



FY2024 and FY2025 Budget

Resolution 2023-15

November 1, 2023

**Note- all references herein to 'ver.11/1/2023'
are the "Final" approved budget amounts.**

The Board approved the 11/1/2023 version with no changes.



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TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)

Budget - Super Summary



Information is Budget Basis (cash flows). Excludes certain non-cash items, such as Depreciation. Combined Amounts are informational only, pre-inter-utility eliminations.

	Electric Utility		Water Utility		Combined	
	FY24	FY25	FY24	FY25	FY24	FY25
Operating Revenues	\$ 38,228,000	\$ 43,201,000	\$ 19,134,000	\$ 20,545,000	\$ 57,362,000	\$ 63,746,000
Operating Expenses (OE)	31,312,000	32,169,100	12,994,600	13,723,400	44,306,600	45,892,500
OE Purchased Power	14,764,000	15,450,000	-	-	14,764,000	15,450,000
OE All Other	16,548,000	16,719,100	12,994,600	13,723,400	29,542,600	30,442,500
Operating Net	\$ 6,916,000	\$ 11,031,900	\$ 6,139,400	\$ 6,821,600	\$ 13,055,400	\$ 17,853,500
	18%	26%	32%	33%	23%	28%
Other Inflows						
Investment Income (GF only)	236,000	225,000	244,870	198,991	480,870	423,991
AB32 Cap&Trade Funds use	500,000	450,000	-	-	500,000	450,000
Donner Lake Surcharge-2006 COPs	-	-	100,297	97,925	100,297	97,925
Fac.Fee Funds use, Debt Service	-	-	359,233	360,884	359,233	360,884
Fac.Fee Funds use, Capital Projects	-	500,000	430,600	1,259,000	430,600	1,759,000
2022 COPs Bond Debt Project Proceeds Use	-	6,500,000	-	-	-	6,500,000
Reserve Use, Capital Reserve	5,660,000	7,200,000	-	1,400,000	5,660,000	8,600,000
Reserve Use, Vehicle Reserve	1,452,700	1,369,500	526,000	392,600	1,978,700	1,762,100
Other Outflows						
Debt Service	(428,900)	(432,000)	(1,984,800)	(1,990,600)	(2,413,700)	(2,422,600)
Capital Expenditures	(13,335,200)	(22,501,100)	(5,793,700)	(8,064,700)	(19,128,900)	(30,565,800)
Reserve Funding, Capital	-	(2,000,000)	(1,100,000)	(250,000)	(1,100,000)	(2,250,000)
Reserve Funding, Vehicle	(844,000)	(925,000)	(484,000)	(327,000)	(1,328,000)	(1,252,000)
Reserve Funding, Rate Reserve (RR)	(130,000)	(164,000)	-	-	(130,000)	(164,000)
Reserve Funding, RR Replenish	(376,000)	(376,000)	-	-	(376,000)	(376,000)
Net Budget, Operating	\$ (349,400)	\$ 878,300	\$ (1,562,100)	\$ (101,300)	\$ (1,911,500)	\$ 777,000
<i>Net Budget is the Change in Operating Reserve/General Fund</i>						
	Electric Utility		Water Utility		Combined	
Informational Subtotals/Nets in above:	FY24	FY25	FY24	FY25	FY24	FY25
Capital Reserve, Net Use (Funding)	5,660,000	5,200,000	(1,100,000)	1,150,000	4,560,000	6,350,000
Vehicle Reserve, Net Use (Funding)	608,700	444,500	42,000	65,600	650,700	510,100
Other Inflows, total	7,848,700	16,244,500	1,661,000	3,709,400	9,509,700	19,953,900
Other Outflows, total	(15,114,100)	(26,398,100)	(9,362,500)	(10,632,300)	(24,476,600)	(37,030,400)
Other Inflows/Outflows, Net	(7,265,400)	(10,153,600)	(7,701,500)	(6,922,900)	(14,966,900)	(17,076,500)

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
ELECTRIC OPERATIONS REVENUE STATEMENT

OPERATING REVENUE	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Residential Sales	18,756,168	18,562,731	20,554,300	1,798,132	10%	23,297,100	2,742,800	13%
Commercial Sales	12,689,444	13,687,929	14,938,300	2,248,856	18%	16,931,500	1,993,200	13%
Interdepartmental Sales	1,489,959	1,370,149	1,579,500	89,541	6%	1,769,000	189,500	12%
Miscellaneous Operating Revenue	116,364	197,612	158,900	42,536	37%	160,900	2,000	1%
Standby Revenue	16,600	16,289	15,600	(1,000)	-6%	15,000	(600)	-4%
Pole Replacements and Contacts	278,617	690,568	400,000	121,383	44%	420,000	20,000	5%
Interdepartmental Rent	572,076	544,992	581,400	9,324	2%	607,500	26,100	4%
TOTAL OPERATING REVENUE	\$33,919,228	\$35,070,270	\$38,228,000	\$4,308,772	13%	\$43,201,000	\$4,973,000	13%
Interest Income (General Fund Only)	27,000	13,046	236,000	209,000	774%	225,000	(11,000)	-5%
Transfer in from Vehicle Reserve Fund	763,164	450,000	1,452,700	689,536	90%	1,369,500	(83,200)	-6%
Transfer in from Capital Reserve Fund	650,000	0	5,660,000	5,010,000	771%	7,200,000	1,540,000	27%
Transfer in from Facility Fees Fund	0	0	0	0	-	500,000	500,000	-
Transfer in from Rate Reserve	0	2,360,000	0	0	-	0	0	-
Transfer in from AB32 Reserve Fund	550,000	1,000,000	500,000	(50,000)	-9%	450,000	(50,000)	-10%
TOTAL ELECTRIC REVENUE & TRANSFERS	\$35,909,392	\$38,893,316	\$46,076,700	\$10,167,308	28%	\$52,945,500	\$6,868,800	15%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
SUMMARY OF ELECTRIC REVENUES AND EXPENSES

	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
ELECTRIC REVENUES & TRANSFERS	\$35,909,392	\$38,893,316	\$46,076,700	\$10,167,308	28%	\$52,945,500	\$6,868,800	15%
ELECTRIC OPERATING EXPENSES								
Board of Directors	386,344	295,003	360,449	(25,895)	-7%	353,667	(6,782)	-2%
General Management	1,533,653	1,541,067	1,878,203	344,550	22%	1,825,824	(52,379)	-3%
Administrative Services	1,476,195	1,560,619	1,652,999	176,804	12%	1,724,192	71,193	4%
Conservation	915,162	651,729	1,021,561	106,399	12%	1,068,733	47,172	5%
Electric Operations	7,105,456	8,704,252	8,983,693	1,878,237	26%	8,951,943	(31,750)	0%
Information Technology (IT)	1,661,373	1,792,738	1,811,660	150,287	9%	1,928,360	116,700	6%
Purchased Power	13,982,000	17,137,658	14,764,000	782,000	6%	15,450,000	686,000	4.6%
Building Maintenance (cost is 100% distributed)	744,787	791,179	839,435	94,648	13%	866,381	26,946	3%
TOTAL OPERATING EXPENSES	\$27,804,970	\$32,474,244	\$31,312,000	\$3,507,030	13%	\$32,169,100	\$857,100	3%
<i>Operating Expenses (excluding Purch.Power)</i>	<i>13,822,970</i>	<i>15,336,587</i>	<i>16,548,000</i>	<i>2,725,030</i>	<i>20%</i>	<i>16,719,100</i>	<i>171,100</i>	<i>1.0%</i>
Debt Service	441,491	435,000	428,900	(12,591)	-3%	432,000	3,100	1%
Transfer to Rate Reserve (replenishment)	0	0	376,000	376,000	-	376,000	0	0%
Transfer to Vehicle Reserve	786,000	214,556	844,000	58,000	7%	925,000	81,000	10%
Transfer to Electric Rate Reserve Fund	210,000	210,000	130,000	(80,000)	-38%	164,000	34,000	26%
Transfer to Electric Capital Fund	0	0	0	0	0%	2,000,000	2,000,000	0%
TOTAL EXPENSES & TRANSFERS	29,242,461	33,333,800	33,090,900	3,848,439	13%	36,066,100	2,975,200	9%
NET AVAILABLE FOR CAPITAL	\$6,666,931	\$5,559,516	\$12,985,800	\$6,318,869	95%	\$16,879,400	\$3,893,600	30%
Capital Expenditures	(6,617,937)	(5,300,000)	(13,335,200)	(6,717,263)	102%	(22,501,100)	(9,165,900)	69%
Bond Debt Proceeds utilized	-	-	-	0	-	6,500,000	6,500,000	-
Net Change in General Fund, Electric	\$ 48,994	\$ 259,516	\$ (349,400)	(398,394)	-813%	\$ 878,300	1,227,700	-351%

comments: RR replenishment over 5 years and post CVPIA \$480k transfer to Rate Reserve

Truckee Donner Public Utility District
ELECTRIC Utility
2024 Budget by Fund

	Operating Reserve (General) Fund <i>Undesignated</i>	Rate Reserve Fund	Deferred Liability Fund <i>Designated</i>	Capital Reserve Fund	Vehicles Reserve Fund	Facility Fees Fund <i>Restricted</i>	COP Debt Project Fund <i>Restricted</i>	AB32 Cap & Trade Fund <i>Restricted</i>	Electric Utility All Funds Combined
Sources	\$ 38,964,000	\$ 665,000	\$ 65,000	\$ 346,539	\$ 952,500	\$ 205,173	\$ 202,000	\$ 363,000	\$ 41,763,213
Operating Revenue, Rates	37,072,100								37,072,100
Operating Revenue, Other	1,155,900								1,155,900
<i>subtotal</i>	<u>38,228,000</u>								<u>38,228,000</u>
Investment Income	236,000	159,000	65,000	346,539	33,400	10,473	202,000	13,000	1,065,413
AB32 Auction Sales								350,000	350,000
Facility Fees collected						194,700			194,700
Vehicle sales proceeds					75,100				75,100
Bond Proceeds	-								0
From other Fund:									
GF to Rate Reserve Replenish		376,000							376,000
GF to Rate Reserve		130,000							130,000
GF to Capital Reserve				0					0
GF to Capital Reserve, Vehicles					844,000				844,000
AB32 Funds to GF	500,000								500,000
Calpers sidefund interest trnf	-								0
Uses	\$ 39,313,400	\$ -	\$ -	\$ 5,660,000	\$ 1,502,700	\$ -	\$ -	\$ 500,000	\$ 46,976,100
Operating expenses	16,548,000								16,548,000
Purchased Power	14,764,000								14,764,000
<i>subtotal</i>	<u>31,312,000</u>								<u>31,312,000</u>
To other Fund:									
GF to Rate Reserve Replenish	376,000								376,000
GF to Rate Reserve	130,000								130,000
GF to Capital Reserves	0								0
GF to Capital Reserve, Vehicles	844,000								844,000
AB32 funds to GF								500,000	500,000
Debt Service	428,900								428,900
Capital Expenditures	6,222,500			5,660,000	1,452,700	0	0		13,335,200
Vehicle Reserve, Rental Expense					50,000				50,000
Sources less Uses Budget NET	\$ (349,400)	\$ 665,000	\$ 65,000	\$ (5,313,461)	\$ (550,200)	\$ 205,173	\$ 202,000	\$ (137,000)	\$ (5,212,887)
Beginning Fund Balance, Budgeted	7,850,000	5,294,566	2,166,016	11,551,307	1,404,335	349,110	6,740,000	420,000	\$ 35,775,334
Ending Fund Balance, Budgeted	\$ 7,500,600	\$ 5,959,566	\$ 2,231,016	\$ 6,237,846	\$ 854,135	\$ 554,283	\$ 6,942,000	\$ 283,000	\$ 30,562,447
<i>variance to Goal \$</i>	(773,400)	(1,422,434)	171,016	(2,917,019)					2,837,447
<i>variance to Goal %</i>	-9%	-19%	8%	-29%					10%

Truckee Donner Public Utility District
ELECTRIC Utility
2025 Budget by Fund

	Operating Reserve (General) Fund <i>Undesignated</i>	Rate Reserve Fund	Deferred Liability Fund <i>Designated</i>	Capital Reserve Fund	Vehicles Reserve Fund	Facility Fees Fund <i>Restricted</i>	COP Debt Project Fund <i>Restricted</i>	AB32 Cap & Trade Fund <i>Restricted</i>	Electric Utility All Funds Combined
Sources	\$ 43,876,000	\$ 719,000	\$ 67,000	\$ 2,187,135	\$ 986,600	\$ 198,348	\$ 111,000	\$ 358,000	\$ 48,503,084
Operating Revenue, Rates	41,997,600								41,997,600
Operating Revenue, Other	1,203,400								1,203,400
<i>subtotal</i>	<u>43,201,000</u>								<u>43,201,000</u>
Investment Income	225,000	179,000	67,000	187,135	18,800	16,628	111,000	8,000	812,564
AB32 Auction Sales								350,000	350,000
Facility Fees collected						181,720			181,720
Vehicle sales proceeds					42,800				42,800
Bond Proceeds	-								0
From other Fund:									
GF to Rate Reserve Replenish		376,000							376,000
GF to Rate Reserve		164,000							164,000
GF to Capital Reserve				2,000,000					2,000,000
GF to Capital Reserve, Vehicles					925,000				925,000
AB32 Funds to GF	450,000								450,000
Uses	\$ 42,997,700	\$ -	\$ -	\$ 7,200,000	\$ 1,419,500	\$ 500,000	\$ 6,500,000	\$ 450,000	\$ 59,067,200
Operating expenses	16,719,100								16,719,100
Purchased Power	15,450,000								15,450,000
<i>subtotal</i>	<u>32,169,100</u>								<u>32,169,100</u>
To other Fund:									
GF to Rate Reserve Replenish	376,000								376,000
GF to Rate Reserve	164,000								164,000
GF to Capital Reserves	2,000,000								2,000,000
GF to Capital Reserve, Vehicles	925,000								925,000
AB32 funds to GF								450,000	450,000
Debt Service	432,000								432,000
Capital Expenditures	6,931,600			7,200,000	1,369,500	500,000	6,500,000		22,501,100
Vehicle Reserve, Rental Expense					50,000				50,000
Sources less Uses Budget NET	\$ 878,300	\$ 719,000	\$ 67,000	\$ (5,012,865)	\$ (432,900)	\$ (301,652)	\$ (6,389,000)	\$ (92,000)	\$ (10,564,116)
Beginning Fund Balance, Budgeted	7,500,600	5,959,566	2,231,016	6,237,846	854,135	554,283	6,942,000	283,000	\$ 30,562,447
Ending Fund Balance, Budgeted	\$ 8,378,900	\$ 6,678,566	\$ 2,298,016	\$ 1,224,982	\$ 421,235	\$ 252,632	\$ 553,000	\$ 191,000	\$ 19,998,330
<i>variance to Goal \$</i>	104,900	(703,434)	238,016	(8,362,783)					(7,726,670)
<i>variance to Goal %</i>	1%	-10%	12%	-84%					-28%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
ELECTRIC EXPENDITURE DETAIL

<i>BOARD OF DIRECTORS</i>	<i>BUDGET FY23</i>	<i>PRIOR 12 MOS ENDING 8.2023</i>	<i>BUDGET FY24</i>	<i>\$ BUDGET CHANGE</i>	<i>% BUDGET CHANGE</i>	<i>BUDGET FY25</i>	<i>\$ BUDGET CHANGE</i>	<i>% BUDGET CHANGE</i>
<i>Outside Services Employed</i>	<i>\$213,775</i>	<i>\$156,119</i>	<i>\$160,000</i>	<i>(\$53,775)</i>	<i>-25%</i>	<i>\$160,900</i>	<i>\$900</i>	<i>1%</i>
<small>This account is utilized to reflect costs associated with the District's general counsel attendance at board meetings and his performance of research on legal issues presented at the board level.</small>								
<i>Miscellaneous General Expenses</i>	<i>172,569</i>	<i>138,883</i>	<i>200,449</i>	<i>27,880</i>	<i>16%</i>	<i>192,767</i>	<i>(7,682)</i>	<i>-4%</i>
<small>This account covers compensation and benefits paid to directors, election, annual employee recognition dinner, training and conferences attended by directors, minor office supplies and equipment.</small>								
<i>TOTAL</i>	<i>\$386,344</i>	<i>\$295,003</i>	<i>\$360,449</i>	<i>(\$25,895)</i>	<i>-7%</i>	<i>\$353,667</i>	<i>(\$6,782)</i>	<i>-2%</i>

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
ELECTRIC EXPENDITURE DETAIL

GENERAL MANAGEMENT	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Public Information This account includes the activities of the PIO plus the website and newsletter.	\$122,396	\$146,267	\$146,070	\$23,674	19%	\$151,845	\$5,775	4%
Administrative & General - Salaries This account is used to charge general administrative staff time other than safety and board related activities.	638,326	851,859	711,118	72,792	11%	746,922	35,804	5%
Legislature & Regulations This account is for legislation and regulation tracking labor.	98,956	115,410	168,930	69,974	71%	175,284	6,354	4%
Office Supplies & Expenses This account is used to cover cell phone use, computer expenses, dues & memberships including LAFCO and NCPA, industry meetings, office supplies, postage, training, assessment, personnel expenses and safety .	81,372	124,842	102,000	20,628	25%	105,055	3,055	3%
Outside Services Employed This account is used to charge the costs of general counsel to review contracts and agreements, property issues, insurance claims, bid issues, capital contract issues and union matters.	234,472	57,370	206,500	(27,972)	-12%	204,660	(1,840)	-1%
Injuries & Damages This account includes labor for department safety meetings and training and the organization's wellness program, and addition of Safety and Risk Coordinator position FTE starting in Budget 2022 (split 50%E/50%W).	81,164	88,597	429,110	347,946	429%	324,148	(104,962)	-24%
General Advertising Expenses This account is used for the cost of publishing ordinances, surplus material, and other legal ad requirements.	178,258	62,821	114,475	(63,783)	-36%	117,910	3,435	3%
Misc General Expenses This account is used to perform board related activities such as preparing meeting minutes, resolutions and ordinances; it is also charged with dues and memberships in electric utility organizations.	98,709	93,901	0	(98,709)	-100%	0	0 -	
TOTAL	\$1,533,653	\$1,541,067	\$1,878,203	\$344,550	22%	\$1,825,824	(\$52,379)	-3%
		\$7,414			0%			

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
ELECTRIC EXPENDITURE DETAIL

