

# TRUCKEE SANITARY DISTRICT FISCAL YEAR 2022 ANNUAL BUDGET



Committed to Protecting Truckee's Public Health and Environment Since 1906

Adopted June 17, 2021

TRUCKEE SANITARY DISTRICT FISCAL YEAR 2022 ANNUAL BUDGET

#### **Board of Directors:**

Nelson Van Gundy, President Brian K. Smart, Vice President Jerry Gilmore Ron Sweet Denny Anderson

#### District Budget Workgroup:

Blake R. Tresan, PE, General Manager Raymond Brown, PE, Assistant General Manager/District Engineer Mark J. Wasley, Finance & Administrative Services Manager Eric Sundale, Operations and Maintenance Superintendent Angie Rea, Accountant

#### District Administrative Office:

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#### TABLE OF CONTENTS

#### **RESOLUTION ADOPTING THE FY22 ANNUAL BUDGET**

#### BUDGET MEMORANDUM FROM GENERAL MANAGER

#### TABLES

- 1. Annual Budget All Funds FY22
- 2. Operating Budget Fund 1 FY22 Comparison to FY21 Budget and Projected Actuals
- 3. Staffing Plan FY22
- 4. Outside Services Budget Detail FY22
- 5. Computer Hardware, Software, IT Support Budget Detail FY22
- 6. Travel & Training Budget Detail FY22
- 7. Capital Improvement Fund 4 5-Year Budget Plan FY22 thru FY26
- 8. Capital Improvement Fund 5 5-Year Budget Plan FY22 thru FY26
- 9. Description of Capital Projects FY22
- 10. Fleet and Equipment Replacement Schedule FY22 thru FY26
- 11. Fund Balance FY22

#### APPENDICES

- A. Operating Budget Detail Budgeted Expenditures By Category, Code and Department
- B. 20-Year Reserve Fund Forecast Table, Assumptions and Chart
- C. SAD 5 (Fund 10) & Martis Valley Interceptor Cost Allocation Memorandum

#### TRUCKEE SANITARY DISTRICT **BOARD OF DIRECTORS RESOLUTION NO. 2021-108**

#### A RESOLUTION ADOPTING THE OPERATING AND CAPITAL **BUDGET FOR FISCAL YEAR 2021-2022** FOR THE TRUCKEE SANITARY DISTRICT

WHEREAS, the staff of the Truckee Sanitary District have developed a budget for fiscal year 2021-22; and

WHEREAS, the budget includes projections of operating and capital revenues and expenditures as well as changes in cash reserves in all District funds for fiscal year 2021-22; and

WHEREAS, the Board of Directors has been provided copies of the District's budget; and

WHEREAS, the Board of Directors has reviewed the District's budget; and

WHEREAS, the Board of Directors has determined that the proposed budget is consistent with the effective delivery of services by the District; and

WHEREAS, the Board of Directors has determined that the budget shows that with necessary Board action, there will be sufficient District revenues and financial reserves to meet the District's financial obligations over the next fiscal year.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Truckee Sanitary District does hereby adopt the budget for fiscal year 2021-2022.

PASSED AND ADOPTED by the Board of Directors of the Truckee Sanitary District at a regular meeting of the Board, held on the 17th day of June, 2021, by the following roll call vote:

AYES: NOES: **ABSENT: ABSTAIN:**  Anderson, Gilmore, Smart, Sweet, Van Gundy None None None

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Nelson Van Gundy President of the Board of Directors

ATTEST: Blake R. Tresan. Board Secretary Mannan WIN

# MEMORANDUM

Date: June 17, 2021

To: Board of Directors

From: Blake R. Tresan, General Manager

Subject: FISCAL YEAR 2022 ANNUAL BUDGET



The purpose of this memorandum is to present the annual budget for the Truckee Sanitary District ("District") for fiscal year 2022 (FY22). The budget lays out a financial map for the District for the period July 1, 2021 through June 30, 2022. The budget is broken up into two categories: operations and capital, and tracks changes in the five District reserve funds. This year's budget was developed, consistent with previous years, with the goal of responsible fiscal management of public funds.

The budget is summarized in Table 1 and supporting documentation is provided in subsequent tables and appendices.

This budget was prepared as a group effort and the work of Mark Wasley, Raymond Brown, Eric Sundale, and Angie Rea should be acknowledged and commended. Of course, every employee of the District deserves recognition for their hard work and continued success in achieving the District's mission.

#### **Organization and Business**

Truckee Sanitary District's mission is to protect the public health and the environment while providing its customers the highest level of service consistent with the prudent management of public funds. The District is the public agency responsible for the collection and conveyance of wastewater in the greater Truckee area.

The District was formed in 1906, making it one of the oldest special districts in California. Initial wastewater collection and treatment facilities serving portions of Truckee were constructed in 1908, with expansion in the ensuing years to keep up with growth in the Truckee area. The District is one of five sewer collection agencies in the Truckee-North Tahoe area that convey wastewater to the Tahoe-Truckee Sanitation Agency (T-TSA) for treatment and reclamation. TSD appoints a representative to the T-TSA Board.

The District's boundaries encompass an area of approximately 39 square miles. The District serves about 11,898 residential units and approximately 564 commercial accounts as of June 30, 2020. Service is provided through approximately 215 miles of gravity mains, 16 miles of force mains, 187 miles of laterals and 44 lift stations.

The District is overseen by a 5-member Board of Directors that sets all financial policies for the District including establishing the annual budget for revenues and expenses, setting rates and charges, and directing the investment of District funds. The General Manager serves as District Treasurer.

#### FY21 Highlights

Before presenting the FY22 budget, it is worthwhile to highlight a few items in current FY21 that differed materially from the budget:

- Operating Revenue is projected to be \$0.16 million greater than FY21 budget, primarily due to higher than budgeted property tax distributions from Nevada and Placer County.
- Operating Expenditure are projected to be \$0.34 million less than FY21 budget before accounting for a CalPERS Additional Discretionary Payment (ADP) of \$2.25 million approved by the Board in April 2021. The reduction in expenditures were in part due to lower than anticipated costs for activities restricted by the Covid-19 pandemic (e.g, travel, training, employee relations).
- The \$2.25 million ADP was funded from \$1.75 million in net revenues and an additional \$0.50 million coming from prior contributions and earnings in the District's California Employers Pension Prefunding Trust (CEPPT) account.
- The Board reviewed the District's Reserve Fund Policy in April 2021 with no recommended changes. The Reserve Fund Policy sets a 90% funded status target for the District's Pension and Retiree Health liabilities.
- The Board approved a General Fund transfer of \$0.17 million into the District's Major Capital Improvement Fund in April 2021, strengthening this Board-designated fund to pay for future capital improvements of the District.

#### **FY22 Budget Highlights**

FY22 Operating Budget

- Net operating revenues (revenues less expenditures) for FY22 are estimated to be \$1.50 million and \$1.65 million is projected to be transferred to Fund 5 to fund capital expenditures.
- Operating revenues for FY22 are budgeted at \$11.10 million (5.06% increase over FY21 projected actuals, 6.63% increase over FY21 budget).
  - User fee revenue is budgeted at \$ 4.25 million in FY22 (9.1% increase over FY21 projected actuals). The increase is due to a board approved 8.0% increase in user fee rates and an estimated 1.0% increase in the District's customer base. User fees represent 38.3% of total operating revenues.
  - Property tax revenue is budgeted at \$ 6.67 million for FY22 (4.0% increase over FY21 projected actuals). Property taxes represent 60.1% of total operating revenues.
- Operating expenses for FY22 are budgeted at \$9.66 million (a 5.93% decrease from FY21 projected actuals, 3.27% increase over FY20 budget), including:
  - \$4.55 million in salaries and wages;
  - \$3.07 million in benefits and payroll burden;
  - \$0.30 million in other post-employment benefits (OPEB);
  - \$1.75 million in other operating costs.
- Capital expenditures in FY22 are estimated to be \$1.74 million, including:
  - \$0.19 million in capacity facilities expansion;
  - \$0.54 million in collections system improvements;
  - \$0.56 million in vehicle purchases;
  - \$0.45 million in other capital projects.
- Total District reserves in FY22 are estimated to decrease by approximately \$0.03 million beginning the year at \$15.25 million and ending the year at \$15.22 million.

#### FY22 Budget Details

A detailed description of the annual budget for FY22 is provided below.

#### **Operating Budget – Fund 1**

The majority of the District's day-to-day financial activity is tracked through its operating budget. Funds associated with the operating budget are maintained in the General Fund or Fund 1. In FY22, staff anticipates an increase in Fund 1 operating revenues of approximately \$0.54 million and a decrease of \$0.61 million in expenditures over the current year projected actuals (Table 2).

#### **Operating Revenues**

Overall, operating revenues are budgeted at \$11.10 million (5.06% increase from FY21 projected actuals, 6.63% increase from FY21 budget) – an increase of \$0.54 million over FY21 projected actuals. This increase in revenue is primarily attributable to increased user fees and property taxes resulting from residential and commercial development and rising real estate prices, and increased user fee rates. For FY22, a board-approved 8.0% increase in user fee rates will be enacted effective July 1, 2021 and along with an increase in our customer base, the anticipated result is a roughly 9.1% increase in user fee revenue over FY21 projected actuals. This year represents the final year of a five-year rate increase period the District initiated in 2017 after more than 30 years without any change in user fees.

Staff is budgeting a 4.0% increase in property tax revenues over FY21 projected actuals. While fluctuating on a year-to-year basis, property tax revenues over the past 25 years have shown an average annual increase of almost 6.5% per year. Based on historic trends, additional development in the Truckee Community, housing inventory turn-over and a conversation with the Nevada County CFO, staff supports using the 4.0% increase as a realistic and conservative assumption for the FY22 budget.

#### **Operating Expenditures**

Operating expenses for FY22 are budgeted at \$9.66 million (5.93% decrease from FY21 projected actuals, 3.27% increase from FY21 budget). The increase (FY22 budget vs FY21 budget), is mostly attributable to the 2020 wage and compensation market adjustment implemented on January 1, 2021, a 2.5% cost of living (COLA) salary increase approved by the Board in May 2021, and increased payroll related burden costs.

*Staffing:* According to the staffing plan, a total of 40.4 full-time-equivalents (FTEs) will be employed by the District during the coming year (Table 3). This is an increase of 0.4 FTE from FY21. The staffing increase includes reduction of one field worker due to retirement, the addition of one full-time administrative position that was unfilled during FY21 and two seasonal field maintenance workers during the summer months. The approved 2.5% cost of living adjustment (COLA) place holder has been incorporated in the annual budget.

*Employee Benefits:* The District provides employees with a number of benefits including health insurance, pension contributions, social security, workers compensation insurance, Medicare tax, dental insurance and vision expense reimbursement. Overall, these benefits are estimated to cost the District \$ 3.10 million in FY22 (28.3% decrease from FY 21 projected actuals, 1.6% decrease from FY21 budget). The discrepancy in comparison to FY21 projected actuals is due to a one-time Board approved FY21 \$2.25 million additional discretionary payment (ADP) towards CalPERS

Pension unfunded accrued liability (UAL). Of the \$2.25 million payment, \$1.25 million was unbudgeted for FY21.

*Pension Contributions:* For FY22, the District is anticipated to make \$1.47 million in pension contributions to CalPERS. These contributions include \$474,000 in employer normal costs, \$196,000 in Classic employee normal costs paid for by the District, \$303,000 in required payments against the District's UAL, and a \$500,000 discretionary contribution to the District's CEPPT account to prefund future payments towards the UAL. Additional discretionary payments (ADP) towards the District's UAL save the District future interest payments that would otherwise be included on the outstanding UAL balance at the CalPERS discount rate (currently 7.0%). Excluding CEPPT and FY21 ADP contributions, the District's normal costs and required UALs to CalPERS in FY22 are anticipated to decrease \$76,000 over FY21 projected actuals mostly due to the increased proportion of the District's staff subject to the Public Employees' Pension Reform Act (PEPRA). PEPRA/Classic staff count is anticipated to be 22/18 respectively for FY22.

*Health Insurance:* The District provides health insurance for its employees through a contract with CalPERS. CalPERS sets premiums for each calendar year in the prior June. For calendar 2022, medical health insurance premiums are anticipated to increase by 10% (January – June). The overall health insurance costs for the District are estimated to be \$1.0 million in FY22, an increase of \$82,000 over projected FY21 actuals.

*Payroll Burden:* The District contributes to Social Security, Medicare, and subscribes to workers compensation insurance on behalf of the employees. Combined, these payroll burden items are anticipated to cost the District \$395,000 in FY22, a slight increase of \$4,000 over FY21 projected actuals.

*Dental & Vision Coverage:* The District provides dental insurance for its employees. The cost of the premiums for dental insurance is flat as the dental provider has not increased premiums for FY22. Vision coverage is provided through a District sponsored reimbursement program. For FY22, vision costs are anticipated to have a slight increase from FY21 actuals.

*Retiree Benefits*: District retirees are eligible for health insurance benefits through CalPERS in accordance with a vesting program. Upon retirement, employees that work for the District for 10 years receive 50% of their health insurance costs covered by the District. For each additional year of service with the District, employees receive a 5% increase up to 100% of their health insurance costs after 20 years of service. To be eligible, retirees must utilize the District's insurance provider. The District has two cost components associated with providing retiree health insurance: 1) the cost of premiums for retirees, and 2) contributions or disbursements to/from the District's retiree health trust fund (CERBT). For FY22, the District anticipates expenditures for health insurance premiums for retirees to be \$265,000, an 11.6% increase over FY21 projected actuals, primarily driven by anticipated increases in health insurance premium rates, as well as a few additional retirees. For FY22, the District anticipates contributing \$35,000 to the CERBT. As of the June 30, 2020 valuation report, the OPEB liability is 85.0% funded with a reserve fund policy goal of being 90% funded. In future years, the District anticipates taking disbursements from the CERBT to help offset the actual cost of retiree premiums. Every two years the District contracts with an actuary to determine the funding status of the other post-employment benefits and the CERBT.

*Outside Services*: Staff anticipates a \$21,000 increase in Outside Service costs in FY22 over the FY21 budget. Services to be provided in this category can be seen in Table 4 and include IT

consulting services, actuarial services, the annual financial audit, air and seal testing, utility billing consulting services, and other general engineering services.

*IT Hardware/Software*: Information technology costs for both hardware and software are anticipated to increase in FY22 by approximately \$67,000 over FY21 projected actuals. The majority of the IT costs are for routine annual software licensing and maintenance with some monies targeted for the purchase of additional desktop work stations/laptops and mobile devices (Table 5).

*Staff Training/Travel*: Staff training/travel costs (Table 6) are projected to be approximately \$7,500 higher than the FY21 budget. Local and off-site trainings, conferences, and workshops are budgeted for operations, engineering, and administrative staff in FY22.

#### Net Operating Revenues

Overall, operating revenues are budgeted to exceed expenditures by \$1.50 million for FY22. A total of \$1.65 million is budgeted to be transferred to Fund 5 to help fund future capital expenditures and Fund 1 is anticipated to retain sufficient funds to ensure 7 months of cash reserves are available at the beginning of the following fiscal year as defined in the District's Reserve Fund Policy.

A detailed operating budget broken down by general ledger account number and department can be seen in Appendix A.

#### Capital Budget – Funds 4 & 5

Capital expenditures are defined as items with costs that exceed \$15,000. Capital expenditures may be capitalized and depreciated if owned by the District and have a useful life estimated to exceed five years.

#### Capital Budget Revenues

The District receives revenues to fund capital expenditures from a combination of sources, including connection fees, interest earnings, and transfers from Fund 1 net operating revenues. In FY22, connection fees are anticipated to generate \$0.24 million in revenue. Interest earnings are anticipated to generate approximately \$0.03 million. The majority of the District's cash reserves are kept in LAIF, yielding slightly less than 0.5% interest over the last year, with a 0.5% interest rate assumption for FY22. A total of \$1.65 million is anticipated to be transferred to Fund 5 from Fund 1 to help fund future capital expenditures.

#### Capital Budget Expenditures

Staff has developed a detailed 5-year capital improvement plan that includes approximately \$1.74 million in capital expenditures for FY22 and \$9.94 million over the next five years (Tables 7 and 8). Significant capital expenditures projected for FY22 include \$562,000 in vehicle purchases, \$185,000 in lift station capacity upgrades, \$150,000 in pipeline rehabilitation, and \$115,000 to update the District's permit and utility billing software. A brief description of each capital project can be seen in Table 9. A detailed schedule of proposed vehicle and equipment purchases can be seen in Tables 7-10.

#### Fund Balances

The District projects it will start FY22 with approximately \$ 15.06 million in cash reserves. These District reserves are held in five funds as described below. Table 11 shows the changes in fund reserves anticipated during the upcoming year. Overall, it is projected that the District will end the year with \$15.03 million in cash reserves, a decrease of approximately \$0.03 million during FY22. The District has a reserve fund policy that sets minimum target amounts for each fund. A copy of the Reserve Fund policy is available on the District's website and was most recently reviewed and readopted in April 2022. The FY22 budget indicates that all funds will meet or exceed target balances throughout FY22.

