

SOUTH TAHOE
PUBLIC UTILITY DISTRICT

**TEN-YEAR
FINANCIAL PLAN
2021/22 TO 2030/31**

JULY 2021



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TEN-YEAR FINANCIAL PLAN

July 1, 2021 to June 30, 2031

PURPOSE

In an effort to set a responsible financial plan for South Tahoe Public Utility District, finance staff prepares a Ten-Year Financial and Capital Improvement Plan (the Plan) for use by the Board of Directors and management. The ten-year period covered is July 1, 2021 to June 30, 2031. This Plan is based on the best available information and Board direction as of June 1, 2021. How closely the ten-year plan comes to forecasting the financial results will depend on whether the assumptions used prove to be correct and the number of unforeseen changes during the ten-year period.

ASSUMPTIONS

The Plan assumptions are: operations and maintenance expenses and depreciation increase at 2.0% per year; salaries increase at 3.0% per year and benefits increase at 3.0% per year due to anticipated increases of health insurance and retirement costs; 0% service charge rate increases in fiscal year 2022; 5% sewer and 6% water service charge rate increases in fiscal years 2023 - 2031; property tax revenue is estimated to increase approximately 2.4% annually; due to thirteen years of record, or near record low interest rates, interest income is forecasted at an earnings rate of 1.0% to 1.5% through the forecast; water capacity/connection fees are expected to be received from 30 residential allocations each year while sewer capacity/connections fees are expected to be received from 103 residential allocations in fiscal year 2022 and decrease 10% annually through fiscal year 2031. Due to the unknown nature of commercial connections, we have projected total annual commercial development equivalent to 50 sewer units and one four-inch water connection.

CAPITAL SPENDING

Sewer fund capital spending over the ten-year period is anticipated to total \$83.4 million, not including associated labor and operating costs or debt payments for prior capital projects. Of this amount, \$75.8 million is for engineered infrastructure improvements. The District's investment in capital is more than 100% of the forecasted depreciation expense, which is estimated to total \$57.1 million over ten years. The capital projects include spending for the sewer treatment plant and system upgrades, pump station improvements, pipeline rehab and replacement, recycled water system enhancements, heavy equipment replacement, and other equipment purchases. Specifically, the Plan includes the rehabilitation of three treatment plant secondary clarifiers, improvements to the "Big Five" pump stations, gravity main replacements, field communication upgrades, and several other wastewater collection, treatment, and recycling projects. Fifty-six percent of the infrastructure costs are forecasted to be self-funded, and the remaining 44% of the costs are borrowed from lenders. The District is seeking to borrow approximately \$33.1 million from the California State Revolving Loan Program through the State Water Resources Control Board in the form of low-interest loans. See the accompanying Capital Outlay schedules for details by department and project or item.

Water fund capital spending over the ten-year period is anticipated to total \$66.7 million, not including associated labor and operating costs or debt payments for prior capital projects. Of this amount, \$61.9 million is for engineered infrastructure improvements. The District's investment in capital is more than 100% of the forecasted depreciation expense, which is estimated to total \$45.7 million over ten years. The ten-year capital improvement plan allows for the replacement of many old and undersized waterlines and installation of additional fire hydrants. Currently, approximately 10% of the distribution system is undersized and does not provide adequate flows for fire protection. Other projects include booster station improvements, communication upgrades, well rehabs, water tank coatings, new pressure reducing

valve installations or replacements, heavy equipment replacement, and technological equipment upgrades. Forty percent of the infrastructure costs are forecasted to be self-funded and the remaining 60% of the costs are borrowed from lenders. The District is seeking to borrow approximately \$37.3 million from the California State Revolving Loan Program through the State Water Resources Control Board in the form of low-interest loans. See the accompanying Capital Outlay schedules for details by department and project or item.

CASH RESERVES

The District prudently maintains minimum reserve levels to address unexpected expenditures or reduction in revenue sources. Reserves are available for debt, operations, capital projects, and to avoid large rate increases. The operating reserve is equal to two months of operating expenses, while the capital reserve when combined with borrowings, if any, is at least the amount of the next year’s budgeted capital spending. The sewer fund rate stabilization and debt reserve is equal to one year’s property tax receipts while the water fund reserve is equal to ten percent of service charge revenues in fiscal year 2022, fifteen percent in 2023 – 2025, and twenty percent in 2026 - 2031. At June 30, 2031, the end of this ten-year forecast, the District's reserves are forecast as follows:

	<u>SEWER FUND</u>	<u>WATER FUND</u>
Capital Outlay Reserve	\$10,314,743	\$7,485,093
Rate Stabilization/Debt Reserve	11,662,999	4,422,400
Operating Reserve	<u>4,672,978</u>	<u>3,107,207</u>
Total	\$26,650,720	\$15,014,700

SERVICE CHARGE RATES

The adopted budget for fiscal year 2021/22 (year one of the ten-year forecast) includes a 0% increase to water rates and 0% increase to sewer rates. Following issuance of a multi-year Proposition 218 notice in 2019, the Board adopted a five-year rate schedule for fiscal years 2019/20 – 2023/24. Fiscal year 2021/22 represents year three of the rate schedule which included 6% and 5% rate increases to water and sewer service charge rates. Due to the negative local economic impact caused by COVID-19, the Board chose not to implement the increases. Rate changes for years two-through-ten are forecasted at 6% per year for the water fund and 5% for the sewer fund to complete the capital improvement plans discussed above. The continued need for infrastructure maintenance and replacement, along with the day-to-day operating expenditures of the District, necessitates consistent marginal rate adjustments. The District Board of Directors and a majority of the ratepayers have historically preferred this methodology over occasional large rate adjustments.

SEWER FUND
TEN-YEAR FINANCIAL PLAN

SOUTH TAHOE PUBLIC UTILITY DISTRICT

SEWER TEN-YEAR FINANCIAL PLAN												
	2021/22		2022/23		2023/24		2024/25		2025/26		2025/26	
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY
	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE
BEGINNING CASH BALANCES	3,609,766	27,083,928	3,886,754	20,165,482	3,981,357	15,814,841	4,016,113	17,699,976	4,156,192	19,438,378	4,163,693	19,718,217
REVENUES (1)	24,495,447	1,574,122	24,875,320	893,585	25,835,939	804,226	26,937,129	723,804	28,086,177	651,423	28,737,599	3,403,000
BORROWINGS			0	4,348,000	0	7,934,000	0	7,420,000	0	3,403,000	0	3,403,000
AVAILABLE FUNDS	28,105,213	28,658,048	28,762,074	25,407,067	29,817,296	24,553,067	30,953,241	25,843,780	32,242,369	23,492,802	32,242,369	23,492,802
SALARIES (2)	6,973,925	893,800	7,183,143	920,614	7,398,637	948,232	7,620,596	976,679	7,849,214	1,005,980	8,068,193	1,231,960
BENEFITS (2)	3,892,700	382,275	4,009,481	393,743	4,129,765	405,556	4,253,658	417,722	4,381,268	430,254	4,505,350	442,329
OPERATIONS & MAINTENANCE (2)	6,402,925	1,383,900	6,530,984	1,285,178	6,661,603	688,882	6,794,835	702,659	6,930,732	716,712	7,062,884	730,794
CAPITAL OUTLAY		9,390,500		10,484,800		8,557,600		8,265,300		8,871,100		8,578,000
DEBT SERVICE	646,000	2,785,000	790,000	2,775,000	858,000	3,006,000	1,142,000	3,029,000	1,068,000	2,600,000	1,068,000	2,600,000
TOTAL CASH OUTLAYS	17,915,550	14,795,475	18,513,607	15,859,335	19,048,006	13,606,270	19,811,090	13,391,361	20,229,214	11,624,046	20,229,214	11,624,046
BALANCE BEFORE TRANSFERS	10,189,663	13,862,573	10,248,467	9,547,731	10,769,291	10,946,798	11,142,151	12,452,419	12,013,155	11,868,756	12,013,155	11,868,756
CAPITAL OUTLAY FUND TRANSFERS	-6,302,909	6,302,909	-6,267,110	6,267,110	-6,753,178	6,753,178	-6,985,960	6,985,960	-7,849,462	7,849,462	-7,849,462	7,849,462
ACCRUAL TO CASH ADJUSTMENT		0		0		0		0		0		0
RATE STABILIZATION AND DEBT RESERVES		-9,379,000		-9,588,000		-9,817,000		-10,051,000		-9,238,000		-9,238,000
OPERATING AND CAPITAL OUTLAY RESERVES (3)	3,886,754	10,786,482	3,981,357	6,226,841	4,016,113	7,882,976	4,156,192	9,387,378	4,163,693	10,480,217	4,163,693	10,480,217
DEBT PAYMENT RESERVE FUND		1,705,170		1,707,993		1,968,149		2,781,988		2,976,095		2,976,095
RATE STABILIZATION FUND (4)		7,673,830		7,880,007		7,848,851		7,269,012		6,261,905		6,261,905
TOTAL RESERVE BALANCES	3,886,754	20,165,482	3,981,357	15,814,841	4,016,113	17,699,976	4,156,192	19,438,378	4,163,693	19,718,217	4,163,693	19,718,217
AMORTIZATION (NON-CASH ITEM)	25,490		25,490		25,490		25,490		25,490		25,490	
DEPRECIATION (NON-CASH ITEM)	5,215,000		5,319,000		5,425,000		5,533,000		5,643,000		5,753,000	

ASSUMPTIONS:

(1) REVENUES

Enterprise Revenue includes property taxes, service charges, interest income and other misc revenue.