ADMINISTRATIVE SERVICES	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Meters/Services Operations Expenses	\$0	\$0	\$0	\$0 -		\$0	\$0 -	
This account is used by the meter readers to charge their time to perform meter connects, disconnects and service transfers.								
Customer Installation Expense	0	0	0	0 -		0	0 -	
This account includes charges for GO165 inspections for the electric department as well as investigations of energy diversion.								
Customer Account Operations Expense-Salaries	158,343	157,741	166,593	8,250	5%	179,057	12,464	7%
This account includes the management staff supervision of the customer service and billing functions.								
Meter Reading Expense	9,270	2,169	9,000	(270)	-3%	9,270	270	3%
This account is used to charge meter reading expenses which includes meter reader labor, overheads, and the hardware and software that supports the meter readers; it also includes their clothing allowance, uniform expenses, vehicle expenses and training.								
Customer Records & Collections Expense	555,357	609,696	590,274	34,917	6%	622,869	32,595	6%
This account includes the major expenses involved in serving our customers. Included are answering and directing phone calls, answering customer questions, customer account setup expenses, taking and processing customer payments, creating connect, disconnect and transfer paperwork for the crews, creating and reviewing bills, expenses related to the printing and mailing of the bills, account collection expense, billing software and hardware support, standby billing expenses, billing equipment maintenance expenses, printed billing and collection forms, billing postage and customer service staff training.								
Customer Records & Collections - Meter Readers	11,298	2,146	12,485	1,187	11%	13,222	737	6%
This account includes the meter readers labor and overheads to deliver 48 hour notices and perform disconnect and reconnects relating to non-payment of utility bills.								
Provision for Bad Debts	12,275	30,699	17,500	5,225	43%	12,275	(5,225)	-30%
This account represents the amount of uncollectable bills for the year.								
Administrative & Operations General-Salaries	425,831	436,721	472,312	46,481	11%	493,686	21,374	5%
This account includes most of the labor for the administration department except meter reading and customer account related expenses. It includes preparation of the budget and financial statements, accounts payable and payroll, construction accounting, cash management activities and processing the daily mail.								
Office Supplies & Expenses	94,042	86,533	96,250	2,208	2%	99,141	2,891	3%
This account includes bank charges, answering service charges, phone charges, computer and network operating expenses, software maintenance and support for the accounting system, printed forms and material, office equipment leases and equipment maintenance expenses.								
Outside Services Employed	41,745	39,920	44,100	\$2,355	6%	42,767	(\$1,333)	-3%
This account includes any professional services hired from the outside such as audit or accounting services, trust services for our certificates of participation and community facilities districts and arbitrage calculation services for the same.								
Insurance	138,535	178,500	214,000	75,465	54%	220,195	6,195	3%
This account Includes annual insurance premiums for property, liability, umbrella liability, directors & officers liability, difference in conditions, boiler & machinery coverage insurance.								
Injuries & Damages (Safety)	29,498	16,493	30,485	987	3%	31,710	1,225	4%
This account Includes costs for safety training, Department of Transportation Drug and Alcohol training, worker's compensation expenses for employees who have been injured and safety related equipment.								
TOTAL	\$1,476,194	\$1,560,619	\$1,652,999	\$176,805	12%	\$1,724,192	\$71,193	4%
		\$84,425						6%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
ELECTRIC EXPENDITURE DETAIL

CONSERVATION	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
<i>PBC - Residential</i>	\$220,232	\$240,822	\$279,229	\$58,997	27%	\$277,285	(\$1,944)	-1%
<i>PBC - Commercial</i>	220,045	74,299	229,005	8,960	4%	240,401	11,396	5%
<i>PBC - Education & Outreach</i>	39,241	11,546	39,646	405	1%	41,326	1,680	4%
<i>PBC - Income Qualified</i>	49,195	75,449	50,151	956	2%	52,429	2,278	5%
<i>PBC - Research & Development</i>	81,538	51,160	115,485	33,947	42%	140,366	24,881	22%
<i>PBC - Renewables</i>	155,000	125,866	160,000	5,000	3%	165,000	5,000	3%
<i>PB: SB1-CA Solar Initiative</i>	0	0	0	0 -		0	0 -	
<i>LCFS: Residential</i>	34,999	22,375	35,781	782	2%	37,272	1,491	4%
<i>LCFS: Commercial</i>	31,972	7,711	31,848	(124)	0%	33,003	1,155	4%
<i>LCFS: Income Qualified</i>	29,148	2,868	31,048	1,900	7%	30,179	(869)	-3%
<i>Public Benefits - Research & Development</i>	0	441	0	0 -		0	0 -	
<i>ADMIN and Ops General (Payroll)</i>	26,743	32,513	25,350	(1,393)	-5%	26,577	1,227	5%
<i>Office Supplies & Expenses</i> This account includes office supplies, dues, memberships and meeting and training expenses.	24,617	4,497	21,510	(3,107)	-13%	22,155	645	3%
<i>Injuries & Damages (Safety)</i> Safety meetings	2,432	2,182	2,508	76	3%	2,740	232	9%
TOTAL	\$915,162	\$651,729 (\$263,433) -29%	\$1,021,561	\$106,399	12%	\$1,068,733	\$47,172	5%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
ELECTRIC EXPENDITURE DETAIL

ELECTRIC OPERATIONS	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Operations/PM Sup & Engineering This account is utilized by the electric superintendent and electric engineer for supervision, engineering and management of District electric operations and electric projects. It also includes design and engineering labor of District electric projects.	\$1,237,903	\$1,617,644	\$1,170,892	(\$67,011)	-5%	\$1,238,327	\$67,435	6%
Substation Operations/PM This account Includes all work done on, and within, substations including snow removal, maintenance, repairs and associated materials and employee training.	495,896	472,033	490,879	(5,017)	-1%	480,107	(10,772)	-2%
Distribution Operations/PM This account Includes all maintenance work such as mandated programs (including wildfire mitigation), pole testing, tree trimming, pole clearing, small tools and employee training.	2,977,385	4,016,993	3,343,317	365,932	12%	3,448,266	104,949	3%
Security/Street Light Operations/PM This account Includes the purchase and installation of street and security lights throughout the District.	12,248	1,061	0	(12,248)	-100%	0	0 -	
Meter Operations/PM This account includes connecting and disconnecting meters, checking the operation of demand meters, meter audits where we verify the wiring and accuracy of commercial meter installations, rebuilding of old commercial meter installations and training of meter technicians.	240,044	280,893	277,666	37,622	16%	267,013	(10,653)	-4%
Customer Installation Operations/PM This account primarily includes the inspection of new residential services including checks of wiring code compliance. It is also used to do field investigations of customer high bill complaints, voltage irregularities and energy diversion.	131,501	1,940	137,664	6,163	5%	143,154	5,490	4%
Misc General Operations/PM This account includes testing of transformer oil to determine PCB content, GIS mapping of the electric system, SCADA repairs and maintenance, cell phones qne pages. It also includes computer hardware and software maintenance, clothing allowance, DMV physicals, meals, uniforms, land fill charges, meeting expenses, advertising, new employee testing, employee development and training, and Underground Service Alert marking of utilities.	577,212	547,379	817,350	240,138	42%	846,956	29,606	4%
Maintenance of Station Equipment This account Includes labor and material to maintain the reclosers and regulators within the substations.	3,638	0	0	(3,638)	-100%	0	0 -	
Maintenance of Distribution Lines This account primarily includes labor and material material for recloser repair, distribution line repair, damage tree clearing, standby labor and storm damage repair.	851,757	1,248,734	1,581,242	729,485	86%	1,651,477	70,235	4%
Maintenace of Security/Street Lights This account includes labor, materials and supplies (replacement bulbs, photocells and fixtures) for the maintenance and repair of security and street lights.	1,803	2,655	0	(1,803)	-100%	0	0 -	
Professional Services This account includes payments to Energy Source and Power Supply consultants. It also includes UAMPS expenditures.	164,800	212,547	571,000	406,200	246%	376,980	(194,020)	-34%
Injuries & Damages (Safety) This account Includes labor for safety meetings, safety equipment and safety meeting/training expenses.	333,835	262,402	323,253	(10,582)	-3%	334,458	11,205	3%
Regulatory Commission Expense This account includes staff labor and legal fees for any FERC activity.	77,434	39,969	270,430	192,996	249%	165,205	(105,225)	-39%
TOTAL	\$7,105,456	\$8,704,252	\$8,983,693	\$1,878,237	26%	\$8,951,943	(\$31,750)	0%
		\$1,598,796 23%						

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
ELECTRIC EXPENDITURE DETAIL

INFORMATION TECHNOLOGY (IT)	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Engineering & SCADA Operations Management and Engineering support.	\$211,167	\$245,449	\$196,346	(\$14,821)	-7%	\$213,674	\$17,328	9%
GIS/Engineering Operations supports engineering and SCADA.	253,966	199,543	298,187	44,221	17%	308,833	10,646	4%
Meter Reading supports meter technology and AMI.	157,317	118,756	152,621	(4,696)	-3%	157,789	5,168	3%
Customer Records supports Customer Information and Customers.	176,366	177,413	196,869	20,503	12%	203,385	6,516	3%
Administrative & General IT Ops infrastructure that supports data transport, storage and	738,932	946,836	883,290	144,358	20%	957,580	74,290	8%
Office Supplies & Expenses meeting and training expenses.	17,608	36,592	37,440	19,832	113%	38,563	1,123	3%
Outside Services Employed This account is for outside professional services contracted to maintain hardware, software and data.	88,486	37,933	25,000	(63,486)	-72%	25,750	750	3%
Safety This account includes department labor for safety meetings, safety equipment and training expenses.	17,531	30,218	21,907	4,376	25%	22,786	879	4%
TOTAL	\$1,661,373	\$1,792,738	\$1,811,660	\$150,287	9%	\$1,928,360	\$116,700	6%
		\$131,365						
		8%						

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
WATER OPERATIONS REVENUE STATEMENT

OPERATING REVENUE	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Residential Sales	\$15,379,160	\$15,088,944	\$16,673,800	\$1,294,640	8%	\$17,930,200	\$1,256,400	8%
Commercial Sales	1,973,631	1,951,048	2,110,400	136,769	7%	2,269,400	159,000	8%
Misc. Operating Revenue	258,669	224,013	187,100	(71,569)	-28%	188,000	900	0%
Miscellaneous Rents	69,608	111,594	67,600	(2,008)	-3%	66,200	(1,400)	-2%
Standby Revenue	102,647	99,772	95,100	(7,547)	-7%	91,200	(3,900)	-4%
TOTAL OPERATING REVENUE	\$17,783,715	\$17,475,370	\$19,134,000	\$1,350,285	8%	\$20,545,000	1,411,000	7%
Interest Income (General Fund only)	22,000	308,419	244,870	222,870	1013%	198,991	(45,879)	-19%
Transfer in from Facilities Fees - for Debt 2006 COP	358,672	358,672	359,233	561	0%	360,884	1,651	0%
Transfer in from DLAD surcharge for debt payment	0	800,852	0	0	-	0	0	-
Transfer in from DLAD billing surcharge - 2006 COPs	97,837	98,504	100,297	2,460	3%	97,925	(2,372)	-2%
Transfer in from Capital Reserve Fund	960,000	0	0	(960,000)	-100%	1,400,000	1,400,000	-
Transfer in from Vehicle Reserve Fund	157,720	270,000	526,000	368,280	234%	392,600	(133,400)	100%
Transfer in from Facilities Fees - for capital projects	1,000,000	0	430,600	(569,400)	100%	1,259,000	828,400	192%
TOTAL WATER REVENUE & TRANSFERS	\$20,379,944	\$19,311,817	\$20,795,000	\$415,056	2%	\$24,254,400	\$3,459,400	17%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
SUMMARY OF WATER REVENUES AND EXPENSES

	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
WATER REVENUES & TRANSFERS	\$20,379,944	\$19,311,817	\$20,795,000	\$415,056	2%	\$24,254,400	\$3,459,400	17%
WATER OPERATING EXPENSES								
Board of Directors	226,350	166,983	280,451	54,101	24%	273,673	(6,778)	-2%
General Management	1,412,007	1,458,896	1,745,114	333,107	24%	1,861,443	116,329	7%
Administrative Services	1,450,006	1,518,118	1,620,092	170,086	12%	1,695,666	75,574	5%
Conservation	98,645	15,402	144,204	45,559	46%	152,974	8,770	6%
Water Operations	6,952,556	7,440,878	7,619,503	666,947	10%	8,059,896	440,393	6%
Information Technology (IT)	867,412	978,098	1,003,836	136,424	16%	1,072,248	68,412	7%
Interdepartmental Rent (Appendix I)	572,076	544,992	581,400	9,324	2%	607,500	26,100	4%
TOTAL OPERATING EXPENSES	\$11,579,052	\$12,123,367	\$12,994,600	\$1,415,548	12%	\$13,723,400	\$728,800	6%
Debt Service (Appendix IX)	1,993,917	3,215,064	1,984,800	(9,117)	0%	1,990,600	5,800	0%
Transfer to Vehicle Reserve Fund	247,000	279,950	484,000	237,000	96%	327,000	(157,000)	-32%
Transfer to Capital Reserve	0	1,015,747	1,100,000	1,100,000	-	250,000	(850,000)	-77%
TOTAL EXPENSES & TRANSFERS	\$13,819,969	\$16,634,128	\$16,563,400	\$2,743,431	20%	\$16,291,000	(\$272,400)	-2%
NET AVAILABLE FOR CAPITAL	\$6,559,975	\$2,677,689	\$4,231,600	(\$2,328,375)	-35%	\$7,963,400	\$3,731,800	88%
Capital Expenditures	(15,276,588)	(3,100,000)	(5,793,700)	9,482,888	-62%	(8,064,700)	(2,271,000)	39%
Bond Debt Proceeds Utilized	8,965,975	-	-	(8,965,975)	-100%	-	0	-
Net Change in General Fund, Water	\$ 249,362	\$ (422,311)	\$ (1,562,100)	(1,811,462)	-726%	\$ (101,300)	1,460,800	-94%

Budget 2022 and 2023, the increase in General Fund is to improve operating reserve (general fund reserve) based on District Code defined goal.

Truckee Donner Public Utility District
WATER Utility
2024 Budget by Fund

	Operating General Fund	Deferred Liability Fund	Capital Reserves Fund	Vehicles Reserve Fund	Facility Fees Fund	GF and Designated Funds, Combined
Sources	19,838,400	3,411	1,176,860	519,000	555,000	22,092,671
Operating Revenue, Rates	18,784,200					18,784,200
Operating Revenue, Other	349,800					349,800
<i>subtotal</i>	<u>19,134,000</u>					<u>19,134,000</u>
Investment Income	244,870	3,411	76,860	10,600		335,741
Facility Fees collected					555,000	555,000
Vehicle sales proceeds				24,400		24,400
From other Fund:						
GF to Capital Reserves			1,100,000			1,100,000
GF to Capital Reserve, Vehicles				484,000		484,000
DL billing surcharge for 2006 COPs DS	100,297					100,297
FF portion of 2006 COPs to GF for DS	359,233					359,233
Uses	21,400,500	-	-	541,000	789,833	22,731,333
Operating expenses	12,413,200					12,413,200
Interdept Rent	581,400					581,400
<i>subtotal</i>	<u>12,994,600</u>					<u>12,994,600</u>
To other Fund:						
GF to Capital Reserves	1,100,000					1,100,000
GF to Capital Reserve, Vehicles	484,000					484,000
FF portion of 2006 COPs					359,233	359,233
Debt Service	1,984,800					1,984,800
Capital Expenditures	4,837,100		0	526,000	430,600	5,793,700
Vehicle Reserve, Rental Expense				15,000		15,000
Sources less Uses Budget NET	\$ (1,562,100)	\$ 3,411	\$ 1,176,860	\$ (22,000)	\$ (234,833)	\$ (638,662)
Beginning Fund Balance, Budgeted	\$ 8,183,000	\$ 113,711	\$ 2,562,000	\$ 369,632	\$ 1,818,621	\$ 13,046,964
Ending Fund Balance, Budgeted	\$ 6,620,900	\$ 117,122	\$ 3,738,860	\$ 347,632	\$ 1,583,788	\$ 12,408,302
<i>variance to Goal \$</i>	123,600		(4,808,508)			(3,807,998)
<i>variance to Goal %</i>	2%		-54%			-23%

Truckee Donner Public Utility District
WATER Utility
2025 Budget by Fund

	Operating General Fund	Deferred Liability Fund	Capital Reserves Fund	Vehicles Reserve Fund	Facility Fees Fund	GF and Designated Funds, Combined
Sources	21,202,800	3,514	362,166	354,700	563,000	22,486,179
Operating Revenue, Rates	20,199,600					20,199,600
Operating Revenue, Other	345,400					345,400
<i>subtotal</i>	<u>20,545,000</u>					<u>20,545,000</u>
Investment Income	198,991	3,514	112,166	9,500		324,170
Facility Fees collected					563,000	563,000
Vehicle sales proceeds				18,200		18,200
From other Fund:						
GF to Capital Reserves			250,000			250,000
GF to Capital Reserve, Vehicles				327,000		327,000
DL billing surcharge for 2006 COPs DS	97,925					97,925
FF portion of 2006 COPs to GF for DS	360,884					360,884
Uses	21,304,100	-	1,400,000	407,600	1,619,884	24,731,584
Operating expenses	13,115,900					13,115,900
Interdept Rent	607,500					607,500
<i>subtotal</i>	<u>13,723,400</u>					<u>13,723,400</u>
To other Fund:						
GF to Capital Reserves	250,000					250,000
GF to Capital Reserve, Vehicles	327,000					327,000
FF portion of 2006 COPs					360,884	360,884
Debt Service	1,990,600					1,990,600
Capital Expenditures	5,013,100		1,400,000	392,600	1,259,000	8,064,700
Vehicle Reserve, Rental Expense				15,000		15,000
Sources less Uses Budget NET	\$ (101,300)	\$ 3,514	\$ (1,037,834)	\$ (52,900)	\$ (1,056,884)	\$ (2,245,405)
Beginning Fund Balance, Budgeted	\$ 6,620,900	\$ 117,122	\$ 3,738,860	\$ 347,632	\$ 1,583,788	\$ 12,408,302
Ending Fund Balance, Budgeted	\$ 6,519,600	\$ 120,636	\$ 2,701,026	\$ 294,732	\$ 526,903	\$ 10,162,897
<i>variance to Goal \$</i>	22,300		(5,899,242)			(6,053,403)
<i>variance to Goal %</i>	0%		-66%			-37%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
WATER EXPENDITURE DETAIL

BOARD OF DIRECTORS	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Outside Services Employed	\$53,775	\$28,472	\$80,000	\$26,225	49%	\$80,900	\$900	1%
This account is utilized to reflect costs associated with the District's general counsel attendance at Board meetings and his performance of research on legal issues presented at the Board level.								
Miscellaneous General Expenses	172,575	138,510	200,451	27,876	16%	192,773	(\$7,678)	-4%
This account covers compensation and benefits paid to Directors, election, annual employee recognition dinner, training and conferences attended by Directors, minor office supplies and equipment.								
TOTAL	\$226,350	\$166,983	\$280,451	\$54,101	24%	\$273,673	(\$6,778)	-2%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
WATER EXPENDITURE DETAIL