#### Fund 1 – General Fund (unrestricted)

Monies in Fund 1 or the General Fund are used for the day-to-day operations of the District. Revenue sources for Fund 1 consist primarily of user fees and property taxes. Expenditures include employee salaries and wages, benefits, and operating expenses. The District receives user fees and property taxes from Nevada and Placer County according to the Teeter payment schedule, with distributions only in January (55%), May (40%), & July (5%). According to the Reserve Policy, the District targets starting each fiscal year with sufficient monies in Fund 1 to fund for approximately seven months (July – January) of budgeted operating expenditures.

#### Fund 4 – Capital Reserve Fund (restricted)

The Capital Reserve Fund is a restricted fund for use only on projects that increase the capacity of the sewer system. Revenue sources for this fund come from connection fees and interest earnings. Expenditures include capital sewer projects that increase capacity. The District completed hydraulic model and a connection fee study in FY 2021 resulting in a change in the connection fee which is anticipated to be adopted in the fall of 2022. The District's Reserve Policy sets a target minimum balance for Fund 4 at 60% of the cumulative expected expenditures over the subsequent 5 years.

#### Fund 5 – Major Capital Improvements Reserve Fund (Board designated/unrestricted)

Fund 5 or the Major Capital Improvements Reserve Fund is a board designated fund for use on capital improvements (items with a cost of greater than \$15,000). This fund has no revenue source other than interest earnings and the transfer of net revenues from the General Fund. The District's Reserve Policy sets a target minimum balance for Fund 5 at 60% of the cumulative expected expenditures over the subsequent 5 years.

#### Fund 6 – Emergency Contingency Reserve Fund (Board designated/unrestricted)

The Emergency Contingency Reserve Fund is a board designated fund for use in the event of emergencies. Monies cannot be withdrawn from this fund without Board approval.

#### Fund 10 – SAD 5 Trust Fund (restricted)

The SAD 5 Trust Fund is a restricted fund for use on sewer-related activities in the SAD 5 (Armstrong Tract) area only. This fund was originally created with excess monies from the creation of Sewer Assessment District 5. This fund has no revenue source other than interest earnings. The District performs approximately \$60,000 of maintenance work on the SAD 5 assets each year. These monies are originally drawn from the General Fund and later reimbursed from Fund 10. The method for determining this allocation can be seen in Appendix B. There is no minimum target balance for this fund, and Fund 10 will be utilized until fully depleted.

#### **20-Year Forecast**

Staff has included in this year's budget a model that forecasts revenues, expenditures and fund balances over a 20-year period (Appendix B). The 20-year forecast is a modeling tool used by the District as a blueprint to better anticipate medium and long-term trends for revenues, expenditures, and cash reserves, and to help ensure the District's financial health over time. Assumptions used for this 20 Year Forecast are including in Appendix B as is a chart depicting target and projected reserves. Trends to highlight include:

- Fund 1 General Fund (unrestricted)
  - o 8.00% anticipated annual user fee increase for FY22; Board approved February 18, 2021;
  - 7.00% annual user fee increase FY30 FY34;
  - 3.00% annual property tax increase;
  - Gradual, steady anticipated decreases in Classic pension retirement expenses with gradual, smaller anticipated increases in PEPRA pension retirement expenses.
- Reserve Fund 4 Capital Reserve Fund (restricted)
  - Anticipated capacity related capital improvement expenditures funded solely from connection fees and interest income on Fund 4 reserve balance.
- Reserve Fund 5 Major Capital Improvement Reserve Fund (Board designated/unrestricted)
  - Anticipated steady increases in capital improvement expenditures funded from net operating revenues and interest income on Fund 5 reserve balance.
- Fund 6 Emergency Contingency Reserve Fund (Board designated/unrestricted)
   Maintain balance of \$3,000,000.
- Fund 10 SAD 5 Trust Fund (restricted)
  - Allocation of Operations & Maintenance expenses; anticipated depletion of Reserve Fund 10 – SAD 5 Trust in FY25.

As with any long-term, dynamic forecasting model, as new information that may affect financial trends materialize, staff will incorporate those changes into the model. The 20-year forecast model, with current assumptions incorporated, indicate the District's continued strong financial position moving forward.

#### **Conclusion**

The FY22 Budget provides a financial plan for the District to continue delivering its customers the highest level of service consistent with the prudent management of public funds. Total capital and operating expenditures in the upcoming year are anticipated to exceed revenues by \$0.03 million, mostly driven by capital expenditures of \$1.74 million; this outcome results in a 0.20% reduction in cash reserves from \$15.06 to \$15.03 million. Overall, the District's financial position remains stable, with no debt (other than pension and retiree health benefit liabilities), and cash reserves that meet or exceed the targets set forth in the District's Reserve Policy. The District will continue to strive towards a 90% funded status with its pension and retiree health benefit funding strategies. As always, staff will do its best to keep the Board updated on the budget as the year progresses and welcomes the Board's input on budget-related items.

# Table 1Truckee Sanitary DistrictAnnual Budget - All Funds - FY2022

| IND   | AMOUNT                  |
|---|-------------------------|
| NRESTRICTED FUNDS   |                         |
| Fund 1 - General Fund   |                         |
| REVENUE   |                         |
| User Fees   | 4,250,000               |
| Fees for Services   | 60,000                  |
| Tax Revenue - Ad Valorem  | 6,670,000               |
| Interest Earned   | 37,000                  |
| Rents & Leases  | 3,00                    |
| Other Income  | 80,00                   |
| TOTAL REVENUE   | 11,100,00               |
| EXPENDITURES  |                         |
| Salaries & Wages  | 4,545,30                |
| Pension Benefits  | 1,472,30                |
| Health & Other Benefits   | 1,198,70                |
| Payroll Burden  | 394,50                  |
| Retiree Health/OPEB   | 303,50                  |
| Liability Insurance   | 163,00                  |
| Repairs & Maintenance   | 350,00                  |
| Utilities & Phone Services  | 164,50                  |
| Ad Valorem & Sewer Svc Billing Fees to Counties                               | 150,000                 |
| Operating Supplies  | 94,00                   |
| Fuel Expense - Unleaded & Diesel  | 62,00                   |
| Outside Services  | 224,50                  |
| Legal Fees  | 40,00                   |
| Travel/Training/Mtgs; Gen-Safety-EE Relations; Public Outreach                | 153,50                  |
| Info Tech & Office Expenses   | 209,20                  |
| Dues, Subscriptions & Memberships   | 41,40                   |
| Uniforms, Linen & Safety Boots  | 25,70                   |
| Environmental Permits & Fees  | 28,70                   |
| LAFCO Expenses  | 8,00                    |
| Printing & Publications<br>Minaglianaous (Prior Va Cradita, Bank Face, Other) | 25,00                   |
| Miscellaneous (Prior Yr Credits, Bank Fees, Other)<br>EXPENDITURE SUBTOTAL    | <u> </u>                |
| Cost Allocations to Funds 4, 5 & 10   | 9,660,000               |
| TOTAL EXPENDITURES  | 9,600,000               |
|   |                         |
| GENERAL FUND NET INCOME (LOSS)<br>Transfer to Fund 5                          | 1,500,000<br>(1,650,000 |
| GENERAL FUND NET INCREASE (DECREASE)  | (150,000                |

continued

# Table 1Truckee Sanitary DistrictAnnual Budget - All Funds - FY2022

| UND   | AMOUNT                        |
|---|-------------------------------|
| OARD DESIGNATED FUNDS   |                               |
| Fund 5 - Major Improvement Reserve Fund   |                               |
| REVENUE   |                               |
| Interest  | 20,000                        |
| EXPENDITURES  | (1,556,000                    |
| Transfers from Fund 1   | 1,650,000                     |
| FUND 5 NET INCOME (LOSS)  | 114,000                       |
| Fund 6 - Emergency Contingency Reserve Fund   |                               |
| REVENUE   | -                             |
| EXPENDITURES  | -                             |
| Transfers   |                               |
| FUND 6 NET INCOME (LOSS)  |                               |
| ESTRICTED FUNDS<br>Fund 4 - Capital Reserve Fund<br>REVENUE   |                               |
|   | 240,000                       |
| Connection Fees<br>Interest   | 240,000<br>10,000             |
| TOTAL REVENUE   | 250,000                       |
| EXPENDITURES  | (185,000                      |
| Transfers   | (102,000                      |
| Transfers   |                               |
| FUND 4 NET INCOME (LOSS)  | 65.000                        |
| FUND 4 NET INCOME (LOSS)<br>Fund 10 - SAD 5 Trust Fund  | 65,000                        |
| Fund 10 - SAD 5 Trust Fund  | 65,000                        |
|   |                               |
| Fund 10 - SAD 5 Trust Fund<br>REVENUE   | 1,000                         |
| Fund 10 - SAD 5 Trust Fund<br>REVENUE<br>Interest   | 1,000                         |
| Fund 10 - SAD 5 Trust Fund<br>REVENUE<br>Interest<br>EXPENDITURES   | (60,000)                      |
| Fund 10 - SAD 5 Trust Fund<br>REVENUE<br>Interest<br>EXPENDITURES<br>Transfers                              | 1,000<br>(60,000)<br>(59,000) |
| Fund 10 - SAD 5 Trust Fund<br>REVENUE<br>Interest<br>EXPENDITURES<br>Transfers<br>FUND 10 NET INCOME (LOSS) | 1,000<br>(60,000)             |

