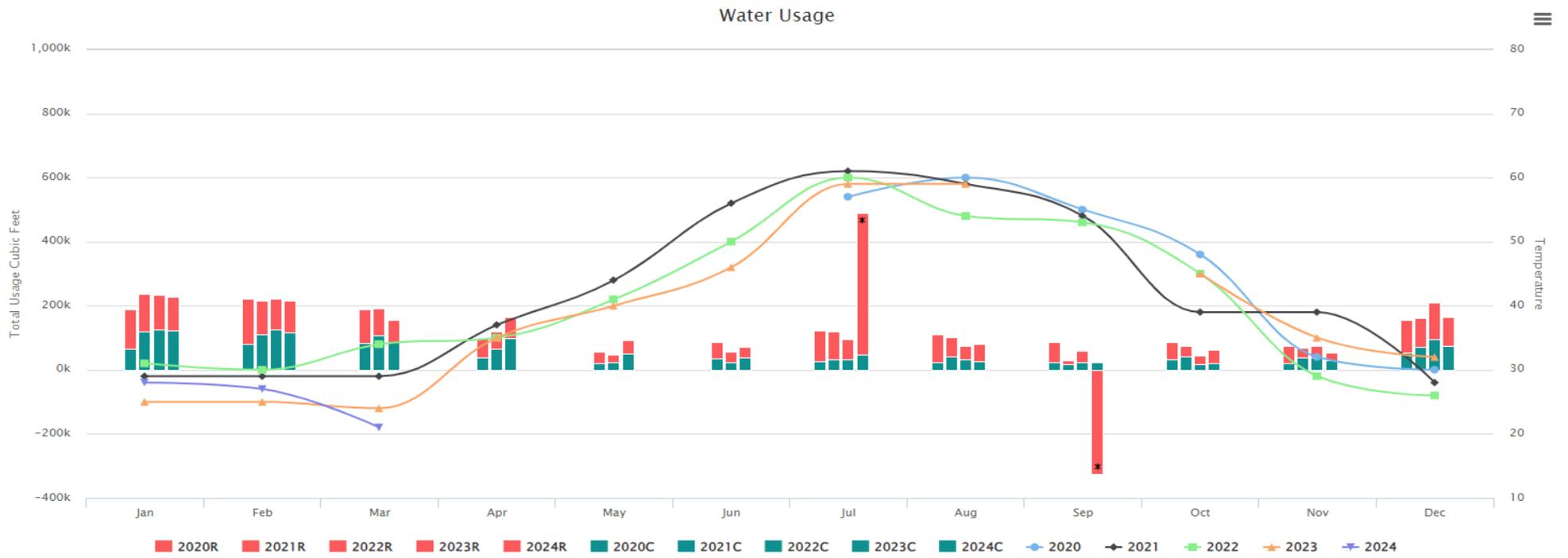
Aquifer Level for Well 4/5



Highcharts.com







* Water Leak

**Kirkwood Meadows Public Utility District
Aquifer Levels / Water Pumped / Water Treated
February 2024**

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1	115.5						36458
2	116						40399
3	116.8						76243
4	117.3	11,148		39,500		50,648	56062
5	112.6						34998
6	114.6		26.7	187,200		187,200	38282
7	115.5			47,100		47,100	41267
8	116.2		20.0	40,590		40,590	32531
9	116.9						60521
10							78487
11	118	90,894		42,210		133,104	68412
12	114.4				3,200	3,200	44902
13	116.1						44491
14	116.8		27.0	173,500		173,500	39016
15	117.4		19.4				44222
16							64328
17							88376
18	119.2		27.0	133,600		133,600	86286
19	119.4	79,485	24.0			79,485	73521
20	114.7						71023
21	116.8						75507
22	117.7		27.0	236,300	56,400	292,700	63984
23	118.4						80777
24		89,943		47,400		137,343	92721
25	116.3			165,600		165,600	74725
26	117.6		19.0	46,400		46,400	39704
27	118.9	59,987				59,987	43084
28							38253
29	113.8						37078
AVG	117		24				
TOTAL		331,457		1,159,400	59,600		

Monthly Well Water Pumped

1,550,457

Monthly Water Treated / Processed in WWTP

1,665,658

Well 4 Depth Sounding				
Field	Plant Display	Date	Well 4/5 Purging	
			Water/Qtrly Samples	1,000.00
			Caldor Fire Est.	
			Fire Department	1,800.00
			Playground	-
			Construction Meters	

Hours Wells Run

2	163.1
3	11.4
4 & 5	46.1

Water Master Plan

Background:

The Board approved a Water Master Plan as part of the Fiscal Year 2023/2024 budget. The Board recognized that this document will be extremely important to have in place prior to commencing the next water rate study as well as a future connection fee study.

Staff solicited proposals from five engineering firms, Coleman Engineering, NV5, Peterson-Brustad Incorporated, Stantec, and West Yost & Associates. Of these five firms, four have performed or are performing engineering services for the District.

The District received three proposals, which were evaluated by Staff for technical expertise, relevant experience, understanding of the project, and their respective plans for achieving the target objectives.

After reviewing each of the proposals and scoring them, Staff then reviewed the cost proposals, all of which were under the District's \$100,000 budget for this project and had a spread between cost proposals of less than \$3,000.

The project also includes tank inspections, which is budgeted separately.

Recommendations:

Staff recommends the Board select Peterson-Brustad Incorporated to develop the Water Master Plan as well as tank inspections.

CEQA:

The General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA.

Fiscal Impact:

The Water Master Plan proposal is under budget and the tank inspection proposal is under budget.

Requested Action:

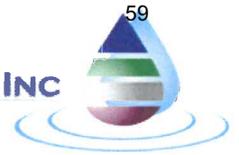
That the Board direct Staff to execute a contract with Peterson-Brustad, Incorporated for the Water Master Plan and tank inspections.

Reviewed by Committee:

None.

Prepared By:

Erik Christeson, PE & Brandi Benson, PE



February 16, 2024

Attn: Ms. Brandi Benson
Operations Manger
Kirkwood Meadows Public Utility District
Submitted via email: bbenson@kmpud.com

Subject: Proposal for Water Master Plan

Dear Ms. Benson,

We are pleased to submit to you our proposal to create the District's first Integrated Water Master Plan. **We are excited about the opportunity to work with the Kirkwood Meadows Public Utility District (KMPUD) and see this project as a perfect fit for Peterson Brustad Inc. (PBI).**

Peterson Brustad Inc. (PBI) has been the author of numerous original Water Master Plans since our inception in 2005. PBI is currently preparing an update to the original water master plan that we created for Calaveras Public Utility District (CPUD). Additionally, PBI has created original water master plans, urban water management plans, and provided water master plan updates for a number of other clients including several others in the foothills area including Calaveras County Water District and Georgetown Divide Public Utility District.

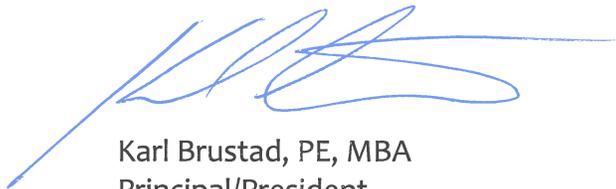
Peterson Brustad Inc. (PBI) consistently provides principal involvement throughout the project. We base our approach to Projects and Clients on providing Principal level management on every project. The District can have the confidence that this project will receive the complete attention and the experience of PBI to ensure success. Our Principal-In-Charge for this project will be Karl Brustad, a founding Principal of PBI, who has been the Principal and Project Manager for dozens of water master plans. Ashley Smith will serve as Project Manager for this project. She is currently the project manager for the Calaveras PUD water master plan update project.

We are confident that we have the qualifications, expertise, experience, dedication, and responsiveness to complete this project for Kirkwood Meadows PUD. We have proposed a team of qualified engineers, with recent and relevant experience in master planning and modeling for local agencies, to support this project. We have developed and updated water system models in association with multiple water master plans that we have completed for several of our clients. **PBI can and will perform the services and adhere to the requirements requested in this RFP.**

Locally based engineering firm in the Foothills. Our office is located on Blue Ravine Road, in Folsom, just two hours from the District's office. Additionally, we have several on-going projects with neighboring agencies in the foothills area. We plan to do what is necessary to develop and sustain a long-term relationship with the District.

We look forward to the opportunity to work with the District on your upcoming project. If you have any questions or desire any additional information, please do not hesitate to contact me at (916) 608-2212. PBI has reviewed the District's standard services agreement and has no modifications or exceptions to the agreement. In addition, we have checked the KMPUD website for any addenda and see that no addenda to this RFP exists. This proposal is signed by Karl Brustad, who has complete authority to negotiate and execute contracts on behalf of the firm.

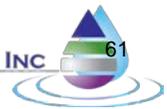
Sincerely,



Karl Brustad, PE, MBA
Principal/President
Peterson Brustad, Inc.
kbrustad@pbieng.com
(916) 804-6671



Ashley Smith, PE
Project Manager
Peterson Brustad, Inc.
asmith@pbieng.com
(530) 200-6309



FIRM'S QUALIFICATIONS

Firm Background and History

Peterson Brustad Inc. (PBI) was founded in September 2005 to provide engineering consulting services for the **water industry**. With an office in Folsom, California, we develop innovative and cost-effective solutions for our clients' water resources, drinking water, wastewater and recycled water projects. Our last active founding principal, Karl Brustad, has more than 29 years of experience in the water industry, and is actively involved in project delivery. He ensures that his clients receive expert attention, high quality products, and outstanding client service.



PBI is a small but specialized engineering firm. We only design, manage and support water related projects. Our water focus ensures our water clients receive quality design services at the utmost efficiency. Our current staff of 14 full-time and part-time employees, including six professional engineers, always stays dedicated to our projects from beginning to end.

PBI's founding principals, Dave Peterson and Karl Brustad, have both come from large consulting firms where they found themselves spending more time with corporate issues and less time with clients and projects. They founded the firm with the objective of returning their focus to clients and projects. We are able to provide a broad range of services to our clients while maintaining the streamlined level that allows us to rapidly respond to our clients'.

History of Repeat Business

The true measure of a firm's quality of service comes in the form of repeat business. More than 80% of our annual services over the last five years have been from repeat business. In our eighteen years in business PBI has amassed multiple projects with several of our clients shown in the table below. These clients have come to trust PBI with their water projects.

No. of Projects	Client	No. of Projects	Client
30+	San Joaquin Area Flood Control Agency (SJAFCA)	60+	California American Water (Cal Am)
30+	Sutter Butte Flood Control Agency (SBFCA)	20+	Placer County Water Agency (PCWA)
30+	Calaveras County Water District (CCWD)	20+	San Joaquin County (SJC)
10+	Sacramento Suburban Water District (SSWD)	20+	City of Folsom
8	Sutter County	6	City of Yuba City

Relevant Experience

PBI has developed numerous water master plans for our clients, which included condition assessments of existing facilities, development of hydraulic models for the evaluations of distribution systems, identification of deficiencies, alternatives analysis and identification of recommended improvements used to support the development of capital improvement programs. The PBI team has supported water master plans and hydraulic modeling for both large and small water Districts including: City of Stockton, City of Folsom, Calaveras County Water District, Fair Oaks Water District, El Dorado Irrigation District, Georgetown Public Utility District, and Placer County Water Agency. PBI is currently developing the Calaveras Public Utility District's (CPUD) 2023 Water Master Plan Update; PBI was the architect of their original water master plan back in 2008.

PROJECT FAMILIARITY AND UNDERSTANDING

Project Background, Purpose, and Goals

It is our understanding that The Kirkwood Meadows Public Utility District (KMPUD or District) is working to improve the quality and reliability of its infrastructure while providing essential services and working within the financial capacity of the community. To that end, the District is looking for an experienced and qualified firm to provide engineering and related professional services, to create the District’s first integrated Water Master Plan (Master Plan). Specifically, the District is seeking to identify a qualified engineering firm capable of performing an evaluation of the District’s water production, treatment, storage, and distribution systems and provide recommendations for system improvements and future growth for a 20-year planning horizon.

We understand that the goal of the Master Plan is to have one working document available for the District’s water utility infrastructure to (1) identify deficiencies in the water treatment, storage and distribution systems; (2) prioritize replacement, repair, or upgrades of the water treatment, storage, and distribution systems for both the short and long term; (3) support residential and commercial growth in the District’s service area.

PBI understands that the District was established in 1985 as a public municipal corporation under the California Public Utilities Code after detachment from the El Dorado Irrigation District. The District is located in a remote area in the Sierra Nevada mountains within Alpine, Amador, and El Dorado Counties. KMPUD’s service area encompasses an area of approximately 1.875 square miles. Today the District operates water, electric, and propane systems built as numerous separate systems since 1972, and it is working to improve the quality and reliability of its infrastructure while providing essential services and working within the financial capacity of the community.

The Current Water System includes the following infrastructure:

- Four groundwater wells with a combined peak production of 225 gallons per minute
- A water storage system consisting of two storage tanks with a capacity of 950,000 gallons
- A multiple pressure zone water distribution system of approximately five miles

PBI’s team experience with similar projects at various agencies and water districts allows us to develop new system evaluations and water master plans efficiently and effectively. We have also done our research and have begun reviewing available documents:

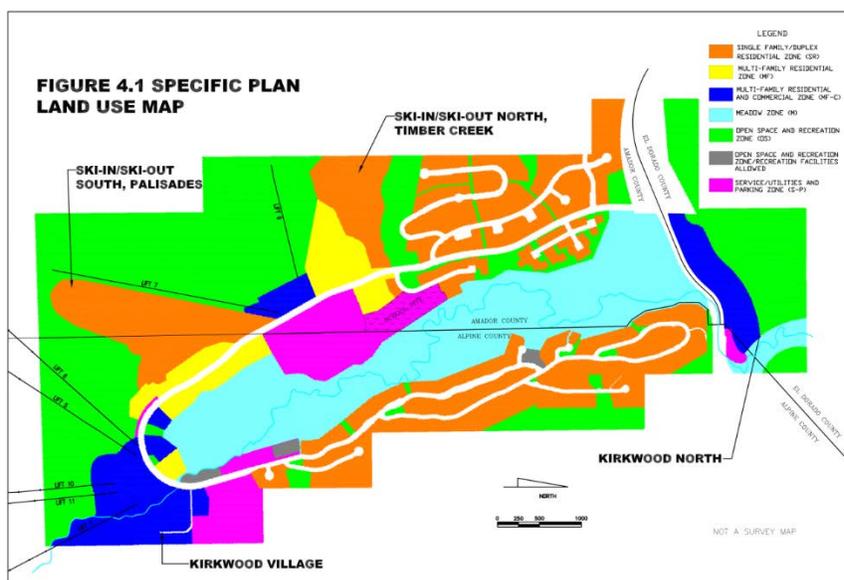


Figure 1. 2003 Land Use Map

- 2021 Water CAD Hydraulic System Model
- CAD based system mapping, partially complete
- KMPUD Standard Design and Construction Specifications
- 2003 Kirkwood Specific Plan (See Figure 1)
- KMPUD 2024-2028 Capital Improvement Plan
- KMPUD 2020 W/WW Rate Study

PROJECT APPROACH

Approach to Scope of Work

PBI understands that the services to be provided include updating the existing Water CAD hydraulic model, assessing each of the District’s facilities, creation of the first water master plan, and an associated 20-year capital improvement plan. We also understand that the current Board at KMPUD has authorized a budget for the master plan of \$100,000 which does not include the costs for the tank dive inspections.

PBI has reviewed KMPUD’s CIP and understands that \$100,000 is budgeted to support the development of the water master plan. Our approach is to maximize the use of the budgeted amount to provide KMPUD the best value while completing all tasks requested.

