



FY2022 and FY2023 Budget

Resolution 2021-21

November 3, 2021

**Note- all references herein to 'Draft 11/3/2021'
are the "Final" approved budget amounts.**

The Board approved the 11/3/2021 draft with no changes.

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
ELECTRIC OPERATIONS REVENUE STATEMENT

OPERATING REVENUE	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Residential Sales	\$14,705,571	\$15,822,797	\$17,523,806	\$2,818,235	19%	\$18,756,168	\$1,232,362	7%
Commercial Sales	10,677,560	10,692,605	11,855,692	1,178,132	11%	12,689,444	833,752	7%
Interdepartmental Sales	1,308,775	1,241,201	1,373,234	64,459	5%	1,489,959	116,725	9%
Miscellaneous Operating Revenue	170,578	117,614	115,785	(54,793)	-32%	116,364	579	1%
Standby Revenue	18,225	18,670	17,000	(1,225)	-7%	16,600	(400)	-2%
Pole Replacements and Contacts	267,266	477,231	277,231	9,965	4%	278,617	1,386	0%
Interdepartmental Rent	536,536	521,688	490,824	(45,712)	-9%	572,076	81,252	17%
TOTAL OPERATING REVENUE	\$27,684,511	\$28,891,806	\$31,653,572	\$3,969,061	14%	\$33,919,228	\$2,265,656	7%
Interest Income (General Fund Only)	388,712	175,111	19,000	(369,712)	-95%	27,000	8,000	42%
Transfer in from Vehicle Reserve Fund	450,000	450,000	497,193	47,193	10%	763,164	265,971	53%
Transfer in from Capital Reserve Fund	1,772,658	0	6,650,000	4,877,342	275%	650,000	(6,000,000)	-90%
Transfer in from Facility Fees Fund	72,428	72,428	0	(72,428)	-100%	0	0 -	
Transfer in from overhead to cover CalPers sidefund interest payment	19,532	19,532	3,994	(15,538)	-80%	0	(3,994)	-100%
Transfer in from AB32 Reserve Fund	1,400,000	1,400,000	1,000,000	(400,000)	-29%	550,000	(450,000)	-45%
TOTAL ELECTRIC REVENUE & TRANSFERS	\$31,787,842	\$31,008,878	\$39,823,759	\$8,035,917	25%	\$35,909,392	(\$3,914,367)	-10%

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
SUMMARY OF ELECTRIC REVENUES AND EXPENSES

	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
ELECTRIC REVENUES & TRANSFERS	\$31,787,842	\$31,008,878	\$39,823,759	\$8,035,917	25%	\$35,909,392	(\$3,914,367)	-10%
ELECTRIC OPERATING EXPENSES								
Board of Directors	166,110	224,019	452,049	285,939	172%	386,344	(65,705)	-15%
General Management	902,536	1,030,575	1,465,677	563,141	62%	1,533,653	67,976	5%
Administrative Services	1,417,122	1,503,496	1,427,862	10,740	1%	1,476,195	48,333	3%
Conservation	817,370	463,553	883,071	65,701	8%	915,162	32,091	4%
Electric Operations	5,979,295	7,096,277	6,988,308	1,009,013	17%	7,105,456	117,148	2%
Information Technology (IT)	1,529,658	1,206,919	1,636,077	106,419	7%	1,661,373	25,296	2%
Purchased Power	12,915,399	12,206,025	13,509,000	593,601	5%	13,982,000	473,000	3.5%
Building Maintenance (cost 100% distributed)	440,391	329,696	761,214	320,823	73%	744,787	(16,427)	-2%
TOTAL OPERATING EXPENSES	\$24,167,881	\$24,060,561	\$27,123,258	\$2,955,377	12%	\$27,804,970	\$681,712	3%
Debt Service	642,933	632,409	447,394	(195,539)	-30%	441,491	(5,903)	-1%
Debt Issuance Costs			185,000	185,000 -		0	(185,000)	-100%
Transfer to Vehicle Reserve	214,556	214,556	675,000	460,444	215%	786,000	111,000	16%
Transfer to Electric Rate Reserve Fund	0	0	326,000	326,000	0%	210,000	(116,000)	-36%
Transfer to Electric Capital Fund	257,486	257,486	0	(257,486)	-100%	0	0	0%
TOTAL EXPENSES & TRANSFERS	25,282,856	25,165,012	28,756,652	3,473,796	14%	29,242,461	485,809	2%
NET AVAILABLE FOR CAPITAL	\$6,504,986	\$5,843,866	\$11,067,107	\$4,562,121	70%	\$6,666,931	(\$4,400,176)	-40%
Capital Expenditures	(6,504,986)	(5,300,000)	(16,397,910)	(9,892,924)	152%	(6,617,937)	9,779,973	-60%
Bond Debt Proceeds utilized	-	-	6,000,000	6,000,000	-	-	(6,000,000)	-100%
Net Change in General Fund, Electric	\$ -	\$ 543,866	\$ 669,197	669,197	-	\$ 48,994	(620,203)	-93%

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

ELECTRIC EXPENDITURE DETAIL

<i>BOARD OF DIRECTORS</i>	<i>BUDGET FY21</i>	<i>PRIOR 12 MOS ENDING 6.2021</i>	<i>BUDGET FY22</i>	<i>\$ BUDGET CHANGE</i>	<i>% BUDGET CHANGE</i>	<i>BUDGET FY23</i>	<i>\$ BUDGET CHANGE</i>	<i>% BUDGET CHANGE</i>
<i>Outside Services Employed</i>	<i>\$26,523</i>	<i>\$25,142</i>	<i>\$277,500</i>	<i>\$250,978</i>	<i>946%</i>	<i>\$213,775</i>	<i>(\$63,725)</i>	<i>-23%</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>139,588</i>	<i>198,877</i>	<i>174,549</i>	<i>34,961</i>	<i>25%</i>	<i>172,569</i>	<i>(1,980)</i>	<i>-1%</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>\$166,110</i>	<i>\$224,019</i>	<i>\$452,049</i>	<i>\$285,939</i>	<i>172%</i>	<i>\$386,344</i>	<i>(\$65,705)</i>	<i>-15%</i>

ELECTRIC EXPENDITURE DETAIL

GENERAL MANAGEMENT	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Public Information	\$90,685	\$95,354	\$117,292	\$26,607	29%	\$122,396	\$5,104	4%
This account includes the activities of the PIO plus the website and newsletter.								
Administrative & General - Salaries	411,319	567,482	625,575	214,256	52%	638,326	12,751	2%
This account is used to charge general administrative staff time other than safety and board related activities.								
Legislature & Regulations	96,082	90,549	99,111	3,029	3%	98,956	(155)	0%
This account is for legislation and regulation tracking labor.								
Office Supplies & Expenses	77,020	66,505	79,000	1,980	3%	81,372	2,372	3%
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 .								
Outside Services Employed	64,581	82,242	202,079	137,498	213%	234,472	32,393	16%
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	2,305	3,543	77,781	75,476	3274%	81,164	3,383	4%
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	91,861	42,231	169,944	78,083	85%	178,258	8,314	5%
This account is used for the cost of publishing ordinances, surplus material, and other legal ad requirements.								
Misc General Expenses	68,683	82,669	94,895	26,212	38%	98,709	3,814	4%
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.								
TOTAL	\$902,536	\$1,030,575	\$1,465,677	\$563,141	62%	\$1,533,653	\$67,976	5%
		\$128,039						
		14%						

ELECTRIC EXPENDITURE DETAIL

ADMINISTRATIVE SERVICES	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Meters/Services Operations Expenses	\$0	\$12,813	\$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	1	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	155,783	158,999	151,732	(4,051)	-3%	158,343	6,611	4%
This account includes the management staff supervision of the customer service and billing functions.								
Meter Reading Expense	8,850	6,797	9,000	150	2%	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	551,863	438,100	533,483	(18,380)	-3%	555,357	21,874	4%
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	19,636	471	10,851	(8,785)	-45%	11,298	447	4%
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	12,851	51,282	17,500	4,649	36%	12,275	(5,225)	-30%
This account represents the amount of uncollectable bills for the year.								
Administrative & Operations General-Salaries	462,481	544,344	405,441	(57,040)	-12%	425,831	20,390	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	66,157	79,253	91,300	25,143	38%	94,043	2,743	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	14,258	67,304	45,600	\$31,342	220%	41,745	(\$3,855)	-8%
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	106,747	123,783	134,500	27,753	26%	138,535	4,035	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)	18,496	20,350	28,455	9,959	54%	29,498	1,043	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	\$1,417,122	\$1,503,496	\$1,427,862	\$10,740	1%	\$1,476,195	\$48,333	3%
		\$86,374						
		6%						

ELECTRIC EXPENDITURE DETAIL

CONSERVATION	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Public Benefits - Conservation The account includes general energy conservation and efficiency programs and wire to water.	\$207,530	\$193,492	\$196,681	(\$10,849)	-5%	\$196,093	(\$588)	0%
Public Benefits - Elec Vehicle Chrg Rebates This account includes electric vehicle charger rebates	0	6,500	38,043	38,043 -		44,036	5,993	16%
Public Benefits - Research & Development This account includes energy conservation and efficiency R&D activities.	103,156	8,754	77,304	(25,852)	-25%	85,138	7,834	10%
Public Benefits - Income-Qualified This account includes income-qualified programs.	55,954	69,323	28,046	(27,908)	-50%	28,976	930	3%
Public Benefits - Renewable Power This account includes renewable purchases and programs.	150,000	71,062	150,000	0	0%	155,000	5,000	3%
Public Benefits - Rebates This account includes energy conservation and efficiency rebates.	230,609	86,775	318,468	87,859	38%	328,765	10,297	3%
Admin & General Salaries This account includes the administrative salaries to perform various administrative projects.	27,947	1,374	32,599	4,652	17%	33,965	1,366	4%
Office Supplies & Expenses This account includes office supplies, dues, memberships and meeting and training expenses.	16,256	1,299	9,030	(7,226)	-44%	9,302	272	3%
Injuries & Damages (Safety) Safety meetings	0	510	0	0 -		0	0 -	
General Advertising This account includes TDPUD marketing and media activities.	18,709	24,466	25,900	7,191	38%	26,677	777	3%
Misc General Expense This account includes support of community activities such as sponsorship of the Truckee Home Show, Chamber activities, etc.	7,210	0	7,000	(210)	-3%	7,210	210	3%
TOTAL	\$817,370	\$463,553 (\$353,817) -43%	\$883,071	\$65,701	8%	\$915,162	\$32,091	4%

ELECTRIC EXPENDITURE DETAIL

ELECTRIC OPERATIONS	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Operations/PM Sup & Engineering	\$1,147,466	\$1,460,754	\$1,186,324	\$38,859	3%	\$1,237,903	\$51,579	4%
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.								
Substation Operations/PM	218,472	282,258	477,703	259,231	119%	495,896	18,193	4%
This account Includes all work done on, and within, substations including snow removal, maintenance, repairs and associated materials and employee training.								
Distribution Operations/PM	2,365,482	3,131,799	2,893,209	527,727	22%	2,977,385	84,176	3%
This account Includes all maintenance work such as mandated programs (including wildfire mitigation), pole testing, tree trimming, pole clearing, small tools and employee training.								
Security/Street Light Operations/PM	1,489	7,805	11,753	10,264	690%	12,248	495	4%
This account Includes the purchase and installation of street and security lights throughout the District.								
Meter Operations/PM	210,658	194,263	236,252	25,594	12%	240,044	3,792	2%
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.								
Customer Installation Operations/PM	236,065	303,919	126,170	(109,895)	-47%	131,501	5,331	4%
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.								
Misc General Operations/PM	579,762	686,159	549,672	(30,090)	-5%	577,212	27,540	5%
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.								
Maintenance of Station Equipment	3,457	9,611	3,514	57	2%	3,638	124	4%
This account Includes labor and material to maintain the reclosers and regulators within the substations.								
Maintenance of Distribution Lines	724,927	559,690	821,300	96,373	13%	851,757	30,457	4%
This account primarily includes labor and material material for recloser repair, distribution line repair, damage tree clearing, standby labor and storm damage repair.								
Maintenace of Security/Street Lights	5,748	5,006	1,751	(3,997)	-70%	1,803	52	3%
This account includes labor, materials and supplies (replacement bulbs, photocells and fixtures) for the maintenance and repair of security and street lights.								
Professional Services	154,500	165,154	295,000	140,500	91%	164,800	(130,200)	-44%
This account includes payments to Energy Source and Power Supply consultants. It also includes UAMPS expenditures.								
Injuries & Damages (Safety)	270,919	238,903	325,295	54,376	20%	333,835	8,540	3%
This account Includes labor for safety meetings, safety equipment and safety meeting/training expenses.								
Regulatory Commission Expense	60,351	50,955	60,365	14	0%	77,434	17,069	28%
This account includes staff labor and legal fees for any FERC activity.								
TOTAL	\$5,979,295	\$7,096,277	\$6,988,308	\$1,009,013	17%	\$7,105,456	\$117,148	2%
		\$1,116,982						
		19%						
OPERATION	5,245,164	6,521,970	6,161,743	916,579	17%	6,248,258	86,515	1%
MAINTENANCE	734,132	574,307	826,565	92,433	13%	857,198	30,633	4%
	5,979,295	7,096,277	6,988,308	1,009,013	17%	7,105,456	117,148	2%