APPROVED BY BOARD OF DIRECTORS AT THEIR REGULAR MEETING JUNE 17, 2021

Blake R. Tresan, Secretary to the Board

# Table 2TRUCKEE SANITARY DISTRICTFUND 1 - OPERATING BUDGET - FY 2022COMPARISON to FY21 Budget and Projected Actuals

| Field 1         FY 2021         FY 2021         FY 2021         FW 2023         Fw 20th (h) (h)         Fe w 20th (h  |                                      |            |               |            | FY22 I         |               |                | Budget        |
|---|--------------------------------------|------------|---------------|------------|----------------|---------------|----------------|---------------|
| REVENUE         Solution         3895,000         4,250,000         350,000         9,0%         355,000         9,1           User for Services         6,0000         0,413,000         6,600,00         30,000         6,0%         237,000         4,4           Interest Landed         100,000         6,413,000         6,670,000         300,000         6,0%         237,000         4,4           Interest Landed         100,000         6,130,00         6,300,00         6,0%         8,000         1,43           Reta & Lasse         3,000         2,000         3,000         2,000         4,35,5%         1,000         1,000           Other lacours         5,000         7,000         8,000         2,200         3,000         2,000         4,35,5%         1,000         1,000           Statiss & Wages         4,312,590         1,458,200         1,458,200         1,458,200         1,458,200         1,458,200         1,458,200         1,459,200         1,458,200         1,459,200         1,458,200         1,459,200         1,459,200         1,459,200         1,459,200         1,459,200         1,459,200         1,459,200         1,450,200         1,450,200         1,450,200         1,450,200         1,450,200         1,450,200         1,450,200 <th></th> <th>Budget</th> <th>Projected</th> <th>Budget</th> <th></th> <th>0</th> <th></th> <th>ē.</th>  |                                      | Budget     | Projected     | Budget     |                | 0             |                | ē.            |
| User Pres.         3390.000         3895.000         4000         355.000         59.00         57.000         5   | Fund 1 - General Fund                | FY 2021    | FY 2021       | FY 2022    | Fav/(Unfav) \$ | Fav/(Unfav) % | Fav/(Unfav) \$ | Fav/(Unfav) % |
| Free Services         60,000         140,000         60,000         -         0.0%         (80,000)         5-57.0%           Tax Revence.         100,000         45,000         37,000         (63,000)         -6.0%         88,000         -1.0%           Reverse Laared         100,000         45,000         37,000         (63,000)         -6.0%         88,000         -1.0%           Orth Levers         5,000         70,000         80,000         25,000         45,5%         10,000         143           TOTAL REVENUE         10,410,000         10,565,000         11,100,000         66,05%         535,000         54,9           Scherics & Wages         4,312,500         4,289,200         4,545,300         (232,800)         5,4%         (256,100)         -54,9           Parvin Renefits         1,192,400         1,085,000         138,700         (63,00)         4.4%         14,2,00         1,00,00         4.5%         1,35,010         4.4           Repairs & Maintenance         150,000         138,700         130,500         (17,00)         5,5%         15,200         4.6           Repairs & Maintenance         155,000         138,000         330,500         (13,000)         -4.16         4.400)         -4.6  | REVENUE                              |            |               |            |                |               |                |               |
| Tax Revenue - Ad Valeem         6,220,000         6,413,000         6,670,000         320,000         6,078         622,70,00         420,000           Iaterest Enered         5,000         2,000         37,000         (6,000)         65,000         40,078         (100,00)         40,078         (100,00)         40,078         (100,00)         40,078         (100,00)         45,58         (100,00)         14,33           TOTAL REVENUE         10,410,000         10,563,000         11,100,000         60,000         6,638         535,000         535           Salaries & Wagen         4,312,500         4,289,200         4,545,300         (232,800)         4,548         (1,27,010)         4,030           Pasih & Cher Berefts         1,192,400         1,905,700         (6,300)         4,155         (1,27,010)         4,040           Pasih & Cher Berefts         1,192,400         1,905,700         (6,300)         4,155         (1,27,010)         4,000         1,055,700         1,300         4,55         (1,27,010)         4,000         1,005,700         (1,300)         4,355         (1,27,010)         4,000         1,005,700         (1,300)         4,155         (1,27,01)         1,000,700         500,000         (1,100,90)         4,156         (1,27,00)  | User Fees                            | 3,900,000  | 3,895,000     | 4,250,000  | 350,000        | 9.0%          | 355,000        | 9.1%          |
| Interest Fanad         100,000         45,000         37,000         (63,000)         -63,008         (8,000)         -17,000           Netrik Lacsic         55,000         70,000         80,000         25,000         45,58         10,000         14,300           TOTAL REVENUR         10,410,000         10,565,000         11,100,000         600,000         66,39         536,000         5,400           Sklateis & Wages         4,512,500         4,289,200         4,545,300         (232,800)         5,440         (256,100)         5,57           Persion Renefits         1,192,400         1,095,400         1,473,700         60,800         -4,55         112,200         1,095,400         1,473,700         60,800         -4,55         112,200         1,095,400         1,473,700         60,800         -4,55         152,201         4,58           Agenti Burdisch         350,000         138,700         10,900,000         143,400         10,300         -4,58         152,6100         -55%         152,002         4,88           Payrill Burdisch         350,000         138,700         303,500         17,500         5,5%         152,002         4,88           Repairs & Minitenance         135,000         143,400         142,000         143,00   | Fees for Services                    | 60,000     | 140,000       | 60,000     | -              | 0.0%          | (80,000)       | -57.1%        |
| Reads & Leases         5,000         7,0000         8,0000         2,0000         48,000         25,000         45,5%         10,000         44,000           TOTAL REVENUE         10,410,000         10,565,000         11,100,000         66,63%         535,000         53,000           EXPENDITURES                 5,000           EXPENDITURES           4,312,500         4,545,500         622,2800         5,54%         (526,1160)         5,579           Parson Beachins         1,1542,100         2,798,600         1,1472,800         6,0300         4,658         (1,2000)         -10,48           Reinice HeinhoPBeal         321,000         318,700         330,500         17,3700         -5,58         (1,2000)         -10,48           Repairs & Minimanace         150,000         1162,000         163,000         (13,000)         -40,98         (1,4000)         -5,58         (1,600)         -5,56         (1,600)         -5,56         (1,600)         -5,56         (1,600)         -5,56         (1,600)         -5,56         (1,600)         -5,56         (1,600)         -5,56         (1,600)         -5,56         (1,600)         -5,56  | Tax Revenue - Ad Valorem             | 6,290,000  | 6,413,000     | 6,670,000  | 380,000        | 6.0%          | 257,000        | 4.0%          |
| Other Income         55,000         70,000         80,000         25,000         25,500         45,55%         10,000         14.3           TOTAJ, RKVENUE         10,410,000         10,565,000         11,100,000         66,05%         535,000         5.000           Skalaris & Wages         4,312,500         4,289,200         14,472,300         66,800         4,54%         (25,6100)         5.97           Persion Benefits         15,421,00         2,788,400         11,198,700         66,800         4,55%         (11,2700)         4.10           Persion Benefits         15,020,00         318,700         301,500         13,700         5.5%         (11,2700)         -1.04           Retrice Health/OP+R         321,000         318,700         303,500         (13,000)         -8.7%         (14,600)         -9.8           Repairs & Mainemance         150,000         148,400         130,000         (15,000)         -11.1%         (40,00)         -5.0%           Adv Vacem & Sever Sve Bling Fiests Counties         150,000         171,000         2.0%         -8.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0%         -0.0% <td< td=""><td>Interest Earned</td><td>100,000</td><td>45,000</td><td>37,000</td><td>(63,000)</td><td>-63.0%</td><td>(8,000)</td><td>-17.8%</td></td<>  | Interest Earned                      | 100,000    | 45,000        | 37,000     | (63,000)       | -63.0%        | (8,000)        | -17.8%        |
| TOTAL REVENUE         10.40.000         10.565.000         11.100.000         690.000         6.63%         535.000         5.00           EXPENDITURES         - <t< td=""><td>Rents &amp; Leases</td><td>5,000</td><td>2,000</td><td>3,000</td><td>(2,000)</td><td>-40.0%</td><td>1,000</td><td>50.0%</td></t<>   | Rents & Leases                       | 5,000      | 2,000         | 3,000      | (2,000)        | -40.0%        | 1,000          | 50.0%         |
| EXPENDITURES         Salaries & Wages         4,312,500         4,289,200         4,545,300         (232,800)         5,4%         (256,100)         5,59           Pension Benefits         1,192,400         1,086,000         1,198,700         (63,000)         4,5%         1,326,100         47.4           Health & Other Benefits         1,192,400         1,086,000         1,198,700         (63,000)         4.5%         1,127,00)         -1.04           Payoil Burden         380,800         390,500         394,500         (13,700)         -5.5%         (12,700)         -4.64           Lability Insurance         150,000         148,400         163,000         (13,800)         -5.5%         (14,600)         -9.8           Repairs & Maintenance         315,000         300,700         350,000         (13,000)         -1.1%         (49,200)         -1.6           Advalorem & Sever Ster Billing Fees to Counties         155,000         142,000         150,000         -1.1%         (8,000)         -5.6           Prel Expense - Unleaded & Dissel         64,000         57,600         62,000         2,000         3,1%         (4,400)         -6.0           Legal Fees         1,04,000         142,000         155,500         (2,000)         -0.0%         <   | Other Income                         | 55,000     | 70,000        | 80,000     | 25,000         | 45.5%         | 10,000         | 14.3%         |
| Salaries & Wages         4.312,500         4.289,200         4.545,300         (232,800)         -5.4%         (256,100)         -5.97           Pension Benefits         1,542,100         2.798,400         1,198,700         66,300)         4.5%         1,232,000         47.4           Retrie Health COPER         380,800         390,500         391,500         (13,700)         -3.6%         (14,000)         -1.04           Review Health/OPER         321,000         318,700         305,500         (13,700)         -3.6%         (14,000)         -4.8           Repairs & Maintenance         150,000         148,400         (15,000)         -11.1%         (49,900)         -16.4           Unities & Phone Services         159,700         162,000         (15,000)         -11.1%         (80,00)         -5.5           Operating Supplies         96,500         85,200         94,000         2.500         2.6%         (83,00)         -10.3           Guide Structures         203,500         171,100         22,450         (21,000)         -1.1%         (40,00)         -6.0           Operating Supplies         96,500         85,200         94,000         -0.06%         -0.06%         -0.06%         -0.06%         -0.06%         -0.06%   | TOTAL REVENUE                        | 10,410,000 | 10,565,000    | 11,100,000 | 690,000        | 6.63%         | 535,000        | 5.06%         |
| Pension Benefitis         1.542.100         2.798 (0)         1.472.300         69.800         4.5% (12,200)         4.70           Health & Other Benefitis         1.192.400         1.086.000         1.198.700         65.300         -0.5% (112,200)         -10.4           Payrull Bundan         321.000         338,500         394.500         (13,700)         -3.6% (14,000)         -4.5%           Retire Health/OPER         321.000         318,700         305.500         17.500         5.5%         15,200         -4.8           Liability Instructor         155.000         300.700         350.000         (35,000)         -1.1%         (49,930)         -1.65           A Valorem & Sever Sve Billing Fors to Counties         159.700         162,000         164,500         (35,000)         -1.1%         (8,900)         -5.5%           A Valorem & Sever Sve Billing Fors to Counties         135,000         142,000         2.500         2.6%         (8,800)         -1.00        00        00%        00%        00%        00        00%        00        00%        00%        00        00%        00        00%        00%        00        00%        00%        00%        00%        00%        00%   | EXPENDITURES                         |            |               |            |                |               |                |               |
| Health & Other Benefits         1.192,400         1.098,000         9.03         0.6300         -0.5%         (112,700)         -1.04           Payroll Burden         380,800         380,500         304,500         (13,700)         -3.6%         (4,000)         -4.8           Lability Instrance         150,000         148,400         163,000         (11,000)         -8.7%         (14,600)         -9.8           Repairs & Mintenance         150,000         300,700         350,000         (31,000)         -11.1%         (49,300)         -5.6           Ad Valorm & Sever Sve Billing Fees to Counties         155,000         142,000         (45,000)         -1.0.6         (4,800)         -5.06         (8,800)         -1.1.5%         (4,800)         -5.06         (8,800)         -1.1.5%         (8,800)         -5.00         -5.00         (4,800)         -5.00         -5.00         -5.00         (4,800)         -5.00 <td>Salaries &amp; Wages</td> <td>4,312,500</td> <td>4,289,200</td> <td>4,545,300</td> <td>(232,800)</td> <td>-5.4%</td> <td>(256,100)</td> <td>-5.97%</td>  | Salaries & Wages                     | 4,312,500  | 4,289,200     | 4,545,300  | (232,800)      | -5.4%         | (256,100)      | -5.97%        |
| Payofi Burden       380,800       394,500       (13,700)       -3.6%       (4,000)       -1.6         Retire Heidh/OPEB       321,000       318,700       303,500       17,500       5.5%       152,000       4.8         Liability Insurance       150,000       148,400       163,000       (13,000)       -8,7%       (14,600)       -9.8         Repairs & Maintenance       315,000       148,400       163,000       (13,000)       -8,7%       (14,600)       -9.8         Quithitics & Monteschuec       315,000       142,000       164,500       (4,800)       -3.0%       (2,500)       -1.5         Ad Valorem & Sewer Sve Billing Fees to Counties       153,000       142,000       150,000       (15,000)       -1.1%       (8,000)       -5.0%         Gued Expense - Unleaded & Diesel       64,000       57,600       62,000       2,000       3.1%       (4,400)       -7.0%       -       0.0%         Legal Fees       203,500       171,400       42,000       43,800       -0.0%       -       0.0%       -       0.0%       -       0.0%       -       0.0%       -       0.0%       -       0.0%       -       0.0%       -       0.0%       -       0.0%       -       0.0%<  | Pension Benefits                     | 1,542,100  | 2,798,400     | 1,472,300  | 69,800         | 4.5%          | 1,326,100      | 47.4%         |
| Refire Health/OPEB         321,000         318,700         303,500         17,500         5.5%         15,200         4.8           Liability Insurance         150,000         148,400         163,000         (13,000)         -8.7%         (14,600)         -9.8           Repairs & Maintenance         315,000         300,700         350,000         (15,000)         -11.1%         (49,000)         -16.4           Utilities & Phone Services         159,700         162,000         164,500         (4,400)         -3.0%         (2,500)         -1.1.5           Ad Valorem & Sever Sve Billing Fees to Counties         96,500         88,200         94,000         2,500         2.6%         (8,800)         -7.60           Operating Supplies         96,500         87,600         62,000         2,000         3.1%         (4400)         -7.00           Unisde Services         203,500         171,000         224,500         (21,000)         -10.3%         (35,000)         -3.1.3           Lagal Fees         40,000         41,400         153,500         (7,500)         -9.4         0.05           Trave/Training/Mge; Gen-Safety-EE Relations; Public Outreach         144,000         13,520         25,700         (4,400)         -9.0%         -0.0         -9   | Health & Other Benefits              | 1,192,400  | 1,086,000     | 1,198,700  | (6,300)        | -0.5%         | (112,700)      | -10.4%        |
| Liability Insurance       150,000       148,400       163,000       (13,000)       -8.7%       (14,600)       -9.9         Repairs & Mainenance       315,000       300,700       350,000       (35,000)       -1.1.1%       (49,300)       -1.6         Ad Valorem & Sewer Svc Billing Fees to Counties       135,000       142,000       150,000       (15,000)       -1.1.1%       (8,000)       -5.6         Operating Supplies       965,500       852,200       94,000       2.500       2.6%       (8,800)       -1.03         Fuel Expense - Unleaded & Diesel       64,000       57,600       62,000       2.000       3.1%       (4,400)       -7.6         Outside Services       203,500       171,000       224,500       (21,000)       -1.0.3%       (35,500)       -3.1.3         Infor Eer & Office Expenses       146,000       31,600       135,500       (7,500)       -5.1%       (121,900)       -388,8         Infor Tech & Office Expenses       174,400       142,500       289,200       (34,800)       -20.0%       (66,700)       46.8         Dues, Subscriptions & Memberships       39.900       37,500       41,400       (1,500)       -5.1%       (12,900)       -4.0.4         LAFCO Expenses       8,000  | Payroll Burden                       | 380,800    | 390,500       | 394,500    | (13,700)       | -3.6%         | (4,000)        | -1.0%         |
| Repairs & Maintenance         315,000         300,700         350,000         (35,000)         -1.11%         (49,300)         -1.64           Utilities & Phone Services         159,700         162,000         164,500         (4,800)         -3.0%         (2,500)         -1.5           Ad Valeren & Sever Stve Billing Fees to Counties         135,000         142,000         150,000         (15,000)         -11.1%         (8,000)         -5.6           Operating Supplies         96,500         85,200         94,000         2,500         2.6%         (8,800)         -10.3           Duel Sepsee - Unleade & Diesel         64,000         57,600         62,000         2.000         3.1%         (4,400)         -7.6           Outside Services         203,500         171,400         234,500         (1,000)         -5.1%         (121,900)         -3.85           Info Tech & Office Expenses         174,400         142,500         209,200         (34,800)         -2.0.9%         (66,700)         -46.8           Dues, Subscriptions & Memberships         39.900         373,500         41,400         (1,500)         -3.8%         (3,900)         -9.0           Uniforms, Line & Safety Boots         18,100         132,00         28,700         (7,600)         -7.  | Retiree Health/OPEB                  | 321,000    | 318,700       | 303,500    | 17,500         | 5.5%          | 15,200         | 4.8%          |
| Utilities & Phone Services         159,700         162,000         164,500         (4,800)         -3.0%         (2,500)         -1.5           Ad Valorem & Sewer Svc Billing Fees to Counties         135,000         142,000         150,000         (15,000)         -11.1%         (8,000)         -5.6           Operating & Spelies         96,650         85,200         94,000         2,000         3.1%         (4,400)         -7.6           Outside Services         203,500         171,000         224,500         (21,000)         -1.0.3%         (53,500)         -7.6           Info Tech & Office Expenses         40,000         40,000         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         -         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%  | Liability Insurance                  | 150,000    | 148,400       | 163,000    | (13,000)       | -8.7%         | (14,600)       | -9.8%         |
| Ad Valorem & Sewer Sve Billing Fees to Counties       135,000       142,000       (15,000)       -11.1%       (8,000)       -5.6         Operating Supplies       96,500       85,200       94,000       2,500       2.6%       (8,800)       -10.3         Fuel Expense - Unleaded & Diesel       64,000       57.600       62,000       2,000       3.1%       (4,400)       -7.6         Outside Services       203,500       171,000       224,500       (21,000)       -10.3%       (53,500)       -31.3         Legal Fees       40,000       40,000       40,000       -       0.0%       -       0.0%         Travel/Training/Mgs; Gen-Safety-EE Relations; Public Outreach       146,000       31.600       153,500       (7,500)       5.1%       (12,100)       -38.8%         Info Tech & Office Expenses       174,400       142.500       209,200       (34,800)       -20.0%       (66,700)       -46.8%         Uniforms, Linen & Safety Boots       18,100       13.200       25,700       (7,600)       -42.0%       (12,500)       -94.7         Environmental Permits & Fees       26,800       8,200       8,000       -       0.0%       20.0       23.4%         Miscellaneous (Prior Yr Credits, Bank Fees, Other)       8,700  |                                      |            |               |            |                |               |                | -16.4%        |
| Operating Supplies         96,500         85,200         94,000         2.500         2.6%         (8,800)         -10.3           Fuel Expense - Unleaded & Diesel         64,000         57,600         62,000         2,000         3.1%         (4,400)         -7.6           Oustide Services         203,500         171,000         224,500         (21,000)         -10.3%         (53,500)         -31.3           Legal Fees         40,000         40,000         40,000         -         0.0%         -  |                                      |            |               |            |                |               |                | -1.5%         |
| Fuel Expense - Unleaded & Diesel         64,000         57,600         62,000         2,000         3,1%         (4,400)         -7,60           Outside Services         203,500         171,000         224,500         (21,000)         -10.3%         (35,00)         -31.3           Legal Fees         40,000         40,000         40,000         -         0.0%         -         0.0           Travel/Training/Migs; Gen-Safety-EE Relations; Public Outreach         146,000         31,600         153,500         (7,500)         -5.1%         (121,900)         -385.8           Info Tech & Office Expenses         174,400         142,500         209,200         (34,800)         -20.0%         (66,700)         -46.8           Dues, Stubscriptions & Memberships         39,900         37,500         21,400         (1,500)         -3.3%         (3,000)         -10.4           Uniforms, Linen & Safety Boots         18,100         13,200         25,700         (7,600)         -7.0%         200         2.4           Prinving & Publications         20,000         12,000         28,700         (1,900)         -7.1%         900         3.1           EXPENDITURE SUBTOTAL         9,354,400         10,269,000         2,5000         28.7%         (1,500) <t< td=""><td>•</td><td>,</td><td></td><td></td><td></td><td></td><td></td><td>-5.6%</td></t<>   | •                                    | ,          |               |            |                |               |                | -5.6%         |
| Outside Services         203,500         171,000         224,500         (21,000)         -10.3%         (53,500)         -31.3           Legal Fees         40,000         40,000         40,000         -         0.0%         -         0.0%           Travel/Training/Mgs; Gen-Safety-EE Relations; Public Outreach         146,000         31,600         153,500         (7,500)         -5.1%         (121,000)         -385.8           Info Tech & Office Expenses         174,400         142,500         209,200         (34,800)         -20.0%         (66,700)         -46.8           Dues, Subscriptions & Memberships         39,900         37,500         41,400         (1,500)         -3.8%         (3900)         -10.4           Uniforms, Linen & Safety Boots         18,100         13,200         25,700         (7,600)         -42.0%         (12,500)         -94.7           Environmental Permits & Fees         26,800         29,600         28,700         (1,900)         -7.1%         900         3.0           LAFCO Expenses         8,000         8,200         8,000         -         0.0%         20.0         2.4           Printing & Publications         20,000         10,269,000         25,000         28.7%         (13,000)         -31.3   |                                      |            |               |            |                |               |                | -10.3%        |
| Legal Fees         40,000         40,000         40,000         -         0.0%         -         0.00           Travel/Training/Migs; Gen-Safety-EE Relations; Public Outreach         146,000         31,600         153,500         (7,500)         -5.1%         (121,900)         -388.8           Info Teck & Office Expenses         174,400         142,500         209,200         (34,800)         -20.0%         (66,700)         -48.8           Dues, Subscriptions & Memberships         39,900         37,500         41,400         (1,500)         -3.8%         (3,900)         -10.4           Uniforms, Linen & Safety Boots         18,100         13,200         25,700         (7,600)         42.0%         (12,500)         -9.47.           Environmental Permits & Fees         26,800         29,600         28,700         (1,900)         -0.0%         200         2.4           Printing & Publications         20,000         12,000         25,000         (5,000)         -25,0%         (13,000)         -10.83           EXPENDITURE SUBTOTAL         9,354,000         10,269,000         20,300         -3,27%         609,000         5.93           Fund Transfers to: Funds 4, 5, 6 & 10         -         -         -         -         -         -         - </td <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-7.6%</td>  | -                                    |            |               |            |                |               |                | -7.6%         |
| Travel/Training/Mtgs; Gen-Safety-EE Relations; Public Outreach         146,000         31,600         153,500         (7,500)         -5.1%         (121,900)         -385.8           Info Tech & Office Expenses         174,400         142,500         209,200         (34,800)         -20.0%         (66,700)         -46.8           Dues, Subscriptions & Memberships         39,900         37,500         41,400         (1,500)         -3.8%         (300)         -10.4           Uniforms, Linen & Safety Boots         18,100         13,200         25,700         (7,600)         -4.2.0%         (12,500)         -94.7           Environmental Permits & Fees         26,800         29,600         28,700         (1,900)         -7.1.%         900         3.0           LAFCO Expenses         8,000         8,200         8,000         -         0.0.0%         20.00         22,000         25,000         (5,000)         -2.5.0%         (1,500)         -3.1.9%         9.0         3.0           Miscellaneous (Prior Yr Credits, Bank Fees, Other)         8,700         4,700         6,200         2,500         28.7%         (1,500)         -3.1.9%           Fund Transfers to: Funds 4, 5, 6 & 10         -         -         -         -         -         -         -   |                                      |            |               |            | (21,000)       |               | (53,500)       | -31.3%        |
| Info Tech & Office Expenses       174,400       142,500       209,200       (34,800)       -20.0%       (66,700)       -46.8         Dues, Subscriptions & Memberships       39,900       37,500       41,400       (1,500)       -3.8%       (3,900)       -10.4         Uniforms, Linen & Safety Boots       18,100       13,200       25,700       (7,600)       -42.0%       (12,500)       -94.7         Environmental Permits & Fees       26,800       29,600       28,700       (1,900)       -7.1%       900       30.0         LAFCO Expenses       8,000       8,200       8,000       -       0.0%       200       24.4         Printing & Publications       20,000       12,000       25,000       (5,000)       -25.0%       (13,000)       -108.3         Miscellaneous (Prior Yr Credits, Bank Fees, Other)       8,700       4,700       6,200       2,500       28.7%       (1,500)       -31.9         EXPENDITURE SUBTOTAL       9,354,400       10,269,000       9,660,000       (305,600)       -3.27%       609,000       5.93         Fund 5 - Major Improvement Reserve Fund<br>Fund 6 - Contingency Reserve Fund<br>Fund 10 share 1.82% of Dept 1000       (62,000)       (69,000)       (60,000)       (60,000)       -       -       -       -   | -                                    | ,          |               |            | -              |               | -              | 0.0%          |
| Dues, Subscriptions & Memberships         39,900         37,500         41,400         (1,500)         -3.8%         (3,900)         -10.4           Uniforms, Linen & Safety Boots         18,100         13.200         25,700         (7,600)         -42.0%         (12,500)         -94.7           Environmental Permits & Fees         26,800         29,600         28,700         (1,900)         -7.1%         900         30.0           LAFCO Expenses         8,000         8.200         8.000         -         0.0%         200         2.4           Printing & Publications         20,000         12,000         25,000         (5,000)         -25.0%         (13,000)         -10.83           Miscellaneous (Prior Yr Credits, Bank Fees, Other)         8,700         4,700         6.200         2,500         28.7%         (1,500)         -31.9           EXPENDITURE SUBTOTAL         9,354,400         10.269,000         9,660,000         (305,600)         -3.27%         609,000         5.93           Fund Transfers to: Funds 4, 5, 6 & 10         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -<   |                                      |            |               |            |                |               |                | -385.8%       |
| Uniforms, Linen & Safety Boots         18,100         13,200         25,700         (7,600)         -42.0%         (12,500)         -94.7           Environmental Permits & Fees         26,800         29,600         28,700         (1,900)         -7.1%         900         3.0           LAFCO Expenses         8,000         8,200         8,000         -         0.0%         200         2.4           Printing & Publications         20,000         12,000         25,000         (5,000)         -25.0%         (13,000)         -108.3           Miscellaneous (Prior Yr Credits, Bank Fees, Other)         8,700         4,700         62000         2,500         2,500         2,500         2,500         - </td <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-46.8%</td>  |                                      | ,          |               |            |                |               |                | -46.8%        |
| Environmental Permits & Fees       26,800       29,600       28,700       (1,900)       -7.1%       900       3.0         LAFCO Expenses       8,000       8,200       8,000       -       0.0%       200       2.4         Printing & Publications       20,000       12,000       25,000       (5,000)       -25.0%       (13,000)       -108.3         Miscellaneous (Prior Yr Credits, Bank Fees, Other)       8,700       4,700       6,200       2,500       28.7%       (1,500)       -31.9         EXPENDITURE SUBTOTAL       9,354,400       10,269,000       9,660,000       (305,600)       -3.27%       609,000       5.93         Fund Transfers to: Funds 4, 5, 6 & 10       -  |                                      |            | ,             |            |                |               |                |               |
| LAFCO Expenses       8,000       8,200       8,000       -       0.0%       200       2.4         Printing & Publications       20,000       12,000       25,000       (5,000)       -25.0%       (13,000)       -108.3         Miscellaneous (Prior Yr Credits, Bank Fees, Other)       8,700       4,700       6,200       2,500       28.7%       (1,500)       -31.9         EXPENDITURE SUBTOTAL       9,354,400       10,269,000       9,660,000       (305,600)       -3.27%       609,000       5.93         Fund Transfers to: Funds 4, 5, 6 & 10       -  |                                      | ,          |               |            |                |               |                |               |
| Printing & Publications       20,000       12,000       25,000       (5,000)       -25.0%       (13,000)       -108.3         Miscellaneous (Prior Yr Credits, Bank Fees, Other)       8,700       4,700       6,200       2,500       28.7%       (1,500)       -31.9         EXPENDITURE SUBTOTAL       9,354,400       10,269,000       9,660,000       (305,600)       -3.27%       609,000       5.93         Fund Transfers to: Funds 4, 5, 6 & 10       -  |                                      | ,          |               | ,          | (1,900)        |               |                | 3.0%          |
| Miscellaneous (Prior Yr Credits, Bank Fees, Other)       8,700       4,700       6,200       2,500       28.7%       (1,500)       -31.9         EXPENDITURE SUBTOTAL       9,354,400       10,269,000       9,660,000       (305,600)       -3.27%       609,000       5.93         Fund Transfers to: Funds 4, 5, 6 & 10       -  |                                      | ,          |               | ,          | - (5,000)      |               |                |               |
| EXPENDITURE SUBTOTAL       9,354,400       10,269,000       9,660,000       (305,600)       -3.27%       609,000       5.93         Fund Transfers to: Funds 4, 5, 6 & 10       Image: Contingency Reserve Fund Fund 6 - Contingency Reserve Fund Fund 6 - Contingency Reserve Fund Fund 10 share 1.82% of Dept 1000       Image: Contingency Reserve Fund Fund 10 share 1.82% of Dept 1000       (62,000)       (69,000)       (60,000)       Image: Contingency Reserve Fund Fund 10 share 1.82% of Dept 1000       (62,000)       (69,000)       (60,000)       Image: Contingency Reserve Fund Fund 10 share 1.82% of Dept 1000       (62,000)       (69,000)       (60,000)       Image: Contingency Reserve Fund Fund 10 share 1.82% of Dept 1000       (62,000)       (69,000)       (60,000)       Image: Contingency Reserve Fund Fund 10 share 1.82% of Dept 1000       (62,000)       (60,000)       Image: Contingency Reserve Fund Fund 5       Image: Contingency Reserve Fund Fund Fund 5       Image: Contingency Reserve Fund Fund Fund | -                                    | ,          |               |            |                |               |                |               |
| Fund Transfers to: Funds 4, 5, 6 & 10       Image: Fund 5 - Major Improvement Reserve Fund Fund 6 - Contingency Reserve Fund Fund 6 - Contingency Reserve Fund Fund 10 share 1.82% of Dept 1000       Image: Fund 5 - Major Improvement Reserve Fund Fund 10 share 1.82% of Dept 1000         Total Cost Allocations       Image: Geo.org       Image: Geo.org         Total Cost Allocations       Image: Geo.org       Image: Geo.org         TOTAL EXPENDITURES       9,292,400       10,200,000         GENERAL FUND NET INCOME (LOSS)       1,117,600       365,000         Total Income (Loss) Transfer to Fund 5       (917,600)       (165,000)   |                                      |            |               |            |                |               |                |               |
| Fund 5 - Major Improvement Reserve Fund       -       -       -         Fund 6 - Contingency Reserve Fund       -       -       -         Fund 10 share 1.82% of Dept 1000       (62,000)       (69,000)       (60,000)         Total Cost Allocations       (62,000)       (69,000)       (60,000)         TOTAL EXPENDITURES       9,292,400       10,200,000       9,600,000         GENERAL FUND NET INCOME (LOSS)       1,117,600       365,000       1,500,000         Total Income (Loss) Transfer to Fund 5       (917,600)       (165,000)       (1,650,000)   | -                                    | 9,334,400  | 10,209,000    | 9,000,000  | (303,000)      | -3.2770       | 009,000        |               |
| Fund 6 - Contingency Reserve Fund<br>Fund 10 share 1.82% of Dept 1000         -         -           Total Cost Allocations         (62,000)         (69,000)           TOTAL EXPENDITURES         9,292,400         10,200,000           GENERAL FUND NET INCOME (LOSS)<br>Total Income (Loss) Transfer to Fund 5         1,117,600         365,000           (917,600)         (165,000)         (1,650,000)   |                                      |            |               |            |                |               |                |               |
| Fund 10 share 1.82% of Dept 1000       (62,000)       (69,000)         Total Cost Allocations       (62,000)       (69,000)         TOTAL EXPENDITURES       9,292,400       10,200,000         GENERAL FUND NET INCOME (LOSS)       1,117,600       365,000         Total Income (Loss) Transfer to Fund 5       (917,600)       (165,000)   | • •                                  | -          | -             | -          |                |               |                |               |
| Total Cost Allocations       (62,000)       (69,000)         TOTAL EXPENDITURES       9,292,400       10,200,000       9,600,000         GENERAL FUND NET INCOME (LOSS)       1,117,600       365,000       1,500,000         Total Income (Loss) Transfer to Fund 5       (917,600)       (165,000)       (1,650,000)  |                                      | (62,000)   |               | (60,000)   |                |               |                |               |
| TOTAL EXPENDITURES       9,292,400       10,200,000       9,600,000         GENERAL FUND NET INCOME (LOSS)       1,117,600       365,000       1,500,000         Total Income (Loss) Transfer to Fund 5       (917,600)       (165,000)       (1,650,000)   | · · · · · ·                          |            |               |            |                |               |                |               |
| GENERAL FUND NET INCOME (LOSS)       1,117,600       365,000       1,500,000         Total Income (Loss) Transfer to Fund 5       (917,600)       (165,000)       (1,650,000)   | -                                    |            | · · · · · · · |            |                |               |                |               |
| Total Income (Loss) Transfer to Fund 5       (917,600)       (1,650,000)  | -                                    |            | · · ·         |            |                |               |                |               |
|   |                                      |            | ,             |            |                |               |                |               |
| GENERAL FUND NET INCREASE (DECREASE) 200 000 200 000 (150 000)  |                                      |            |               |            |                |               |                |               |
| $\frac{200,000}{100,000} = \frac{200,000}{100,000}$   | GENERAL FUND NET INCREASE (DECREASE) | 200,000    | 200,000       | (150,000)  |                |               |                |               |