GENERAL MANAGEMENT	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Public Information	\$122,394	\$147,004	\$146,064	\$23,670	19%	\$151,842	\$5,778	4%
This account includes the activities of the PIO plus the website and newsletter.								
Administrative & General - Salaries	638,317	851,086	711,111	72,794	11%	746,916	35,805	5%
This account is used to charge general administrative staff time other than safety and board related activities.								
Legislature & Regulations	46,942	52,705	83,013	36,071	77%	86,231	3,218	4%
This account is for legislation and regulation tracking labor.								
Office Supplies & Expenses	81,368	126,458	102,000	20,632	25%	105,050	3,050	3%
This account is used to cover cell phone use, computer expenses, dues & memberships including LAFCO, industry meetings, office supplies, postage, training, assessment, personnel expenses and safety .								
Outside Services Employed	193,783	79,888	196,500	2,717	1%	167,580	(28,920)	-15%
This account is used to charge the costs of general counsel to review contracts and agreements, property issues, insurance claims, bid issues, capital contract issues and union matters.								
Injuries & Damages (Safety)	106,911	89,122	429,101	322,190	301%	524,179	95,078	22%
This account includes labor for department safety meetings and training and the organization's wellness program, and addition of Safety and Risk Coordinator position FTE starting in Budget 2022 (split 50%E/50%W).								
General Advertising Expenses	145,008	41,021	77,325	(67,683)	-47%	79,645	2,320	3%
This account is used for the cost of publishing ordinances, surplus material, and other legal ad requirements.								
Misc General Expenses	77,284	71,612	0	(77,284)	-100%	0	0	-
Used to perform board related activities such as preparing meeting minutes, resolutions and ordinances; it is also charged with dues and memberships in electric utility industry organizations.								
TOTAL	\$1,412,007	\$1,458,896	\$1,745,114	\$333,107	24%	\$1,861,443	\$116,329	7%
		\$46,889						
		3%						

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
WATER EXPENDITURE DETAIL

ADMINISTRATIVE SERVICES	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Meters/Services Operations Expenses	\$0	\$0	\$0	\$0	-	\$0	\$0	-
This account is used by the meter readers to charge their time to perform meter connects, disconnects and service transfers. It is also used for investigating customer high bill complaints.								
Customer Account Operations Expense-Salaries	158,340	157,265	166,593	8,253	5%	179,053	12,460	7%
This account includes the management staff supervision of the customer service and billing functions.								
Meter Reading Expense	1,133	0	1,100	(33)	-3%	1,133	33	3%
This account is used to charge meter reading expenses which includes meter reader labor, overheads, and the hardware and software that supports the meter readers; it also includes their clothing allowance, uniform expenses, vehicle expenses and training.								
Customer Records & Collections Expense	555,344	561,262	590,262	34,918	6%	622,857	32,595	6%
This account includes the major expenses involved in serving our customers. Included are answering and directing phone calls, answering customer questions, customer account setup expenses, taking and processing customer payments, creating connect, disconnect and transfer paperwork for the crews, creating and reviewing bills, expenses related to the printing and mailing of the bills, account collection expense, billing software and hardware support, standby billing expenses, billing equipment maintenance expenses, printed billing and collection forms, billing postage and customer service staff training.								
Provision for Bad Debts	7,725	1,228	7,500	(225)	-3%	7,725	225	3%
This account represents the amount of uncollectable bills for the year.								
Administrative & Operations General-Salaries	425,819	487,790	472,303	46,484	11%	493,672	21,369	5%
This account includes most of the labor for the administration department except meter reading and customer account related expenses. It includes preparation of the budget and financial statements, accounts payable and payroll, construction accounting, cash management activities, processing the daily mail.								
Office Supplies & Expenses	85,795	78,743	87,850	2,055	2%	90,482	2,632	3%
This account includes bank charges, answering service charges, phone charges, computer and network operating expenses, software maintenance and support for the accounting system, printed forms and material, office equipment leases and equipment maintenance expenses.								
Outside Services Employed	41,638	44,070	44,000	\$2,362	6%	42,661	(1,339)	-3%
This account includes any professional services hired from the outside such as audit or accounting services, trust services for our certificates of participation and community facilities districts and arbitrage calculation services for the same.								
Insurance	144,715	171,275	220,000	75,285	52%	226,375	6,375	3%
This account Includes annual insurance premiums for property, liability, umbrella liability, directors & officers liability, difference in conditions, boiler & machinery coverage insurance.								
Injuries & Damages (Safety)	29,497	16,485	30,484	987	3%	31,708	1,224	4%
This account Includes costs for safety training, Department of Transportation Drug and Alcohol training, worker's compensation expenses for employees who have been injured and safety related equipment.								
TOTAL	\$1,450,006	\$1,518,118	\$1,620,092	\$170,086	12%	\$1,695,666	\$75,574	5%
		\$68,112						5%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
WATER EXPENDITURE DETAIL

CONSERVATION	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
PB Water Conservation - Residential This account includes water conservation & efficiency	\$58,732	\$10,818	\$84,058	25,326	43%	\$90,934	6,876	8%
PB Water Conservation - Commercial This account includes water conservation & efficiency	\$31,424	\$0	\$45,068	13,644	43%	\$46,442	1,374	3%
PB Water Conservation - Education & Outreach This account includes water conservation & efficiency	\$7,416	\$4,552	\$7,200	(216)	-3%	\$7,416	216	3%
Admin & General Salaries This account includes the administrative salaries to perform	1,069	0	2,814	1,745	163%	2,954	140	5%
Office Supplies & Expenses This account includes office supplies, dues, memberships and	0	0	4,780	4,780	-	4,924	144	3%
Injuries & Damages (Safety) Safety meetings	4	32	284	280	7000%	304	20	7%
TOTAL	\$98,645	\$15,402	\$144,204	\$45,559	46%	\$152,974	\$8,770	6%
		(\$83,243)						
		-84%						

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)

WATER EXPENDITURE DETAIL

WATER OPERATIONS	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Operations Supervision & Engineering This account is utilized by the water manager, superintendent and engineer for supervision, engineering and management of District water system.	\$352,226	\$377,416	\$648,845	\$296,619	84%	\$675,405	\$26,560	4%
Facilities Operations (source of supply Ops) This account includes the operation of wells, pump stations, water treatment, water quality, DHS reports and fees and water quality reports. It also includes snow removal and related employee training.	1,135,218	1,722,656	1,765,347	630,129	56%	1,799,877	34,530	2%
Power Supply This account includes the cost of electrical power for the operation of the wells and pump stations.	1,516,028	1,512,120	1,761,846	245,818	16%	1,954,542	192,696	11%
Distribution Operations/PM This account includes the labor and materials to operate the water distribution system.	690,322	832,337	2,237,038	1,546,716	224%	2,321,358	84,320	4%
Meters/Service Operation	404,661	200,746	461,666	57,005	14%	475,809	14,143	3%
Misc General Operations/PM This account includes a variety of items such as environmental compliance, GIS mapping of the water system, SCADA repairs and maintenance, cell phones, pagers, computer hardware and software, clothing allowance, DMV physicals, meals, uniforms, land fill charges, meeting expenses, advertising and testing for new employees, training, and Underground Service Alert marking of utilities and associated fees and costs.	696,641	592,939	629,196	(67,445)	-10%	712,809	83,613	13%
Maintenance of Operations Sup & Engineering Used by water manager, superintendent and engineer for supervision, engineering and management of District water system.	227,194	252,456	0	(227,194)	-100%	0	0	-
Maintenance of Sources This account includes the maintenance and repair of pumps, motors, electrical control equipment and building repair.	701,332	1,097,707	0	(701,332)	-100%	0	0	-
Maintenance of Distribution Lines This account includes the maintenance and repair of distribution line leaks, broken fire hydrants, etc.	1,120,494	692,437	0	(1,120,494)	-100%	0	0	-
Injuries & Damages This account includes labor for safety meetings, equipment and training expenses.	108,440	160,064	115,565	7,125	7%	120,096	4,531	4%
Maintenance of District Office Building (Div 1)	744,787	791,179	839,435	94,648	13%	866,381	26,946	3%
TOTAL	\$7,697,343	\$8,232,057	\$8,458,938	761,595	10%	\$8,926,277	\$467,339	6%
		\$534,714 7%						
Total, excluding Maintenance of D.O.B.	\$6,952,556	\$7,440,878	\$7,619,503	666,947	10%	\$8,059,896	440,393	6%
		\$488,322 7%						

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
WATER EXPENDITURE DETAIL

INFORMATION TECHNOLOGY (IT)	BUDGET FY23	PRIOR 12 MOS ENDING 8.2023	BUDGET FY24	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY25	\$ BUDGET CHANGE	% BUDGET CHANGE
Engineering & SCADA Operations Management and Engineering support.	\$123,935	\$124,923	\$158,607	\$34,672	28%	\$174,458	\$15,851	10%
GIS/Engineering Operations supports engineering and SCADA.	88,889	82,162	117,494	28,605	32%	121,673	4,179	4%
Meter Reading supports meter technology and AMI.	55,456	54,326	53,806	(1,650)	-3%	55,613	1,807	3%
Customer Records supports Customer Information and Customers.	117,580	118,198	131,245	13,665	12%	135,593	4,348	3%
Administrative & General IT Ops infrastructure that supports data transport, storage and	397,884	511,951	475,619	77,735	20%	515,612	39,993	8%
Office Supplies & Expenses meeting and training expenses.	9,481	19,873	20,160	10,679	113%	20,765	605	3%
Outside Services Employed This account is for outside professional services contracted to maintain hardware, software and data.	56,659	35,833	25,000	(31,659)	-56%	25,750	750	3%
Safety This account includes department labor for safety meetings, safety equipment and training expenses.	17,528	30,833	21,905	4,377	25%	22,784	879	4%
TOTAL	\$867,412	\$978,098	\$1,003,836	\$136,424	16%	\$1,072,248	\$68,412	7%
		\$110,686 13%						

**Truckee Donner Public Utility District
TDPUD Capital Budget 2024 & 2025 and Forecast 2026-2033 (Working Draft)
Capital Expenditures Summary**

**Public Hearing 11/1/2023
(no changes from 10/18/2023 workshop version)**

ELECTRIC Division, by Funding Source	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR TOTALS
Electric Department Expenditures:											
Facility Fees	0	500,000	0	0	0	500,000	0	0	500,000	0	1,500,000
Operating (Rates)	5,832,500	6,703,300	5,057,400	6,085,100	5,616,700	8,251,600	7,454,400	9,163,100	9,582,800	9,736,000	73,482,900
Operating (Rates) '22 COP Debt Proceeds	0	6,500,000	0	0	0	0	0	0	0	0	6,500,000
Capital Reserve	5,660,000	7,200,000	1,250,000	0	0	0	0	0	0	0	14,110,000
											0
subtotal (see subschedule for projects)	11,492,500	20,903,300	6,307,400	6,085,100	5,616,700	8,751,600	7,454,400	9,163,100	10,082,800	9,736,000	95,592,900
Information Technology projects	390,000	228,300	462,300	615,300	543,300	297,000	432,000	229,300	208,300	136,800	3,542,600
funded from Operating (Rates) (see subschedule for projects)											
Vehicle Reserves Expenditures	1,452,700	1,369,500	754,600	609,200	152,000	689,100	609,200	799,700	268,800	749,500	7,454,300
funded from Vehicle Reserves (via Rates) (see subschedule for projects)											
Capital Expenditures, subtotal	13,335,200	22,501,100	7,524,300	7,309,600	6,312,000	9,737,700	8,495,600	10,192,100	10,559,900	10,622,300	106,589,800
				7,309,600	6,312,000	9,237,700	8,495,600	10,192,100	10,059,900	10,622,300	
Contributed Capital projects (est.)	2,300,000	2,369,000	2,440,000	2,513,000	2,588,000	2,666,000	2,746,000	2,828,000	2,913,000	3,000,000	26,363,000
funded by transaction customers											
Electric Division Total	\$ 15,635,200	\$ 24,870,100	\$ 9,964,300	\$ 9,822,600	\$ 8,900,000	\$ 12,403,700	\$ 11,241,600	\$ 13,020,100	\$ 13,472,900	\$ 13,622,300	\$ 132,952,800

WATER Division by Funding Source	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR TOTALS
Water Department Expenditures:											
Facility Fees	430,600	1,259,000	675,200	0	0	0	562,700	0	0	0	2,927,500
Operating (Rates)	4,447,100	6,184,800	8,787,000	8,977,600	6,522,800	10,235,100	7,489,000	9,674,800	8,265,600	7,970,300	78,554,100
Operating (Rates) '22 COP Debt Proceeds	0	0	0	0	0	0	0	0	0	0	0
											0
subtotal (see subschedule for projects)	\$ 4,877,700	\$ 7,443,800	\$ 9,462,200	\$ 8,977,600	\$ 6,522,800	\$ 10,235,100	\$ 8,051,700	\$ 9,674,800	\$ 8,265,600	\$ 7,970,300	\$ 81,481,600
Information Technology projects	390,000	228,300	462,300	615,300	543,300	297,000	432,000	229,300	208,300	136,800	3,542,600
funded from Operating (Rates) (see subschedule for projects)											
Vehicle Reserves Expenditures	526,000	392,600	441,100	156,500	0	435,200	510,300	559,800	159,600	740,600	3,921,700
funded from Vehicle Reserves (via Rates) (see subschedule for projects)											
Capital Expenditures, subtotal	5,793,700	8,064,700	10,365,600	9,749,400	7,066,100	10,967,300	8,994,000	10,463,900	8,633,500	8,847,700	88,945,900
Contributed Capital projects	0	0	0	0	0	0	0	0	0	0	0
funded by transaction customers											
Water Division Total	\$ 5,793,700	\$ 8,064,700	\$ 10,365,600	\$ 9,749,400	\$ 7,066,100	\$ 10,967,300	\$ 8,994,000	\$ 10,463,900	\$ 8,633,500	\$ 8,847,700	\$ 88,945,900

**Truckee Donner Public Utility District
TDPUD Capital Budget 2024 & 2025 and Forecast 2026-2033 (Working Draft)
ELECTRIC Department**

row	Funding	10 YR Total	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
1	OR	Conduit & Boxes - BWO	\$ 172,800	\$ 15,000	15,500	\$ 16,000	\$ 16,500	\$ 17,000	\$ 17,500	\$ 18,000	\$ 18,500	\$ 19,100	\$ 19,700
2	OR	Line Extensions & Upgrades	6,592,700	575,000	592,300	610,100	628,400	647,300	666,700	686,700	707,300	728,500	750,400
3	OR	Pole replacements (FY21-50, FY22-39, FY23-45, FY24-60, FY25-50)	3,439,200	300,000	309,000	318,300	327,800	337,700	347,800	358,200	369,000	380,000	391,400
4			-										
5	CR	Martis Valley Substation Rebuild	5,750,000	2,000,000	2,500,000	1,250,000	-	-	-	-	-	-	-
6	FF	Substation Construction -Facility Fees portion	500,000	-	500,000	-	-	-	-	-	-	-	-
7	OR	Glenshire Substation/Switch Construction	1,610,000	10,000	200,000	200,000	200,000	1,000,000	-	-	-	-	-
8	OR	ELF Deployment	1,550,000	700,000	750,000	100,000	-	-	-	-	-	-	-
9	OR	Safety, Reliability, and Resiliency Improvement Projects	7,239,600	500,000	515,000	700,000	721,000	742,600	764,900	787,900	811,500	835,800	860,900
10	OR	Veg./Fuel Mgmt. & Wildfire Resiliency Engineering Control P	573,100	50,000	51,500	53,000	54,600	56,300	58,000	59,700	61,500	63,300	65,200
11	OR	Distribution System Capital Improvement Projects	7,711,300	600,000	700,000	721,000	742,600	764,900	787,900	811,500	835,800	860,900	886,700
12			-										
13	OR	SCADA Reliability Improvement Projects (District Fiber)	3,462,300	150,000	200,000	350,000	360,500	371,300	382,500	393,900	405,700	417,900	430,500
14	OR	SRIP Pole Replacements Contingency	1,146,500	100,000	103,000	106,100	109,300	112,600	115,900	119,400	123,000	126,700	130,500
15			-										
16	OR	Joint Agency Cost Sharing Projects	2,522,100	220,000	226,600	233,400	240,400	247,600	255,000	262,700	270,600	278,700	287,100
17	OR	Joint Agency Contingency Project: TOT West River Streetsca	630,000	630,000	-	-	-	-	-	-	-	-	-
18	OR		-										
19	OR	Electric System Master Plan Projects - out years, Rates	11,500,000	-	-	-	-	-	500,000	500,000	2,000,000	4,500,000	4,500,000
20	FF	Electric System Master Plan Projects - out years, FF	1,000,000	-	-	-	-	500,000	-	-	-	500,000	-
21	OR	Electric System Master Plan Projects	5,732,000	500,000	515,000	530,500	546,400	562,800	579,600	597,000	614,900	633,400	652,400
22	OR	Electric SCADA System Upgrade Project	1,250,000	400,000	450,000	400,000	-	-	-	-	-	-	-
23	OR	Substation Security Improvements	2,896,200	112,500	115,900	300,000	309,000	318,300	327,800	337,700	347,800	358,200	369,000
24	OR		-										
25	OR	Battery Storage Project	5,200,000	500,000	1,500,000	100,000	1,500,000	100,000	1,500,000	-	-	-	-
26	CR	Battery Storage Project - from Capital Reserves	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-
27	OR		-										
28	OR	Digital Electric System Map Hardware	20,000	20,000	-	-	-	-	-	-	-	-	-
29	CR	Drone Inspections	100,000	100,000	-	-	-	-	-	-	-	-	-
30	OR	Safety Equipment (every year placeholder)	573,100	50,000	51,500	53,000	54,600	56,300	58,000	59,700	61,500	63,300	65,200
31	OR	Meter Testing Equipment	50,000	50,000	-	-	-	-	-	-	-	-	-
32	OR	Meter Replacements, beg. In 2029	6,491,000	-	-	-	-	-	2,100,000	2,163,000	2,228,000	-	-
33	OR		-										
34	OR	AMI System Improvements	250,000	100,000	150,000	-	-	-	-	-	-	-	-
35	OR		-										
36	OR	CONTINGENCY	2,871,000	250,000	258,000	266,000	274,000	282,000	290,000	299,000	308,000	317,000	327,000
37	OR		-										
38	CR	District Building East Wing	175,000	175,000	-	-	-	-	-	-	-	-	-
39	CR	District Building HVAC Improvements	85,000	85,000	-	-	-	-	-	-	-	-	-
40	CR	Land/Building (Capital Reserve)	7,000,000	2,300,000	4,700,000	-	-	-	-	-	-	-	-
41	ORD	Land/Building (2022 Debt Proceeds Use)	6,500,000	-	6,500,000	-	-	-	-	-	-	-	-
42	OR	Land/Building (current rates)	-	-	-	-	-	-	-	-	-	-	-
43			-										
44			-										
ELECTRIC DEPARTMENT TOTAL:			\$ 95,592,900	\$ 11,492,500	\$ 20,903,300	\$ 6,307,400	\$ 6,085,100	\$ 5,616,700	\$ 8,751,600	\$ 7,454,400	\$ 9,163,100	\$ 10,082,800	\$ 9,736,000

by Funding Source Totals		10 YR TOTALS	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
FF	Facility Fees	1,500,000	0	500,000	0	0	0	500,000	0	0	500,000	0	
OR	Operating (Rates)	73,482,900	5,832,500	6,703,300	5,057,400	6,085,100	5,616,700	8,251,600	7,454,400	9,163,100	9,582,800	9,736,000	
ORD	Operating (Rates) Debt Issuance	6,500,000	0	6,500,000	0	0	0	0	0	0	0	0	
CR	Capital Reserves	14,110,000	5,660,000	7,200,000	1,250,000	0	0	0	0	0	0	0	
OS	Other Sources	0	0	0	0	0	0	0	0	0	0	0	
ELECTRIC DEPARTMENT TOTAL:			\$ 95,592,900	\$ 11,492,500	\$ 20,903,300	\$ 6,307,400	\$ 6,085,100	\$ 5,616,700	\$ 8,751,600	\$ 7,454,400	\$ 9,163,100	\$ 10,082,800	\$ 9,736,000

Note - this schedule excludes Contributed Capital, IT, and Vehicle projects.