Baseline Assumptions

Our approach to developing water master plans is to reach a common understanding with our clients on all assumptions and approaches in advance of updating the hydraulic model and developing a draft master plan. This is a collaborative effort allowing us to provide recommendations, receive feedback from KMPUD and ultimately summarize all critical assumptions and approaches that can be published in a Baseline Assumptions Technical Memorandum and agreed upon in advance of proceeding with model updates. ***This has proven to be a very effective way in streamlining the process while avoiding unnecessary rework and allow the project to be completed within the 6 month timeline.***

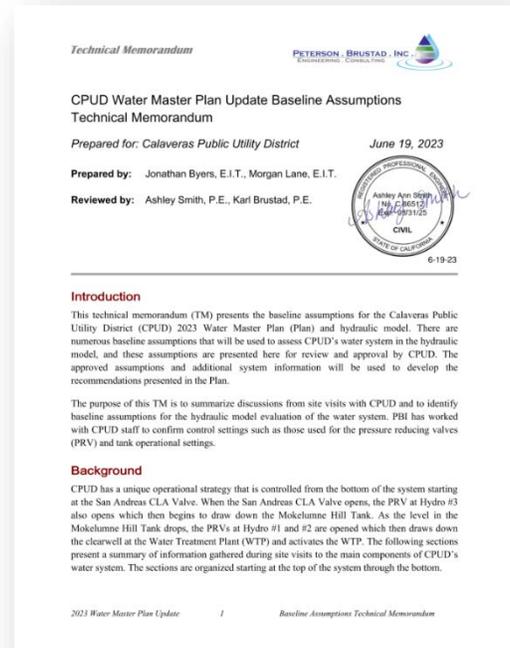


Figure 2. Sample Baseline Assumptions TM

Hydraulic Model Considerations

Obtain and Review Detailed Data

PBI understands that a prior consultant has developed a hydraulic model using Water CAD software which PBI has received and performed a cursory review. PBI utilizes InfoWater Pro software to support hydraulic modeling and has converted the existing model from Water CAD into InfoWater Pro to support our review. If KMPUD prefers to proceed with Water CAD software in the future, PBI can export the updated hydraulic model back into a compatible format for import.

A review of the modeled system should be done before any changes or efforts are made to rationally develop model data. PBI will work with KMPUD Staff to gain an understanding regarding the existing system pressures, component settings (i.e. tanks, pump stations, PRV’s, etc.), and the types of detailed data that is available (i.e. flow meter data, diurnal demand curves, system pressure

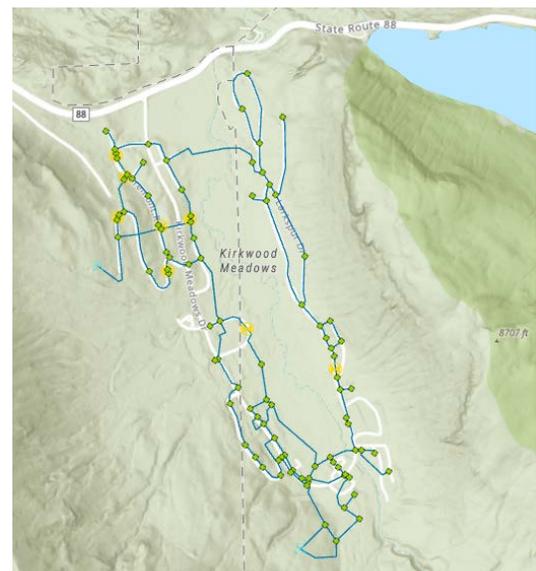
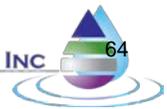


Figure 3. InfoWater Pro Model Import



readings, etc.) As part of the review process, PBI will check the modeled elevations and backbone system components (main sizes, pump curves, and hydrant locations) to verify consistency with available data and system maps. The following table identifies existing PRV characteristics that are in the existing hydraulic model.

Table 1. PRV Characteristics in Existing Model

PRV #	Elevation (ft)	Diameter (in)	Pressure Setting	HGL
PRV-2	7,775	6	70	7,937
PRV-4	7,810	6	115	8,076
PRV-5	7,830	6	55	7,957
PRV-8	7,760	4	60	7,899
PRV-12	7,780	6	84	7,974
PRV-13	7,930	6	55	8,057
PRV-14	7,755	6	10	7,778
PRV-15	7,740	6	120	8,017

PBI understands that KMPUD owns and operates four (4) well sites. Upon cursory review of the existing model, PBI has identified that these facilities are not included in the model and will need to be added. PBI will work with KMPUD staff to ensure that all appropriate well depth, pump, and control settings are incorporated into the model.

Additionally, PBI understands that the District’s current CIP includes plans for a future well site. Once the existing hydraulic model facilities are updated and confirmed, the planned well site can be added to the future model to assist the District with future operational strategies.

Detailed Scope of Work

Our scope of work, which was developed, based on our experience with similar projects, review of the request for proposal (RFP), and review of available information is detailed as follows:

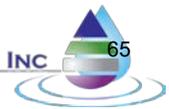
Task 1. Project Management – Ashley Smith, PBI’s project manager will take an active role in the management and coordination of the project, including regular communication with District staff to discuss project status and receive input.

Task 1.1 Project Meetings (Up to 4) –This task includes up to four (4) in-person project meetings including: Kick-Off Meeting, Baseline Assumptions Review Meeting, Admin Draft Water Master Plan Review Meeting, and CIP Review meeting.

Task 1.2 Project Stakeholder Coordination – PBI will provide coordination and consultation with District and District staff and any appropriate local and state regulatory agencies.

Task 1.3 Preparation of Schedules – Ashley Smith will continuously review the project schedule and budget utilizing a baseline schedule – if any deviations are identified from the baseline schedule, Ashley will immediately notify the District and develop a corrective action plan to get the project back on schedule

Task 1.4 Monthly Invoices and Progress Reports – This task includes the development of monthly invoices that will be accompanied with monthly progress reports. The monthly invoices will detail hours by staff and include all expenses. The monthly progress reports will summarize the services provided during the month, identify any outstanding issues, include monthly cost



by task and identify the remaining budget.

Task 1.5 General Project Management – This task includes any miscellaneous correspondence, file maintenance, and other general project management support

Deliverables: Meeting agendas (transmitted electronically), monthly invoices and monthly progress reports

Assumptions: Project will be completed within 6 months of NTP.

Task 2. Data Analysis and Utility System Modeling – PBI will review and update, if necessary, the model of the existing water utility system. Specific tasks expected include:

Task 2.1 Demand Analysis – PBI will confirm current and future demand projections based on the 2003 Kirkwood Specific Plan and the KMPUD 2020 W/MW Rate Study. The water demand projection will be developed, consisting of a medium, low, and high forecast considering future developments. Historical demand data will be used to update, if necessary, system-wide seasonal peaking factors for minimum day demands (MinDD), average day demands (ADD), maximum month demands (MMD), and maximum day demands (MDD).

Task 2.2 Review of Existing Data – We will review the existing hydraulic model, distribution system mapping, operational control data, and record drawings of pump stations and storage tanks.

Task 2.3 Design Criteria and Baseline Assumptions TM – PBI will develop a single technical memorandum to review and update, if necessary, the design criteria and hydraulic modeling assumptions per the District standards and in collaboration with District staff. Additionally, PBI will update the District’s water modeling and planning requirements, standards and criteria for inclusion in KMPUD Water Standards regarding future development and model updates.

Task 2.4 Hydraulic Model Update – For this task, we will update the model simulation runs of existing and future systems to identify deficiencies and project solutions. PBI will make all hydraulic model updates using InfoWater Pro which can be exported back to Water CAD, if desired.

Task 2.5 Facilities Assessments – PBI will attend a site visit to each pump station and reservoir to identify existing condition deficiencies.

Task 2.6 Storage Tanks Inspections (Optional Task) – If needed, PBI’s specialty subconsultant, CSI Services will provide complete storage tank inspections of the interior of the two storage tanks.

Deliverables: Baseline Assumptions Technical Memorandum provided electronically.

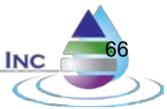
Assumptions:

- One (1) site visit to all pump station and storage tanks.
- PBI will make all hydraulic model updates using InfoWater Pro which can be exported back to Water CAD, if desired.
- Model calibration is not included

Task 3. Development of Water Master Plan – Based on the systems modeling and inspections, PBI will develop and prepare a Master Plan for the twenty-year planning period. The plan will identify, prioritize, and propose a schedule for improvements in a Capital Improvement Plan. The plan will be no more than 100 pages in length, including appendices if at all possible. Development and preparation of these documents will include the following tasks:

Task 3.1 System Analysis – PBI will evaluate the existing water utility systems performance based on existing and anticipated future growth conditions. In addition, our electrical subconsultant will review the operational controls and the electrical and SCADA systems.

Task 3.2 Administrative Draft Water Master Plan – PBI will develop an Administrative Draft WMP



that includes utilities systems improvement alternatives from the system analysis and with input from District staff. We will also develop prioritization criteria with input from District staff.

Task 3.3 Final Water Master Plan – After the District’s review of the Administrative Draft Water Master Plan, PBI will incorporate District comments and create a Final Water Master Plan.

Task 3.4 Preparation of Capital Improvement Plan – PBI will develop a prioritized CIP project list and map for short range (1-5 years) and long range (6-20 years) projects in five-year increments.

Deliverables:

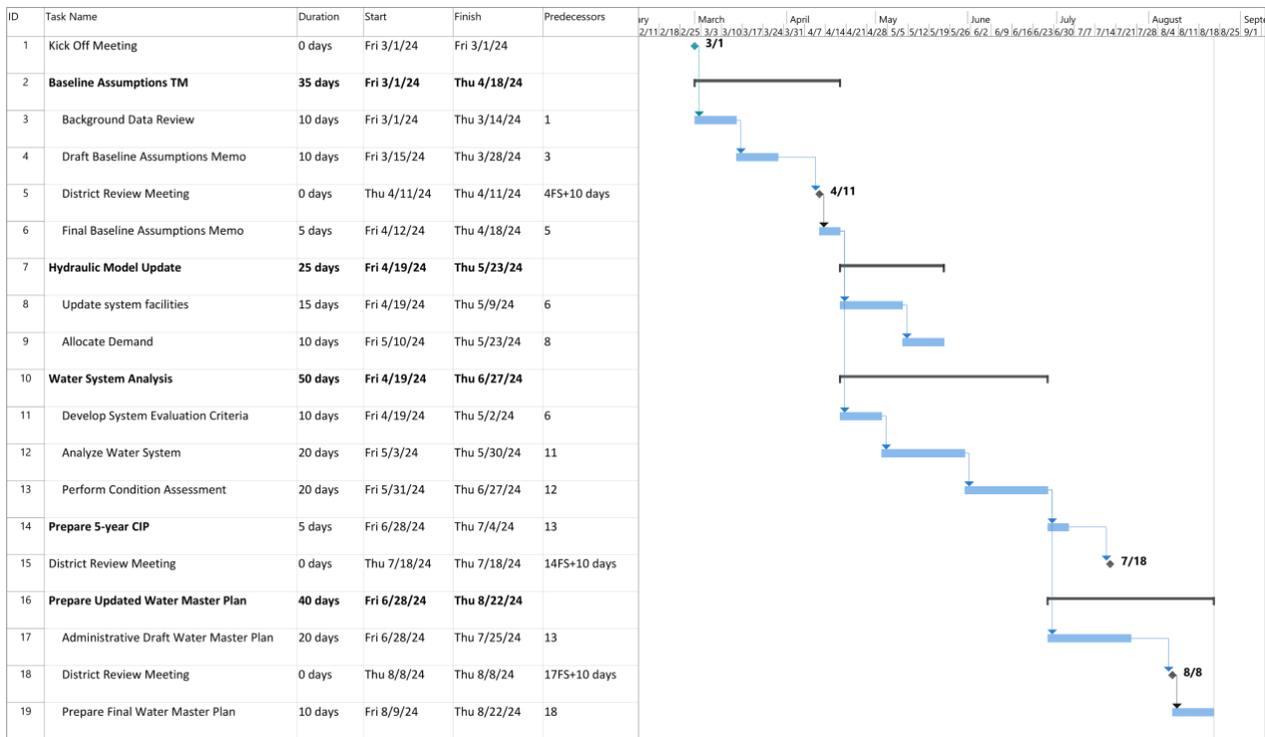
- Administrative Draft Water Master Plan
- Final Water Master Plan
- Capital Improvement Plan (CIP) including engineer’s estimates of probable costs for each project identified

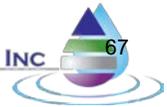
Assumptions:

- Final CIP to be incorporated into the Final Water Master Plan
- Length of Water Master Plan to be no longer than 100 pages

Project Schedule

Our proposed schedule is detailed below.





PROJECT TEAM

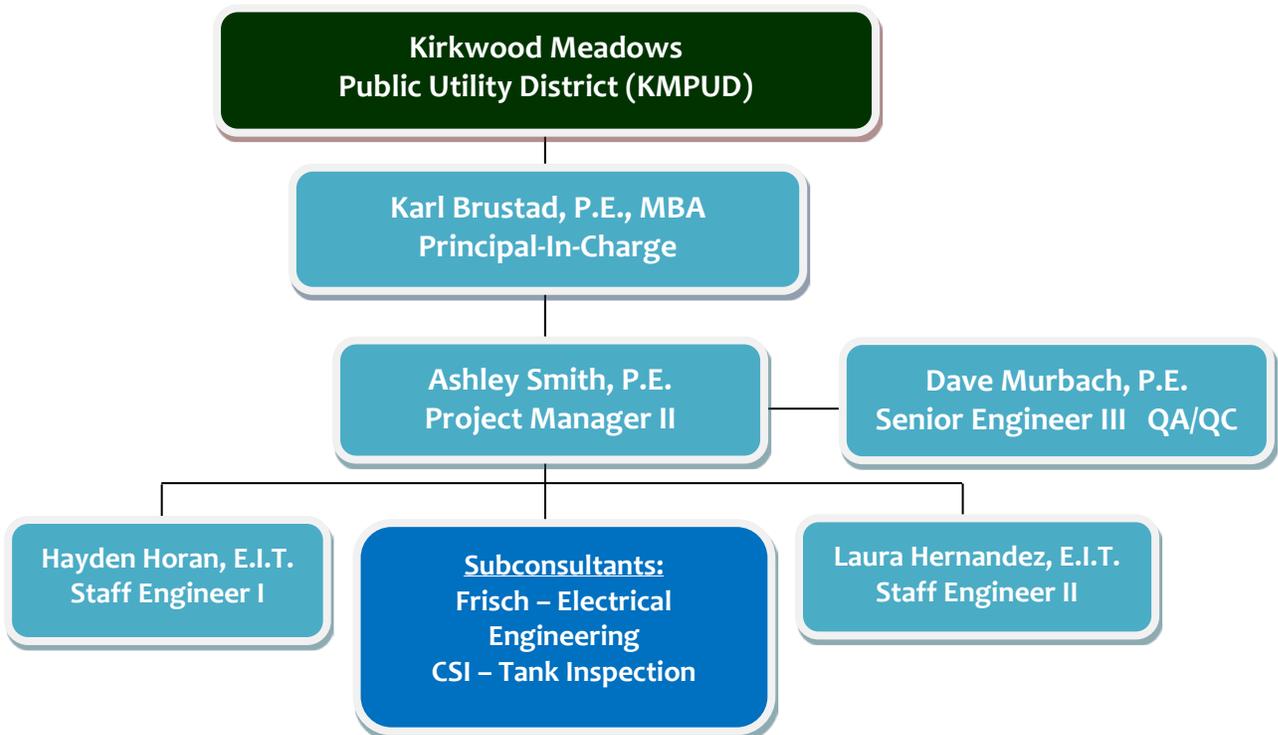
Project Organization

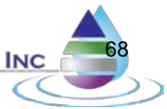
Our team is being led by Karl Brustad, an experienced, highly qualified Principal-in-Charge that is committed to your project. Karl has a background that is specialized in the design and management of water facilities. He is a Principal and founding partner of Peterson Brustad Inc. and has the complete authority to negotiate contracts and act on behalf of the firm. Karl will provide principal level involvement and oversight for your project.

Ashley Smith, P.E., will serve as Project Manager and will be the District’s primary point of contact and will oversee all aspects of the project. In addition, we have included Frisch Electrical to review the operational controls, electrical, and SCADA systems and provide recommendations for improvements in those system. CSI will be an optional subconsultant providing tank inspection services for the two 950,000 gallon storage tanks. Both Frisch and CSI are specialty subconsultants that we have worked with on dozens of projects. PBI is currently working with CSI on the Water Master Plan for CPUD. We believe this familiarity creates a cohesiveness that will be beneficial to the District.

Unmatched Staff Commitment. The District can rest assured that the key staff identified in our proposal will be the same individuals that will be supporting the project at its completion. We do not and will not perform the infamous “bait and switch” on any of our projects, which is so commonly experienced by many of our clients. Additionally, if we foresee any changes in the key staff described in this proposal, we will seek the approval of the District prior to making those changes. While CSI staff members for the storage tank inspections will need to be on KMPUD property, all PBI and Frisch Electrical Engineering staff are located in Folsom, where the rest of the work will be performed for this project.