Capital Fund Revenue includes capacity charges and capital grant receipts.

Service charge rates increase 5.0% annually.

Investments earn 1% to 3.0% net of management fees.

Capacity fees in 2020/21 were budgeted using a three year average. Subsequent years reduced 10% annually.

2016/17 included a \$3.0M bridge loan to the Water Fund which will be paid back by 2020/21 year end.

(2) EXPENDITURES

Benefits include a 3.0% escalator beginning 2022/23 due to potential P/R tax and PERS/health insurance increases.

Salaries include a 3.0% escalator beginning 2022/23 to account for standard step increases and other potential adjustments.

O&M Expenses & Depreciation increase at 2.0% per year. Specific known changes adjusted as appropriate.

Ten Year CIP plan in the amount of \$90.6 million (Includes all departments).

Debt Service includes principle & interest payments for current debt and additional debt of \$33.1 million over the ten-year forecast.

\$150,000 contingency reserve for all years.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

SEWER TEN-YEAR FINANCIAL PLAN (CONTINUED)										
	2026/27		2027/28		2028/29		2029/30		2030/31	
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY
	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE
BEGINNING CASH BALANCES	4,163,693	19,718,217	4,385,185	23,369,725	4,424,570	25,701,100	4,464,920	21,803,090	4,567,641	21,662,768
REVENUES (1)	30,396,029	586,281	31,709,027	527,653	33,055,921	474,888	34,370,150	427,399	35,802,717	384,659
BORROWINGS	0	5,671,000	0	4,320,000	0		0		0	
AVAILABLE FUNDS	34,559,722	25,975,498	36,094,212	28,217,377	37,480,491	26,175,988	38,835,070	22,230,489	40,370,358	22,047,427
SALARIES (2)	8,084,690	1,036,159	8,327,231	1,067,244	8,577,048	1,099,261	8,834,360	1,132,239	9,099,390	1,166,206
BENEFITS (2)	4,512,706	443,161	4,648,087	456,456	4,787,530	470,150	4,931,156	484,255	5,079,091	498,782
OPERATIONS & MAINTENANCE (2)	7,069,347	731,047	7,210,734	745,668	7,354,948	760,581	7,502,047	775,793	7,652,088	791,308
CAPITAL OUTLAY		6,469,200		7,638,500		10,598,950		7,429,300		7,729,200
DEBT SERVICE	1,447,000	2,987,000	1,359,000	2,733,000	1,282,000	2,458,000	1,207,000	2,539,000	1,128,000	2,623,000
TOTAL CASH OUTLAYS	21,113,743	11,666,567	21,545,052	12,640,868	22,001,526	15,386,942	22,474,563	12,360,586	22,958,569	12,808,497
BALANCE BEFORE TRANSFERS	13,445,979	14,308,931	14,549,160	15,576,510	15,478,965	10,789,045	16,360,507	9,869,903	17,411,789	9,238,931
CAPITAL OUTLAY FUND TRANSFERS	-9,060,794	9,080,794	-10,124,590	10,124,590	-11,014,045	11,014,045	-11,792,866	11,792,866	-12,738,811	12,738,811
ACCRUAL TO CASH ADJUSTMENT		0		0		0		0		0
RATE STABILIZATION AND DEBT RESERVES		-10,594,000		-10,851,999		-11,114,999		-11,385,999		-11,662,999
OPERATING AND CAPITAL OUTLAY RESERVES (3)	4,385,185	12,775,725	4,424,570	14,849,101	4,464,920	10,688,091	4,567,641	10,276,769	4,672,978	10,314,743
DEBT PAYMENT RESERVE FUND		3,742,565		3,745,085		3,736,765		3,742,565		3,747,165
RATE STABILIZATION FUND (4)		6,851,435		7,106,934		7,378,234		7,643,434		7,915,834
TOTAL RESERVE BALANCES	4,385,185	23,369,725	4,424,570	25,701,100	4,464,920	21,803,090	4,567,641	21,662,768	4,672,978	21,977,742
AMORTIZATION (NON-CASH ITEM)	25,490		25,490		25,490		25,490		25,490	
DEPRECIATION (NON-CASH ITEM)	5,755,000		5,870,000		5,987,000		6,106,000		6,228,000	

(3) OPERATING & CAPITAL RESERVES

Operating reserve is equal to two months of operating costs. Remaining reserves are for capital projects.

(4) RATE STABILIZATION FUND

The rate stabilization and debt reserve fund is equal to one years property tax receipts net of jurisdictional transfers

RESULTS:

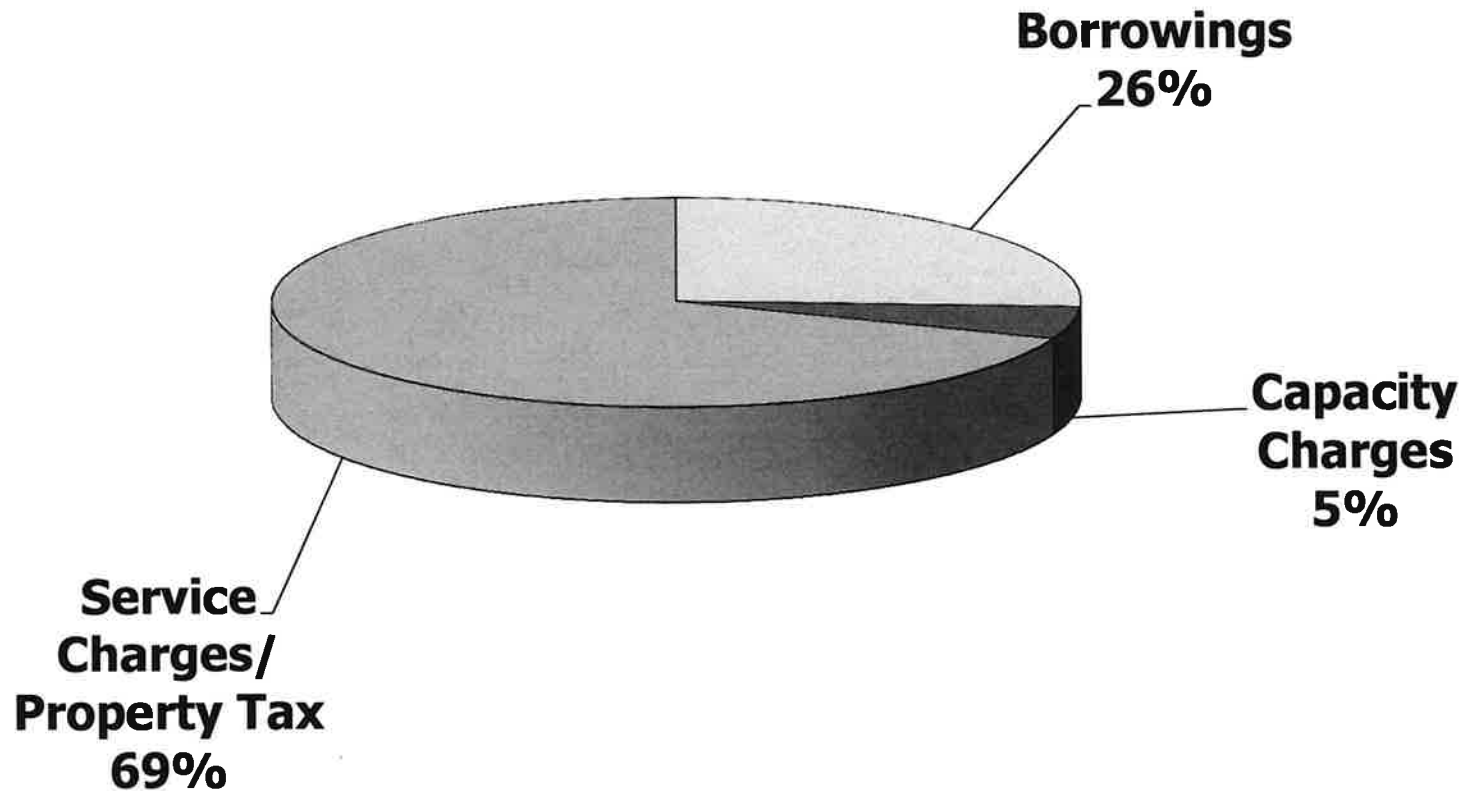
Operating revenue covers operating expenses at all times.

District is in compliance with the "net revenue" debt covenants.