**Truckee Donner Public Utility District
TDPUD Capital Budget 2024 & 2025 and Forecast 2026-2033 (Working Draft)**

WATER UTILITY

ref	Funding Source	Project Type	10yr Total	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1	OR	New PRV Station	\$ 204,600	\$ -	\$ -	\$ 204,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OR	New Pipeline	14,250,100	-	475,400	4,327,100	618,500	1,195,100	1,504,200	679,800	1,946,500	2,024,300	1,479,200
3	OR	Pipeline Replacement	23,359,300	1,945,600	2,023,500	2,104,400	2,188,500	2,276,100	2,367,200	2,461,800	2,560,300	2,662,700	2,769,200
4	OR	Pump Station Replacement	6,774,800	-	1,149,000	-	3,442,900	-	2,182,900	-	-	-	-
5	OR	Pump Station Rehabilitation	13,690,000	654,800	681,000	708,200	736,600	1,340,600	1,394,300	1,449,900	2,154,100	2,240,500	2,330,000
6	OR	PRV Rehabilitation	1,038,100	202,400	79,000	82,100	85,400	88,800	92,400	96,100	99,900	103,900	108,100
7	OR	Well Rehabilitation	1,486,900	117,600	122,300	127,200	379,300	288,300	83,500	86,800	90,300	93,900	97,700
8	OR	Well Replacement	468,700	-	468,700	-	-	-	-	-	-	-	-
9	OR	Tank Rehabilitation	9,707,400	915,300	951,900	990,000	1,029,600	1,070,700	876,900	912,000	948,600	986,400	1,026,000
10	OR	New Tank	-	-	-	-	-	-	-	-	-	-	-
11	OR	Water SCADA	1,350,500	112,500	117,000	121,700	126,500	131,600	136,900	142,300	148,000	153,900	160,100
12	OR	Generator	-	-	-	-	-	-	-	-	-	-	-
13	OR	Facilities	721,800	225,000	117,000	121,700	126,500	131,600	-	-	-	-	-
14	OR	Equipment	-	-	-	-	-	-	-	-	-	-	-
15	OR	Pipe Modification	108,100	32,000	-	-	76,100	-	-	-	-	-	-
16	OR	Service Modification	167,700	-	-	-	167,700	-	-	-	-	-	-
17	OR	Meter Rebuild	241,900	241,900	-	-	-	-	-	-	-	-	-
18	OR	Meter MTUs	4,984,200	-	-	-	-	-	1,596,800	1,660,300	1,727,100	-	-
19													
20	ORD	New Pipeline	-	-	-	-	-	-	-	-	-	-	-
21	ORD	Pipeline Replacement	-	-	-	-	-	-	-	-	-	-	-
22	ORD	New Tank	-	-	-	-	-	-	-	-	-	-	-
23	ORD	Well Replacement	-	-	-	-	-	-	-	-	-	-	-
24	ORD	Pump Station Replacement	-	-	-	-	-	-	-	-	-	-	-
25													
26	FF	New Tank	-	-	-	-	-	-	-	-	-	-	-
27													
28													
29													
WATER DEPARTMENT TOTAL:			\$ 78,554,100	\$ 4,447,100	\$ 6,184,800	\$ 8,787,000	\$ 8,977,600	\$ 6,522,800	\$ 10,235,100	\$ 7,489,000	\$ 9,674,800	\$ 8,265,600	\$ 7,970,300
by Funding Source Totals			10 YR TOTALS	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
FF	Facility Fees		0	-	-	-	-	-	-	-	-	-	-
OR	Operating (Rates)		78,554,100	4,447,100	6,184,800	8,787,000	8,977,600	6,522,800	10,235,100	7,489,000	9,674,800	8,265,600	7,970,300
ORD	Operating (Rates) Debt Issuance		0	-	-	-	-	-	-	-	-	-	-
CR			0	-	-	-	-	-	-	-	-	-	-
OS			0	-	-	-	-	-	-	-	-	-	-
WATER DEPARTMENT TOTAL:			\$ 78,554,100	\$ 4,447,100	\$ 6,184,800	\$ 8,787,000	\$ 8,977,600	\$ 6,522,800	\$ 10,235,100	\$ 7,489,000	\$ 9,674,800	\$ 8,265,600	\$ 7,970,300

Note - this schedule excludes Contributed Capital, IT and Vehicle projects.

Water Division: 2024 - 2033 Capital Improvement Projects List

WATER DEPARTMENT - TOTALS by YEAR
and Funding Source

TDPUD Capital Budget 2024 & 2025 and Forecast 2026-2033 (Working Draft)

Water Utility by Year

Year	Rates OR	New Debt Financed Rates ORD	Facility Fees FF	Capital Reserve CR	Other Sources OS	Total
2024	4,447,100	0	430,600	0	0	4,877,700
2025	6,184,800	0	1,259,000	0	0	7,443,800
2026	8,787,000	0	675,200	0	0	9,462,200
2027	8,977,600	0	0	0	0	8,977,600
2028	6,522,800	0	0	0	0	6,522,800
2029	10,235,100	0	0	0	0	10,235,100
2030	7,489,000	0	562,700	0	0	8,051,700
2031	9,674,800	0	0	0	0	9,674,800
2032	8,265,600	0	0	0	0	8,265,600
2033	7,970,300	0	0	0	0	7,970,300
10 yr Total	78,554,100	0	2,927,500	0	0	81,481,600

Note - this schedule excludes Contributed Capital and Vehicle projects.

FACILITY TYPE	DESCRIPTION	LENGTH, FT	DIAM, IN	YEAR	FUNDING SOURCE	JUSTIFICATION	QUANTITY	UNITS	UNIT COST	CONSTRUCTION COST
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2024 PROJECTS

Facilities	Facility Metering Improvements - Project D Ponderosa HDR/prosser Heights HDR/Prosser Village Well Pit/Prosser Annex Pit/ProsHeights Well?	NA	NA	2024	OR	Life-Cycle Replacement	1	EA	\$ 112,486.40	\$ 112,500
Facilities	Asphalt Replacement (x sites)	NA	NA	2024	OR	Life-Cycle Replacement	1	EA	\$ 112,486.40	\$ 112,500
New Pipeline	8-inch pipeline from Martiswoods Tower to Kleckner Court (need to finish tank first)	650	8	2024	FF	Fire Flow	650	feet	\$ 519.79	\$ 337,900
Pipe Modification	Relocate Fire Hydrants on Hansel Avenue	NA	NA	2024	OR	Fire Flow	2	EA	\$ 16,006.36	\$ 32,000
Service Modification	Change Pressure Zone of Services on Hansel Avenue	NA	NA	2024	FF	Provide Adequate Service Pressure	6	EA	\$ 15,456.15	\$ 92,700
Pipeline Replacement	8" Water Main Replacement Northwoods	3000	8	2024	OR	Life-Cycle Replacement	3000	feet	\$ 510.08	\$ 1,530,200
Pipeline Replacement	12" Water Main Replacement (Northwoods)	500	12	2024	OR	Life-Cycle Replacement	500	feet	\$ 830.72	\$ 415,400
Well Rehabilitation	Pump and Motor Replacement (600 - 1000 GPM) Prosser Annex	NA	NA	2024	OR	Life-Cycle Replacement	1	EA	\$ 117,638.28	\$ 117,600
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit (6170 A)	NA	NA	2024	OR	Life-Cycle Replacement	1	EA	\$ 305,063.12	\$ 305,100
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit (Wolf Estates)	NA	NA	2024	OR	Life-Cycle Replacement	1	EA	\$ 305,063.12	\$ 305,100
Tank Rehabilitation	Int.& Exterior Coating Replacement, Seismic Retrofit (Somerset #1)	NA	NA	2024	OR	Life-Cycle Replacement	1	EA	\$ 305,063.12	\$ 305,100
Pump Station Rehabilitation	Pump Replacement (100 HP)(Soma Sierra/Donner trails)	NA	NA	2024	OR	Life-Cycle Replacement	4	EA	\$ 163,701.46	\$ 654,800
PRV Rehabilitation	Interior Rehabilitation and Maintenance (Michael Way, DPR (donner Lake), Glenshirex2)	NA	NA	2024	OR	Life-Cycle Replacement	4	EA	\$ 25,309.44	\$ 101,200
PRV Rehabilitation	Interior Rehabilitation and Maintenance (Michael Way, DPR (donner Lake), Glenshirex2)	NA	NA	2024	OR	Life-Cycle Replacement	4	EA	\$ 25,309.44	\$ 101,200
Pump Station Replacement	Martiswoods PS replacement / Remove Tower (MOVED TO 2027)	NA	NA	2024	OR	System Reliability	1	EA	\$ -	\$ -
Meter Rebuild	New Meters			2024	OR	Operational Efficiency	614	EA	\$ 337.00	\$ 206,900
Meter Rebuild	Meter Body Rebuild Per SB 999 Water Performance	NA	NA	2024	OR	Operational Efficiency	140	EA	\$ 250.00	\$ 35,000
Water SCADA	Water SCADA Updates	NA	NA	2024	OR	Life-Cycle Replacement	1	EA	\$ 112,486.40	\$ 112,500
2024 Total										\$ 4,877,700

2025 PROJECTS

Well Replacement	Northside Well Replacement (Above Ground Facilities, Pump and Motor)	NA	NA	2025	OR	Life-Cycle Replacement	1	EA	\$ 468,658.35	\$ 468,700
Facilities	Asphalt Replacement (x sites)	NA	NA	2025	OR	Life-Cycle Replacement	1	EA	\$ 116,985.86	\$ 117,000
New Pipeline	12-inch pipeline in Skislope Way below Ski Lodge Tank Site	1500	12	2025	FF	Fire Flow	1500	feet	\$ 839.32	\$ 1,259,000
New Pipeline	8-inch pipeline in Skislope Way below Ski Lodge Tank Site	550	8	2025	OR	Fire Flow	548	feet	\$ 867.50	\$ 475,400
Pipeline Replacement	8" Water Main Replacement (Ski Bowl Condos)	3000	8	2025	OR	Life-Cycle Replacement	3000	feet	\$ 530.48	\$ 1,591,500
Pipeline Replacement	12" Water Main Replacement	500	12	2025	OR	Life-Cycle Replacement	500	feet	\$ 863.95	\$ 432,000
Well Rehabilitation	Pump and Motor Replacement (600 - 1000 GPM) Prosser Heights	NA	NA	2025	OR	Life-Cycle Replacement	1	EA	\$ 122,343.81	\$ 122,300
Pump Station Replacement	Pinnacle Hydropneumatic Pump Station (corrected Qty from 1 to 3 req.)	NA	NA	2025	OR	Life-Cycle Replacement	3	EA	\$ 383,015.11	\$ 1,149,000
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit (Somerset #2)	NA	NA	2025	OR	Life-Cycle Replacement	1	EA	\$ 317,265.64	\$ 317,300
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit (Blank incase steel had at Somerset)	NA	NA	2025	OR	Life-Cycle Replacement	1	EA	\$ 317,265.64	\$ 317,300
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit (Gateway Tank)	NA	NA	2025	OR	Life-Cycle Replacement	1	EA	\$ 317,265.64	\$ 317,300
Pump Station Rehabilitation	Pump Replacement (100 HP) Northside Building	NA	NA	2025	OR	Life-Cycle Replacement	4	EA	\$ 170,249.52	\$ 681,000
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2025	OR	Life-Cycle Replacement	3	EA	\$ 26,321.82	\$ 79,000
Water SCADA	Water SCADA Updates	NA	NA	2025	OR	Life-Cycle Replacement	1	EA	\$ 116,985.86	\$ 117,000
2025 Total										\$ 7,443,800

Water Division: 2024 - 2033 Capital Improvement Projects List

Water Utility Detail by Year					FUNDING				UNIT	CONSTRUCTION
FACILITY TYPE	DESCRIPTION	LENGTH, FT	DIAM, IN	YEAR	SOURCE	JUSTIFICATION	QUANTITY	UNITS	COST	COST
2026 PROJECTS										
Facilities	Asphalt Replacement (x sites)	NA	NA	2026	OR	Life-Cycle Replacement	1	EA	\$ 121,665.29	\$ 121,700
New Pipeline	8-inch pipeline across Donner Pass Road to south of Fire Station No. 92	550	8	2026	OR	Fire Flow	550	feet	\$ 654.13	\$ 359,800
New Pipeline	8-inch pipeline from Royal Way to Royal Crest Extension	1500	8	2026	OR	Fire Flow	1500	feet	\$ 482.51	\$ 723,800
New Pipeline	8-inch pipeline SitzmarkW to Mougle Ln to extend Sitzmark Hydro Zone	425	8	2026	FF	Provide Adequate Service Pressure	425	feet	\$ 565.43	\$ 240,300
New Pipeline	Replace cross-country pipeline between Schussing Wy & St. Bernard Dr.	475	8	2026	OR	Water Quality	475	feet	\$ 679.50	\$ 322,800
New Pipeline	Oberwald PRV Site Piping (moved form 2023)	100	8	2026	OR	Fire Flow	100	feet	\$ 655.72	\$ 65,600
New PRV Station	Oberwald PRV Station (Moved from 2023)	NA	NA	2026	OR	Fire Flow	1	EA	\$ 102,251.87	\$ 102,300
New Pipeline	Pathway PRV Site Piping (Moved from 2023)	100	8	2026	OR	Fire Flow	100	feet	\$ 655.72	\$ 65,600
New PRV Station	Pathway PRV Station (Moved from 2023)	NA	NA	2026	OR	Fire Flow	1	EA	\$ 102,251.87	\$ 102,300
New Pipeline	8-inch pipeline in Sitzmark Way to extend Sitzmark Hydro Zone (moved from 2023)	300	8	2026	OR	Provide Adequate Service Pressure	300	feet	\$ 831.44	\$ 249,400
New Pipeline	8-inch pipeline in Davos Drive to extend Stockholm Zone (Moved from 2023)	1100	8	2026	OR	Provide Adequate Service Pressure	1100	feet	\$ 850.10	\$ 935,100
New Pipeline	Replace cross-country pipeline between Alder Creek Road & Wolfgang Road (Moved from 2023)	500	8	2026	OR	Water Quality	500	feet	\$ 665.67	\$ 332,800
New Pipeline	8-inch pipeline in Northwoods Boulevard to extend Donner View Zone	500	8	2026	FF	Provide Adequate Service Pressure	500	feet	\$ 868.86	\$ 434,900
New Pipeline	8-inch pipeline in Rocky Lane to extend Donner Trails Hydro Zone	1500	8	2026	OR	Provide Adequate Service Pressure	1500	feet	\$ 848.10	\$ 1,272,200
Pipeline Replacement	8" Water Main Replacement	3000	8	2026	OR	Life-Cycle Replacement	3000	feet	\$ 551.70	\$ 1,655,100
Pipeline Replacement	12" Water Main Replacement	500	12	2026	OR	Life-Cycle Replacement	500	feet	\$ 898.51	\$ 449,300
Well Rehabilitation	Pump and Motor Replacement (600 - 1000 GPM)	NA	NA	2026	OR	Life-Cycle Replacement	1	EA	\$ 127,237.56	\$ 127,200
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit (Donner Lake)	NA	NA	2026	OR	Life-Cycle Replacement	1	EA	\$ 329,956.27	\$ 330,000
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2026	OR	Life-Cycle Replacement	1	EA	\$ 329,956.27	\$ 330,000
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2026	OR	Life-Cycle Replacement	1	EA	\$ 329,956.27	\$ 330,000
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2026	OR	Life-Cycle Replacement	4	EA	\$ 177,059.50	\$ 708,200
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2026	OR	Life-Cycle Replacement	3	EA	\$ 27,374.69	\$ 82,100
Water SCADA	Water SCADA Updates	NA	NA	2026	OR	Life-Cycle Replacement	1	EA	\$ 121,665.29	\$ 121,700
									2026 Total	\$ 9,462,200
2027 PROJECTS										
Facilities	Asphalt Replacement (x sites)	NA	NA	2027	OR	Life-Cycle Replacement	1	EA	\$ 126,531.90	\$ 126,500
New Pipeline	6-inch pipeline in McPhetres Street	200	6	2027	OR	Fire Flow	202	feet	\$ 624.65	\$ 126,200
New Pipeline	8-inch pipeline in Blueberry Road and Purple Sage Road to extend Palisades Hydro Zone	550	8	2027	OR	Provide Adequate Service Pressure	550	feet	\$ 895.04	\$ 492,300
Service Modification	Change Pressure Zone of Services on Roundhill Drive	NA	NA	2027	OR	Provide Adequate Service Pressure	7	EA	\$ 23,953.06	\$ 167,700
Pipe Modification	Install Piping Connection at Glenshire Drive & Somerset Drive	NA	NA	2027	OR	Water Quality	1	EA	\$ 76,111.98	\$ 76,100
Pipeline Replacement	8" Water Main Replacement	3000	8	2027	OR	Life-Cycle Replacement	3000	feet	\$ 573.77	\$ 1,721,300
Pipeline Replacement	12" Water Main Replacement	500	12	2027	OR	Life-Cycle Replacement	500	feet	\$ 934.45	\$ 467,200
Well Rehabilitation	Sanders Well Replacement (Above Ground Facilities, Pump and Motor)	NA	NA	2027	OR	Life-Cycle Replacement	1	EA	\$ 379,337.58	\$ 379,300
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2027	OR	Life-Cycle Replacement	1	EA	\$ 343,154.52	\$ 343,200
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2027	OR	Life-Cycle Replacement	1	EA	\$ 343,154.52	\$ 343,200
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2027	OR	Life-Cycle Replacement	1	EA	\$ 343,154.52	\$ 343,200
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2027	OR	Life-Cycle Replacement	4	EA	\$ 184,141.88	\$ 736,600
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2027	OR	Life-Cycle Replacement	3	EA	\$ 28,469.68	\$ 85,400
Pump Station Replacement	Martiswoods PS replacement / Remove Tower (includes generator)	NA	NA	2027	OR	System Reliability	1	EA	\$ 3,442,933.00	\$ 3,442,900
Water SCADA	Water SCADA Updates	NA	NA	2027	OR	Life-Cycle Replacement	1	EA	\$ 126,531.90	\$ 126,500
									2027 Total	\$ 8,977,600
2028 PROJECTS										
Facilities	Asphalt Replacement (x sites)	NA	NA	2028	OR	Life-Cycle Replacement	1	EA	\$ 131,593.18	\$ 131,600
New Pipeline	8-inch pipeline in Olympic Boulevard from East Ridge Road to Kayhoe Court	1300	8	2028	OR	Fire Flow	1300	feet	\$ 919.31	\$ 1,195,100
Pipeline Replacement	8" Water Main Replacement	3000	8	2028	OR	Life-Cycle Replacement	3000	feet	\$ 596.72	\$ 1,790,200
Pipeline Replacement	12" Water Main Replacement	500	12	2028	OR	Life-Cycle Replacement	500	feet	\$ 971.83	\$ 485,900
Well Rehabilitation	Pump and Motor Replacement (300 - 500 GPM)	NA	NA	2028	OR	Life-Cycle Replacement	1	EA	\$ 80,278.42	\$ 80,300