Figure 1 – Key Project Team Organizational Chart





Highly Qualified Project Team – Key Personnel

Karl Brustad, P.E. Principal-in-Charge



M.B.A. CSU, Sacramento
B.S. Civil Engineering, CSU Chico
Professional Civil Engineer, CA
CA Grade IV Water Treatment Operator
Over 25 Water Master Plans

Technical Specialties

- ❖ Water/Wastewater Master Planning
- ❖ Water/Wastewater Infrastructure Planning, Design and Operation
- ❖ Water Treatment Planning and Design
- ❖ Construction Management

Our team is being led by Karl Brustad, a principal and founding partner of Peterson Brustad Inc., and an experienced, highly qualified project manager that is committed to your project. His background is specialized in the design and management of water facilities, with more than 29 years of experience in the planning and design of water/ wastewater infrastructure, water treatment design, and construction management services. Karl’s entire professional career has been centered around water; including over five years working for a water utility. It’s this experience that allowed Karl to learn first-hand the dos and don’ts of consulting. Karl is not only a professional engineer - he has supplemented his engineering background with a master’s in business and administration and is a licensed Grade IV water treatment plant operator.

Project Highlights

- **2008 Water Master Plan and 2023 Water Master Plan Update** – Calaveras Public Utility District (CPUD) San Andreas, CA – developed original water system model and performed hydraulic analysis of system in support of water master plan. PBI is currently preparing the Water MP update.
- **2016 Water Master Plan** – City of Folsom, CA. Updated existing hydraulic model and allocated demand consistent with 2015 UWMP. Included evaluation of distribution system to support development of CIP.
- **Well Rehabilitation Master Plan** – Cal Am, Sacramento, CA – Performed condition assessment of above and below grade improvements for over 100 wells. Utilized matrix analysis to prioritize improvements and develop a 10-year CIP.
- **Water Master Plan** – City of Stockton, CA – Acted as extension of staff to manage the development of the City’s Water and Wastewater master plans. Included evaluation of distribution system to support development of CIP.
- **Citizens Utilities Water Master Plans** – Developed water system master plans for six individual water systems: Montara, Felton, Arden, Lincoln Oaks, Antelope, and Parkway. Included evaluation of distribution systems to support development of CIPs.
- **2005 Ebbetts Pass Water Master Plan and Capacity Charges** – Calaveras County Water District (CCWD) San Andreas, CA – developed a water facility and financial master plan for Ebbetts Pass Water System. Updated water master plan and system model, evaluated existing capacity charges, and prepared a phased capital improvements plan. Included evaluation of distribution system to support development of CIP.
- **Jenny Lind and Copper Cove Water Systems Master Plan and Capacity Charges** – CCWD - Converted existing H2Omap hydraulic model into current Innovyze InfoWater modeling software in support of developing water master plan. Evaluated existing capacity charges and made recommendations for new updated charges.
- **Hydraulic Model Update and Model Support** – Fair Oaks Water District - Converted existing H2Omap model into InfoWater and allocating system demand with UWMP. Performed model verification with data provided by FOWD and assisted FOWD staff with model operation and data management.

Ashley Smith, P.E., Project Manager II



B.S. Civil Engineering, UC - Davis
Professional Civil Engineer, CA
Grade II Water Treatment Plant Operator
**Innovyze InfoWater – Water Distribution
Modeling Training**

Technical Specialty

- ❖ Water Master Planning
- ❖ Water Infrastructure Planning & Design
- ❖ InfoWater Hydraulic Modeling
- ❖ Auto CAD/Civil 3D Design

Ashley will serve as the Project Manager under Principal-in-Charge Karl Brustad. She has experience managing the PBI team as well as specialty subconsultants and has earned the trust and respect of clients and their staff. Additionally, Ashley has been the responsible lead engineer for numerous water infrastructure projects since she joined PBI in 2014. Her design experience includes: water treatment plants, water storage tanks, pump stations, and pipelines. She also has planning experience in water system master plans, capital improvement plans, flood management, and cost estimating. Sample relevant projects include:

Project Highlights

- **2023 Water Master Plan Update** – Calaveras Public Utility District, San Andreas, CA. – Project manager developing an update to the original water master plan. Evaluating the capacity of the existing water system, incorporating new water demands and supply, and creating a 5 year and 20 year CIP.
- **Recycled Water Master Plan Update and Hydraulic Model** - City of Folsom, CA. Project manager for the updating of the 2015 Folsom Plan Area (FPA) Non-Potable Water Analysis 2. in conjunction with developing a hydraulic model for the non-potable water distribution system.
- **On-Call Modeling Support Services** - City of Folsom. Water System Importing for Folsom Plan Area Developments into model and modeling of fire flow tests.
- **2016 Water Master Plan** – City of Folsom, CA. Updated existing hydraulic model and allocated demand consistent with 2015 UWMP. Provided evaluation of the distribution system in support of 10-year CIP.
- **2020 and 2015 Urban Water Management Plan** – Fair Oaks Water District (FOWD), Fair Oaks, CA. – PM for recently completed 2020 UWMP update to the 2015 UWMP (which PBI also developed) for the assessment of all water utilities in Fair Oaks. Provided analysis for the current system and its efficiency and designed a master plan that would be capable of satisfying the existing and future build out scenarios for the system.
- **Jenny Lind and Copper Cove Water System Master Plans** – Calaveras County Water District (CCWD), San Andreas, CA. Developed water master plans for two water systems. Developed existing and build-out conditions water system models utilizing Innovyze InfoWater to assess the systems.
- **Folsom Plan Area (FPA) Hydraulic Model Update** - City of Folsom. PM for Integrating planned FPA and existing developments into the City’s hydraulic model and redistributing demand data to new development by land type.
- **2017 Water System Model Update** – FOWD, Fair Oaks, CA. Project Engineer for the update to the existing hydraulic model. Updated model characteristics with new facilities and verified model results with field fire flow tests.
- **Ebbetts Pass Water System Master Plan and Capacity Charges** - CCWD, San Andreas, CA. Evaluated and updated water master plan and made recommendations for new updated charges. Project included evaluation of historical water demands and growth rates. Developed capital improvement projects and estimated costs for build-out conditions.
- **On-Call Extension of Staff Services** – Fair Oaks Water District, Fair Oaks, CA. Provided ongoing support for on-call extension of staff to support hydraulic model inquiries. This includes staff training on use of the District’s recently updated water system model.

Dave Murbach, P.E. Senior Engineer III



B.S. Chemical Engineering, UC - Davis
Professional Civil Engineer, CA

Technical Specialties

- ❖ Water Master Planning
- ❖ Water/Wastewater Infrastructure Planning, Design and Operation
- ❖ Water Treatment Facilities
- ❖ Disinfection and Chemical Feed Facilities

Mr. Dave Murbach originally joined PBI in 2008 and has more than 35 years of experience in the planning and design of domestic water, water reclamation, industrial wastewater, and municipal wastewater treatment systems. His experience includes serving as both project manager and senior engineer on projects ranging from water quality studies to preliminary and detailed facility design. His particular areas of expertise include water treatment process design, distribution pump station and pipeline design, disinfection of water and wastewater, chemical feed, and storage systems, and drinking water regulations. Dave's depth and breadth of expertise makes him the correct choice to provide QA/QC for this project.

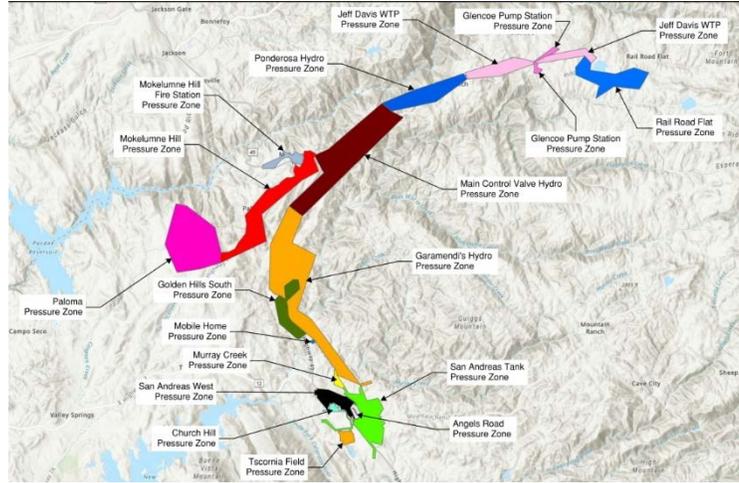
Project Highlights

- **2008 Water Master Plan** – Calaveras Public Utility District (CPUD) San Andreas, CA – developed original water system model and performed hydraulic analysis of system in support of water master plan.
- **2010 Urban Water Management Plan** – Georgetown Divide Public Utility District Prepared in its entirety the 2010 UWMP per California Water Code. Work included: evaluating effectiveness of existing best management practice, developing baseline water use, population projections, target water use, and water supply contingency plans.
- **Ebbetts Pass Water Master Plan and Capacity Charges** – Calaveras County Water District (CCWD) San Andreas, CA – developed a water facility and financial master plan for Ebbetts Pass Water System. Updated water master plan and system model, evaluated existing capacity charges, and prepared a phased capital improvements plan. Included evaluation of distribution system to support development of CIP.
- **Jenny Lind and Copper Cove Water Systems Master Plan and Capacity Charges** – CCWD - Converted existing H2Omap hydraulic model into current Innovyze InfoWater modeling software in support of developing water master plan. Evaluated existing capacity charges and made recommendations for new updated charges.
- **Well Rehabilitation Master Plans 2006 and 2009** – Cal Am – Developed original well rehab master plan for Cal Am's 110 water supply wells for the Sacramento District. Developed capital improvement program and well sustainability maintenance schedule. Provided update to well rehabilitation master plan.
- **Well Site Assessments** – Cal Am – Developed condition assessments for over 100 water supply wells in Cal Am's Sacramento District. Developed inventory of equipment. Identified improvements necessary for each well site and developed cost estimates for those improvements.
- **2016 Water Master Plan Update and 2015 Urban Water Management Plan** - City of Folsom, CA. Reviewed existing data and provided analysis of water system supplies and water reliability, population and demographic analysis, water shortage contingency planning, and evaluation of climate factors to update existing hydraulic models for existing, intermediate, and build out scenarios. Evaluated the water system relative to current and future water demands and identified system improvements. Developed 10-year Capital Improvement Program including cost estimates.
- **ASR Well Value Engineering Report** – City of Roseville – developed value engineering report to identify cost saving measures for the implementation of the City's ASR wells. Identified over \$700,000 in savings per well site.

RELATED EXPERIENCE AND REFERENCES

2023 Water Master Plan Update and 2008 Water Master Plan Calaveras Public Utility District

- PBI developed the original water master plan that included a detailed 20+ year capital improvement plan (CIP) used to support financial planning and ensure adequate funding for future improvements.
- A hydraulic model was developed using InfoWater Pro to analyze different water supply and demand scenarios throughout the distribution system representing approximately 3,000 rural customers in mountainous terrain.
- The Master Plan included an evaluation of the water system's water supply, water demands, water treatment facilities, transmission system, distribution system, and storage facilities.
- PBI is now preparing an update to the WMP to evaluate the capacity of the existing water system to meet existing and future water demands including fire flow capabilities.
- The updated WMP will evaluate the materials, ages, and conditions of the existing infrastructure and provide recommendations to assist the District with the any updates to the risk and resilience assessment and emergency response planning.
- Includes the preparation of capital facilities improvements including estimated costs and implementation schedule for a 5-year CIP and a 20-year Asset Management Program.



Key personnel: Karl Brustad, Ashley Smith, Dave Murbach
Client Reference: Travis Small, General Manager, CPUD, 506 West Saint Charles Street, San Andreas, CA 95249 (209) 754-9442

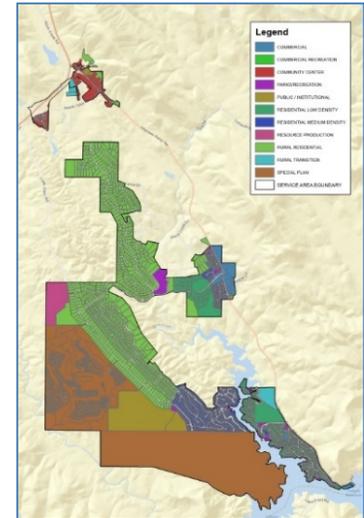
Recycled Water Master Plan Update and Hydraulic Model City of Folsom

- The City has recently expanded its service area to allow for future development projects in the areas south of Highway 50.
- The City is preparing for significant growth, particularly in the areas south of Highway 50.
- The major planned developments south of Highway 50 include the Easton Project and the Folsom Plan Area (FPA).
- PBI is updating the 2015 Folsom Plan Area (FPA) Non-Potable Water Analysis 2.0 (2015 Analysis) in conjunction with developing a hydraulic model for the non-potable water distribution system.
- The Plan will include evaluation and sizing for existing infrastructure and planned backbone infrastructure.

Key personnel: Karl Brustad, Ashley Smith
Client Reference: Marcus Yasutake, Director of Utilities, City of Folsom, 50 Natoma Street, Folsom, CA 95630 (916) 351-3528

Jenny Lind Water System and Copper Cove Water System Master Plan and Capacity Charge Calaveras County Water District (CCWD)

- Updated water master plan and provided capacity charge updates
- Evaluated historical water demands and growth rates for the Jenny Lind Water System
- Developed existing and build-out conditions water system models utilizing Innovyze InfoWater to assess the systems in comparison to District design standards.
- Evaluated existing capacity charges and made recommendations for new updated charges.
- Developed capital improvement projects including: storage tanks, treatment facilities, booster pump stations, and distribution system piping.
- Estimated costs for build-out conditions



Key personnel: Karl Brustad, Ashley Smith, Dave Murbach
Client Reference: Charles Palmer, District Engineer, CCWD, 120 Toma Court, San Andreas, CA 95249 (209) 642-3209

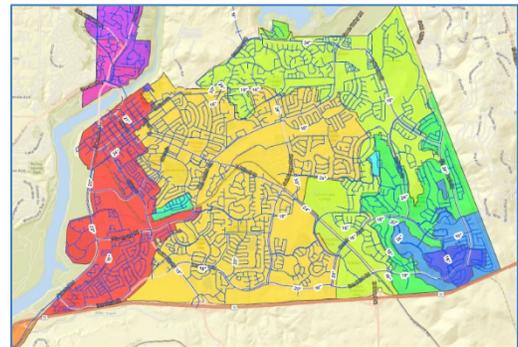
Ebbetts Pass Reach Water Master Plan and Capacity Charges Calaveras County Water District (CCWD)

- Evaluated historical water demands and growth rates for three different regions of the Ebbetts Pass water system.
- Updated water master plan and provided capacity charge updates
- Developed capital improvement projects including: storage tanks, treatment facilities, booster pump stations, and distribution system piping
- Evaluated existing capacity charges and made recommendations for new updated charges.
- Estimated costs for build-out conditions

Key personnel: Karl Brustad, Ashley Smith, Dave Murbach
Client Reference: Charles Palmer, District Engineer, CCWD, 120 Toma Court, San Andreas, CA 95249 (209) 642-3209.