### Table 3 Truckee Sanitary District Staffing Plan FY2022

|                                 | Actual |       |       |       |       | Budget |
|---------------------------------|--------|-------|-------|-------|-------|--------|
|                                 | FY 17  | FY 18 | FY 19 | FY 20 | FY 21 | FY 22  |
| DEPARTMENT                      |        |       |       |       |       |        |
| 1000 - Operations & Maintenance | 16.00  | 18.25 | 18.00 | 17.00 | 18.00 | 17.40  |
| 1300 - Building & Grounds       | 1.00   | 1.00  | 1.00  | 1.00  | 1.00  | 1.00   |
| 2000 - Lift Stations            | 3.00   | 3.00  | 3.00  | 3.00  | 3.00  | 3.00   |
| 4000 - Engineering/Inspections  | 6.75   | 7.00  | 7.08  | 7.00  | 7.00  | 7.00   |
| 5000 - Fleet & Equipment        | 1.00   | 1.00  | 1.00  | 1.00  | 1.00  | 1.00   |
| 6000 - Administration           | 11.00  | 10.00 | 11.00 | 11.50 | 10.00 | 11.00  |
| TOTAL FTE                       | 38.75  | 40.25 | 41.08 | 40.50 | 40.00 | 40.40  |

#### **Projected FY21**

Ops includes 1 CSMW2 that will retire effective 5/4/21

#### **Budget FY22**

Ops includes 2 temp laborers @ .20 FTE each for spring 2022

### Table 4 Truckee Sanitary District Fund 1 - General Fund - FY 2022 Outside Services Budget Detail

|                               | Outside Services Budget Detail                   |                |
|-------------------------------|--|----------------|
| Department                    | Description (GL 42050)                           | Amount         |
| 1000-Operations & Ma          | aintenance                                       |                |
|                               | Misc Testing/Compaction                          | 1,000          |
|                               | Safety Consulting                                | 5,000          |
|                               | CHH Auditometric Testing                         | 1,000          |
|                               | Air test and Seal                                | 8,500          |
| 1200 Duildings & Cus          |  | 15,500         |
| 1300-Buildings & Grou         |  | 2 000          |
|                               | CA Security Alarm                                | 3,000          |
|                               | Fire Protection - Overhead Fire                  | 3,000          |
|                               | Fuel Pump Calibration<br>Window Cleaning         | 1,000          |
|                               | Window Cleaning<br>Contingency                   | 3,000<br>5,000 |
|                               | Contingency                                      | 15,000         |
| 2000-Lift Stations            |  | 15,000         |
|                               | Sierra Controls/SCADA Telem. Assistance          | 10,000         |
|                               | Gasboy   | 5,000          |
|                               | Cashman Equipment                                | 13,000         |
|                               | HVAC Boiler Service                              | 3,000          |
|                               |  | 31,000         |
| 4000-Engineering              |  |                |
|                               | Engineering (Design, Planning, CEQA, Code, etc.) | 20,000         |
|                               | Geotechnical Services                            | 5,000          |
|                               | IT Support                                       | 20,000         |
|                               | WEST consulting (Dump Closure)                   | 4,000          |
|                               | DTSC fees for Dump Closure                       | 4,000          |
| 6000-Administration           |  | 53,000         |
|                               | Answering Service                                | 2,000          |
|                               | DATCO Testing                                    | 3,500          |
|                               | Flex-Plan/Navia Benefits                         | 10,000         |
|                               | Wellness Navia Fees                              | 2,500          |
|                               | HR/Admin Assistance - HRC                        | 7,000          |
|                               | Mgt/Supervisory Devt - CEO                       | 15,000         |
|                               | Records Retention                                | 5,000          |
|                               | Truckee River Watershed Council - Weed Warrior   | 4,000          |
|                               | Actuarial Services/TCS                           | 10,000         |
|                               | Utility Billing Consulting                       | 15,000         |
|                               | Audit - James Marta & Co                         | 33,000         |
|                               | Contingency                                      | 3,000          |
|                               |  | 110,000        |
| <b>Total Outside Services</b> |  | 224,500        |

| Table 5   |
|---|
| Truckee Sanitary District   |
| Fund 1 - General Fund - FY 2022                                   |
| <b>Computer Hardware, Software &amp; IT Support Budget Detail</b> |

| Department             | Description (GL 41020 & 41030)         | Amount  |
|------------------------|--|---------|
| Hardware upgrade/pu    | rchase - 01-4000-41030                 |         |
|                        | 5 Laptop Computers                     | 12,000  |
|                        | 2 Computer monitors                    | 1,300   |
|                        | 3 Mobile Tablets/Accessories           | 2,400   |
|                        | UPS replacements                       | 500     |
|                        | Contingency                            | 20,000  |
| Fotal Hardware         |  | 36,200  |
| Software Expense - 01  | -4000-41020                            |         |
|                        | Annual Maintenance                     |         |
|                        | ClearSCADA                             | 7,000   |
|                        | Citrix Server (SCADA)                  | 1,200   |
|                        | ESRI                                   | 9,000   |
|                        | Granite                                | 6,000   |
|                        | Lucity                                 | 18,000  |
|                        | InfoSewer                              | 1,500   |
|                        | ParcelQuest                            | 5,500   |
|                        | PC TopKat-Gasboy                       | 700     |
|                        | Rockwell Engineering                   | 5,000   |
|                        | Springbrook                            | 16,500  |
|                        | Alpha Group (website design & hosting) | 2,500   |
|                        | Civic Clerk                            | 7,750   |
|                        | MSDS Online                            | 3,300   |
|                        | AVG Cloucare                           | 2,050   |
|                        | Trackstar                              | 5,000   |
|                        | Dell Sonicwall                         | 500     |
|                        |  | 91,500  |
|                        | Software upgrade/purchase              | 2.000   |
|                        | Granite Net Scheduler                  | 3,000   |
|                        | Lucity Mobile                          | 4,500   |
|                        | 4 Adobe Acrobat Pro                    | 7,500   |
|                        | Microsoft Office 365                   | 7,500   |
|                        | FWI Board Agenda Posting Software      | 3,000   |
|                        | CivicPlus (digital Forms Solution)     | 5,000   |
|                        | Cybersecurity software                 | 5,000   |
|                        | SQL Server (software) upgrade          | 12,000  |
|                        | Windows User CALs                      | 4,000   |
|                        | Contingency                            | 10,000  |
|                        |  | 61,500  |
| Total Software & IT S  |  | 153,000 |
| 1 otal Hardware, Softv | vare & IT Support Expense              | 189,200 |

## Table 6 Truckee Sanitary District Fund 1 - General Fund - FY 2022 Travel & Training Budget Detail

| Department           | Description (GL 41090)                | Amount |
|----------------------|---------------------------------------|--------|
| 1000-Operations & Ma | aintenance                            |        |
|                      | CWEA Annual Conference                | 4,000  |
|                      | CWEA Northern Regional Conf           | 3,000  |
|                      | CWEA Safety Day                       | 1,000  |
|                      | CWEA Awards Banquet                   | 500    |
|                      | CWEA Cert Prep Classes                | 500    |
|                      | NASSCO Training - Every 3 Years       | 10,000 |
|                      | Competent Trench Training             | 300    |
|                      | Tri-State Reg Training Conf           | 3,000  |
|                      | AC Pipe Training                      | 4,200  |
|                      | Meetings & Travel                     | 1,000  |
|                      |                                       | 27,500 |
| 1300-Building & Grou | nds                                   |        |
|                      | CWEA Safety Day                       | 100    |
|                      | CWEA Awards Banquet                   | 100    |
|                      |                                       | 200    |
| 2000-Lift Stations   |                                       |        |
|                      | CWEA Annual Conference                | -      |
|                      | CWEA Safety Day                       | -      |
|                      | Electrical Diagnosis Class            | 3,000  |
|                      | Tri-State Conference                  | -      |
|                      | Meetings & Travel                     | 1,000  |
|                      | Telepace Training                     |        |
|                      |                                       | 4,000  |
| 4000-Engineering     |                                       |        |
|                      | WEFTEC Annual Conference              | 4,000  |
|                      | CSDA Conference                       | 2,000  |
|                      | Lucity Annual Conference and Training | -      |
|                      | IT Training for Admin Tech            | 2,000  |
|                      | ESRI User Conference                  |        |
|                      |                                       | 8,000  |
| 5000-Equipment & Fle | et                                    |        |
|                      | Workshop safety class                 | 200    |
|                      | Meetings & Travel                     | 300    |
|                      |                                       | 500    |

continued

## Table 6 Truckee Sanitary District Fund 1 - General Fund - FY 2022 Travel & Training Budget Detail

|                     | Traver & Training Duuget Detail       |         |
|---------------------|---------------------------------------|---------|
| Department          | Description (GL 41090)                | Amount  |
| 6000-Administration |                                       |         |
|                     | CASA Annual Conference                | 6,000   |
|                     | CASA Winter Conference                | 6,000   |
|                     | CalPERS Conference                    | 2,000   |
|                     | Leadership Training - Mgt/Supervisory | 5,000   |
|                     | NTT Leadership                        | 1,000   |
|                     | Various on-site training & webinars   | 3,000   |
|                     | SHRM Conference                       | 3,000   |
|                     | CalPELRA                              | 2,000   |
|                     | Board Exec Training                   | 2,000   |
|                     | CSMFO/GFOA Conferences                | 4,000   |
|                     | CSDA Conferences & Webinars           | 4,000   |
|                     | Springbrook Conference                | 4,000   |
|                     | CSDA Legislative Days (Board 1)       | 2,000   |
|                     | CSDA Leadership Academy               | 2,000   |
|                     | GFOA Webinar Training                 | 2,000   |
|                     | APA Payroll Webinars/Ref Materials    | 2,000   |
|                     | WEFTEC - Chicago                      | 2,500   |
|                     | APA Payroll Conference/Certification  | 5,000   |
|                     | Meetings & Travel                     | 4,000   |
|                     |                                       | 61,500  |
| Total               |                                       | 101,700 |