ELECTRIC EXPENDITURE DETAIL

INFORMATION TECHNOLOGY (IT)	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Engineering & SCADA Operations Management and Engineering support.	\$185,610	\$102,187	\$203,330	\$17,720	10%	\$211,167	\$7,837	4%
GIS/Engineering Operations supports engineering and SCADA.	255,619	133,898	244,696	(10,923)	-4%	253,966	9,270	4%
Meter Reading supports meter technology and AMI.	156,022	97,100	152,108	(3,914)	-3%	157,317	5,209	3%
Customer Records supports Customer Information and Customers.	151,309	151,256	170,609	19,300	13%	176,366	5,757	3%
Administrative & General IT Ops infrastructure that supports data transport, storage and	706,064	620,303	735,240	29,176	4%	738,932	3,692	1%
Office Supplies & Expenses meeting and training expenses.	17,039	57,263	17,095	56	0%	17,608	513	3%
Outside Services Employed This account is for outside professional services contracted to maintain hardware, software and data.	41,200	21,535	96,200	55,000	133%	88,486	(7,714)	-8%
Safety This account includes department labor for safety meetings, safety equipment and training expenses.	16,796	23,378	16,799	3	0%	17,531	732	4%
TOTAL	\$1,529,658	\$1,206,919 (\$322,739) -21%	\$1,636,077	\$106,419	7%	\$1,661,373	\$25,296	2%

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
WATER OPERATIONS REVENUE STATEMENT

OPERATING REVENUE	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Residential Sales	\$12,094,808	\$12,509,773	\$14,169,117	\$2,074,309	17%	\$15,379,160	\$1,210,043	9%
Commercial Sales	1,661,919	1,705,402	1,818,345	156,426	9%	1,973,631	155,286	9%
Misc. Operating Revenue	252,578	274,820	272,382	19,804	8%	258,669	(13,713)	-5%
Miscellaneous Rents	76,651	110,800	69,261	(7,390)	-10%	69,608	347	1%
Standby Revenue	119,582	114,800	104,742	(14,840)	-12%	102,647	(2,095)	-2%
TOTAL OPERATING REVENUE	\$14,205,538	\$14,715,595	\$16,433,847	\$2,228,309	16%	\$17,783,715	1,349,868	8%
Interest Income (General Fund only)	103,000	69,865	14,000	(89,000)	-86%	22,000	8,000	57%
Transfer in from Facilities Fees & Reserve - Debt - 2006 COP	356,179	356,179	358,008	1,829	1%	1,358,672	1,000,664	0%
Transfer in from DLAD surcharge for debt payment	800,852	800,852	0	(800,852)	-100%	0	0	-
Transfer in from DLAD billing surcharge - 2006 COPs	96,216	98,504	99,060	2,844	3%	97,837	(1,223)	-1%
Transfer in from Capital Reserve Fund	0	0	100,000	100,000	-	960,000	860,000	860%
Transfer in from Vehicle Reserve Fund	270,000	270,000	644,306	374,306	139%	157,720	(486,586)	100%
Transfer in from overhead to cover CalPers sidefund interest payment	13,022	13,022	2,663	(10,359)	100%	0	(2,663)	-100%
Transfer in from Prop 55 reserve for final debt payment	342,000	342,000	0	(342,000)	100%	0	0	-
TOTAL WATER REVENUE & TRANSFERS	\$16,186,807	\$16,666,017	\$17,651,884	\$1,465,078	9%	\$20,379,944	\$2,728,060	15%

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
SUMMARY OF WATER REVENUES AND EXPENSES

	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
WATER REVENUES & TRANSFERS	\$16,186,807	\$16,666,017	\$17,651,884	\$1,465,078	9%	\$20,379,944	\$2,728,060	15%
WATER OPERATING EXPENSES								
Board of Directors	166,110	223,089	292,051	125,941	76%	226,350	(65,701)	-22%
General Management	798,223	946,873	1,367,790	569,567	71%	1,412,007	44,217	3%
Administrative Services	1,429,038	1,431,346	1,396,984	(32,054)	-2%	1,450,006	53,022	4%
Conservation	104,846	58,291	95,194	(9,652)	-9%	98,645	3,451	4%
Water Operations	5,991,979	5,780,211	6,631,200	639,221	11%	6,952,556	321,356	5%
Information Technology (IT)	767,900	732,002	859,479	91,579	12%	867,412	7,933	1%
Interdepartmental Rent (Appendix I)	536,536	521,688	490,824	(45,712)	-9%	572,076	81,252	17%
TOTAL OPERATING EXPENSES	\$9,794,633	\$9,693,501	\$11,133,522	\$1,338,889	14%	\$11,579,052	\$445,530	4%
Debt Service (Appendix IX)	3,087,521	3,215,064	1,552,201	(1,535,320)	-50%	1,993,917	441,716	28%
Debt Issuance Costs			285,000	285,000	-	0	(285,000)	-100%
Transfer to Vehicle Reserve Fund	279,950	279,950	240,000	(39,950)	-14%	247,000	7,000	3%
Transfer to Capital Reserve	1,015,747	1,015,747	0	(1,015,747)	-100%	0	0	-
TOTAL EXPENSES & TRANSFERS	\$14,177,851	\$14,204,262	\$13,210,723	(\$967,128)	-7%	\$13,819,969	\$609,246	5%
NET AVAILABLE FOR CAPITAL	\$2,008,956	\$2,461,756	\$4,441,162	\$2,432,206	121%	\$6,559,975	\$2,118,814	48%
Capital Expenditures	(2,008,956)	(3,100,000)	(9,397,231)	(7,388,275)	368%	(15,276,588)	(5,879,357)	63%
Bond Debt Proceeds Utilized	-	-	5,789,025	5,789,025	-	8,965,975	3,176,950	55%
Net Change in General Fund, Water	\$ -	\$ (638,244)	\$ 832,956	832,956	-	\$ 249,362	(583,593)	-70%

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

WATER EXPENDITURE DETAIL

BOARD OF DIRECTORS	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Outside Services Employed	\$26,523	\$25,142	\$117,500	\$90,978	343%	\$53,775	(\$63,725)	-54%
<p>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.</p>								
Miscellaneous General Expenses	139,588	197,946	174,551	34,963	25%	172,575	(\$1,976)	-1%
<p>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.</p>								
TOTAL	\$166,110	\$223,089	\$292,051	\$125,941	76%	\$226,350	(\$65,701)	-22%

WATER EXPENDITURE DETAIL

GENERAL MANAGEMENT	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Public Information	\$90,685	\$95,317	\$117,290	\$26,605	29%	\$122,394	\$5,104	4%
This account includes the activities of the PIO plus the website and newsletter.								
Administrative & General - Salaries	411,319	567,293	625,564	214,245	52%	638,317	12,753	2%
This account is used to charge general administrative staff time other than safety and board related activities.								
Legislature & Regulations	46,256	39,628	46,824	568	1%	46,942	118	0%
This account is for legislation and regulation tracking labor.								
Office Supplies & Expenses	77,020	68,125	79,000	1,980	3%	81,368	2,368	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	60,049	83,554	184,576	124,527	207%	193,783	9,207	5%
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)	2,305	3,206	102,779	100,474	4359%	106,911	4,132	4%
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	64,772	23,986	137,664	72,892	113%	145,008	7,344	5%
This account is used for the cost of publishing ordinances, surplus material, and other legal ad requirements.								
Misc General Expenses	45,817	65,764	74,093	28,276	62%	77,284	3,191	4%
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	\$798,223	\$946,873	\$1,367,790	\$569,567	71%	\$1,412,007	\$44,217	3%
		\$148,649						
		19%						

WATER EXPENDITURE DETAIL

ADMINISTRATIVE SERVICES	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ 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	155,783	158,951	151,728	(4,055)	-3%	158,340	6,612	4%
This account includes the management staff supervision of the customer service and billing functions.								
Meter Reading Expense	967	0	1,100	133	14%	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	551,863	423,256	533,476	(18,387)	-3%	555,344	21,868	4%
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	5,249	11,085	7,500	2,251	43%	7,725	225	3%
This account represents the amount of uncollectable bills for the year.								
Administrative & Operations General-Salaries	462,481	492,192	405,425	(57,056)	-12%	425,819	20,394	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	71,112	78,545	83,300	12,188	17%	85,795	2,495	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	27,189	128,322	45,500	\$18,311	67%	41,638	(3,862)	-8%
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	140,277	126,882	140,500	223	0%	144,715	4,215	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)	14,117	12,114	28,455	14,338	102%	29,497	1,042	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	\$1,429,038	\$1,431,346	\$1,396,984	(\$32,054)	-2%	\$1,450,006	\$53,022	4%
		\$2,308						
		0%						

WATER EXPENDITURE DETAIL

CONSERVATION	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Water Conservation This account includes water conservation & efficiency	\$77,282	\$46,609	\$58,790	(18,492)	-24%	\$61,010	2,220	4%
Public Benefit - R&D, Conservation	0	0	9,771	9,771	-	10,100	329	3%
Admin & General Salaries This account includes the administrative salaries to perform	9,395	0	8,663	(732)	-8%	9,027	364	4%
Office Supplies & Expenses This account includes office supplies, dues, memberships and	6,967	943	3,870	(3,097)	-44%	3,985	115	3%
Injuries & Damages (Safety) Safety meetings	94	343	0	(94)	-100%	0	0	-
General Advertising This account includes TDPUD marketing and media activities.	8,018	10,396	11,100	3,082	38%	11,433	333	3%
Misc General Expense This account includes support of community activities such as	3,090	0	3,000	(90)	-3%	3,090	90	3%
TOTAL	\$104,846	\$58,291 (\$46,555) -44%	\$95,194	(\$9,652)	-9%	\$98,645	\$3,451	4%

WATER EXPENDITURE DETAIL

WATER OPERATIONS	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Operations Supervision & Engineering	\$383,476	\$406,727	\$336,629	(\$46,847)	-12%	\$352,226	\$15,597	5%
This account is utilized by the water manager, superintendent and engineer for supervision, engineering and management of District water system.								
Facilities Operations (source of supply Ops)	889,761	1,111,020	1,091,217	201,456	23%	1,135,218	44,001	4%
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.								
Power Supply	1,333,468	1,375,917	1,433,728	100,260	8%	1,516,028	82,300	6%
This account includes the cost of electrical power for the operation of the wells and pump stations.								
Distribution Operations/PM	563,891	691,836	662,856	98,965	18%	690,322	27,466	4%
This account includes the labor and materials to operate the water distribution system.								
Meters/Service Operation	508,956	78,645	389,414	(119,542)	-23%	404,661	15,247	4%
Misc General Operations/PM	442,803	482,237	657,393	214,590	48%	696,641	39,248	6%
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.								
Maintenance of Operations Sup & Engineering	221,355	263,750	217,937	(3,418)	-2%	227,194	9,257	4%
Used by water manager, superintendent and engineer for supervision, engineering and management of District water system.								
Maintenance of Sources	844,156	722,455	659,268	(184,888)	-22%	701,332	42,064	6%
This account includes the maintenance and repair of pumps, motors, electrical control equipment and building repair.								
Maintenance of Distribution Lines	718,575	525,164	1,078,797	360,222	50%	1,120,494	41,697	4%
This account includes the maintenance and repair of distribution line leaks, broken fire hydrants, etc.								
Injuries & Damages	85,537	122,460	103,961	18,424	22%	108,440	4,479	4%
This account includes labor for safety meetings, equipment and training expenses.								
Maintenance of District Office Building (Div 1)	440,391	329,696	761,214	320,823	73%	744,787	(16,427)	-2%
<hr/>								
TOTAL	\$6,432,370	\$6,109,907	\$7,392,414	960,044	15%	\$7,697,343	\$304,929	4%
		(\$322,462)						-5%
<hr/>								
Total, excluding Maintenance of D.O.B.	\$5,991,979	\$5,780,211	\$6,631,200	639,221	11%	\$6,952,556	321,356	5%
		(\$211,768)						-4%

