



AGENDA
REGULAR BOARD MEETING
Friday, June 9, 2023 – 2:00 PM
 District Board Room, Community Services Building
 33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Robert Epstein, President

John Schroeder, Vice President
 Doug Mitarotonda, Treasurer

Peter Dornbrook, Secretary
 Bertrand Perroud, 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.

AGENDA

- 1) **CALL TO ORDER** *President Epstein*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager Christeson*
- 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 May 1, 2023 Special Meeting Minutes
 - b) Re-Authorize AB 361 Teleconference Meetings.
 - c) Approve Current Consent for Claims
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
 - a) **FY 2023-24 Budget Assumptions.** Discussion & possible action. *GM Christeson*
 - b) **FY 2023-24 Operations Budget.** Discussion & possible action. *GM Christeson*
 - c) **FY 2023-24 Capital Budget.** Discussion & possible action. *GM Christeson*
 - d) **FY 2023-24 Snow Removal Budget and HOA Allocations.** Discussion & possible action. *GM Christeson*
 - e) **Electric Interfund Fund Loans – Snow Removal.** Discussion & possible action. *GM Christeson*
 - f) **Sun Meadows 3/4 Unit Loan Repayment.** Discussion and possible action.
 - g) **Measure E – Fire Department Staffing, Budget, & Survey Results. (To be heard at 3:30 PM, or as reasonably close as can be accommodated.)**
Discussion & possible action. *President Epstein*

- h) **Ordinance 23-01 to Provide for Appeals of District Average Monthly Usage Calculations.** Discussion & possible action. *GM Christeson*
 - i) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
 - j) **Propane/Electric Meter Shed Status.** Update. *OM Benson*
 - k) **General Manager Goals & Objectives.** Discussion & possible action. *President Epstein*
- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL 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.
- 16) **ADJOURNMENT**
The next Regular Board Meeting is scheduled for Friday, July 14, 2023 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

To: Kirkwood Municipal Public Utility District
From: Meg Caldwell, owner 885 Columbine Circle, Kirkwood, CA
Date: 5/23/22
Re: Special Meeting 5/23/23

Thank you for holding the Special Meeting to gather feedback from the Kirkwood Community on the future of the Kirkwood Fire Department. As I may not be able to participate in the full KMPUD Special Meeting on 5/23/23, this is to relay my preferences regarding the options outlined in the Special Meeting Presentation.

Options for Future Levels of Service

1. **Dissolve or shut down the Fire Department and have no In-Valley service: This option is unacceptable.** It places all Kirkwood residents, guests, Vail Resort workers and patrons, and all structures in Kirkwood at risk and represents a serious risk to our Fire Department volunteers and public safety.
2. **All Volunteer Service: This option is also unacceptable.** There is no certainty of any staffing due to all staff serving as volunteers. Nor is there any certainty of the volunteers' level of certification.
3. **Hire two Full-time EMT/Fire 24/7. This option is my first preference,** until such point that In-Valley population may justify Option #4.
4. **Four Full-time EMT/Fire 24/7 + Battalion Chief. This option is my preference** when In-Valley population and/or changes in Vail Resort operations justify this level of service.

Preferred Cost Allocation

I prefer a 50%/50% cost allocation between Kirkwood residents and the Vail Resort.

From: Dolan Beckel dolan.beckel@gmail.com

Subject: Measure E

Date: May 1, 2023 at 5:29 AM

To: Pdorbrook@kmpud.com, Jschoeder@kmpud.com, Bertrand Perroud Bperroud@kmpud.com, Doug Mitarotonda Dmitarotonda@kmpud.com, Bob Epstein Bepstein@kmpud.com

KMPUD Board -

I am writing this letter to reiterate my support for the Kirkwood Fire Department but also express my concern over Measure E. I just became aware of this ballot measure on Thursday. Since then I found the information on the KMPUD website and talked to stakeholders in the valley, residents of the valley, and members of my HOA Board.

Some of my areas of concern include:

1. The community does not seem fully aware of this measure based on recent conversations including those attending the end of season Fireworks Saturday night. Even those who attended the Board meeting were not able to answer some basic questions I posed to them.
2. The 'fully loaded' cost of \$2,000,000 will seem excessive to many without assurances that KMPUD will
 - o Ramp up the volunteer recruiting and pursue a hybrid model before ramping up to the 12 FTEs - I am wondering if volunteering can be a condition and benefit of employment for stakeholders in the valley;
 - o Consider seasonality relationship to "peak volume" as it relates to full time vs part time staffing;
 - o Explore complementary option of revision to the current assessment;
 - o Explore options with the Civic Tax which might be applicable here knowing relative to other resorts our Civic tax is low (if we are going to tax parking, my personal preference would have been to address valley-wide infrastructure correlated with parking (like the roads) in one measure).
3. The discussions, the documents, and the presentation make this feel like an "all or nothing" approach which I fear will cause many to reject the measure.
4. There is no mention (and perhaps that is valid) of any possible insurance benefits. Government Camp, Oregon, transitioned from volunteer to paid Fire Department which included a dramatic reduction in insurance rates. Conversely, is there an insurance downside if we are unable to sustain even a minimal volunteer fire department presence in the valley?
5. I have not seen any consideration on an Oversight Committee which is not uncommon for ballot measures.

Despite efforts so far, I would recommend conducting several additional special public meetings to ensure transparency and further unpack your approach and commitments. I would also recommend an Oversight Committee consisting of KMPUD, Vail, Master Developer, Tri-Tac, and a community member.

This is not a Presidential Election year and I would not underestimate the volume of California centered Kirkwood residents who would switch their voter registration between residences.

I hope my perspective and recommendations are helpful. I wish I had more time to support Kirkwood but that is not currently possible given my role with the City of San Jose.

Regards,

Dolan Beckel
310 Palisades Drive
Kirkwood, CA 95646

Kirkwood Meadows PUD is an equal opportunity provider and employer.

From: Ellen Chang ellen@post.harvard.edu
Subject: Re: KMPUD Special Meeting on May 23
Date: May 18, 2023 at 6:39 PM
To: bepstein@kmpud.com, KMPUD info@kmpud.com

Dear KMPUD Board Members,

I'll be unable to attend the May 23rd KMPUD Board meeting, unfortunately, due to a work conflict. I sent a version of the letter below to the Alpine County Clerk last month in opposition to Measure E.

I support the concept of fortifying the Kirkwood Volunteer Fire Department (KVFD) by subcontracting with a local professional fire department to address the problems of insufficient volunteer staff headcount and training. I understand that it is difficult to recruit and retain dedicated local volunteers with adequate training in firefighting and emergency medicine. However, I oppose Measure E as currently proposed, for the following main reasons:

- Lack of data-driven, evidence-based consideration of characteristics of emergency calls, such as timing (e.g., morning vs. evening and weekend vs. weekday), seasonality (e.g., winter vs. summer), and nature (e.g., serious or non-serious medical, fire, utilities, or other) – that is, information that could enable a more nuanced and less costly proposal of staffing to cover existing gaps not already addressed by KVFD volunteers, the Barton Clinic, and Kirkwood Ski Patrol;
- Lack of prior discussion and partnership with Vail Resorts, which has substantial capabilities/resources and willingness to cooperate, as evidenced in part by public written and oral comments from representatives of Kirkwood Mountain Resort;
- Lack of representation of community members, given that only registered voters – who comprise a small and selective proportion of parties affected by Measure E – may participate in decision-making;
- Lack of proportional correspondence between the proposed tax structure (based on parking spaces) and fire protection service needs.

Given that the Kirkwood community has functioned, albeit imperfectly, with a volunteer fire department for many years, there is no apparent urgency for immediate changes to the fire department structure and funding. By rejecting the existing proposal and devoting more time to additional conversations with Vail Resorts and community members (voting and non-voting), I believe that we can develop more acceptable alternative solutions to address Kirkwood's safety needs.

I appreciate the Board's current effort to involve the community in conversations about the proposal, and I hope that these conversations will lead to a more balanced, reasonable, broadly acceptable solution for fire and emergency safety in Kirkwood. However, I believe that these discussions are occurring too late for Measure E, which I continue to oppose as written on the July ballot.

Sincerely,

Ellen Payne
 Alpine County voter and Kirkwood homeowner

On Thu, May 18, 2023 at 6:15 PM KMPUD <info@kmpud.com> wrote:



Community Notice

May 18, 2023

Dear Ellen,

This is a reminder that on May 23 at 4PM, the KMPUD Board will conduct a special Board meeting to present the current status and possible future directions for the Kirkwood Volunteer Fire Department (KVFD). This Zoom-only meeting will provide an opportunity to learn about emergency medical and fire services and to voice your concerns and thoughts on level of service and funding. Please join us at <https://us02web.zoom.us/j/87406468432> on May 23 at 4 PM. We want all property owners to have a voice in the level of service and the funding strategy for our KVFD.

Our purpose is to exchange information and listen to the community. The Board will NOT make any decisions at this meeting.

The presentation that we will use during the meeting can be found at:

<https://www.kmpud.com/wp-content/uploads/Special-Mtg-5.23.23-presentation.pdf>

The following topics will be covered at the May 23 meeting:

1. The existing status and service levels provided by the Kirkwood Volunteer Fire Department for both (a) medical related and (b) fire/rescue services
2. Current sources of funding
3. Options for moving to paid, certified Firefighters/EMT
4. Future funding models
5. Public comments

The Board has not made any decisions regarding an actual budget, plan or mixture of funding sources. This will be the first public meeting to inform the Board. The Board discussions regarding the future direction of emergency services will start at the June or July Board meetings and continue through the year. Your input at the May 23 meeting will help inform the Board about what level of emergency services are desired by the Kirkwood community.

The following is currently available for background material:

1. Fire Services Master Plan 2018-2022
<https://www.kmpud.com/wp-content/uploads/FSMP-ADOPTED-12.08.17.pdf>
 This document described the activities, budget and funding options that the Board subsequently analyzed.
2. Questions and Answers from the April 3 Board Meeting
<https://www.kmpud.com/wp-content/uploads/CFD-Q-and-A-FINAL-1.pdf>
 This document summarizes the questions raised at the April 3 meeting and the answers. The Board voted to place a proposed Community Facilities District on a special July 10th ballot.
3. Presentation on creating a Community Facilities District from the April 3 meeting
<https://www.kmpud.com/wp-content/uploads/PUD-CFD-Presentation-4-3-23-V5.pdf>

We value your perspective and encourage you to attend and participate.

Thank you,

Bob Epstein, President
 Kirkwood Meadows Public Utility District



May 15, 2023

From: Gary Derck, CEO - Kirkwood Mountain Development
To: Kirkwood Meadows Public Utility District – Board of Directors
RE: Measure E – Formation of Community Facilities District

We have been informed that the KPMUD is seeking to form a Community Facilities District for the purposes of creating and funding a fully compensated Fire Department/EMT staff of 12 employees. We understand that the funding is proposed to be provided via a Special Tax based on parking spaces utilized by developed residential and commercial properties (both current and future). This proposal called “Measure E”, is to be the subject of a Special Election by the Public on July 11, 2023.

We are fully aware and supportive of the need for capable and sustainable Fire/EMT services in the Kirkwood Valley and appreciate that the current volunteer force has done a fine job for over 25 years. However, We are completely dismayed that the only solution presented to the public is yet another tax in an already extremely expensive Community. Kirkwood has some of the highest utility rates in the country, high real estate taxes and now incredibly expensive insurance premiums. We are extremely concerned that yet another layer of cost to community residents and businesses may force them into departing the Kirkwood Valley.

We understand that the KMPUD continues to receive only 20% of the property tax revenue collected from Kirkwood residents, with the remaining 80% going to the Counties. It has long been a fact that Kirkwood does not receive anywhere near the same level of County services that other County residents and businesses receive. Why can't the Counties provide Fire/EMT services using the property tax revenues they receive from Kirkwood, or at least assist in the funding the Kirkwood Fire Department's needs?

It is also a grave disappointment that there hasn't been a more significant effort toward Community outreach and education regarding this measure. Most people and businesses are not aware of Measure E, the details behind it, the cost, or the need to move from a volunteer structure to a fully paid one. They are also not aware that they must be registered in the appropriate Kirkwood Valley County in order to vote on this measure. Have volunteer recruitment methods and efforts been exhausted? We would suggest an organized and comprehensive recruiting strategy that involves the Community, KMPUD, Kirkwood Mountain Development and Kirkwood Mountain Resort (it is our understanding that offers from Kirkwood Mountain Resort to assist in recruitment have been largely rebuffed by the KMPUD). It may be possible for these entities to help directly engage potential volunteers and develop creative incentives to entice them.



Finally, we find the proposed funding mechanism based on parking spaces to be completely unacceptable. Simple math reveals that residential properties will be responsible for only one quarter of the Special Tax with commercial properties paying the rest. How can this be considered an equitable distribution of cost across our Community, when there does not appear to be a legal nexus between Fire Department costs and parking spaces. Any tax, if there has to be one, should be based on assessed valuation similar to property taxes, and be correlated to the fire protection needs of each respective property. Another option could be to allocate the portion of the existing connection fees earmarked for employee housing to the Fire Department. As we have communicated before, we believe a fee in lieu or in-kind dedication program is a far better vehicle to address work force housing.

We strongly urge you to reconsider Measure E in its current form and engage with the Community to formulate a better plan that the Community can support, while providing the Fire Department with the sustainable resources they need.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Derck", written in a cursive style.

Gary Derck
 CEO – Kirkwood Mountain Development

Lance R. Lewis
33996 Fremont Road
Kirkwood, CA 95646

To: Board Members, KMPUD
Erik Christeson, General Manager, KMPUD

**RE: PUBLIC COMMENTS ON ITEM 9(i) – Propane/Electric Meter Shed Status
JUNE 9, 2023 REGULAR MEETING**

My name is Lance Lewis and I am a new homeowner, having purchased the cabin located at 33996 Fremont Road in West Meadows on March 29, 2022. I wish to express my concerns with the present implementation of Ordinance No. 21-01 concerning propane and electric meter protection and point of service delivery.

BACKGROUND

I first learned of the District's propane shelter compliance program on May 5, 2022 after I received an e-mail from District staff informing me that my propane meter does not meet the standards and that this information was sent to the previous homeowner. District staff indicated that the previous homeowner signed an unsafe meter agreement granting them one year to bring it into full compliance. This was a surprise to me as I was unaware of the prior notice sent to the previous homeowner or the fact that they had signed an unsafe meter agreement. At that time, the District gave me a choice of either bringing my meter into full compliance within 30 days or sign an unsafe meter agreement. When this choice was presented to me it was early May and there was still 3-4 feet of snow and ice on the ground, making it nearly impossible to get clear access to the propane meter, much less dig and pour concrete footings.

I bought a mountain home knowing that there would undoubtedly be more maintenance issues to address than lower elevation homes because of Kirkwood's harsh environment. Building a propane meter shed was not something I had on my to do list. The materials and construction specifications developed by the District for the propane shelters are complicated and not an easy task for the inexperienced do-it-yourselfer. To comply with the District's requirements, I initially considered hiring a general contractor but quickly learned that the chances of getting contractors up to Kirkwood for a project like this are slim to none. When I inquired of the District what my options would be if I was unsuccessful in locating a general contractor to do the work I was told that some homeowners elected to do the work themselves and was counseled by District staff to sign the indemnity agreement to be able to extend the date out. I signed the agreement on May 23, 2022 and stated my intention to District staff that I would attempt to build the shelter myself last summer. Regrettably, I was unable to complete the project as I simply ran out of time, splitting my days between Kirkwood and Sacramento where I work full-time and support a family.

On May 26, 2023, I received a "Third Notice" from the District that I must make the required improvements on or before June 23, 2023 or have my propane service suspended. For the record, I never received the benefit of a First Notice or Second Notice as those were sent to the previous homeowner. I contacted District staff to seek a more practical deadline later this summer but so far, my requests have been rebuffed.

DISCUSSION POINTS

I understand why the District desires to protect its equipment and protect the health and safety of the community as well as prevent private property damage. I share that concern and I want to see the propane meter situation rectified as quickly as possible. What I am seeking here is for the District to show a little grace and work with me as the new homeowner, setting aside the failings of the previous homeowners.

Section 5 (2)(c) of Ordinance No. 21-01 states that a homeowner must:

“Install a meter protection enclosure or structure that complies with the requirements of section 3 within 12 months following the date of the unsafe meter indemnity agreement **or such other extended date as approved by the District General Manager in writing based on good cause shown by the property owner. [emphasis added]**”

As adopted, the ordinance clearly gives the General Manager some leeway to extend the deadline for compliance beyond 12 months showing for “good cause.” Here are my arguments to justify a further extension of 100 days to allow me to build a shed that will comply with District requirements:

- 1) **THE INDEMNITY AGREEMENT’S 12 MONTH PERIOD TO REMEDY NON-COMPLIANT METERS IS NOT REALLY 12 MONTHS.** The indemnity agreement states that a homeowner has 12 months to bring the meter into full compliance. Of course, this does not take into account the amount of time that Kirkwood is under snow. As a practical matter, construction of meter sheds cannot occur during the winter so homeowners are limited to a 4-5 month window to realistically accomplish that task. As a new homeowner, you don’t realize how short that window really is until you’ve lived it. I did, and I learned a lot about what to focus on and what not to.
- 2) **ENFORCEMENT SHOULD BE EQUALLY APPLIED TO ALL HOMEOWNERS; NEW HOMEOWNERS SHOULD NOT FACE PREJUDICE FOR NON-COMPLIANCE OF PREVIOUS OWNERSHIP.** As a new homeowner that took possession of my cabin one year ago, I did not receive the benefit of a **First Notice** or **Second Notice** of Noncompliance and the associated timelines and opportunities to cure the matter in a reasonable period. Those notices were only sent to the prior owner. Since the notices do not qualify as utility liens, there was nothing uncovered during the title search when I purchased the property that would have tipped me off to there being a problem. I would argue that the timelines for enforcement and the remedies to cure should be reset if there is a legal change of ownership.
- 3) **SNOW IS STILL ON THE GROUND.** Having just experienced a record snow-fall year, it is unlikely that the accumulated snow on the ground and around my propane meter will have melted by June 23. Based on recent photos, I estimate there is still between 8 and 10 feet of packed snow in front of the access point to my meter under the entry stairs. Even if I dig out a clearing, the cold temperature of the ground’s surface could compromise the strength of the concrete footings during the curing process. Thus, there is no practical way to build a shed in the next 23 days that will meet the District’s requirements for design integrity.
- 4) **LIMITED AVAILABILITY OF LICENSED CONTRACTORS MAKE THIS A CHALLENGE FOR HOMEOWNERS LIKE ME.** As noted in my earlier comments, the materials and design specifications for construction of the propane meter shed are complicated, especially if it must

undergo inspection to meet with the District's requirements as a condition of service. This is an intimidating DIY project and I will have to rely on a committed set of friends and neighbors with tools and knowledge to help me get this across the finish line before the Fall.

- 5) **MY PROPANE METER IS PARTIALLY PROTECTED BY OVERHEAD STAIRS/DECK AND MAY NEED DISTRICT APPROVAL FOR MODIFIED SHED DESIGN.** More specifically, the meter is directly under the main stairs to my cabin and there are vertical and horizontal space limitations due to the existing construction of the cabin. I should not have to redesign my cabin to accommodate the meter. I may need the District personnel to come visit the property and advise on necessary variations from the sample plan document in order to fit my particular situation (e.g placing the access door on the side of the enclosure instead of the front or having the District reposition the meter to better accommodate the District's minimum side and top clearances).

FINDING COMMON GROUND

Threatening to turn off a homeowner's primary source of heat and other means of living when the safety threat is at its lowest makes no sense. It also does not seem to be in keeping with the friendly and relaxed characteristics of the Kirkwood community as a whole. I bought a home here for my family and I, not as an investment, but as a place to build a lifetime of wonderful memories. Turning off my propane on June 23rd will not make my cabin any safer or get the shed built any faster. It will, however, impede my ability to live and work there while I endeavor to build it on my own without much help. All I need from my public utility is to show a little grace and work with me, not against me. We have the same goal of making this a safe community.

DESIRED OUTCOME

I hereby request that the General Manager grant an extension of 100 days (ending on September 30, 2023) for me to come into full compliance with Ordinance No. 21.01.

Thank you for your time and consideration.

Sincerely,

/s/ Lance R. Lewis
Homeowner



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

SPECIAL MEETING OF THE BOARD OF DIRECTORS
Monday, MAY 1ST 2023 – 2:00 PM

BOARD MEETING MINUTES

John Schroeder, Vice President
 Peter Dornbrook, Secretary

BOARD MEMBERS
 Robert Epstein, President

Doug Mitarotonda, Treasurer
 Bertrand Perroud, 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

Board of Directors Present:

President Epstein, Directors Perroud, Dornbrook

Board of Directors Present via Zoom:

Directors Schroeder, Mitarotonda.

Board of Directors Absent:

None

Staff Present:

General Manager Christeson, Assistant General Manager Ansel, Administrative Manager Baggett, Operations Manager Benson, Brittnie Morris.

Others Present and via Zoom:

Eric Parker, Eric Richert, Jamie Strateman, Joan Parker, Matt Jones, Sandy Goldberg, Caroline Scott, Michael Panos, Standish O'Grady, Andrew, Jack Longinotti, Rae Charos, Bernie Benz, D Poste, Derek Dornbrook, Tara.

3. ANNOUNCEMENTS

General Manager Christeson

General Manager Christenson welcomed everyone to the May 1st, 2023, special Board meeting. And that if anybody had anybody would like to comment during the meeting to please use the raise your hand function.

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

Add item 7.d. Re-Authorize AB 361 Teleconference Meetings.

Director Dornbrook made a motion to approve the changes to the consent calendar. President Epstein seconded, and it followed by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Perroud, Dornbrook, Mitarotonda.

NOES: None

ABSENT: None

ABSTAINING: None

5. COMMENTS FROM THE AUDIENCE

Joan Parker commented about propane and snow removal.

Anne-Flore Dwyer expressed her concern about the retention of employees.

John Reiter wanted to make it aware to the board that some HOA's are struggling to pay their snow removal contracts, utilities and insurance.