2016 Water Master Plan Update and 2015 Urban Water Management Plan City of Folsom

- Provided evaluation of the water system relative to current and future water demands consistent with 2015 Urban Water Management Plan
- Provided data review and analysis, development of updated demand projections, analysis of demand management measures, system supplies, water supply reliability, water shortage contingency planning, and climate change
- Updated hydraulic models for existing, intermediate, and build out scenarios
- Identified system improvements and prepared cost estimates and a 10-year Capital Improvement Program





Key personnel: Karl Brustad, Ashley Smith, Dave Murbach

Client Reference: Marcus Yasutake, Director of Utilities, City of Folsom, 50 Natoma Street, Folsom, CA 95630 (916) 351-3528

2010 Urban Water Management Plan Georgetown Divide Public Utility District (GDPUD)

- Prepared in its entirety the 2010 UWMP per California Water Code
- Work included: evaluating effectiveness of existing best management practice, developing baseline water use, population projections, target water use, and water supply contingency plans.
- Benefit cost analyses were presented to the GDPUD Board of Directors for demand management measures that were not implemented by the District
- Presented UWMP findings to the GDPUD Board of Directors



Key personnel: Karl Brustad, Dave Murbach

Client Reference: Hank White, currently General Manager at Foresthill PUD, (530) 367-2511, gm@foresthillpud.com

2020 and 2015 Urban Water Management Plan Fair Oaks Water District (FOWD)

- Recently completed the 2020 UWMP and WSCP
- PBI prepared in its entirety the 2015 UWMP per California Water Code
- Evaluated all aspect of the UWMP sections including water supply and demand for existing and future build-out scenarios, water shortage contingency planning, system supplies, and other factors



Key personnel: Karl Brustad, Ashley Smith

Client Reference: Ali Shafaq, Associate Engineer, Fair Oaks Water District, 10326 Fair Oaks Blvd., Fair Oaks, CA 95628 (916) 844-3520

Folsom Plan Area (FPA) Hydraulic Model Update City of Folsom 2018 to Present

- Integrating planned FPA and existing developments into the City's hydraulic model
- Redistributed demand data to new development by land type
- Model runs tested to confirm acceptable importation of new infrastructure



Key personnel: Karl Brustad, Ashley Smith

Client Reference: Marcus Yasutake, Environmental & Water Resources Director, City of Folsom, 50 Natoma Street, Folsom, CA 95630 (916) 351-3528

OVERALL VALUE

PBI's detailed cost proposal is included as a separate attachment. PBI's value is our extensive experience with similar projects and the cohesiveness of our project team. PBI is currently working on the CPUD Water Master Plan which included a facility assessment for each of their facilities with CSI performing tank inspections. We are familiar with the key components to developing a water master plan and hydraulic model and are, therefore, able to accommodate the District's needs within the \$100,000 budget identified.

Estimated Work Effort and Cost Kirkwood Meadows Public Utility District - Water Master Plan Project

<i>Task No.</i>	<i>Task Description</i>	<i>Principal in Charge Karl Brustad</i>	<i>Project Manager 2 Ashley Smith</i>	<i>Senior Engineer 3 Dave Murbach</i>	<i>Staff Engineer 2</i>	<i>Staff Engineer 1</i>	<i>Administrative 4 Ann D'Ambrosio</i>	<i>PBI Labor</i>
Task 1	Project Management							
1.1	Project Meetings (Up to 4)	5	20		15			40
1.2	Stakeholder Coordination and Consultation		12		8			20
1.3	Prepare and Update Schedules		6					6
1.4	Monthly Invoices & Progress Reports		6				6	12
1.5	General Project Management	4	8				4	16
	Subtotal Task 1	9	52	0	23	0	10	94
Task 2	Data Analysis and Utility System Modeling							
2.1	Demand Analysis		4	4	8	12		28
2.2	Review of Existing Data		4		12	12		28
2.3	Design Criteria and Baseline Assumptions TM	2	4	4	8	12		30
2.3	Hydraulic Model Update	2	4		16	24		46
2.3	Facilities Assessments	2	8	4	12			26
2.3	Storage Tanks Inspections (Optional Task)	2	4		4			10
	Subtotal Task 2	8	28	12	60	60	0	168
Task 3	Development of Water Master Plan							
3.1	System Analysis	2	4	2	16	24		48
3.2	Administrative Draft Water Master Plan	4	8	4	16	24		56
3.3	Final Water Master Plan	2	5	4	13	16		40
3.4	Preparation of Capital Improvement Plan	2	8	4	16	24		54
	Subtotal Task 3	10	25	14	61	88	0	198
	COLUMN TOTALS	27	105	26	144	148	10	460

Estimated Work Effort and Cost Kirkwood Meadows Public Utility District - Water Master Plan Project

Task No.	Task Description	Principal in Charge Karl Brustad	Project Manager 2 Ashley Smith	Senior Engineer 3 Dave Murbach	Staff Engineer 2	Staff Engineer 1	Administrative 4 Ann D'Ambrosio	PBI Labor	Total PBI Labor (\$)	Frisch Electrical	CSI (Tank Inspection)	Total Cost (\$)
	2024 Rates	\$ 289.00	\$ 242.00	\$ 263.00	\$ 168.00	\$ 147.00	\$121.00					
Task 1	Project Management											
1.1	Project Meetings (Up to 4)	5	20		15			40	\$8,805			\$8,805
1.2	Stakeholder Coordination and Consultation		12		8			20	\$4,248			\$4,248
1.3	Prepare and Update Schedules		6					6	\$1,452			\$1,452
1.4	Monthly Invoices & Progress Reports		6				6	12	\$2,178			\$2,178
1.5	General Project Management	4	8				4	16	\$3,576			\$3,576
	Subtotal Task 1	9	52	0	23	0	10	94	\$20,259	\$0	\$0	\$20,259
Task 2	Data Analysis and Utility System Modeling											
2.1	Demand Analysis		4	4	8	12		28	\$5,128			\$5,128
2.2	Review of Existing Data		4		12	12		28	\$4,748			\$4,748
2.3	Design Criteria and Baseline Assumptions TM	2	4	4	8	12		30	\$5,706			\$5,706
2.3	Hydraulic Model Update	2	4		16	24		46	\$7,762			\$7,762
2.3	Facilities Assessments	2	8	4	12			26	\$5,582	\$10,978		\$16,560
2.3	Storage Tanks Inspections (Optional Task)	2	4		4			10	\$2,218		\$6,757	\$8,975
	Subtotal Task 2	8	28	12	60	60	0	168	\$31,144	\$10,978	\$6,757	\$48,879
Task 3	Development of Water Master Plan											
3.1	System Analysis	2	4	2	16	24		48	\$8,288			\$8,288
3.2	Administrative Draft Water Master Plan	4	8	4	16	24		56	\$10,360			\$10,360
3.3	Final Water Master Plan	2	5	4	13	16		40	\$7,376			\$7,376
3.4	Preparation of Capital Improvement Plan	2	8	4	16	24		54	\$9,782			\$9,782
	Subtotal Task 3	10	25	14	61	88	0	198	\$35,806	\$0	\$0	\$35,806
	COLUMN TOTALS	27	105	26	144	148	10	460	\$87,209	\$10,978	\$6,757	\$104,944

TOTAL COST \$104,944

TOTAL COST WITH OPTIONAL TASK \$95,969

Propane Master Plan

Background:

The Board approved a Propane Master Plan as part of the Fiscal Year 2023/2024 budget. The Board recognized that this document will be extremely important to have in place prior to commencing the next propane rate study as well as a future connection fee study.

Staff is only aware of one other public utility in California which provides distributed propane to its customers. As a result, Staff has been searching for a qualified engineer, with experience in propane storage and distribution systems to prepare a master plan for over a year. As noted in previous Board meetings, Staff solicited a proposal from Stantec, whose engineer has previously worked on the District's propane system.

As directed by the Board previously, this master plan does **NOT** include any expansion of storage capacity.

After reviewing the proposal, Staff finds the recommended strategy, plan, and schedule acceptable. The total proposal amount is under the District's \$100,000 budget for this project.

CEQA:

The General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA.

Fiscal Impact:

The Propane Master Plan proposal is under budget.

Requested Action:

That the Board direct Staff to execute a contract with Stantec for the Propane Master Plan.

Reviewed by Committee:

None.

Prepared By:

Erik Christeson, PE



Stantec Consulting Services Inc.
1340 Treat Boulevard, Suite 525
Walnut Creek CA 94597-7984

February 22, 2024

Project/File: KMPUD

Erik Christeson
Kirkwood Meadows Public Utility District

Dear Erik,

Reference: Propane System Master Plan

Stantec Consulting Services Inc. (Stantec) is pleased to provide you with this proposal to prepare a Propane System Master Plan for the Kirkwood Meadows Public Utility District (KMPUD).

KMPUD owns and operates a propane storage and distribution system that serves the residential and resort operations in Kirkwood, CA. The propane system's two bulk storage include LPG tanks (totaling approximately 55,000 gallons), vaporizers (direct fired and water bath), and an underground piping system that connects to private residences, condominiums, and commercial buildings in the valley.

KMPUD has a long-term plan to transition away from fossil fuel use and is encouraging the switch to all-electric heating and appliances. Since the switch is not mandated it is anticipated that property owners will convert over time as existing equipment is replaced at the end of operational life. KMPUD anticipates that they will be operating the Propane System for at least another 20 years during the energy transition.

To assist in planning and operations of the system KMPUD would like to develop a Propane System Master Plan that will provide a planning and budgeting roadmap that will facilitate the reliable and economic operation of the Propane System until its retirement.

Items that will be addressed in the Master Pan include:

1. LPG levels in the two bulk storage tanks can vary significantly during operation even though they are connected and feed a common vaporizer feed line.
2. High snow loads can make access to the storage tank gages, valves, and vaporizers for normal operations difficult.
3. Valves on the tanks and associated piping were replaced in 2018-19. Notable material build-up in the liquid strainers as observed by the contractors.
4. Condition of the tanks and piping, in particular corrosion, to be addressed along with the condition of the existing cathodic protection system for the underground piping between the tanks and vaporizers.

Reference: Propane System Master Plan

5. The propane distribution piping downstream of the vaporizers is reportedly in good condition and KMPUD does not anticipate the addition of significant new loads through the remaining life of the system.

Scope of Work

Stantec proposes to carry out the following tasks to develop a Propane System Master Plan:

1.0 Propane System Mechanical Review

- 1.1 Perform a visual inspection of the existing LPG storage tanks, external valves and piping, propane fill station, and vaporizers. Findings will be documented using photographs and field notes.
- 1.2 Review operational data collected by KMPUD on the Propane System to determine maximum system demands and variations in tank levels during operations. Review maintenance and inspection records for the tanks, valves, vaporizers, cathodic protection system, and propane system appurtenances in the main utility yard. Summarize known conditions or operations issues and data collected in Task 1.1 in a summary memo submitted electronically in PDF format to KMPUD.
- 1.3 In conjunction with KMPUD staff, develop a test protocol to investigate why the main bulk storage tanks are experiencing unequal fluid levels. Tests may include measuring and recording tank head pressures at varying LPG discharge rates. Review the results of the test data collected by KMPUD and recommend additional testing as needed to assist in the determination of what is causing the tank level differences.
- 1.4 Based on the visual inspection of the two existing vaporizers and a review of their operating and maintenance records, estimate the remaining useful life of each vaporizer using best practices in the industry and develop a replacement schedule through the 25-year master plan period. This information will be incorporated into the master plan recommendations.
- 1.5 Develop recommendations and an implementation timeline for modifications or upgrades to the bulk storage system, including the tanks, piping, and loading station, that will allow reliable and safe operations through the master plan period. These recommendations will be presented in the master plan.

2.0 Propane Area Canopy Evaluation

- 2.1 In collaboration with the KMPUD operations staff, identify some feasible options for improving tank and equipment operational access, particularly during periods of significant snow loads. Evaluate the feasibility of utilizing a pre-engineered canopy system to cover some or all the LPG bulk storage operations area and vaporizers.
- 2.2 In collaboration with KMPUD operations staff, Stantec structural engineers will identify canopy extents, materiality, and massing.

Reference: Propane System Master Plan

2.3 Using the results from above, provide structural basis of design and schematic drawings of superstructure and foundations, including plans and elevations for up to four identified options.

3.0 Propane System Master Plan

3.1 Using the results of the previous tasks, prepare a 20-year Propane System Master Plan that lists the specific recommendations for LPG system upgrades and equipment replacements that will allow KMPUD to continue to provide safe and reliable service to Kirkwood.

The 20-year master plan will include the following:

- 3.1.1 Specific recommendations for LPG system upgrades
- 3.1.2 Equipment replacements
- 3.1.3 Structural Study Results
- 3.1.4 Suggested timeline for implementation of the recommended upgrades. Both a 5 year and 6-20 year CIP will be included.
- 3.1.5 Level 5 rough order of magnitude (ROM) cost estimate based on typical industry pricing data.

3.2 Provide a Draft Master Plan for review and incorporate KMPUD comments into a final Master Plan document.

4.0 Project Management

4.1 Project Coordination involves team coordination and communication with KMPUD for the specified scope. Project Reporting entails preparing project plans, progress reports, and documents for the scope. Kick-off and progress meetings include a one-hour kick-off call with KMPUD and biweekly progress calls with the client, along with monthly reports and invoices. The PM will prepare the necessary Health, Safety, Security and Environment (HSSE) documentation for the site visit and will coordinate internal QA/QC reviews.

Deliverables

All deliverables will be submitted to KMPUD electronically in PDF format. The following documents will be submitted:

1. Current conditions summary memo
2. Propane system master plan including items listed in Task 3.1, Draft and Final

Reference: Propane System Master Plan

Schedule

We anticipate that the Draft Master Plan can be submitted within 10 weeks of an authorization to proceed (ATP) and ability to access the propane system equipment (based on snow conditions). The expected schedule is:

	Weeks after ATP
1. Site inspection visit	1
2. Submit Current Conditions Memo	3
3. Identify Canopy Options for Evaluation	2
4. Draft Master Plan Submittal	8
5. Final Master Plan Submittal	10

Budget

We propose to carry out the above-listed tasks on a time and materials basis with a total budget of \$51,899, as shown below:

Task 1: Mechanical Evaluation	\$13,192
Task 2: Canopy Evaluation	\$23,248
Task 3: Master Plan	\$10,634
Task 4: Project Management	\$4,825

We anticipate that we can complete the Draft Master Plan within 10 weeks of authorization to proceed.

Assumptions and Clarifications

1. Visual inspection of the existing equipment will be carried out by one engineer for one day (up to 8 hours). KMPUD staff will provide snow removal as necessary to get access to the equipment and piping.
2. Stantec assumes that there are no latent defects which can not be reasonably observed during the site visit.
3. Stantec will rely on documents provided by KMPUD without independent verification, unless specifically included in this scope of work.
4. Cost estimates will be based on budgetary vendor quotes and AACE industry guidelines. The Opinion of Probable Construction Costs (OPCC) will be an AACE class 5 estimate. The OPCC will

Reference: Propane System Master Plan

be prepared utilizing AACE guidelines. Any OPCC or schedule prepared by Stantec represents Stantec's best judgment as a design professional familiar with the construction industry. Unless and to the extent otherwise indicated by Stantec, such opinions or evaluations are based on upon current market rates for labor, materials, and equipment. Stantec does not warrant or represent that the contractor's cost estimates will not vary from Stantec's good faith OPCC.

5. Canopy foundation evaluations will use available soils data or conservative design assumptions. A localized geotechnical study will be required as part of the future canopy detailed design effort and is not included in this proposal.
6. Corrosion (NDT) testing of the tanks or piping is not included.
7. The above pricing and timeline are valid if we receive the Notice to Proceed within 3 months from the proposal date.
8. KMPUD will review the draft master plan within 2 weeks of the date delivered and provide one set of consolidated comments to Stantec for incorporation as appropriate. Stantec will then, within 2 weeks, provide the final master plan to KMPUD.

Thank you for the opportunity to propose our services. We are looking forward to working with you on this master planning effort.

Sincerely,

STANTEC CONSULTING SERVICES INC.



Tony Zavanelli PE, CEM, LEED
Principal, Energy
Phone: 925-296-2102
Mobile: 925-980-0955
tony.zavanelli@stantec.com

Anand Shah
Project Manager
Phone: 425 896 6919
Mobile: 425 615 9941
anand.shah@stantec.com

Attachment: [Attachment]

Reference: Propane System Master Plan

By signing this proposal, _____ authorizes Stantec to proceed
with the services herein described and the Client acknowledges that it has read and agrees to be bound by
the attached Professional Services Terms and Conditions.

This proposal is accepted and agreed on the _____ of _____, _____.
Day Month Year

Per: _____
Client Company Name

Print Name & Title

Signature

KMPUD Temporary Advisory Committee Survey Results

The Temporary Advisory Committee on Fire and Emergency Medical Services drafted and sent a survey, with an accompanying FAQ, to the Kirkwood Community in order to solicit their feedback on the level of service and how to fund fire and emergency medical services in Kirkwood.