Capital Improvement Program is greater than 100% of depreciation

SEWER ENTERPRISE FUND

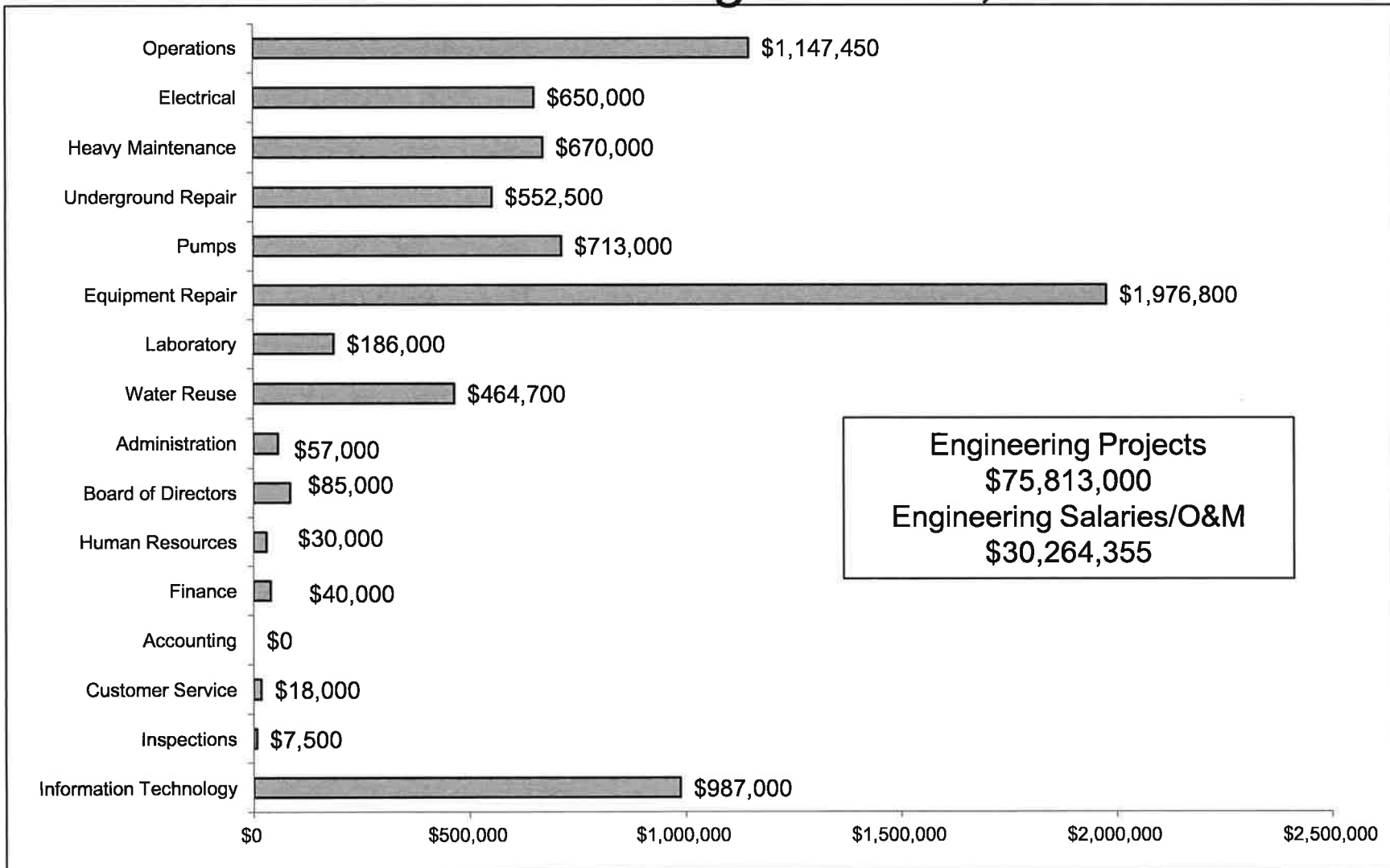
Funding Sources for Capital Projects Fund



SEWER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments

Ten Years Ending June 30, 2031



SEWER

TEN-YEAR CAPITAL PLAN

BY DEPARTMENT

and

BY PROJECT

SEWER TOTALS

DEPARTMENT	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
UNDERGROUND REPAIR	6,000	43,500	16,500	72,000	16,500	12,000	156,500	13,000	201,500	15,000	552,500
PUMPS	93,000	76,500	76,500	77,000	60,000	60,000	60,000	110,000	50,000	50,000	713,000
ELECTRICAL	60,000	100,000	70,000	65,000	70,000	65,000	65,000	70,000	85,000	0	650,000
HEAVY MAINTENANCE	36,000	262,000	145,000	23,000	55,000	70,000	20,000	59,000	0	0	670,000
EQUIPMENT REPAIR	90,000	857,000	352,400	627,000	42,600	0	7,800	0	0	0	1,976,800
OPERATIONS	35,000	400,100	78,500	77,600	83,200	111,300	88,200	87,350	93,500	92,700	1,147,450
LABORATORY	0	10,000	20,000	10,000	25,000	11,000	80,000	20,000	10,000	0	186,000
BOARD OF DIRECTORS	5,000	0	5,000	0	75,000	0	0	0	0	0	85,000
ADMINISTRATION	19,000	0	0	0	19,000	0	0	0	19,000	0	57,000
HUMAN RESOURCES	0	0	15,000	0	0	0	0	15,000	0	0	30,000
PUBLIC AFFAIRS/WATER CONSERVATION	0	0	0	0	0	0	0	0	0	0	0
WATER REUSE	17,000	57,700	33,700	84,700	35,800	46,900	38,000	69,100	40,300	41,500	464,700
ENGINEERING	8,697,000	8,611,000	7,680,000	7,081,000	6,283,000	5,986,000	7,123,000	10,005,000	6,904,000	7,433,000	75,813,000
INFORMATION TECHNOLOGY	296,000	67,000	55,000	110,000	106,000	107,000	0	123,000	26,000	97,000	987,000
CUSTOMER SERVICE	0	0	0	18,000	0	0	0	0	0	0	18,000
INSPECTIONS	0	0	0	0	0	0	0	7,500	0	0	7,500
FINANCE	0	0	0	20,000	0	0	0	20,000	0	0	40,000
ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0	0	0	0	0
ENGINEERING STAFF & EXPENSES	2,639,975	2,719,174	2,800,749	2,884,772	2,971,315	3,060,455	3,152,268	3,246,636	3,344,241	3,444,569	30,264,355
	11,993,975	13,203,974	11,358,349	11,150,072	9,842,415	9,529,655	10,790,768	13,845,786	10,773,541	11,173,769	113,662,305

SEWER OPERATIONS

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 OTHER PLANT IMPROVEMENTS		73,100	75,300	77,600	79,900	82,300	84,800	87,350	90,000	92,700	743,050	1
2 REPLACE CHEMICAL STORAGE TANKS (5)	20,000	80,000									100,000	2
3 REPLACE POLYMER PUMP		40,000									40,000	3
4 REPLACE HYPO PUMPS		15,000									15,000	4
5 REPLACE AERATION BASIN WATERLINE		100,000									100,000	5
6 EPA SPILL CONTROL & COUNTERMEASURE PLAN REVIEW						17,000					17,000	6
7 SNOWBLOWER			3,200		3,300		3,400		3,500		13,400	7
8 REPLACE H2S METER						12,000					12,000	8
9 30 INCH ERB VALVE		20,000									20,000	9
10 RETURNED ACTIVATED SLUDGE LINE REHAB		67,000									67,000	10
11 AB #1 D.O. INSTRUMENTATION	15,000										15,000	11
12 10 INCH #3 WATER METER		5,000									5,000	12
	35,000	400,100	78,500	77,600	83,200	111,300	88,200	87,350	93,500	92,700	1,147,450	

SEWER ELECTRICAL

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 SEWER PUMP STATION MOTOR REBUILDS	40,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000		560,000	1
2 CATHODIC PROTECTION EQUIPMENT					5,000				5,000		10,000	2
3 REPLACE SEWER PUMP STATION VFD	10,000	15,000							15,000		40,000	3
4 PLANT SECONDARY/FINAL EFFLUENT PS MOTOR REBUILDS	10,000	15,000									25,000	4
5 PUMP STATION PLC'S		5,000	5,000					5,000			15,000	5
	60,000	100,000	70,000	65,000	70,000	65,000	65,000	70,000	85,000	0	650,000	