6. WRITTEN COMMENTS FROM THE PUBLIC

Written comments from the public were acknowledged.

7. ADOPTION OF CONSENT CALENDAR

- a. **Approve April 3rd, 2023, Board Meeting Minutes**
Approve April 3rd, 2023, Board Meeting Minutes
- b. **Current Consent for Claims**
Approve Current Consent for Claims
- c. **Review Receivables/Shut offs Report.**
Approve Receivables/Shut offs report.
- d. **Re-Authorize AB 361 Teleconference Meetings.**
Re-Authorize AB 361 Teleconference Meetings.

Director Mitarotonda motioned to approve Item 7.a, 7.b., 7.c. and 7.d, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

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

None.

9. ITEMS FOR BOARD ACTION

Item 9.f. brought forward and discussed first.

- f. **FY 2023-24 Snow Removal Budget** Discussion & Possible Action. *GM Christeson*
General Manager Christeson introduced Dave Waddle and they gave an overview of the snow removal season and snow removal capital budget. Discussion ensued.

Director Perroud made a motion to approve the snow removal capital budget, and closely monitor timing of expenditures during the fiscal year. President Epstein seconded and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

The Board directed Staff to update the salaries and wages portion of the budget to provide more experienced Staff and potentially a night-crew. The Board also directed Staff to “soften the blow” of increases through longer-term equipment loans, delayed interfund loan repayments, and/or using the District line of credit.

The Board declined Staff’s request to adopt HOA snow removal contract to all/none driveway option only and instead directed Staff to add a “drop dead date” for providing a list of driveways to be included in the Contract and not to permit any changes thereafter.

The Board concurred with the addition of a clause to the Contract that if there is no snow storage available in a removal area, the District will stop snow removal services until the situation is remedied.

The Board members concur with leaving the plastic snow removal stakes up this year.

The Board concurred with billing billing HOAs for time spent on administrative tasks unique to a specific HOA based on the judgment of the General Manager.

- a. **Finances.** Discussion and possible action regarding the district’s financials. *AM Baggett*
- i. **Overview & Budget Variances**
Administrative Manager Baggett Gave an overview & Budget variances. Discussion ensued.
 - ii. **March Financials**
Administrative Manager Bagger went over March Financials. Discussion ensued.
- b. **Electric Interfund Fund Loans.** Discussion and possible action. *GM Christeson*
General Manager Christeson gave an overview of the interfund loans. Discussion ensued.

The Board concurs with the repayment schedule as presented except snow removal and it carried with the following roll call vote:

AYES: President Epstein, Directors Schroeder, Perroud and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

- c. **FY 2023-24 Budget Assumptions.** Discussion & possible Action *GM Christeson*
General Manager Christeson gave an overview of the budget assumptions. Discussion ensued.
- The Board was in consensus with the proposed changes and to bring them back at the June 9th meeting to formally adopt.
- d. **FY 2023-24 Operations Budget.** Discussion & possible action. *GM Christeson*
General Manager Christeson brought forward the operations budget. Discussion ensued.
- e. **FY 2023-24 Capital Budget.** Discussion & possible action. *GM Christeson*
General Manager Christeson Brought forward the 2023-2024 capital budget. Discussion ensued.

- g. **Performance Reporting & Aquifer levels.** Update. *OM Benson*
Deferred till next meeting.
- h. **Propane/Electric Meter Shed Status.** Update. *OM Benson*
Deferred till next meeting.
- i. **Updated Employee Handbook.** Discussion & possible action *GM Christeson*
General Manager Christeson gave an overview of the changes to the Employee Handbook.
Discussion ensued.

Director Schroeder made a motion to approve the changes to the employee handbook. Director Mitarotonda seconded the motion, and it carried with the following roll call vote:

AYES: President Epstein, Directors Schroeder, Perroud and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

- j. **Annual Salary Adjustments.** Discussion & possible action *GM Christeson*
General Manager Christeson gave an overview of the annual salary adjustments. Discussion ensued.

Director Mitarotonda made a motion to approve the annual salary adjustments. Director Schroeder seconded the motion, and it carried by the following row call vote:

AYES: President Epstein, Directors Schroeder, Perroud and Dornbrook

NOES: None

ABSENT: None

ABSTAINING: None

- k. **Referral Bonuses.** Discussion & possible action. *GM Christeson*
General Manager Christeson gave an overview of the referral bonuses. Discussion ensued.

Director Dornbrook made a motion to remove the referral bonus program. Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

AYES: Directors Dornbrook, Mitarotonda, and Perroud.

NOES: President Epstein, Director Schroeder.

ABSENT: None

ABSTAINING: None

10. **MAJOR PROJECT UPDATES.**

General Manager Christeson reported on Major Projects. Discussion ensued.

11. **General Manager's Report**

General Manager Christeson deferred until next month.

12. Operations Report

Assistant General Manager Ansel deferred until next month.

13. STANDING COMMITTEE REPORT

- a. **Finance Committee**
Deferred till next month.
- b. **Operations Committee**
Deferred till next month.
- c. **Planning Committee**
Deferred till next month.
- d. **Communications Committee**
Deferred till next month.
- e. **Personnel Committee**
Deferred till next month.
- f. **LAFCO**
None

14. TEMPORARY ADVISORY COMMITTEE REPORT

None

15. General Discussion.

Director Mitarotonda expressed his concerns about the fire tax and thinks that it's important to let the community know the District intentions. He also requested that item 9j from February's meeting be addressed at the next board meeting.

Directors Mitarotonda & Perroud had questions about the CEQA statement in Staff Reports.

Directors Mitarotonda & Schroeder requested the District consider post-action reflections on key items.

President Epstein proposed an accelerated meeting to address the fire tax on Tuesday May 23rd at 4pm.

16. CLOSED SESSION

No reportable action from this closed session.

17. ADJOURNMENT

There being no further business, the meeting was adjourned at 5:02 pm

(The next Special Board Meeting is scheduled for Friday, June 9th, 2023, at 2:00 PM)

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Brittnie Morris, Clerk of the Board

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ACES001 ACES WASTE SERVICES, INC										
19710	05/09/2023	2023-10	680392		AP006476	APRIL WASTE REMOVAL	0.00	14,173.21	38092	0.00
19717	05/10/2023	2023-10	380909		AP006480	APRIL SLUDGE REMOVAL	0.00	943.73	38092	0.00
ACES001 ACES WASTE SERVICES, INC								\$15,116.94		\$0.00
ACWA001 ACWA/JPIA										
19712	05/10/2023	2023-11	0699179		AP006477	MAY HEALTH	0.00	36,077.02	38093	0.00
19713	05/10/2023	2023-12	0699450		AP006478	JUNE HEALTH	0.00	36,077.02	38093	0.00
ACWA001 ACWA/JPIA								\$72,154.04		\$0.00
AIRG001 AIRGAS USA, LLC										
19720	05/11/2023	2023-10	9997011234		AP006484	CYLINDER RENTAL	0.00	310.40	38107	0.00
AIRG001 AIRGAS USA, LLC								\$310.40		\$0.00
ANSE001 RICK ANSEL										
19689	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	585.00	38078	0.00
ANSE001 RICK ANSEL								\$585.00		\$0.00
AQUA001 AQUA SIERRA CONTROLS, INC.										
19735	05/17/2023	2023-11	33396	23-320	AP006497	HMI REPAIR	0.00	3,820.28	38108	0.00
AQUA001 AQUA SIERRA CONTROLS, INC.								\$3,820.28		\$0.00
AT&T001 AT&T										
19642	05/01/2023	2023-10			AP006453	LONG DISTANCE	0.00	152.27	38049	0.00
AT&T001 AT&T								\$152.27		\$0.00
AT&T002 AT&T										
19743	05/19/2023	2023-11	3149501863		AP006499	KM BLUE/GREEN BROADBAND	0.00	1,875.15	38109	0.00
AT&T002 AT&T								\$1,875.15		\$0.00

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BAGG001 THOMAS BAGGETT										
19690	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	365.00	38079	0.00
19661	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38050	0.00
								\$400.00		\$0.00
BART001 BARTKIEWICZ KRONICK & SHANHAN										
19722	05/11/2023	2023-10			AP006486	APRIL LEGAL FEES	0.00	2,450.00	38110	0.00
								\$2,450.00		\$0.00
BENS002 ED BENSON										
19659	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38051	0.00
								\$35.00		\$0.00
BOTW001 BANK OF THE WEST										
19725	05/11/2023	2023-10			AP006488	APRIL BOTW CC PAYMENT	0.00	7,475.26	8801791	0.00
19742	05/19/2023	2023-11	2310140657		AP006499	SM34 #111 LOAN PAYMENT	0.00	972.49	8801796	0.00
								\$8,447.75		\$0.00
BURT001 BURTON'S FIRE, INC.										
19718	05/10/2023	2023-10	S60128	23-369	AP006480	REAR TAIL LIGHT	0.00	240.03	38094	0.00
								\$240.03		\$0.00
CALP002 CALPERS										
19684	05/04/2023	2023-10			AP006466	UNFUNDED PEPRA	0.00	171.33	8801786	0.00
19685	05/04/2023	2023-10			AP006466	UNFUNDED CALPERS	0.00	8,649.42	8801787	0.00
								\$8,820.75		\$0.00

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CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
19683	05/04/2023	2023-10			AP006466	PPE 04.29.2023 #100000017156073	0.00	2,300.00	8801785	0.00
19740	05/19/2023	2023-11			AP006498	PPE 05.13.2023 #1000000017176120	0.00	2,300.00	8801794	0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS								\$4,600.00		\$0.00
CAMP006 JON CAMPBELL										
19732	05/16/2023	2023-11		23-416	AP006494	REFUND	0.00	109.32	38111	0.00
19663	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38052	0.00
CAMP006 JON CAMPBELL								\$144.32		\$0.00
CANO001 CANON FINANCIAL SERVICES, INC.										
19748	05/24/2023	2023-11	30396588		AP006507	COPIER LEASE	0.00	423.79	38112	0.00
19749	05/24/2023	2023-11	30222353		AP006507	COPIER LEASE	0.00	507.54	38112	0.00
19746	05/22/2023	2023-11	30557554		AP006506	COPIER LEASE	0.00	518.06	38112	0.00
CANO001 CANON FINANCIAL SERVICES, INC.								\$1,449.39		\$0.00
CATA001 PETER CATALANO										
19691	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	140.00	38080	0.00
CATA001 PETER CATALANO								\$140.00		\$0.00
CHRI001 ERIK CHRISTESON										
19664	05/02/2023	2023-11			AP006460	MAY HOUSING CREDIT	0.00	480.00	38053	0.00
CHRI001 ERIK CHRISTESON								\$480.00		\$0.00
CMUA001 CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION										
19719	05/10/2023	2023-11	24-0712		AP006483	CMUA DUES	0.00	6,135.00	38113	0.00
CMUA001 CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION								\$6,135.00		\$0.00

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COBA001	CoBANK									
19709	05/09/2023	2023-10	01 003505066		AP006475	INTEREST OWED	0.00	360.29	8801790	0.00
COBA001 CoBANK								\$360.29		\$0.00
CROS001	CROSS CANYON ENGINEERING, LLC									
19715	05/10/2023	2023-11	2828		AP006479	KMPUD1001 ENGINEERING SUPPORT	0.00	177.00	38095	0.00
CROS001 CROSS CANYON ENGINEERING, LLC								\$177.00		\$0.00
DORN001	DEREK DORNBROOK									
19668	05/02/2023	2023-11			AP006461	MAY GAS CREDIT	0.00	60.00	38054	0.00
19654	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38054	0.00
DORN001 DEREK DORNBROOK								\$95.00		\$0.00
DTA001	DAVID TAUSSIG AND ASSOCIATES, INC									
19623	04/25/2023	2023-10			AP006438	KM PUD/CFD AD FEASIBILITY ANALYSIS	0.00	3,803.51	38029	0.00
19728	05/16/2023	2023-10	2304053		AP006491	PUD/CFD FORMATION	0.00	1,133.00	38114	0.00
DTA001 DAVID TAUSSIG AND ASSOCIATES, INC								\$4,936.51		\$0.00
EDD001	EDD									
19741	05/19/2023	2023-11			AP006498	PPE 05.13.2023 SDI/PIT	0.00	6,129.05	8801795	0.00
EDD001 EDD								\$6,129.05		\$0.00
EHSI001	EASY FLEET GPS, INC									
19643	05/01/2023	2023-11	1740		AP006454	MONTHLY GPS SERVICE	0.00	206.55	38055	0.00
EHSI001 EASY FLEET GPS, INC								\$206.55		\$0.00
FICH001	BRANDI BENSON									
19665	05/02/2023	2023-11			AP006460	MAY HOUSING CREDIT	0.00	480.00	38056	0.00
19653	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38056	0.00
FICH001 BRANDI BENSON								\$515.00		\$0.00

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FOWL001	AMANDA FOWLER									
19669	05/02/2023	2023-11			AP006461	MAY GAS CREDIT	0.00	60.00	38057	0.00
						FOWL001 AMANDA FOWLER		\$60.00		\$0.00
FTB001	FRANCHISE TAX BOARD									
19682	05/04/2023	2023-10			AP006466	DAVE WADDLE #511768517	0.00	476.05	38096	0.00
						FTB001 FRANCHISE TAX BOARD		\$476.05		\$0.00
GOME001	GEORGE GOMEZ									
19692	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	840.00	38081	0.00
						GOME001 GEORGE GOMEZ		\$840.00		\$0.00
GRAI001	GRAINGER									
19637	05/01/2023	2023-10	9679604471	23-383	AP006449	MISC ADAPTERS	0.00	860.32	38058	0.00
						GRAI001 GRAINGER		\$860.32		\$0.00
HARR002	THOMAS HARRIS									
19693	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	40.00	38082	0.00
						HARR002 THOMAS HARRIS		\$40.00		\$0.00
HOST001	CHRIS HOSTNIK									
19658	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38059	0.00
						HOST001 CHRIS HOSTNIK		\$35.00		\$0.00
HSBS001	HIGH SIERRA BUSINESS SYSTEMS									
19650	05/02/2023	2023-11	131285		AP006458	B&W/COLOR COPIES	0.00	79.96	38060	0.00
						HSBS001 HIGH SIERRA BUSINESS SYSTEMS		\$79.96		\$0.00

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HUNT001 HUNT & SONS, INC.										
19620	04/25/2023	2023-10	58782		AP006436	UNLEADED DELIVERY 04.24.2023	0.00	1,629.20	38033	0.00
19716	05/10/2023	2023-11	69198	23-390	AP006479	DRUMS ELC-1 CAT COOLANT	0.00	1,638.67	38097	0.00
								\$3,267.87		\$0.00
HUNT002 HUNT PROPANE										
19645	05/01/2023	2023-10	937027		AP006456	PROPANE DELIVERY 04.20.2023	0.00	16,472.84	38061	0.00
19640	05/01/2023	2023-10	937250		AP006452	PROPANE DELIVERY 04.13.2023	0.00	16,079.00	38061	0.00
19679	05/04/2023	2023-10	937915		AP006465	PROPANE DELIVERY 04.27.2023	0.00	15,592.98	38098	0.00
19747	05/22/2023	2023-11	938847		AP006506	PROPANE DELIVERY 05.05.2023	0.00	13,282.52	38115	0.00
								\$61,427.34		\$0.00
IRS001 INTERNAL REVENUE SERVICE										
19688	05/04/2023	2023-10			AP006466	PPE 04.29.2023 PR TAX	0.00	15,961.48	8801789	0.00
19739	05/19/2023	2023-11			AP006498	PPE 05.13.2023 PR TAX	0.00	13,843.79	8801793	0.00
								\$29,805.27		\$0.00
JPIN001 JOE POKE INDUSTRIES										
19726	05/16/2023	2023-10	0051	23-350	AP006489	CLUTCH ASSEMBLY FOR TRACKLESS	0.00	3,350.00	38106	0.00
								\$3,350.00		\$0.00
KAMP001 KAMPS PROPANE										
19727	05/16/2023	2023-10	03.31.2023		AP006491	PROPANE DELIVERIES	0.00	42,842.85	38116	0.00
								\$42,842.85		\$0.00

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KCA001 KIRKWOOD COMMUNITY ASSOCIATION										
19617	04/25/2023	2023-11	10139		AP006433	SM4 #111 HOA DUES	0.00	78.00	38034	0.00
19745	05/19/2023	2023-12	10518		AP006500	KCA DUES SM34 #111	0.00	78.00	38117	0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION								\$156.00		\$0.00
KENT001 IAN KENT										
19694	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	1,380.00	38083	0.00
KENT001 IAN KENT								\$1,380.00		\$0.00
KHAN001 TARIK KHANJARI										
19662	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38062	0.00
KHAN001 TARIK KHANJARI								\$35.00		\$0.00
KIVA001 KIVA ENERGY INC										
19680	05/04/2023	2023-10	KE1146663		AP006465	PROPANE DELIVERY 04.24.2023	0.00	10,933.94	38099	0.00
19621	04/25/2023	2023-10	KE1144969		AP006437	PROPANE DELIVERY 04.10.2023	0.00	11,192.79	38035	0.00
19622	04/25/2023	2023-10	KE1144943		AP006437	PROPANE DELIVERY 04.04.2023	0.00	12,071.71	38035	0.00
KIVA001 KIVA ENERGY INC								\$34,198.44		\$0.00
KLAS001 TRISTAN KLASKO										
19695	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	1,040.00	38084	0.00
KLAS001 TRISTAN KLASKO								\$1,040.00		\$0.00
LEA002 TERRI LEACH										
19670	05/02/2023	2023-11			AP006461	MAY GAS CREDIT	0.00	60.00	38063	0.00
LEA002 TERRI LEACH								\$60.00		\$0.00
MCCU001 DAVID MCCULLERS										
19696	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	545.00	38085	0.00
MCCU001 DAVID MCCULLERS								\$545.00		\$0.00

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MCGO001 TERRANCE MCGOVERN										
19697	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	140.00	38086	0.00
							\$140.00		\$0.00	
MCGO001 TERRANCE MCGOVERN										
MORR002 BRITTNE MORRIS										
19671	05/02/2023	2023-11			AP006461	MAY GAS CREDIT	0.00	60.00	38064	0.00
							\$60.00		\$0.00	
MORR002 BRITTNE MORRIS										
NEFF001 STEVEN NEFF										
19660	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38065	0.00
19666	05/02/2023	2023-11			AP006461	MAY GAS CREDIT	0.00	60.00	38065	0.00
							\$95.00		\$0.00	
NEFF001 STEVEN NEFF										
NOSS001 ARYAH NOSSRAT										
19698	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	230.00	38087	0.00
							\$230.00		\$0.00	
NOSS001 ARYAH NOSSRAT										
PART001 THE PARTS HOUSE										
19618	04/25/2023	2023-09			AP006434	NAPA SALES TAX	0.00	72.47	38037	0.00
19644	05/01/2023	2023-09	83603	23-399	AP006455	GREASE & ANTI FREEZE	0.00	341.07	38066	0.00
							\$413.54		\$0.00	
PART001 THE PARTS HOUSE										
PATT001 SPENCER J PATTERSON										
19651	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38067	0.00
19733	05/16/2023	2023-11			AP006494	BOOT REFUND	0.00	149.99	38118	0.00
							\$184.99		\$0.00	
PATT001 SPENCER J PATTERSON										
PAYN001 ELLEN PAYNE										
19699	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	20.00	38088	0.00
							\$20.00		\$0.00	
PAYN001 ELLEN PAYNE										

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PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
19707	05/09/2023	2023-11	8073		AP006474	HOSTING FEES	0.00	605.00	38100	0.00
								\$605.00		\$0.00
PELL001 JOSEPH PELLERIN										
19667	05/02/2023	2023-11			AP006461	MAY GAS CREDIT	0.00	60.00	38068	0.00
19655	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38068	0.00
								\$95.00		\$0.00
PERR001 ANNE-FLORE DWYER										
19702	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	20.00	38089	0.00
								\$20.00		\$0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
19686	05/04/2023	2023-10			AP006466	PPE 04.29.2023 #26403	0.00	3,813.27	8801788	0.00
19687	05/04/2023	2023-10			AP006466	PPE 04.29.2023 #1765	0.00	6,271.64	8801788	0.00
19737	05/19/2023	2023-11			AP006498	PPE 05.13.2023 #26403	0.00	3,785.05	8801792	0.00
19738	05/19/2023	2023-11			AP006498	PPE 05.13.2023 #1765	0.00	5,796.85	8801792	0.00
								\$19,666.81		\$0.00
PHIL001 JEFF PHILBIN										
19734	05/17/2023	2023-11			AP006497	DEPOSIT REFUND 1D	0.00	600.00	38119	0.00
								\$600.00		\$0.00
POST003 DAVID POSTE										
19657	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38069	0.00
								\$35.00		\$0.00

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QUAD001	QUADIAN LEASING USA, INC.									
19624	04/26/2023	2023-10	N9912163		AP006439	POSTAGE MACHINE LEASE	0.00	182.90	38038	0.00
QUAD001 QUADIAN LEASING USA, INC.								\$182.90		\$0.00
REMO001	REMOTE SATELLITE SYSTEMS INT'L									
19704	05/09/2023	2023-11	00123067		AP006474	SATALITE PHONE	0.00	69.95	38101	0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L								\$69.95		\$0.00
REPU001	FORWARD, INC.									
19646	05/02/2023	2023-10	4204-00006203		AP006457	SLUDGE REMOVAL	0.00	525.38	38070	0.00
REPU001 FORWARD, INC.								\$525.38		\$0.00
ROBE001	TIMOTHY ROBERTS									
19628	04/26/2023	2023-10		23-391	AP006442	MILEAGE FOR BACKFLOW TRAINING	0.00	153.75	38039	0.00
19656	05/02/2023	2023-11			AP006459	MAY CELL PHONE	0.00	35.00	38071	0.00
ROBE001 TIMOTHY ROBERTS								\$188.75		\$0.00
SCHR001	CRAIG SCHROEDER									
19700	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	1,160.00	38090	0.00
SCHR001 CRAIG SCHROEDER								\$1,160.00		\$0.00
SHAF001	SHAFER EQUIPMENT COMPANY INC									
19639	05/01/2023	2023-09	10030050	23-364	AP006451	PARTS FOR TRACKLES	0.00	1,135.71	38072	0.00
19752	05/24/2023	2023-11	10030715	23-364	AP006508	PARTS FOR TRACKLESS	0.00	3,975.41	0	3,975.41
SHAF001 SHAFER EQUIPMENT COMPANY INC								\$5,111.12		\$3,975.41