WATER EXPENDITURE DETAIL

INFORMATION TECHNOLOGY (IT)	BUDGET FY21	PRIOR 12 MOS ENDING 6.2021	BUDGET FY22	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY23	\$ BUDGET CHANGE	% BUDGET CHANGE
Engineering & SCADA Operations Management and Engineering support.	\$117,822	\$134,409	\$119,373	\$1,551	1%	\$123,935	\$4,562	4%
GIS/Engineering Operations supports engineering and SCADA.	92,927	54,489	85,528	(7,399)	-8%	88,889	3,361	4%
Meter Reading supports meter technology and AMI.	39,819	20,026	53,636	13,817	35%	55,456	1,820	3%
Customer Records supports Customer Information and Customers.	100,873	92,649	113,740	12,867	13%	117,580	3,840	3%
Administrative & General IT Ops infrastructure that supports data transport, storage and	380,188	374,496	395,900	15,712	4%	397,884	1,984	1%
Office Supplies & Expenses meeting and training expenses.	9,175	38,172	9,205	30	0%	9,481	276	3%
Outside Services Employed This account is for outside professional services contracted to maintain hardware, software and data.	10,300	5,670	65,300	55,000	534%	56,659	(8,641)	-13%
Safety This account includes department labor for safety meetings, safety equipment and training expenses.	16,796	12,091	16,797	1	0%	17,528	731	4%
TOTAL	\$767,900	\$732,002 (\$35,898) -5%	\$859,479	\$91,579	12%	\$867,412	\$7,933	1%

Truckee Donner Public Utility District
TDPUD Capital Budget 2022 & 2023 and Forecast 2024-2031 (Draft 11/3/2021)
Capital Expenditures Summary

ELECTRIC Division, by Funding Source	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	10 YR TOTALS
Electric Department Expenditures:											
Facility Fees	0	0	0	500,000	0	0	0	0	0	0	500,000
Operating (Rates)	9,248,817	5,092,373	7,364,132	4,439,683	6,569,106	5,703,242	2,790,832	4,981,306	5,137,767	5,299,310	56,626,568
Operating (Rates) New Debt	6,000,000	0	0	0	0	0	0	0	0	0	6,000,000
											0
											0
subtotal (see subschedule for projects)	15,248,817	5,092,373	7,364,132	4,939,683	6,569,106	5,703,242	2,790,832	4,981,306	5,137,767	5,299,310	63,126,568
Information Technology projects	651,900	762,400	345,400	769,400	249,650	401,400	157,650	214,650	236,115	259,727	4,048,292
funded from Operating (Rates) (see subschedule for projects)											
Vehicle Reserves Expenditures	497,193	763,164	356,143	452,159	628,608	390,133	325,724	602,411	517,435	659,784	5,192,754
funded from Vehicle Reserves (via Rates) (see subschedule for projects)											
Capital Expenditures, subtotal	16,397,910	6,617,937	8,065,675	6,161,242	7,447,364	6,494,775	3,274,206	5,798,367	5,891,317	6,218,821	72,367,614
Contributed Capital projects	2,100,821	2,188,423	2,254,076	2,321,698	2,391,349	2,463,089	2,536,982	2,613,092	2,691,484	2,772,229	24,333,243
funded by transaction customers											
Electric Division Total	\$ 18,498,731	\$ 8,806,360	\$ 10,319,751	\$ 8,482,940	\$ 9,838,713	\$ 8,957,864	\$ 5,811,188	\$ 8,411,459	\$ 8,582,801	\$ 8,991,049	\$ 96,700,856

WATER Division by Funding Source	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	10 YR TOTALS
Water Department Expenditures:											
Facility Fees	0	1,000,000	0	0	0	0	0	0	0	0	1,000,000
Operating (Rates)	2,501,000	4,871,743	4,410,810	6,091,894	5,840,583	8,851,015	6,353,630	10,151,796	8,051,843	9,207,498	66,331,812
Operating (Rates) New Debt	5,789,025	8,965,975	0	0	0	0	0	0	0	0	14,755,000
											0
											0
subtotal (see subschedule for projects)	\$ 8,290,025	\$ 14,837,718	\$ 4,410,810	\$ 6,091,894	\$ 5,840,583	\$ 8,851,015	\$ 6,353,630	\$ 10,151,796	\$ 8,051,843	\$ 9,207,498	\$ 82,086,812
Information Technology projects	462,900	281,150	255,400	421,900	249,650	213,900	157,650	214,650	236,115	259,727	2,753,042
funded from Operating (Rates) (see subschedule for projects)											
Vehicle Reserves Expenditures	644,306	157,720	189,546	193,335	224,727	292,600	335,683	380,499	304,074	461,903	3,184,393
funded from Vehicle Reserves (via Rates) (see subschedule for projects)											
Capital Expenditures, subtotal	9,397,231	15,276,588	4,855,756	6,707,129	6,314,960	9,357,515	6,846,963	10,746,945	8,592,032	9,929,128	88,024,247
Contributed Capital projects	0	0	0	0	0	0	0	0	0	0	0
funded by transaction customers											
Water Division Total	\$ 9,397,231	\$ 15,276,588	\$ 4,855,756	\$ 6,707,129	\$ 6,314,960	\$ 9,357,515	\$ 6,846,963	\$ 10,746,945	\$ 8,592,032	\$ 9,929,128	\$ 88,024,247

**Truckee Donner Public Utility District
TDPUD Capital Budget 2022 & 2023 and Forecast 2024-2031 (Draft 11/3/2021)
ELECTRIC Department**

row	Funding		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
ref	Source	Project Name											
1	OR	Conduit & Boxes - BWO	\$ 13,520	\$ 14,061	\$ 14,623	\$ 15,208	\$ 15,816	\$ 16,449	\$ 17,107	\$ 17,791	\$ 18,503	\$ 19,243	
2	OR	Line Extensions & Upgrades	520,000	540,800	562,432	584,929	608,326	632,660	657,966	684,285	711,656	740,122	
3	OR	Pole replacements (FY21-50, FY22-39, FY23-45, FY24-60, FY25-50)	443,834	527,480	724,405	621,781	512,348	527,718	543,550	559,856	576,652	593,951	
4	FF	Truckee Substation Rebuild	-	-	-	-	-	-	-	-	-	-	
5	OR	Martis Valley Substation Rebuild	389,750	1,405,049	-	-	-	-	-	-	-	-	
6	OR	Glenshire Substation Construction (25 less \$500k FF)	-	356,433	367,126	1,853,586	-	-	-	-	-	-	
7	ORD	Operations Building (Bond \$6M in FY22, design in FY21)	6,000,000	-	-	-	-	-	-	-	-	-	
8	OR	District Office Bldg Modernization	3,000,000	-	-	-	-	-	-	-	-	-	
9	OR	District Office Drainage System & Paving	1,500,000	-	-	-	-	-	-	-	-	-	
10	OR	ELF Deployment	318,575	328,132	-	-	-	-	-	-	-	-	
11	OR	System Hardening Projects	201,042	207,074	213,286	219,684	226,275	233,063	240,055	247,257	254,674	262,315	
12	OR	SRIP Pole Replacements (FY21-33, FY22-40, FY23-20, FY24-0, FY25-20)	455,214	234,435	-	248,712	512,348	527,718	543,550	559,856	576,652	593,951	
13	OR	SCADA Reliability Improvement Project (FY22-Phase 6, FY24-Phase 7) (includes Fiber build-out)	1,344,150	230,746	1,505,231	-	950,658	-	-	-	-	-	
14	OR	Master Plan - Northwoods Rebuild (FY21-27, FY22-25, FY23-20, FY24-30, FY25-30)	284,509	234,435	362,203	373,069	512,348	527,718	543,550	559,856	576,652	593,951	
15	OR	Joint UG Projects with Town of Truckee	205,229	211,386	217,727	224,259	230,987	237,916	245,054	252,405	259,978	267,777	
16	OR	Summit Drive OH Project	205,000	-	-	-	-	-	-	-	-	-	
17	OR	row 17 not used	-	-	-	-	-	-	-	-	-	-	
18	OR	Master Plan - 1R30 Replacement (DL-3)	-	-	-	-	-	-	-	-	-	-	
19	OR	Master Plan - R35 Replacement (MV-2)	49,173	-	-	-	-	-	-	-	-	-	
20	OR	Additional SPEAR Reclosers	30,900	31,827	-	-	-	-	-	-	-	-	
21	OR	Master Plan - Project DL-02 (DL-3) (4 poles)	44,921	-	-	-	-	-	-	-	-	-	
22	OR	Master Plan - Project DL-01 (DL-3) (15 poles)	-	160,432	-	-	-	-	-	-	-	-	
23	OR	Master Plan - 1R20 Replacement (DL-3)	-	50,648	-	-	-	-	-	-	-	-	
24	OR	Master Plan - Project TR-02 (TR-5) (42 poles)	-	234,435	265,615	-	-	-	-	-	-	-	
25	OR	1R50 Replacement (DL-3)	-	-	52,167	-	-	-	-	-	-	-	
26	OR	Master Plan - Project TR-01 (TR-1) (8 poles)	-	-	79,317	-	-	-	-	-	-	-	
27	OR	Master Plan - Project TD-04 (TD-2) (24 poles)	-	-	-	298,455	-	-	-	-	-	-	
28	OR	METER REPLACEMENT beginning in 2029	-	-	-	-	-	-	-	2,100,000	2,163,000	2,228,000	
29	OR	row 29 not used	-	-	-	-	-	-	-	-	-	-	
30	OR	EV Charging Station for TDPUD use	-	25,000	-	-	-	-	-	-	-	-	
31	OR	District Building HVAC Improvements	63,000	-	-	-	-	-	-	-	-	-	
32	OR	Fleet Scan Tool	30,000	-	-	-	-	-	-	-	-	-	
33	OR	Substation Phasing Equipment	50,000	-	-	-	-	-	-	-	-	-	
34	OR	Substation Grounds (Safety Equip)	20,000	-	-	-	-	-	-	-	-	-	
35	OR	Electric Distribution Grounds (Safety Equip)	30,000	-	-	-	-	-	-	-	-	-	
36	OR	Metering test equipment	50,000	-	-	-	-	-	-	-	-	-	
37	OR	Drone Inspector equipment	-	50,000	-	-	-	-	-	-	-	-	
38	OR	row 38 not used	-	-	-	-	-	-	-	-	-	-	
39	FF	Glenshire Substation Construction -Facility Fees portion	-	-	-	500,000	-	-	-	-	-	-	
40	OR	Battery Storage Project - Design '23, Construct '24+ (Strategic&grant potential)	-	250,000	3,000,000	-	3,000,000	3,000,000	-	-	-	-	
ELECTRIC DEPARTMENT TOTAL:			\$ 15,248,817	\$ 5,092,373	\$ 7,364,132	\$ 4,939,683	\$ 6,569,106	\$ 5,703,242	\$ 2,790,832	\$ 4,981,306	\$ 5,137,767	\$ 5,299,310	
Total planned pole replacements:			120	120	120	124	120	120	120	120	0	120	
by Funding Source Totals		10 YR TOTALS	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
FF	Facility Fees	500,000	0	0	0	500,000	0	0	0	0	0	0	
OR	Operating (Rates)	56,626,568	9,248,817	5,092,373	7,364,132	4,439,683	6,569,106	5,703,242	2,790,832	4,981,306	5,137,767	5,299,310	
ORD	Operating (Rates) Debt Issuance	6,000,000	6,000,000	0	0	0	0	0	0	0	0	0	
CR	Capital Reserves	0	0	0	0	0	0	0	0	0	0	0	
OS	Other Sources	0	0	0	0	0	0	0	0	0	0	0	
ELECTRIC DEPARTMENT TOTAL:			\$ 63,126,568	\$ 15,248,817	\$ 5,092,373	\$ 7,364,132	\$ 4,939,683	\$ 6,569,106	\$ 5,703,242	\$ 2,790,832	\$ 4,981,306	\$ 5,137,767	\$ 5,299,310