# Table 7Truckee Sanitary DistrictCapital Budget - FY22 - 5 Year Plan (Preliminary)Fund 4 - Capital Facilities (Capacity)

|         |   | 1 1 01111111  | ry Budget   |   |   |
|---------|---|---|---|---|---|
| FY 2022 | FY 2023   | FY 2024   | FY 2025   | FY 2026   | Total   |
|         |   |   |   |   |   |
| -       | 50,000  | -   | -   | -   | 50,000  |
| -       | 120,000   | -   | -   | -   | 120,000   |
| -       | -   | 240,000   | -   | -   | 240,000   |
| -       | -   | -   | 90,000  | -   | 90,000  |
| -       | -   | -   | -   | 50,000  | 50,000  |
| -       | 170,000   | 240,000   | 90,000  | 50,000  | 550,000   |
|         |   |   |   |   |   |
| 185,000 | -   | -   | -   | -   | 185,000   |
| _       | 250,000   | -   | -   | -   | 250,000   |
| _       | _   | 370,000   | -   | -   | 370,000   |
| -       | -   | -   | 185,000   | -   | 185,000   |
| -       | -   | -   | -   | 185,000   | 185,000   |
| -       | 275,000   | -   | -   | -   | 275,000   |
| 185,000 | 525,000   | 370,000   | 185,000   | 185,000   | 1,450,000   |
|         |   |   |   |   |   |
| -       | -   | -   | -   | 300,000   | 300,000   |
| -       | -   | -   | -   | 300,000   | 300,000   |
|         |   |   |   |   |   |
|         |   | -   | 100,000   | 100,000   | 200,000   |
| -       | -   | -   | 100,000   | 100,000   | 200,000   |
| 185,000 | 695,000   | 610,000   | 375,000   | 635,000   | 2,500,000   |
|         | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- | - 50,000<br>- 120,000<br><br><br><br><br>- 170,000<br>185,000 -<br>- 250,000<br><br>- 250,000<br><br>- 275,000<br>185,000 525,000<br><br><br><br><br><br><br> | $\begin{array}{c ccccccccccccccccccccccccccccccccccc$ | $\begin{array}{c ccccccccccccccccccccccccccccccccccc$ | $\begin{array}{c ccccccccccccccccccccccccccccccccccc$ |

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# Table 8 Truckee Sanitary District Capital Budget - FY22 - 5 Year Plan (Preliminary) Fund 5 - Major Capital Improvements

| Capital Project<br>Collection System Infrastructure Projects<br>Pipeline Rehabilitation     | FY 2022       | FY 2023        |           |                                       |                                       |                  |
|---|---------------|----------------|-----------|---------------------------------------|---------------------------------------|------------------|
| Collection System Infrastructure Projects   |               | <u>F1 2023</u> | FY 2024   | FY 2025                               | FY 2026                               | Total            |
| Pipeline Rehabilitation   |               |                |           |                                       |                                       |                  |
|   | 150,000       | -              | -         | 150,000                               | _                                     | 300,000          |
| Alder Creek Force Main Check Valve Upgrade  | 100,000       | -              | -         | -                                     | -                                     | 100,000          |
| Schussing Pump Replacement  | 60,000        | -              | -         | -                                     | -                                     | 60,000           |
| TSD Manhole Rehabilitation Projects   | 50,000        | 50,000         | -         | 50,000                                | -                                     | 150,000          |
| Alder Creek Electrical Retrofit   | 50,000        | -              | -         | -                                     | -                                     | 50,000           |
| Donner Lake Sub Station Plumbing Replacement  | 40,000 30,000 | - 60,000       | - 60,000  | 40,000 60,000                         | -                                     | 80,000 270,000   |
| Town Paving Project - Manhole Adjustments<br>Flow Meter Upgrades (Schaffer's Mill Road)     | 25,000        |                |           |                                       | 60,000                                | 270,000          |
| Lift Station Electrical Upgrade   | 20,000        | 120,000        | 50,000    | 50,000                                | 50,000                                | 290,000          |
| Drywell Cathodic Protection Coating   | 19,000        | 16,000         | 16,000    | 16,000                                | 16,000                                | 83,000           |
| Drywell Cathodic Protection Upgrade   | _             | -              | 10,000    | _                                     | -                                     | 10,000           |
| Foxmead/River Park LS Upgrade   | -             | 250,000        | _         | -                                     | -                                     | 250,000          |
| Install/Replace/Upgrade existing long laterals T.D.   | -             | 100,000        | -         | 100,000                               | -                                     | 200,000          |
| Easement Acquisitions   | -             | -              | 75,000    | -                                     | 75,000                                | 150,000          |
| Alder Creek LS Emergency Overflow Tank Expansion  | -             | -              | 60,000    | -                                     | -                                     | 60,000           |
| Conversion of Telemetry phone lines to Radio  | -             | -              | 60,000    | -                                     | -                                     | 60,000           |
| Donner Creek Bypass System  |               | -              | -         | 250,000                               | 250,000                               | 500,000          |
| Collection System Infrastructure Projects Subtotal  | 544,000       | 596,000        | 331,000   | 716,000                               | 451,000                               | 2,638,000        |
| Other Capital Projects  |               |                |           |                                       |                                       |                  |
| Engineering   |               |                |           |                                       |                                       |                  |
| Hand Held/Truck Radio Upgrade   | 100,000       | -              | -         | -                                     | -                                     | 100,000          |
| High Bay Light Change to LED  | 50,000        | -              | -         | -                                     | -                                     | 50,000           |
| Phone System Replacement  | 35,000        | -              | -         | _                                     | -                                     | 35,000           |
| Corporation Yard Overhead Door Replacement  | 30,000        | -              | 20,000    | -                                     | -                                     | 50,000           |
| Corporation Yard PRV on Underground Pipes<br>Corporation Yard Defensible Space              | 25,000 30,000 | -              | -         | -                                     | - 30,000                              | 25,000<br>60,000 |
| Security Camera Upgrade   | 25,000        |                |           |                                       | 30,000                                | 25,000           |
| Aerial Photography  | 25,000        |                |           |                                       | _                                     | 25,000           |
| Corporation Yard Parking Mill & Overlay   |               | 350,000        | _         |                                       | 250,000                               | 600,000          |
| Server Upgrade  | _             | 50,000         | -         | -                                     | -                                     | 50,000           |
| SCADA Software Upgrade  | -             | 40,000         | _         | -                                     | -                                     | 40,000           |
| FOB Roof Replacement  | -             | -              | 200,000   | -                                     | -                                     | 200,000          |
| Bypass Hose Replacement (6 inch)  | -             | -              | -         | 50,000                                | -                                     | 50,000           |
| Boiler Replacements   | -             |                | -         |                                       | 100,000                               | 100,000          |
|   | 320,000       | 440,000        | 220,000   | 50,000                                | 380,000                               | 1,410,000        |
| Administration  |               |                |           |                                       |                                       |                  |
| Utility Billing Software Replacement  | 115,000       | -              | -         | -                                     | -                                     | 115,000          |
| Finance and Accounting Software Replacement           Electronic Document Management System | -             | 100,000 50,000 | -         | -                                     | -                                     | 100,000 50,000   |
| Future Equipment Replacement - Administration   | 15,000        | 15,000         | 15,000    | 15,000                                | - 15,000                              | <u> </u>         |
| District Website Update   | -             | -              | 20,000    | -                                     | -                                     | 20,000           |
| Admin Building Office Improvement Project   | _             | _              | 100,000   | _                                     | _                                     | 100,000          |
| Admin Building Landscape Project  | -             | -              | -         | 100,000                               | -                                     | 100,000          |
|   | 130,000       | 165,000        | 135,000   | 115,000                               | 15,000                                | 560,000          |
| Vehicle and Equipment   |               | <u> </u>       | <u> </u>  | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · | , -              |
| Vehicle & Equipment Replacement (see schedule)  | 562,000       | 545,000        | 570,000   | 925,000                               | 225,000                               | 2,827,000        |
| Other Capital Projects Subtotal   | 1,012,000     | 1,150,000      | 925,000   | 1,090,000                             | 620,000                               | 4,797,000        |
| TOTAL CAPITAL EXPENDITURES  | 1,556,000     | 1,746,000      | 1,256,000 | 1,806,000                             | 1,071,000                             | 7,435,000        |
| IOTAL CAFITAL EXFENDITORES  | 1,550,000     | 1,740,000      | 1,230,000 | 1,800,000                             | 1,071,000                             | 7,433,000        |
|   |               |                |           |                                       |                                       |                  |

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# Table 9Truckee Sanitary DistrictDescription Of Capital Projects

| Capital Projects  | Description  |  |  |  |
|---|--|--|--|--|
| Fund 4 - Capital Facilities (Capacity)  |  |  |  |  |
| Dinalina Canadita Expansion   |  |  |  |  |
| Pipeline Capacity Expansion<br>Extending Laterals to Committed Donner Lake Lots | Hydraulic model has indicated pipeline may be undersized and in need of upsizing.To provide sewer laterals to the committed SAD 4 parcels. |  |  |  |
|   | Hydraulic model has indicated station pumps may be undersized and in need of upsizing.   |  |  |  |
| Lahontan Lift Station Upgrade for Capacity                                      |  |  |  |  |
| Lift Station 1B Upgrade Capacity  | Hydraulic model has indicated station pumps may be undersized and in need of upsizing.   |  |  |  |
| 2,000 Gal Septic Hauling Truck  | Additional septic hauling truck to meet anticipated increase in customer services.   |  |  |  |
| A designations Duilding Exponsion Design  | Administration building expansion design to house additional staff serving anticipated increase  |  |  |  |
| Administrative Building Expansion Design  | in customers.  |  |  |  |
|   | Fund 5 - Major Capital Improvements  |  |  |  |
| Collection System Infrastructure Projects                                       |  |  |  |  |
| Pipeline Rehabilitation   | Pipeline rehabilitation via cured-in-place liners.   |  |  |  |
| Alder Creek Force Main Check Valve Upgrade                                      | Existing check valve is unservicable. Need to install infrastructure to service check valve.   |  |  |  |
| Schussing Pump Replacement  | Replacing aged pumps at Schussing Lift Station.  |  |  |  |
| TSD Manhole Rehabilitation Projects   | Manhole rehabilitation via cementatious or other lining method.  |  |  |  |
| Alder Creek Electrical Retrofit   | Project will remove the redundant controls allowing easier troubleshooting of the station.   |  |  |  |
| Donner Lake Sub Station Plumbing Replacement                                    | Replace guide rails, check valves, and stand pipes on the sub stations at Donner Lake.   |  |  |  |
|   | Adjustment of manhole frame and covers. Typically done by Town paving contractor and   |  |  |  |
| Town Paving Project - Manhole Adjustments                                       | reimbursed to Town.  |  |  |  |
|   | Upgrade the existing flow metering sites. The existing sites have issues that result in inconsisten  |  |  |  |
| Flow Meter Upgrades (Schaffer's Mill Road)                                      | and sometimes inaccurate data.   |  |  |  |
|   | Last lift station upgrade was 1999. This project will upgrade the lift station PLC, starters, and  |  |  |  |
| Lift Station Electrical Upgrade   | controls to current supported models.  |  |  |  |
|   | Corrosion prevention cathodic coating for lift station drywells, per the cathodic protection   |  |  |  |
| Drywell Cathodic Protection Coating   | analysis in FY19.  |  |  |  |
|   | Corrosion prevention cathodic upgrade for lift station drywells, per the cathodic protection   |  |  |  |
| Drywell Cathodic Protection Upgrade   | analysis in FY19.  |  |  |  |
| Foxmead/River Park LS Upgrade   | Consolidation of three lift stations located within 300 ft of each other into a single station.  |  |  |  |
| Install/Replace/Upgrade Existing Long Laterals T.D.                             | Replace aged or misaligned long laterals in Tahoe Donner acquired by District in 2017.   |  |  |  |
| Easement Acquisitions   | Purchase of easements on private properties to ensure access to District facilities.   |  |  |  |
| Alder Creek LS Emergency Overflow Tank Expansion                                | Review contingency planning and design method to contain a spill in the station failure.   |  |  |  |
|   | Evaluate and implement hardware to provide a store and forward protocol or additional repeater   |  |  |  |
| Conversion of Telemetry phone lines to Radio                                    | to reduce the District's dependence on the leased phone circuit.   |  |  |  |
|   | Evaluate and design a mechanism to bypass the line (CT03-A09 to CT06-A31) in Donner Creel  |  |  |  |
| Donner Creek Bypass System  | in the event of a break.   |  |  |  |
| <u> Dther Capital Projects</u>  |  |  |  |  |
| Corporation Yard Mill & Overlay Project   | Full Lot Mill & Overlay  |  |  |  |
| Hand held/Truck Radio Upgrade   | Replace aged voice radio system for all vehicles and portable radios.  |  |  |  |
| High Bay Light Change to LED  | Existing T-5 Fluorescent lights are at the end of their life cycle. Upgrade with LED lights.   |  |  |  |
| Phone System Replacement  | Replace aging phone system for admin facility  |  |  |  |
| Corporation Yard Overhead Door Replacement                                      | Replace aging overhead doors.  |  |  |  |
| Corporate Yard Defensible Space   | Vegetation maintenance to mitigate potential wildfire spread.  |  |  |  |
| Security Camera Upgrade   | Upgrade of security camera system.   |  |  |  |
| Aerial Photography  | Update current aerial map in conjunction with other public agencies to update mapbook.   |  |  |  |
| Corporation Yard PRV on Underground Pipes                                       | Pressure Release Value installation related to high incoming TDPUD pressure  |  |  |  |
| Server Upgrade  | District Data and File Storage Server(s)   |  |  |  |
| SCADA Software Upgrade  | The routine upgrade of SCADA software. Replacement software TBD.   |  |  |  |
| SEADA Software Opgrade  | FOB roof is past 20 year warranty. This is a placeholder for the evaluation and potential  |  |  |  |
| FOB Roof Replacement  | replacement of the roof.   |  |  |  |
| Bypass Hose Replacement (6 Inch)  | Replace the aged bypass hose that is used for emergency contingencies.   |  |  |  |
| Boiler Replacements   | Replace aged boilers.  |  |  |  |
|   | Replace aged bollers.<br>Review, demo, select and implement from software alternatives   |  |  |  |
| Utility Billing Software Replacement  | •  |  |  |  |
| Finance and Accounting Software Replacement                                     | Replace outdated finance and accounting software   |  |  |  |
| Electronic Decurrent Management Content   | Purchase & implement system to electronically archive documents. Includes consultant,  |  |  |  |
| Electronic Document Management System   | hardware, & implementation costs.  |  |  |  |
| Future Equipment Replacement - Administration                                   | Placeholder to update office equipment on an as needed basis.  |  |  |  |
| District Website Update   | To refresh and upgrade District website periodically.  |  |  |  |
| Admin Building Office Improvement Project                                       | To update existing infrastructure to meet the needs of staff's work spaces.  |  |  |  |
|   | Refresh and update landscaping at TSD's main building front façade and west entry including  |  |  |  |
| Admin Building Landscape Project  | design, irrigation system, drainage.   |  |  |  |
| Vehicle and Equipment Replacement & Disposals                                   | See detailed schedule.   |  |  |  |