Water Division: 2024 - 2033 Capital Improvement Projects List

Water Utility Detail by Year					FUNDING			UNIT	CONSTRUCTION	
FACILITY TYPE	DESCRIPTION	LENGTH, FT	DIAM, IN	YEAR	SOURCE	JUSTIFICATION	QUANTITY	UNITS	COST	COST
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2028	OR	Life-Cycle Replacement	1	EA	\$ 356,880.70	\$ 356,900
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2028	OR	Life-Cycle Replacement	1	EA	\$ 356,880.70	\$ 356,900
Tank Rehabilitation	Interior and Exterior Coating Replacement, Seismic Retrofit	NA	NA	2028	OR	Life-Cycle Replacement	1	EA	\$ 356,880.70	\$ 356,900
Well Rehabilitation	Airport Well Pump and Motor Replacement (Versus the 2021 project?)	NA	NA	2028	OR	Life-Cycle Replacement	1	EA	\$ 208,019.76	\$ 208,000
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2028	OR	Life-Cycle Replacement	4	EA	\$ 191,507.55	\$ 766,000
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2028	OR	Life-Cycle Replacement	3	EA	\$ 95,753.78	\$ 287,300
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2028	OR	Life-Cycle Replacement	3	EA	\$ 95,753.78	\$ 287,300
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2028	OR	Life-Cycle Replacement	3	EA	\$ 29,608.47	\$ 88,800
Water SCADA	Water SCADA Updates	NA	NA	2028	OR	Life-Cycle Replacement	1	EA	\$ 131,593.18	\$ 131,600
									2028 Total	\$ 6,522,800
2029 PROJECTS										
New Pipeline	8-inch pipeline ?location	1550	8	2029	OR	Provide Adequate Service Pressure	1550	feet	\$ 970.47	\$ 1,504,200
Pipeline Replacement	8" Water Main Replacement	3000	8	2029	OR	Life-Cycle Replacement	3000	feet	\$ 620.59	\$ 1,861,800
Pipeline Replacement	12" Water Main Replacement	500	12	2029	OR	Life-Cycle Replacement	500	feet	\$ 1,010.70	\$ 505,400
Well Rehabilitation	Pump and Motor Replacement (300 - 500 GPM)	NA	NA	2029	OR	Life-Cycle Replacement	1	EA	\$ 83,489.55	\$ 83,500
Pump Station Replacement	Innsbruck Pump Station	NA	NA	2029	OR	Life-Cycle Replacement	1	EA	\$ 2,182,879.68	\$ 2,182,900
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2029	OR	Life-Cycle Replacement	4	EA	\$ 199,167.85	\$ 796,700
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2029	OR	Life-Cycle Replacement	3	EA	\$ 99,583.93	\$ 298,800
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2029	OR	Life-Cycle Replacement	3	EA	\$ 99,583.93	\$ 298,800
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2029	OR	Life-Cycle Replacement	1	EA	\$ 292,326.35	\$ 292,300
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2029	OR	Life-Cycle Replacement	1	EA	\$ 292,326.35	\$ 292,300
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2029	OR	Life-Cycle Replacement	1	EA	\$ 292,326.35	\$ 292,300
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2029	OR	Life-Cycle Replacement	3	EA	\$ 30,792.80	\$ 92,400
Meter MTUs	Meter MTUs lifecycle replacement Year 1 of 3	NA	NA	2029	OR	Life-Cycle Replacement	4667	EA	\$ 342.14	\$ 1,596,800
Water SCADA	Water SCADA Updates	NA	NA	2029	OR	Life-Cycle Replacement	1	EA	\$ 136,856.91	\$ 136,900
									2029 Total	\$ 10,235,100
2030 PROJECTS										
New Pipeline	4-inch pipeline in Northwoods Boulevard to extend Stockholm Zone	500	4	2030	OR	Provide Adequate Service Pressure	500	feet	\$ 703.63	\$ 351,800
New Pipeline	8-inch pipeline in Aspenwood Road to extend Palisades Hydro Zone	325	8	2030	OR	Provide Adequate Service Pressure	325	feet	\$ 1,009.28	\$ 328,000
New Pipeline	8-inch pipeline in Sitzmark Way to extend Sitzmark Hydro Zone	300	8	2030	FF	Provide Adequate Service Pressure	300	feet	\$ 972.66	\$ 291,800
New Pipeline	8-inch pipeline in Skislope Way to extend Donner View Hydro Zone	250	8	2030	FF	Provide Adequate Service Pressure	250	feet	\$ 1,083.51	\$ 270,900
Pipeline Replacement	8" Water Main Replacement	3000	8	2030	OR	Life-Cycle Replacement	3000	feet	\$ 645.41	\$ 1,936,200
Pipeline Replacement	12" Water Main Replacement	500	12	2030	OR	Life-Cycle Replacement	500	feet	\$ 1,051.13	\$ 525,600
Well Rehabilitation	Pump and Motor Replacement (300 - 500 GPM)	NA	NA	2030	OR	Life-Cycle Replacement	1	EA	\$ 86,829.14	\$ 86,800
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2030	OR	Life-Cycle Replacement	1	EA	\$ 304,019.40	\$ 304,000
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2030	OR	Life-Cycle Replacement	1	EA	\$ 304,019.40	\$ 304,000
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2030	OR	Life-Cycle Replacement	1	EA	\$ 304,019.40	\$ 304,000
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2030	OR	Life-Cycle Replacement	4	EA	\$ 207,134.57	\$ 828,500
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2030	OR	Life-Cycle Replacement	3	EA	\$ 103,567.28	\$ 310,700
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2030	OR	Life-Cycle Replacement	3	EA	\$ 103,567.28	\$ 310,700
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2030	OR	Life-Cycle Replacement	3	EA	\$ 32,024.52	\$ 96,100
Meter MTUs	Meter MTUs lifecycle replacement Year 2 of 3	NA	NA	2030	OR	Life-Cycle Replacement	4666	EA	\$ 355.83	\$ 1,660,300
Water SCADA	Water SCADA Updates	NA	NA	2030	OR	Life-Cycle Replacement	1	EA	\$ 142,331.18	\$ 142,300
									2030 Total	\$ 8,051,700

Water Division: 2024 - 2033 Capital Improvement Projects List

Water Utility Detail by Year					FUNDING			UNIT	CONSTRUCTION	
FACILITY TYPE	DESCRIPTION	LENGTH, FT	DIAM, IN	YEAR	SOURCE	JUSTIFICATION	QUANTITY	UNITS	COST	COST
2031 PROJECTS (REPLICATED 2030 + Inflation Factor as a PLACEHOLDER)										
New Pipeline	12-inch pipeline in Glacier Way & Skislope Way (MOVED FROM 2024)	1750	12	2031	OR	Fire Flow	1750	feet	\$ 1,112.27	\$ 1,946,500
Pipeline Replacement	8" Water Main Replacement	3000	8	2031	OR	Life-Cycle Replacement	3000	feet	\$ 671.23	\$ 2,013,700
Pipeline Replacement	12" Water Main Replacement	500	12	2031	OR	Life-Cycle Replacement	500	feet	\$ 1,093.18	\$ 546,600
Well Rehabilitation	Pump and Motor Replacement (300 - 500 GPM)	NA	NA	2031	OR	Life-Cycle Replacement	1	EA	\$ 90,302.30	\$ 90,300
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2031	OR	Life-Cycle Replacement	1	EA	\$ 316,180.18	\$ 316,200
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2031	OR	Life-Cycle Replacement	1	EA	\$ 316,180.18	\$ 316,200
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2031	OR	Life-Cycle Replacement	1	EA	\$ 316,180.18	\$ 316,200
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2031	OR	Life-Cycle Replacement	4	EA	\$ 215,419.95	\$ 861,700
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2031	OR	Life-Cycle Replacement	3	EA	\$ 107,709.98	\$ 323,100
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2031	OR	Life-Cycle Replacement	3	EA	\$ 107,709.98	\$ 323,100
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2031	OR	Life-Cycle Replacement	3	EA	\$ 107,709.98	\$ 323,100
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2031	OR	Life-Cycle Replacement	3	EA	\$ 107,709.98	\$ 323,100
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2031	OR	Life-Cycle Replacement	3	EA	\$ 33,305.50	\$ 99,900
Meter MTUs	Meter MTUs lifecycle replacement Year 3 of 3	NA	NA	2031	OR	Life-Cycle Replacement	4667	EA	\$ 370.06	\$ 1,727,100
Water SCADA	Water SCADA Updates	NA	NA	2031	OR	Life-Cycle Replacement	1	EA	\$ 148,024.43	\$ 148,000
									2031 Total	\$ 9,674,800
2032 PROJECTS (REPLICATED 2031 + Inflation Factor as a PLACEHOLDER) (EXCD METERS)										
New Pipeline	12-inch pipeline in Glacier Way & Skislope Way (MOVED FROM 2024)	1750	12	2032	OR	Fire Flow	1750	feet	\$ 1,156.76	\$ 2,024,300
Pipeline Replacement	8" Water Main Replacement	3000	8	2032	OR	Life-Cycle Replacement	3000	feet	\$ 698.08	\$ 2,094,200
Pipeline Replacement	12" Water Main Replacement	500	12	2032	OR	Life-Cycle Replacement	500	feet	\$ 1,136.90	\$ 568,500
Well Rehabilitation	Pump and Motor Replacement (300 - 500 GPM)	NA	NA	2032	OR	Life-Cycle Replacement	1	EA	\$ 93,914.39	\$ 93,900
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2032	OR	Life-Cycle Replacement	1	EA	\$ 328,827.39	\$ 328,800
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2032	OR	Life-Cycle Replacement	1	EA	\$ 328,827.39	\$ 328,800
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2032	OR	Life-Cycle Replacement	1	EA	\$ 328,827.39	\$ 328,800
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2032	OR	Life-Cycle Replacement	4	EA	\$ 224,036.75	\$ 896,100
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2032	OR	Life-Cycle Replacement	3	EA	\$ 112,018.37	\$ 336,100
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2032	OR	Life-Cycle Replacement	3	EA	\$ 112,018.37	\$ 336,100
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2032	OR	Life-Cycle Replacement	3	EA	\$ 112,018.37	\$ 336,100
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2032	OR	Life-Cycle Replacement	3	EA	\$ 112,018.37	\$ 336,100
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2032	OR	Life-Cycle Replacement	3	EA	\$ 34,637.72	\$ 103,900
Water SCADA	Water SCADA Updates	NA	NA	2032	OR	Life-Cycle Replacement	1	EA	\$ 153,945.41	\$ 153,900
									2032 Total	\$ 8,265,600
2033 PROJECTS (REPLICATED 2031 + Inflation Factor as a PLACEHOLDER) (EXCD METERS)										
New Pipeline	12-inch pipeline in Glacier Way & Skislope Way (MOVED FROM 2024)	1750	12	2033	OR	Fire Flow	1750	feet	\$ 845.23	\$ 1,479,200
Pipeline Replacement	8" Water Main Replacement	3000	8	2033	OR	Life-Cycle Replacement	3000	feet	\$ 726.00	\$ 2,178,000
Pipeline Replacement	12" Water Main Replacement	500	12	2033	OR	Life-Cycle Replacement	500	feet	\$ 1,182.38	\$ 591,200
Well Rehabilitation	Pump and Motor Replacement (300 - 500 GPM)	NA	NA	2033	OR	Life-Cycle Replacement	1	EA	\$ 97,670.97	\$ 97,700
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2033	OR	Life-Cycle Replacement	1	EA	\$ 341,980.48	\$ 342,000
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2033	OR	Life-Cycle Replacement	1	EA	\$ 341,980.48	\$ 342,000
Tank Rehabilitation	Interior and Exterior Coating Replacement	NA	NA	2033	OR	Life-Cycle Replacement	1	EA	\$ 341,980.48	\$ 342,000
Pump Station Rehabilitation	Pump Replacement (100 HP)	NA	NA	2033	OR	Life-Cycle Replacement	4	EA	\$ 232,998.22	\$ 932,000
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2033	OR	Life-Cycle Replacement	3	EA	\$ 116,499.11	\$ 349,500
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2033	OR	Life-Cycle Replacement	3	EA	\$ 116,499.11	\$ 349,500
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2033	OR	Life-Cycle Replacement	3	EA	\$ 116,499.11	\$ 349,500
Pump Station Rehabilitation	Pump Replacement (25 HP)	NA	NA	2033	OR	Life-Cycle Replacement	3	EA	\$ 116,499.11	\$ 349,500
PRV Rehabilitation	Interior Rehabilitation and Maintenance	NA	NA	2033	OR	Life-Cycle Replacement	3	EA	\$ 36,023.22	\$ 108,100
Water SCADA	Water SCADA Updates	NA	NA	2033	OR	Life-Cycle Replacement	1	EA	\$ 160,103.22	\$ 160,100
									2033 Total	\$ 7,970,300

TDPUD Capital Budget 2024 & 2025 and Forecast 2026-2033 (Working Draft)

Capital Projects Expenditure Plan - Information Technology

Project Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Hardware Refresh	410,000	294,500	160,500	164,500	518,500	374,000	192,000	184,500	190,500	195,500
Enterprise Software			200,000		500,000			200,000		
Data Center UPS		100,000					100,000			
Radio System	150,000			1,000,000					150,000	
Phone System	60,000					50,000				
GIS Upgrade			500,000				500,000			
Security Operations Center (SOC)	100,000					100,000				
Contingency	60,000	62,100	64,100	66,100	68,100	70,000	72,000	74,100	76,100	78,100
Total	780,000	456,600	924,600	1,230,600	1,086,600	594,000	864,000	458,600	416,600	273,600
Electric	390,000	228,300	462,300	615,300	543,300	297,000	432,000	229,300	208,300	136,800
Water	390,000	228,300	462,300	615,300	543,300	297,000	432,000	229,300	208,300	136,800
								10 year total		7,085,200
								Electric		3,542,600
								Water		3,542,600

TDPUD Capital Budget 2024 & 2025 and Forecast 2026-2033 (Working Draft)

Capital Projects Expenditure Plan - Vehicles

Project Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
E Electric fleet	1,452,700	1,369,500	754,600	609,200	152,000	689,100	609,200	799,700	268,800	749,500
W Water fleet	526,000	392,600	441,100	156,500	-	435,200	510,300	559,800	159,600	740,600
Total	\$ 1,978,700	\$ 1,762,100	\$ 1,195,700	\$ 765,700	\$ 152,000	\$ 1,124,300	\$ 1,119,500	\$ 1,359,500	\$ 428,400	\$ 1,490,100
Electric Division	1,452,700	1,369,500	754,600	609,200	152,000	689,100	609,200	799,700	268,800	749,500
Water Division	526,000	392,600	441,100	156,500	-	435,200	510,300	559,800	159,600	740,600
									10 year total	11,376,000
									Electric	7,454,300
									Water	3,921,700

Electric Fleet includes support pool vehicles.

Current fleet count, 84

Current average age of fleet, 10.7 years old (9.9 last budget cycle)

For 10-year plan, the average age at replacement year is 16.3

Future years include 5.0% inflation factor applied to current replacement cost estimates.