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SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
19730	05/16/2023	2023-10	1.2023 T+70B		AP006493	JAN PURCHASED POWER	0.00	(341.35)	8801797	0.00
19731	05/16/2023	2023-10	04.2023 T+9B		AP006493	APRIL PURCHASED POWER	0.00	91,994.16	8801797	0.00
19633	04/27/2023	2023-10	2979296		AP006445	SHELL RENEWABLE ENERGY CREDIT	0.00	30,795.00	8801783	0.00
19634	04/27/2023	2023-10	2979298		AP006445	SHELL RENEWABLE ENERGY CREDITS	0.00	100,503.45	8801784	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$222,951.26		\$0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
19625	04/26/2023	2023-11	274		AP006440	SM34 #111 HOA DUES	0.00	564.00	38040	0.00
19744	05/19/2023	2023-12	320		AP006500	SM34 #111 HOA DUES	0.00	564.02	38120	0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION								\$1,128.02		\$0.00
STAN001 STANTEC CONSULTING SERVICES INC.										
19673	05/02/2023	2023-10	2032106		AP006462	WWTP IMPROVEMENT PROJECT	0.00	16,775.28	38073	0.00
19674	05/02/2023	2023-10	2075593		AP006462	WWTP IMPROVEMENT PROJECT	0.00	36,348.71	38073	0.00
19675	05/02/2023	2023-10	2075597		AP006462	LOW INCOME NEEDS ASSESSMENT	0.00	1,566.25	38073	0.00
STAN001 STANTEC CONSULTING SERVICES INC.								\$54,690.24		\$0.00
STAP002 STAPLES CREDIT PLAN										
19616	04/25/2023	2023-10		23-395	AP006432	MISC OFFICE SUPPLIES	0.00	169.51	38041	0.00
19714	05/10/2023	2023-11		23-404	AP006479	MISC OFFICE SUPPLIES	0.00	94.47	38102	0.00
STAP002 STAPLES CREDIT PLAN								\$263.98		\$0.00
SUMM001 SUMMIT PLUMBING COMPANY										
19638	05/01/2023	2023-10	821328	23-371	AP006450	DIGESTER SLUDGE HAUL OFF	0.00	2,482.50	38074	0.00
SUMM001 SUMMIT PLUMBING COMPANY								\$2,482.50		\$0.00
TAYL001 SCOTT TAYLOR										
19701	05/04/2023	2023-10			AP006472	APRIL KVFD	0.00	2,395.00	38091	0.00
TAYL001 SCOTT TAYLOR								\$2,395.00		\$0.00

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UNIO003 SWIFT COMMUNICATIONS , CA										
19641	05/01/2023	2023-10	IN90035		AP006453	WVO 3 ADVERTISMENT	0.00	399.00	38075	0.00
								\$399.00		\$0.00
UNIO003 SWIFT COMMUNICATIONS , CA										
USAB001 USA BLUEBOOK										
19736	05/17/2023	2023-11	INV00009637	23-406	AP006497	FIBER FILTER	0.00	221.59	38121	0.00
								\$221.59		\$0.00
USAB001 USA BLUEBOOK										
USBA001 US BANK										
19721	05/11/2023	2023-10	6905627		AP006485	COP ADMIN FEE	0.00	960.00	38122	0.00
19677	05/03/2023	2023-10	6904032		AP006463	COP ADMIN FEE	0.00	1,500.00	38076	0.00
								\$2,460.00		\$0.00
USBA001 US BANK										
VOLC001 VOLCANO COMMUNICATION GROUP										
19626	04/26/2023	2023-11			AP006441	KVFD 209-258-8407	0.00	100.84	38042	0.00
19627	04/26/2023	2023-11			AP006441	CSB 209-258-4444	0.00	1,617.73	38042	0.00
								\$1,718.57		\$0.00
VOLC001 VOLCANO COMMUNICATION GROUP										

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KIRKWOOD MEADOWS PUD

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WETL001	WESTERN ENVIRONMENTAL TESTING LABORATORY									
19703	05/04/2023	2023-09	23030049		AP006473	23030049-001 03.02.2023	0.00	621.00	38103	0.00
19723	05/11/2023	2023-10	23040645		AP006486	23040645-001 04.25.2023	0.00	145.00	38123	0.00
19619	04/25/2023	2023-10	23040055		AP006435	23040055-001 04.04.2023	0.00	135.00	38043	0.00
19635	05/01/2023	2023-10	23040252		AP006448	23040252-001 04.11.2023	0.00	192.00	38077	0.00
19636	05/01/2023	2023-10	22120745		AP006448	22120745-00112.27.2023	0.00	147.00	38077	0.00
19647	05/02/2023	2023-10	23040472		AP006457	23040472-001 04.18.2023	0.00	196.00	38077	0.00
19648	05/02/2023	2023-10	23040473		AP006457	23040473-001 04.18.2023	0.00	171.25	38077	0.00
19649	05/02/2023	2023-10	23040644		AP006457	23040644-001 04.25.2023	0.00	199.00	38077	0.00
19724	05/11/2023	2023-11	23050094		AP006487	23050094-001 05.02.2023	0.00	448.75	38123	0.00
19729	05/16/2023	2023-11	23050309		AP006492	23050309-001 05.15.2023	0.00	209.00	38123	0.00
19750	05/24/2023	2023-11	23050086		AP006507	23050086-001 05.02.2023	0.00	135.00	38123	0.00
19751	05/24/2023	2023-11	23050527		AP006507	23050527-001 05.16.2023	0.00	111.00	38123	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$2,710.00		\$0.00
WIRE001	WIRED SOLUTIONS									
19705	05/09/2023	2023-11	301848		AP006474	MICROSOFT 365	0.00	436.00	38104	0.00
19706	05/09/2023	2023-11	301834		AP006474	IT SUPPORT	0.00	3,000.00	38104	0.00
WIRE001 WIRED SOLUTIONS								\$3,436.00		\$0.00
YEAG001	YEAGER TRANSPORT, INC.									
19681	05/04/2023	2023-10	14364		AP006465	PROPANE DELIVERY 04.24.2023 KE1146663	0.00	853.31	38105	0.00
YEAG001 YEAGER TRANSPORT, INC.								\$853.31		\$0.00
ZZ000197	LOUIS DRAPEAU									
19629	04/27/2023	2023-10			AP006443	CREDIT REFUNDS - 11596 322 EMD LOT 207	0.00	214.23	38044	0.00
ZZ000197 LOUIS DRAPEAU								\$214.23		\$0.00
ZZ000198	KIM SHRUM									
19630	04/27/2023	2023-10			AP006443	CREDIT REFUNDS - 15256 39 PALISADES DR #107	0.00	771.34	38045	0.00
ZZ000198 KIM SHRUM								\$771.34		\$0.00

<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>
ZZ000199	RYAN ROBERTS									
19631	04/27/2023	2023-10			AP006443	CREDIT REFUNDS - 19503 1200 KMD #214 MEADO	0.00	116.71	38046	0.00
								\$116.71		\$0.00
ZZ000199 RYAN ROBERTS										
ZZ000200	THE GREG & CHRISTINA BASZUCKI LIVING TRUST									
19632	04/27/2023	2023-10			AP006443	CREDIT REFUNDS - 20424 1377 KMD #302 THE LOI	0.00	245.79	38047	0.00
								\$245.79		\$0.00
ZZ000200 THE GREG & CHRISTINA BASZUCKI LIVING TRUST										
All Vendors Report Total								\$ 646,735.80		

KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

FY 2024 - 2028 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 ending on June 30, 2024. All years reflected in the budget are fiscal years. The District provides numerous (11) services to the Kirkwood community. The services are segregated into two distinct fund types, Government Funds and Enterprise Funds. 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. 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
- vii. Snow Removal
- viii. 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 and proposed FY 2024 G&A Allocations.

Fund	FY 2023	FY 2024
Fire	8.3%	8.3%
Parks & Recreation	1%	1%
Water	17.5%	16.3%
Wastewater	17.5%	17.5%
Electric	20.6%	20.6%
Cable	0.5%	0.5%
Snow Removal	11.3%	12.5%
Propane	19.1%	19.1%
Solid Waste	4.2%	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 are forecasted as the average sales from FY 2019 to FY 2023, which gives a representation of high and low volume sales years. Units Sold are thereafter assumed to increase by 1% through FY 2028 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 to FY 2028.

5. Rates

The Budget's Rate Assumptions are:

i. **Electric**

1. Base Rate Fixed costs are projected to grow by 5.0% for the assumed CPI increase.
2. Usage Rates are to remain constant per the 2021 Electric Rate Study.
 - a. 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 increase from \$0.085 / kWh to \$0.090 / kWh based on 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 \$0.016/kWh based on contract pricing through 2026.
3. Meter charges are projected to grow by 5.0% for the assumed CPI increase.

ii. **Propane**

1. Base Rates are projected to grow by 5.0% for the assumed CPI increase.
2. Usage Rates are projected to grow by 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 5.0% for the assumed CPI increase.

3-4. 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.
 - ~~3.4.~~ 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 7% 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 2023/24 necessary revenue is expected to be \$950,000.
 - 2. Snow Removal will begin repayment ~~\$41,500~~ of the existing interfund loan from Electric, and will extend the term for final repayment until Fiscal Year 2035/2036.
 - ~~2.3.~~ Snow Removal will incur a new interfund loan from Electric and will commence repayment in Fiscal Year 2025/2026 for a 10-year term.
 - ~~3.4.~~ KMPUD Expenses shall 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 are budgeted at \$859,327 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 18 full-time year-round staff.
- b. This budget anticipates an average of 4% in merit increases in July of 2023 in the amount of \$70,000.
- c. This budget anticipates a Performance Review bonus for all staff in December of 2023 totaling \$14,000, 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.
- d. Due to expected severe weather damage, budget for 1 seasonal, full-time operator to assist with critical infrastructure repairs, and if time allows, other non-critical work.

8. Operating Expenses.

Operating Expenses for FY 2024 through FY 2028 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, Mello Roos, and RUS Trustee Special Construction.
 - 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>
2024	\$1,521,782	\$1,397,343	\$2,919,124	\$48,815,563
2025	\$1,433,707	\$3,407,860	\$4,841,567	\$45,407,783
2026	\$1,372,098	\$2,023,906	\$3,396,005	\$43,383,796
2027	\$1,295,034	\$2,692,435	\$3,987,469	\$40,696,779
2028	\$1,156,015	\$1,437,263	\$2,593,278	\$39,358,259

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>
2024	\$11,900	\$595,000	\$606,900	\$0

12. Bank of the West Loan and Line of Credit

In 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 \$400,000 Line of Credit with Bank of the West which is currently unused and has a \$0 balance.

13. **USDA/RUS Wastewater Treatment Plant Repair & Rehabilitation**

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 will be via USDA Rural Development, with interim financing via Co-Bank.

14. **Changes & Corrections**

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

1. Payment in full of the Bank of the West \$700,000 loan.
2. Propane commodity rate increases beyond the CPI increase.
3. Electric purchased power and RECs increase beyond the Electric Rate Study assumptions.
4. One Summer Seasonal Full-Time Staff.
5. 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

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUES AND EXPENSES
GENERAL AND ADMINISTRATION**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
REVENUES						
Property Taxes	859,333	884,854	893,703	902,640	911,666	920,783
	<u>859,333</u>	<u>884,854</u>	<u>893,703</u>	<u>902,640</u>	<u>911,666</u>	<u>920,783</u>
EXPENSES:						
Salaries and Wages	614,619	663,601	690,145	717,751	746,461	776,320
Payroll Taxes & EE Benefits	494,942	495,312	515,124	535,729	557,158	579,445
Operating Expenses	597,465	597,845	615,781	634,254	653,282	672,880
Board of Directors	98,174	96,845	99,751	102,743	105,826	109,000
SUMMARY OF OPERATING EXPENSES	<u>1,805,200</u>	<u>1,853,604</u>	<u>1,920,801</u>	<u>1,990,478</u>	<u>2,062,727</u>	<u>2,137,645</u>
ALLOCATIONS:						
Property Tax Allocation	850,819	859,327	867,920	876,600	885,366	894,219
General and Administration	(1,707,017)	(1,756,758)	(1,821,050)	(1,887,734)	(1,956,901)	(2,028,644)
Board of Directors	(98,174)	(96,845)	(99,751)	(102,743)	(105,826)	(109,000)
TOTAL NET ALLOCATIONS	<u>(954,372)</u>	<u>(994,276)</u>	<u>(1,052,880)</u>	<u>(1,113,878)</u>	<u>(1,177,361)</u>	<u>(1,243,425)</u>

***2024 Cash & Operating Reserves utilize projected Ending Balances for 2024 Beginning Balances - NOT Budgeted Ending Balance.**

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUES AND EXPENSES
FIRE DEPARTMENT FUND**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
REVENUES						
Annual Assesment	64,800	64,800	64,800	64,800	64,800	64,800
Other	2,400	2,400	2,400	2,400	2,400	2,400
	67,200	67,200	67,200	67,200	67,200	67,200
EXPENSES						
Salaries and Wages	1,805	1,592	1,656	1,722	1,791	1,863
Payroll Taxes & EE Benefits	1,026	846	879	915	951	989
Operating Expenses	157,560	77,520	79,846	83,838	86,353	88,944
G&A Allocation Expense	150,188	153,849	158,465	166,388	171,379	176,521
KMPUD Interfund Allocation	-	-	-	-	-	-
Depreciation	54,000	54,000	55,900	58,300	60,200	62,100
SUMMARY OF EXPENSES	364,579	287,807	296,746	311,163	320,675	330,417
NET SUMMARY	(297,379)	(220,607)	(229,546)	(243,963)	(253,475)	(263,217)
EXPENSES IN EXCESS OF REVENUES EXCLUDING DEPRECIATION						
	(243,379)	(166,607)	(173,646)	(185,663)	(193,275)	(201,117)
<hr style="border-top: 3px double black;"/>						
Fire Capital Reserve, Beginning Balance		150,300	141,300	132,300	123,300	104,300
Capital Expense		19,000	24,000	19,000	19,000	9,000
Ending Capital Reserve		131,300	117,300	113,300	104,300	95,300
<hr style="border-top: 3px double black;"/>						
Beginning Operating Cash Balance		-	-	-	-	-
Operating Cash Balance		(166,607)	(173,646)	(185,663)	(193,275)	(201,117)
Reserve Fund Allocation						
Total Property Tax Allocation		166,607	173,646	185,663	193,275	201,117
Ending Cash Balance		-	-	-	-	-

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUES AND EXPENSES
PARKS & RECREATION**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
REVENUES						
Parks & Rec Contribution Revenues	-	-	-	-	-	-
	-	-	-	-	-	-
EXPENSES						
Salaries and Wages	3,040	7,291	3,288	3,420	3,556	3,699
Payroll Taxes & EE Benefits	1,896	4,060	2,051	2,133	2,218	2,307
Operating Expenses	1,100	1,100	1,133	1,167	1,202	1,238
G&A Allocation Expense	18,095	18,536	19,092	19,665	20,255	20,862
Depreciation	3,780	3,780	3,780	3,780	3,780	3,780
SUMMARY OF EXPENSES	<u>27,911</u>	<u>34,767</u>	<u>29,344</u>	<u>30,164</u>	<u>31,011</u>	<u>31,886</u>
NET SUMMARY	<u>(27,911)</u>	<u>(34,767)</u>	<u>(29,344)</u>	<u>(30,164)</u>	<u>(31,011)</u>	<u>(31,886)</u>
EXPENSES IN EXCESS OF REVENUES						
EXCLUDING DEPRECIATION	(24,132)	(30,987)	(25,564)	(26,384)	(27,231)	(28,106)
Beginning Cash Balance						
Property Tax Allocation	<u>24,132</u>	<u>30,987</u>	<u>25,564</u>	<u>26,384</u>	<u>27,231</u>	<u>28,106</u>

Salaries & Wages / Payroll Taxes Includes a portion of the 2023/2024 temporary seasonal employee as per Budget Assumptions.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUES AND EXPENSES
ELECTRIC FUND**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
KWH SALES	6,670,661	6,695,781	6,762,738	6,830,366	6,898,669	6,967,656
BUDGETED COST PER KWH	0.085	0.090	0.090	0.090	0.090	0.090
EDU's for BASE RATES	2,515	2,546	2,546	2,546	2,546	2,546
RATE PER KWH BUDGETED	0.220	0.220	0.220	0.220	0.220	0.220
BASE RATE	120.43	121.33	121.88	122.43	122.98	123.53
METER CHARGE RATE	3.27	3.53	3.64	3.74	3.86	3.97
COMMERCIAL USE REVENUES	766,592	772,447	788,535	796,421	804,385	812,429
COMMERCIAL BASE RATES	2,179,590	2,195,937	2,205,819	2,215,745	2,225,716	2,235,732
RESIDENTIAL USE REVENUES	454,479	454,845	476,097	480,858	485,666	490,523
RESIDENTIAL BASE RATES	963,055	970,278	974,644	979,030	983,435	987,861
KMPUD INTER-FUND REVENUES	216,534	216,737	223,170	225,402	227,656	229,933
KMPUD INTERNAL BASE RATES	491,499	495,185	491,563	493,775	495,997	498,229
METER CHARGES	30,136	32,532	33,508	34,514	35,549	36,616
OTHER	12,000	12,000	13,200	14,520	15,972	17,569
TOTAL REVENUES	5,113,885	5,149,961	5,206,537	5,240,264	5,274,377	5,308,891
EXPENSES						
Power Purchase Expense	672,935	723,144	730,376	737,679	745,056	752,507
REC Expenses	100,503	131,298	131,097	130,709	130,522	138,897
Schedule Coordinating Expense	60,000	60,000	60,000	60,000	60,000	60,000
Diesel Fuel	65,000	65,000	66,950	68,959	71,027	73,158
Salaries Wages Taxes & Benefits	270,959	240,227	249,836	259,829	270,222	281,031
Operating Expenses	237,000	237,000	246,480	256,339	266,593	277,256
G&A Allocation Expense	372,756	381,842	393,298	405,097	417,249	429,767
KMPUD Interfund Allocation	1,540	1,540	1,586	1,634	1,683	1,733
Interest Expense	1,570,780	1,525,940	1,433,707	1,372,098	1,295,034	1,243,006.10
GASB 68 & 75 Expenses	65,000	65,000	65,000	65,000	65,000	65,000
Depreciation & Amortization	1,946,400	1,946,400	1,951,300	1,978,000	1,989,650	1,990,975
SUMMARY OF EXPENSES	5,362,873	5,377,391	5,329,629	5,335,343	5,312,037	5,313,331
NET SUMMARY	(248,988)	(227,430)	(123,092)	(95,079)	(37,660)	(4,440)
REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION	1,697,412	1,718,970	1,828,208	1,882,921	1,951,990	1,986,535
Electric Capital Reserve	119,940	\$140,531	\$42,531	\$0	\$0	\$0
Excess COP Reserve Contribution	20,000					
Capital Expense	(41,000)	(\$98,000)	(\$534,000)	(\$233,000)	(\$26,500)	(\$98,000)
Operating Contribution			\$491,469	\$233,000	\$26,500	\$98,000
Ending Capital Reserve	98,940	\$42,531	\$0	\$0	\$0	\$0
Operating Cash						
Beginning Balance	\$2,413,419	\$2,135,244	\$2,906,872	\$1,135,750	\$1,011,764	\$574,819
Operating Contribution	\$1,697,412	1,718,970	1,828,208	1,882,921	1,951,990	1,986,535
Capital Expense	\$0	\$0	(\$491,469)	(\$233,000)	(\$26,500)	(\$98,000)
Property Tax Allocation	\$270,000	\$450,000	\$300,000	\$250,000	\$330,000	\$340,000
Principal Payment	(\$2,034,073)	(\$1,397,342)	(\$3,407,860)	(\$2,023,907)	(\$2,692,435)	(1,872,325.75)
Ending Balance	\$2,346,758	\$2,906,872	\$1,135,750	\$1,011,764	\$574,819	\$931,028
Interfund Loan Payback		18,068	25,568	44,663	44,163	44,163
BOTW Loan Principal Balance	\$0	\$0	\$0	\$0	\$0	\$0
COP Prinicipal Balance	\$200,905	\$207,893	\$0	\$0	\$0	\$0
RUS Loan Principal Balance	\$52,378,901	\$48,820,918	\$45,413,074	\$43,389,191	\$40,696,779	\$ 38,819,035

Revenue does not include recommended commodity surcharge to account for increased purchased power as it is not yet adopted by the Board. Cash reserves drop below One Million is due to assumption that the loans will be paid in full as they come due. If it is the desire to keep reserves over One Million threshold then the Board will elect when the loans come due to defer payment upon reviewing current reserves.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUES AND EXPENSES
PROPANE FUND**