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

Truckee Donner Public Utility District
TDPUD Capital Budget 2022 & 2023 and Forecast 2024-2031 (Draft 11/3/2021)
WATER Department

row ref	Funding Source	Project Type	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1	OR	New PRV Station	\$ 65,892	\$ 181,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OR	New Pipeline	-	723,358	337,862	1,734,361	1,707,086	618,449	1,195,103	1,504,222	1,242,509	1,479,160
3	OR	Pipeline Replacement	-	-	1,945,603	2,023,427	2,104,364	2,188,538	2,276,079	2,367,123	2,461,808	2,560,281
4	OR	Pump Station Replacement	-	507,195	-	383,015	-	3,442,933	-	2,182,880	-	-
5	OR	Pump Station Rehabilitation	739,939	629,621	654,806	680,998	708,238	736,568	1,311,090	1,311,090	1,449,942	2,154,200
6	OR	PRV Rehabilitation	93,600	97,344	202,476	78,965	82,124	85,409	88,825	92,378	96,074	99,916
7	OR	Well Rehabilitation	327,473	169,671	117,638	122,344	127,238	379,338	280,297	83,490	86,829	90,302
8	OR	Well Replacement	-	-	-	-	-	-	-	-	-	-
9	OR	Tank Rehabilitation	949,096	879,990	915,189	951,798	989,868	1,029,465	1,070,643	876,978	912,057	948,540
10	OR	New Tank	-	-	-	-	-	-	-	-	-	-
11	OR	Water SCADA	100,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
12	OR	Generator	-	1,358,280	-	-	-	-	-	-	-	-
13	OR	Facilities <i>metering impv</i>	200,000	216,320	-	-	-	-	-	-	-	-
14	OR	Equipment <i>test bench</i>	25,000	-	-	-	-	-	-	-	-	-
15	OR	Pipe Modification <i>fire flow</i>	-	-	32,013	-	-	76,112	-	-	-	-
16	OR	Service Modification <i>serv pressure</i>	-	-	92,737	-	-	167,671	-	-	-	-
17	OR	Meter MTUs <i>placeholder</i>	-	-	-	-	-	-	-	1,596,778	1,660,293	1,727,075
18			-	-	-	-	-	-	-	-	-	-
19	ORD	New Pipeline	3,055,000	2,228,940	-	-	-	-	-	-	-	-
20	ORD	Pipeline Replacement	2,384,025	1,668,432	-	-	-	-	-	-	-	-
21	ORD	New Tank	-	2,120,000	-	-	-	-	-	-	-	-
22	ORD	Well Replacement	-	433,301	-	-	-	-	-	-	-	-
23	ORD	Pump Station Replacement	350,000	2,515,302	-	-	-	-	-	-	-	-
24			-	-	-	-	-	-	-	-	-	-
25	FF	New Tank	-	1,000,000	-	-	-	-	-	-	-	-
26			-	-	-	-	-	-	-	-	-	-
27			-	-	-	-	-	-	-	-	-	-
28			-	-	-	-	-	-	-	-	-	-
29			-	-	-	-	-	-	-	-	-	-
30			-	-	-	-	-	-	-	-	-	-
WATER DEPARTMENT TOTAL:			\$ 8,290,025	\$ 14,837,718	\$ 4,410,810	\$ 6,091,894	\$ 5,840,583	\$ 8,851,015	\$ 6,353,630	\$ 10,151,796	\$ 8,051,843	\$ 9,207,498

by Funding Source Totals	10 YR TOTALS	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
FF Facility Fees	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-
OR Operating (Rates)	66,331,812	2,501,000	4,871,743	4,410,810	6,091,894	5,840,583	8,851,015	6,353,630	10,151,796	8,051,843	9,207,498
ORD Operating (Rates) Debt Issuance	14,755,000	5,789,025	8,965,975	-	-	-	-	-	-	-	-
CR	0	-	-	-	-	-	-	-	-	-	-
OS	0	-	-	-	-	-	-	-	-	-	-
WATER DEPARTMENT TOTAL:	\$ 82,086,812	\$ 8,290,025	\$ 14,837,718	\$ 4,410,810	\$ 6,091,894	\$ 5,840,583	\$ 8,851,015	\$ 6,353,630	\$ 10,151,796	\$ 8,051,843	\$ 9,207,498

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

TDPUD Capital Budget 2022 & 2023 and Forecast 2024-2031 (Draft 11/3/2021)

Capital Projects Expenditure Plan - Information Technology

Project Name	Split		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	E	W										
Buildout Completion	100%	0%	189,000	481,250	90,000	347,500	-	187,500	-	-	-	-
Hardware Refresh	50%	50%	110,800	312,300	510,800	343,800	499,300	427,800	315,300	429,300	472,230	519,453
Enterprise Software - GIS/OMS	50%	50%	300,000	-	-	-	-	-	-	-	-	-
Enterprise Software	50%	50%	100,000	250,000	-	500,000	-	-	-	-	-	-
Agenda Management Software	50%	50%	15,000	-	-	-	-	-	-	-	-	-
Fleet GPS mobile units and software	50%	50%	150,000									
Call Recording/Reporting System	50%	50%	250,000									
Annual Totals			1,114,800	1,043,550	600,800	1,191,300	499,300	615,300	315,300	429,300	472,230	519,453
Electric Total			651,900	762,400	345,400	769,400	249,650	401,400	157,650	214,650	236,115	259,727
Water Total			462,900	281,150	255,400	421,900	249,650	213,900	157,650	214,650	236,115	259,727
											10 year total	6,801,333
											Electric	4,048,292
											Water	2,753,042
(X) this item included in Electric Department - SCADA build-out phases												

TDPUD Capital Budget 2022 & 2023 and Forecast 2024-2031 (Draft 11/3/2021)

Capital Projects Expenditure Plan - Vehicles

Project Name	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
E Electric fleet	497,193	763,164	356,143	452,159	628,608	390,133	325,724	602,411	517,435	659,784
W Water fleet	644,306	157,720	189,546	193,335	224,727	292,600	335,683	380,499	304,074	461,903
Total	\$ 1,141,499	\$ 920,884	\$ 545,689	\$ 645,494	\$ 853,335	\$ 682,733	\$ 661,407	\$ 982,910	\$ 821,509	\$ 1,121,687
Electric Division	497,193	763,164	356,143	452,159	628,608	390,133	325,724	602,411	517,435	659,784
Water Division	644,306	157,720	189,546	193,335	224,727	292,600	335,683	380,499	304,074	461,903
									10 year total	8,377,147
									Electric	5,192,754
									Water	3,184,393

Electric Fleet includes support pool vehicles.

Current fleet count, 81

There are 6 additions in proposed vehicle reserves capital plan, highlighted below.

Current average age of fleet, 9.9 years old.

For 10-year plan, the average age at replacement year is 16.1

Future years include 2.0% inflation factor applied to current replacement cost estimates.

	Electric	Water		Electric	Water
# 323 11 Ford F-550 (11yo)		149,602			
# 324 11 Ford F-550(11yo)		149,602			
# 325 11 Ford F-550(11yo)		149,602			
#301 '06 Chevy Silverado 3500 (18yo)	-	101,647	13 Ford Escape(10yo)	56,290	-
New Pole Trailer	44,166	-	#503 '06 Chevy Silverado 3500 (17yo)	152,633	-
New Electric Excavator and attachments	143,540	-	New Substation/Inspector Truck	103,704	-
New IT Truck	66,249	-	New Digger Derrick	450,537	-
New Line Crew UTV	88,332	-	08 John Deer 410 J (15yo)	-	157,720
New 3500 Foreman Truck	116,261	-			
89 Backhoe Transport Trailer(33yo)	-	38,645	2023	763,164	157,720
04 Dump Trailer(18yo)	38,645	-			
06 Halmark Leak Trailer(16yo)	-	55,208			
2022	497,193	644,306			

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)

APPENDIX 4

LABOR BENEFIT COSTS % LABOR OVERHEAD

	Current Year BUDGET FY21	Y2Y Change		2022 Budget (year 1) Draft 11/3/2021 FY22	Y2Y Change		2023 Budget (year 2) Draft 11/3/2021 FY23
		Amount	Pctg		Amount	Pctg	
VALUE OF BENEFITS							
Medical/Dental insurance	\$ 2,719,708	91,313	3%	\$ 2,811,021	112,441	4%	\$ 2,923,462
Self-funded vision benefit	67,531	5,308	8%	72,839	0	0%	72,839
Long term disability insurance	39,399	12,996	33%	52,395	3,264	6%	55,659
Life insurance	64,392	3,009	5%	67,401	4,199	6%	71,600
Longevity	19,570	2,790	14%	22,360	894	4%	23,254
FICA	575,917	49,383	9%	625,300	35,119	6%	660,419
Fed Med	134,690	21,626	16%	156,316	3,351	2%	159,667
Worker's compensation	308,441	(63,585)	-21%	244,856	15,253	6%	260,109
Pension	2,525,170	348,219	14%	2,873,389	208,339	7%	3,081,728
Other Post Employment Benefits	113,300	1,700	2%	115,000	5,000	4%	120,000
Value of non-productive labor (vacation, admin leave,sick leave, holiday)	1,256,225	246,324	20%	1,502,549	32,278	2%	1,534,827
TOTAL VALUE OF BENEFITS	\$ 7,824,343	719,083	9%	\$ 8,543,426	420,138	5%	\$ 8,963,565
PRODUCTIVE LABOR							
Recommended labor (Appendix II) (excludes BoD)	\$ 9,264,983	1,512,182	16%	\$ 10,777,165	231,520	2%	\$ 11,008,685
Less value of non-productive labor (above)	(1,256,225)	(246,324)	20%	(1,502,549)	(32,278)	2%	(1,534,827)
TOTAL PRODUCTIVE LABOR	\$ 8,008,758	1,265,859	16%	\$ 9,274,617	199,241	2%	\$ 9,473,858
<i>% of Recommended Labor</i>	<i>86.4%</i>			<i>86.1%</i>			<i>86.1%</i>
PAYROLL OVERHEAD							
Value of Benefits / Productive Labor	97.70%	(0.0558)	-5.7%	92.12%	0.0250	2.7%	94.61%
OTHER METRICS							
Total Labor and Benefits	\$ 15,833,101	1,984,942	13%	\$ 17,818,043	619,379	3%	\$ 18,437,423
Benefits as a percent of Total Labor and Benefits	49.42%	(0.0147)	-3.0%	47.95%	0.0067	1.4%	48.62%
Benefits excluding non-productive, % of Recommended Labor	70.89%	(0.0556)	-7.8%	65.33%	0.0215	3.3%	67.48%

**APPENDIX 4
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.

	FY21		FY22		FY23
TRANSPORTATION & EQUIPMENT EXPENSE					
<i>Vehicle operation, repair, fuels & misc expenses</i>	\$578,545		\$801,365		780,093
<i>Insurance</i>	28,995		25,000		25,750
<i>Replacement (depreciation expense)</i>	380,812		429,929		442,827
	<u>380,812</u>		<u>429,929</u>		<u>442,827</u>
TOTAL TRANSPORTATION EXPENSE	<u>\$988,352</u>	27%	<u>\$1,256,294</u>	-1%	<u>\$1,248,670</u>
 DIRECT LABOR HOURS					
<i>General Manager</i>	5,445		8,466		8,456
<i>Administrative Services</i>	185		130		130
<i>Conservation</i>	334		330		330
<i>Electric Operations/capital</i>	44,255		44,388		42,140
<i>Water Operations/capital</i>	34,595		35,383		34,467
<i>IT Power Supply/capital</i>	2,320		3,764		3,764
	<u>2,320</u>		<u>3,764</u>		<u>3,764</u>
TOTAL DIRECT LABOR HOURS	<u>87,134</u>	6%	<u>92,461</u>	-3%	<u>89,288</u>
 TRANSPORTATION/EQUIPMENT OVERHEAD PER HOUR COST					
	\$11.34	20%	\$13.59	3%	\$13.98
	FY21		FY22		FY23