## Table 10 Truckee Sanitary District Capital Budget - FY22 - 5 Year Plan Vehicle & Equipment Replacement Schedule - Fund 5

|   |         |         | Bu      | dget    |         |           |
|---|---------|---------|---------|---------|---------|-----------|
| DESCRIPTION                                       | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | Total     |
| 2 Ton Utility Truck - O&M/Construction *          | 126,000 | -       | -       | -       | _       | 126,000   |
| 2 Ton Flat Bed Pickup w/Hydraulic Tool Package *  | 121,000 | -       | -       | -       | -       | 121,000   |
| 1 Ton Pickup - O&M/Construction/Plow              | 65,000  |         |         |         | -       | 65,000    |
| 1 Ton Pickup - O&M/Construction                   | 55,000  | -       | -       | -       | -       | 55,000    |
| 1/2 Ton Utility Truck - On Call Truck             | 45,000  | -       | -       | -       | -       | 45,000    |
| Full Size SUV - Engineering                       | 50,000  | -       | -       | -       | -       | 50,000    |
| Full Size SUV - District Engineer                 | 50,000  | -       | -       | -       | -       | 50,000    |
| Full Size SUV - O&M Superintendent                | 50,000  | -       | -       | -       | -       | 50,000    |
| CCTV Mainline Truck O&M/TV                        |         | 380,000 | -       | -       | -       | 380,000   |
| Generator 150 kw - Lift Station                   | -       | 60,000  | -       | -       | -       | 60,000    |
| Portable Bypass Pump 6" - Lift Station            | -       | 50,000  | -       | -       | -       | 50,000    |
| Portable Bypass Pump 3" - Lift Station            | -       | 50,000  | -       | -       | -       | 50,000    |
| Toilet Trailer - O&M/Construction                 | -       | 5,000   | -       | -       | -       | 5,000     |
| CCTV Mainline/Lateral Truck - O&M/TV              | -       | _       | 400,000 | -       | -       | 400,000   |
| 2 Ton 5-yd Dump Truck & Sander - O&M/Construction | -       | -       | 75,000  | -       | -       | 75,000    |
| Forklift - Bldg & Grounds/Construction            | -       | -       | 40,000  | -       | -       | 40,000    |
| Crack Sealer Fill Trailer - O&M/Construction      | -       | -       | 25,000  | -       | -       | 25,000    |
| Compressor 160 CFM - O&M/Construction             | -       | -       | 20,000  | -       | -       | 20,000    |
| Shoring Carrier Trailer - O&M/Construction        | -       | -       | 10,000  | -       | -       | 10,000    |
| Hydro-Excavation Combo Cleaner Vacuum Truck       | -       | -       | -       | 550,000 | -       | 550,000   |
| Backhoe/Loader                                    | -       | -       | -       | 175,000 | -       | 175,000   |
| Loader w/ 12 ft Blade - O&M/Construction          | -       | -       | -       | 200,000 | -       | 200,000   |
| Bypass Trailer/Hose Reel System                   | -       | -       | -       | _       | 75,000  | 75,000    |
| Tractor w/Snowblower - O&M/Construction           | -       | -       | -       | -       | 120,000 | 120,000   |
| Flatbed Equipment Trailer - O&M/Construction      | -       | -       | -       | -       | 30,000  | 30,000    |
|   | 562,000 | 545,000 | 570,000 | 925,000 | 225,000 | 2,827,000 |
|   |         |         |         |         |         |           |

 $\ast$  Board approved purchase in FY21, to be delivered in FY22

|  | TF                   | Table 1<br>RUCKEE SANITAI |                      |                      |                   |            |  |  |  |  |  |
|--|----------------------|---------------------------|----------------------|----------------------|-------------------|------------|--|--|--|--|--|
|  |                      | Fund Balance              | by Fund              |                      |                   |            |  |  |  |  |  |
|  | Fund                 |                           |                      |                      |                   |            |  |  |  |  |  |
|  | Unrestricted         | Board Des                 | ž                    | Restri               |                   |            |  |  |  |  |  |
|  | 1<br>Concerned Freed | 5<br>Maian Carital        | 6                    | 4<br>Carital Basarra | 10<br>SAD 5 Truet | T . 4 . 1  |  |  |  |  |  |
|  | General Fund         | Major Capital             | Emergency            | Capital Reserve      | SAD 5 Trust       | Total      |  |  |  |  |  |
| FY22 Budget                              |                      |                           |                      |                      |                   |            |  |  |  |  |  |
| Revenues                                 | 11,100,000           | 20,000                    | -                    | 250,000              | 1,000             | 11,371,000 |  |  |  |  |  |
| Expenditures                             | 9,660,000            | 1,556,000                 | -                    | 185,000              | -                 | 11,401,000 |  |  |  |  |  |
| Cost Allocation                          | (60,000)             |                           |                      |                      | 60,000            | -          |  |  |  |  |  |
| Net Expenditures                         | 9,600,000            | 1,556,000                 | -                    | 185,000              | 60,000            | 11,401,000 |  |  |  |  |  |
| Net Revenues                             | 1,500,000            | (1,536,000)               | -                    | 65,000               | (59,000)          | (30,000)   |  |  |  |  |  |
| Transfers                                | (1,650,000)          | 1,650,000                 | -                    |                      |                   | _          |  |  |  |  |  |
| Net Increase / (Decrease)                | (150,000)            | 114,000                   |                      | 65,000               | (59,000)          | (30,000)   |  |  |  |  |  |
|  |                      |                           |                      |                      |                   |            |  |  |  |  |  |
| Fund Balance                             |                      |                           |                      |                      |                   |            |  |  |  |  |  |
| Beginning Balance - Projected            | 5,895,000            | 4,075,000                 | 3,000,000            | 1,850,000            | 244,000           | 15,064,000 |  |  |  |  |  |
| Net Increase / (Decrease)                | (150,000)            | 114,000                   | -                    | 65,000               | (59,000)          | (30,000)   |  |  |  |  |  |
| Ending Balance                           | 5,745,000            | 4,189,000                 | 3,000,000            | 1,915,000            | 185,000           | 15,034,000 |  |  |  |  |  |
| Target Reserves                          |                      |                           |                      |                      |                   |            |  |  |  |  |  |
| Ending Balance                           | 5,745,000            | 4,189,000                 | 3,000,000            | 1,915,000            | 185,000           | 15,034,000 |  |  |  |  |  |
| Target Reserve                           | 5,579,000            | 4,139,000                 | 3,000,000            | 1,703,000            | -                 | 14,439,000 |  |  |  |  |  |
| Over / (Under)                           | 166,000              | 32,000                    | -                    | 212,000              | 185,000           | 595,000    |  |  |  |  |  |
| Target Achieved                          | Yes                  | Yes                       | Yes                  | Yes                  | Yes               | Yes        |  |  |  |  |  |
| 1  |                      |                           |                      |                      |                   |            |  |  |  |  |  |
|  |                      |                           |                      |                      |                   |            |  |  |  |  |  |
| Target Reserve Notes                     |                      |                           |                      |                      |                   |            |  |  |  |  |  |
| Fund                                     | Minim                | um Target Reserve j       | per Reserve Fund F   | Policy               |                   |            |  |  |  |  |  |
| 1 - General Fund                         |                      | -                         |                      | ash flow through Jar | nuary 2023        |            |  |  |  |  |  |
| 5 - Major Capital                        | 1 0                  | und 5 expenditures f      | for following 5 year | rs (FY23-FY27)       |                   |            |  |  |  |  |  |
| 6 - Emergency Contingency                | Board determined a   | , ,                       |                      |                      |                   |            |  |  |  |  |  |
| 4 - Capital Reserves<br>10 - SAD 5 Trust | No minimum target    | und 4 expenditures f      | or following 5 year  | rs (FY23-FY27)       |                   |            |  |  |  |  |  |
| 10 - SAD 5 Hust                          | No minimum target    | leselve                   |                      |                      |                   |            |  |  |  |  |  |

|                          | Appendix A<br>TRUCKEE SANITARY DISTRICT<br>FUND 1 - GENERAL FUND - FY 2022<br>Budgeted Expenditures by Category & Department |                          |              |  |                   |                |                         |                               |
|--------------------------|--|--------------------------|--------------|--|-------------------|----------------|-------------------------|-------------------------------|
|                          |  | 1000                     | 1300         | Departs<br>2000                        | <b>ment</b> 4000  | 5000           | 6000                    |                               |
|                          |  | Operations &             | Buildings &  | Lift Station                           | Engineering &     | Fleet &        |                         |                               |
| Account<br>EXPENDITUR    | Description  | Maintenance              | Grounds      | Maintenance                            | Inspections       | Equipment      | Administration          | Total                         |
| Salaries & Wa            |  |                          |              |  |                   |                |                         | 4,545,300                     |
| 40100                    | Salaries & Wages   | 1,678,600                | 57,300       | 366,800                                | 909,600           | 100,900        | 1,269,200               | 4,382,400                     |
| 40110<br>40105           | Accrued Benefits Directors' Fees   | 49,400                   | 1,700        | 9,700                                  | - 27,000          | 3,000          | <u> </u>                | <u>128,500</u><br>34,400      |
| Pension Benef            | fits   |                          |              |  |                   |                |                         | 1,472,300                     |
| 40300 40301              | Retirement Contrib-EE Classic<br>Retirement Contrib-ER Classic   | 77,200 128,800           | -            | <u>    19,200</u><br><u>    32,100</u> | 70,100 117,000    | -              | <u>29,100</u><br>48,600 | <u>    195,600</u><br>326,500 |
| 40301 40302              | Retirement Contrib-ER Classic  | 57,300                   | 4,300        | 7,600                                  | 6,700             | 7,500          | 64,100                  | 147,500                       |
| 40305                    | Retirement Contrib-ER UAL Classic  | 113,100                  | 3,900        | 24,700                                 | 61,300            | 6,800          | 85,400                  | 295,200                       |
| 40306<br>40307           | Retirement Contrib-ER UAL Pepra<br>Retirement Contrib-ER ADP Classic   | 2,900                    | - 100        | - 600                                  | 1,600             | - 200          | 2,100                   | 7,500                         |
| 40320                    | Retirement Contrib-CEPPT   | 191,500                  | 6,500        | 41,800                                 | 103,800           | 11,500         | 144,900                 | 500,000                       |
| Health & Othe<br>40401   | er Benefits<br>Med Ins Prem-Active Employees   | 381,700                  | 30,700       | 80,500                                 | 169,200           | 30,700         | 311,800                 | <b>1,198,700</b><br>1,004,600 |
| 40401                    | Med Deduct Reimb-Active Employees  | 7,000                    | 1,000        | 2,000                                  | 2,000             | 1,000          | 7,000                   | 20,000                        |
| 40403 40404              | Med Out-of-Pocket-Active Empl<br>Dental Ins Prem-Active Emplyee  | 7,000 23,500             | 1,000 2,000  | 2,000 5,900                            | 2,000 10,800      | 1,000 2,000    | 7,000 17,100            | 20,000 61,300                 |
| 40404                    | Vision Exam Reimb-Active Emplyee   | 1,500                    | 300          | 700                                    | 1,500             | 300            | 1,700                   | 6,000                         |
| 40406                    | Glasses/Contct Reimb-Actve Emp   | 2,500<br>500             | 1,000        | 1,000                                  | 2,500<br>500      | 500            | 2,500<br>500            | 10,000<br>1,500               |
| 40407<br>40420           | Eye Surgery Reimb-Active Empl<br>Life Ins Prem-Active Employees  | <u> </u>                 | - 600        | 2,400                                  | 4,100             | - 600          | <u> </u>                | 27,200                        |
| 40440                    | Safety & Wellness Incentive Program  | -                        | -            | -                                      | -                 | -              | 25,000                  | 25,000                        |
| 40445 40610              | Physicals, Vaccines, DTAP<br>Car & Phone Allowance   | -                        |              |  |                   |                | <u> </u>                | <u>6,000</u><br>15,900        |
| 40430                    | Directors' 457 Deferred Comp   | -                        | -            | -                                      | -                 | -              | 1,200                   | 1,200                         |
| Payroll Burde            |  | 102 500                  | 0.000        | 00 700                                 | F1 500            | < 200          | 71.000                  | <b>394,500</b>                |
| 40200 40210              | Social Security Tax<br>Medicare Tax  | <u>102,500</u><br>24,300 | 3,600<br>800 | <u>22,700</u><br>5,300                 | 51,500<br>13,200  | 6,300<br>1,500 | 71,300 18,900           | <u>257,900</u><br>64,000      |
| 40221                    | Workers' Comp Ins  | 44,200                   | 1,600        | 10,100                                 | 10,600            | 2,800          | 3,300                   | 72,600                        |
| Retiree Health           |  | 10.100                   | 500          | 0.000                                  | <b>=</b> 000      | 000            | 10.100                  | 303,500                       |
| 40500<br>40501           | OPEB / CERBT Contribution<br>Med Ins Prem-Retired Empl/Dir   | <u> </u>                 | <u> </u>     | 2,900<br>22,200                        | 7,300<br>55,000   | <u> </u>       | <u> </u>                | 35,000 265,000                |
| 40502                    | Dental Ins Prem-Ret Emp/Dir  | -                        | -            | -                                      | -                 | -              | 500                     | 500                           |
| 40505                    | Med Ded Reimb-Retired Empl/Dir   | -                        | -            | -                                      | -                 | -              | 3,000                   | 3,000<br><b>163,000</b>       |
| Liability Insur<br>41000 | General Liability Insurance  | -                        | -            | -                                      | -                 | -              | 163,000                 | 163,000                       |
| Repairs & Ma             | · · · · · · · · · · · · · · · · · · ·  |                          |              |  |                   |                |                         | 350,000                       |
| 43020                    | Repairs & Maintenance (R&M)  | 145,000                  | 20,000       | 65,000                                 | -                 | 105,000        | 15,000                  | 350,000                       |
| Utilities & Pho          |  |                          |              |  | 10.000            |                |                         | 164,500                       |
| 44060 44010              | Mobile Phones/Data Plns/Pagers<br>Electricity & Water  |                          | - 700        | - 80,000                               | - 10,000          | -              | -                       | 10,000 80,700                 |
| 44020                    | Natural Gas  | -                        | 28,000       | -                                      | -                 | -              | -                       | 28,000                        |
| 44030 44040              | Solid Waste Disposal<br>Wastewater Treatment Fees  | -                        | 10,000 7,000 | -                                      | -                 | -              | -                       | 10,000 7,000                  |
| 44050                    | Propane  | -                        | 2,300        | -                                      | -                 | -              | -                       | 2,300                         |
| 44070 44080              | Telephone Expense<br>Internet Service  | -                        | -            | - 12,000                               | -                 | -              | <u> </u>                | 22,000 4,500                  |
|                          | & Sewer Svc Billing Fees to Counties   |                          |              |  |                   |                | ,                       | 150,000                       |
| 41070                    | Billing Expense  | -                        | -            | -                                      | -                 | -              | 150,000                 | 150,000                       |
|                          | erating & Safety   | 10,000                   | 12,000       | 2 000                                  | 2 000             | 12 000         | 25.000                  | <b>94,000</b>                 |
| 42010<br>Fuel Expense    | Operating Supplies/Equip/Furniture   | 40,000                   | 13,000       | 2,000                                  | 2,000             | 12,000         | 25,000                  | 94,000<br><b>62,000</b>       |
| 42000                    | Fuel Expense-Unleaded & Diesel   | 40,000                   |              | 10,000                                 | 10,000            | -              | 2,000                   | 62,000                        |
| Outside Servic           | • • • • • • • • • • • • • • • • • • •  | <u>.</u>                 | <u></u>      | <u></u>                                |                   | <u></u>        |                         | 224,500                       |
| 42050                    | Outside Services-General   | 15,500                   | 15,000       | 31,000                                 | 53,000            | -              | 110,000                 | 224,500                       |
| Legal Fees<br>41060      | Legal Fees   | _                        |              | -                                      | _                 |                | 40,000                  | <b>40,000</b><br>40,000       |
|                          | ng/Mtgs: Gen-Safety-EE Relations   | -                        | -            | -                                      | -                 | -              | +0,000                  | 153,500                       |
| 41090                    | Travel/Training/Meetings   | 27,500                   | 200          | 4,000                                  | 8,000             | 500            | 61,500                  | 101,700                       |
| 41120                    | Employee Relations   | 1,500                    | 100          | 200                                    | 800               | -              | 25,000                  | 27,600                        |
| 41125<br>42035           | Public Education & Outreach<br>LogoWear  | -                        | -            |  | -                 |                | 20,200 4,000            | 20,200 4,000                  |
|                          | Office Expenses  |                          |              |  |                   |                |                         | 209,200                       |
| 41030 41020              | Computer Hardware Expense<br>Software Expense  | -                        | -            | -                                      | 36,200<br>153,000 | -              | -                       | 36,200 153,000                |
| 41020                    | Office Supplies  | -                        | -            | -                                      | -                 | -              | 20,000                  | 20,000                        |
| · · ·                    | ptions & Memberships   |                          |              |  |                   |                |                         | 41,400                        |
| 41040                    | Dues/Subscriptions/Memberships   | 7,500                    | 200          | 1,000                                  | 2,500             | 200            | 30,000                  | 41,400                        |
| Uniforms, Lin<br>40615   | ten & Safety Boots<br>Uniform Allowance  | _                        | -            | -                                      | _                 | _              | -                       | 25,700                        |
| 42030                    | Uniforms   | 20,000                   | 300          | 600                                    | 1,000             | 300            | -                       | 22,200                        |
| 42040                    | Linen Service  | -                        |              | -                                      | _                 | 3,500          | _                       | 3,500                         |
| Environmenta<br>42060    | al Permits & Fees<br>Environmental Permits & Fees  | 10,000                   | 1,200        | 17,000                                 | _                 | 500            | -                       | <b>28,700</b><br>28,700       |
| LAFCO Expe               |  | 10,000                   | 1,200        | 17,000                                 |                   | 500            | -                       | <u> </u>                      |
| 41150                    | LAFCO Expenses   | -                        | -            | -                                      | -                 | -              | 8,000                   | 8,000                         |
| Printing & Pu            |  |                          |              |  |                   |                |                         | 25,000                        |
| 41050                    | Printing & Publication Expense   | -                        | -            | -                                      | -                 | -              | 25,000                  | 25,000                        |
| Misc-Current<br>41080    | <b>YR</b><br>Bank Charges  | _                        | _            | -                                      | _                 | _              | 4,000                   | <b>6,200</b><br>4,000         |
| 45000                    | Other Expense  | 300                      |              | 200                                    | 500               |                | 1,200                   | 2,200                         |
|                          | NDITURES   | 3,325,700                | 218,400      | 883,200                                | 1,904,300         | 305,500        | 3,022,900               | 9,660,000                     |