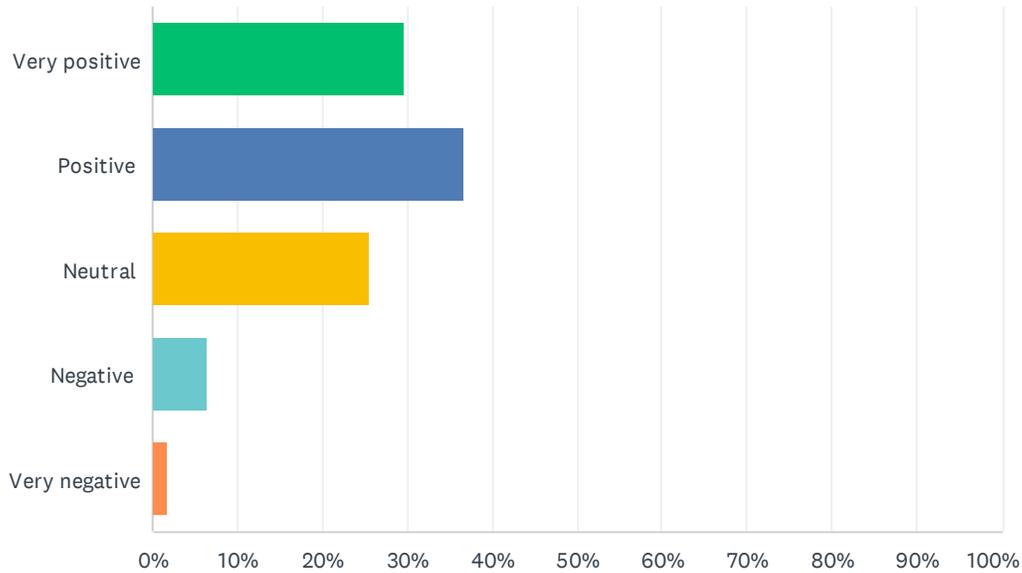
Residential and commercial customers who registered an email at kmpud.com received a unique survey request link if their account is currently charged a fire assessment fee. This represents 594 unique accounts out of the total of 662 accounts that pay a fire assessment fee. The survey and linked FAQ was sent by email on the morning of Friday, February 16, 2024. Reminder emails were sent to the Kirkwood community on February 23, 2024 and February 28, 2024. The survey remained open for two weeks, closing in the evening of Friday, March 1, 2024, with the District receiving survey results representing 174 unique properties (26% of total assessed properties).

The survey consisted of eight questions, two of which were open for extended responses. The following pages show:

1. The questions and a summary of the responses.
2. The extended responses for Questions 4 and 8 (responses are listed in the order they were received).
3. The current version of the FAQ.

Q1 What is your perception of the current services provided by our fire department with regard to fire protection services?

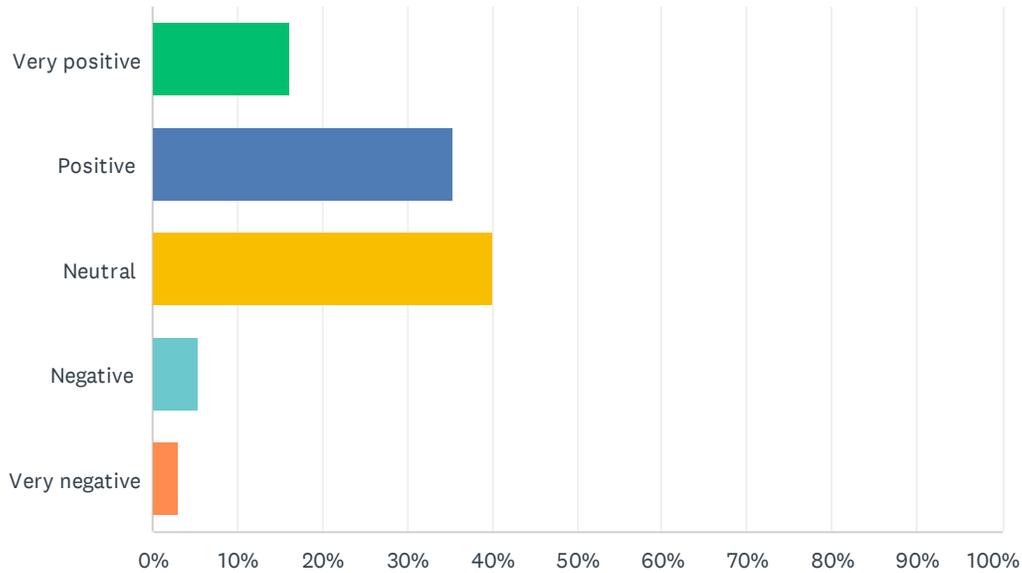
Answered: 172 Skipped: 2



ANSWER CHOICES	RESPONSES	
Very positive	29.65%	51
Positive	36.63%	63
Neutral	25.58%	44
Negative	6.40%	11
Very negative	1.74%	3
TOTAL		172

Q2 What is your perception of the current services provided by our fire department with regard to emergency medical services?

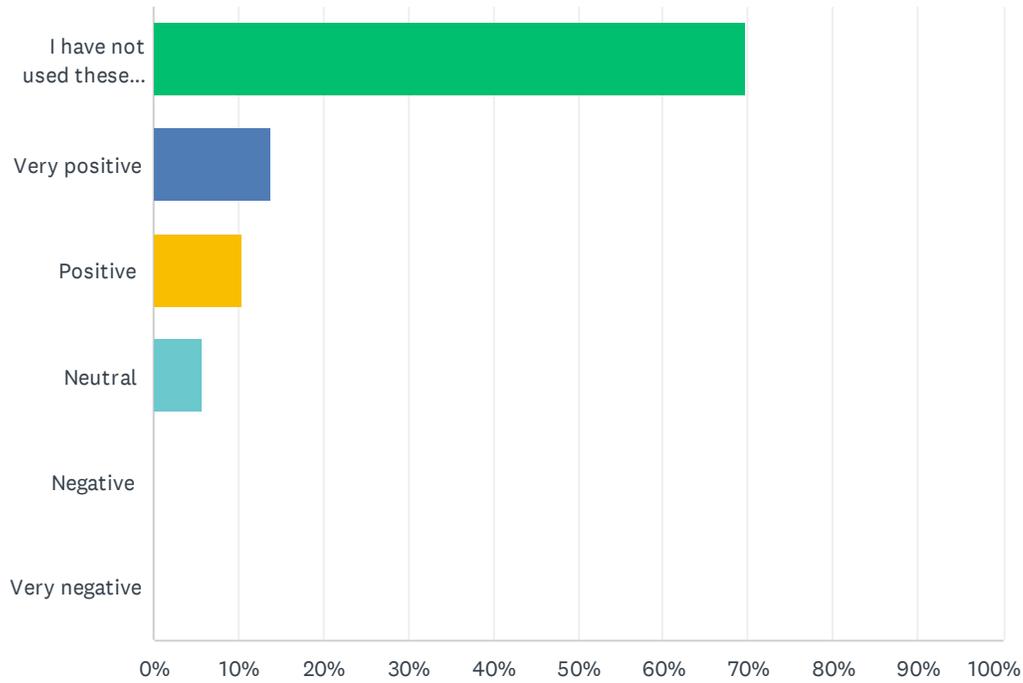
Answered: 172 Skipped: 2



ANSWER CHOICES	RESPONSES	
Very positive	16.28%	28
Positive	35.47%	61
Neutral	40.12%	69
Negative	5.23%	9
Very negative	2.91%	5
TOTAL		172

Q3 Have you ever had to use the services provided by our fire department and if so, what was your perception of the services provided?

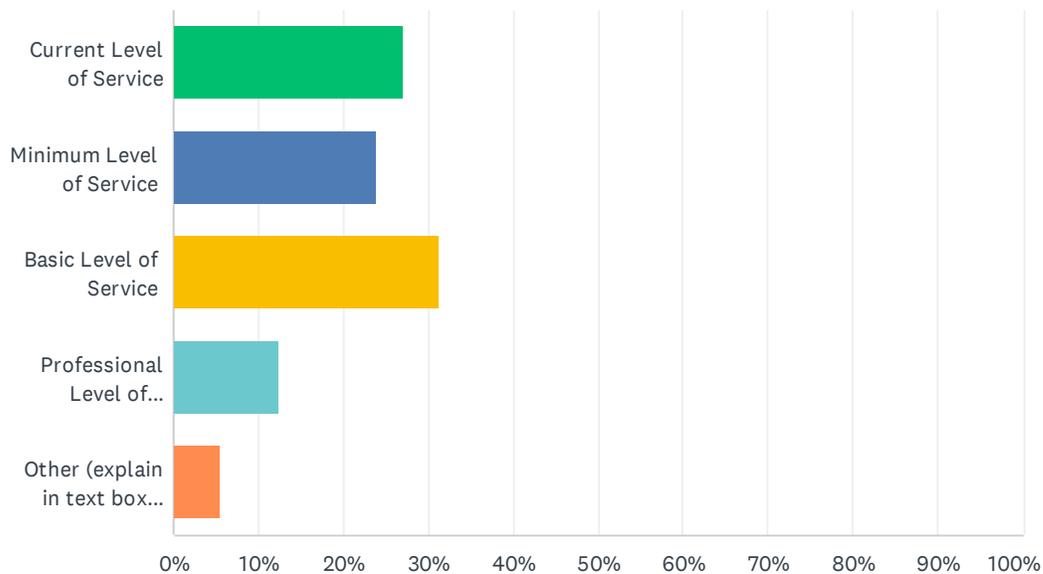
Answered: 172 Skipped: 2



ANSWER CHOICES	RESPONSES	
I have not used these services	69.77%	120
Very positive	13.95%	24
Positive	10.47%	18
Neutral	5.81%	10
Negative	0.00%	0
Very negative	0.00%	0
TOTAL		172

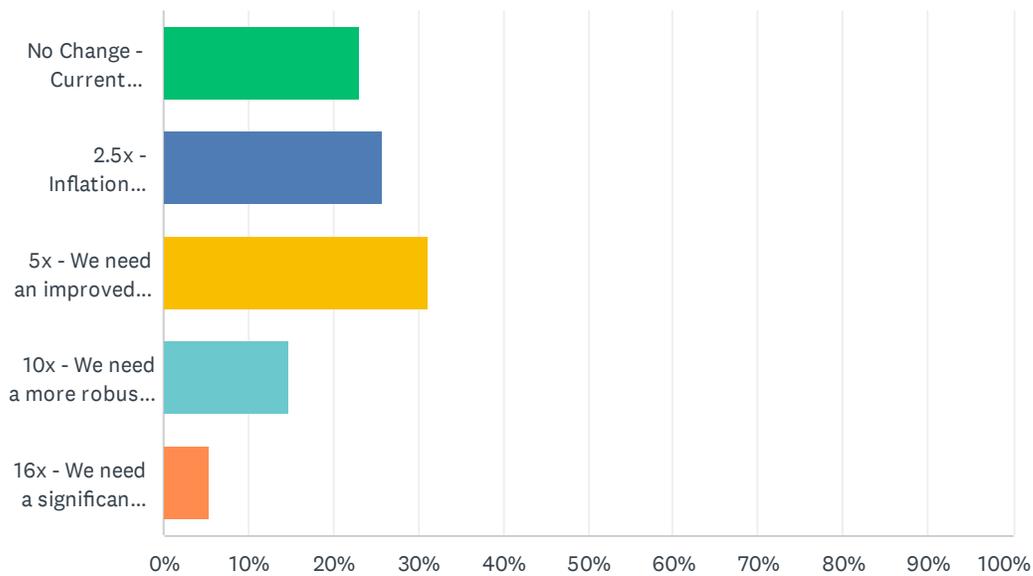
Q4 The next question is based on the levels of service summarized in the table below (more detail here) “Contingent” means contingent on trained volunteer availability. Service Level Current Minimum Basic Professional STAFFING All Volunteers 1 Paid Fire Chief/EMT and Volunteers 1 Paid Chief, 3 Paid FF/EMT’s and Volunteers 1 Paid Chief, 6 Paid FF/ Paramedics and Volunteers FIRE SERVICES - External structure fire and initial wildfire response Contingent Yes Yes Yes FIRE SERVICES - Enter structure fire Contingent Contingent Contingent Yes FIRE SERVICES - Rescues Contingent Initiate Search Most types of rescues All types of rescues EMS SERVICES - First Aid Contingent Contingent Yes Yes EMS SERVICES - Basic Life Support Contingent Contingent Yes Yes EMS SERVICES - Advanced Life Support No No No Yes EMS SERVICES - Ambulance No Contingent Contingent Yes ESTIMATED ANNUAL COST \$365,000* \$600,000 \$1,000,000 \$1,600,000 *Current expenses include an increased on-call stipend provided by the KVFD 501(c)(3).

Answered: 163 Skipped: 11



Q5 In order to raise the needed funds for KVFD, multiple funding strategies will be necessary (including non-residential sources). Raising the current Fire Assessment (or Special Assessment) rates is one of the options we are investigating. If funds for the fire department were to be raised in this method, which level of increased Assessment (or Special Assessment) would you support? Please note that a new Special Assessment will be based on benefit received, which may differ from the current square foot.

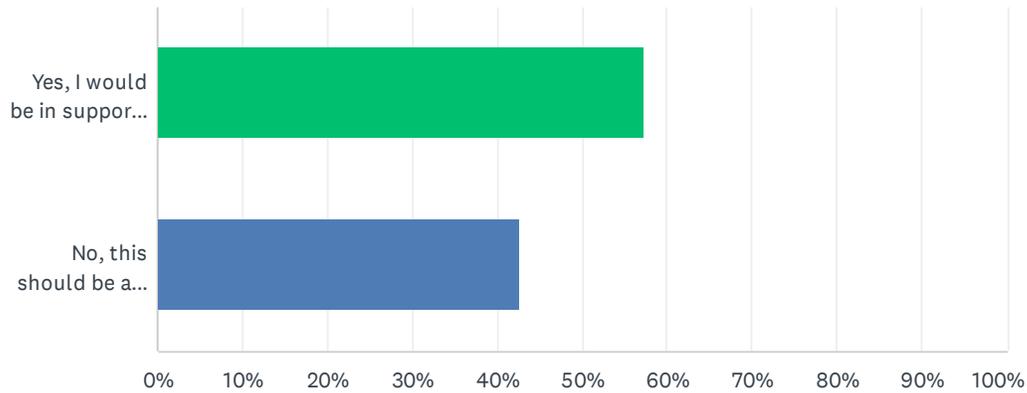
Answered: 170 Skipped: 4



ANSWER CHOICES	RESPONSES	
No Change - Current assessment fee set in 1988: \$0.04 per combustible square foot, resulting in about \$65k per year (other funding sources could be additionally raised).	22.94%	39
2.5x - Inflation adjustment: \$0.10 per combustible square foot, resulting in about \$163k per year (other funding sources could be additionally raised).	25.88%	44
5x - We need an improved department: \$0.20 per combustible square foot, resulting in about \$325k per year (other funding sources could be additionally raised).	31.18%	53
10x - We need a more robust department: \$0.40 per combustible square foot, resulting in about \$650k per year (other funding sources could be additionally raised).	14.71%	25
16x - We need a significantly more robust department of operating costs: \$0.64 per combustible square foot, resulting in about \$1M per year (other funding sources could be additionally raised).	5.29%	9
TOTAL		170

Q6 If changes are made to the existing Fire Assessment (Special Assessment) would you be in support of modifying the tax structure for it to be adjusted on a yearly basis for inflation?

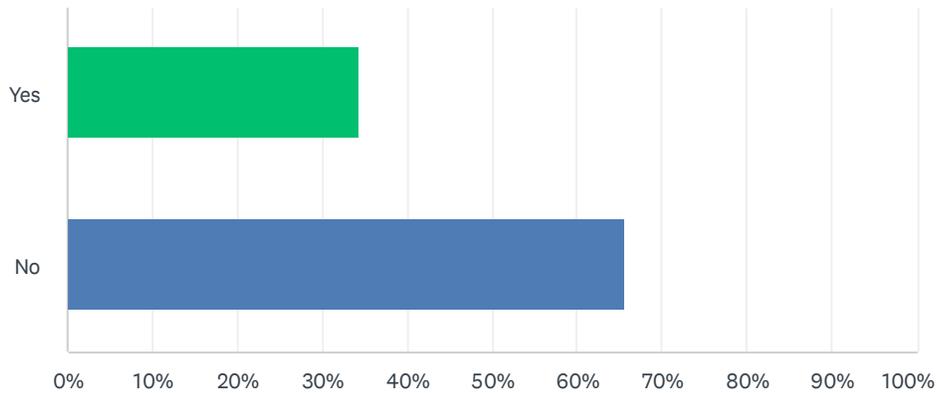
Answered: 171 Skipped: 3



ANSWER CHOICES	RESPONSES	
Yes, I would be in support of including inflation adjustments	57.31%	98
No, this should be a fixed fee	42.69%	73
TOTAL		171

Q7 Currently, property taxes returned to KMPUD by Alpine, Amador, and El Dorado Counties are used to offset some utility department expenses. Would you support shifting up to \$250,000 per year of property taxes from the utilities to fund a portion of the fire department budget, which would raise your utility rates? Please note this amount of property taxes is not enough to fund some of the potential KVFD staffing models (see Question 6) and additional funding may still be required.