SEWER HEAVY MAINTENANCE

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE LINERS FOR SLUDGE AUGERS		20,000	20,000					20,000			60,000	1
2 REBUILD CENTRIFUGES		100,000	35,000		35,000	35,000					205,000	2
3 REBUILD SLUDGE PUMPS (BIOSOLIDS BLDG.)		8,000	8,000	8,000	8,000	8,000	8,000	8,000			56,000	3
4 REPLACE ROLL-UP DOOR		12,000	12,000	12,000	12,000	12,000	12,000	12,000			84,000	4
5 REPLACE TOOLS: PORTABLE/TIG WELDER		10,000									10,000	5
6 REPLACE PLANT AIR COMPRESSOR			3,000	3,000				3,000			9,000	6
7 REPLACE A- LINE SURGE AIR COMPRESSOR			15,000			15,000					30,000	7
8 UTILITY VEHICLE (3)								16,000			16,000	8
9 BIO SCRUBBER MEDIA REPLACEMENT			20,000								20,000	9
10 FINAL/SECONDARY PUMP REBUILD (4)	10,000	40,000									50,000	10
11 #3 WATER PUMPS		20,000	20,000								40,000	11
12 NEW FILTER VALVES	16,000	12,000	12,000								40,000	12
13 SOUTH ROAD GATE		40,000									40,000	13
14 REPLACE SCUM PUMP	10,000										10,000	14
	36,000	262,000	145,000	23,000	55,000	70,000	20,000	59,000	0	0	670,000	

SEWER UNDERGROUND REPAIR

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 SMART COVERS (THREE PER YEAR)	6,000		16,500		16,500		16,500		16,500		72,000	1
2 REPLACE HYDRAULIC JACKHAMMER		4,000				4,500					8,500	2
3 REPLACE MAIN/PORTABLE CAMERAS							100,000		100,000		200,000	3
4 CONFINED SPACE EQUIPMENT		7,500				7,500				15,000	30,000	4
5 REPLACE STAND ALONE LATERAL CAMERA		20,000							20,000		40,000	5
6 HYDRO NOZZLES				12,000				13,000			25,000	6
7 PORTABLE HYDRO UNIT							25,000				25,000	7
8 FOUR RACKS, 8 REELS OF 8" LAY FLAT HOSE (660' PER REEL)				60,000					65,000		125,000	8
9 REPLACE TV CABLE		12,000					15,000				27,000	9
	6,000	43,500	16,500	72,000	16,500	12,000	156,500	13,000	201,500	15,000	552,500	

SEWER PUMPS

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 SECURITY MEASURES	10,000	26,500	26,500	10,000	10,000	10,000	10,000				103,000	1
2 PUMP REBUILDING	30,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	480,000	2
3 REPLACE BIJOU PUMP #2	15,000			17,000							32,000	3
4 REPLACE PUMP #2 TAYLOR CREEK SPS	15,000										15,000	4
5 REPLACE PUMP #1 TROUT CREEK SPS								30,000			30,000	5
6 REPLACE PUMP #2 TROUT CREEK SPS								30,000			30,000	6
7 REPLACE BELLEVUE #1 PUMP	11,000										11,000	7
8 CONFINED SPACE RESCUE TRAILER/EQUIPMENT	12,000										12,000	8
	93,000	76,500	76,500	77,000	60,000	60,000	60,000	110,000	50,000	50,000	713,000	

SEWER EQUIPMENT REPAIR - PAGE 1

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE ENGINE/TRANSMISSION (TBD)	10,000		7,400		7,600		7,800				32,800	1
2 REPLACE GENERATORS		60,000	75,000	60,000							195,000	2
3 NEW 8 INCH GODWIN PUMP	80,000										80,000	3
	90,000	60,000	82,400	60,000	7,600	0	7,800	0	0	0	307,800	

SEWER ENGINEERING - PAGE 1

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 WATER REUSE DIAMOND DITCH REHAB/IRRIGATION IMPROEMENTS				299,000	307,000						606,000	1
2 WATER REUSE ROADS (PHASES 1 AND 2)			771,000	794,000							1,565,000	2
3 WATER REUSE - HAY BARN	52,000										52,000	3
4 WATER REUSE SIPHON CIPP REPAIR	88,000										88,000	4
5 SEWER REPAIR UNPLANNED REPAIRS	500,000										500,000	5
6 SEWER FORCE MAIN ASSET MANAGEMENT		25,000						524,000	125,000	128,000	802,000	6
7 FORCE MAIN ARV REPLACEMENT PROJECT				56,000	149,000	307,000	158,000				670,000	7
8 GRAVITY SEWER REPLACEMENT PROGRAM (1.1 MI/YR)								2,652,000	3,154,000	4,008,000	9,814,000	8
9 TALLAC CREEK SEWER CROSSING							190,000	196,000			386,000	9
10 BALDWIN BEACH GRAVITY REHAB/REPLACEMENT (2,200 FT)					58,000	674,000	695,000				1,427,000	10
11 BAL BIJOU ROAD GRAVITY MAIN CIPP (1A)										818,000	818,000	11
12 SEWER REPLACEMENT 89 AND 5TH				175,000	181,000						356,000	12
13 UPPER TRUCKEE RIVER GRAVITY MAIN CIPP (1B)				694,000	714,000						1,408,000	13
14 SKI RUN BLVD. GRAVITY MAIN REPLACEMENT (1C)			56,000	1,175,000	1,210,000						2,441,000	14
15 SHOP STREET GRAVITY MAIN REPLACEMENT (2C)				56,000	376,000	387,000					819,000	15
16 MONTGOMERY ESTATES CIPP PHASE 1 (6,600 LF)						736,000	758,000				1,494,000	16
17 MONTGOMERY ESTATES CIPP PHASE 2 (6,600 LF)								781,000	804,000		1,585,000	17
18 SEWER SYSTEM ACCESS IMPROVEMENTS	50,000				580,000	597,000					1,227,000	18
19 FIELD COMMUNICATION UPGRADES PHASE 2	132,000										132,000	19
20 FIELD COMMUNICATION UPGRADES PHASE 3	150,000	155,000									305,000	20
21 SEWER PUMP STATION MONITORING PROGRAM			188,000	193,000	199,000	205,000	211,000	218,000	224,000	231,000	1,669,000	21
22 TAHOE KEYS PUMP STATION REHABILITATION	3,025,000	3,116,000									6,141,000	22
23 UPPER TRUCKEE PUMP STATION REHABILITATION		2,094,000	2,157,000								4,251,000	23
24 BIJOU PUMP STATION REHABILITATION			602,000	620,000							1,222,000	24
25 JOHNSON PUMP STATION REHABILITATION						184,000	723,000	745,000			1,652,000	25
26 AL TAHOE PUMP STATION REHABILITATION							253,000	1,954,000	2,013,000		4,220,000	26
27 LPPS TANK COATING AND CATHODIC PROTECTION	483,000	497,000									980,000	27
28 LPPS FUEL TANK ROOF	106,000										106,000	28
29 WET WELL IMPROVEMENTS, COATING, REPAIRS			338,000	348,000							686,000	29
30 BELLEVUE PUMP STATION IMPROVEMENTS								269,000	584,000	602,000	1,455,000	30
31 POPE BEACH #1 PUMP STATION IMPROVEMENTS			56,000	168,000	174,000						398,000	31
32 POPE BEACH #2 PUMP STATION IMPROVEMENTS			56,000	158,000	163,000						377,000	32
33 PIONEER VILLAGE PUMP STATION				58,000	396,000	408,000					862,000	33
34 BALDWIN BEACH PUMP STATION					60,000	486,000	501,000				1,047,000	34
	4,586,000	5,887,000	4,224,000	4,794,000	4,567,000	4,174,000	3,495,000	7,143,000	6,904,000	5,787,000	51,561,000	

SEWER ENGINEERING - PAGE 2

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
35 EMERGENCY BLOWER GENERATOR	1,094,000										1,094,000	35
36 SECONDARY CLARIFIER 1 REHAB		1,362,000	1,403,000								2,765,000	36
37 SECONDARY CLARIFIER 2 REHAB	1,323,000	1,362,000									2,685,000	37
38 SECONDARY CLARIFIER 3 REHAB	1,302,000										1,302,000	38
39 PLANT PAVING (CENTER ROAD)			174,000	179,000							353,000	39
40 LOWER FOUNTAIN SHOPS IMPROVEMENTS (3)				174,000	794,000	1,267,000	1,305,000	672,000			4,212,000	40
41 WWTP BALLAST PONDS				896,000	922,000						1,818,000	41
42 BLOWER SYSTEM IMPROVEMENTS	258,000		838,000	864,000							1,960,000	42
43 FILTERS 1,2 REHAB			882,000								882,000	43
44 MIXED LIQUOR SPLITTER BOX, GATES, WEIR, COATINGS										230,000	230,000	44
45 EMERGENCY PS IMPROVEMENTS, CONCRETE REHAB										111,000	111,000	45
46 AB SPLITTER BOX										93,000	93,000	46
47 PRIMARY EFFLUENT SPLITTER BOX										56,000	56,000	47
48 RAS BUILDING REHABILITATION (3)						184,000	1,415,000	1,457,000			3,056,000	48
49 PLANT ELECTRICAL UPGRADES						123,000	687,000	708,000			1,518,000	49
50 FILTERS 3,4 REHAB										1,085,000	1,085,000	50
51 BIO BUILDING ODOR CONTROL										71,000	71,000	51
52 WWTP FIRE ALARM SYSTEM STANDARDIZATION			113,000	116,000							229,000	52
53 PLANT PAVING (SOUTH ROAD)						190,000	196,000				386,000	53
54 TANKS ASSET MANAGEMENT PROGRAM						48,000	25,000	25,000			98,000	54
55 WWTP ELECTRICAL SUBMETERING			56,000	58,000							114,000	55
56 OPS AND SERVER ROOM HVAC UPGRADES	103,000										103,000	56
57 BIO BUILDING HVAC UPGRADES	31,000										31,000	57
	4,111,000	2,724,000	3,466,000	2,287,000	1,716,000	1,812,000	3,628,000	2,862,000	0	1,646,000	24,252,000	
TOTAL	8,697,000	8,611,000	7,690,000	7,081,000	6,283,000	5,986,000	7,123,000	10,005,000	6,904,000	7,433,000	75,813,000	