TDPUD Budget FY2022 and FY2023 (Draft 10/20/2021)

APPENDIX 4

ADMINISTRATIVE OVERHEAD

	FY21	FY22	FY23
COMMON SUPPLY COSTS:			
<i>Purchasing/Warehousing of Common Supplies</i>			
<i>Labor</i>	\$140,577	\$148,616	\$153,065
<i>Accounts Payable</i>	45,106	45,400	46,762
<i>Overhead:</i>			
<i>Labor</i>	127,518	136,899	144,820
<i>Administrative</i>	6,902	5,974	6,276
	<u>320,103</u>	<u>336,889</u>	<u>350,923</u>
<i>Warehousing Operating Costs</i>			
<i>Utilities & Building Maintenance</i>	25,760	29,836	31,029
<i>Miscellaneous (insurance)</i>	6,695	6,000	6,180
<i>Subtotal</i>	<u>32,455</u>	<u>35,836</u>	<u>37,209</u>
<i>TOTAL PURCHASING/WAREHOUSING/COMMON SUPPLIE</i>	<u>\$352,558</u>	<u>\$372,725</u>	<u>\$388,132</u>
<i>TOTAL PRODUCTIVE LABOR</i>	\$8,008,758	\$9,274,617	\$9,473,858
<i>ADMINISTRATIVE OVERHEAD</i>	4.40%	4.02%	4.10%
	FY21	FY22	FY23

TDPUD Budget FY2022 and FY2023 (Draft 10/20/2021)

APPENDIX 4
CONSTRUCTION OVERHEAD

			FY22		FY23
Step 1	General direction and general construction costs from budget:				
	Electric Operations		\$ 108,630		\$ 114,486
	Water Operations		127,909		134,766
	Total		<u>\$ 236,539</u>		<u>\$ 249,252</u>
Step 2	Determine capitalized labor as a percent of total labor:				
	Capitalized Labor	exclds CFD	<u>\$1,627,087</u>		<u>\$1,547,869</u>
	Total Electric & Water Labor		\$6,036,232	26.96%	\$6,019,536 25.71%
Step 3	Determine construction overhead to be capitalized:				
	Total General direction & construction costs		\$ 236,539		\$ 249,252
	% of labor to be capitalized		<u>26.96%</u>		<u>25.71%</u>
	General direction & construction costs to capitalize		\$ 63,760		\$ 64,093
	Construction accounting costs to capitalize		<u>207,138</u>		<u>216,145</u>
			\$ 270,898		\$ 280,238
Step 4	Calculate construction overhead to be applied to capital improvements:				
	Capital Overhead	FY 2021 Budget	<u>\$270,898</u>		<u>\$280,238</u>
	Capital Labor		\$1,627,087	16.65%	\$1,547,869 18.10%
			\$258,630	16.94%	
			\$1,526,321		
	CONSTRUCTION OVERHEAD =		16.94%		18.10%
			FY21		FY23
			FY22		

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)

APPENDIX 4

INTERDEPARTMENTAL RENT

	FY21		FY22		FY23
DISTRICT HEADQUARTERS:					
<i>Building operation/PM/repair</i>	433,606	-3%	422,552	3%	435,074
<i>Depreciation of jointly used assets</i>	639,467	-13%	559,096	27%	709,078
	<hr/>		<hr/>		<hr/>
TOTAL COSTS	\$1,073,073	-9%	\$981,648	17%	\$1,144,152
	<hr/>		<hr/>		<hr/>

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) \$		536,536	\$	490,824	\$	572,076
Monthly rent paid to Electric Dept. \$		44,711	\$	40,902	\$	47,673
		FY21		FY22		FY23

**APPENDIX 4
ELECTRIC DEBT SCHEDULE
Principal and Interest Payments**

YEAR	Refinanced Pension Liability	New Debt Electric	TOTAL	less Water portion	net Electric
2020	1,035,094		1,035,094	(414,038)	621,056
2021	1,071,555		1,071,555	(428,622)	642,933
2022	545,657	120,000	665,657	(338,263)	327,394
2023		441,491	441,491		441,491
2024		441,491	441,491		441,491
2025		441,491	441,491		441,491
2026		441,491	441,491		441,491
2027		441,491	441,491		441,491
2028		441,491	441,491		441,491
2029		441,491	441,491		441,491
2030		441,491	441,491		441,491
2031		441,491	441,491		441,491

only 1st 10 years shown

Loan Descriptions :

In 2011, an existing pension liability was refinanced saving the District more than \$1 million over the term.

Debt Payments:

Funded by electric and water rates.

New Debt Electric; Assumptions (int only 1/2 year in 2022)

Electric - NEW DEBT - PRINCIPAL PROCEEDS	E1	6,000,000
INTEREST RATE		4.00%
TERM(YEARS)		20
estimated ANNUAL PAYMENT		(441,491)
Debt Issuance COSTs		185,000

**APPENDIX 4
WATER DEBT SCHEDULE
Principal and Interest Payments**

YEAR	Pipeline COP Rates	Pipeline COP FF	Pipeline COP Assmt	New Debt	TOTAL	Water portion of Pension Sidefund	Total w/SF
2022	576,869	358,008	99,060	300,000	1,333,938	338,263	1,672,200
2023	577,228	358,672	97,837	960,179	1,993,917		
2024	573,008	359,233	100,297	960,179	1,992,717		
2025	576,529	360,884	97,925	960,179	1,995,517		
2026	573,196	359,005	99,736	960,179	1,992,117		
2027	575,581	359,806	97,150	960,179	1,992,717		
2028	574,322	358,474	99,142	960,179	1,992,117		
2029	570,555	360,101	100,444	960,179	1,991,279		
2030	575,893	359,147	97,360	960,179	1,992,579		
2031	574,705	359,524	98,421	960,179	1,992,829		
2032	573,333	357,313	100,104	960,179	1,990,929		
2033	575,711	359,424	101,490	960,179	1,996,804		
2034	574,484	359,309	97,207	960,179	1,991,179		
2035		306,800		960,179	1,266,979		
2036				960,179	1,266,979		

only 1st 15 years shown

Loan Descriptions :

Pipeline COP - Water system improvements and Donner Lake financing
DWR/SRF - Replacement of Donner Lake Water System -- paid off early in full in 2021
DWR/Prop 55 - Water system improvement projects - final payment made in 2021

Debt Payments:

The Water debt payments are funded by development (FF), current customers (rates) and special assessments (assmt).
The method of payment for the water debt is listed in the column headings.

New Debt Water; Assumptions (int only 1/2 year in 2022)

New Debt - Rates - A	
NEW DEBT - PRINCIPAL PROCEEDS	15,000,000
INTEREST RATE	4.00%
TERM(YEARS)	25
estimated ANNUAL PAYMENT	(960,179)
debt issued in Q3 2022, payments start in 2023	

Debt Issuance COSTs 285,000

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
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>2021</u>	<u>2022</u>	<u>2023</u>		
			<u>ELECTRIC OPERATIONS</u>	
1.00	1.00	1.00	Electric Utility Director	
1.00	1.00	1.00	Electric Engineering Manager	
2.00	2.00	2.00	Electric Engineer	
1.00	1.00	1.00	Electric Operations Manager	
1.00	1.00	1.00	Assistant Electric Operations Manager	
2.00	3.00	3.00	Foreman, Power Services	
1.00			Foreman, Service Crew	
1.00	1.00	1.00	Foreman, Electricians	
3.00	1.50	1.00	Electrician/Meter Technician (A)	(A) Workload and classification of additional FTE under review. Staff to bring a recommended budget adjustment to Board
1.00	1.00	1.00	Meter Read/Utility/WMP	
1.00	2.00	2.00	Substation Lineman/Inspector	
	2.00	2.00	Troubleman	
1.00			Lead Lineman	
7.00	9.00	9.00	Journeyman Linemen	
3.00			Apprentice Linemen	
			Standby/Overtime	
			Compensation Study Factor	
26.00	25.50	25.00	FTE Total	ELECTRIC OPERATIONS
	(0.50)	(0.50)	FTE Change	
\$ 3,777,435	\$ 4,024,953	\$ 4,081,997	Payroll Dollars	
	\$ 247,518	\$ 57,044	Change, Dollars	
	6.6%	1.4%	Change, Percentage	
			<u>WATER OPERATIONS</u>	
1.00	1.00	1.00	Water Utility Director	
1.00	1.00	1.00	Water System Engineer	
1.00	1.00	1.00	Water Operations Manager	
1.00	1.00	1.00	Water SR Quality Inspector	
2.00	2.00	2.00	Water Foremen	
2.00	2.00	2.00	Water Leadmen	
5.00	7.00	7.00	Water Service Technicians	
2.00	-	-	Water Service Technicians - in Training	
	1.00	1.00	Water Helper I (two part-time, summer) (non-benefited)	
	1.00	1.00	P&M Controls Electrician (position from Electric Ops)	
	1.00	1.00	Maintenance Program Lead	
			Standby/Overtime	
			Compensation Study Factor	
15.00	18.00	18.00	FTE Total	WATER OPERATIONS
	3.00	-	FTE Change	
\$ 1,893,141	\$ 2,388,686	\$ 2,457,912	Payroll Dollars	
	\$ 495,545	\$ 69,226	Change, Dollars	
	26.2%	2.9%	Change, Percentage	

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
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 MANAGEMENT</u>				
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	Communications Coordinator	
-	1.00	1.00	Human Resources Director	
-	1.00	1.00	Risk & Compliance Coordinator	
-			Compensation Study Factor	
6.00	9.00	9.00	FTE Total	GENERAL MANAGEMENT
	3.00	-	FTE Change	
\$ 793,139	\$ 1,192,853	\$ 1,213,977	Payroll Dollars	
	\$ 399,713	\$ 21,124	Change, Dollars	
	50.4%	1.8%	Change, Percentage	
<u>ADMINISTRATIVE SERVICES</u>				
1.00	-	-	Business Operations Manager, HR & Risk Manager	
-	1.00	1.00	Chief Financial Officer	
1.00	1.00	1.00	Finance & Accounting Manager	
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	
17.00	16.00	16.00	FTE Total	ADMINISTRATIVE SERVICES
	(1.00)	-	FTE Change	
\$ 1,601,193	\$ 1,510,602	\$ 1,555,846	Payroll Dollars	
	\$ (90,591)	\$ 45,244	Change, Dollars	
	-5.7%	3.0%	Change, Percentage	

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
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	General Services Manager
		1.00	1.00	Facilities Maintenance Foreman
1.00	1.00	1.00	1.00	Facilities Maintenance Coordinator
1.00	1.00	1.00	1.00	Vehicle Mechanic Foreman
		1.00	1.00	Vehicle Mechanic
				Standby/Overtime
				Compensation Study Factor
2.00	5.00	5.00	5.00	FTE Total
	3.00	-	-	FTE Change
\$ 214,918	\$ 546,596	\$ 564,327	\$ 564,327	Payroll Dollars
	\$ 331,678	\$ 17,731		Change, Dollars
	154.3%	3.2%		Change, Percentage
GENERAL SERVICES				
<u>CONSERVATION</u>				
		1.00	1.00	Program Manager, CSR & Conservation
-	1.00	1.00	1.00	Conservation Specialist (positioning moved from Admin Svcs Dept for B'2:
-	-	-	-	Overtime
-	-	-	-	Compensation Study Factor
1.00	2.00	2.00	2.00	FTE Total
	1.00	-	-	FTE Change
\$ 114,598	\$ 204,943	\$ 209,351	\$ 209,351	Payroll Dollars
	\$ 90,346	\$ 4,408		Change, Dollars
	78.8%	2.2%		Change, Percentage
CONSERVATION				
<u>IT/GIS</u>				
		1.00	1.00	IT Director/CIO
		1.00	1.00	IT/SCADA Engineer
		1.00	1.00	Network & System Administrator
		1.00	1.00	GIS Coordinator
		1.00	1.00	Data Analyst & Administrator
		1.00	1.00	IT Security & Applications Manager
				Compensation Study Factor
6.00	6.00	6.00	6.00	FTE Total
	-	-	-	FTE Change
\$ 870,559	\$ 908,532	\$ 917,446	\$ 917,446	Payroll Dollars
	\$ 37,973	\$ 8,914		Change, Dollars
	4.4%	1.0%		Change, Percentage
IT/GIS				