For 2025 replacements, the current average mileage is 78K and avg. age in 2025 will be 10yo

2024 Expenditures

2025 Expenditures

	Electric	Water		Electric	Water
New Digger Derrick	521,800	-	New F550 Troubleman Truck	262,000	-
New Substation/Inspector Truck	129,900	-	14 Jeep Cherokee (107)	108,600	-
New IT Truck - 2024 Silverado EV	98,500	-	15 Jeep Cherokee (108)	108,600	-
13 Ford Escape - 2024 Silverado EV (106)	98,500	-	15 Jeep Cherokee (109)	108,600	-
06 Chevy Silverado 3500 (503)	172,100	-	15 Jeep Cherokee (110)	108,600	-
New Line Crew UTV	90,900	-	15 Jeep Cherokee (111)	108,600	-
87 Sherman Reilly wire puller/tugger (286)	170,500	-	18 Chevrolet K1500 (230)	108,600	-
04 Underground wire puller/tugger (288)	170,500	-	18 Chevrolet K1500 (231)	108,600	-
06 Chevy Silverado 3500 (301)	-	127,700	06 Chevy K1500 (203)	108,600	-
08 Chevy Silv.3500 - retain for Fac. (new 50x veh. #) (343)	-	127,700	18 Chevy K1500 (309)	-	108,600
18 Chevy K1500 (308)	-	135,300	13 GMC Sierra 2500HD (307)	-	142,000
11 Chevy K2500 (345)	-	135,300	13 GMC Sierra 2500HD (306)	-	142,000
			New Multihog/Snow Removal - GenSvs/Water/Elec	238,700	-
2024	1,452,700	526,000	2025	1,369,500	392,600
Purchases in 2024	431,900	270,600	Purchases in 2025	1,107,500	392,600
Approved in 2022 or 2023, devlivered/spend in 2024	1,020,800	255,400	Approved in 2023, devlivered/spend in 2025	262,000	-

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
APPENDIX 4.A
LABOR BENEFIT COSTS % LABOR OVERHEAD

	Current Year BUDGET FY23	Y2Y Change		2024 Budget (year 1) PH 11/1/2023 FY24	Y2Y Change		2025 Budget (year 2) PH 11/1/2023 FY25
		Amount	Pctg		Amount	Pctg	
VALUE OF BENEFITS							
Medical/Dental insurance (EE)	\$ 2,526,439	331,621	13%	\$ 2,858,060	114,322	4%	\$ 2,972,382
Self-funded vision benefit	72,839	4,105	6%	76,944	769	1%	77,713
Long term disability insurance	55,659	4,637	8%	60,296	4,503	7%	64,799
Life insurance	71,600	(799)	-1%	70,801	5,287	7%	76,088
Longevity	23,254	(6,444)	-28%	16,810	672	4%	17,482
Wellness	0	35,000	na	35,000	2,500	7%	37,500
FICA	660,419	56,867	9%	717,286	49,118	7%	766,404
Fed Med	159,667	19,697	12%	179,364	5,980	3%	185,344
Worker's compensation	260,109	66,072	25%	326,181	24,358	7%	350,539
Retirement.Pension/Match	3,081,728	74,179	2%	3,155,907	235,675	7%	3,391,582
OPEB Retiree Med/Den Net (Retiree)	397,023	11,911	3%	408,934	16,357	4%	425,291
OPEB CERBT Contribution	120,000	5,000	4%	125,000	5,000	4%	130,000
Value of non-productive labor (vacation, admin leave,sick leave, holiday)	1,534,827	220,986	14%	1,755,813	58,659	3%	1,814,472
TOTAL VALUE OF BENEFITS	\$ 8,963,564	822,832	9%	\$ 9,786,396	523,201	5%	\$ 10,309,597
PRODUCTIVE LABOR							
Recommended labor (Appendix II) (excludes BoD)	\$ 11,008,685	1,369,162	12%	\$ 12,377,847	413,524	3%	\$ 12,791,371
Less value of non-productive labor (above)	(1,534,827)	(220,986)	14%	(1,755,813)	(58,659)	3%	(1,814,472)
TOTAL PRODUCTIVE LABOR	\$ 9,473,858	1,148,176	12%	\$ 10,622,034	354,865	3%	\$ 10,976,899
<i>% of Recommended Labor</i>	<i>86.1%</i>			<i>85.8%</i>			<i>85.8%</i>
PAYROLL OVERHEAD							
Value of Benefits / Productive Labor	94.61%	(0.0248)	-2.6%	92.13%	0.0179	1.9%	93.92%
OTHER METRICS							
Total Labor and Benefits	\$ 18,437,422	1,971,008	11%	\$ 20,408,430	878,066	4%	\$ 21,286,496
Benefits as a percent of Total Labor and Benefits	48.62%	(0.0066)	-1.4%	47.95%	0.0048	1.0%	48.43%
Benefits excluding non-productive, % of Recommended Labor	67.48%	(0.0260)	-3.9%	64.88%	0.0153	2.4%	66.41%

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
APPENDIX 4.B
TRANSPORTATION OVERHEAD

This appendix assumes that the cost of operating, maintaining and replacing District vehicles and equipment will be recognized as an overhead charged against direct labor that uses the vehicles.

	FY23	Y2Y Change	FY24	Y2Y Change	FY25
TRANSPORTATION & EQUIPMENT EXPENSE					
Vehicle operation, repair, fuels & misc expenses	\$ 780,093		\$ 1,026,954		\$ 1,071,488
Vehicle rentals (veh reserv funded)	0		65,000		65,000
Insurance	25,750		25,000		25,800
Replacement (depreciation expense)	442,827		472,400		486,600
TOTAL TRANSPORTATION EXPENSE	\$1,248,670	27%	\$1,589,354	4%	\$1,648,888
 DIRECT LABOR HOURS					
General Manager	8,456		9,015		9,015
Administrative Services	130		130		130
Conservation	330		150		150
Electric Operations/capital	42,141		46,584		46,271
Water Operations/capital	34,467		33,527		33,502
IT Power Supply/capital	3,764		4,372		4,232
TOTAL DIRECT LABOR HOURS	89,288	5%	93,778	-1%	93,300
 TRANSPORTATION/EQUIPMENT OVERHEAD PER HOUR COST					
	\$13.98	21%	\$16.95	4%	\$17.67
	FY23		FY24		FY25

Transportation Overhead - Clearings - Activity Code 958 - 2.7.950

Transportation Overhead - Charging - Activity Code 957 - % applied to VehicleUse Productive Payroll Hours - Ops/WorkOrders/Capital

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)

APPENDIX 4.C

ADMINISTRATIVE OVERHEAD

	FY23	FY24	FY25
COMMON SUPPLY COSTS:			
<i>Purchasing/Warehousing of Common Supplies</i>			
Labor	\$153,065	\$171,153	\$176,331
Accounts Payable	46,762	44,300	45,629
Overhead:			
Labor	144,820	157,688	165,612
Administrative	6,276	6,740	6,945
	<u>350,923</u>	<u>379,881</u>	<u>394,517</u>
<i>Warehousing Operating Costs</i>			
Utilities & Building Maintenance	31,029	32,517	33,818
Miscellaneous (insurance)	6,180	6,000	6,180
Subtotal	<u>37,209</u>	<u>38,517</u>	<u>39,998</u>
TOTAL PURCHASING/WAREHOUSING/COMMON SUPPLIE	<u>\$388,132</u>	<u>\$418,398</u>	<u>\$434,515</u>
TOTAL PRODUCTIVE LABOR	\$9,473,858	\$10,622,034	\$10,976,899
ADMINISTRATIVE OVERHEAD	4.10%	3.94%	3.96%
	FY23	FY24	FY25

Administrative Overhead - Clearings - Activity Code 941 - 1.3.963 & 1.7.935.10

Administrative Overhead - Charging - Activity Code 941 - % applied to Productive Payroll Dollars - Ops/WorkOrders/Capital

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)

APPENDIX 4.D
CONSTRUCTION OVERHEAD

			FY24		FY25
Step 1	General direction and general construction costs from budget:				
	<i>Electric Operations</i>		\$ 194,665		\$ 207,093
	<i>Water Operations - 45% of 7.680.150 (bulk of Constr is contract)</i>		157,137		164,737
	Total		<u>\$ 351,802</u>		<u>\$ 371,830</u>
Step 2	Determine capitalized labor as a percent of total labor:				
	<i>Capitalized Labor</i>	<i>exclds CFD</i>	<u>\$1,641,809</u>		<u>\$1,669,547</u>
	<i>Total Electric & Water Labor</i>		\$6,670,511	24.61%	\$6,875,388
					24.28%
Step 3	Determine construction overhead to be capitalized:				
	<i>Total General direction & construction costs</i>		\$ 351,802		\$ 371,830
	<i>% of labor to be capitalized</i>		<u>24.61%</u>		<u>24.28%</u>
	<i>General direction & construction costs to capitalize</i>		\$ 86,589		\$ 90,291
	<i>Construction accounting costs to capitalize</i>		<u>233,524</u>		<u>242,958</u>
			\$ 320,113		\$ 333,249
Step 4	Calculate construction overhead to be applied to capital improvements:				
	<i>Capital Overhead</i>	<i>FY 2023 Budget</i>	<u>\$320,113</u>		<u>\$333,249</u>
	<i>Capital Labor</i>	<i>\$280,238</i>	\$1,641,809	19.50%	\$1,669,547
		<i>\$1,547,869</i>			19.96%
	CONSTRUCTION OVERHEAD =	18.10%	19.50%		19.96%
		FY23	FY24		FY25

Construction Overhead - Clearings - Activity Code 946
Construction Overhead - Charging - Activity Code Range 960-964 -

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)

APPENDIX 4.E

INTERDEPARTMENTAL RENT

	FY23		FY24		FY25
DISTRICT HEADQUARTERS:					
<i>Building operation/PM/repair</i>	435,074	93%	839,515	3%	866,531
<i>Depreciation of jointly used assets</i>	709,078	-54%	323,285	8%	348,469
TOTAL COSTS	<u>\$1,144,152</u>	2%	<u>\$1,162,800</u>	4%	<u>\$1,215,000</u>

The Electric Utility owns the district headquarters.

The Water Utility pays the Electric Utility rent for the use of the District headquarters and jointly used assets.

The rent is calculated as 50% of the above costs, as presented below:

	Water Utility %	50%		50%		50%
Water department share @ 50% (rounded) \$		572,076	\$	581,400	\$	607,500
Monthly rent paid to Electric Dept. \$		47,673	\$	48,450	\$	50,625
		FY23		FY24		FY25

APPENDIX 4.F
ELECTRIC DEBT SCHEDULE
Principal and Interest Payments

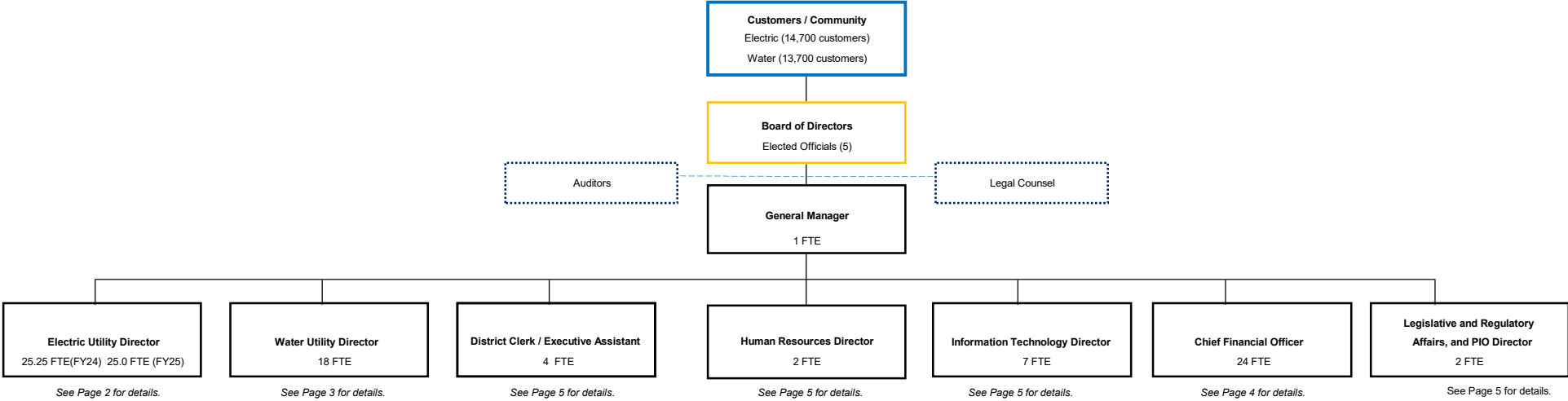
YEAR	Refinanced Pension Liability (POBs)	2022 COP Debt Electric	Electric TOTAL	less Water portion	net Electric DS
2022	545,657	109,193	654,850	(218,263)	436,587
2023		431,181	431,181	-	431,181
2024		429,181	429,181	-	429,181
2025		431,931	431,931		431,931
2026		429,181	429,181		429,181
2027		431,181	431,181		431,181
2028		432,681	432,681		432,681
2029		428,681	428,681		428,681
2030		429,431	429,431		429,431
2031		429,681	429,681		429,681
2032		429,431	429,431		429,431
2033		428,681	428,681		428,681

APPENDIX 4.G
WATER DEBT SCHEDULE
Principal and Interest Payments

YEAR	Rates	Pipeline 2015 / 2016 COP Debt			Pipeline total	Water's portion of Pension Sidefund (POBs)	2022 COP Debt Water	TOTAL
		FF	DL Surcharge					
2022	576,869	358,008	99,060	1,033,938	218,263	271,406	1,523,606	
2023	577,228	358,672	97,837	1,033,738		953,750	1,987,488	
2024	573,008	359,233	100,297	1,032,538		952,250	1,984,788	
2025	576,529	360,884	97,925	1,035,338		955,250	1,990,588	
2026	573,196	359,005	99,736	1,031,938		952,500	1,984,438	
2027	575,581	359,806	97,150	1,032,538		954,250	1,986,788	
2028	574,322	358,474	99,142	1,031,938		955,250	1,987,188	
2029	570,555	360,101	100,444	1,031,100		950,500	1,981,600	
2030	575,893	359,147	97,360	1,032,400		950,250	1,982,650	
2031	574,705	359,524	98,421	1,032,650		954,250	1,986,900	
2032	573,333	357,313	100,104	1,030,750		952,250	1,983,000	
2033	575,711	359,424	101,490	1,036,625		954,500	1,991,125	
2034	574,484	359,309	97,207	1,031,000		950,750	1,981,750	
2035		306,800		306,800		951,250	1,258,050	
2036				0		954,850	954,850	
2037				0		952,650	952,650	
2038				0		954,850	954,850	



Organization Chart for Budget 2024 and 2025



Employee Full Time Equivalents (FTE)
 83.25 Total FTE for 2024 Budget
 83.0 Total FTE for 2025 Budget

List of Elected and Appointed Officials

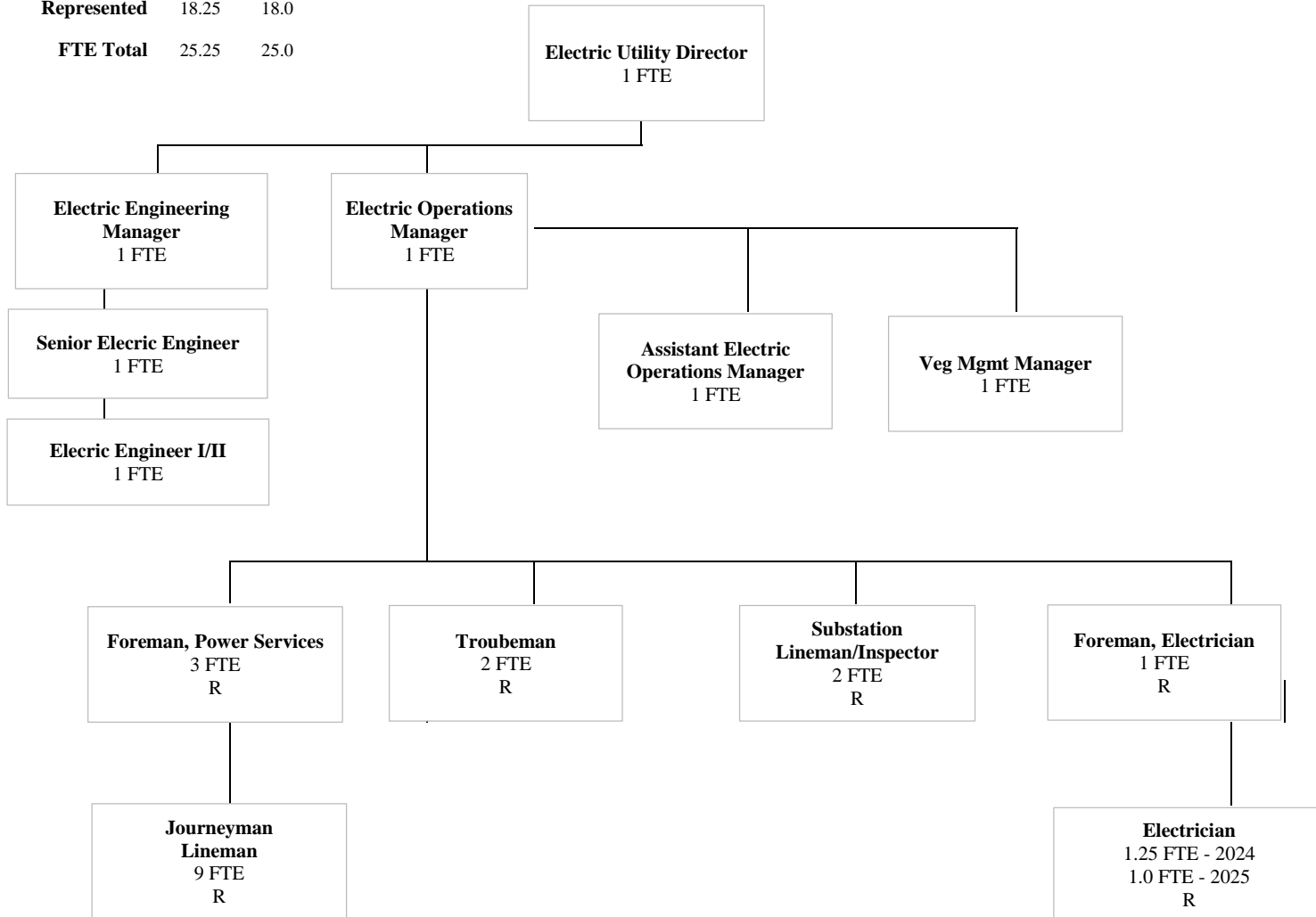
Elected Officials		FY '2023 (Term)	Appointed Officials - Current (no change forecasted for 2024/2025)	
Board President		Jeff Bender (2020-2024)	Treasurer	Michael R. Salmon
Vice President		Tony Laliotis (2022-2026)	District Clerk	Shanna Kuhlemier
Board of Director		Christa Finn (2022-2026)	General Manager	Brian Wright
Board of Director		Joe Aguera (2020-2024)		
Board of Director		Kim Harris (2020-2024)		
Terms for directors run December of starting year through December of even years, four year terms.				