 $Z:\FINANCE \ ESTRICTED \ Budgets \ FY22 \ Budget \ Final \ 5 - FY22 - Master \ Budget. \\ xlsx$ 



#### APPENDIX B TABLE 1

#### TRUCKEE SANITARY DISTRICT 20-YEAR FORECAST ASSUMPTIONS

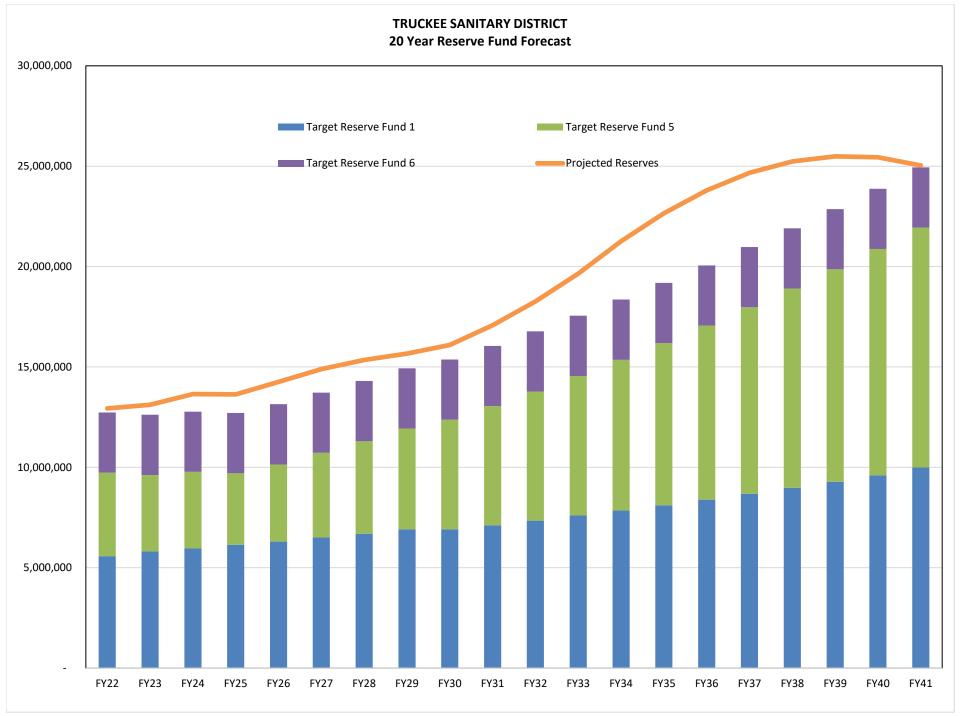
#### **REVENUE ASSUMPTIONS**

|    | User Fees                    |                             | 8% Increase FY22                     |
|----|------------------------------|-----------------------------|--------------------------------------|
|    | User Fees                    |                             | No Increases FY23 - FY29             |
|    | User Fees                    |                             | 7.0% Increase FY30 - FY34            |
|    | User Fees                    |                             | No Increases FY35 - FY41             |
|    | Property Tax                 | % Year over Year            | 3.00%                                |
|    | Users (# of EDUs)            | % Year over Year            | 1.00%                                |
|    | Interest Earned              | ROI                         | 1.00%                                |
| EX | PENSE ASSUMPTIONS            |                             |                                      |
|    | Salaries                     | % Year over Year            | 3.00%                                |
|    | ER Taxes, Med Ins, Acc Benes | % Year over Year            | 5.00%                                |
|    | CERBT                        | Based on Trust Fund Balan   | ce                                   |
|    | Retiree Bill Premiums        | Based on Actuarial Rpt thro | ough FY29, then 4% Thereafter        |
|    | Retirement - Normal Costs    | Based on Calpers Valuation  | n Rpt Percentages                    |
|    | Retirement - UAL             | Based on \$0.5M Payment f   | or FY22, plus 7 years                |
|    |                              | at \$250,000 for anticpated | d CalPERS assumption change          |
|    |                              | in discount rate from 7.09  | % to 6.5%.                           |
|    | O & M                        | % Year over Year            | 3.00%                                |
|    | Capital Expenditures         | % Completed                 | 100.00%                              |
| RE | SERVE FUND POLICY            |                             |                                      |
|    | Fund 1 Target                |                             | 7 Months of Operating Expenses       |
|    | Fund 5 Target                | 60                          | 0% of 5-year rolling Fund 5 Expenses |
|    | Fund 6 Target                |                             | \$3,000,000                          |
|    |                              |                             |                                      |