Answered: 169 Skipped: 5



ANSWER CHOICES	RESPONSES	
Yes	34.32%	58
No	65.68%	111
TOTAL		169

“Other” Comments on Question 4 - Level of Service

Minimum level of service less ambulance service. 2x current assess should cover - not an option below so selected no change.

Assume you meant to ask us to choose our preference here? If so, somewhere between Basic and Professional.

Assume the question is what level of service do you support? Obviously, more would be great, but hard to raise that amount of \$

Full time, salaried fire chief and EMS training for volunteers; purchase of ambulance

I selected minimum level of service, but I would also be supportive of a basic level of service or something in between minimum and basic (eg, 1 chief + 2 paid FFs/EMTs)

Minimum level preferred.

Minimum level if we can have a Fire Chief who is a paramedic. If not, Current Level

We need high-level Fire and Emergency services, period. My perception is that we do not have enough coverage. My experiences have always been positive with what we have, but I fear a real emergency with no one to help.

Would also support Professional level of service

Integrate Other State agencies..

I would like to have a Paramedic (advanced life support), Fire Chief and maybe 1-2 paid FF's. EMS seems to be the missing variable.

Instead of adding three FF/EMT's, consider adding two. Maybe the Chief can cover one shift with volunteers

I would suggest 2 FF/EMT's instead of 3

Would like to know what comparisons are to similar remote mountain communities. The community forum listed other communities but did not give meaning full info like levels of service and funding. Might consider minimum funding as appropriate but would still like to see meaningful comparisons. This info has been asked for early in the Meas E process and still has not been examined or provided.

The KMPUD is totally inept at managing what it is currently supposed to manage.

Basic services should include paramedic training and ambulance The chief and 1-2FFs should be paramedics

There are SAR groups available in Alpine, Amador and El Dorado counties to assist with searches. Didn't Rick Ansel used to be a paid fire chief/captain?

I do not see a question associated with Item 4, only a table of possible service levels and choices to select. If the question is asking to select the desired service level, then our answer is “minimum level of service”.

Basic if we can get more money from the counties but otherwise Minimum

So far we are doing fine.

The question is not showing up on my computer so I can't answer

You didn't ask a question but I see nothing wrong with what we currently have

Revisit Professional level in 3-4 years

Service needs to be perceived by insurance companies as at least adequate. So we need Basic or Professional per best value for money and getting home insurance to insure our homes.

We don't need more services

Additional Comments: Is there anything else the KMPUD should know about your household's perspective on fire or medical emergency services?

Increase current assessment 2% to cover minimum service. Kirkwood needs to get additional funds from counties to take on their responsibility for accidents, road emergencies and fire fighting outside Kirkwood - all great services; but, not ones Kirkwood homeowners should have to shoulder. We already get very little from the counties for some of the highest property taxes in those counties.

County, State and Federal funding should be utilized due to the response coverage area of KVFD

Having an ambulance based here is important.

There needs to be increased dialogue with Vail in regards to the services provided solely to Vail's recreational draw to Kirkwood. Be fair also if more of the ST rental tax (AirBnB, etc.) came back to Kirkwood

You should have counter-sued the people whose home blew up for negligence and endangerment instead of caving to their lawsuit, and then imposing one size fits all poorly spec'd meter enclosures for which many home owners were egregiously charged to build.

fire and EMT services are essential

I think that if we agreed to increase the fire assessment 10x then asking if we would also change the utilities is confusing. Are you hoping both can be done?

Stay volunteer at lowest cost

We have not used the KWFVD. The service is critically important and it needs to be supported.

Shouldn't Vail provide a significant funds for this?

Overall, I believe the current volunteer staff are able to handle most situations we face in the valley. I advocate funding a full time chief, and getting everyone EMS training, as first steps. I also advocate for extensive outreach to the counties, state/national park services, and Vail for collaboration/partnership in sharing the costs and shaping the development of KVFD. I would also like to see research on what services other comparable communities have and how they fund them (remote rural examples, ski resort examples). I don't know enough to be able to judge what is reasonable for a community like Kirkwood, and I don't agree with the premise that a fully paid dept will offer better services, for our needs than a largely volunteer department. And, why don't we start by raising funds for the relatively modest expansions, which seems more feasible.

I attended the meeting in Dec 2023 in person and was very impressed with the whole Team and presentations. I had to call fire dept to our unit in the past and the firefighter that responded was very quick, decisive, and helpful. Our family supports KVFD!

Cost of electricity is too high, cost of fire insurance is wildly outrageous. Because we are locked into these two extreme costs already, I would be very reluctant to vote yes on any increases that go beyond inflation adjustments. Seems changing our Class 4 rating to improve insurance costs is unlikely - or would cost us just as much but paid to another agency.

Would love to learn more about where our property and any other local tax dollars are allocated. What percentage is coming back to valley and how does this compare to other small communities. Would like to learn more about pros and cons of incorporation and incremental costs associated with this. Given multiple months of very low response rate, just really hard to justify a massive build out. Big draw of Kirkwood is the remote isolated feel. We've lasted 50yrs with a volunteer fire dept and while 100%volunteer might not be sustainable indefinitely, I'd caution against over-investing. Great presentation by Fire Department.

My base rate just went go up again!

Our household accepts that there is a certain level of elevated risk that individuals accept when they live at Kirkwood due to its remoteness, which is one of the reasons why we love this place and chose to live here. This is similar to the heightened risk that we accept when skiing, hiking, backpacking, and engaging in other wilderness activities. We do not expect or want extensive fire and medical services at Kirkwood, and don't think that the call volume justifies a professional level of services. We are grateful for the services provided by the current and past volunteers at KVFD.

Homeowners are currently disproportionately charged with funding PUD and FD services for the use of the entire community including the Vail resort. Seek out of valley funding with county and state government and fee for service for FD on out of valley emergency response.

anything serious you need a helo from south lake anyways. like last week. would having more paid staff kept that guy from sleeping at silver lake for a night? glad he was found...

As a homeowner of one of the larger homes, basing the increased tax on square footage alone seems unfair, especially since they will be offering EMS Services which has NOTHING to do with square footage and should be shared more equally by all households. I'm mostly interested in EMS services because they are life saving and more likely needed than fire services. So, while I said I'd support a hire tax, it really depends on how the tax is charged. Hopefully not solely on square footage.

Can efforts be made to work with county, state and federal government agencies to provide funding/services? I'm not aware that investigation has been done in this area. Isn't this just rehashing what we voted on and did not pass?

I am very impressed by KVFD but I am most concerned about medical emergency services being available.

The district is already paying interest on over \$50M of debt, increasing soon because of the waste treatment plant. The debt is 5 to 6X annual revenues. Adding expenses for a fire department is similar to increasing our annual fixed costs, a questionable decision given the size of the district and the existing financial burden.

The biggest fire risk at Kirkwood is due to propane. We need a fire tax on propane. Has this been investigated?

Having had a very sick family member here, my worry was always that there was not enough coverage in case of emergency. We just need it to be excellent and we have to pay for it. Not sure where the road maintenance gets paid from but that has to happen too!

Vail should be contributing significantly as the anchor entity in the valley and a business that depends on KVFD emergency services for their employees and patrons.

My utility rates are already excessively high even if I don't use a drop of water or a kw of electricity. I would I refer property tax increase to fund the KWVFD. Additionally, as a well trained and 20+ years experienced Physician Assistant, please consider adding people like me to the team. I live here. The FD saved my unit in 2015. I'm willing to commit what I can do and can afford.

Don't see a need for much change

Vail needs to be more financially involved. Vail should be responsible for ALL trauma response to their injured customers. Why is KVFD having to coordinate helicopter transfers in parking lot? Can't it be Vail security, ski patrol, and clinic staff?

Yes. Alpine county is getting away with ripping of Kirkwood. We are the largest funder of the county budget but not getting concomitant services. The county is getting millions in property taxes just from East Meadows and needs to cough up some money to partially fund this.

Despite the best efforts of the KVFD, I believe the current system and level of funding is unsafe and inconsistent. The community needs to recognize this and provide more realistic funding.

get direct access to TOT from Amador and Alpine

The survey is poorly structured. Tables do not show. The District focus seems to have a paid chief. Why didn't the District include a question about trying to station CalFire here or USFS instead of KVFD. If volunteers are such a problem getting then why is the District not pushing for Additional Dwelling Units (ADU's) in the community to provide affordable housing for employees in valley and increase the volunteer pool. There were plenty of volunteers years ago. Additionally, the funds currently spent on KVFD are not well managed. It seems that the KVFD wants new equipment all the time instead of using funds for operations. Why does the KVFD roll to helicopter evacuations? Are they compensated for this? I don't see the Fire Department at the hospitals when the helicopters land. It makes sense when setting up an LZ out of valley but Kirkwood has security to handle in valley LZ's Go after the KCA public tax money that is being used for private benefit of a few land owners.

Most of these questions are based on Fire needs vs Emergency Service needs. The current Fire Chief, 1-2 paid FF's and volunteers should be more than sufficient for fires but lacking in EMS. Could a Paramedic also be a volunteer FF?

Vail must pay their fair share especially for EMT services. The daytrippers are a huge portion of the EMT services needed. The community forum did not address this issue when questioned about it. Why not? This is unfair and Vail is taking advantage of property owners.

It seems that there is a trend for increasing demand for EMT services, for which the current budget is inadequate to cover. It would seem prudent to upgrade to Basic EMT services, but the increased expense can't just be the Fire Assessment. Vail needs to participate; they benefit if resort attendees have a higher level of service.

As an owner of a studio condo, I have one of the smallest places in the valley. I need to keep my expenses as low as possible as I do not want to sell my place. With rising costs everywhere, I am not sure what the future holds. And while I appreciate the nearness of emergency services, it seems to me you are there more for the visitors during ski season. I would love to see a chart of your calls shown on a monthly basis to see when you are most active.

I would look at fire/medical responses in the last five years and consider a FLEX schedule of on call firefighters/EMT's. It would be a cost saving approach but not a final solution.

No decision should be made until serious discussions are had with Vail. As the main economic driver in the valley, Vail needs to be included. KMPUD should have a meaningful relationship with Vail that allows discussions about this topic. It is unbelievable that the community session did not have an update regarding communications with Vail, other than alluding that discussions should happen.

Thank you for the helpful background, FAQs, current cost per unit, etc. This approach makes a survey meaningful! Tough decisions!

Our POV is we're in a remote location. The need for a non-volunteer service (both fire & medicat) is not clear until you ACTUALLY need it. While our household does not have a clear need, a minor step up in service available makes sense (ie, Paid chief). However it would be helpful to know how other communities similar to ours handles this - how do we compare ourselves to others?

EMS services are much more critical than structural fire fighting Think: people's lives over property

Property owners in Kirkwood pay huge property taxes and yet none of that is returned to the community. No police, fire, schools, road repairs. Nothing! That is what needs to change!

The county should be required to use our property taxes to provide a working staffed fire station. We are being robbed by the county!

Why don't you recruit for volunteers? Did the Fire Chief/Captain position used to be paid? Why did you leave out of the FAQ's that Vail funds the medical clinic during the ski season. The medical clinic is open to all visitors and residents. I would only be in favor of a rate in crease if the KMPUD restructured the rates. We are paying more now than prior to the outvalley line installation.

To us, there already is a mechanism for funding the fire department and it is the fire assessment. In combination with the current property tax allocation, the fire assessment should be set to a level that funds the desired level of service. For example, our wastewater bill should not go up to fund the fire department.

We're grateful for services provided.

New resident, so limited perception of current operations. Current assessment seems low definitely room for increase. Minimum service seems correct for a rural community - Current service seems unreliable, at no ones fault Thank you to all the volunteers!

I believe alpine and amador county should be providing fire services. I pay \$15,000 a year in property taxes to amador county and I struggle to understand what/any government services they provide to kirkwood property owners.

Thank you. Well done, clear survey and supporting information.

If the PUD provides services in the Hwy 88 corridor, we must ensure a mechanism to collect revenue from those non-residents/non-ratepayers to fund the services received.

Affordable housing for workers in Kirkwood Valley is essential for Kirkwood to have any future. It makes little sense to raise LOS if staff are 30 minutes away.

If political avenues have not worked, are there any judicial avenues that could be pursued to get more money out of the counties? Are the counties being negligent towards the residents of Kirkwood? Can we pursue higher than county level politics to force the counties to send us more?

1.Keep KVFD all volunteer. Compensate the volunteers better if needed. Be more aggressive with the county: most Alpine county residents pay far less in property taxes than Kirkwood residents, and do not have additional assessments for fire services.

I support having a volunteer dept. However, the money out of homeowners required to make it sustainable isn't realistic. We receive emergency services from other sources. CHP, sheriff, etc. Yes the response times may be extended however, they are available. The limited basic life support (BLS) services an EMT can provide is minimal. Any civilian can learn advanced first aid and activate the 911 system for transport. I think the average homeowner is oblivious to this. Additionally, much of the construction is sprinklered and will suppress a fire but cause water damage. I would suggest building more (or modifying) employee housing for firefighters since this is lacking in all areas of employment @ kirkwood. Make the dept more sustainable through recruitment and tap the junior colleges for aspiring firefighters in the firefighter 1 programs. Tap into the local resources (surrounding agencies) for training and advice on how to make the dept sustainable and trained in an age of accountability and firefighter shortage. Federal and state grants?

Would be good to give some examples what the increase would mean. E.g. two apartment sizes, two house sizes.

This should be paid for by our taxes. I don't see why this is such a big issue right now. We been fine for 50 years if more is needed it should come out of what we give the count since they just take from Kirkwood residents and give very little back.

one person on the mountain that residents can call if needed is all that is needed.

Thanks for soliciting feedback on this. It sounds like KMPUD is working as hard as they can, given current funding, and they are responding to a number of calls across three different counties. I think that additional funding should come from the state, or the three counties that they're serving.

Too many upgrades in too short a time. We are rural and knew that when we bought or built.

I appreciate the time to put together an FAQ to describe the problem statement and the this survey to get community feedback. This is a complex problem and will require multiple creative solutions to solve in a cost effective way. I like the idea of having a basic fire department but not it's paid primarily with a fire assessment.

KMPUD should encourage residents to be more self-sufficient, such as learning CPR, first aid, and the location of the closest AED. Also, survey homeowners who have completed Community Emergency Response Team (CERT) training and publish the list (given their permission).

Necessary actions to maintain home insurance options are a minimum - rates are skyrocketing and many insurers are dropping customers, leaving fewer (and thus more expensive) options

Other sources of funding should be explored. Kirkwood village is not very busy during summer months and full fire department is not needed for good part of the calendar year.

I can not answer questions 5,6,7 due to the fact that there should be more research in funding the fire department. Not just increasing our property tax. The suggestion to find other departments that are funded in small towns should be investigated. Or adding additional sales tax to the area and billing out to people who are in the accidents. Since a lot of calls are on the highway.

Quickly please. Insurance goes up each year as more and more companies refuse to renew. I fear we will not see a drop in insurance costs/prices once we have a fire department to their liking.

We need to fund at least a paid chief to administer the department. I think it will be difficult for such a small population to support 4 full time firefighters. At the same time, dissolving the department would be very costly for us as homeowners. Partnership with Vail ski patrol seems like something that should be explored.

I'd like to see a clearer split between the fire and EMS services, especially when it comes to funding. I would be helpful to better understand how much/often KVFD is called upon to provide fire services vs. EMS services on a yearly basis. And for EMS services, it could be useful to tease out what percentage of EMS services can be attributed to daytime Vail Resorts operations vs. full-time and/or part time residents. This distinction between fire and EMS services may help come up with different funding mechanisms that could then be perceived as fair by most people.

Regarding number 6, we would want inflation adjustments only made if approved by the full board of KWPUJ on an annual basis. I see no mention of KVFD fees being charged based on parking spaces which was a contentious item during Measure E. What happened to that (not that we were supportive of that proposal as it stood)?