SEWER WATER REUSE

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 FENCING DIAMOND VALLEY RANCH	7,000										7,000	1
2 UNDESIGNATED PROJECTS		32,700	33,700	34,700	35,800	36,900	38,000	39,100	40,300	41,500	332,700	2
3 PAVING/SEALING ROADS						10,000					10,000	3
4 NUTRIENT MANAGEMENT PLAN				50,000							50,000	4
5 MINE REVEG	5,000										5,000	5
6 NEW INVERTED SIPHON VAULT	5,000										5,000	6
7 ALFALFA FIELD REHABILITATION		25,000						30,000			55,000	7
	17,000	57,700	33,700	84,700	35,800	46,900	38,000	69,100	40,300	41,500	464,700	

SEWER ADMINISTRATION

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE COPIER	19,000				19,000				19,000		57,000	1
	19,000	0	0	0	19,000	0	0	0	19,000	0	57,000	

SEWER BOARD OF DIRECTORS

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE BOARDROOM COMPONENTS			5,000		75,000						80,000	1
2 SECURITY MEASURES	5,000										5,000	2
	5,000	0	5,000	0	75,000	0	0	0	0	0	85,000	

SEWER HUMAN RESOURCES

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE COPIER			15,000					15,000			30,000	1
	0	0	15,000	0	0	0	0	15,000	0	0	30,000	

SEWER PUBLIC AFFAIRS/WATER CONSERVATION

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
	0	0	0	0	0	0	0	0	0	0	0

SEWER ACCOUNTING

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

SEWER PURCHASING

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
	0	0	0	0	0	0	0	0	0	0	0

SEWER INFORMATION TECHNOLOGY

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 VIRTUAL SERVER/HOST		20,000		20,000		20,000		20,000		20,000	100,000	1
2 BACKUP POWER - SERVER ROOM		6,000		6,000		6,000		6,000		6,000	30,000	2
3 NETWORKING EQUIP./IMPROVEMENTS		11,000		11,000		11,000		11,000		11,000	55,000	3
4 NETWORKING EQUIP./IMPROVEMENTS - SCADA										11,000	11,000	4
5 TELEPHONE SYSTEM UPGRADES					80,000						80,000	5
6 NEW FINANCE SYSTEM/MIGRATION/ENHANCEMENTS		10,000			10,000			10,000			30,000	6
7 SQL ADDITIONAL LICENSES		10,000			10,000			10,000			30,000	7
8 REPLACE DOMAIN CONTROLLER		10,000				10,000				10,000	30,000	8
9 REPLACE PRESENTATION EQUIPMENT			5,000					5,000			10,000	9
10 MICROSOFT OFFICE UPGRADES				50,000						50,000	100,000	10
11 STRATEGIC PLAN IMPLEMENTATION			20,000			20,000			20,000		60,000	11
12 REPLACE SCADA APP SERVER 1				20,000				20,000			40,000	12
13 WWTP GATE ACCESS CONTROLS UPGRADE	30,000		30,000					30,000			90,000	13
14 STRATEGIC PLAN UPDATE	40,000					40,000					80,000	14
15 BACKUP POWER - DVR SERVER ROOM	6,000				6,000				6,000		18,000	15
16 SERVER ROOM ENVIRONMENTAL CONTROL				3,000							3,000	16
17 REMOTE SCADA ACCESS	20,000										20,000	17
18 BACKUP SERVER REPLACEMENT	200,000										200,000	18
	296,000	67,000	55,000	110,000	106,000	107,000	0	123,000	26,000	97,000	987,000	

SEWER CUSTOMER SERVICE

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE COPIER/PRINTER/FAX				18,000							18,000	1
	0	0	0	18,000	0	0	0	0	0	0	18,000	

SEWER INSPECTIONS

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE DIGITAL LOCATING EQUIP. (2)								7,500			7,500	1
	0	0	0	0	0	0	0	7,500	0	0	7,500	

WATER FUND
TEN-YEAR FINANCIAL PLAN

SOUTH TAHOE PUBLIC UTILITY DISTRICT

WATER TEN-YEAR FINANCIAL PLAN										
	2021/22 FORECAST	2021/22 FORECAST	2022/23 FORECAST	2022/23 FORECAST	2023/24 FORECAST	2023/24 FORECAST	2024/25 FORECAST	2024/25 FORECAST	2025/26 FORECAST	2025/26 FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	2,675,456	4,568,492	2,229,787	5,499,953	2,338,266	4,658,177	2,435,482	6,423,209	2,606,203	6,231,693
REVENUES (1)	15,013,460	1,766,000	15,284,152	1,766,000	16,194,090	1,766,000	17,185,975	1,766,000	18,217,674	1,766,000
BORROWINGS		4,053,000		4,529,000		4,877,000		5,214,000		7,190,000
AVAILABLE FUNDS	17,688,916	10,387,492	17,513,939	11,794,953	18,532,356	11,301,177	19,621,457	13,403,209	20,823,877	15,187,693
SALARIES (2)	4,047,650	893,800	4,169,080	920,614	4,294,152	948,232	4,422,976	976,879	4,555,666	1,005,980
BENEFITS (2)	2,267,000	382,275	2,335,010	393,743	2,405,060	405,556	2,477,212	417,722	2,551,528	430,254
OPERATIONS & MAINTENANCE (2)	3,942,995	534,000	4,043,377	719,775	4,102,722	734,171	4,184,777	748,854	4,268,472	763,831
CAPITAL OUTLAY		6,977,000		8,291,900		6,371,000		8,558,600		10,370,500
DEBT SERVICE (2)	402,000	909,000	523,000	925,000	572,000	1,151,000	847,000	1,562,000	1,252,000	1,912,000
TOTAL CASH OUTLAYS	10,659,645	9,696,075	11,070,466	11,251,032	11,373,935	9,609,958	11,931,965	12,263,856	12,627,667	14,482,565
BALANCE BEFORE TRANSFERS	7,029,271	691,417	6,443,472	543,920	7,158,421	1,691,219	7,689,492	1,139,354	8,196,210	705,128
CAPITAL OUTLAY FUND TRANSFERS	-4,808,536	4,808,536	-4,114,257	4,114,257	-4,731,990	4,731,990	-5,092,339	5,092,339	-5,415,306	5,415,306
ACCURAL TO CASH ADJUSTMENT	9,051	0	9,051	0	9,051	0	9,051	0	9,051	0
RATE STABILIZATION AND DEBT RESERVES		-1,305,900		-2,079,900		-2,208,300		-2,344,800		-3,319,600
OPERATING AND CAPITAL OUTLAY RESERVES (3)	2,229,787	4,194,053	2,338,266	2,578,277	2,435,482	4,214,909	2,606,203	3,886,893	2,789,955	2,800,835
DEBT PAYMENT RESERVE FUND		771,281		771,281		981,136		1,925,722		2,710,942
RATE STABILIZATION RESERVE (4)		534,619		1,308,619		1,227,164		419,078		608,658
TOTAL RESERVE BALANCES	2,229,787	5,499,953	2,338,266	4,658,177	2,435,482	6,423,209	2,606,203	6,231,693	2,789,955	6,120,435
AMORTIZATION (NON-CASH ITEM)	9,149		9,149		9,149		9,149		9,149	
DEPRECIATION (NON-CASH ITEM)	4,180,000		4,263,000		4,348,000		4,434,000		4,522,000	

ASSUMPTIONS:

(1) REVENUES

Enterprise revenue includes service charges, property tax, interest income and other miscellaneous revenue.

Capital Fund revenue includes capacity charges, capital grants and capital improvement charges

Service charge rates increase 6.0% annually.

Investments earn 1% to 3% net of investment fees.

Commercial capacity fees projected assume collections equivalent to a 4" connection.

Residential capacity fees are based on 30 residential allocations each year.

2016/17 included a \$3.0M bridge loan from the Sewer Fund which will be paid back by 2020/21 year end.

Water fund receives 15% of property tax in year 1, 20% in years 2-5, 10% in years 6-10. Average is 14.5%

(2) EXPENDITURES

O&M Expenses and Depreciation increase at 2.0% per year. Specific known changes adjusted as appropriate.

Benefits include a 3% escalator beginning year 2022/23 due to potential tax and PERS/health insurance increases.

Salaries include a 3% escalator beginning 2022/23 to account for standard step increases and other potential adjustments.