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
BUDGETED POSITIONS BY HOME DEPARTMENT

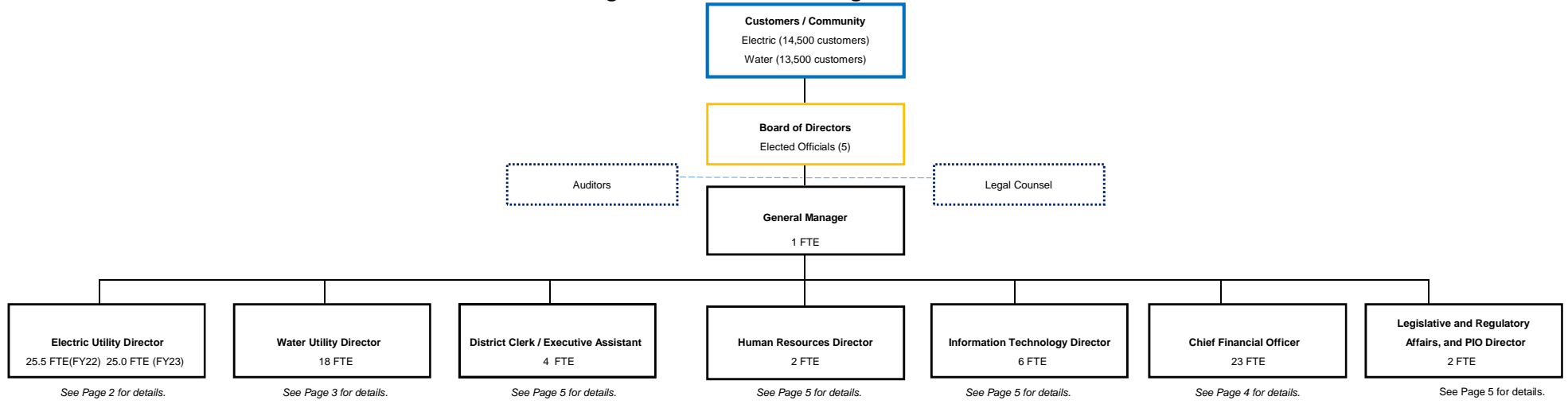
Full Time Equivalents (FTE)
 Payroll Dollars (base pay, including paid time off)
 Before any allocations to other Departments, Capital, and or Overhead(s)

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

			<u>DISTRICT TOTAL (excluding Board of Directors)</u>	
	73.00	81.50	81.00	FTE Total
		8.50	(0.50)	FTE Change
\$ 9,264,983	\$ 10,777,165		\$ 11,000,856	Payroll Dollars
	\$ 1,512,183		\$ 223,691	Change, Dollars
	16.3%		2.1%	Change, Percentage
				DISTRICT TOTAL (excluding Board of Directors)



Organization Chart for Budget 2022 and 2023



Employee Full Time Equivalents (FTE)
81.5 Total FTE for 2022 Budget
81.0 Total FTE for 2023 Budget

List of Elected and Appointed Officials

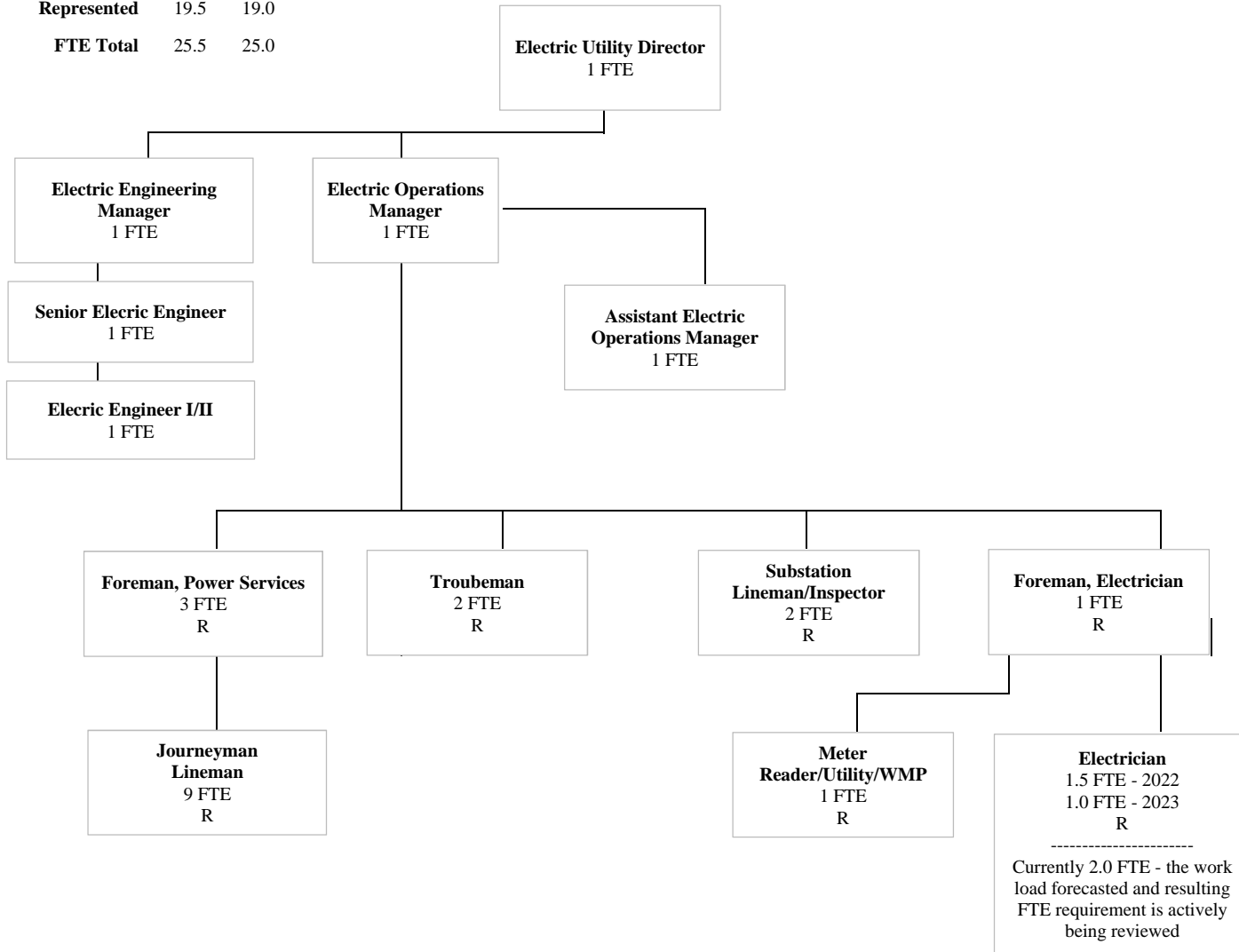
Elected Officials		FY '2021 (Term)	Appointed Officials - Current (no change forecasted for 2022/2023)	
Board President		Christa Finn (2018-2022)	Treasurer	Michael R. Salmon
Vice President		Tony Laliotis (2018-2022)	District Clerk	Shanna Kuhlemier
Board of Director		Jeff Bender (2020-2024)	General Manager	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 2022 and 2023 (version 11/3/2021)

ELECTRIC OPERATIONS

	B22	B23
Unrepresented	6.0	6.0
Represented	19.5	19.0
FTE Total	25.5	25.0

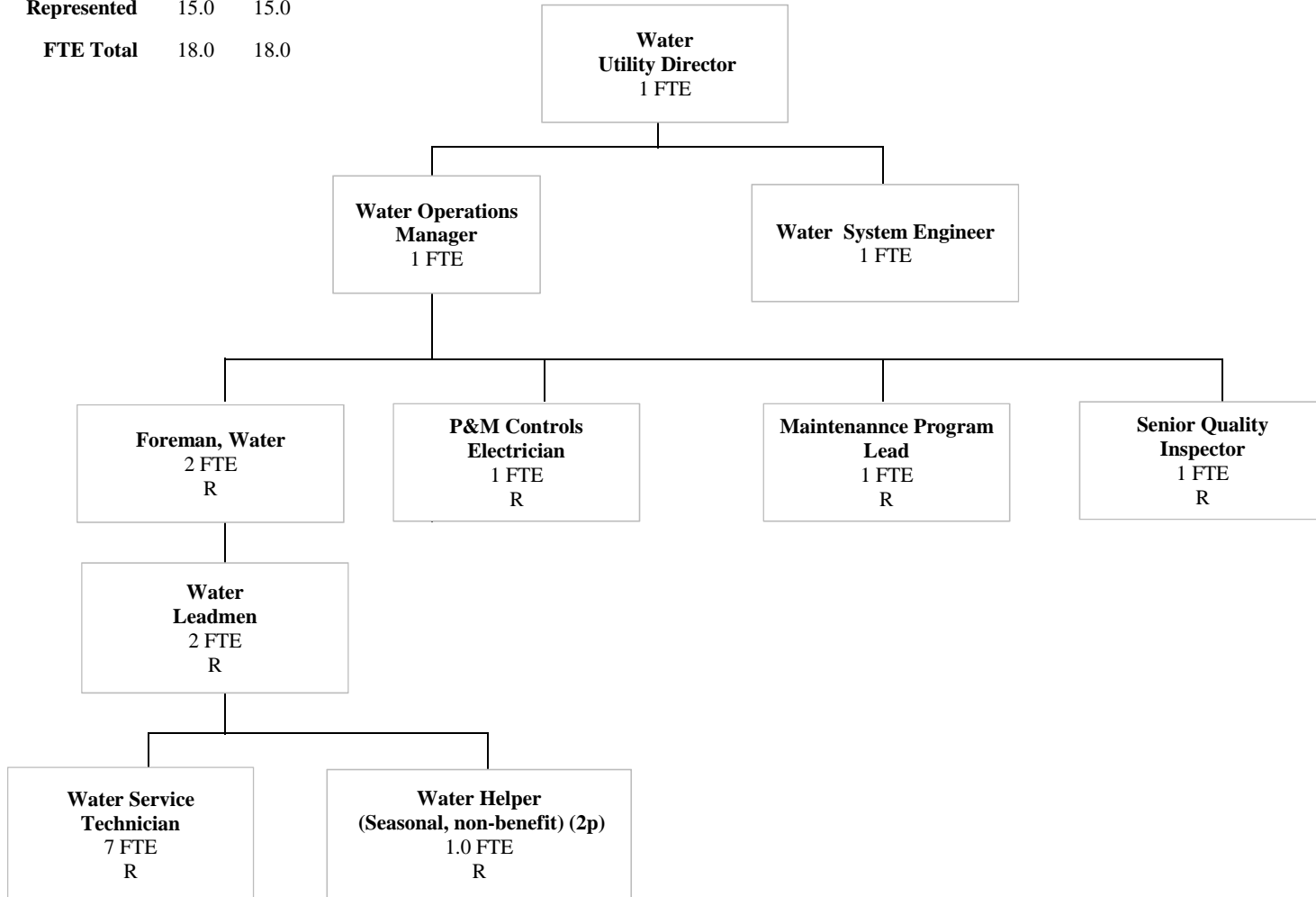




Organization Chart for Budget 2022 and 2023 (version 11/3/2021)