	Budget	Budget	Budget	Budget	Budget	
Recap Revenues Less Expenses	2023	2024	2025	2026	2027	2028
PROPANE SALES (CUBIC FEET)	20,493,921	20,344,612	20,548,058	20,753,539	20,961,074	21,170,685
BUDGETED COST PER CF	0.045	0.054	0.056	0.057	0.059	0.061
EDU's for BASE RATES	670	622	620	619	617	616
RATE PER CUBIC FOOT BUDGETED	0.0798	0.093	0.096	0.099	0.102	0.105
BASE RATE	6.65	7.18	7.75	8.14	8.39	8.64
METER CHARGE	3.62	3.91	4.22	4.43	4.57	4.70
COMMERCIAL REVENUE	836,785	967,347	1,003,832	1,044,287	1,086,371	1,130,152
RESIDENTIAL REVENUE	759,367	879,333	925,100	962,382	1,001,166	1,041,513
INTERFUND SALES	35,830	41,457	39,366	40,952	42,603	44,320
BASE RATES	53,466	57,486	57,734	60,469	62,128	63,832
METER CHARGES	19,316	20,739	22,347	23,464	24,168	24,893
OTHER REVENUES	12,000	12,000	12,000	12,000	12,000	12,000
TOTAL REVENUES	<u>1,716,764</u>	<u>1,978,361</u>	<u>2,060,380</u>	<u>2,143,555</u>	<u>2,228,436</u>	<u>2,316,710</u>
EXPENSES						
Propane Fuel	922,226	1,098,609	1,109,595	1,120,691	1,131,898	1,143,217
Salaries and Wages	121,522	140,277	145,187	150,268	155,528	160,971
Payroll Taxes & EE Benefits	69,175	74,486	77,093	79,792	82,584	85,475
Operating Expenses	57,030	59,390	61,171	63,006	64,897	66,843
G&A Allocation Expense	345,614	354,038	382,361	401,479	413,524	425,930
KMPUD Interfund Allocation	12,160	12,219	13,196	13,856	14,272	14,700
Interest Expense	11,783	3,971				
Depreciation & Amortization	72,000	72,000	109,100	146,200	179,300	182,400
SUMMARY OF EXPENSES	<u>1,611,510</u>	<u>1,814,990</u>	<u>1,897,704</u>	<u>1,975,293</u>	<u>2,042,002</u>	<u>2,079,536</u>
NET SUMMARY	<u>105,254</u>	<u>163,371</u>	<u>162,675</u>	<u>168,262</u>	<u>186,434</u>	<u>237,174</u>
REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION	<u>177,254</u>	<u>235,371</u>	<u>271,775</u>	<u>314,462</u>	<u>365,734</u>	<u>419,574</u>
Capital Projects	-	371,000	371,000	331,000	31,000	81,000
Propane Capital Reserve, Beginning Balance	\$185,753	\$186,815	(\$0)	(\$0)	(\$0)	(\$0)
Excess COP Reserve Contribution	\$12,000	\$12,000				
Capital Expense	(\$111,000)	(\$371,000)	(\$371,000)	(\$331,000)	(\$31,000)	(\$81,000)
Operating Contribution		\$172,185	\$371,000	\$331,000	\$31,000	\$81,000
Ending Capital Reserve	<u>\$86,753</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
Operating Cash						
Beginning Balance	\$372,512	\$464,856	\$336,163	\$38,387	\$21,848	\$356,582
Operating Contribution	\$177,254	235,371	271,775	314,462	365,734	419,574
Capital Expense	\$0	(\$172,185)	(\$371,000)	(\$331,000)	(\$31,000)	(\$81,000)
Principal Payment	(\$185,204)	(\$191,878)	(\$198,552)			
Ending Balance	<u>\$364,562</u>	<u>\$336,163</u>	<u>\$38,387</u>	<u>\$21,848</u>	<u>\$356,582</u>	<u>\$695,156</u>
COP Principal Balance	\$191,878	\$198,552				

Capital excludes the New Propane Tank Project as it is not yet approved and if approved will be financed. Effects intentionally omitted.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUES AND EXPENSES
WATER FUND**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
WATER SALES (CUBIC FEET)	1,425,515	1,426,946	1,441,216	1,455,628	1,470,184	1,484,886
IRRIGATION SALES (CUBIC FEET)	74,886	59,281	59,874	60,473	61,077	61,688
SNOWMAKING WATER (CUBIC FEET)	84,221	78,836	79,624	80,420	81,225	82,037
WATER RATE PER 100 CF BUDGETED	12.36	13.47	13.47	13.74	14.43	15.15
IRRIGATION RATE PER 100 CF BUDGETED	12.36	13.47	13.47	13.74	14.43	15.15
INDOOR BASE RATE BUDGETED	34.80	37.93	38.69	38.69	40.62	42.66
IRRIGATION BASE RATE BUDGETED	11.60	12.64	12.89	12.89	13.53	14.21
METER CHARGE BUDGETED	3.98	4.34	4.34	4.43	4.65	4.88
REVENUES						
Commercial Use	76,431	76,784	95,125	98,002	103,931	110,219
Residential Use	99,763	99,586	99,007	102,002	108,173	114,717
Irrigation Use	9,122	7,327	8,065	8,309	8,812	9,345
Snowmaking Use (Commercial Revenue)	9,240	9,744	10,725	11,050	11,718	12,427
Commercial Base Rates	199,613	199,613	221,926	221,926	233,022	244,673
Residential Base Rates	261,418	261,418	290,639	290,639	305,171	320,430
Irrigation Base Rates	23,246	23,246	27,688	27,688	29,072	30,526
Meter Charges	41,981	41,981	46,299	47,259	49,622	52,103
Other	6,000	6,000	6,000	6,000	6,000	6,000
	726,814	725,700	805,474	812,874	855,521	900,440
EXPENSES						
Salaries and Wages	107,677	169,811	176,603	183,667	191,014	198,654
Payroll Taxes & EE Benefits	61,575	90,328	93,941	97,699	101,607	105,671
Operating Expenses	62,400	64,590	66,528	68,524	70,579	72,697
G&A Allocation Expense	316,662	302,137	311,202	320,538	330,154	340,058
KMPUD Interfund Allocation	107,745	72,732	74,914	77,162	79,476	81,861
Interest Expense	4,571	1,541				
Depreciation & Amortization	108,000	108,000	112,600	144,600	175,200	188,700
SUMMARY OF EXPENSES	768,630	809,139	835,787	892,189	948,030	987,641
NET SUMMARY	(41,816)	(83,440)	(30,313)	(79,314)	(92,509)	(87,201)
REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION						
	66,184	24,560	82,287	65,286	82,691	101,499
Water Capital Reserve, Beginning Balance						
	\$126,192	\$139,848	\$124,540	\$0	\$0	\$0
Excess COP Reserve Contribution	\$5,500	\$5,500				
Capital Expense	(\$66,000)	(\$46,000)	(\$320,000)	(\$306,000)	(\$135,000)	(\$110,000)
Operating Contribution		\$25,192	\$195,460	\$306,000	\$135,000	\$135,000
Ending Capital Reserve	\$65,692	\$124,540	\$0	\$0	\$0	\$25,000
Operating Cash						
Beginning Balance	\$0	\$47,415	\$27,230	\$44,057	\$23,343	\$31,034
Operating Contribution	\$60,685	\$19,060	\$82,287	\$65,286	\$82,691	\$101,499
Property Tax Allocation	\$61,193	\$63,000	\$130,000	\$220,000	\$60,000	\$30,000
Capital Expense	\$0	(\$25,192)	(\$195,460)	(\$306,000)	(\$135,000)	(\$135,000)
Principal Payment	(\$74,463)	(\$77,053)	\$0	\$0	\$0	\$0
Ending Balance	\$47,415	\$27,230	\$44,057	\$23,343	\$31,034	\$27,533
COP Principal Payment	\$74,463	\$77,053				

*Salaries / Payroll Increase Due to Organizational Restructuring in 2022/2023 and additional operator.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUE AND EXPENSES
WASTEWATER FUND**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
WASTEWATER SALES (CF)	1,427,630	1,429,160	1,443,452	1,457,886	1,472,465	1,487,190
USAGE RATE PER 100 CF	35.73	38.95	42.46	43.73	45.05	46.40
HS USAGE RATE PER 100 CF	111.50	121.54	132.48	136.45	140.55	144.76
BASE RATE BUDGETED	63.02	68.69	74.87	77.12	79.43	81.81
REVENUES						
Commercial Use	339,842	340,088	385,800	396,915	408,478	420,506
Residential Use	280,551	280,851	337,089	350,674	364,806	379,508
Commercial Base Rates	361,483	361,483	429,454	442,338	455,608	469,276
Residential Base Rates	473,406	473,406	562,423	579,296	596,675	614,575
Other	7,500	7,500	7,500	7,500	7,500	7,500
	1,462,782	1,463,328	1,722,267	1,776,723	1,833,067	1,891,366
EXPENSES						
Salaries and Wages	185,730	274,567	285,550	296,972	308,851	321,205
Payroll Taxes & EE Benefits	112,482	152,181	158,268	164,599	171,183	178,030
Operating Expenses	242,900	258,100	265,843	273,818	282,033	290,494
G&A Allocation Expense	316,662	324,381	334,112	344,135	354,459	365,093
KMPUD Interfund Allocation	366,177	407,336	419,556	432,143	445,107	458,460
KMPUD Interfund Loan Payback		8,000	8,000	8,000	7,500	7,500
Interest Expense	6,615	2,230				
Depreciation & Amortization	311,700	311,700	673,466	1,053,759	1,089,509	1,100,009
SUMMARY OF EXPENSES	1,542,266	1,738,495	2,144,795	2,573,426	2,658,642	2,720,791
NET SUMMARY	(79,484)	(275,167)	(422,528)	(796,703)	(825,575)	(829,425)
REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION						
	232,216	36,533	250,938	257,056	263,934	270,584
WASTEWATER CAPITAL RESERVE						
Wastewater Capital Reserve	\$64,121	\$75,438	\$5,778	\$2,848	\$348	\$348
Excess COP Reserve Contribution	\$8,500	\$8,000				
Interfund Loan From Electric Payback	\$0					
Capital Expense	(\$315,000)	(\$3,617,660)	(\$3,802,930)	(\$357,500)	(\$105,000)	(\$105,000)
USDA/CO Bank Financing	\$242,379	\$3,400,000	\$3,400,000			
Operating Contribution		\$140,000	\$400,000	\$355,000	\$105,000	\$105,000
Ending Capital Reserve	\$0	\$5,778	\$2,848	\$348	\$348	\$348
OPERATING CASH						
Operating Cash						
Beginning Balance	\$426,874	\$515,870	\$304,901	\$259,839	\$546	\$28,480
Operating Contribution	\$232,215	\$36,533	250,938	\$257,056	\$263,934	\$270,584
Property Tax Allocation	\$325,000	\$110,000	\$210,000	\$172,000	\$235,000	\$250,000
Principal Payment	(\$107,555)	(\$111,503)	\$0	(\$227,350)	(\$260,000)	(\$260,000)
Capital Expense	\$0	(\$140,000)	(\$400,000)	(\$355,000)	(\$105,000)	(\$105,000)
USDA Reserve Accounts	\$106,000	(\$106,000)	(\$106,000)	(\$106,000)	(\$106,000)	(\$106,000)
Ending Balance	\$982,534	\$304,901	\$259,839	\$546	\$28,480	\$78,064
Interfund Loan From Electric	(\$32,650)					
COP Payment	\$107,555	\$111,503				

*Salaries / Payroll Increase Due to Organizational Restructuring in 2022/2023 and additional operator.

** Increase in KMPUD Interfund is due to increased electric consumption/costs.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUE AND EXPENSES
EMPLOYEE HOUSING FUND**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
REVENUES						
Rental Income	76,280	73,440	74,174	74,916	75,665	76,422
	76,280	73,440	74,174	74,916	75,665	76,422
EXPENSES						
Salaries and Wages	3,524	3,375	3,510	3,651	3,797	3,949
Payroll Taxes & EE Benefits	2,065	1,820	1,893	1,969	2,048	2,130
Operating Expenses	30,000	31,500	32,445	33,418	34,421	35,454
KMPUD Interfund Allocation	14,161	10,679	10,999	11,329	11,669	12,019
Interest Expense	14,400	14,400	13,800	13,200	12,600	12,000
Depreciation & Amortization	58,800	58,800	60,000	67,000	67,950	77,450
SUMMARY OF EXPENSES	122,950	120,574	122,648	130,567	132,484	143,001
NET SUMMARY	(46,670)	(47,134)	(48,473)	(55,651)	(56,819)	(66,579)
EXPENSES IN EXCESS OF REVENUES WITHOUT DEPRECIATION						
	12,130	11,666	11,527	11,349	11,131	10,871
	0					
Capital Projects		12,000	7,000	9,500	9,500	9,500
Operating Cash						
Beginning Balance	0	(0)	665	192	41	172
Operating Contribution	12,130	11,666	11,527	11,349	11,131	10,871
Capital Expense	(9,100)	(12,000)	(7,000)	(9,500)	(9,500)	(9,500)
Principal Payment	(24,000)	(26,000)	(28,000)	(30,000)	(32,000)	(34,000)
Property Tax Allocation	33,056	27,000	23,000	28,000	30,500	33,000
Ending Balance	12,086	665	192	41	172	543

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUE AND EXPENSES
CABLE FUND**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
REVENUES						
Contract Fees	11,000	11,000	11,000	11,000	11,000	11,000
	11,000	11,000	11,000	11,000	11,000	11,000
EXPENSES						
Operating Expenses	1,800	1,800	1,818	1,836	1,855	1,873
G&A Allocation Expense	9,047	9,268	9,453	9,642	9,835	10,032
Depreciation & Amortization	540	540	1,240	1,340	1,440	1,540
SUMMARY OF EXPENSES	11,387	11,608	12,511	12,819	13,130	13,445
NET SUMMARY	(387)	(608)	(1,511)	(1,819)	(2,130)	(2,445)
EXPENSES IN EXCESS OF REVENUES WITHOUT DEPRECIATION						
	153	(68)	(271)	(479)	(690)	(905)
<hr style="border-top: 3px double black;"/>						
Capital Projects	-	7,000	1,000	1,000	1,000	1,000
Operating Cash						
Beginning Balance	\$7,904	\$14,210	\$7,142	\$5,871	\$4,392	\$2,703
Operating Contribution	\$153	-\$68	-\$271	-\$479	-\$690	-\$905
Capital Expense	-\$1,000	-\$7,000	-\$1,000	-\$1,000	-\$1,000	-\$1,000
Ending Balance	\$7,057	\$7,142	\$5,871	\$4,392	\$2,703	\$798

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUE AND EXPENSES
SNOW REMOVAL FUND**

Recap Revenues Less Expenses	Budget 2022	Projected Year End Actuals	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027
REVENUES							
Snow Removal - HOAs	655,900	679,000	921,500	892,400	916,650	921,500	1,018,500
Snow Removal - Lava Rock/CSB	12,920	13,300	19,000	18,400	18,900	19,000	21,000
Utility Use of SR Equipment	7,480	7,700	9,500	9,200	9,450	9,500	10,500
	<u>668,820</u>	<u>700,000</u>	<u>950,000</u>	<u>920,000</u>	<u>945,000</u>	<u>950,000</u>	<u>1,050,000</u>
EXPENSES							
Salaries and Wages	209,291	259,040	226,034	237,335	249,202	261,662	274,745
Payroll Taxes & EE Benefits	109,645	135,708	118,416	124,337	130,554	137,082	143,936
Operating Expenses	86,500	200,219	120,606	126,636	132,968	139,616	146,597
G&A Allocation Expense	231,935	219,557	231,700	234,017	236,357	238,721	241,108
KMPUD Interfund Allocation	1,200	1,200	1,200	1,212	1,224	1,236	1,249
KMPUD Interfund Loan Payback	25,000		10,068	10,068	29,163	29,163	29,163
Depreciation & Amortization	83,788	70,000	76,150	99,932	118,613	135,355	149,596
SUMMARY OF EXPENSES	<u>747,359</u>	<u>885,724</u>	<u>784,174</u>	<u>833,537</u>	<u>898,082</u>	<u>942,836</u>	<u>986,395</u>
NET SUMMARY	<u>(78,539)</u>	<u>(185,724)</u>	<u>165,826</u>	<u>86,463</u>	<u>46,918</u>	<u>7,164</u>	<u>63,605</u>
REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION							
	5,249	(115,724)	241,976	186,395	165,531	142,519	213,201
	-						
Capital Projects & Interest Expense	<u>61,500</u>	<u>61,500</u>	<u>237,816</u>	<u>186,816</u>	<u>167,415</u>	<u>142,415</u>	<u>205,621</u>
Operating Cash							
Beginning Balance	0	0	0	4,160	3,739	1,855	1,958
Operating Contribution	5,249	(115,724)	241,976	186,395	165,531	142,519	213,201
Interfund Loan From Electric	12,760	177,224	0	0	0	0	0
Capital & Interest Expense	(61,500)	(61,500)	(237,816)	(186,816)	(167,415)	(142,415)	(205,621)
Ending Balance	(43,491)	0	4,160	3,739	1,855	1,958	9,539
Balance of Interfund Loan*	97,507	\$ 97,507	264,662	254,595	225,431	196,268	167,105

*Interest Earned Calculated Using Actual Quarterly LAIF Apportionment Rates and Estimates for Future Quarters

** Assumes 6 Year Loans at 8% on Large Equipment Purchases

*** Assumes Existing Electric Loan Payback Payback Date is extended 12 Years to coincide with New Loan Final Payment.

**** Assumes New Electric Loan Payback Starting FYE 2026, Repaid Over 10 Years.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
SUMMARY OF REVENUE AND EXPENSES
SOLID WASTE FUND**

Recap Revenues Less Expenses	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
RATE PER UNIT BUDGETED	42.14	48.61	51.58	53.13	54.72	56.36
Units	682.00	640	640	640	640	640
REVENUES						
Solid Waste	299,160	373,325	396,134	408,018	420,259	432,867
Other Revenue	1,200	1,200	1,212	1,224	1,236	1,249
	<u>300,360</u>	<u>374,525</u>	<u>397,346</u>	<u>409,243</u>	<u>421,495</u>	<u>434,115</u>
EXPENSES						
Cost of Sales	203,000	250,000	257,500	265,225	273,182	281,377
Salaries and Wages	11,427	20,418	21,235	22,084	22,968	23,886
Payroll Taxes & EE Benefits	6,499	10,842	11,276	11,727	12,196	12,683
Operating Expenses	1,200	1,200	1,236	1,273	1,311	1,351
G&A Allocation Expense	75,999	77,851	80,187	82,593	85,070	87,622
KMPUD Interfund Allocation	1,540	1,540	1,586	1,634	1,683	1,733
KMPUD Interfund Loan Payback			7,500	7,500	7,500	7,500
Depreciation & Amortization	500	500	1,342	2,183	3,025	3,866
SUMMARY OF EXPENSES	<u>300,165</u>	<u>362,351</u>	<u>381,861</u>	<u>394,219</u>	<u>406,934</u>	<u>420,020</u>
NET SUMMARY	<u>195</u>	<u>12,173</u>	<u>15,485</u>	<u>15,024</u>	<u>14,561</u>	<u>14,096</u>
EXPENSES IN EXCESS OF REVENUES WITHOUT DEPRECIATION	695	12,673	16,827	17,207	17,586	17,962
Capital Expense		8,416	8,416	8,416	8,416	8,416
Operating Cash						
Beginning Balance	(\$26,366)	\$4,230	\$8,487	\$16,898	\$25,689	\$34,859
Operating Contribution	\$1,052	12,673	16,827	17,207	17,586	17,962
Interfund Loan From Electric	(\$32,658)					
Capital Expense	(\$5,000)	(\$8,416)	(\$8,416)	(\$8,416)	(\$8,416)	(\$8,416)
Ending Balance	(\$62,972)	\$8,487	\$16,898	\$25,689	\$34,859	\$44,405

** Assumes 6 Year Loan at 8% on Vehicle Purchase

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects**

	5 Yr Total	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component						
Water	783,000	223,000	210,000	350,000	0	0
Wastewater	1,001,000	511,000	490,000	337,500	447,500	0
Employee Housing	0	0	0	0	0	0
Fire	400,000	0	0	0	400,000	0
Electric	80,000	0	0	30,000	0	50,000
Propane	190,000	100,000	40,000	0	0	50,000
Snow Removal	215,000	215,000	0	0	0	0
Cable	0	0	0	0	0	0
Parks and Rec	20,000	20,000	0	0	0	0
Solid Waste	0	0	0	0	0	0
Operations Shared	0	0	0	0	0	0
Total Capacity Expense	2,689,000	1,069,000	740,000	717,500	847,500	100,000
Replacement Component						
Water	913,000	153,000	292,000	308,000	137,000	23,000
Wastewater	7,704,590	3,111,660	3,312,930	967,500	207,500	105,000
Employee Housing	47,500	12,000	7,000	9,500	9,500	9,500
Fire	550,000	89,000	34,000	9,000	409,000	9,000
Electric	989,500	98,000	534,000	233,000	26,500	98,000
Propane	2,995,000	271,000	2,331,000	331,000	31,000	31,000
Snow Removal	775,000	350,500	119,500	277,500	2,500	290,000
Cable	11,000	7,000	1,000	1,000	1,000	1,000
Parks and Rec	28,000	25,000	1,500	0	1,500	0
Solid Waste	40,000	40,000	0	0	0	0
Operations Shared	516,500	45,000	236,500	20,000	75,000	140,000
Total Replacement Expense	14,570,090	4,202,160	6,869,430	2,156,500	900,500	706,500
Total Capital Expense	17,259,090	5,271,160	7,609,430	2,874,000	1,748,000	806,500