Organization Chart for Budget 2024 and 2025 (version 10/18/2023)

ELECTRIC OPERATIONS

	B24	B25
Unrepresented	7.0	7.0
Represented	18.25	18.0
FTE Total	25.25	25.0

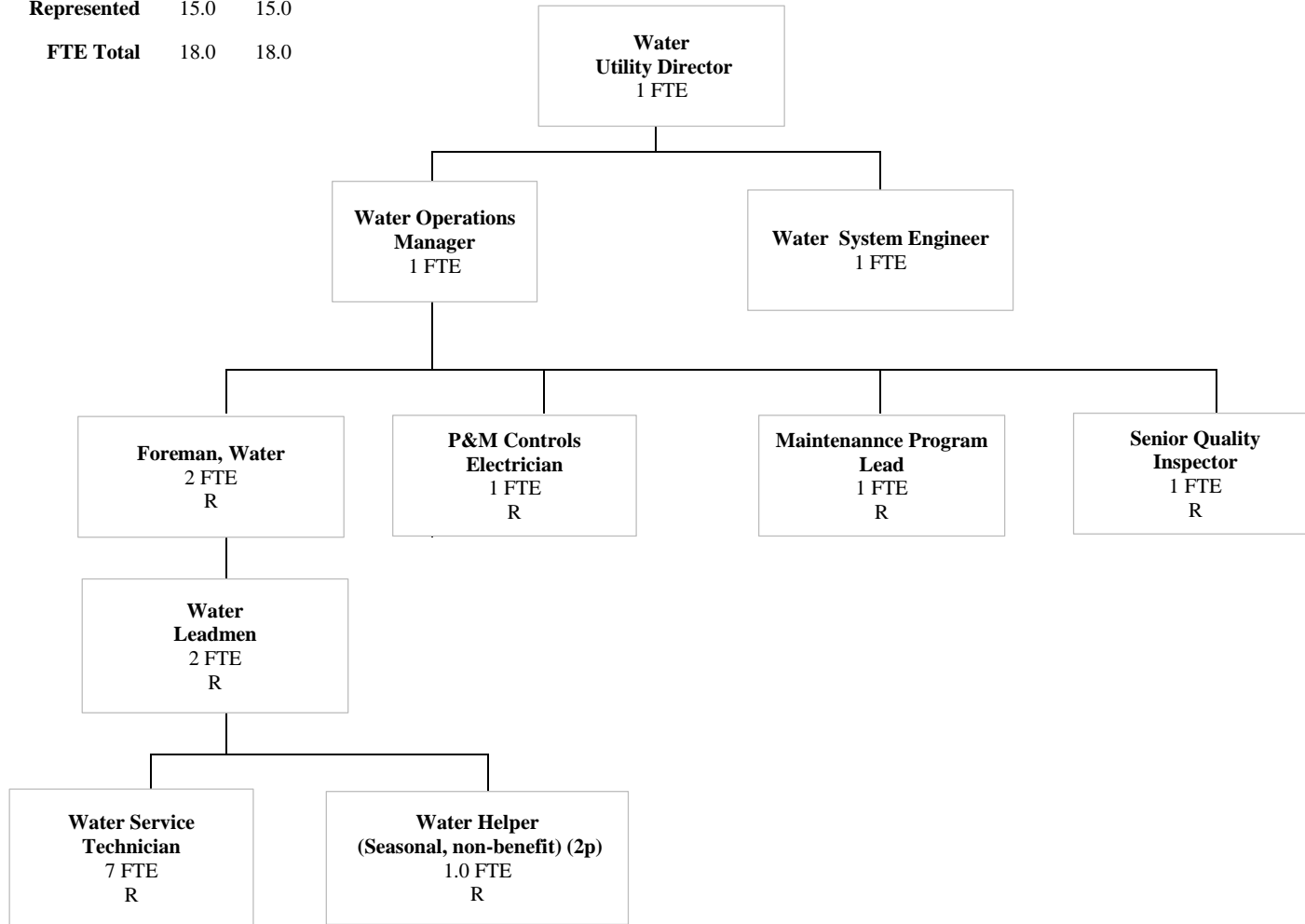




Organization Chart for Budget 2024 and 2025 (version 10/18/2023)

WATER OPERATIONS

	B24	B25
Unrepresented	3.0	3.0
Represented	15.0	15.0
FTE Total	18.0	18.0



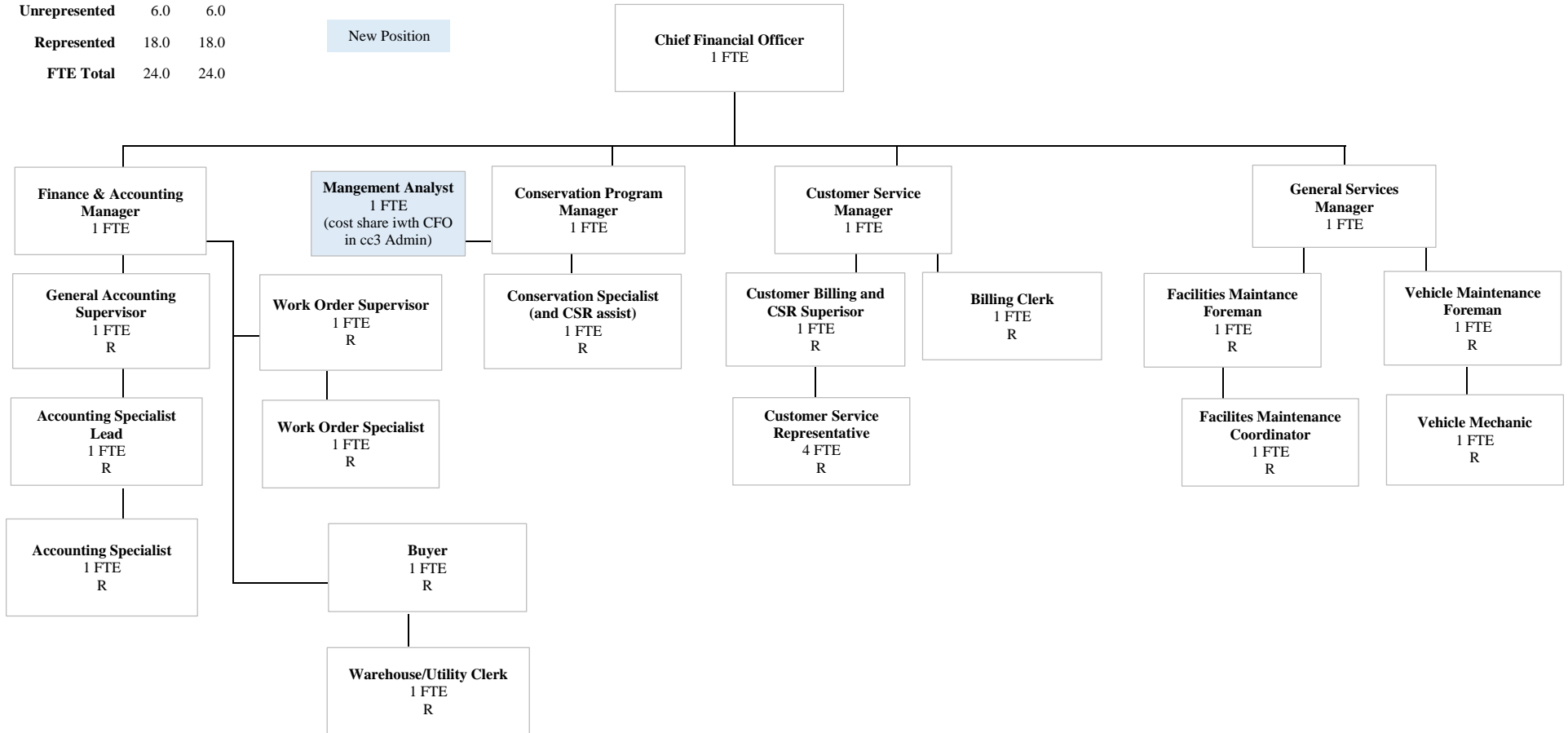


Organization Chart for Budget 2024 and 2025 (version 10/18/2023)

Chief Financial Officer

	B24	B25
Unrepresented	6.0	6.0
Represented	18.0	18.0
FTE Total	24.0	24.0

New Position





Organization Chart for Budget 2024 and 2025 (version 10/18/2023)

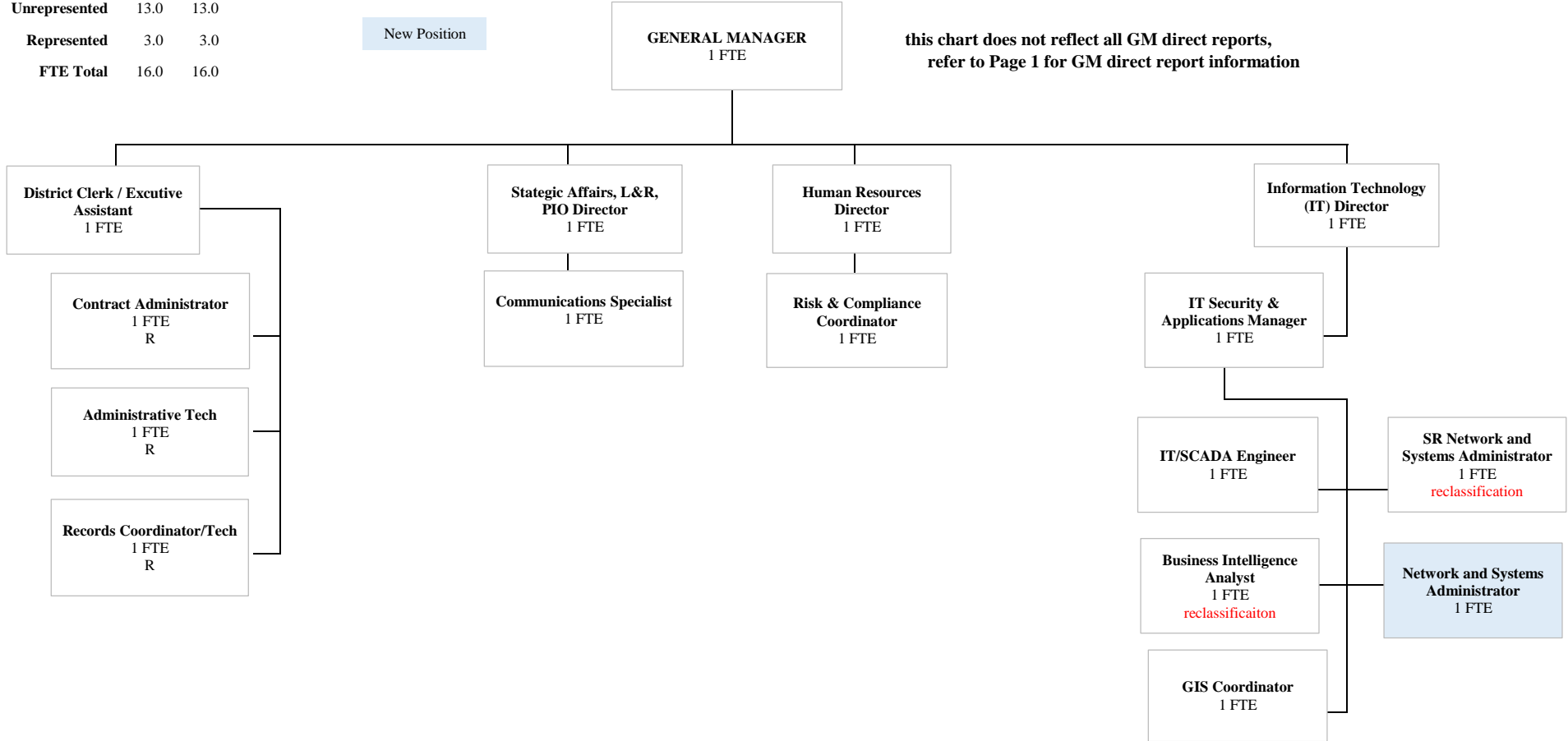
GENERAL MANAGER AND OTHER DIRECTORS

	B24	B25
Unrepresented	13.0	13.0
Represented	3.0	3.0
FTE Total	16.0	16.0

New Position

GENERAL MANAGER
1 FTE

this chart does not reflect all GM direct reports,
refer to Page 1 for GM direct report information



TDPUD Budget FY2024 and FY2025 (10/18/2023 Draft)
BUDGETED POSITIONS BY HOME DEPARTMENT

Full Time Equivalents (FTE)
 Payroll Dollars (base pay, including paid time off)
 Before any allocations to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars			POSITIONS by DEPARTMENT	
2023	2024	2025		
			<u>ELECTRIC OPERATIONS</u>	
1.00	1.00	1.00	1.00	Electric Utility Director
1.00	1.00	1.00	1.00	Electric Engineering Manager
2.00	2.00	2.00	2.00	Electric Engineer
1.00	1.00	1.00	1.00	Electric Operations Manager
1.00	1.00	1.00	1.00	Assistant Electric Operations Manager
3.00	3.00	3.00	3.00	Foreman, Power Services
				Foreman, Service Crew
1.00	1.00	1.00	1.00	Foreman, Electricians
1.00	1.25	1.00	1.00	Electrician/Meter Technician
1.00				Meter Read/Utility/WMP
	1.00	1.00	1.00	Vegitation Management Manager
2.00	2.00	2.00	2.00	Substation Lineman/Inspector
2.00	2.00	2.00	2.00	Troubleman
				Lead Lineman
7.00	9.00	9.00	9.00	Journeyman Linemen
2.00				Apprentice Linemen
				Standby/Overtime
				Compensation Study Factor
25.00	25.25	25.00	FTE Total	ELECTRIC OPERATIONS
	0.25	(0.25)	FTE Change	
\$ 4,081,997	\$ 4,480,764	\$ 4,611,696	Payroll Dollars	
	\$ 398,767	\$ 130,932	Change, Dollars	
	9.8%	2.9%	Change, Percentage	
			<u>WATER OPERATIONS</u>	
1.00	1.00	1.00	1.00	Water Utility Director
1.00	1.00	1.00	1.00	Water System Engineer
1.00	1.00	1.00	1.00	Water Operations Manager
1.00	1.00	1.00	1.00	Water SR Quality Inspector
2.00	2.00	2.00	2.00	Water Foremen
2.00	2.00	2.00	2.00	Water Leadmen
5.00	7.00	7.00	7.00	Water Service Technicians
2.00	-	-	-	Water Service Technicians - in Training
1.00	1.00	1.00	1.00	Water Helper I (two part-time, summer) (non-benefited)
1.00	1.00	1.00	1.00	P&M Controls Electrician (position from Electric Ops)
1.00	1.00	1.00	1.00	Maintenance Program Lead
				Standby/Overtime
				Compensation Study Factor
18.00	18.00	18.00	FTE Total	WATER OPERATIONS
	-	-	FTE Change	
\$ 2,457,912	\$ 2,601,953	\$ 2,680,413	Payroll Dollars	
	\$ 144,041	\$ 78,460	Change, Dollars	
	5.9%	3.0%	Change, Percentage	

TDPUD Budget FY2024 and FY2025 (10/18/2023 Draft)
BUDGETED POSITIONS BY HOME DEPARTMENT

Full Time Equivalents (FTE)
 Payroll Dollars (base pay, including paid time off)
 Before any allocations to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars	POSITIONS by DEPARTMENT
------------------------	-------------------------

GENERAL MANAGEMENT

1.00	1.00	1.00	General Manager	
1.00	1.00	1.00	District Clerk / Executive Assistant	
1.00	1.00	1.00	Public Information & Strategic Affairs Director	
1.00	1.00	1.00	Contract Administrator	
1.00	1.00	1.00	Record Coordinator/Tech	
1.00	1.00	1.00	Administrative Tech	
1.00	1.00	1.00	Communications Coordinator	
1.00	1.00	1.00	Human Resources Director	
1.00	1.00	1.00	Risk & Compliance Coordinator	
-			Compensation Study Factor	
9.00	9.00	9.00	FTE Total	GENERAL MANAGEMENT
	-	-	FTE Change	
\$ 1,213,977	\$ 1,405,324	\$ 1,461,865	Payroll Dollars	
	\$ 191,347	\$ 56,541	Change, Dollars	
	15.8%	4.0%	Change, Percentage	

ADMINISTRATIVE SERVICES

-	1.00	1.00	Chief Financial Officer	
1.00	1.00	1.00	Finance & Accounting Manager	
-	0.50	0.50	Management Analyst 1/2	
1.00	-	-	Senior Accountant/Accounting Analyst	
1.00	1.00	1.00	General Accounting Supervisor	
1.00	1.00	1.00	Work Order Accounting Supervisor	
1.00	1.00	1.00	Work Order Clerk	
-	1.00	1.00	Accounting Specialist Lead	
1.00	1.00	1.00	Acg Specialist - Payroll and Accounts Payable Clerk	
1.00	1.00	1.00	Buyer/Clerk	
1.00	1.00	1.00	Warehouse/Utility Worker	
1.00	1.00	1.00	Customer Services Manager	
1.00	1.00	1.00	Customer Billing and CSR Supervisor	
1.00	1.00	1.00	Billing Clerk	
1.00	-	-	Conservation Specialist (position moved to Conservation Dept for B'22 '	
4.00	4.00	4.00	Customer Service Representatives (4)	
			Overtime	
			Compensation Study Factor	
16.00	16.50	16.50	FTE Total	ADMINISTRATIVE SERVICES
	0.50	-	FTE Change	
\$ 1,555,846	\$ 1,798,758	\$ 1,869,948	Payroll Dollars	
	\$ 242,912	\$ 71,190	Change, Dollars	
	15.6%	4.0%	Change, Percentage	

TDPUD Budget FY2024 and FY2025 (10/18/2023 Draft)
BUDGETED POSITIONS BY HOME DEPARTMENT

Full Time Equivalents (FTE)
 Payroll Dollars (base pay, including paid time off)
 Before any allocations to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars			POSITIONS by DEPARTMENT	
<u>GENERAL SERVICES</u>				
1.00	1.00	1.00	General Services Manager	
1.00	1.00	1.00	Facilities Maintenance Foreman	
1.00	1.00	1.00	Facilities Maintenance Coordinator	
1.00	1.00	1.00	Vehicle Mechanic Foreman	
1.00	1.00	1.00	Vehicle Mechanic	
			Standby/Overtime	
			Compensation Study Factor	
5.00	5.00	5.00	FTE Total	GENERAL SERVICES
	-	-	FTE Change	
\$ 564,327	\$ 622,482	\$ 646,571	Payroll Dollars	
	\$ 58,155	\$ 24,089	Change, Dollars	
	10.3%	3.9%	Change, Percentage	
<u>CONSERVATION</u>				
1.00	1.00	1.00	Program Manager, CSR & Conservation	
-	0.50	0.50	Management Analyst 1/2	
1.00	1.00	1.00	Conservation Specialist (positiong moved from AdminSvcs Dept for B'2:	
-	-	-	Overtime	
-	-	-	Compensation Study Factor	
2.00	2.50	2.50	FTE Total	CONSERVATION
	0.50	-	FTE Change	
\$ 209,351	\$ 295,029	\$ 311,381	Payroll Dollars	
	\$ 85,678	\$ 16,352	Change, Dollars	
	40.9%	5.5%	Change, Percentage	
<u>IT/GIS</u>				
1.00	1.00	1.00	IT Director/CIO	
1.00	1.00	1.00	IT/SCADA Engineer	
1.00	1.00	1.00	Sr Network & System Administrator (recl. from NSA)	
	1.00	1.00	Network & System Administrator (+1 FTE)	
1.00	1.00	1.00	GIS Coordinator	
1.00	1.00	1.00	BI Analyst (recl. From DA & Admin)	
1.00	1.00	1.00	IT Security & Applications Manager	
			Compensation Study Factor	
6.00	7.00	7.00	FTE Total	IT/GIS
	1.00	-	FTE Change	
\$ 917,446	\$ 1,173,538	\$ 1,209,498	Payroll Dollars	
	\$ 256,092	\$ 35,959	Change, Dollars	
	27.9%	3.1%	Change, Percentage	