Ten Year CIP plan in the amount of \$66.7 million (Includes all departments)

Debt Service includes principal and interest payments on current debt as well as an additional \$37.3M million over the ten year forecast.

\$150,000 contingency reserve for all years.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

WATER TEN-YEAR FINANCIAL PLAN (CONTINUED)										
	2026/27 FORECAST	2026/27 FORECAST	2027/28 FORECAST	2027/28 FORECAST	2028/29 FORECAST	2028/29 FORECAST	2029/30 FORECAST	2029/30 FORECAST	2030/31 FORECAST	2030/31 FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	2,789,955	6,120,435	2,849,447	7,173,308	2,992,889	8,576,999	3,055,659	9,189,306	3,120,138	9,106,360
REVENUES (1)	18,178,845	1,766,000	19,317,464	1,766,000	20,527,532	1,766,000	21,799,364	1,766,000	22,864,946	1,766,000
BORROWINGS		5,043,000		3,162,000		3,257,000				
AVAILABLE FUNDS	20,968,800	12,929,435	22,166,911	12,101,308	23,520,421	13,599,999	24,855,023	10,955,306	25,985,084	10,872,360
SALARIES (2)	4,692,336	1,036,159	4,833,106	1,067,244	4,978,099	1,099,261	5,127,442	1,132,239	5,281,265	1,166,206
BENEFITS (2)	2,628,074	443,161	2,706,917	456,456	2,788,124	470,150	2,871,768	484,255	2,957,921	498,782
OPERATIONS & MAINTENANCE (2)	4,353,842	779,108	4,440,919	794,690	4,529,737	810,584	4,620,332	826,795	4,712,738	843,331
CAPITAL OUTLAY		6,778,800		4,741,000		6,541,500		4,863,000		3,199,500
DEBT SERVICE (2)	1,204,000	1,960,000	1,443,000	2,215,000	1,383,000	2,275,000	1,320,000	2,338,000	1,261,000	1,922,000
TOTAL CASH OUTLAYS	12,878,252	10,997,228	13,423,941	9,274,390	13,678,960	11,196,495	13,939,542	9,644,289	14,212,924	7,629,820
BALANCE BEFORE TRANSFERS	8,090,548	1,932,206	8,742,970	2,826,917	9,841,461	2,403,504	10,915,482	1,311,017	11,772,160	3,242,541
CAPITAL OUTLAY FUND TRANSFERS	-5,241,101	5,241,101	-5,750,082	5,750,082	-6,785,802	6,785,802	-7,795,343	7,795,343	-8,664,953	8,664,953
ACCRUAL TO CASH ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
RATE STABILIZATION AND DEBT RESERVES		-3,524,600		-3,742,200		-3,973,000		-4,217,600		-4,422,400
OPERATING AND CAPITAL OUTLAY RESERVES (3)	2,849,447	3,648,708	2,992,889	4,834,799	3,055,659	5,216,306	3,120,138	4,888,760	3,107,207	7,485,093
DEBT PAYMENT RESERVE FUND		2,732,237		3,225,705		3,225,705		3,225,705		3,225,705
RATE STABILIZATION RESERVE (4)		792,363		516,495		747,295		991,895		1,196,695
TOTAL RESERVE BALANCES	2,849,447	7,173,308	2,992,889	8,576,999	3,055,659	9,189,306	3,120,138	9,106,360	3,107,207	11,907,493
AMORTIZATION (NON-CASH ITEM)	9,149		9,149		9,149		9,149		9,149	
DEPRECIATION (NON-CASH ITEM)	4,612,000		4,704,000		4,798,000		4,893,000		4,990,000	

(3) OPERATING & CAPITAL RESERVES

Operating reserve is equal to two months of operating costs. Remaining reserves are available for debt service and capital projects.

(4) RATE STABILIZATION AND DEBT PAYMENT RESERVES

A reserve equal to 10% of water service charge revenue is established to provide a rate stabilization and debt reserve fund. Reserve increases to 15% of revenues in year 2022/23, 20% in 2025/26 to cover growing debt reserve.

RESULTS:

Funding is available for all proposed Capital Projects and reserve levels comply with the Reserve Policy.

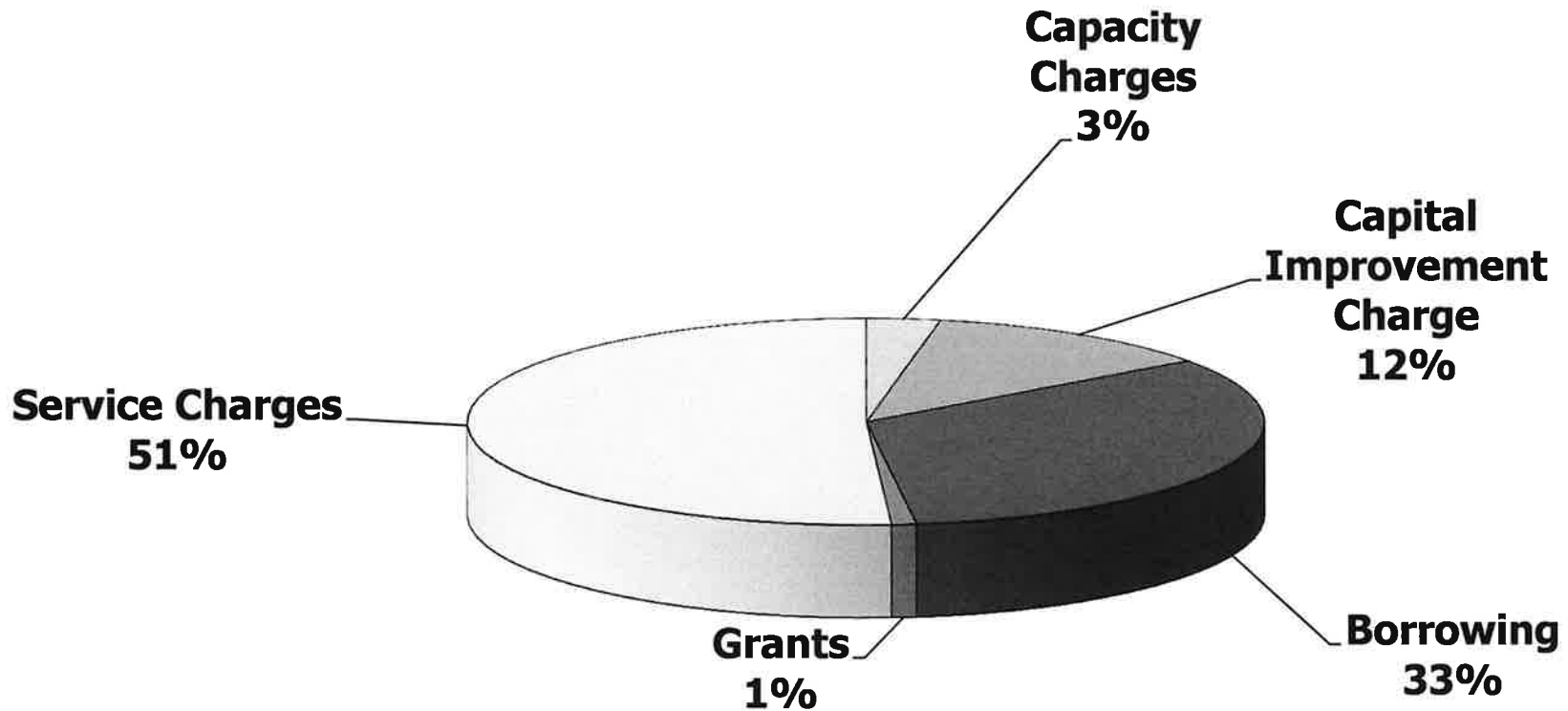
Operating revenue covers operating expenses at all times.

District is in compliance with the "net revenue" debt covenants.