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Water**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1~5 1=Critical					
<i>Distribution</i>								
Cross Connection Control Program	60,000	One Time	1	60,000				
Pressure Recorders	3,000	One Time	1	3,000				
Sample Station	10,000	One Time	1	10,000				
Well 6 Hydrology Study & Permitting	15,000	One Time	2		15,000			
Test Wells	75,000	One Time	2		75,000			
Well 6 Installation	350,000	One Time	3			350,000		
Pressure Reducing Stations (2)	90,000	One Time	2		90,000			
Well Transmission Mains to Upper Zones	0	One Time	5					
<i>Storage</i>								
Tank Inspection	50,000	As Needed	1	50,000				
Tanks (1.4 Mgal additional)	0	As Needed	5					
<i>General</i>								
Water Master Plan	100,000	One Time	1	100,000				
Water/Wastewater 218 Rate Study (Split)	30,000	Five Years	2		30,000			
Total Water Capacity Expense	783,000			223,000	210,000	350,000	0	0
Replacement Component								
Fire Hydrant Replacements	40,000	Annual	1	8,000	8,000	8,000	8,000	8,000
Pressure Reducing Valve Replacement	75,000	Five Over Five Years	1	15,000	15,000	15,000	15,000	15,000
Tank Diving / Inspection	15,000	Five Years	1	15,000				
Well 2 Telemetry	15,000	One Time	1	15,000				
Well 3 Flow Meter / Telemetry	20,000	One Time	1	20,000				
EV Purchase (Split with Solid Waste)	40,000	Ten Years	1	40,000				
Tank (Dangburg) Recoating	150,000	Thirty Years	2		150,000			
Well 4/5 Building Replacement/Hardening	107,000	One Time	2		107,000			
Well Pumps	12,000	Five Years	2		12,000			
Distribution System Valve Replacement	25,000	Three Years	3			25,000		
Tank (Lodge) Recoating	150,000	Thirty Years	3			150,000		
Well 3 Building Replacement/Hardening	110,000	One Time	3			110,000		
Well 2 Building Replacement/Hardening	114,000	One Time	4				114,000	
Remote Read Meter Replacement	0	Twenty over Five Years	5					
<i>General</i>								
EV Light Duty Service Truck (Split w/Solid Waste)	40,000	Ten Years	1	40,000				
Total Water Replacement Expense	913,000			153,000	292,000	308,000	137,000	23,000
Total Water Capital Expense	1,696,000			376,000	502,000	658,000	137,000	23,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Wastewater**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1~5 1=Critical					
<i>Collection</i>								
East Lift Upgrade/Replacement (50%)	150,000	Thirty Years	3			150,000		
Main Lift Upgrade/Replacement (50%)	187,500	Thirty Years	3			187,500		
Lower Lift Upgrade/Replacement (50%)	97,500	Thirty Years	4				97,500	
<i>Treatment</i>								
Black Tank Telemetry	16,000	As Needed	1	16,000				
Centrifuge Upgrade/Replacement (50%)	325,000	As Needed	1	325,000				
EQ Tank Replacement (50%)	245,000	As Needed	2		245,000			
Headworks/Hycore Upgrade/Replacement (50%)	215,000	As Needed	2		215,000			
Aeration Blower	0	As Needed	5					
<i>Disposal</i>								
Effluent Pumps	0	As Needed	5					
Leachfield Depth Telemetry (Fields 3/4/9)	20,000	One Time	1	20,000				
Leachfield Expansion	350,000	As Needed	4				350,000	
<i>General</i>								
Wastewater Master Plan	150,000	One Time	1	150,000				
Water/Wastewater 218 Rate Study	30,000	Five Years	2		30,000			
Total Wastewater Capacity Expense	1,001,000			511,000	490,000	337,500	447,500	0
Replacement Component								
<i>Collection</i>								
Collection Manole Infiltration/Inflow Replacement	185,000	As Needed	1	40,000	40,000	40,000	40,000	25,000
Collection Pipeline Infiltration/Inflow Replacement	195,000	As Needed	1	55,000	35,000	35,000	35,000	35,000
Filtrate Pompe #2 VFD	25,000	As Needed	1	25,000				
Main Life Pump Replacement	15,000	As Needed	1	15,000				
SSMP Update	70,000	Five Years	1	70,000				
Lift Station Pumps	20,000	Three Years	2		10,000			10,000
East Lift Equipment/Controls Moved from Vault	165,000	One Time	3			165,000		
East Lift Upgrade/Replacement (50% Repl)	150,000	Thirty Years	3			150,000		
Main Lift Upgrade/Replacement (50% Repl)	187,500	Thirty Years	3			187,500		
Lift Transducers	10,000	Five Years	4				10,000	
Lower Lift Upgrade/Replacement (50% Repl)	97,500	Thirty Years	4				97,500	
Collection Pipeline Meadow Replacement	0	As Needed	5					
<i>Treatment</i>								
Centrifuge Upgrade/Replacement (50%)*	325,000	One Time	1	325,000				
Microscope	2,500	One Time	1	2,500				
Refurbish WWTP Conditioned Space*	200,000	One Time	1	200,000				
Replace Anoxic / MBR Recirc / Filtrate Pumps*	460,000	One Time	1	460,000				
Replace Basin Area Exhaust Fans*	70,000	One Time	1	70,000				

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Wastewater**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Replace MBR Pneumatic Valves*	120,000	One Time	1	120,000				
Electrical Upgrades*	110,000	One Time	1	110,000				
Misc. Sitework / Piping / Electrical*	657,000	One Time	1	328,500	328,500			
SCADA/PLC/Controls System Replacement*	375,000	One Time	2		375,000			
CIP Tank Canopy*	95,000	One Time	2		95,000			
Demolish A-Frame*	245,000	One Time	2		245,000			
EQ Tank Replacement (50% Replacement)*	245,000	One Time	2		245,000			
Repair/Repaint Exterior Walls*	110,000	One Time	2		110,000			
Replace Chemical Feed Pumps*	75,000	Ten Years	2		75,000			
Headworks/Hycore Upgrade/Replacement (50%)*	215,000	One Time	2		215,000			
Upgrade Instrumentation*	25,000	One Time	2		25,000			
General Conditions/Overhead/Profit (20%)	761,100	One Time	1	326,400	434,700			
Financing (Per Stifel Estimate)*	330,000	One Time	1	165,000	165,000			
Bidding/Contract Award Phase Services	20,000	One Time	1	20,000				
Construction Phase Services	467,000	One Time	1	233,500	233,500			
SCADA Integrated Electronic O&M Manuals	200,000	One Time	2		200,000			
Contingency (15% of Construction Estimate)	684,990	One Time	1	293,760	391,230			
Membrane Replacement	250,000	Fifteen Years	1	250,000				
Concrete Basin Refurbishment & Recoating	150,000	Thirty Years	3			150,000		
CIP Tank Replacement	0	Thirty Years	5					
<i>Disposal</i>								
VFD Replacement	20,000	Two Years	2		10,000		10,000	
Leachfield Cleanouts	45,000	One Time Over 5 Years	3			15,000	15,000	15,000
Monitoring Well Replacement & New WDR	225,000	One Time	3			225,000		
Effluent Disposal Line	0	One Time	5					
Leachfield Lateral Replacement	0	Twenty Years	5					
Pumps/Controls, Absorption Beds	0	Ten Years	5					
<i>General</i>								
Washer/Dryer	2,000	Ten Years	1	2,000				
EV Light Duty Service Truck	80,000	Ten Years	2		80,000			
Lift Equipment	20,000	Ten Years	5					20,000
Walk-Behind Snowblower	0	Ten Years	5					
Total Wastewater Replacement Expense	7,704,590			3,111,660	3,312,930	967,500	207,500	105,000
Total Wastewater Capital Expense	8,705,590			3,622,660	3,802,930	1,305,000	655,000	105,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Employee Housing**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
[No Capital Capacity Improvements]	0							
Total Employee Housing Capacity Expense	0			0	0	0	0	0
Replacement Component								
Hot Water Heaters	24,000	Two Years (Until Remaining 6 Replaced, then 10 Years)	1	8,000		8,000		8,000
Refrigerators	4,500	Two Years (Until Remaining 6 Replaced, then 10 Years)	1	1,500		1,500		1,500
Window Replacement	5,000	Three Years	1	2,500			2,500	
Dishwashers	1,000	Two Years (Until all 8 Replaced, then 10 Years)	2		500		500	
Flooring	9,000	Two Years (Until all 8 Replaced, then 10 Years)	2		4,500		4,500	
Washers/ Dryers	4,000	Two Years (Until Remaining 6 Replaced, then 10 Years)	2		2,000		2,000	
Door Replacement	0	Ten Years	5					
Total Employee Housing Replacement Expense	47,500			12,000	7,000	9,500	9,500	9,500
Total Employee Housing Capital Expense	47,500			12,000	7,000	9,500	9,500	9,500

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Fire**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
Type 1 Fire Truck	400,000	20 years	4				400,000	
Total Fire Capacity Expense	400,000			0	0	0	400,000	0
Replacement Component								
Hose Replacement	7,500	Annual	1	1,500	1,500	1,500	1,500	1,500
Radio Reprogramming	2,500	Annual	1	500	500	500	500	500
Structure Gear / PPE	35,000	Annual	1	7,000	7,000	7,000	7,000	7,000
Fire Office / Quarters Remodel	80,000	One Time	1	80,000				
Extrication Equipment	10,000	15 years	2		10,000			
Ladder Replacement	15,000	10 years	2		15,000			
Type 1 Fire Truck	400,000	20 years	4				400,000	
Command Vehicle	0	10 years	5					
Type 6 Mini-Pumper Vehicle	0	15 years	5					
Total Fire Replacement Expense	550,000			89,000	34,000	9,000	409,000	9,000
Total Fire Capital Expense	950,000			89,000	34,000	9,000	809,000	9,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Electric**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
Upgrades the PH/ future capacity (8MW)	0	As Needed	5					
<i>General</i>								
Electric 218 Rate Study	30,000	Five Years	3			30,000		
Mini-Excavator (Split with Propane)	50,000	One Time	5					50,000
Total Electric Capacity Expense	80,000			0	0	30,000	0	50,000
Replacement Component								
CEMS Screen Replacement	9,000	Two Years	1	3,000		3,000		3,000
Meadow Direct Burial Line Replacement	550,000	One Time	1	50,000	500,000			
Out Valley Switching Cabinet Replacement	60,000	One Time	1	20,000	20,000	20,000		
Powerhouse Door	4,000	One Time	1	4,000				
Radiator Safety Rails	5,000	One Time	1	5,000				
Riser Vaults (8)	40,000	Annual for 4 years	1	10,000	10,000	10,000	10,000	
Transformer Retaining Walls	6,000	One Time	1	6,000				
Service Lines	8,000	Two Years	2		4,000		4,000	
Powerhouse Radiator Roof	200,000	One Time	3			200,000		
Distribution System FCIs	12,500	One Time	4				12,500	
Phase 3 Loop Road Project	95,000	One Time	5					95,000
EV Heavy Duty Service Truck (Split with Propane)	0	Ten Years	5					
Snowmobiles	0	Fifteen Years	5					
Walk-Behind Snowblower	0	Ten Years	5					
Total Electric Replacement Expense	989,500			98,000	534,000	233,000	26,500	98,000
Total Electric Capital Expense	1,069,500			98,000	534,000	263,000	26,500	148,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Propane**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
[No Capital Capacity Improvements]	0							
<i>General</i>								
Propane Master Plan	100,000	One Time	1	100,000				
Propane Rate Study	40,000	Five Years	2		40,000			
Mini-Excavator (Split with Electric)	50,000	One Time	5					50,000
Total Propane Capacity Expense	190,000			100,000	40,000	0	0	50,000
Replacement Component								
Leak Survey	20,000	Five Years	1	20,000				
Meter Replacement (Commercial)	40,000	10% a year	1	8,000	8,000	8,000	8,000	8,000
Meter Replacement (Residential)	40,000	10% a year	1	8,000	8,000	8,000	8,000	8,000
Regulator Replacement	75,000	10% a year	1	15,000	15,000	15,000	15,000	15,000
New Propane Tank / Roof Enclosures	2,160,000	One Time	1	160,000	2,000,000			
Propane Service Line Replacement	660,000	Two Years	1	60,000	300,000	300,000		
Upsize Liquid Line to 2-Inch	0	One Time	5					
EV Heavy Duty Service Truck (Split with Electric)	0	Ten Years	5					
Total Propane Replacement Expense	2,995,000			271,000	2,331,000	331,000	31,000	31,000
Total Propane Capital Expense	3,185,000			371,000	2,371,000	331,000	31,000	81,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Snow Removal**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
Mid-Size Blower (Loader Mounted)	215,000			215,000				
Total Snow Removal Capacity Expense	215,000			215,000	0	0	0	0
Replacement Component								
RPM Upper Assembly Manufacturer Refurb.	25,000	Five Years	1					25,000
RPM Repair	80,000	One Time	1	80,000				
950F & 950GC Tires	18,000	3 Years w/5 Year Spacing	1	8,000	10,000			12,500
Trackless Tires	10,000	Annual	1	2,500	2,500	2,500	2,500	2,500
Trackless Repairs (Injectors/Radiators/Pumps)	60,000	As Needed	1	60,000				
Trackless Replacement	450,000	As Needed	1	200,000		250,000		250,000
EV Light Duty Service Truck	80,000	Ten Years	2		80,000			
Exhaust / Fume Collection (Split w/Shared)	15,000	One Time	2		15,000			
924G Tires	12,000	Five Years	2		12,000			
Diesel Fill Station (Powerhouse)	20,000	One Time	3			20,000		
Gantry Crane	5,000	One Time	3			5,000		
RPM Replacement	0	Twenty Years	5					
Total Snow Removal Replacement Expense	775,000			350,500	119,500	277,500	2,500	290,000
Total Snow Removal Capital Expense	990,000			565,500	119,500	277,500	2,500	290,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Cable**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
[No Capital Capacity Improvements]	0							
Total Cable Capacity Expense	0			0	0	0	0	0
Replacement Component								
Channel 19 Equipment/ Education	5,000	Annual	1	1,000	1,000	1,000	1,000	1,000
Cable Equipment	6,000	Five Years	1	6,000				
Total Cable Replacement Expense	11,000			7,000	1,000	1,000	1,000	1,000
Total Cable Capital Expense	11,000	0		7,000	1,000	1,000	1,000	1,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Parks and Rec**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
OGALS Project	20,000	One Time	1	20,000				
Total Parks and Rec Capacity Expense	20,000			20,000	0	0	0	0
Replacement Component								
Playground Retaining Wall	25,000	One Time	1	25,000				
Playground Appurtenance Repair/Replace	3,000	Two Years	2		1,500		1,500	
Total Parks and Rec Replacement Expense	28,000			25,000	1,500	0	1,500	0
Total Parks and Rec Capital Expense	48,000			45,000	1,500	0	1,500	0

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Solid Waste**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
[No Capital Capacity Improvements]	0							
Total Solid Waste Capacity Expense	0			0	0	0	0	0
Replacement Component								
EV Light Duty Service Truck (Split w/Water)	40,000	Ten Years	1	40,000				
Dumpsters	0	As Needed	5					
Recycling	0	As Needed	5					
Total Solid Waste Replacement Expense	40,000			40,000	0	0	0	0
Total Solid Waste Capital Expense	40,000			40,000	0	0	0	0

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Operations Shared**

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capacity Component			Scale 1-5 1=Critical					
[No Capital Capacity Improvements]								
Total Operations_Shared Capacity Expense	0			0	0	0	0	0
Replacement Component								
Asphalt Repair	20,000	Two Years	1	10,000		5,000		5,000
Computers	25,000	Annual	1	5,000	5,000	5,000	5,000	5,000
EV Charging Infrastructure @ Maintenance Shop	15,000	One Time	1	15,000				
Heat Pumps & Infrastructure @ CSB (Phase 2)	35,000	One Time	1		35,000			
Roof Heat Tape - CSB	5,000	One Time	1	5,000				
Office Equipment	15,000	Biannual	1	5,000		5,000		5,000
Vehicle Tires	15,000	Biannual	1	5,000		5,000		5,000
Backhoe	180,000	Fifteen Years	2		180,000			
Fall Protection	1,500	Five Years	2		1,500			
Exhaust / Fume Collection (Split w/Snow Rem.)	15,000	One Time	2		15,000			
10 Wheel Dump Truck	50,000	One Time	4				50,000	
CSB Window Replacement	20,000	Ten Years	4				20,000	
CSB Carpet Replacement	0	Fifteen Years	5					
Mud Room Concrete Floor & Pallet Racks	120,000	One Time	5					120,000
Scaffolding	0	Ten Years	5					
Shoring	0	Fifteen Years	5					
Walk-Behind Snowblower	0	Ten Years	5					
Total Operations_Shared Replacement Expense	516,500			45,000	236,500	20,000	75,000	140,000
Total Operations_Shared Capital Expense	516,500			45,000	236,500	20,000	75,000	140,000

**Snow Removal Allocations
FY 2023/2024**

Location	Total Time 2020-2021	Total Time 2021-2022	Total Time 2022-2023	Percent of Total Time 2020-2021	Percent of Total Time 2021-2022	Percent of Total Time 2022-2023	Percent of Total 5 year average	Percent of Total 3 year Average	Policy Percentage 2023-2024
Lava Rock HOA	72544	64500	178985	1.6%	1.7%	1.8%	1.8%	1.7%	3.0%
Juniper Ridge	422177	256819	921858	9.3%	6.7%	9.4%	8.0%	8.7%	%
Base Camp Hoa	137822	187193	484703	3.0%	4.8%	4.9%	4.0%	4.4%	%
Caples View Hoa	59569	57602	107870	1.3%	1.5%	1.0%	1.4%	1.2%	%
East Meadows	1279611	1068735	2692513	28.2%	27.7%	27.5%	28.5%	27.5%	%
Edelweiss HOA	69412	54614	100462	1.5%	1.4%	1.0%	1.2%	1.2%	%
Kirkwood Meadows	1489429	1244875	3402871	32.9%	32.2%	34.7%	34.0%	33.4%	%
Lost Cabin Hoa	101300	113358	270524	2.2%	2.9%	2.4%	2.3%	2.6%	%
Meadowstone HOA	25979	56548	87957	0.6%	1.5%	0.8%	0.8%	0.9%	%
Palisades	226447	199053	440646	5.0%	5.2%	4.2%	4.6%	4.7%	%
Sentinels HOA	84734	86877	168283	1.9%	2.3%	1.5%	2.0%	1.9%	%
Sentinels West HOA	112420	98738	217599	2.5%	2.6%	2.2%	2.6%	2.3%	%
Snowcrest HOA	12281	13865	36431	0.3%	0.4%	0.3%	0.3%	0.3%	%
Sun Meadows 1 HOA	56837	60802	93612	1.3%	1.6%	1.0%	1.1%	1.2%	1.0%
Sun Meadows 2 HOA	55093	19347	74742	1.2%	0.5%	0.8%	0.7%	0.8%	0.8%
Sun Meadows Shared Area		6078	87285	%	0.2%	0.9%	%	%	0.9%
Sun Meadows 3/4 Hoa	4903	3480	9717	0.1%	0.1%	0.1%	0.2%	0.1%	%
The Meadows Hoa	60771	56779	96629	1.3%	1.5%	0.9%	1.2%	1.2%	%
Whiskey Run HOA	42422	40318	126496	0.9%	1.0%	1.1%	1.2%	1.1%	%
Thimblewood Hoa	69313	29126	43229	1.5%	0.8%	0.4%	0.8%	0.8%	%
Timber Ridge Hoa	57489	39041	110116	1.3%	1.0%	1.0%	1.0%	1.1%	%
Timber Creek HOA	17577	12966	18733	0.4%	0.3%	0.2%	0.3%	0.3%	%
Unit 3 HOA	17658	17281	36496	0.4%	0.4%	0.4%	0.3%	0.4%	%
The Lodge HOA	54666	72568	155990	1.2%	1.9%	1.4%	1.5%	1.5%	%
	4530454	3860563	9963747	100.0%	100.0%	100.0%	99.7%	99.5%	

RESOLUTION NO. 23-05**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
AMENDING INTER-FUND TRANSFER AND LOAN**

BE IT RESOLVED by the Board of Directors of the Kirkwood Meadows Public Utility District as follows:

1. Recitals. This resolution is made with reference to the following background recitals:

(a) The District desires to amend the Repayment Terms of Resolution 19-04 and 20-12: inter-fund transfer and loan from the Electric Fund (the “Borrowed-From Fund”) to the Snow Removal Fund (the “Indebted Fund”), to cover cash losses in the Snow Removal Fund.

(b) Resolution 19-04 set Repayment Terms that the \$91,496.66 inter-fund transfer and loan shall be repaid, with interest, no later than June 30, 2024.

(c) Resolution 20-12 set Repayment Terms that the \$37,975.81 inter-fund transfer and loan shall be repaid, with interest, no later than June 30, 2025.

(d) Government Code sections 53601(e), 66006, and 66013 and other laws authorize an inter-fund transfer and loan to finance these costs.

2. Findings. The Board finds and determines as follows:

(a) The Borrowed-From Fund monies transferred and loaned by this resolution are not required for the immediate necessities of that fund.

(b) The transferred funds will be repaid with interest to the Borrowed-From Fund before they are needed for that fund.

(c) The inter-fund transfer and loan under this resolution is prudent, reasonable, and appropriate and in the best interest of the District and its ratepayers.

3. Approval of Loan and Transfer. The Board of Directors approves a modification of the Repayment Terms from the Borrowed-From Fund to the Indebted Fund in order to provide funds for the project or expenditure described above. The Board authorizes and directs the General Manager to implement the transfer and loan. The General Manager, or his or her designee, shall keep or cause to be kept detailed records of the funds so transferred, the costs expended, and the interest owed, in order to accurately ascertain, record, and monitor the Indebted Fund’s liability to the Borrowed-From Fund.

4. Repayment Terms. The Borrowed-From Fund shall be repaid by the Indebted Fund with interest at a rate equal to the interest rate being earned by the Borrowed-From Fund for the same period. The repayment with interest shall be made in full no later than June 30, 2036.

PASSED AND ADOPTED by the Board of Directors of the Kirkwood Meadows Public Utility District on the 9th day of June, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____
Bob Epstein, President

Attest:

Peter Dornbrook, Secretary

STAFF REPORT

Sun Meadows 3/4 Unit Loan Repayment

Background:

In 2019 the District expanded employee housing by purchasing units in Sun Meadows 3/4 and The Meadows. When The Meadows unit was vacated in 2023 no staff wanted to live in The Meadows unit. Due to exorbitant HOA costs and lack of employee interest, the unit was sold at a profit of \$108,447.53.

The loan for the Sun Meadows 3/4 unit started on 06/18/2019 for \$172,000, has a 4.6% interest rate over ten years with payments of \$972.49 a month and the remaining balance must be paid off on 05/18/2029 for \$126,687.83. As of 05/19/2023 there is still a balance of \$156,510.94 on the loan.

There are three options at this time. The first option is to take all the profits from the Meadows unit of \$108,447.53 and apply this to the Sun Meadows 3/4 loan. The second option is to apply the profits to offset the negative fund balance in employee housing of \$34,000 for fiscal year 2023 and then apply the rest, \$67,000, to offset the Sun Meadows 3/4 loan. The third option would be to leave the profits in the employee housing fund to offset employee housing for the next few years until exhausted.