TDPUD Budget FY2024 and FY2025 (10/18/2023 Draft)
BUDGETED POSITIONS BY HOME DEPARTMENT

Full Time Equivalents (FTE)
 Payroll Dollars (base pay, including paid time off)
 Before any allocations to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars	POSITIONS by DEPARTMENT
-------------------------------	--------------------------------

			DISTRICT TOTAL (excluding Board of Directors)	
	81.00	83.25	83.00	FTE Total
		2.25	(0.25)	FTE Change
\$ 11,000,856	\$ 12,377,847	\$ 12,791,371		Payroll Dollars
	\$ 1,376,991	\$ 413,524		Change, Dollars
	12.5%	3.3%		Change, Percentage
				DISTRICT TOTAL (excluding Board of Directors)

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
Financial Master Plan Summary
FY24 through FY33
(in thousands)

Attachment 6

ELECTRIC

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Operating Cash Flow										
Operating revenue	\$ 38,228	\$ 43,201	\$ 45,341	\$ 47,588	\$ 49,480	\$ 51,448	\$ 53,495	\$ 55,624	\$ 57,838	\$ 60,140
Operating Purchase Power Costs	(14,764)	(15,450)	(16,068)	(16,711)	(17,379)	(18,074)	(18,797)	(19,549)	(20,331)	(21,144)
Operating Expenses	(16,548)	(16,719)	(17,471)	(18,257)	(19,078)	(19,936)	(20,833)	(21,771)	(22,750)	(23,774)
Other revenue/(expenses)	91	70	8	21	26	112	155	188	252	325
Net Income FMP	\$ 7,007	\$ 11,102	\$ 11,810	\$ 12,641	\$ 13,049	\$ 13,550	\$ 14,020	\$ 14,492	\$ 15,009	\$ 15,547
Transfer from/(to) funds	6,263	6,055	(2,824)	(4,358)	(1,916)	(928)	(3,142)	(386)	(53)	(109)
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Debt principal payments	(284)	(277)	(269)	(261)	(253)	(244)	(234)	(225)	(214)	(204)
2022 Debt proceeds use- \$6,500	-	6,500	-	-	-	-	-	-	-	-
Capital projects	(13,335)	(22,501)	(7,524)	(7,310)	(6,312)	(9,738)	(8,496)	(10,192)	(10,560)	(10,622)
Change in Operating Cash	\$ (349)	\$ 878	\$ 1,192	\$ 712	\$ 4,569	\$ 2,640	\$ 2,147	\$ 3,690	\$ 4,182	\$ 4,612
	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Op Reserve % of OpExp (Goal 50%)	45%	50%	55%	56%	78%	88%	94%	107%	121%	135%
Rate Reserve % of PPE (Goal 50%)	40%	43%	46%	48%	50%	50%	50%	50%	50%	50%
Capital Reserves % Capx (Goal100%)	71%	16%	40%	77%	90%	102%	128%	130%	133%	133%
Cash & Reserve Balances										
Operating Reserve (Gen Fd) Balance	\$ 7,501	\$ 8,379	\$ 9,571	\$ 10,283	\$ 14,852	\$ 17,492	\$ 19,640	\$ 23,330	\$ 27,512	\$ 32,124
Rate Reserve Balance	5,960	6,679	7,364	8,062	8,772	9,120	9,482	9,858	10,249	10,656
Capital Reserve Balance	6,238	1,225	3,999	8,079	9,241	10,826	14,042	14,723	15,018	15,318
Capital Vehicle Reserve Balance	854	421	246	296	890	1,002	1,217	1,278	1,876	2,050
Deferred Liability	2,231	2,298	2,344	2,391	2,439	2,488	2,538	2,589	2,641	2,694
Facility Fee Reserve Balance	554	253	387	525	665	315	464	623	291	459
Cash & Reserve Balances	\$ 23,338	\$ 19,255	\$ 23,911	\$ 29,636	\$ 36,859	\$ 41,243	\$ 47,383	\$ 52,401	\$ 57,587	\$ 63,301
	for real-time rate adjustment impacts									
Change to Proposed FY24 & FY25	0.00%	0.00%								
Proposed rate change	12.00%	12.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Net Rate Increase in active FMP	12.00%	12.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33

TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)
Financial Master Plan Summary
FY24 through FY33
(in thousands)

WATER

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Operating Cash Flow										
Operating revenue	\$ 19,134	\$ 20,545	\$ 22,744	\$ 25,183	\$ 27,636	\$ 29,231	\$ 30,629	\$ 32,094	\$ 33,629	\$ 35,239
Operating expenses	(12,995)	(13,723)	(14,172)	(14,635)	(15,094)	(15,568)	(16,057)	(16,562)	(17,082)	(17,619)
Other revenue and expenses	(820)	(826)	(853)	(841)	(813)	(731)	(660)	(600)	(559)	(435)
Net income	\$ 5,319	\$ 5,996	\$ 7,719	\$ 9,707	\$ 11,729	\$ 12,932	\$ 13,912	\$ 14,932	\$ 15,988	\$ 17,185
Transfers from/(to) funds	(169)	2,932	2,138	221	(1,477)	519	(3,067)	(3,606)	(2,534)	(1,779)
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Debt principal payments	(920)	(965)	(1,000)	(1,045)	(1,090)	(1,125)	(1,170)	(1,220)	(1,265)	(1,325)
Debt proceeds (new debt) - \$0,000	-	-	-	-	-	-	-	-	-	-
Capital expenditures	(5,794)	(8,065)	(10,366)	(9,749)	(7,066)	(10,967)	(8,994)	(10,464)	(8,634)	(8,848)
Change in Operating Cash	\$ (1,564)	\$ (102)	\$ (1,509)	\$ (866)	\$ 2,096	\$ 1,359	\$ 681	\$ (358)	\$ 3,555	\$ 5,233
	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
OpGF Reserve% of OpExp Goal 50%	51%	48%	35%	28%	41%	49%	52%	48%	67%	95%
Capital Reserves % CapxGoal 100%	46%	33%	21%	23%	41%	40%	77%	113%	137%	155%
Cash & Reserve Balances										
Operating Cash Balance (GenFd)	\$ 6,621	\$ 6,520	\$ 5,011	\$ 4,144	\$ 6,240	\$ 7,599	\$ 8,281	\$ 7,923	\$ 11,477	\$ 16,710
Capital Reserve Balance	3,739	2,701	1,755	1,690	3,099	2,961	7,020	11,161	13,884	16,461
Vehicle Reserve Balance	348	295	240	516	1,013	1,116	1,164	1,181	1,600	1,485
Deferred Liability	117	121	124	128	132	136	140	144	148	153
Facility Fee Balance	1,584	527	34	221	428	656	348	622	925	1,261
Cash & Reserve Balances	\$ 12,409	\$ 10,164	\$ 7,164	\$ 6,699	\$ 10,912	\$ 12,468	\$ 16,953	\$ 21,031	\$ 28,034	\$ 36,070
Debt service coverage (1.25 required until 2036)	3.54	3.86	4.73	5.71	6.71	7.33	7.81	8.29	8.82	9.37
Change to Proposed FY22 & FY23	0.0%	0.0%								
Proposed rate change	8.0%	7.0%	10.0%	10.0%	9.0%	5.0%	4.00%	4.00%	4.00%	4.00%
	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33

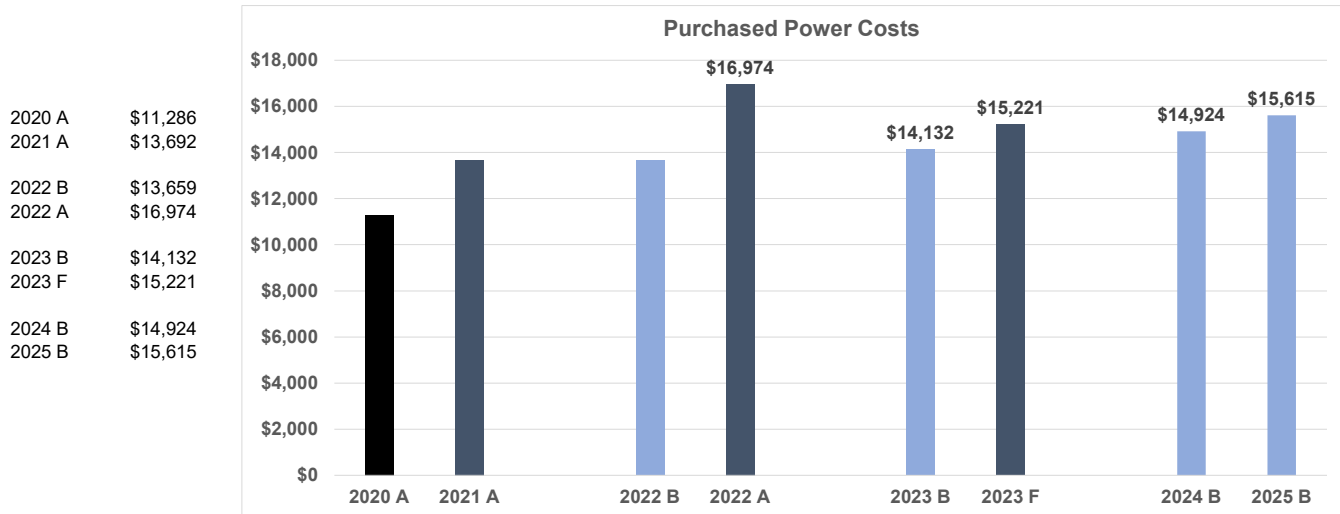
TDPUD Budget FY2024 and FY2025 (11/1/2023 PH)

Financial Master Plan - RESERVE BALANCES - Actual | Forecast | Goal

	Actual 12/31/2021 Balance	Actual 12/31/2022 Balance	Forecast 2023 Change	Forecast 12/31/2023 Balance	BUDGET 2024 Change	BUDGET 12/31/2024 Balance	BUDGET 2025 Change	BUDGET 12/31/2025 Balance		2025 Goal	
ELECTRIC UTILITY											
(A) General Fund	\$ 5,851,908	\$ 6,522,389	\$ 1,327,611	\$ 7,850,000	\$ (349,400)	\$ 7,500,600	\$ 878,300	\$ 8,378,899	100%	\$ 8,360,000	(A)
(B) Rate Reserve	6,454,689	6,845,379	(1,550,813)	5,294,566	665,000	5,959,566	719,000	6,678,566	86%	7,725,000	(B)
(C) Capital Reserve	11,270,380	11,310,604	240,703	11,551,307	(5,313,461)	6,237,846	(5,012,865)	1,224,982	12%	10,309,000	(C)
(D) Vehicle Reserve	259,508	770,416	633,919	1,404,335	(550,200)	854,135	(432,900)	421,235	105%	400,000	(D)
(E) Facility Fees	9,126	185,084	164,026	349,110	205,173	554,283	(301,652)	252,632			(E)
(F) Deferred Liability	2,094,398	2,107,871	58,145	2,166,016	65,000	2,231,016	67,000	2,298,016	108%	2,122,000	(F)
Total Reserves	\$ 25,940,009	\$ 27,741,743	\$ 873,591	\$ 28,615,334	\$ (5,277,888)	\$ 23,337,446	\$ (4,083,116)	\$ 19,254,330		\$ 28,916,000	
(G) AB32 Cap&Trade	1,059,951	579,554	(159,554)	420,000	(137,000)	283,000	(92,000)	191,000		NA	(G)
WATER UTILITY											
(H) General Fund	\$ 5,274,230	\$ 7,682,371	\$ 500,629	\$ 8,183,000	\$ (1,562,088)	\$ 6,620,912	\$ (101,288)	\$ 6,519,624	95%	\$ 6,862,000	(H)
(J) Capital Reserve	1,015,747	1,021,821	1,540,179	2,562,000	1,176,860	3,738,860	(1,037,834)	2,701,026	29%	9,162,000	(J)
(K) Vehicle Reserve	484,446	382,735	(13,103)	369,632	(22,000)	347,632	(52,900)	294,732	147%	200,000	(K)
(L) Facility Fees	2,273,803	2,631,787	(813,166)	1,818,621	(234,833)	1,583,788	(1,056,884)	526,903			(L)
(M) Deferred Liability	106,642	108,280	5,431	113,711	3,411	117,122	3,514	120,636	14%	849,000	(M)
Total Reserves	\$ 9,154,868	\$ 11,826,994	\$ 1,219,970	\$ 13,046,964	\$ (638,650)	\$ 12,408,314	\$ (2,245,393)	\$ 10,162,921		\$ 17,073,000	

- (A) DC 3.01.04 - Electric General Fund cash reserve equal to one half of the annual budgeted operating expenses, excluding depreciation and purchased power*
* the addition of the words to exclude 'purchased power' is a recommended 2021 change to District Code wording for Electric's General Fund cash reserve goals
- (B) DC 3.01.04 -Electric Rate Reserve minimum cash reserve equal to six months of the budgeted cost of purchased power
- (C) DC 3.01.05 -Electric Capital Reserve goal equal to the average annual budget for capital replacement
- (D) no specific DC for Electric Vehicle Reserve goal, staff recommends a goal of \$200,000 minimum balance to enable ability to address unplanned / unexpected needs.
- (E) Electric Facility Fees managed by facility fee restrictions for use.
- (F) DC 3.01.04 - Electric Deferred Liability reserve intent is to provide reserves for unfunded liabilities such as pension costs; reserve goal established by Board annually.
- (G) AB32 Cap & Trade funds are restricted; use of funds lowers rates revenue requirement. \$1.4 million used in 2020 and 2021. Auction sales in 2021 \$700k, 2022 \$350k, impacting 2022 and 2023 use accordingly. Thereafter, estimate stabilize at \$350,000 range each year in FMP.
- (H) DC 3.01.04 - Water General Fund cash reserve equal to one half of the annual budgeted operating expenses, excluding depreciation
- (J) DC 3.01.05 -Water Capital Reserve goal equal to the average annual budget for capital replacement
- (K) no specific DC for Water Vehicle Reserve goal, staff recommends a goal of \$200,000 minimum balance to enable ability to address unplanned / unexpected needs.
- (L) Water Facility Fees managed by facility fee restrictions for use.
- (M) DC 3.01.04 - Water Deferred Liability reserve intent is to provide reserves for unfunded liabilities such as pension costs; reserve goal established by Board annually.

District Code (DC)



<u>\$14,132</u> Budget FY23		\$187 NVE Transmission/EIM +3%
\$166 volume purchased increase of 2,022 MWH or 1.2%		\$246 UAMPS +2%
\$626 Cost per MWH increase of 4.4%	→	\$14 TCID +7%
<u>\$14,924</u> Budget FY24		<u>\$179</u> Stampede +50%
\$792 B'23 to B'24 Change 5.6%		\$626 Cost per MWH increase

TDPUD
Purchased Power Detail

\$	14,764,000	Renewables(cc4/908.768)
\$	160,000	Purchased Power (GL 555)
\$	14,924,000	Purchased Power (Total)

Budget 2024			<i>For 3 year Average, years utilized are 2020, 2021, 2022</i>	
	<u>MWH</u>	<u>Cost</u>	<u>\$/MWH</u>	
Total	174,000	\$ 14,924,000	\$ 85.77	
Enviro.Compliance/other		\$ 24,000	\$ 0.14	
NVE - Transmission		\$ 880,600	\$ 5.06	+3%, a \$/MH per consult
NVE - EIM		\$ 389,400	\$ 2.24	3yr Avg
TCID	6,580	\$ 217,000	\$ 32.98	MWH-3yrAvg, \$ current+7%
Stampede	9,770	\$ 469,000	\$ 48.00	MWH-3yrAvg, \$ current+50%
UAMPS, Net Total	157,650	\$ 12,944,000	\$ 82.11	
POOL	14,768	\$ 1,528,689	\$ 103.51	
TRANS-JORDAN	26,010	\$ 2,377,633	\$ 91.41	
OUT SCHED		\$ 12,188	\$ 0.07	
PX	(2,448)	\$ 131,077	\$ (53.54)	
PV WIND	408	\$ 39,961	\$ 97.94	
NEBO	15,825	\$ 1,405,977	\$ 88.85	
HORSE BUTTE	46,630	\$ 3,461,212	\$ 74.23	
VEYO	8,456	\$ 843,434	\$ 99.74	
FALLON/TDPUD	30,501	\$ 1,752,853	\$ 57.47	
RED MESA	17,500	\$ 822,500	\$ 47.00	
Other Costs UAMPS		\$ 665,476	\$ 3.82	

MWH used UAMPS current Budget (3yr avg + 2.6%, for customer growth and demand growth) For \$/MWH utilized 3yr avg + 2.0%

Red Mesa \$37 + transm/OpM/oth

MWH		\$/MWH	
Actual 2022	173,824	Budget 2023	\$ 82.25
Budget 2023	171,823	Budget 2024	\$ 85.77
Forecast 2023	178,119	Change	\$ 3.52
Budget 2024	174,000		4.3%
Budget 2025	176,100	Budget 2025	\$ 88.67

1.2%

3.4%



Resolution No. 2023-15

ADOPTING THE BUDGET AND OVERHEAD RATES FOR FY24 and FY25

WHEREAS The Board of Directors adopted a Mission Statement, Values, and Strategic Plan for the District; and

WHEREAS District staff used the above aforementioned to prepare a draft FY24 and FY25 Budget; and

WHEREAS the Board of Directors, Staff, and the public participated in budget workshops in the months of August, September, and October of 2023; and

WHEREAS on October 18, 2023, the Board of Directors received a draft FY24 and FY25 Budget; and

WHEREAS on November 1, 2023, a public hearing was held; and

WHEREAS the Board of Directors accepts the organization changes as outlined in the FY24 and FY25 Budget; and

WHEREAS the budget for District operations and capital spending for the years FY24 and FY25 describes accounting overhead allocation rates for labor, transportation, administration, and construction costs; and

NOW THEREFORE BE IT RESOLVED by the Board of Directors of Truckee Donner Public Utility District as follows:

- A. The FY24 and FY25 Budget is hereby adopted (Attachment 1 and 2 of Agenda item #9);
- B. The General Manager and Staff are authorized to implement the biennial FY24 and FY25 Budget;
- C. The following Budget overhead allocation rates are adopted;

Overhead Type	FY24	FY25
Labor	92.13%	93.92%
Transportation	\$ 16.95	\$ 17.67
Administration	3.94%	3.96%
Construction	19.50%	19.96%

D. Approve the budgeted transfers needed to balance the FY24 and FY25 Budget, as indicated in Attachments 1 and 2 of Agenda item #9.

PASSED AND ADOPTED by the Board of Directors at a meeting duly called and held within the District on the 1st of November 2023 by the following roll call vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

TRUCKEE DONNER PUBLIC UTILITY DISTRICT

By _____
Jeff Bender, President of the Board

ATTEST:

Brian Wright, General Manager