|   | BUDGET                     | PROJECTED                  | BUDGET                     |                            |                            |                            |                            |                            |                            |                          |                          |                          | Forecast                 |                          |                          |                          |                          |  |                          |                          |                          |                          |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| FUND  | FY 21                      | ACTUALS<br>FY 21           | FY 22                      | FY 23                      | FY 24                      | FY 25                      | FY 26                      | FY 27                      | FY 28                      | FY 29                    | FY 30                    | FY 31                    | FY 32                    | FY 33                    | FY 34                    | FY 35                    | FY 36                    | FY 37                                  | FY 38                    | FY 39                    | FY 40                    | FY 41                    |
|   |                            |                            | 1                          | 2                          | 3                          | 4                          | 5                          | 6                          | 7                          | 8                        | 9                        | 10                       | 11                       | 12                       | 13                       | 14                       | 15                       | 16                                     | 17                       | 18                       | 19                       | 20                       |
| UNRESTRICTED FUND<br>1-GENERAL  |                            |                            |                            |                            |                            |                            |                            |                            |                            |                          |                          |                          |                          |                          |                          |                          |                          |  |                          |                          |                          |                          |
| Beginning Balance   | 5,638,000                  | 5,695,000                  | 5,895,000                  | 5,745,000                  | 5,815,000                  | 5,961,000                  | 6,138,000                  | 6,304,000                  | 6,510,000                  | 6,695,000                | 6,915,000                | 6,911,000                | 7,115,000                | 7,346,000                | 7,598,000                | 7,848,000                | 8,107,000                | 8,387,000                              | 8,680,000                | 8,982,000                | 9,279,000                | 9,604,000                |
| Revenue   | 2 000 000                  | 2 00 5 000                 | 4.250.000                  | 1 200 000                  | 1 220 000                  | 1 270 000                  | 4 410 000                  | 4 450 000                  | 1 100 000                  | 4 520 000                | 1 000 000                | 5 200 000                | 5 520 000                | < 100 000                |                          |                          | < 0.20,000               |  |                          | 7 0 10 000               | <b>7</b> 110 000         | 7 100 000                |
| User Fees<br>Fees for Services  | 3,900,000<br>60,000        | 3,895,000<br>140,000       | 4,250,000<br>60,000        | 4,290,000<br>61,000        | 4,330,000<br>62,000        | 4,370,000<br>63,000        | 4,410,000<br>64,000        | 4,450,000<br>65,000        | 4,490,000<br>66,000        | 4,530,000<br>67,000      | 4,900,000<br>68,000      | 5,300,000<br>69,000      | 5,730,000<br>70,000      | 6,190,000<br>71,000      | 6,690,000<br>72,000      | 6,760,000<br>73,000      | 6,830,000<br>74,000      | 6,900,000<br>75,000                    | 6,970,000<br>76,000      | 7,040,000<br>77,000      | 7,110,000<br>78,000      | 7,180,000<br>79,000      |
| Tax Revenue   | 6,290,000                  | 6,413,000                  | 6,670,000                  | 6,870,000                  | 7,080,000                  | 7,290,000                  | 7,510,000                  | 7,740,000                  | 7,970,000                  | 8,210,000                | 8,460,000                | 8,710,000                | 8,970,000                | 9,240,000                | 9,520,000                | 9,810,000                | 10,100,000               | 10,400,000                             | 10,710,000               | 11,030,000               | 11,360,000               | 11,700,000               |
| Interest Earned   | 100,000                    | 45,000                     | 37,000                     | 87,000                     | 88,000                     | 90,000                     | 91,000                     | 93,000                     | 95,000                     | 97,000                   | 99,000                   | 99,000                   | 101,000                  | 103,000                  | 106,000                  | 108,000                  | 111,000                  | 114,000                                | 117,000                  | 120,000                  | 123,000                  | 126,000                  |
| Other<br>Interest Earned & Other  | 60,000<br>160,000          | 72,000<br>117,000          | 83,000<br>120,000          | 85,000<br>172,000          | 88,000<br>176,000          | 91,000<br>181,000          | 94,000<br>185,000          | 97,000<br>190,000          | 100,000<br>195,000         | 103,000<br>200,000       | 106,000<br>205,000       | 109,000<br>208,000       | 112,000<br>213,000       | 115,000<br>218,000       | 118,000<br>224,000       | 122,000<br>230,000       | 126,000<br>237,000       | 130,000<br>244,000                     | 134,000<br>251,000       | 138,000<br>258,000       | 142,000<br>265,000       | 146,000<br>272,000       |
| Total Revenues  | 10,410,000                 | 10,565,000                 | 11,100,000                 | 11,393,000                 | 11,648,000                 | 11,904,000                 | 12,169,000                 | 12,445,000                 | 12,721,000                 | 13,007,000               | 13,633,000               | 14,287,000               | 14,983,000               | 15,719,000               | 16,506,000               | 16,873,000               | 17,241,000               | 17,619,000                             | 18,007,000               | 18,405,000               | 18,813,000               | 19,231,000               |
| Expenditures  |                            |                            |                            |                            |                            |                            |                            |                            |                            |                          |                          |                          | (=========               |                          |                          | (                        |                          |  |                          |                          |                          |                          |
| Classic Salaries excl OT/Cashouts/Safety<br>Pepra Salaries excl OT/Cashouts/Seasonal Wage | (2,178,000)<br>(1,821,000) | (2,237,000)<br>(1,727,000) | (2,260,700)<br>(2,020,100) | (2,341,000)<br>(2,141,000) | (1,958,000)<br>(2,659,000) | (1,649,000)<br>(3,206,000) | (1,504,000)<br>(3,497,000) | (1,166,000)<br>(3,985,000) | (1,201,000)<br>(4,104,000) | (917,000)<br>(4,547,000) | (944,000)<br>(4,684,000) | (812,000)<br>(4,985,000) | (504,000)<br>(5,466,000) | (376,000)<br>(5,773,000) | (388,000)<br>(5,946,000) | (266,000)<br>(6,258,000) | (137,000)<br>(6,583,000) | (141,000)<br>(6,780,000)               | (145,000)<br>(6,984,000) | (150,000)<br>(7,193,000) | - (7,563,000)            | - (7,790,000)            |
| BOD Salaries  | (1,321,000) (27,500)       | (1,727,000)<br>(33,200)    | (34,400)                   | (34,400)                   | (34,400)                   | (34,400)                   | (34,400)                   | (34,400)                   | (34,400)                   | (34,400)                 | (4,004,000) (34,400)     | (4,985,000) (34,400)     | (34,400)                 | (34,400)                 | (34,400)                 | (34,400)                 | (34,400)                 | (0,780,000)<br>(34,400)                | (34,400)                 | (7,193,000)<br>(34,400)  | (7,505,000)<br>(34,400)  | (34,400)                 |
| OT/Cashouts/Seasonal Wages/Safety   | (170,700)                  | (136,000)                  | (101,600)                  | (219,000)                  | (219,000)                  | (224,000)                  | (229,000)                  | (234,000)                  | (239,000)                  | (244,000)                | (250,000)                | (256,000)                | (262,000)                | (268,000)                | (274,000)                | (280,000)                | (287,000)                | (294,000)                              | (301,000)                | (308,000)                | (315,000)                | (323,000)                |
| Accr Benes, ER Taxes, Ins, Wellness   | (1,699,500)                | (1,632,500)                |                            | (1,808,000)                | (1,898,000)                | (1,993,000)                | (2,093,000)                | (2,198,000)                | (2,308,000)                | (2,423,000)              | (2,544,000)              | (2,671,000)              | (2,805,000)              | (2,945,000)              | (3,092,000)              | (3,247,000)              | (3,409,000)              | (3,579,000)                            | (3,758,000)              | (3,946,000)              | (4,143,000)              | (4,350,000)              |
| Retirement Contrib-EE Classic<br>Retirement Contrib-ER Classic                            | (188,200)<br>(318,100)     | (193,300)<br>(326,600)     | (195,600)<br>(326,500)     | (202,000)<br>(338,000)     | (169,000)<br>(282,000)     | (142,000)<br>(238,000)     | (130,000)<br>(217,000)     | (101,000)<br>(168,000)     | (104,000)<br>(173,000)     | (79,000)<br>(132,000)    | (82,000)<br>(136,000)    | (70,000)<br>(117,000)    | (44,000)<br>(73,000)     | (32,000)<br>(54,000)     | (34,000)<br>(56,000)     | (23,000)<br>(38,000)     | (12,000)<br>(20,000)     | (12,000)<br>(20,000)                   | (13,000)<br>(21,000)     | (13,000)<br>(22,000)     | -                        | -                        |
| Retirement Contrib-ER Pepra   | (140,800)                  | (133,500)                  | (147,500)                  | (163,000)                  | (202,000)                  | (244,000)                  | (266,000)                  | (303,000)                  | (312,000)                  | (346,000)                | (356,000)                | (379,000)                | (415,000)                | (439,000)                | (452,000)                | (476,000)                | (500,000)                | (515,000)                              | (531,000)                | (547,000)                | (575,000)                | (592,000)                |
| Retirement Contrib-ER UAL Classic   | (388,000)                  | (388,200)                  | (295,200)                  | (320,000)                  | (370,000)                  | (250,000)                  | (250,000)                  | (250,000)                  | (250,000)                  | (250,000)                | (250,000)                | -                        | -                        | -                        | -                        | -                        | -                        | -                                      | -                        | -                        | -                        | -                        |
| Retirement Contrib-ER UAL Pepra<br>Retirement Contrib-ER ADP Classic                      | (7,000)                    | (6,800)<br>(2,250,000)     | (7,500)                    | (4,000)<br>(500,000)       | (4,000)                    | (5,000)                    | (5,000)                    | (6,000)                    | (6,000)                    | (6,000)                  | (6,000)                  | (6,000)                  | (2,000)                  | (2,000)                  | (2,000)                  | (2,000)                  | (2,000)                  | (3,000)                                | (3,000)                  | (2,000)                  | -                        | -                        |
| Retirement Contrib-CEPPT  | (500,000)                  | 500,000                    | (500,000)                  | 620,000                    | -                          | -                          | -                          | -                          | -                          | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                                      | -                        | -                        | -                        | -                        |
| Current Retiree Bills/Premiums  | (270,000)                  | (246,100)                  | (268,500)                  | (289,000)                  | (326,000)                  | (364,000)                  | (399,000)                  | (406,000)                  | (438,000)                  | (463,000)                | (495,000)                | (514,000)                | (535,000)                | (556,000)                | (578,000)                | (601,000)                | (625,000)                | (650,000)                              | (676,000)                | (703,000)                | (731,000)                | (760,000)                |
| CERBT Inputs/Outputs<br>Operations & Maintenance  | (40,000)<br>(1,605,600)    | (72,600)<br>(1.386,200)    | (35,000)<br>(1,745,700)    | (27,000)<br>(1,798,000)    | 5,000<br>(1,852,000)       | 38,000<br>(1.908.000)      | 67,000<br>(1,965,000)      | 68,000<br>(2.024.000)      | 94,000<br>(2.085.000)      | 113,000<br>(2,148,000)   | 139,000<br>(2,212,000)   | 275,000<br>(2,278,000)   | 289,000<br>(2.346.000)   | 303,000<br>(2,416,000)   | 319,000<br>(2.488.000)   | 334,000<br>(2.563.000)   | 351,000<br>(2.640,000)   | 369,000<br>(2,719,000)                 | 387,000<br>(2,801,000)   | 406,000<br>(2.885.000)   | 426,000<br>(2,972,000)   | 446,000<br>(3,061,000)   |
| Total Expenditures  | (9,354,000)                | (10,269,000)               | (9,660,000)                | (9,564,400)                | (9,968,400)                | (10,219,400)               | (10,522,400)               | (10,807,400)               | (11,160,400)               | (11,476,400)             | (11,854,400)             | (11,847,400)             | (12,197,400)             | (12,592,400)             | (13,025,400)             | (13,454,400)             | (13,898,400)             | (14,378,400)                           | (14,880,400)             | (15,397,400)             | (15,907,400)             | (16,464,400)             |
| Cost Allocations (Funds 2, 4, 5, 6 & 10)  | 62,000                     | 69,000                     | 60,000                     | 60,000                     | 60,000                     | 60,000                     | -                          | -                          | -                          | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                                      | -                        | -                        | -                        | -                        |
| Net Gain (Loss) in Fund Before Transfer<br>Transfers (Fund 5)                             | 1,118,000 (918,000)        | 365,000 (165,000)          | 1,500,000 (1,650,000)      | 1,888,600 (1,818,600)      | 1,739,600 (1,593,600)      | 1,744,600 (1,567,600)      | 1,646,600 (1,480,600)      | 1,637,600 (1,431,600)      | 1,560,600 (1,375,600)      | 1,530,600 (1,310,600)    | 1,778,600 (1,782,600)    | 2,439,600 (2,235,600)    | 2,785,600 (2,554,600)    | 3,126,600 (2,874,600)    | 3,480,600                | 3,418,600 (3,159,600)    | 3,342,600 (3,062,600)    | 3,240,600 (2,947,600)                  | 3,126,600 (2,824,600)    | 3,007,600 (2,710,600)    | 2,905,600 (2,580,600)    | 2,766,600 (2,382,600)    |
| Net Gain (Loss) in Fund After Transfer  | 200,000                    | 200,000                    | (150,000)                  | 70,000                     | 146,000                    | 177,000                    | 166,000                    | 206,000                    | 185,000                    | 220,000                  | (4,000)                  | 204,000                  | 231,000                  | 252,000                  | 250,000                  | 259,000                  | 280,000                  | 293,000                                | 302,000                  | 297,000                  | 325,000                  | 384,000                  |
| Ending Balance (Operating Reserve)  | 5,838,000                  | 5,895,000                  | 5,745,000                  | 5,815,000                  | 5,961,000                  | 6,138,000                  | 6,304,000                  | 6,510,000                  | 6,695,000                  | 6,915,000                | 6,911,000                | 7,115,000                | 7,346,000                | 7,598,000                | 7,848,000                | 8,107,000                | 8,387,000                | 8,680,000                              | 8,982,000                | 9,279,000                | 9,604,000                | 9,988,000                |
| 7/12 of next fiscal year's fully loaded exp   |                            | 5,635,000                  | 5,579,000                  | 5,815,000                  | 5,961,000                  | 6,138,000                  | 6,304,000                  | 6,510,000                  | 6,695,000                  | 6,915,000                | 6,911,000                | 7,115,000                | 7,346,000                | 7,598,000                | 7,848,000                | 8,107,000                | 8,387,000                | 8,680,000                              | 8,982,000                | 9,279,000                | 9,604,000                | 9,988,000                |
| BOARD DESIGNATED FUNDS<br>5-MAJOR IMPROVEMENTS RESERVE                                    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                          |                          |                          |                          |                          |                          |                          |                          |  |                          |                          |                          |                          |
| Beginning Balance   | 4,317,233                  | 4,124,000                  | 4,075,000                  | 4,189,000                  | 4,303,500                  | 4,684,100                  | 4,492,500                  | 4,947,000                  | 5,379,100                  | 5,650,500                | 5,746,600                | 6,186,700                | 6,959,200                | 7,918,400                | 9,056,200                | 10,414,400               | 11,546,100               | 12,408,200                             | 12,991,900               | 13,255,400               | 13,211,600               | 12,843,300               |
| Revenues (Interest Income)  | 80,000                     | 23,000                     | 20,000                     | 41,900                     | 43,000                     | 46,800                     | 44,900                     | 49,500                     | 53,800                     | 56,500                   | 57,500                   | 61,900                   | 69,600                   | 79,200                   | 90,600                   | 104,100                  | 115,500                  | 124,100                                | 129,900                  | 132,600                  | 132,100                  | 128,400                  |
| Expenditures (Capital Projects)<br>Transfers from Fund 1                                  | (970,000)<br>497,000       | (237,000)<br>165,000       | (1,556,000)<br>1,650,000   | (1,746,000)<br>1,818,600   | (1,256,000)<br>1,593,600   | (1,806,000)<br>1,567,600   | (1,071,000)<br>1,480,600   | (1,049,000)<br>1,431,600   | (1,158,000)<br>1.375.600   | (1,271,000)<br>1,310,600 | (1,400,000)<br>1,782,600 | (1,525,000)<br>2,235,600 | (1,665,000)<br>2,554,600 | (1,816,000)<br>2,874,600 | (1,963,000)<br>3.230.600 | (2,132,000)<br>3,159,600 | (2,316,000)<br>3,062,600 | (2,488,000)<br>2,947,600               | (2,691,000)<br>2,824,600 | (2,887,000)<br>2,710,600 | (3,081,000)<br>2,580,600 | (3,308,000)<br>2,382,600 |
| Net Gain (Loss) in Fund   | (393,000)                  | (49,000)                   | 114,000                    | 114,500                    | 380,600                    | (191,600)                  | 454,500                    | 432,100                    | 271,400                    | 96,100                   | 440,100                  | 772,500                  | 959,200                  | 1,137,800                | 1,358,200                | 1,131,700                | 862,100                  | 583,700                                | 263,500                  | (43,800)                 | (368,300)                | (797,000)                |
| Preliminary Ending Balance  | 3,924,000                  | 4,075,000                  | 4,189,000                  | 4,303,500                  | 4,684,100                  | 4,492,500                  | 4,947,000                  | 5,379,100                  | 5,650,500                  | 5,746,600                | 6,186,700                | 6,959,200                | 7,918,400                | 9,056,200                | 10,414,400               | 11,546,100               | 12,408,200               | 12,991,900                             | 13,255,400               | 13,211,600               | 12,843,300               | 12,046,300               |
| 60% of next 5 yrs of proj exp   |                            | 4,461,000                  | 4,156,800                  | 3,804,000                  | 3,813,000                  | 3,569,400                  | 3,841,800                  | 4,211,000                  | 4,606,000                  | 5,021,000                | 5,461,000                | 5,935,000                | 6,429,000                | 6,954,000                | 7,508,000                | 8,078,000                | 8,673,000                | 9,297,000                              | 9,925,000                | 10,585,000               | 11,270,000               | 11,957,000               |
| 6-CONTINGENCY RESERVE   |                            |                            |                            |                            |                            |                            |                            |                            |                            |                          |                          |                          |                          |                          |                          |                          |                          |  |                          |                          |                          |                          |
| Beginning Balance<br>Revenue  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                | 3,000,000                | 3,000,000                | 3,000,000                | 3,000,000                | 3,000,000                | 3,000,000                | 3,000,000                | 3,000,000                              | 3,000,000                | 3,000,000                | 3,000,000                | 3,000,000                |
| Expenditures  | -                          | -                          | -                          | -                          | -                          | -                          | -                          | -                          | -                          | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                                      | -                        | -                        | -                        | -                        |
| Transfers   | -                          | -                          |                            |                            |                            |                            |                            |                            |                            |                          |                          |                          |                          |                          |                          |                          |                          |  |                          |                          |                          |                          |
| Net Gain (Loss) in Fund<br>Ending Balance   | 3,000,000                  | - 3,000,000                | - 3.000.000                | 3.000.000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | 3,000,000                  | - 3,000,000              | 3,000,000                | 3,000,000                | - 3.000.000              | 3,000,000                | 3.000.000                | 3.000.000                | - 3.000,000              | - 3,000,000                            | 3,000,000                | - 3.000.000              | 3,000,000                | - 3,000,000              |
|   |                            | , ,                        | , ,                        | - , ,                      | , ,                        | , ,                        | , ,                        | , ,                        | , ,                        | , ,                      | , ,                      | , ,                      | , ,                      | , ,                      | - , ,                    | - , ,                    | , ,                      | , ,                                    | , ,                      | , ,                      | , ,                      | , ,                      |
| Total Unrestricted Fund Balance   | 12,762,000                 | 12,970,000                 | 12,934,000                 | 13,118,500                 | 13,645,100                 | 13,630,500                 | 14,251,000                 | 14,889,100                 | 15,345,500                 | 15,661,600               | 16,097,700               | 17,074,200               | 18,264,400               | 19,654,200               | 21,262,400               | 22,653,100               | 23,795,200               | 24,671,900                             | 25,237,400               | 25,490,600               | 25,447,300               | 25,034,300               |
| 4-CAPITAL RESERVE   | 2 200 000                  | 2 522 000                  | 1 950 000                  | 1 015 000                  | 1 502 000                  | 1 248 000                  | 1 2 4 7 000                | 1,064,000                  | 1.062.000                  | 1.062.000                | 1 202 000                | 1 202 000                | 1 204 000                | 1 252 000                | 1 255 000                | 1 256 000                | 1 257 000                | 1 519 000                              | 1 521 000                | 1 522 000                | 1 525 000                | 1 526 000                |
| Beginning Balance<br>Connection Fees  | 2,390,000<br>150,000       | 2,523,000<br>200,000       | 1,850,000<br>240,000       | 1,915,000<br>367,000       | 1,592,000<br>375,000       | 1,348,000<br>382,000       | 1,347,000<br>390,000       | 397,000                    | 1,063,000<br>405,000       | 1,062,000<br>414,000     | 1,202,000<br>422,000     | 1,203,000<br>430,000     | 1,204,000<br>439,000     | 1,353,000<br>448,000     | 1,355,000<br>457,000     | 1,356,000<br>466,000     | 1,357,000<br>475,000     | 1,518,000<br>485,000                   | 1,521,000<br>494,000     | 1,523,000<br>504,000     | 1,525,000<br>514,000     | 1,526,000<br>524,000     |
| Interest  | 50,000                     | 12,000                     | 10,000                     | 19,000                     | 16,000                     | 15,000                     | 14,000                     | 12,000                     | 12,000                     | 13,000                   | 14,000                   | 14,000                   | 15,000                   | 15,000                   | 15,000                   | 15,000                   | 16,000                   | 17,000                                 | 17,000                   | 17,000                   | 17,000                   | 17,000                   |
| Total Revenue   | 200,000                    | 212,000                    | 250,000                    | 386,000                    | 391,000                    | 397,000                    | 404,000                    | 409,000                    | 417,000                    | 427,000                  | 436,000                  | 444,000                  | 454,000                  | 463,000                  | 472,000                  | 481,000                  | 491,000                  | 502,000                                | 511,000                  | 521,000                  | 531,000                  | 541,000                  |
| Expenditures (Capital Projects)<br>Transfers  | (1,083,000)                | (885,000)                  | (185,000)                  | (709,000)                  | (635,000)                  | (398,000)                  | (687,000)                  | (410,000)                  | (418,000)                  | (287,000)                | (435,000)                | (443,000)                | (305,000)                | (461,000)                | (471,000)                | (480,000)                | (330,000)                | (499,000)                              | (509,000)                | (519,000)                | (530,000)                | (540,000)                |
| Net Gain (Loss) in Fund   | (883,000)                  | (673,000)                  | 65,000                     | (323,000)                  | (244,000)                  | (1,000)                    | (283,000)                  | (1,000)                    | (1,000)                    | 140,000                  | 1,000                    | 1,000                    | 149,000                  | 2,000                    | 1,000                    | 1,000                    | 161,000                  | 3,000                                  | 2,000                    | 2,000                    | 1,000                    | 1,000                    |
| Ending Balance  | 1,507,000                  | 1,850,000                  | 1,915,000                  | 1,592,000                  | 1,348,000                  | 1,347,000                  | 1,064,000                  | 1,063,000                  | 1,062,000                  | 1,202,000                | 1,203,000                | 1,204,000                | 1,353,000                | 1,355,000                | 1,356,000                | 1,357,000                | 1,518,000                | 1,521,000                              | 1,523,000                | 1,525,000                | 1,526,000                | 1,527,000                |
| 60% of next 5 yrs of proj exp<br>10-SAD 5 TRUST   |                            |                            | 1,703,400                  | 1,528,800                  | 1,320,000                  | 1,342,200                  | 1,195,800                  | 1,132,800                  | 1,158,600                  | 1,269,000                | 1,296,000                | 1,228,200                | 1,344,600                | 1,373,400                | 1,402,200                | 1,432,200                | 1,558,200                | 1,482,600                              | 1,514,400                | 1,547,400                | 1,580,400                | 1,614,600                |
| Beginning Balance   | 369,432                    | 312,000                    | 244,000                    | 185,000                    | 122,900                    | 58,100                     | -                          | -                          | -                          | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                                      | -                        | -                        | -                        | -                        |
| Revenue   | 7,000                      | 1,000                      | 1,000                      | 1,900                      | 1,200                      | 600                        | -                          | -                          | -                          | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                                      | -                        | -                        | -                        | -                        |
| Expenditures  | (54,000)                   | (69,000)                   | (60,000)                   | (64,000)                   | (66,000)                   | (58,700)                   | -                          | -                          | -                          | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                        | -                                      | -                        | -                        | -                        | -                        |
| Transfers<br>Net Gain (Loss) in Fund  | - (47,000)                 | (68,000)                   | (59,000)                   | (62,100)                   | (64,800)                   | (58,100)                   |                            | _                          | _                          | _                        | _                        | _                        |                          | _                        |                          |                          |                          |  |                          |                          |                          |                          |
| Ending Balance  | 322,432                    | 244,000                    | 185,000                    | 122,900                    | 58,100                     | -                          | -                          | -                          | -                          | -                        | _                        | -                        | -                        | -                        | -                        |                          |                          |  |                          |                          |                          |                          |
| TOTAL ENDING BALANCE, ALL FUNDS   | 14,591,000                 | 15,064,000                 | 15,034,000                 | 14,833,000                 | 15,051,000                 | 14,978,000                 | 15,315,000                 | 15,952,000                 | 16,408,000                 | 16,864,000               | 17,301,000               | 18,278,000               | 19,617,000               | 21,009,000               | 22,618,000               | 24,010,000               | 25,313,000               | 26,193,000                             | 26,760,000               | 27,016,000               | 26,973,000               | 26,561,000               |
|   | 17,571,000                 | 10,007,000                 | 20,00 <b>-1</b> ,000       | 1,000,000                  | 10,001,000                 |                            | 10,010,000                 | ±~,~~ <u>#</u> ,000        | ±0,700,000                 | 10,007,000               | 17,001,000               | ±0, <b>2</b> 70,000      |                          | -1,007,000               |                          | - 1,010,000              |                          | <i><i><i>a</i>0,17<i>0</i>,000</i></i> | -0,700,000               | _,,010,000               |                          |                          |

# TRUCKEE SANITARY DISTRICT 20 YEAR FORECAST

#### **APPENDIX B**



# MEMORANDUM

| DATE:    | May 12, 2021  |
|----------|---|
| TO:      | Blake R. Tresan, General Manager                              |
| FROM:    | Raymond P. Brown, Assistant General Manager/District Engineer |
| CC:      | Mark Wasley, Finance and Administrative Services Manager      |
| SUBJECT: | ALLOCATION OF SAD 5 & MVI FUNDS FOR THE FY 2021-22 BUDGET     |
|          |   |

A significant portion of the sanitary sewer infrastructure in the Truckee Sanitary District was installed with funding from sewer assessment districts. In most cases, all the monies collected through the assessment districts were used in the initial installation of the sewer facilities. Two areas where monies remain from the initial assessments are Sewer Assessment District 5 (SAD 5) and the Martis Valley Interceptor (MVI). The remaining assessment monies from these areas is currently retained in restricted funds, called the SAD 5 Fund and MVI Fund, respectively. According to the District's legal counsel, the monies in these funds can be used to pay for ongoing operations and maintenance work within their respective areas. The purpose of this memorandum is to estimate the amount of money that should be allocated from the SAD 5 and MVI Funds for the FY 2021-22 budget.

For the purpose of this analysis, it is assumed that the cost of operating and maintaining sewer facilities is roughly proportional to its size. To determine the amount of money that should be allocated from the SAD 5 and MVI funds for the FY 2021-22 budget, staff has estimated the fraction of infrastructure in the SAD 5 and MVI to the District as a whole. A summary of this data can be seen in Table 1, below. It can be seen that SAD 5 contains approximately 1.79% of the District's assets and the MVI contains 1.21%. Therefore, it is recommended that 1.79% and 1.21% of the total Collection Systems (TSD Department 1000) operating budget be allocated from the SAD 5 and MVI funds in FY 2021-22, respectively, to cover these costs.

| Table 1  |            |            |             |            |             |  |  |  |  |  |  |
|--|------------|------------|-------------|------------|-------------|--|--|--|--|--|--|
| Comparison of Sewer Facilities in SAD 5 & MVI to District Totals |            |            |             |            |             |  |  |  |  |  |  |
| District SAD 5 % in MVI % in                                     |            |            |             |            |             |  |  |  |  |  |  |
| Parameter  | Totals     | Facilities | SAD 5       | Facilities | MVI         |  |  |  |  |  |  |
| Number of Pipe Segments  | 4,608*     | 86         | 1.86        | 34         | 0.74        |  |  |  |  |  |  |
| Length of Pipe Segments, ft                                      | 1,218,061* | 22,382     | 1.84        | 9,493      | 0.78        |  |  |  |  |  |  |
| Inch Diameter Mile   | 1558*      | 26         | <u>1.67</u> | <u>33</u>  | <u>2.12</u> |  |  |  |  |  |  |
| Average  |            |            | 1.79        |            | 1.21        |  |  |  |  |  |  |

\*Number includes only "TSD Active" pipes.