Fiscal Impact:

Option one would save the District approximately \$33,000 in interest payments over the next six years and would end the loan on 12/18/2027. Option two would save the District approximately \$20,900 in interest payments and leave a remaining payment of \$36,486.74 for 05/18/2029. Option three would make the employee housing fund a stand-alone fund for three years but would then go negative again once these profits run out.

Reviewed by Committee:

Finance.

CEQA:

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

Recommendation:

Staff and Finance recommend implementation of Option one above.

Prepared By:

Tommy Baggett



**FUTURE DIRECTION:
KIRKWOOD VOLUNTEER FIRE DEPARTMENT
Update - June 9, 2023**

Agenda

- Summary of May 23 Meeting
- Results of Customer Survey
- Option 3 Recommendation
- Estimated Additional Funding Needed FY 2024, FY 2025
- Trade-offs Between CFD and New Fire Assessment Fee 218 Process
- Open Issues/Options for Determining Commercial Benefit
- Next Steps

Summary of May 23 Meeting

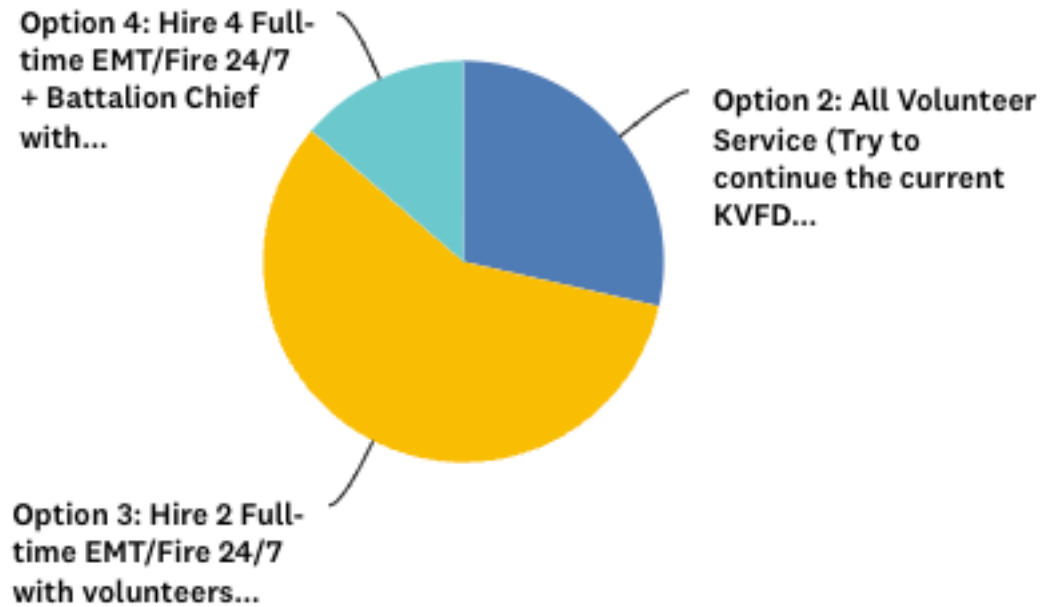
1. Reviewed the current unsustainable situation with an all Volunteer Fire Department
2. Presented issues and theoretical costs associated with 4 possible levels of services
 1. Dissolve or shut down the fire department and have no in-valley service
 2. All Volunteer Service
 3. Hire 2 Full-time EMT/Fire 24/7 with volunteers assisting
 4. Hire 4 Full-time EMT/Fire 24/7 + Battalion Chief with volunteers assisting
3. Theoretical costs assuming combinations of Measure E and Revised Fire Assessment Fee assuming we could change the cost per square foot and leave the rest as is
4. Requested community feedback

Summary of Survey Results

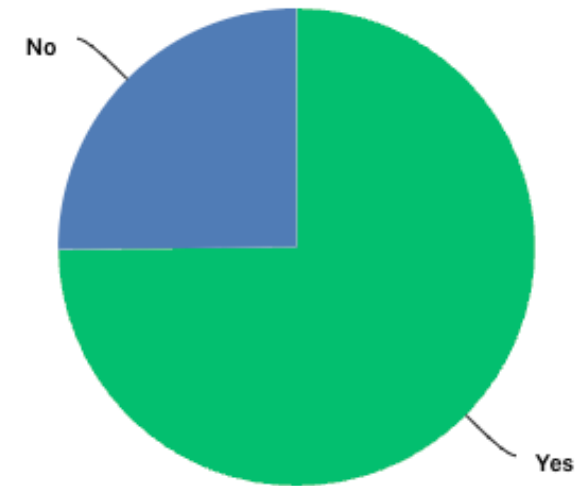
- Survey sent to 640 customers with emails linked to an account
- 173 people completed the survey (27% response rate)
- Level of Service: 72% were in favor of option 3 or 4
 - 28% option 2
 - 58% option 3
 - 14% option 4
- Max population/commercial factors should be considered: 75% yes
- Split between SF and population: no clear preference
- Emergency medical a priority: 64% yes

Details of Survey

Level of Service



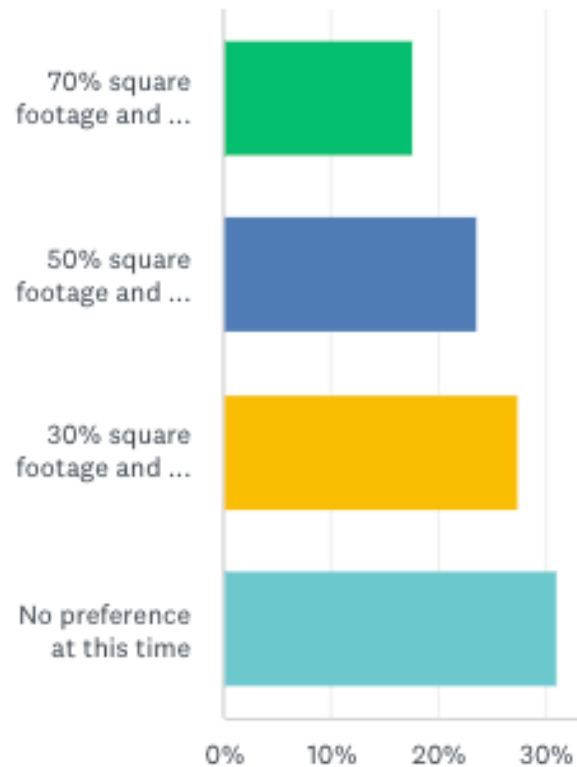
Should Max population/commercial factors be considered?



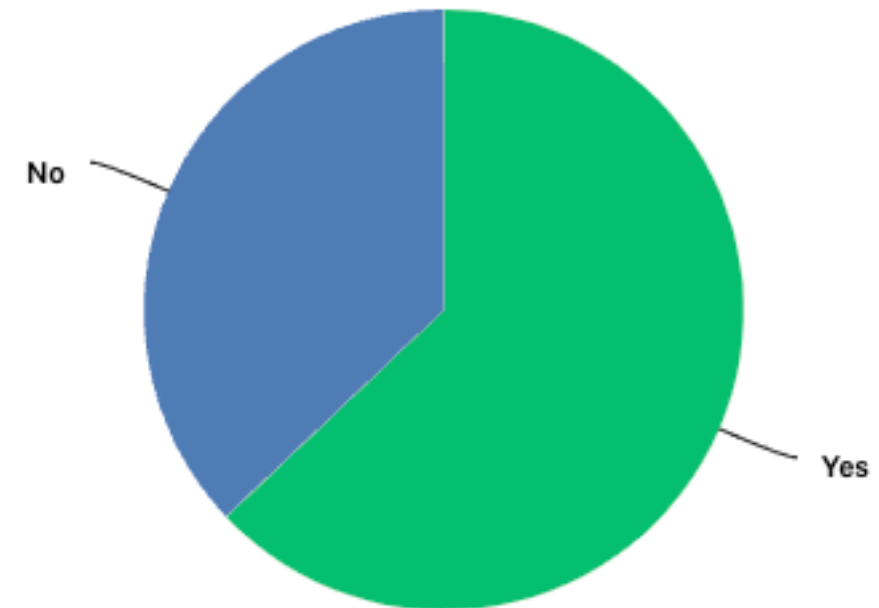
Details of Survey

Proportion SF/Population

Answered: 135 Skipped: 38



Is full time, local Emergency Medical response a priority for you?



Distribution of Responses by HOA

Anonymous mapping of survey url to HOA

Count	Associated HOA
59	Kirkwood Meadows
27	East Meadows
12	Sun Meadows 3/4 Hoa
9	Juniper Ridge
9	The Meadows Hoa
8	Base Camp Hoa
8	Snowcrest HOA
7	Timber Ridge Hoa
6	Lost Cabin Hoa
5	Meadowstone HOA

3	Palisades
3	Caples View Hoa
3	Sentinels West HOA
2	No Associated HOA
2	Sentinels HOA
2	Whiskey Run HOA
2	Sun Meadows 1 HOA
1	Edelweiss HOA
1	Thimblewood Hoa

← Non-residential accounts

Three Common Questions from Survey

- Is There Something Between Options 3 and 2?
 - Yes. AFD training and certification apprentice program creates a path for Kirkwood community volunteers to supplement and possibly substitute for employees potentially reducing costs
- Why don't current property taxes provide more services?
 - Alpine & Amador will respond but not required to provide local service
 - Tax allocation defined by 1985 state legislation and District LAFCO formation document
 - Our county supervisors are supportive but no alternative county funding or allocation was identified after several years of efforts
- Can you publish the KVFD call summary?
 - Call summary posted on kmpud.com home page under "latest news" CFD Q&A

Option 3 Recommendation

- Staff recommendation - continue discussions with Amador Fire Protection District to establish an agreement to provide fire protection services with a two person crew 24/7 with supervision
- Ramp up time not known but can not be immediate



Revenue Required for Option 3 and Measure E Targets

- Assuming AFPD ramp up Feb - July 2024, total additional needed is \$700,000
- Measure E income needed for CY 2024 - \$700,000
- Measure E estimated income for CY 2025 between \$865,000 and \$1,095,000 depending on AFPD supervision requirements
- Annual changes in assessment would reflect actual costs
 - Additional growth in residential or commercial would lower unit cost
- KMPUD Board will establish procedures for annual review including public comment prior to Board action

Comparison Between CFD and Fire Assessment/218

Consideration of a new fire assessment/218 process in addition to Measure E

CFD (Measure E)

- Both fire and medical services can be considered
- Allows annual change (up or down) to reflect actual costs

Fire Assessment/218

- Different threshold of benefit assessment statutory requirement
 - AFD 218 assessment did not include medical services
- No flexibility in annual adjustment except for inflation

What Are The Steps For A New 218?

- AAFP completed an analysis for Amador County and is voting currently
- According to AAFP 218 consultant SGI:
 - Predicting the outcome is not realistic or possible without detailed analysis
 - Fee must be consistent with specific benefit to property. A new 218 would likely be different than the existing KMPUD simplistic SF fee
 - Possible to assess fee on USFS leased area but depends on determining specific benefit
- A 218 process carried to completion is likely to take 6 - 12 months and cost up to \$100K plus staff and Board time
- Given the unknown outcome, limited staff availability and cost, blending a Measure E and a revised 218 process is not recommended.

Open Design Issue: Commercial Benefit

- Cumbersome to reconcile assessor's maps, previous KMR parking plans, and the annual Parking Mitigation Report. They are the sources of the original 2,803 space count
- Considering defining Apportionment Benefit Units (ABU) that can be mapped to parking
- Possible option to base solely on Vail "Mitigation Report" which counts parked vehicles in each area during Winter when > 4,000 skiers
 - 2022-2023 peak ski day = 2,002 vehicles
 - 2021-2022 peak ski day = 2,419 vehicles
 - 2020-2021 peak ski day = 1,908 vehicles
 - 2019-2020 peak ski day = 2,272 vehicles
 - 2018-2019 peak ski day = 2,151 vehicles
- Are there other factors to consider, i.e. peak by area, seasonality?
- More analysis required

Example 2024 Fee Based on \$700K Total Fee

For Illustrative Purposes, this tables shows the costs distribution for different ABU calculations

Total Expense	\$921,400	\$921,400	\$921,400
Less Property Tax	-\$155,000	-\$155,000	-\$155,000
Less SF Income	-\$66,400	-\$66,400	-\$66,400
Measure E Income	\$700,000	\$700,000	\$700,000
ABU for commercial	2,803	2,150	1,075
Total ABU (parking units)	3,708	3,055	1,980
Price/Unit	\$189	\$229	\$354
Avg Single Family	\$378	\$458	\$707
Avg Condo	\$189	\$229	\$354
Commercial Units Total	\$529,153	\$492,635	\$380,051
Housing Units Total	\$170,847	\$207,365	\$319,949
Commercial % Measure E	76%	70%	54%
Commercial % of Total	58%	55%	42%

- 2,803 - assessor's maps
- 2,150 - 5-year average peak day from mitigation report
- 1,075 - 5-year average adjusted for 6 month ski season

Square Footage Cost Comparison

Cost/SF	\$0.48
Avg Single Family	\$1,426
Avg Condo	\$814
Commercial	\$59,880
Commercial %	8%

Summary

- Recommend implementation of Option 3 with emphasis on AFPD apprentice program to help build local volunteers and potentially help reduce cost
- District Counsel to draft resolution to limit FY 2024 CFD assessment to \$700,000 Measure E income
- Establish procedure for annual review of assessment
- Determine commercial benefit ABU methodology for consideration at July Board meeting
- Defer on any consideration of a 218 process until after July 11 voting results

Summary of Results from Kirkwood Fire and Emergency Services

Survey emailed to 640 KMPUD Customers, 173 responded

Question 1: What is your preferred level of emergency services from the 4 options in the May 23 presentation?

Answered: 168 Skipped: 5

ANSWER CHOICES	RESPONSES
▼ Option 1: Dissolve or shut down the fire department and have no in-valley service	0.00% 0
▼ Option 2: All Volunteer Service (Try to continue the current KVFD service)	28.57% 48
▼ Option 3: Hire 2 Full-time EMT/Fire 24/7 with volunteers assisting providing Defensive Fire Response but backup needed to enter building fire, and Full Emergency Medical	57.74% 97
▼ Option 4: Hire 4 Full-time EMT/Fire 24/7 + Battalion Chief with volunteers assisting providing Full Fire Response, and Full Emergency Medical	13.69% 23
TOTAL	168

Question 2: Should "maximum" population be a factor in cost allocation? That is, should commercial operations whose business depends on attracting people to Kirkwood be considered differently than residences?

Answered: 163 Skipped: 10

ANSWER CHOICES	RESPONSES
▼ Yes	74.85% 122
▼ No	25.15% 41
TOTAL	163

Question 3: If you responded "yes" to question 2, how should we weight the fees for each property between square footage of the building and population?

Answered: 135 Skipped: 38 Comments on Page 3 - 5

ANSWER CHOICES	RESPONSES	
70% square footage and 30% population	17.78%	24
50% square footage and 50% population	23.70%	32
30% square footage and 70% population	27.41%	37
No preference at this time	31.11%	42
TOTAL		135

[Comments \(41\)](#)

Question 4: Is having full time, local Emergency Medical response a priority for you?

Answered: 170 Skipped: 3

ANSWER CHOICES	RESPONSES	
Yes	62.94%	107
No	37.06%	63
TOTAL		170

Question 5: If you have additional comments or recommendations, please add them below or email to info@kmpud.com

Answered: 63 Skipped: 110 Answers on Pages 6 - 11

If you responded yes to question 2, how should we weight the fees for each property between square footage of the building and population?
(Sorted in the order received)

Doesn't Vail rely on the medical service at the lodge ?

Off-season and shoulder season population at Kirkwood is a very small fraction of that during the ski season. Accordingly, a fraction of vehicles and cabins and houses with people in them.

I have no major preference for the funding; I realize just about any choice you make will be "unfair" to someone.

No -- I think cost allocation should be based on actual (not theoretical maximum) population, for example, based on recent historical data on lift pass/ticket scans (for Vail) and water/utility usage (for residences), with a base fee also for empty lots and unused residences. Large residences that sit empty for months do not pose the same risk as small rental units with high occupancy rates and turnover, so the fee allocation should reflect actual occupancy/usage.

Using 100% parking spaces seems wrong

Population is the single biggest driver. The vast majority of emergency medical calls are due to skiers from Kirkwood, NOT in valley residences. Cost should be allocated solely based upon Population, allowing for the thousands of daily skiers Kirkwood brings to the valley and allocating costs proportionately between residents/occupants and skiers.

I'd actually prefer this be based on actual data. Also medical calls probably skew differently than fire.

Vail staffs the medical clinic during peak hours, meaning that allocating emergency services for peak population would be double-dipping.

I think it should be weighted according to response history, medical/MVA/rescue vs. building issues, maybe review this and correct regularly

The population needing emergency services is mostly the people drawn in by commercial operations.

Sq ft should be based on the actual sq ft of each not based on the averages

Use actual square footage not average.

I don't think we should impose a huge burden on the resort that we depend on for our recreation as well as property values, but it seems it would be in Vail's and also KWP's interest to help fund reliable fire protection for its properties.

Prefer to take an additional year to focus on volunteer recruitment and if no success, go with a new lower dollar amount bond measure with a heavier allocation towards square footage.

Based on about 50% of calls EMS, 50% Fire related (alarms, fires, propane)

We think if you are charging by square footage (for both residential and commercial) it should be based on the square footage and not a proxy of it.

Daily skier visits and family triggers maximum need for medical and fire services, easily overwhelming even the most aggressive expansion of emergency services.

If any changes are made, I think this should be, in some way, negotiated with Vail. An adversarial relationship with Vail has already been created due to the changes to electrical billing. All of our property values and the value the resort delivers to the community relies on strong relationship with Vail. Kirkwood resort is why we are here and the ways the resort improves/grows over time, is a value that must be included in our decision making.

I am not sure what would be the equitable percentages here. I don't think homeowners should solely foot the bill, but should be shared as visitors to Kirkwood would benefit as well.

Square footage should not be used as a factor. This does not seem to be a good indicator, especially given that at peak times the bulk of the population are only daytime only users of the resort, which the resort should be fully responsible for, not the homeowners.

evenly distributed

I am not sure why you are locked into this methodology. I would like to know what percentage of our tax dollars go to Amador County Fire and receive a credit of some sorts to offset our costs of hiring Amador county firefighters. Also I do not understand why the allocation of our local tax dollars to the fire dept. remains flat when our taxes go up each year?

Use a method that results in single-family homes and condos having similar annual fees, e.g. Current SF + Measure E

I'm not sure I understand question 3, but think Vail should pay more for the thousands who come in and residents or property owners should not be responsible for paying for the thousands of people who come to Kirkwood/Vail throughout the year to ski, bike, hike. Vail should pay their fair share. Many don't lodge at Kirkwood and would not be covered by payments from residences who rent for example if you go only by residency.

I gave an answer, but I don't really feel I understand the issues well enough to call it an informed opinion.

KVFD, KMPUD and Vail need to work together to solve this with flexible qualified staff that may vary with the wildly varying population.

Allocation should be done based on assessed value and population

This is a difficult question to which to respond without relevant data being available.

100% Population

I don't know if this option has been considered or if it would be feasible, but how about Vail adds a service fee to each ticket and season pass sold. They are essentially hosting an "event" at Kirkwood for their customers. Seems reasonable that when companies or individuals host large events in the valley, that a service charge for fire and emergency services be accessed.

Saddling Vail with expense is not the answer. Nothing is said here about the parking place thing, but that would basically guarantee there will never be one additional parking spot put in for skier parking. No ski resort would be a very bad thing for everyone's interests.

Vail may not want to admit it, but they drive not only day trip skiers but most homeowners as well. We didn't buy our properties for the access to world class ice fishing. Vail must step up and equitably cost share for medical and fire, services they clearly benefit from!

100% on square footage

I think fire protection fees should relate to property while emergency service fees should relate to the population. A funding model that reflects those responsibilities would be agreeable to me.

I would model this but implement using Measure E and not a separate SF 218 process.

I would like to see the resort pay a larger portion

I don't feel that basing the maximum population on skiers is realistic since it's a transient group. How would you calculate maximum population for commercial property?

Vague because how you would determine "population" is not defined here.

Why isn't 100% square footage of the building the sole and exclusive measure? True, usage volume presents a frequency risk factor, but that is extremely hard to measure with any accuracy.

Max population is not appropriate given what Matt Jones shared about the clinic being available when parking spaces are used. Please do not divide the community and the resort operator by doing this.

I think this can be open for discussion. I have no preference on the percentage.

**If you have additional comments or recommendations,
please add them below or email to info@kmpud.com
(Sorted in the order received)**

My biggest concern is overworking myself clearing my own driveway and having a medical emergency. My driveway and the roads are frequently impassable because of poor snowplowing service.

Kirkwood Valley is not large enough to have full time fire/medical personnel. I would like us to focus on additional recruitment through current Vale personnel and increase pay and possibly pay for housing key volunteer personnel.

I believe the proposal includes an annual adjustment in taxes/fees based on inflation rate. There needs to be some clarification on that. Is there an annual cap on that increase? If so, what is it, and if not, there should be.

Appreciate the effort for community input.

Option 3 'emerged' in response to significant pushback of the current Option 4. We shouldn't expect it is set in stone. Why not Option 2+? Data regarding nature of calls, e'g. smoke alarms, worry calls, etc. vs. an actual acute medical necessity, as well as locations needs to be disseminated. The possibility of what can happen needs to be based on data, not conjecture.

I would support any option other than #1, really, but #3 seems the most likely to get support from the population. Thank you for all your research!

I would prefer something midway between options 2 and 3 for question #1. We can have less than full-time 24/7 professional coverage, for example, in May, September, October, and November -- approximately one third of the year. If those staff are not allowed to take other local jobs during those times, then they will be bored out of their minds -- but if they are taking simultaneous jobs, then they shouldn't be paid 24/7.

Thank you for all of your effort on this!

I am opposed to the ballooning expenses of a full time fire department in Kirkwood. KMPUD's responses to emails vary from hostile to unresponsive, I'm opposed to give it any more responsibilities.

they would sit around and play cards waste of \$\$\$\$

More clarity and transparency is needed around costs per home owner prior to implementation of proposed rules

The current proposal, basing taxes on parking spaces, makes zero sense. Historical data show only a few significant fires, equally split between community resources/resort structures and homes. Medical calls are the vast majority. Also, did I see that the proposal suggests a privatized fire department? Who benefits from this financially? I think we need a much better, EVIDENCE-BASED solution.