Capital Improvement Program is greater than 100% of depreciation

WATER ENTERPRISE FUND

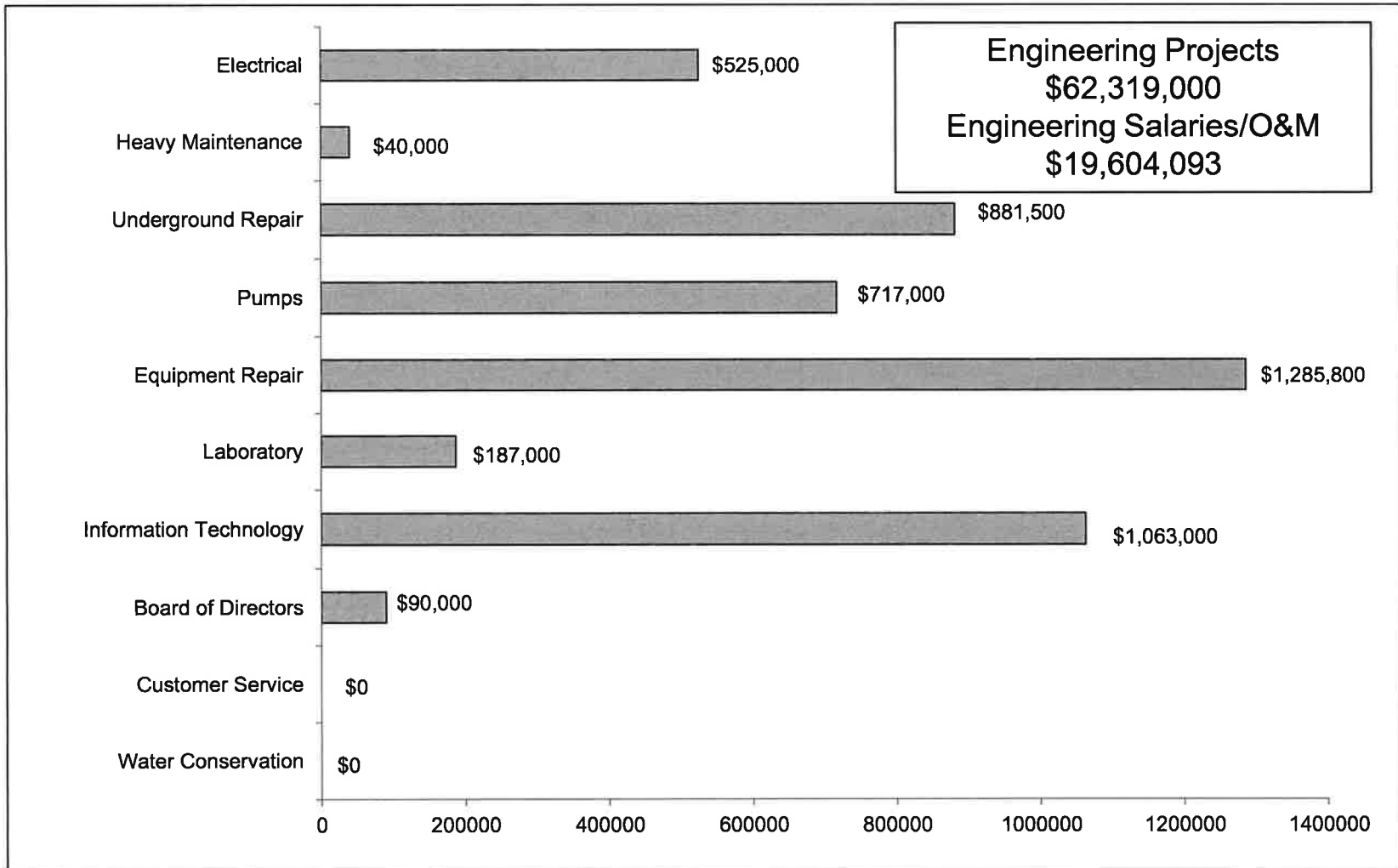
Funding Sources for Capital Projects Fund



WATER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments

Ten Years Ending June 30, 2031



WATER

TEN-YEAR CAPITAL PLAN

BY DEPARTMENT

and

BY PROJECT

WATER TOTALS

DEPARTMENT	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
UNDERGROUND REPAIR	75,000	138,500	115,000	136,000	109,000	105,000	151,000	15,000	19,000	18,000	881,500
PUMPS	178,000	95,000	70,000	65,000	50,000	69,000	50,000	50,000	50,000	50,000	717,000
ELECTRICAL	46,000	70,000	70,000	74,000	65,000	65,000	65,000	5,000	65,000	0	525,000
HEAVY MAINTENANCE	0	10,000	0	10,000	0	10,000	0	10,000	0	0	40,000
EQUIPMENT REPAIR	17,000	425,400	260,000	267,600	80,000	7,800	0	228,000	0	0	1,285,800
LABORATORY	15,000	46,000	41,000	10,000	5,000	5,000	15,000	35,000	15,000	0	187,000
BOARD OF DIRECTORS	10,000	0	0	5,000	75,000	0	0	0	0	0	90,000
ADMINISTRATION	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0	0
PUBLIC AFFAIRS/WATER CONSERVATION	0	0	0	0	0	0	0	0	0	0	0
ENGINEERING	6,974,000	7,483,000	5,580,000	7,893,000	9,859,000	6,492,000	4,352,000	6,012,000	4,617,000	3,057,000	62,319,000
INFORMATION TECHNOLOGY	130,000	24,000	200,000	108,000	127,500	25,000	108,000	169,000	97,000	74,500	1,063,000
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0
INSPECTIONS	0	0	0	0	0	0	0	17,500	0	0	17,500
FINANCE	0	0	0	0	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0
PURCHASING	0	0	35,000	0	0	0	0	0	0	0	35,000
ENGINEERING STAFF & EXPENSES	1,710,075	1,761,377	1,814,219	1,868,645	1,924,704	1,982,446	2,041,919	2,103,177	2,166,272	2,231,260	19,604,093
	9,155,075	10,053,277	8,185,219	10,427,245	12,295,204	8,761,246	6,782,919	8,644,677	7,029,272	5,430,760	86,764,893

WATER UNDERGROUND REPAIR

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 IN-HOUSE WATERLINE REPLACEMENT UPSIZE	75,000	100,000	100,000	100,000	100,000	100,000	100,000				675,000	1
2 REPLACE MOLE		8,000			9,000			10,000			27,000	2
3 REPLACE WACKER		5,000		5,000		5,000		5,000		5,000	25,000	3
4 REPLACE VACUUM ON VEHICLE #77		19,000					20,000				39,000	4
5 VACUUM FOR STANDBY TRUCK #61 (VALVE EXER. PROG.)				18,000					19,000		37,000	5
6 VALVE EXERCISE EQUIPMENT			15,000				18,000				33,000	6
7 LINE LOCATOR		6,500		6,500			6,500			6,500	26,000	7
8 LINE LOCATOR				6,500			6,500			6,500	19,500	8
	75,000	138,500	115,000	136,000	109,000	105,000	151,000	15,000	19,000	18,000	881,500	

WATER EQUIPMENT REPAIR (VEHICLES) - PAGE 2

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
4 REPLACE U/R WATER SERVICE TRUCK #77 (2001)			50,000								50,000	4
5 REPLACE U/R TRUCK #32 (2009)					45,000						45,000	5
6 REPLACE U/R FLATBED TRUCK #43 (1988)				40,000							40,000	6
7 REPLACE U/R BACKHOE #47 (2003)		150,000									150,000	7
8 REPLACE U/R TRUCK #61 (2011)		35,000									35,000	8
9 REPLACE U/R TRUCK #25 (2000)								70,000			70,000	9
10 REPLACE U/R TRUCK #34								70,000			70,000	10
11 REPLACE U/R LOADER #22/#55				185,000							185,000	11
12 REPLACE U/R BACKHOE #48 (2006)			130,000								130,000	12
13 REPLACE PUMPS TRUCK #46 (2011)		63,000									63,000	13
14 REPLACE EQUIPMENT REPAIR TRUCK #33		45,000									45,000	14
15 REPLACE LAB TRUCK #82 (2006)								30,000			30,000	15
16 REPLACE ENG. TRUCK #37 (2002)		35,000									35,000	16
17 REPLACE INSPECTIONS TRUCK #64 (2013)					35,000						35,000	17
18 REPLACE PURCHASING VEHICLE #5 (1999)				35,000							35,000	18
19 NEW IT TRUCK		30,000									30,000	19
	0	358,000	180,000	260,000	80,000	0	0	170,000	0	0	1,048,000	
	17,000	425,400	260,000	267,600	80,000	7,800	0	228,000	0	0	1,285,800	

WATER LABORATORY

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE STERILIZING OVEN		6,000									6,000	1
2 REPLACE AUTOCLAVE (SMALL)				10,000							10,000	2
3 REPLACE COLIFORM INCUBATOR			6,000								6,000	3
4 REPLACE LAB pH METER		5,000					5,000				10,000	4
5 REPLACE AUTOCLAVE (LARGE)	10,000								10,000		20,000	5
6 REPLACE 20 LITER WATER BATH					5,000						5,000	6
7 LIMS COMPUTER SOFTWARE			35,000					35,000			70,000	7
8 LAB DESIGN EVALUATION		35,000									35,000	8
9 REPLACE BLOCK DIGESTER FOR METALS AND TOTAL P	5,000								5,000		10,000	9
10 REPLACE 18-MOHM WATER SYSTEM							10,000				10,000	10
11 REPLACE TURBIDIMETER						5,000					5,000	11
	15,000	46,000	41,000	10,000	5,000	5,000	15,000	35,000	15,000	0	187,000	