WATER OPERATIONS

	B22	B23
Unrepresented	3.0	3.0
Represented	15.0	15.0
FTE Total	18.0	18.0

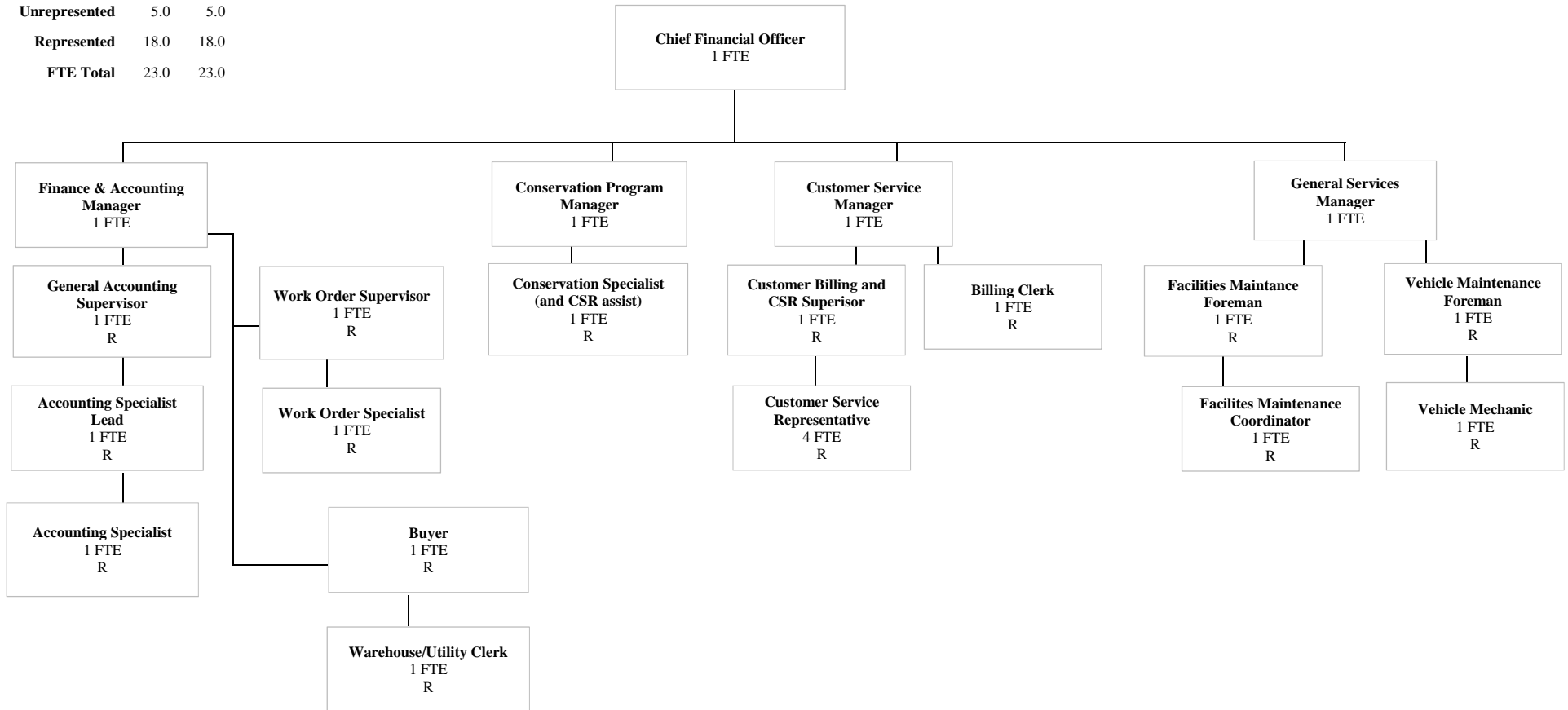




Organization Chart for Budget 2022 and 2023 (version 11/3/2021)

Chief Financial Officer

	B22	B23
Unrepresented	5.0	5.0
Represented	18.0	18.0
FTE Total	23.0	23.0





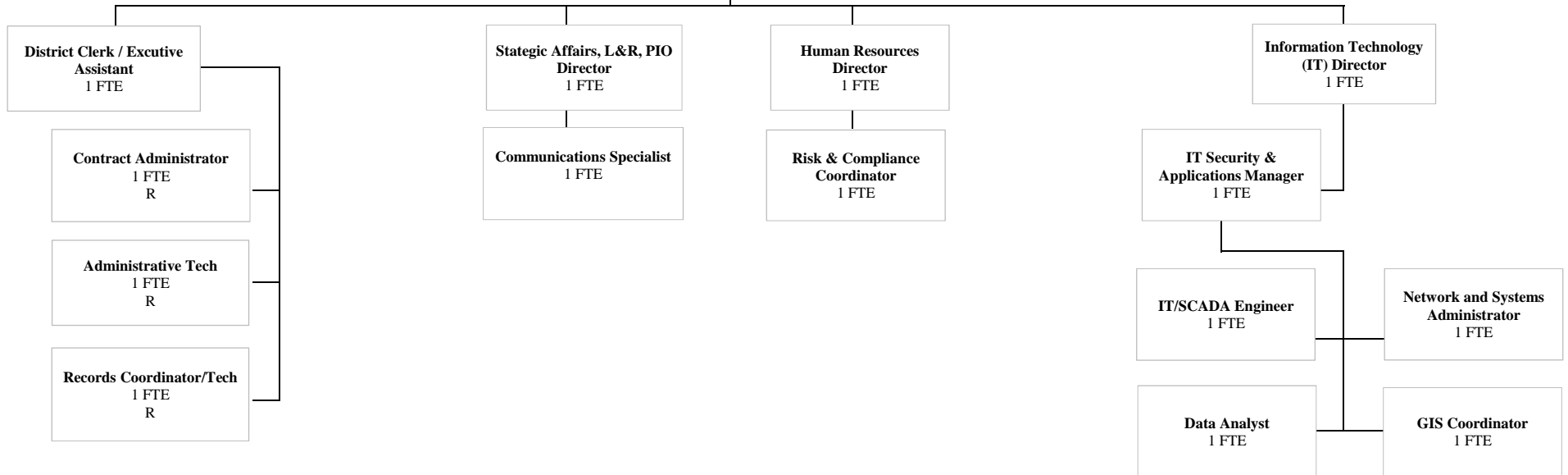
Organization Chart for Budget 2022 and 2023 (version 11/3/2021)

GENERAL MANAGER AND OTHER DIRECTORS

	B22	B23
Unrepresented	12.0	12.0
Represented	3.0	3.0
FTE Total	15.0	15.0

GENERAL MANAGER
1 FTE

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



**Truckee Donner Public Utility District
TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
Financial Master Plan Summary - Assumptions
FY22 through FY31**

- * **Customer Growth -**
 - Electric - 2022 & 2023 0.5%, thereafter 1.0% per year
 - Water - 2022 & 2023 0.5%, thereafter 0.8% per year
 - [2015 to 2020 Growth Rate - Electric 1.2% Water 0.8%]
- * **Purchased Power - 3% increase for inflation + 1.0% for customer growth impact; 4.0% Total / year**
- * **All Other Costs -**
 - Electric - 2022 as detail planned, 2023 as detail planned, thereafter 3.5% per year inflation
 - Water - 2022 as detail planned, 2023 as detail planned, thereafter 3.5% per year inflation
- * **Capital Expenditures - refer to Attachment 3, Capital Expenditure 10 year Plan, Electric and Water**
- * **New Debt - Electric \$6M Water \$15M; both bond issuances in 2022**
 - Pension Obligation Bonds not in current Budget/FMP draft - POB's estimated to have small net impact on cash flow
- * **In 2022 the rate funded water debt will be cut in half due to the refunding portion of the former 2006 COP debt and the Prop 55 water system improvement debt will be paid off**
- * **Interest earned projected at 0.30%'22, 0.50%'23, gradually increasing to 1.0% in 2027 and thereafter**
- * **AB32 cap and trade auction proceeds are projected to fall from approximately \$1.4m per year in 2020 to \$750,000 in 2021, and stabilize at \$350,000 thereafter**

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
Financial Master Plan Summary
ELECTRIC

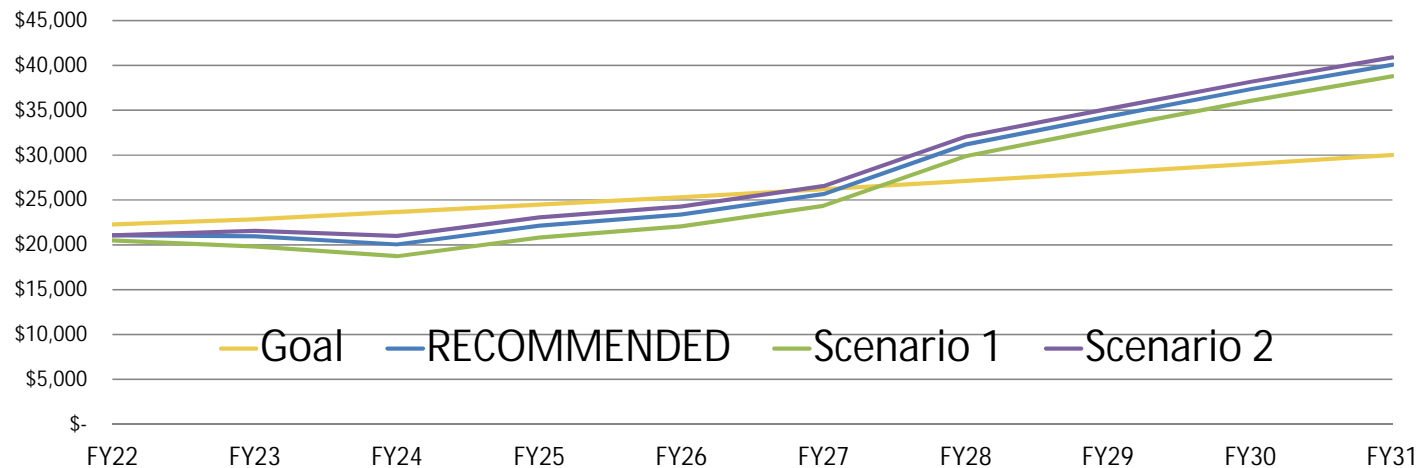
Green Shading - Reserves at or above Target
 Yellow Shades - Caution, Reserves below Target
 Pink Shades - High Caution, Reserves well below Target
 \$Dollars in Green - Positive/Favorable Amount
 \$Dollars in Red - Negative/Unfavorable Amount

(\$ in thousands)

	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
RECOMMENDED										
Rate Change	8.5%	6.5%	5.0%	5.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Reserves Balance	\$ 21,046	\$ 20,950	\$ 20,042	\$ 22,127	\$ 23,376	\$ 25,657	\$ 31,198	\$ 34,298	\$ 37,337	\$ 40,079
Total Reseres % to Goal	95%	92%	85%	90%	92%	98%	115%	122%	129%	134%
Scenario 1										
Rate Change	6.5%	6.5%	6.5%	5.5%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Reserves Balance	\$ 20,491	\$ 19,789	\$ 18,725	\$ 20,817	\$ 22,072	\$ 24,357	\$ 29,901	\$ 33,006	\$ 36,052	\$ 38,798
Total Reseres % to Goal	92%	87%	79%	85%	87%	93%	110%	118%	124%	129%
Scenario 2										
Rate Change	8.5%	8.5%	4.0%	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Reserves Balance	\$ 21,046	\$ 21,565	\$ 20,974	\$ 23,041	\$ 24,274	\$ 26,539	\$ 32,063	\$ 35,147	\$ 38,167	\$ 40,890
Total Reseres % to Goal	95%	94%	89%	94%	96%	101%	118%	125%	132%	136%

**1st four years rate change total 25% in all three above, latter six years the same in all four.
 Operating & Rate Reserve are prioritized over Capital Reserve. See following pages for details.**

Electric Projected Cash & Reserve Balance



TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
Financial Master Plan Summary
ELECTRIC