I've been an owner over 35 years....medical is much more important to me as I (and others?) age compared to how I used to feel

The fee division discussed at the meeting, having the homes charged for 2 parking places and condos 1, is unfair. We don't have a driveway or garage and the cul-de-sac in front of our cabin was rarely cleared this past winter. We are on Fremont Ct. and have to look for parking on Fremont Rd. Many condos have covered parking always available. Many cabins are rarely occupied and many condos are occupied almost all of the winter because of people renting them and quarter shares. A cabin across from us was not occupied even once this last winter. If the parking pads on our cul-de-sac were cleared there would be only 4 parking places for 4 cabins not the 8 we would supposedly have if there are 2 spaces per cabin.

Owners of land that have not built on the property should also be required to contribute to our fire safety team.

Voting no on E is shortsighted.

Sorry we were unable to attend the meeting, thank you for the detailed analysis. Would be great to boil this down to how much specifically we'd pay and how that would be collected.

I agree that closing up the fire department would cost us a lot more in increased insurance and potential lost property value. I support imposing a fee and wish this had been addressed years ago since a flat fee only returns less each year.

Has expanding the Barton clinic contract been explored?

Please enact a policy that requires a rigorous community process before raising the fire dept budget beyond that required for Option 3 above. The Board needs to do something to assure many that the \$1.9 million is not a threat, should Measure E pass.

It would be nice for trained medical personnel to be in valley during the times that Barton is closed. So something falling in between options 2 and 3.

How and Who provides Fire Services at Heavenly and North Star? What percentage of each is paid by Vail? Since Kirkwood is in two counties, how can KWD work with each to get more/better Fire support from each? Since our county property taxes are paying for fire services why not negotiate so we have one fire/emt on site at KWD full time for a month for six months a year alternating counties every other month?

The plan to base costs in part on the parking spaces is ludicrous. Especially with time-shares, condominium usage will be higher, as various owners maximize their individual usage, and the ease of renting without regard to clearing snow to doorways, garages as those in the neighborhoods are competing for suboptimal road maintenance. This is not to mention the ease of renting ski in ski out property. On our cul de sac, frequently there are no even four parking spaces for four residences, and at times there have been none on the day of a storm.

I would like to understand how we can work with the county to re-capture some portion of our property taxes. I would assume our home valuations are higher than those outside of the valley and we consume far less services to which those funds are attached. The county should allow us to bring more funds back locally due to the exceptional situation. Perhaps Vail can assist with a negotiation of this type. If indeed, we find that short term renters/vacationers use these services in a disproportionate manner, I think it would also make sense to explore a tax on short term rentals in the valley to fund increased services. Is this something we can implement? Can we work with the county to implement something along these lines?

1) I could not answer question 1 as my preferred option is missing: a paid fire chief with EMT training that must be in the valley while on duty AND on call. He would be present during all the high occupancy periods. He would be in charge of recruiting and managing volunteers.
 2) Maximum population is unfair as this is not used for residential. Average population would be a better proxy for a fair allocation to all. 3) Fire assessment based on sf and medical assessment on average population, half and half. 4) Kirkwood valley occupation is too low for extended period of time to afford full time EMT service 24/7/365. Remoteness is part of Kirkwood and should be accepted. There are other communities closer to emergency services if this is important to some.

1) I would like to see an option between 2 and 3 with some full time, but fewer than proposed with option 3, supported by local volunteers. Ideally this would be a full time fire chief who would need to be on mountain during shifts and and when on call and 1 EMT/Firefighter on site to alternate shifts with the fire chief. These full time positions would be supported by local volunteers with improved recruitment and more training, similar to what was providing in the past. 2) I believe this should be based on the average population for commercial and residential activities alike, not maximum, to provide a fair rate for everyone. 4) Yes, I do feel EMS are important but do not expect these to be at the same level as if we were located in a city. This is a remote community and should not be expected to have the same services as in South Lake Tahoe or Truckee!!

If we need to pay for EMT/Fire personal, the cost should be bourn by Amador and Alpine county. If they won't do it, we should sue the counties. No reason that Kirkwood homeowners should pay double for the same service.

Full time trained EMS and fire service is mandatory 24/7/365

Given that the bulk of the population are truly visitors of the resort, Vail should be footing the vast majority of the EMS services. Homeowners of Kirkwood understand the remoteness of Kirkwood and it's limited services. We do not expect full EMS services comparable to SLT or Truckee. Putting this burden solely on homeowners, by some measure of square footage is too much is a burden, and makes zero sense. We already pay extremely high rates for utilities, and there is little to no room for additional fixed costs. 4 full time personnel is FAR too much, especially during times when the resort is closed and very few people are staying in Kirkwood.

If we don't have emergency services available in KW valley, we will ALL most likely loose our fire, etc. insurance. Additionally, we can hired 4 paid fireman in the future, if need be.

Question 2) should be based on the average population for commercial and residential activities alike, not maximum, to provide a fair rate for everyone. Question 3) we are in a remote community and do not believe the level of services to be equal to living in a city. It seems like being able to drive out of the valley (snow removal) is more important, so we can get to services.

I perhaps use my property no more than 8 weeks per year and feel that we are always subsidizing commercial enterprises at Kirkwood. I'm not sure why a straight \$x/ house, regardless of square footage cannot work, and something more equitable for the commercial enterprises. It would be interesting to know what percentage of calls for medical/rescue services were for residents vs visitors. I have not had time to read all source materials as we have a lawsuit going on and a wedding in a few weeks.

staffing level between options 2 & 3. Skip a fancy new building.

Since Kirkwood "demand" is largely seasonal, there will be so much downtime that perhaps the positions should be modified from traditional EMT/Fire roles. Adding other responsibilities to assist KMPUD such as coverage for specific operations that are not time-critical would provide more justification for adding employees.

Vail doesn't pay enough.

I think that it is imperative during the winter... as the summer usage grows I think it is important to offer local medical response

It seems the vast majority of services go to day trippers to "commercial services", and I'd like to seem them provide proportional resources.

If the ski resort requires 24/7 or even peak time services, they should pay for it. I think it is their choice. I am good with increasing our fees for minimal services to keep the current situation.

It is essential that there is full time fire and EMT in the valley given the fire danger and the high volume of outdoor sports enthusiasts who get hurt, lost, etc.

On question 1, my answer is really at least 3. I would consider 4 based on costs and funding.

Measure E asks us to fund "Medical Services", not just Emergency medical services. We need limited services to limit spending.

Fire and emergency services should be covered by county property taxes. Kirkwood residents get very little in return for their property taxes

I prefer Option 4 but Option 3 would be acceptable. Option 1 and 2 are unacceptable.

I don't know if this option has been considered or if it would be feasible, but how about Vail adds a service fee to each ticket and season pass sold. They are essentially hosting an "event" at Kirkwood for their customers. Seems reasonable that when companies or individuals host large events in the valley, that a service charge for fire and emergency services be accessed.

There is no good answer, answers are not what's wanted but we don't have the resource pool to pay for this. This applies to q4. Not desired but it seems cost prohibitive. Have we asked the county where property tax money goes and looked at moving all of Kirkwood into one county or the other? - the multiple county issue is one of the causes of some of our problems. This seems like a big decision that was rushed.

I appreciated the commenter on May 23 who said "Vail doesn't get to say no to cost sharing just because they don't want to." We realize Kirkwood is unique and communities around Vail's other 36 properties can tax a larger base and offer these services which provide safety for skiers and homeowners. We realize Vail wouldn't want to set a new precedent for cost sharing these services. However, in our case it's the right thing to do, it can comfortably come from Vail's profits, and if Vail were to finally build out the TC base lodge on the unsightly raw foundation and build better parking, the corporation would benefit yet further and more deeply from the cost sharing (not least because more skiers will come). Step up, Vail. We appreciate Vail and expect to have a good faith partner in you.

Expanding services could be appealing to me but not by funding them in this manner. The larger question for me is: How do our existing taxes fail to provide any of these essential

resources currently? It seems that Kirkwood functions as a tax profit-center for Alpine and Amador counties without receiving the services associated with paying those taxes.

Thank you to the board and staff for all you are doing to preserve Kirkwood's fire department and services.

In the mid-2000's the KVFD offered EMT classes for a cost. The class was taken by residents and employees of Kirkwood and many of them volunteered as a result. Why hasn't the KMPUD/KVFD been actively recruiting for volunteers?

I have not seen any explanation why the millions of dollars in property tax the valley pays to the counties brings so little in services. Why are we not getting more money from the counties? What has been explored to increase county funding to a level that is sustainable for the fire department? Also the financial figures provided do not mention the current large annual donations to the fire department will presumably vanish if a large tax is implemented.

There's already a bond measure from Alpine county that's increased the property taxes significantly. Not interested in additional taxes or fees.

Our HOA and electric bills are enough. There's nothing left.

Thanks for gaining insight from the community. It's unfortunate it's happening @ this juncture in the process. I didn't comment @ the video chat however, I could provide potential challenges with the paid plan. I'll add, the folks who spoke up in favor of a pd dept. seem to be short tenure owners not familiar with the system. Why would anyone not more protection? I'm a 33 retired firefighter. I recognize many of the politics and operations that take place. A paid FD is a business of customer service. It's expensive and for many, not easy to justify for the expense. Especially @ maybe 10 calls a month. Interestingly, alarms etc are grouped into fire/rescue with the other small portion being medical. A trouble alarm (is smoke detector triggered by low battery, cobwebs or paint etc) is an "event" many of the legit calls are out of the valley traffic related with pd. agencies responding to the detail which include CHP and Sheriff's who generally are EMTs with equipment, especially in rural areas where "they are the help" that's gonna mitigate until fire/transport are to arrive. If you have a time sensitive trauma, the helicopter is dispatched with flight nurses. EMTs are a pretty low level of life support and don't provide life saving/ stabilizing drugs for cardiac events etc. That's advanced life support ALS-paramedics and above. Any EMT will convey the relief that comes with the ambulances arrival. Is that what close to 2 million per year is worth with the other pending capital improvements issues lingering? Next issue not addressed was the coverage commitment. Typically, on any extended call or conflagration, slower, distant stations "move up" to cover the resources committed on the detail. Does that mean "our paid guys" are moving up and the kwood valley is left uncovered until incident is mitigated? Maybe, if Amador FD functions as a normal dept. Especially on extended wildland calls in the foothills etc. Next is the down right boredom working in a remote, slow call volume latitude. Firefighters want calls and action, that's what keeps you on your A game of proficiency. Not " we got lots of time, we're gonna train, train, train" doesn't work that way in reality. I believe this will create a "shift fill" with overtime environment. No ones gonna bid these spots in firefighting ranks except to get overtime. This will create a larger expense when that's realized. Additionally, a revolving door of experience that's unlikely to be familiar with their response area- alarms, elevators, locations etc. A civilian can learn the Airway-Breathing- Circulation standards of life support, again a lot of unwarranted expense to have "EMT's" protecting. Fire potential, I don't believe is the danger. Like Mobil homes and vehicle fires, it's likely to be an insurance Co. total loss. I've been @ kirkwood for the fire of nearly the last 40 years. I took the photos on chief Ansel's wall of Sun Meadows burning with Michael Sharp and the ski patrol fighting in a blizzard with 88 having been closed for 4 days. It was an unprecedented fire. Two additional pd EMTs will provide the

same 2 in 2 out OSHA requirement. 2 can still enter with a "known" or assumed rescue- IE, there's a car in the driveway @ 3 in the morning. There is still resources from outside responding, that's "autoaid" agreements within the county. In summary, I would never downplay the need for more firefighters or EMS services, however, I would like to see other options explored like recruiting @ the college, incentives for permanent staff or additional hiring within the PUD since permanent housed employees are what's required in this latitude. I recognize there's frustration with staffing levels and those dealing with the challenge. It's been the "norm" as long as I've been around the valley and now this is set in motion with no checks and balances to facilitate or control. The carts in front of the house @ this point and I believe Vail Corp whom is the reason we are all able to have snow sports and bull wheels turning, after two bankruptcies in the past- prior to putting Kirkwood in their portfolio should be way more involved with this. They have the power and resources to help facilitate this process. It shouldn't be "forced" on them regardless of their windfall of reported cash. They are in the development, operations business to make a profit for their shareholders, not be ordered around for deep pockets.

Question #1 presents limited and therefore false alternatives and cannot be rationally answered until KMPUD discloses the actual number of fire calls and their origins and specific descriptions, the actual number of medical aid calls and their origins and specific descriptions, and the actual number number of search and rescue calls and their origins, as I have requested KMPUD to publish to the Kirkwood community, for given periods of time.

The KMPUD has not gone about this in the right order and continuing with a method of funding that's not right and allowing this board or future boards to go unchecked and charge the maximum amount is a problem. The unwillingness to respond to residents calling this out or to even try to get additional volunteers now tells us the KMPUD is likely to charge the most it can going forward.

It's only common sense to have services.

Thank you for your work on this. I intend to vote yes on the ballot measure in July. I understand the concerns of some community members re the \$\$ amount in that measure. I appreciate the board members putting their time into Kirkwood; and am not concerned that you will do anything terrible. But after all if you do something terrible you can be voted out, so think community members should be more concerned about medical emergencies than the board's actions.

Paying a reasonable fee for this service is no different than the other services we pay for.

Fire protection is carved out of Homeowners coverage for residents in West Meadow. Fire coverage through the CA Fair plan is \$4,000+ per year. If increased local fire protection staff would get insurers to include fire coverage once again in their homeowners coverage, the savings to homeowners would more than off-set their cost of increasing the staff. This is worth exploring with companies insuring homes in Kirkwood.

Firefighters and EMT's should be paid to do their jobs. It is unreasonable to expect to rely on volunteers. Kirkwood property tax dollars help the fire departments in Amador, Eldorado and Alpine counties. It seems only reasonable that the responsibility be divided between the counties and not solely placed on the residents of Kirkwood. If someone's home or business is burning down or a family member is injured, I want Kirkwood property tax dollars to help individuals in those counties. I would assume that the counties would be willing to do the same for the residents of Kirkwood.

STAFF REPORT

Ordinance 23-01 Revising Electric Rate Structure

Background:

At the December 9, 2022 meeting, the Board directed Staff to develop rules, forms, fees, and associated Ordinance for Average Monthly Usage calculation for “Unique, demonstrable circumstances [that] justify a change” and bring them back to the Board for review and possible adoption. At the February 10, 2023 meeting, the Board requested some clarifying language and additional review from the Planning Committee.

The requested changes from the Board and recommendations from the Planning Committee are included in the attached Ordinance 23-01, except as follows:

Appeal Fee: The Fee requested covers estimated District costs associated with an appeal. The Planning Committee would like it eliminated.

“Unique” vs. “Distinct”: District Counsel chose the word “unique” in drafting the Ordinance and Staff concurs. The Planning Committee would like to use the word “distinct” instead.

Reviewed by Committee:

Planning.

Financial Impact:

Yes, however it is an unquantifiable, detrimental impact to electric revenue as it is dependent upon number and significance of applications approved.

Elimination of the Appeal Fee would also have a detrimental impact on electric revenue.

CEQA:

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

Recommendation:

Staff recommends adoption of Ordinance 23-01, associated fees, and form.

Prepared By:

Erik M. Christeson, P.E.

ORDINANCE NO. 23-01

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT REVISING ELECTRIC RATE STRUCTURE

Section 1. Purpose and Authority. The purpose of this ordinance is to add Section 7.D to Ordinance 21-02 for customers that receive electric service from Kirkwood Meadows Public Utility District (“District”). The District Board of Directors adopts this ordinance pursuant to Government Code section 66018, Public Utilities Code sections 16461 and 16467 through 16472, and other applicable laws.

Section 2. Findings. The District Board of Directors finds as follows:

- A) In 2007, the Alpine County Local Agency Formation Commission authorized the District to provide electric service within its service area. In 2009, the District Board of Directors adopted Ordinance No. 09-02 authorizing the acquisition of Mountain Utilities’ (“MU”) electric and propane gas systems and approving an Asset Purchase Agreement with MU. The District adopted Ordinances 11-01, 13-01, 14-04, 14-06, 16-01, 21-02, and 22-01 which each successively revised electric rates and rate structures.
- B) Per Ordinance 21-02, the District does not provide a method to petition the Board for an AMU reduction due to unique, demonstrable circumstances that may justify a change in AMU.

The Board has determined that it is desirable to create an AMU appeal process for these situations.

Section 3. Ordinance 21-02 Shall be Amended to Read as Follows:

Section 7. EDU Calculation

D) AMU Appeal Process

- 1) The customer must present a unique, demonstrable, and quantifiable circumstance that, to a reasonable person, justifies a change in their currently assessed AMU.
- 2) The customer must complete a Petition for Electric AMU Change form and pay the associated fees, which may be amended from time to time.
 - i) The form shall permit the customer to recommence the three-year AMU calculation period beginning with a full AMU year.
 - ii) The AMU calculation for the first year would utilize a new beginning year, selected by the customer, but no earlier than April 1, 2020, and after the date of the circumstance identified above.
In each subsequent year the customer’s AMU will be calculated until there are three full years of usage at which time their EDU would be set as noted above.
- 3) The General Manager shall review all petitions and make a determination on the request within 30 days of submission.
 - i) Should the General Manager approve the Petition, the customer’s AMU shall be modified no later than the second subsequent regular electric billing cycle after approval.

- ii) Should the General Manager reject the Petition, the customer may appeal to the Board of Directors. An appeal shall be set for a public hearing at a regular Board meeting, within 60 days of rejection.
- iii) If the appeal is successful, the customer’s AMU shall be modified no later than the second subsequent regular electric billing cycle after successful appeal.
- iv) There shall be no remedy from an unsuccessful appeal to the Board of Directors.
- v) Resubmission of Petitions previously denied shall be summarily rejected.
- 4) An AMU Change shall not entitle the customer to a refund of any District electric rates, charges, or fees already billed and/or collected prior to the approval of the AMU Change.
- 5) A Petition for AMU Change may not be submitted more frequently than every 5 years per parcel.

Section 4. Effective Date. The changes set forth above shall take effect ~~July~~April 1, 2023.

Section 5. Posting. Within 23 days after the date of passage of this ordinance, the Secretary of the Board of Directors shall post a copy of this ordinance in at least three public places in the District.

Section 6. Superseder. This ordinance adds Section 7.D to Ordinance 21-02.

PASSED AND ADOPTED by the Board of Directors of the Kirkwood Meadows Public Utility District on the ~~40th~~9th day of ~~February~~June, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Directors

Attest:

Secretary, Board of Directors

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
CUSTOMER PETITION FOR ELECTRIC AMU CHANGE
(\$300 PETITION FEE / \$150 APPEAL FEE)**

OWNER: _____

PROPERTY ADDRESS: _____

MAILING ADDRESS: _____

PHONE NUMBER: _____ EMAIL: _____

ASSESSOR PARCEL #: _____

EXPLANATION OF REASON FOR REQUEST: (Your request should demonstrate an unique, demonstrable, and quantifiable circumstance that justifies a change in your current AMU. Please attach all pertinent back-up, calculations, invoices, etc. in support of you petition.)

By signing this form, I represent that all assertions, claims, and supporting documents are correct and true to the best of my actual knowledge. I understand that should my Petition be approved, it will not entitle me to a refund of any District electric rates, charges, or fees already billed and/or collected prior to the approval of the AMU Change and that my new AMU shall be modified no later than the second subsequent regular electric billing cycle after approval.