We live in a rural area, we knew that when we bought so why should we expect more services

My support for an increase is ultimately dependent on the specific total increase to my unit's increase in costs.

Please look into cooperation with Cal Fire and National Forest Service Fire Protection. Both those agencies did a great job during Cal Fire. Our household feels that the Measure E funding amounts from our household were way too high. Thus I think that is why the community soundly rejected it. Approx funding amount of about \$200 per household is a more manageable amount for our household. Then index it to CA CPI with a max increase of 5 percent per year. In my opinion that level of funding with a max 5 percent per year increase may be acceptable by the community and get

Utility rates/costs are already excessive. Would like to see this as a separate item. It sure why the county isn't providing more funding for this with our tax base. Does Markleeville have a paid FD from property taxes?

The counties need to provide more support of the fire department. This requires a lot of work.

[Skip to Content](#)

Kirkwood Volunteer Fire Department: Frequently Asked Questions

Kirkwood Volunteer Fire Department 2024 Survey Supplement – FAQ

Why am I being asked about my opinion as it relates to the KVFD?

The KMPUD Board is concerned about the operational and financial structure of the KVFD. Due to the nature of volunteerism, the quality of service and the ability to have a department that provides any fire or emergency medical service are highly dependent on the availability and training of our volunteers, which ebbs and flows over time.

The primary way we can guarantee a level of service is by hiring firefighting staff. To do this, we would have to raise new funds. There are options of service level and resulting expense to consider, as well as ways in which the cost could be allocated to the community.

Is there an urgency to make a decision now?

Yes. First, the current model cannot be sustained. The stipend paid to volunteers is outpacing the money available to fund them. The KMPUD could reduce the stipend to decrease costs, at the risk of reducing the number of shifts covered. Second, the ability to even keep the KVFD operating relies on specific skills and training experiences, such as those of our Fire Chief. If our Fire Chief were to cease volunteering, it would be difficult to maintain current operations. Third, depending on the paths chosen, it can take months or years to implement and realize the benefit of choices made.

If there is an urgency, why was action not taken sooner?

The KMPUD Board voted to increase the stipends paid to volunteers, with the hopes of encouraging more people to sign up for shifts in 2022 and 2023. Then, in July 2023, the KMPUD board attempted, through Measure E, a proposed option for modifying the funding and structure of the fire department, which the Kirkwood community overwhelmingly voted against. This would have created a Community Facilities District (CFD) and a tax funding structure for the KVFD.

If the Kirkwood community voted against Measure E, why is this being discussed again so soon?

While Measure E was voted down, the general feedback the KMPUD received was that the community would like to have, and would likely support increased funding for, fire and emergency medical services in Kirkwood. The KMPUD is continuing to explore options to meet this desire.

What is the current timeline for taking action?

The survey results will be summarized, and recommendations will be made to the KMPUD Board at the March 8, 2024 Board Meeting. The KMPUD Board will then discuss the recommendations and put together a plan for moving forward on which the Kirkwood community will have an opportunity to provide input.

Is Kirkwood unique? How do other small, rural communities operate and finance fire departments?

California has 740 fire departments, 20% of which are all volunteer departments and 17% are primarily volunteer departments often run with 1 paid chief and occasionally a few additional paid firefighters.

Here are a few examples we have collected information, and we will add more as possible:

Eastern Alpine (Alpine County) is staffed with a full-time, paid Fire Chief, and volunteer firefighters. The salary for the Fire Chief is paid for through the County's general budget. They have started a new program where Eastern Alpine equipment and volunteers will spend days or weeks as a strike team to support CalFire or the Forest Service to fight wildfires. This can generate revenue for their department income for volunteer firefighters. This is a supplemental activity, and the Fire Chief determines whether the department has equipment and staff available to support these firefighting efforts, while still maintaining service in their area.

Bear Valley (Alpine County) has a substation of the County's Sheriff's Office located on their premises. This office operates both police and fire services in Bear Valley. There are 4 full-time deputies / firefighters (i.e., these people are both law enforcement and firefighters), 1 volunteer Fire Chief, and about 8 volunteer firefighters. The 4 full-time deputies are paid for from the County for their police service. The firefighting part of their work is paid for through a tax. The tax is opened for a vote every 10 years and was last approved by voters in 2019 for \$582 per residential single family / condo (in addition to rates for other unit types). Similar to Eastern Alpine, Bear Valley supplements its income by sending its equipment and firefighters out as strike teams to support CalFire or the Forest Service.

How does having a fire department relate to my property insurance?

An independent company, ISO, serves insurance companies, communities, fire departments, insurance regulators, and others by providing information about fire department risk and plays an important role in the underwriting process for determining your property insurance.

Every five years, ISO collects and evaluates information from our community on their structure fire suppression capabilities and assigns a Public Protection Classification (PPC) grade. Points are assigned and weighted in 3 primary categories: Water Supply, Communications and Fire Department Equipment / Personnel.

In 2023, and as in past years, our fire department has maintained a Class 4 rating with 62.47. Maintaining a Class 4 rating is important for the purpose of property insurance and, possibly, the ability to retain property insurance in our remote area.

The District has reviewed the requirements to increase our rating, but it would be too costly due to the necessity of additional personnel, training, and purchasing of a ladder truck.

Who is sending me this survey?

In August 2023, the KMPUD Board President created a Temporary Advisory Committee to engage the community and provide the Board guidance on how to structure KVFD in the future. Based on community input, the committee includes members from across the valley who were vocal on different sides of Measure E, current KVFD firefighters, KMPUD Staff, and Kirkwood Mountain Resort staff.

Rick Ansel	KVFD Fire Chief, KMPUD Assistant General Manager
Dan Deemer	Kirkwood Mountain Resort Employee
Peter Dornbrook	KMPUD Director
Anne-Flore Perroud Dwyer	KVFD Volunteer, KMPUD Planning Committee Member
Sandy Goldberg	KMPUD Communications Committee Member
Joel Gomez	KVFD Captain, Kirkwood Mountain Resort Employee
Jack Longinotti	KMPUD Finance Committee Member
Doug Mitarotonda	KMPUD Director, Chair of the Fire & EMS TAC
Bertrand Perroud	Former KMPUD Director
Eric Richert	KMPUD Planning Committee Member, Former KMPUD Board President
John Reiter	Kirkwood Village Development, Kirkwood Property Services

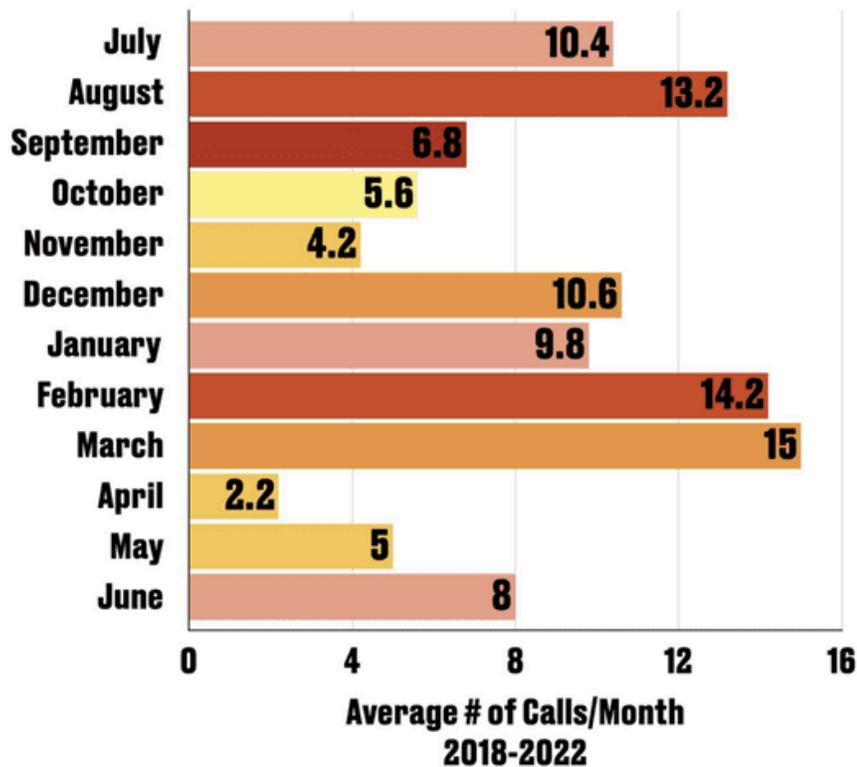
Does KVFD have any full-time staff?

No. All Firefighters, including the Fire Chief, are volunteers. Almost 20 years ago, the District created a two-person stipend on-call calendar system 24/7 in the attempt to ensure at least two volunteers respond to every call. The stipend, along with offering volunteers a \$20 stipend to go on calls and a \$10 stipend to attend weekly training, worked for a few years but ultimately was not enough to encourage volunteers to sign up, train, or retain volunteers. The stipend is now up to \$200 dollars a day per firefighter, and we still have problems filling the on-call schedule completely.

What happens if an on-call shift is left unfilled?

When a shift is left unfilled, and it has on several occasions in the past several years, the emergency call gets routed to Alpine or Camino Dispatch for an emergency response, which can take 40-50 minutes for firefighters / EMS to arrive if the road is open and clear of snow.

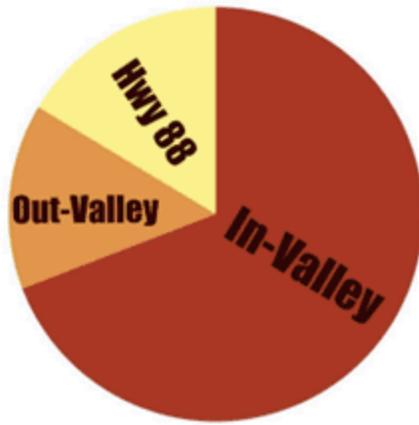
How many calls does the KVFD get in a year?



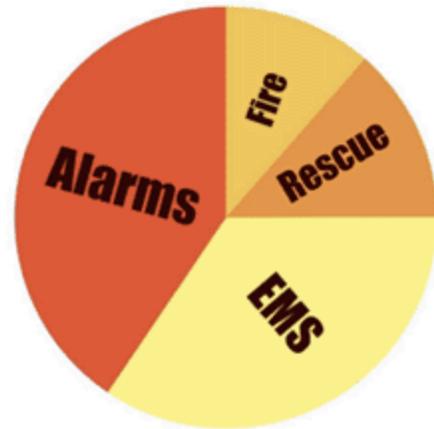
The KVFD averages over 100 calls per year. These calls occur about equally between winter season and summer season, with fewer calls in specific shoulder months.

Where, and what type, are the calls KVFD receives?

Almost 70% of calls occur In-Valley and the majority of the calls are alarms or emergency medical in nature.



Month	2018	2019	2020	2021	2022	Average # of Calls
Total Calls	124	133	97	92	80	105.2
In-Valley	64%	72%	67%	68%	73%	69%
Hwy 88	14%	16%	20%	20%	14%	16%
Out-Valley	23%	11%	14%	11%	14%	14%



Month	2018	2019	2020	2021	2022	Average # of Calls
Total Calls	124	133	97	92	80	105.2
Alarms	35%	48%	42%	37%	39%	40%
EMS	35%	34%	28%	33%	43%	34%
Rescue	16%	8%	14%	18%	10%	13%
Fire	14%	9%	13%	12%	9%	11%

What is the typical KVFD response time to emergency calls?

When the KVFD is staffed with volunteers, the median time to respond from time of dispatch has historically been an average of 9 minutes. However, when no volunteers are available and mutual aid must arrive, the emergency call gets routed to Alpine or Camino Dispatch for an emergency response, which can take 40-50 minutes for firefighters / EMS to arrive if the road is open and clear of snow.

NATIONAL RESPONSE OBJECTIVES

PROFESSIONAL FIRE DEPT.

PER NFPA 1710 Annex D Response Objectives
911 DISPATCH(Call Processing) 1.3-2.5 MINUTES
Emergency Personnel Response 4-6 MINUTES

VOLUNTEER FIRE DEPT.

PER NFPA 1720
911 DISPATCH(Call Processing) 2.5 MINUTES+
Emergency Personnel Response 10-14 MINUTES

KVFD AVERAGES

911 DISPATCH(Call Processing)
5-10 MINUTES

Emergency Personnel Response
IN-VALLEY
9 MINUTES

Emergency Personnel Response
OUT-VALLEY
4 MINUTES + TRAVEL TIME

**OUTSIDE ASSIST
& NO VOLUNTEER RESPONSE**

MINIMUM OF 40-50 MINUTES

What are the most common methods of funding a fire department?

Property taxes, benefit assessment, and special tax. The benefit assessment is sometimes referred to as a 218 process. The special tax, which was Measured E, is enabled by the formation of a Community Facilities District (CFD), which becomes the taxing vehicle. Some departments are able to charge a fee for services such as ambulance service and for sending firefighters and equipment when they are available to help CalFire battle wildfires in other parts of the state.

A Community Service District (CSD) is an organizational possibility that would create a district separate from KMPUD to provide fire protection and emergency medical services. A CSD would still need to conduct a 218 process (or special tax) to raise new funds, but creation of a CSD would initiate new discussions with the counties (and the Alpine County Local Agency Formation Commission (LAFCO)) regarding property taxes returned to Kirkwood. Whether these discussions would result in more of our property taxes returned to Kirkwood is unknown, and the last three attempts to secure more property taxes have failed, but at least there would be an opportunity for discussion and possibly negotiations.

What funds KVFD today?

An annual fee paid by each property owner. This is a benefit assessment fee that was established in 1988 and (memorialized) via the 218 process in 1995. The fee is \$0.04 per square foot of combustible floor area. This fee generates about \$65,000 per year for KVFD. The remainder of the KVFD annual budget of about \$300,000 is usually covered by property taxes. At times, the KVFD 501(3)(c) grants funds to help balance the KVFD budget (though the 501(c)(3) funds are for equipment purchases).

How much more of an assessment would be needed?

An engineer's report that is a 218 requirement would likely not have a uniform fee per square foot of building, instead would vary the fee based on risk/benefit analysis. However, if a uniform fee could be used, then, for example, \$500,000 in assessment revenue would require a per square foot fee of about \$0.30, versus the current \$0.04.

Can we allocate more of the property taxes returned to us by the counties to KVFD?

Yes, this is a decision that the KMPUD Board could make by allocating property taxes from the utilities to KVFD, which would necessitate utility rate increases. Here are the current tax allocations last year:

Fire:	\$258,721.97
Parks:	\$21,970.49
Water:	\$37,623.91

Waste Water:	\$133,393.87
Employee Housing:	\$42,580.37
Electric:	\$450,000.00 (note, \$450,000.00 was used last year due to various reasons, however, approximately \$250,000 is what is usually budgeted)
Total =	\$944,290.61

We receive roughly 20% of the property taxes paid to Alpine, Amador, and El Dorado counties. In addition, we receive 10% of transient occupancy taxes paid to Alpine County. The first use of these funds is to meet our loan covenants for the out valley electric line and, in the near future, loan covenants for the renovation of our wastewater treatment plant. Increasing electric and wastewater rates would enable more property taxes to be allocated to the fire department.

Can we have more of our property taxes that we pay to the counties returned to help fund the fire department?

This is a political rather than a legal issue. The percentages of property taxes currently returned to Kirkwood by each county we are in (Alpine, Amador and El Dorado) were established in 1985 as part of the formation of KMPUD. Modifying the percentage for each county would require approval by Alpine County's Local Agency Formation Commission (LAFCo) and each county's Board of Supervisors. Neither is under obligation to increase our funding or to even consider changing the funding formulas. A political process clearly demonstrating benefit to the counties of increasing the percentages would be necessary. The community and KMPUD have attempted to accomplish this several times (Fair Share effort in the early 2000s, participation on an Alpine County Grand Jury in 2008, and in-depth discussions with Eastern Alpine Fire from 2017-2019), but so far unsuccessfully. Additional effort is possible if clear benefit to the counties can be articulated.

A possibility that has come up in the past is incorporation as a city, in order to capture more of our property tax dollars. Making this effort is possible but would be a difficult and costly process involving negotiations with three Local Agency Formation Commissions and three County Boards of Supervisors with no guarantee of success.

Do the counties also return some of the Transient Occupancy Taxes (TOTs) collected when homes are rented out for short term stays?

Alpine County returns 10% of TOT collected, resulting in about \$40,000 annually returned to Kirkwood, which is included with the property taxes returned to us. Amador County does not return any TOT's. There are no short term rentals for Kirkwood in El Dorado County.