WATER ENGINEERING - PAGE 1

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 WATER REPAIR UNPLANNED REPAIRS	500,000										500,000	1
2 HEAVENLY TANK COATING/IMPROVEMENTS		21,000									21,000	2
3 KELLER-HEAVENLY ZONE IMPROVEMENTS (3)	1,531,000	1,082,000									2,613,000	3
4 METERS - CLEANUP	397,000	361,000	372,000	383,000							1,513,000	4
5 LEAK DETECTION		80,000	82,000	84,000	87,000	90,000	92,000	95,000	98,000	101,000	809,000	5
6 CATHODIC PROTECTION ON WATER SERVICES (PHASE 1)		80,000		571,000							651,000	6
7 ROCKY POINT #1 WATERLINE	845,000										845,000	7
8 REPLACE SUSQUEHANNA PRV	175,000										175,000	8
9 REPLACE PRICE ROAD PRV	175,000										175,000	9
10 CORNELIAN WATERLINE INSTALLATION	126,000										126,000	10
11 VALVE AND FIRE HYDRANT REPLACEMENTS		356,000	367,000	378,000	389,000	401,000	413,000	425,000	438,000	451,000	3,618,000	11
12 AMI TOWER REPLACEMENT				29,000	60,000	61,000	32,000				182,000	12
13 FUTURE HYDRANTS					1,028,000	1,059,000					2,087,000	13
14 BOWERS WATERLINE	1,302,000	1,341,000									2,643,000	14
15 BIJOU #2 AND #3 WATERLINE	851,000	876,000									1,727,000	15
16 BLACK BART #1 AND #2 WATERLINE		1,578,000	1,626,000								3,204,000	16
17 FLAGPOLE FCV TO ARROWHEAD						63,000	65,000				128,000	17
18 GLENWOOD RANCHO WATERLINE					2,506,000	2,581,000					5,087,000	18
19 HERBERT WALKUP WATERLINE				2,198,000	2,263,000						4,461,000	19
20 LTB WATERLINE								1,628,000	1,676,000		3,304,000	20
21 APACHE AVENUE WATERLINE IMPROVEMENTS	52,000	428,000	441,000								921,000	21
22 BIJOU #1 WATERLINE							1,340,000	1,380,000			2,720,000	22
23 GARDNER MOUNTAIN #2 WATERLINE							904,000	931,000			1,835,000	23
24 GARDNER MOUNTAIN #4 WATERLINE							918,000	946,000			1,864,000	24
25 WILDWOOD #3 WATERLINE									1,205,000	1,242,000	2,447,000	25
26 WILDWOOD #5 (+PRV) WATERLINE									968,000	997,000	1,965,000	26
30 PIONEER TRAIL WATERLINE - GOLDEN BEAR TO PINE VALLEY	52,000		1,235,000	1,528,000							2,815,000	30
31 REPLACE PT/MARSHALL AND PT/KOKANEE PRV			300,000	310,000							610,000	31
32 NEW PRV AT WASHOAN-NADOWA			169,000	174,000							343,000	32
33 NEW PRV AT JICARILLA/PT (SUSQUEHANNA ZONE)			169,000	174,000							343,000	33
34 UTR MEYERS WATERLINE RELIABILITY IMPROVEMENTS	226,000	233,000									459,000	34
SUBTOTAL	6,232,000	6,436,000	4,761,000	5,829,000	6,333,000	4,255,000	3,764,000	5,405,000	4,385,000	2,791,000	50,191,000	

WATER ENGINEERING - PAGE 2

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
35 REGINA/DONNER WATERLINE (+NP#5 PRV)				80,000	83,000						163,000
36 REPLACE NEEDLE PEAK #5 PRV				191,000	197,000						388,000
37 FIELD COMMUNICATION UPGRADES PHASE 2	132,000										132,000
38 FIELD COMMUNICATION UPGRADES PHASE 3	150,000	155,000									305,000
39 GENERATORS AT KELLER AND PALOMA		393,000									393,000
40 UPPER MONTGOMERY/COLD CREEK BOOSTER				116,000	747,000	769,000					1,632,000
41 H STREET ZONE BOOSTER, FIRE PUMP				116,000	616,000	634,000					1,366,000
42 AL TAHOE WELL REHAB			113,000	543,000	560,000						1,216,000
43 KELLER BOOSTER UPGRADES			56,000	126,000	130,000						312,000
44 WELL TESTING, INSPECTION AND REHABILITATION PROJECT		25,000	26,000	27,000	28,000	29,000	30,000	30,000	31,000	32,000	258,000
45 WATER BOOSTER STATION AND WELL MONITORING					523,000	538,000	130,000	134,000	138,000	143,000	1,606,000
46 TANKS BACKUP POWER	171,000										171,000
47 TANK COATINGS (STATELINE NO. 1)				351,000	361,000						712,000
48 TANK COATINGS (GARDNER NO. 1)					181,000	186,000					367,000
49 TANK COATINGS (STATELINE NO. 2)			428,000	440,000							868,000
50 TANK COATINGS (FLAGPOLE NO. 2)		126,000	130,000								256,000
51 TANK COATINGS (ARROWHEAD)							347,000	357,000			704,000
52 TANKS ASSET MANAGEMENT PROGRAM		30,000	66,000	74,000	100,000	81,000	81,000	86,000	63,000	91,000	672,000
53 ELKS CLUB WELL PUMP/MOTOR REPLACEMENT	258,000										258,000
54 BAKERSFIELD PUMP/MOTOR REPLACEMENT		265,000									265,000
55 MW INSTALLATIONS -STPUD GSA		53,000									53,000
56 ADMIN HVAC UPGRADES	31,000										31,000
SUBTOTAL	742,000	1,047,000	819,000	2,064,000	3,526,000	2,237,000	588,000	607,000	232,000	266,000	12,128,000
TOTALS	6,974,000	7,483,000	5,580,000	7,893,000	9,859,000	6,492,000	4,352,000	6,012,000	4,617,000	3,057,000	62,318,000

WATER BOARD OF DIRECTORS

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE BOARDROOM COMPONENTS					75,000						75,000	1
2 REPLACE BOARDROOM AV EQUIPMENT				5,000							5,000	2
3 BOARDROOM AUDIO ENHANCEMENTS	5,000										5,000	3
4 SECURITY MEASURES	5,000										5,000	4
	10,000	0	0	5,000	75,000	0	0	0	0	0	90,000	

WATER ADMINISTRATION

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

WATER HUMAN RESOURCES

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

WATER PUBLIC AFFAIRS/WATER CONSERVATION

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 WATER CONSERVATION OFFICE UPGRADES											0	1
	0	0	0	0	0	0	0	0	0	0	0	0

WATER INFORMATION TECHNOLOGY

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 FIREWALL SOFTWARE/UPGRADES	25,000			25,000			25,000			25,000	100,000	1
2 SOFTWARE (NEW, UPGRADES, COMPLIANCE)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	80,000	2
3 SQL ADDITIONAL LICENSES			7,000			7,000			7,000		21,000	3
4 STORAGE SYSTEM (SAN) ADDITIONS			125,000					125,000			250,000	4
5 DATABASE SOFTWARE/UPDATES			8,000				8,000				16,000	5
6 REPLACE FIBER WAN - SHOPS				10,000						10,000	20,000	6
7 REPLACE NETWORKING EQUIP./IMPROVEMENTS	11,000		11,000		11,000		11,000		11,000		55,000	7
8 WIRELESS CONTROLLER/ACCESS POINTS	10,000				10,000				10,000		30,000	8
9 BACKUP/DISASTER RECOVERY APPLIANCE			15,000				15,000				30,000	9
10 REPLACE WATER HYDRAULIC MODELING SOFTWARE	15,000			15,000			15,000			15,000	60,000	10
11 AUTOCAD CIVIL LICENSES		6,000			6,000			6,000			18,000	11
12 STRATEGIC PLAN IMPLEMENTATION/UPDATE				20,000							20,000	12
13 LASERFICHE UPGRADE		10,000			25,000	10,000				10,000	55,000	13
14 REPLACE DOMAIN CONTROLLER SERVER				10,000				10,000			20,000	14
15 CORE SWITCH - SERVER ROOM	25,000				25,000				25,000		75,000	15
16 REPLACE SCADA HISTORIAN SERVER	10,000				10,000				10,000		30,000	16
17 SCADA SERVER 2				20,000				20,000			40,000	17
18 BACKUP POWER SERVER ROOM	6,000		6,000		6,000		6,000		6,000		30,000	18
19 VIRTUAL SERVER	20,000		20,000		20,000		20,000		20,000		100,000	19
20 TOKAY SOFTWARE UPDATE					6,500					6,500	13,000	20
	130,000	24,000	200,000	108,000	127,500	25,000	108,000	169,000	97,000	74,500	1,063,000	

WATER INSPECTIONS

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE DIGITAL LOCATING EQUIPMENT								7,500			7,500	1
2 METER TESTER								10,000			10,000	2
	0	0	0	0	0	0	0	17,500	0	0	17,500	

WATER FINANCE

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

WATER ACCOUNTING

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

WATER PURCHASING

USE OR BENEFIT EXPLANATION	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	TOTALS	
1 REPLACE CARPET/FLOORING IN ADMIN BUILDING			35,000								35,000	1
	0	0	35,000	0	0	0	0	0	0	0	35,000	

ACKNOWLEDGMENTS

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Susan Rasmussen, Finance Administrative Assistant

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Chris Cefalu

Kelly Sheehan