SIGNATURE: _____ DATE: _____

FOR DISTRICT USE ONLY

Petition Fee Received:	General Manager: Approved / Rejected DATE:
Appeal Fee Received:	
Board Appeal: Yes / No	Board Action: Approved / Rejected DATE:

Kirkwood Meadows Public Utility District
Electric Generation
2022/2023

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2022/2023 Totals YTD
Total Production (kWh)	425,879	415,724	387,277	441,402	1,196,370	1,112,608	1,061,284	961,109	983,848	852,165	576,208		8,413,874
CAISO Purchase (kWh)	394,999	404,394	387,277	419,097	1,196,370	1,112,608	1,061,284	961,109	983,848	852,165	576,208		8,349,360
Powerhouse Production (kWh)	30,880	0	0	22,305	0	0	0	0	0	0	0		53,185
Actual Metered (kWh)	288,791	308,010	300,746	326,893	1,019,267	1,042,288	909,779	895,374	837,343	610,023	565,738		7,104,252
Budgeted Metered (kWh)	364,497	338,355	292,209	364,537	656,891	960,421	879,423	809,887	806,849	535,865	350,362		6,359,296
Total System Losses (kWh)	137,088	107,714	86,531	114,509	177,103	70,320	151,505	65,735	146,505	242,142	10,470		1,309,622
Identified System Losses (Estimated kWh):													
KM Blue Transformer	9,226	9,226	8,928	9,226	8,928	8,928	8,928	8,333	9,226	8,928	9,226		99,101
KM Green Transformer	10,892	10,892	10,541	10,892	10,541	10,892	10,892	9,838	10,892	10,541	10,892		117,706
Step-Up Transformers	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090		88,990
Total Identified System Losses (kWh)	28,208	28,208	27,559	28,208	27,559	27,910	27,910	26,261	28,208	27,559	28,208		305,796
Unidentified System Losses (kWh):													
Total Unidentified System Losses (kWh)	108,880	79,506	58,972	86,301	149,544	42,410	123,595	39,474	118,297	214,583	-17,738		1,003,826
% Unidentified System Losses (Goal 12%)	26%	19%	15%	20%	12%	4%	12%	4%	12%	25%	-3%		12%

Kirkwood Meadows Public Utility District
Propane Production
2022/2023

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
Propane Usage (cf)	393,728	305,040	445,237	734,364	1,540,235	2,893,103	3,924,831	3,581,605	2,706,222	2,027,557	2,210,213		20,762,134
Actual Metered (cf)	351,061	309,078	440,823	717,743	2,294,479	3,557,456	3,200,595	3,418,819	3,144,810	2,015,867	1,332,042		20,782,773
Budgeted Metered (cf)	447,670	534,713	523,450	1,032,976	1,803,455	3,240,789	3,330,331	3,222,314	3,031,280	1,894,999	898,685		19,960,662
Unmetered Total	42,667	(4,038)	4,414	16,621	(754,244)	(664,353)	724,236	162,786	(438,588)	11,690	878,171		(20,639)
% Unmetered (Goal 2%)	11%	-1%	1%	2%	-49%	-23%	18%	5%	-16%	1%	40%		0%

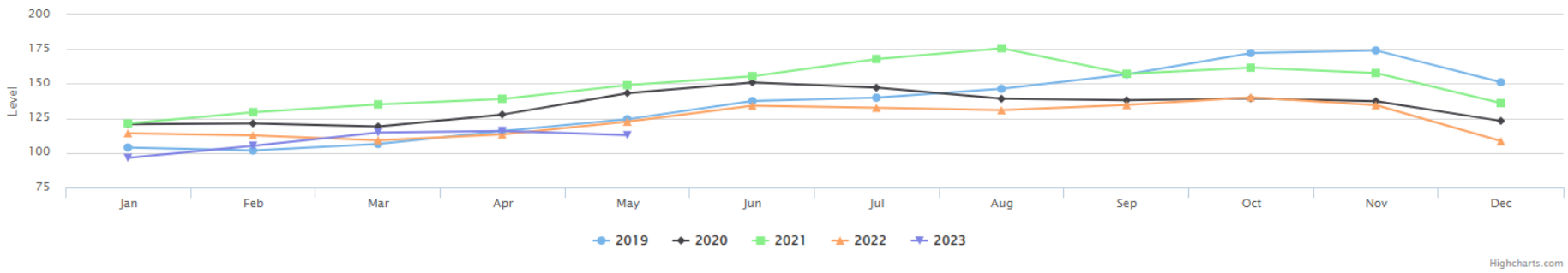
Kirkwood Meadows Public Utility District Water Production 2022/2023

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
Total Production (Gallons)	1,003,095	720,145	553,825	515,243	1,422,452	1,446,902	1,446,902	1,562,204	1,297,946	2,190,153	1,970,380		14,129,247
Actual Metered (Gallons)	783,163	615,312	469,078	357,424	1,098,146	1,670,030	983,848	1,681,945	1,396,411	1,136,384	694,189		10,885,932
Budgeted Metered (Gallons)	857,172	778,231	531,509	501,913	548,016	1,317,544	1,696,612	1,473,101	1,385,141	708,533	350,114		10,147,885
Total System Losses (Gallons)	219,932	104,833	84,747	157,819	324,306	(223,128)	937,289	(119,741)	(98,465)	1,053,769	1,276,191		3,717,550
Identified System Losses - (Estimated Gallons)													
District Facility Use	27,000	24,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000		159,500
Hydrant / Sample Flushing	0	3,000	2,500	7,500	5,000	5,000	0	0	0	10,800	0		33,800
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		11,000
Discovered Leaks Before Meters	0	0	0	0	0	0	0	0	0	0	0		0
Fire Department	1,800	0	0	0	0	0	0	1,800	0	0	0		3,600
Total Identified System Losses (Gallons)	29,800	28,500	15,500	20,500	18,000	18,000	13,000	14,800	13,000	23,800	13,000		207,900
Unidentified System Losses (Gallons)	190,132	76,333	69,247	137,319	306,306	(241,128)	924,289	(134,541)	(111,465)	1,029,969	1,263,191		3,509,650
% Unidentified System Losses (Goal 15%)	19%	11%	13%	27%	22%	-17%	64%	-9%	-9%	47%	64%		25%

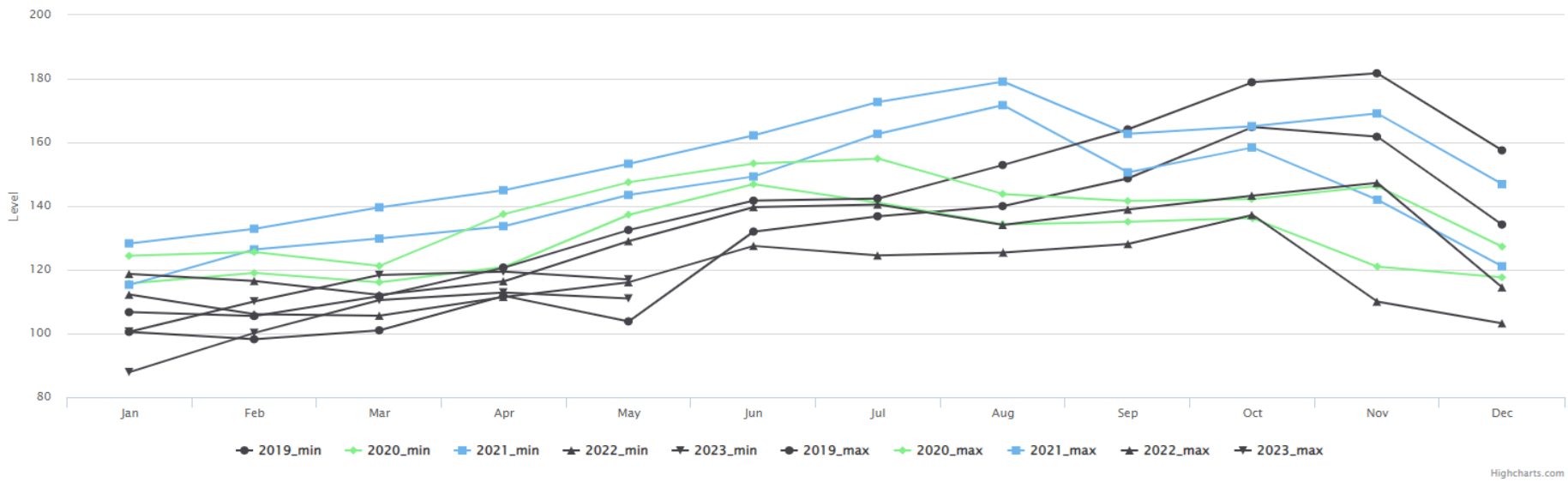
Kirkwood Meadows Public Utility District Waste Water Treatment 2022/2023

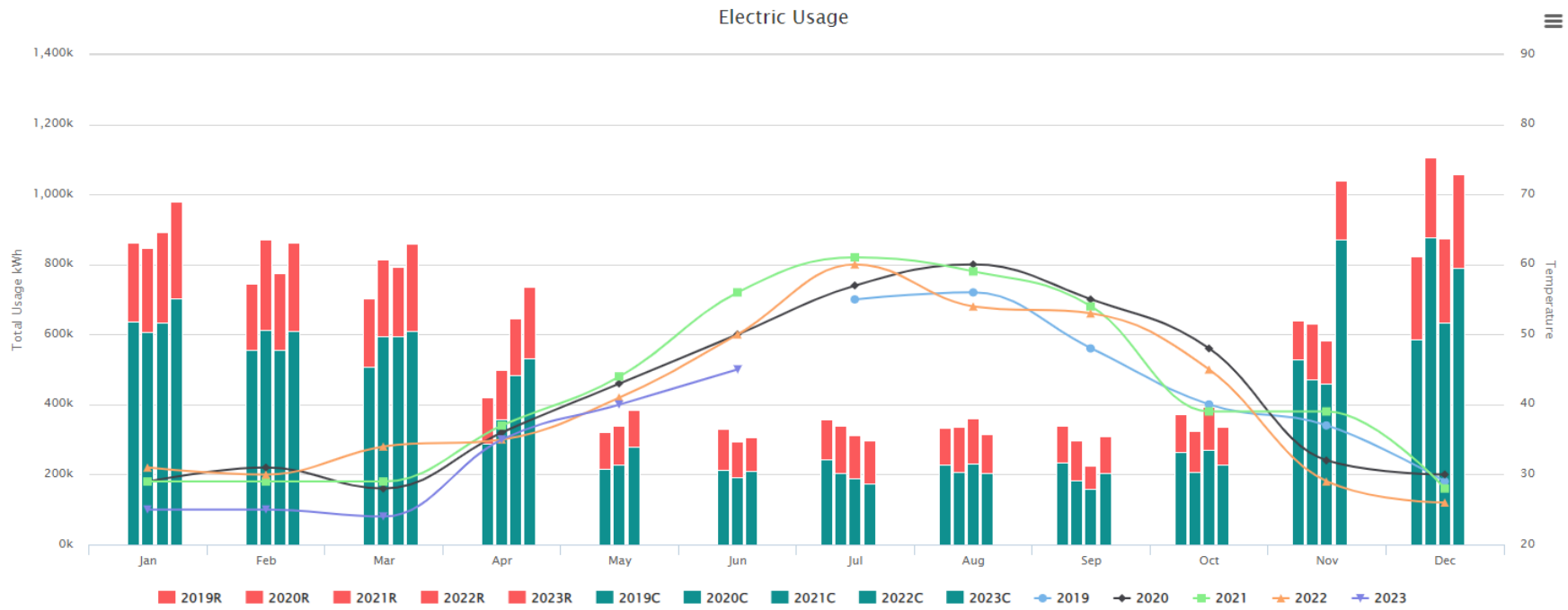
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
Influent Metered (Gallons)	870,515	618,819	504,574	391,148	701,698	2,028,369	2,562,512	2,064,533	1,589,088	3,254,570	4,090,125		18,675,951
Actual Metered (Gallons)	703,793	566,378	439,450	340,318	550,805	1,590,712	1,534,687	1,684,676	1,394,556	1,133,392	693,149		10,631,915
Total System Unmetered (Gallons)	166,722	52,441	65,124	50,830	150,893	437,657	1,027,825	379,857	194,532	2,121,178	3,396,976		8,044,036
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	27,000	24,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000		159,500
Hydrant Flushing Into System	0	0	0	0	0	0	0	0	0	0	0		0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,001	1,000	1,000	1,000	1,000		11,001
Total Identified Unmetered Usage (Gallons)	28,000	25,500	13,000	13,000	13,000	13,000	13,001	13,000	13,000	13,000	13,000		170,501
Unidentified Unmetered Usage (Gallons)	138,722	26,941	52,124	37,830	137,893	424,657	1,014,824	366,857	181,532	2,108,178	3,383,976		7,873,535
% Unidentified Unmetered Usage	16%	4%	10%	10%	20%	21%	40%	18%	11%	65%	83%		42%

Average Monthly Aquifer Levels for Well 4/5

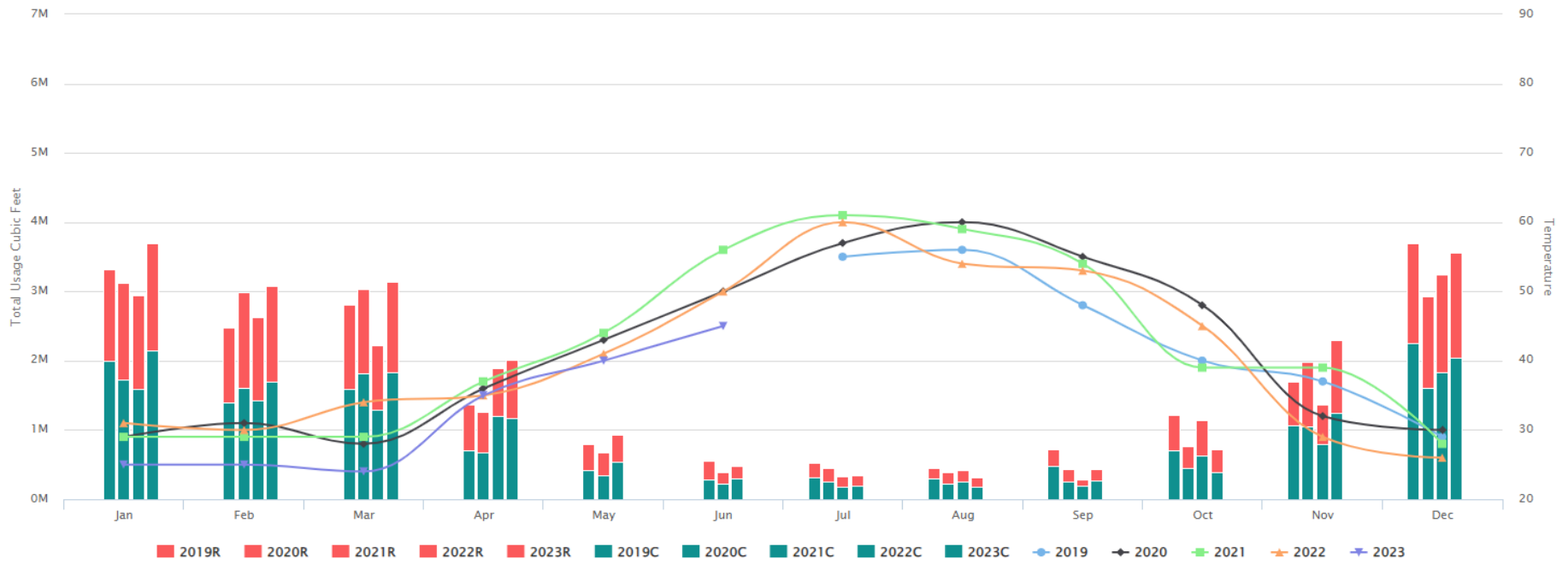


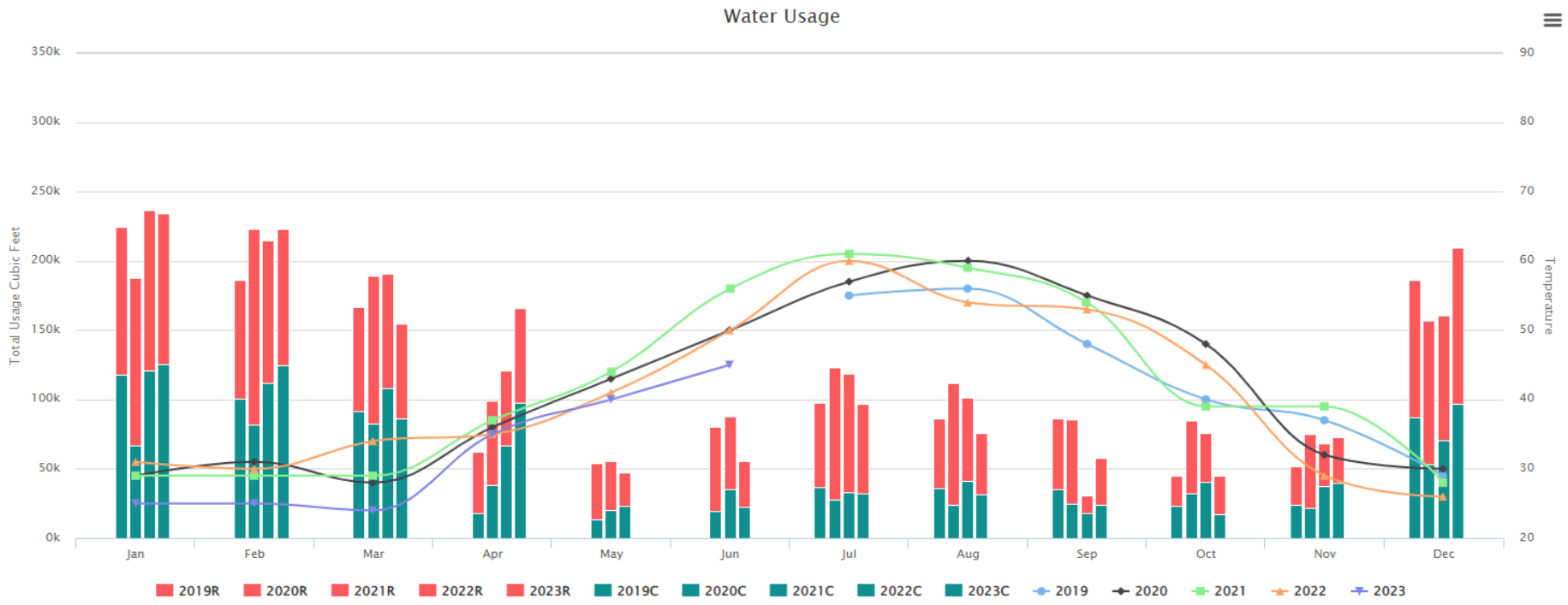
Aquifer Level for Well 4/5





Propane Usage





**Kirkwood Meadows Public Utility District
Aquifer Levels / Water Pumped / Water Treated
April 2023**

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	118.9						86270
2	119.4			277500	37000	314500	76632
3	117.3	99101	27	181500		280601	60914
4	115.4						87092
5	115.8	45600				45600	34521
6	115.1						64324
7	115.7			162000		162000	66753
8	115.7						107116
9	116.5	114854	27	179800	56000	350654	85623
10	115				18000	18000	94215
11	114.8						105534
12	114.3						110385
13	113.4		27.5	38200		38200	107451
14	112.9			186100		186100	102144
15	114						190311
16	114.6						72641
17	114	160426			32000	192426	109755
18	114.4		27	151700	23000	174700	81958
19	115.1						92884
20	115.7						97292
21	115.7						106233
22	115.6			29200		29200	135547
23	115.8						135456
24	116.5	67005		50700		117705	124980
25	115.5		26.5	131900		131900	116908
26	115.9						134650
27	116.6	20086				20086	139577
28	116.8				12000	12000	151387
29	116.7						193057
30	116.9	74481			42000	116481	182960
AVG	116		27				
TOTAL		581,553		1,388,600	220,000		

Monthly Well Water Pumped

Multi-day total

2,190,153

Monthly Water Treated / Processed in WWTP

3,254,570

Well 4 Depth Sounding			
Field	Plant Display	Date	
			Well 4/5 Purging
			Water/Qtrly Samples
			800.00
			Spring Hydrant Flushing
			10,000.00
			Fire Department
			Playground
			-
			Construction Meters

Hours Wells Run

2	186.3	
3	64.4	
4 & 5	82	

**Kirkwood Meadows Public Utility District
Aquifer Levels / Water Pumped / Water Treated
May 2023**

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	117	112214				112214	147607
2	108.1						121438
3	112						110901
4	112.3		28	205500	35000	240500	108819
5	113.2			36700		36700	95222
6	112.3						105086
7	113.2		27	39800		39800	96643
8	112.1		24	174700		174700	69697
9	113.1	120,470		44800		165270	66663
10	112.7						71454
11	112.9			41000		41000	82989
12	112.8	115,434				115434	105361
13	113				71000	71000	152020
14	112						124476
15	113		27	55100		55100	138594
16	113.3						144968
17	111				28000	28000	148211
18	111.1						156715
19	112.2		28	39600		39600	151862
20	112.9			35200		35200	174315
21	113.3						189039
22	113.6			100,200	48000	148200	161255
23	113.8						210495
24	111.7						189636
25	110.6			168,000		168000	170100
26	109.7						131527
27	111			146,900		146900	155757
28	112.6	213,331				213331	146663
29	113.3				26000	26000	125909
30	112.6						124289
31	113.4	49331		44,100	20000	113431	112414
AVG	112		27				
TOTAL		610,780		1,131,600	228,000		

Monthly Well Water Pumped

Multi-day total

1,970,380

Monthly Water Treated / Processed in WWTP

4,090,125

Well 4 Depth Sounding			
Field	Plant Display	Date	
			Well 4/5 Purging
			Water/Qtrly Samples
			Spring Hydrant Flushing
			Fire Department
			Playground
			Construction Meters

Hours Wells Run

2	178.7
3	68.1
4 & 5	84.6

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Residential Meter Protection

		Rating			
		Low	Medium	High	
Shutoff Date	May-23				1
	Jun-23		6		1
	Jul-23		3		2
	Aug-23		2		
	Sep-23				
	Oct-23		6		
	Nov-23		38		
	Dec-23		3		
	Jan-24		1		
	Feb-24				
	Jan-25	7			
	Totals		7	59	4

Now BTS 71%

Commercial Meter Protection

		Rating		
		Low	Medium	High
Shutoff Date	May-23			
	Jun-23			
	Jul-23			
	Aug-23			
	Sep-23			
	Oct-23			
	Nov-23		3	
	Dec-23		1	
	Jan-24		1	
	Apr-24		1	
	Totals	0	6	0

Major Projects	2024				2025				2026							
	Description	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Hydrology Study / Test Wells																
Master Plan - Electric (Complete)																
Master Plan - Propane																
Master Plan - Wastewater																
Master Plan - Water																
Needs Assessment																
OGALS Park Project																
Propane Service Line Replacement																
Propane Tank & Roofs - Pre-design																
Propane Tank & Roofs - CEQA																
Propane Tank & Roofs - Design/Bid/Build																
WWTP Repair & Rehabilitaiton																
Planning																
Design																
Bid/Construction																
Board Future Activities	2024				2025				2026							
Description	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Election of Directors																
Propane Rate Study (4)																
Water/Waste Water Rate Study (1)																
Electric Rate Study (2)																
Fiscal Year Budget (3)																
Notes:																
(1) Nov '24: consider residential min payment, re-assess financial and construction costs																
(2) Sep '25: consider capacity charge, all elec discount, Nov '22: residential min payment																
(3) Feb/Mar: Draft assumptions, Apr: EDU calculations, May: HOA Snow calc, Detailed Budget																
(4) Oct '24: Consider revision to propane usage monthly correction.																

Planning Committee Report

Meeting Date(s): [May 17, 2023](#)

Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Bertrand Perroud
- *KMPUD Staff*: Assistant GM Rick Ansel
- *Community Committee Members*: Anne-Flore Dwyer, Greg Kiskenen, Patrick O'Donnell, Eric Richert
- *Community Members*: Jack Longinotti

1) Needs Assessment. Update.

Staff expects to have a draft Needs Assessment report in June 2023.

2) Discussion on Ordinance 23-01. Update.

We discussed a few items for Staff to consider in order to revise Ordinance 23-01's initial draft that was presented at the February Board Meeting.

- Update Section 7D2i to include "...beginning with a full AMU year."
- Update Section 7D2ii to include "...but no earlier than April 1, 2020 and after the date of the demonstrated circumstance."
- Remove the fee to appeal.
- Consider the use of "distinct" instead of "unique" in the description of the circumstance.
- Update the relevant dates in the document.