What can we do to have Amador County return some of the TOT it collects?

We can make a request to Amador County to return a percentage of TOT funds.

Can we collect fees from those who KVFD assists on Highway 88?

Yes, KVFD does have an agreement with a collection company. However, it is difficult to collect all the necessary information needed during accidents to follow up with a collection to cover costs. Also, CHP does not share vehicle or driver information with KVFD after accidents, information that is necessary to bill someone.

In that case, can KVFD refuse to provide assistance on Highway 88?

KVFD is the first responder and has mutual aid agreements with Eastern Alpine County Fire and Amador Fire Protection Agency to respond to emergency calls on Highway 88 from Carson Pass to Tragedy Springs. When a fire occurs in Kirkwood, our volunteers are equipped to make an initial attack or contain the fire to keep it from spreading, but rely on response from our mutual aid partners to, for example, enter a burning building. Overall, the mutual aid arrangements are beneficial to Kirkwood, even if fees from those on Highway 88 cannot be collected.

Can we collect fees from our neighbors such as Lake Kirkwood, Silver Lake, and Caples Lake, for whom we are first responders?

There is currently no legal arrangement to do this. These areas are outside of the District's legal service area boundaries. There would be no basis to extend a special tax or assessment to these areas. The only possible way to include these areas would be some sort of mutual aid agreement in which the jurisdictions responsible for these areas agree to contribute funding to KMPUD's emergency services fund, if legally permitted to do so.

What about Kirkwood Mountain Resort? What is KMR's share of KVFD's revenue?

Currently, based on the \$0.04/SF assessment fee, Kirkwood Mountain Resort provides about 8% of the assessments collected (about \$5,000). KMR also makes in-kind contributions to the KVFD 501(c)(3) at the Summer Festival, which helps purchase capital equipment.

Can Kirkwood Mountain Resort do more?

There has been some discussion with Kirkwood Mountain Resort and more discussion is needed. One possibility mentioned is to have a couple of ski patrollers with EMT certification to be on call, able to leave their mountain duties if an EMS call comes in. This would help relieve some of the possible need to hire such personnel. More discussion about this possibility is needed. Another part of the discussion we need to continue is whether a set (mandatory) or a voluntary fee to support KVFD can be added to ski passes.

How about a sales tax on ski lift tickets?

KMPUD as a California Special District has no authority to collect sales taxes. In addition, ticket sales are not normally subject to a sales tax because they are not considered a tangible item that can be taxed. Something that would have the same result as a “sales tax” should be discussed with Kirkwood Mountain Resort.

How about a general sales tax to fund the fire department?

KMPUD does not have the authority to impose or collect a sales tax. Such a tax would need to be implemented through each county, and may involve voting by all county voters, not just voters in Kirkwood (this would need to be verified).

Is there any financial relationship between the Barton Clinic that Kirkwood Mountain Resort contracts with and KVFD?

No.

Does KVFD benefit at all from the community fee collected by KCA?

No, that is a fee established by the KCA Board and collected to fund maintenance of Kirkwood Meadows Drive and other KCA activities. It is independent of KMPUD and KVFD.

How does KVFD use the revenues and property taxes it collects today?

These go to pay for costs associated with running the department, facility costs, equipment maintenance, replacement and up-keep, volunteer stipends, and training.

The KVFD budget refers to Operating Costs and G&A. What's included in Operating Costs and G&A (General and Administrative Costs)?

Operating Costs: Operating expenses include insurance, training expenses, vehicle repairs, fuel, equipment repairs, replacing equipment that is not considered Capital Expenses, and EMS supplies when needed.

G&A: The District has a single administration organization to oversee the entire operation of the District. The District's General Manager, administration staff, and the Board of Directors are primarily budgeted in the General and Administration (G&A) Department. Their labor costs, payroll taxes and fringe benefits are part of the G&A Department. Other common expenses incurred by the District which benefit the District as a whole are also budgeted in G&A. 100% of these monthly expenses are then allocated to other departments. The allocations out of G&A to departments such as Fire are based on management's assessment of staff time and effort.

What efforts have been / could be made to work with county, state, and federal government agencies to provide funding / services?

In 2018 the KMPUD Board of Directors created a Temporary Advisory Fire Services Funding Committee to research and discuss finding additional revenue for KVFD from Alpine and Amador Counties. This effort, along with discussions with CalFire and USFS, has been unsuccessful. The KMPUD will continue to work with county, state, and federal agencies (USFS) to look for ways to provide additional funding for the fire department and its operations.

Have we talked to CalFire or the U.S. Forest Service about operating out of Kirkwood to service our community?

The KMPUD has met and will continue to work with county, state, and federal agencies to look for ways to provide additional funding for the fire department and its operations. We last spoke to these agencies in 2023 and found that KMPUD would have to enter into contract with them and that the price would exceed that of contracts with the nearby counties or that of hiring firefighters directly.

Why is the KVFD needed to create a helicopter landing zone inside the valley, doesn't Kirkwood Mountain Resort have paid security to do this? And if the KVFD does assist, is it compensated for its time?

KVFD is dispatched to medical helicopter landings to provide services in the event of a landing and takeoff accident, and to help with patient loading. KVFD can bill for these services if patient information can be obtained.

Is it possible to hire staff that work only during peak winter and summer periods?

Possibly, if funding and staff is available, however, no one knows when emergency services will be needed.

How and when do you recruit volunteers for the fire department?

The KVFD actively recruits volunteers using multiple methods, including social media, working with Kirkwood Mountain Resort, attending job fairs, posing flyers, networking with other fire departments, recruiting from the Lake Tahoe Basin Fire Academy, and by KVFD volunteers asking friends and coworkers to join.

It seems like we used to have more volunteers than we do today? Why? What has changed? If affordable housing is an issue, what is the KMPUD doing to provide housing?

Volunteer member levels have fluctuated over the past several years due to numerous reasons, including affordable housing, the lack of year-round residents interested in volunteering in Kirkwood, and firefighter / emergency medical training requirements, The

KMPUD currently has housing available for its District Staff and also has fire quarters for ¹⁰⁸ volunteer members who are on call.

When was the KVFD created? Has it always been a fully volunteer department?

The KVFD was established in 1985 and has always been a volunteer fire department.

What level of service does the on-site medical clinic provide, who funds it, and is it open to the community?

Through a contract with Kirkwood Mountain Resort, the Barton clinic is staffed 7 days a week, from 10:00 am to 4:00 pm, during the operational winter ski season, and is open to the entire community to use, not just guests of the ski area. When open, the Clinic provides a doctor, as a nurse, and support staff.

However, the clinic is not a receiving facility for the KVFD, by State law.

If political avenues have not worked to increase the amount of property tax returned to Kirkwood, are there any judicial avenues that could be pursued?

There are no known judicial avenues that could be pursued.

Why did KMPUD not fight the lawsuit over the home that blew up due to a propane leak?

The lawsuit was settled by KMPUD's insurance company due to the likelihood of an unfavorable ruling. KMPUD had no say in whether to settle or fight the lawsuit as it was an insurance claim.

[Edit \(https://www.kmpud.com/wp-admin/post.php?post=16286&action=edit\)](https://www.kmpud.com/wp-admin/post.php?post=16286&action=edit)

Contact Information

Handy phone numbers and email addresses.

In Case of Emergency Dial	911
Customer Service	(209) 258-4444
Fire Chief / Fire Department	(209) 258-4444
After Hours Emergency Number	(209) 296-8668
Fax the District	(209) 258-8727
Email the District	info@kmpud.com

Office Hours:

Monday – Friday 8am to 4:30pm.
PO Box 247
33540 Loop Road

[Privacy Policy \(https://www.kmpud.com/wp-content/uploads/Privacy-Policy-082718.pdf\)](https://www.kmpud.com/wp-content/uploads/Privacy-Policy-082718.pdf)

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[Website Developed by Computer Courage \(http://www.computercourage.com/services/web-design/\)](http://www.computercourage.com/services/web-design/).

Communications Committee Report

Meeting Date(s): [February 8, 2024](#)

Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Chris Tucher
- *KMPUD Staff*: GM Erik Christeson, Assistant GM Rick Ansel
- *Community Committee Members*: Pamela Hyde

1) Communications Committee Date / Time. Discussion & possible action.

The Committee will meet on the 2nd Thursday of the month at 2 pm PT.

2) Customer Communication Policies. Discussion & possible action.

a) General Protocols/Procedures

The Committee reviewed redlines and approved the changes to the General Protocols / Procedures document. The Committee anticipates reviewing and approving all Protocol / Procedures documents before presenting them all to the Board. Therefore, there is no recommendation to approve this document now.

3) Roadmap. Discussion & possible action.

Chair Mitarotonda presented a spreadsheet organizing potential topics for the Committee to work on. The Committee prioritized the topics, assigned ownership of tasks, and set expected completion dates.

The Committee will use the Roadmap to prioritize future work and will revisit the prioritization each meeting to ensure priorities are aligned with Board and Committee objectives.

4) Future Topics

According to the Roadmap, the Communications Committee plans to discuss the following topics at its next meeting:

- Snow Removal Protocols / Procedures
- Electricity Protocols / Procedures
- Propane Protocols / Procedures
- Snow Removal FAQ
- Electricity FAQ
- Propane FAQ

The Committee will also review the Roadmap to ensure priorities are aligned.

Recommendations

None.

Order	Status	Assigned	Expected	Area	Topic	Description
10	Done	Staff	Feb 8, 2024	Policy	General Protocols / Procedures	Create a document that outlines the Districts general protocols and procedures for customer communications.
20	In flight	Staff	Mar 14, 2024	Policy	Snow Removal Protocols / Procedures	Create a document that outlines District communications for the specific service.
30	Scoped	Staff	Mar 14, 2024	Policy	Electricity Protocols / Procedures	Create a document that outlines District communications for the specific service.
40	Scoped	Staff	Mar 14, 2024	Policy	Propane Protocols / Procedures	Create a document that outlines District communications for the specific service.
50	Scoped	Staff	Apr 11, 2024	Policy	Water Protocols / Procedures	Create a document that outlines District communications for the specific service.
60	Scoped	Staff	Apr 11, 2024	Policy	Wastewater Protocols / Procedures	Create a document that outlines District communications for the specific service.
70	Scoped	Staff	Apr 11, 2024	Policy	Fire Protocols / Procedures	Create a document that outlines District communications for the specific service.
80	Scoped	Staff	Apr 11, 2024	Policy	Solid Waste Protocols / Procedures	Create a document that outlines District communications for the specific service.
100	In flight	Committee	Mar 14, 2024	Website	Snow Removal FAQ	Create a FAQ about specific service questions to post on the website.
110	In flight	Committee	Mar 14, 2024	Website	Electricity FAQ	Create a FAQ about specific service questions to post on the website.
120	In flight	Committee	Mar 14, 2024	Website	Propane FAQ	Create a FAQ about specific service questions to post on the website.
130	Scoped	Committee	Apr 11, 2024	Website	General FAQ	Create a FAQ about general District questions to post on the website.
140	Scoped	Committee	Apr 11, 2024	Website	Fire FAQ	Create a FAQ about specific service questions to post on the website.
150	Scoped	Committee	Apr 11, 2024	Website	Water FAQ	Create a FAQ about specific service questions to post on the website.
160	Scoped	Committee	Apr 11, 2024	Website	Wastewater FAQ	Create a FAQ about specific service questions to post on the website.
170	Scoped	Committee	Apr 11, 2024	Website	Solid Waste FAQ	Create a FAQ about specific service questions to post on the website.
180	Scoped	Staff	May 9, 2024	Outbound	Newsletter subscriber campaign	Create a plan for Staff to execute in order to increase the number of KMPUD newsletter subscribers.
185	Scoped	Committee	May 9, 2024	Outbound	Newsletter content policy	Define guidelines Staff should use to communicate content to customers in the newsletter.
190	Scoped	Staff	May 9, 2024	Policy	Community involvement for specific topics	What do we do when customers raise issues, whether they are:
				Outbound	Annual Report	Define guidelines KMPUD Board Chair should use to communicate content to customers in the annual report.
				Outbound	Social Media Presence	Should we consider hiring someone to focus on this.
				Outbound	Snow Removal talking points	Discuss key messaging around Snow Removal that should be included in outbound communications.
				Outbound	Propane talking points	Discuss key messaging around Propane that should be included in outbound communications.
				Website	Update broken links to documents	Document links were broken when moving to a cloud service, fix the broken links.
						They are currently shown going forward in the Calendar, but there are a few places mentioned.
				Website	Meeting dates	This task is to centralize and clarify Board and Committee meeting dates.
				Outbound	New customer onboarding materials	Review and update KMPUD onboarding documents
				Outbound	Energy Rebate program	We need to communicate to customers the new Energy Rebate program approved by the Board, including pre-approval
				Outbound	Noting that comments / results will be public	When we create community surveys, note comments / results will be public (but not identifiable).

Fire and Emergency Medical Services Temporary Advisory Committee Report

February 12, 2024

- *KMPUD Board:* Chair Doug Mitarotonda, Peter Dornbrook
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Sandy Goldberg, Jack Longinotti, Eric Richert

February 21, 2024

- *KMPUD Board:* Chair Doug Mitarotonda, Peter Dornbrook
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Anne-Flore Dwyer, Sandy Goldberg, Jack Longinotti, Eric Richert

February 26, 2024

- *KMPUD Board:* Chair Doug Mitarotonda, Peter Dornbrook
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Dan Deemer, Anne-Flore Dwyer, Jack Longinotti, Bertrand Perroud, Eric Richert

February 28, 2024

- *KMPUD Board:* Chair Doug Mitarotonda, Peter Dornbrook
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Anne-Flore Dwyer, Jack Longinotti, Bertrand Perroud, Eric Richert

March 4, 2024

- *KMPUD Board:* Chair Doug Mitarotonda, Peter Dornbrook
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Sandy Goldberg, Jack Longinotti, John Reiter, Eric Richert

The Committee met to incorporate Board feedback from the February 9, 2024 Board meeting into the community survey and FAQ. With these changes in place, the survey, which linked to the FAQ, was sent to the Kirkwood community in the morning of Friday, February 16, 2024 to residential and commercial customers who registered an email at kmpud.com. Reminder emails were sent to the Kirkwood community on February 23, 2024 and February 28, 2024. The survey remained open for two weeks, closing in the evening of Friday, March 1, 2024, with the District receiving survey results representing 174 unique properties. Based on the comments and feedback from the survey, the FAQ was updated to answer more questions. An email was sent to the Kirkwood community on March 5, 2024 thanking them for taking the time to respond, providing the survey results, encouraging them to attend the next KMPUD Board meeting, and notifying them of updates to the FAQ based on questions received as part of survey responses.

Recommendations

The Temporary Advisory Committee has reviewed the survey results and, therefore, makes the following recommendations:

1. The KMPUD should explore structuring the KVFD in the range of minimum to basic levels of service.
2. The KMPUD should explore multiple avenues to generate revenue so that the burden is not borne entirely by property owners.
 - a. Research what would it take to be a part of the State Assistance by Hire program, similar to Eastern Alpine and Bear Valley.
 - b. Start the 218 process to update the way the KVFD is funded by the Kirkwood community, aligning cost paid to benefit received.
 - i. Increase fees annually in line with inflation.
 - c. Talk to Kirkwood Mountain Resort about their contribution.

- d. Look into other revenue streams, for example the Transient Occupancy Tax, Mutual Aid Agreements, and cost recovery out of the valley or other ways of recovering cost for services provided.

Furthermore, the Temporary Advisory Committee was initially formed and charged, per the [minutes of the August 11, 2023 KMPUD Board meeting](#), as follows:

After discussion, President Epstein created a Fire Service Temporary Advisory Committee with Director Mitarotonda as Chair and Director Perroud as a member.

The purpose of the Fire Service TAC is to gather information on what level of service customers want from the fire department and what they are willing to pay. Under the assumption that we may fund the fire dept through changes in the fire assessment fee, what are the general requirements and limitations in changing that fee and how should that inform the community on the question of what they are willing to pay.

This information should be reported to the Board in preliminary form and if there are additional requests from the Board, a final form. After that the TAC is complete.

The TAC is not responsible for proposing the structure or operations of the fire department current or future.

Chair Mitarotonda believes that the Temporary Advisory Committee has fulfilled the requests made of it and recommends that the Temporary Advisory Committee be disbanded.

Next Meeting(s)

None.