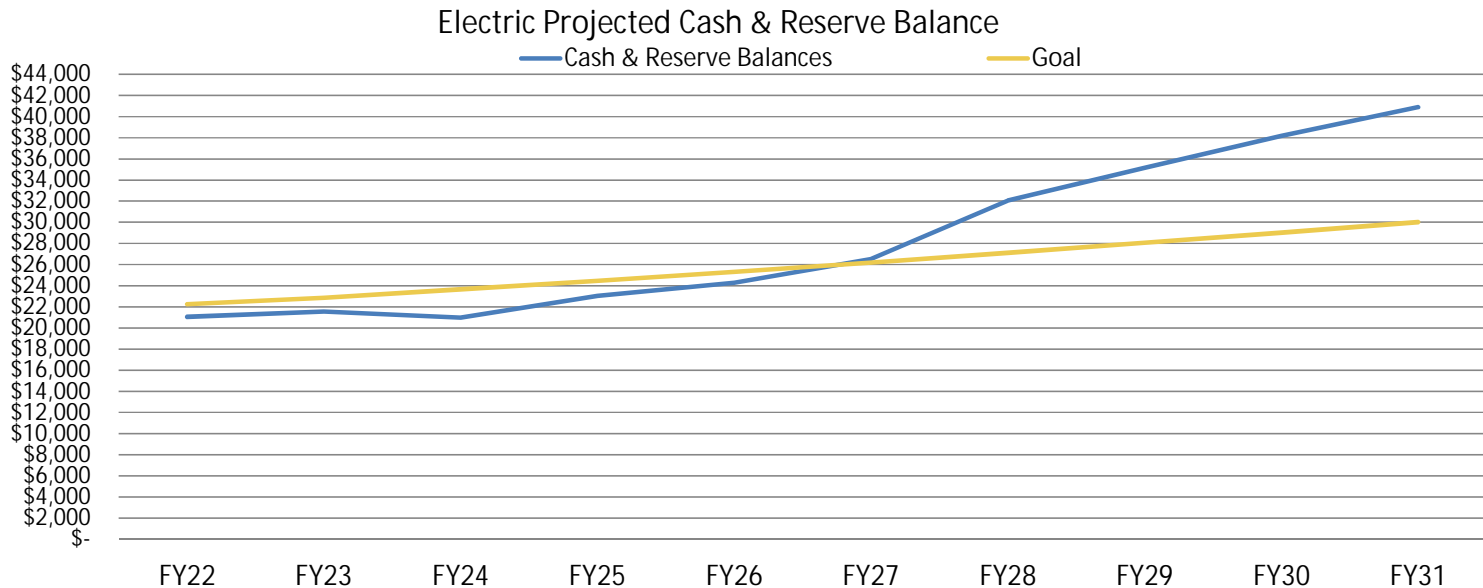
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 \$Dollars in Green - Positive/Favorable Amount
 \$Dollars in Red - Negative/Unfavorable Amount

(\$ in thousands)

RECOMMENDED	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
Rate Change	8.5%	6.5%	5.0%	5.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Change in Operating Cash	\$669	\$49	\$291	\$252	\$241	\$289	\$1,843	\$2,200	\$2,418	\$2,319
Total Reserves Balance	\$ 21,046	\$ 20,950	\$ 20,042	\$ 22,127	\$ 23,376	\$ 25,657	\$ 31,198	\$ 34,298	\$ 37,337	\$ 40,079
Total Reseres % to Goal	95%	92%	85%	90%	92%	98%	115%	122%	129%	134%
OP/RR Reserve %	50%	50%	50%	50%	50%	50%	55%	60%	66%	71%
\$ + (-) to Goal	\$85	\$31	\$80	\$81	\$64	\$86	\$1,650	\$3,562	\$5,683	\$7,694
Capital Reserve %	77%	66%	41%	66%	72%	89%	127%	128%	125%	120%
\$ + (-) to Goal	(\$1,542)	(\$2,313)	(\$4,140)	(\$2,455)	(\$2,116)	(\$825)	\$2,147	\$2,293	\$2,130	\$1,740

- Operating Cash Flow is positive all years, this is a good thing
- Total Reserve Balance - 90%+ to Goal all years except for 2024 at 85%. 1st 4 years rate% change total 25%.
- Operating/Rate (OP/RR) Reserve is at or above policy target in all years
- Capital Reserve falls to a low of 41%, with policy Target of 100% achieved starting in 2028

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TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
Financial Master Plan Summary
ELECTRIC

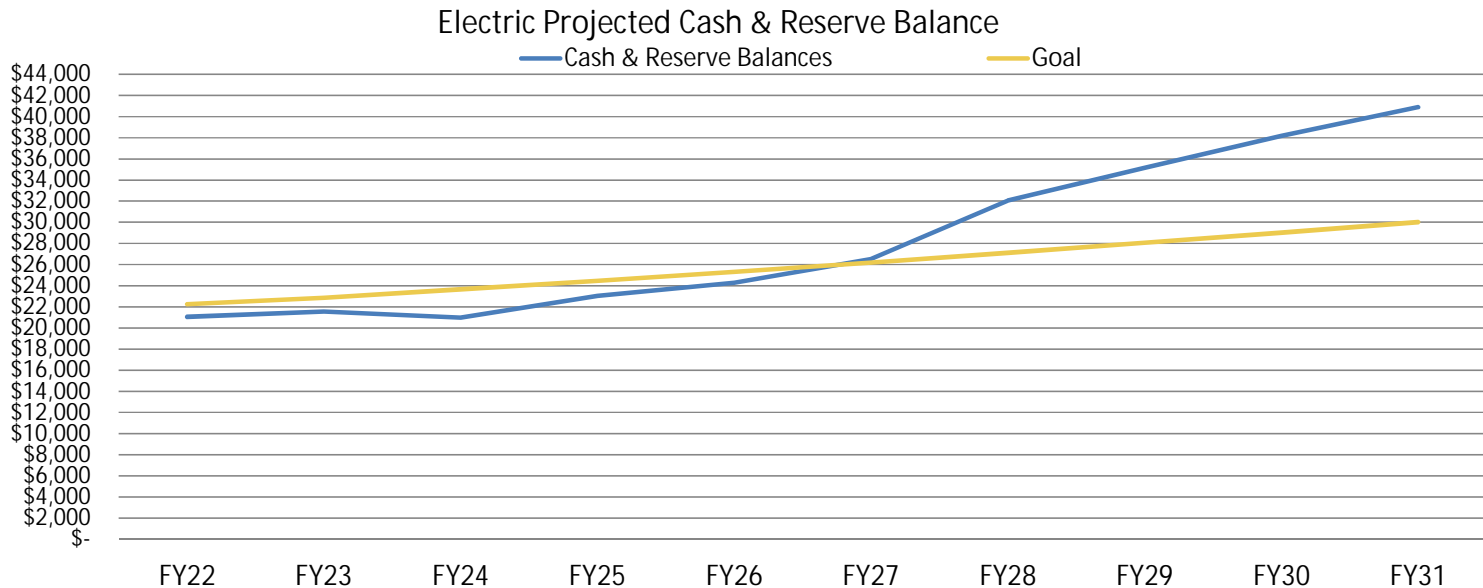
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(\$ in thousands)

Scenario 1	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
Rate Change	6.5%	6.5%	6.5%	5.5%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Change in Operating Cash	\$614	\$145	\$241	\$268	\$257	\$306	\$1,860	\$2,219	\$2,437	\$2,338
Total Reserves Balance	\$ 20,491	\$ 19,789	\$ 18,725	\$ 20,817	\$ 22,072	\$ 24,357	\$ 29,901	\$ 33,006	\$ 36,052	\$ 38,798
Total Reseres % to Goal	92%	87%	79%	85%	87%	93%	110%	118%	124%	129%
OP/RR Reserve %	50%	50%	50%	50%	50%	50%	55%	60%	66%	71%
\$ + (-) to Goal	\$30	\$72	\$71	\$88	\$87	\$126	\$1,707	\$3,638	\$5,778	\$7,808
Capital Reserve %	69%	49%	23%	48%	54%	72%	110%	111%	109%	104%
\$ + (-) to Goal	(\$2,042)	(\$3,515)	(\$5,448)	(\$3,772)	(\$3,443)	(\$2,165)	\$793	\$925	\$750	\$345

- Operating Cash Flow is positive all years, by adjusting Capital Reserve utilization/funding by year, to prioritize Op.Reserve
- Total Reserve Balance - below policy target through 2027. 1st 4 years rate% change total 25%.
- Operating/Rate (OP/RR) Reserve is at or above policy target in all years, by prioritizing over Capital Reserve
- Capital Reserve falls to a low of 23%, with policy Target of 100% achieved starting in 2028

Scenario 1



TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
Financial Master Plan Summary
ELECTRIC

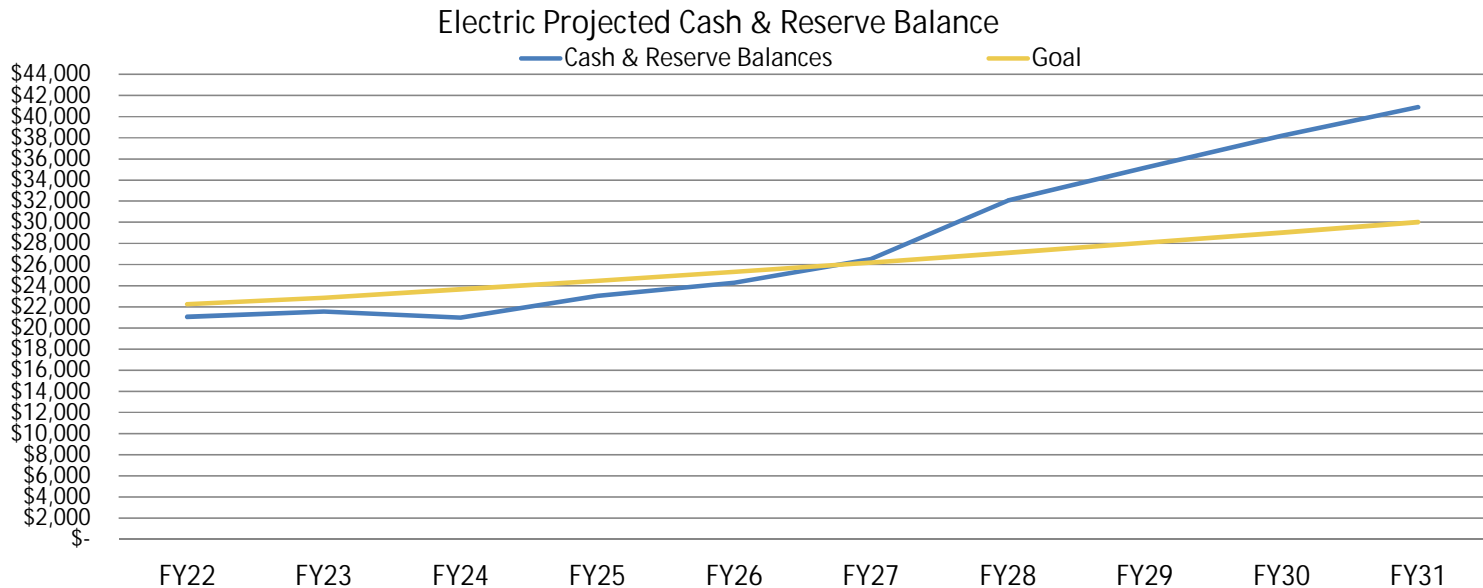
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(\$ in thousands)

SCENARIO 2	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
Rate Change	8.5%	8.5%	4.0%	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Change in Operating Cash	\$669	\$64	\$205	\$328	\$217	\$264	\$1,817	\$2,174	\$2,390	\$2,290
Total Reserves Balance	\$ 21,046	\$ 21,565	\$ 20,974	\$ 23,041	\$ 24,274	\$ 26,539	\$ 32,063	\$ 35,147	\$ 38,167	\$ 40,890
Total Reseres % to Goal	95%	94%	89%	94%	96%	101%	118%	125%	132%	136%
OP/RR Reserve %	50%	50%	50%	50%	50%	50%	55%	60%	65%	70%
\$ + (-) to Goal	\$85	\$46	\$9	\$86	\$45	\$42	\$1,580	\$3,467	\$5,559	\$7,541
Capital Reserve %	77%	75%	55%	79%	84%	101%	139%	140%	137%	131%
\$ + (-) to Goal	(\$1,542)	(\$1,713)	(\$3,137)	(\$1,546)	(\$1,199)	\$101	\$3,082	\$3,237	\$3,084	\$2,704

- Operating Cash Flow is positive all years, by adjusting Capital Reserve utilization/funding by year, to prioritize Op.Reserve
- Total Reserve Balance - below policy target through 2026. 1st 4 years rate% change total 25%.
- Operating/Rate (OP/RR) Reserve is at or above policy target in all years, by prioritizing over Capital Reserve
- Capital Reserve falls to a low of 55%, with policy Target of 100% achieved starting in 2027

SCENARIO 2

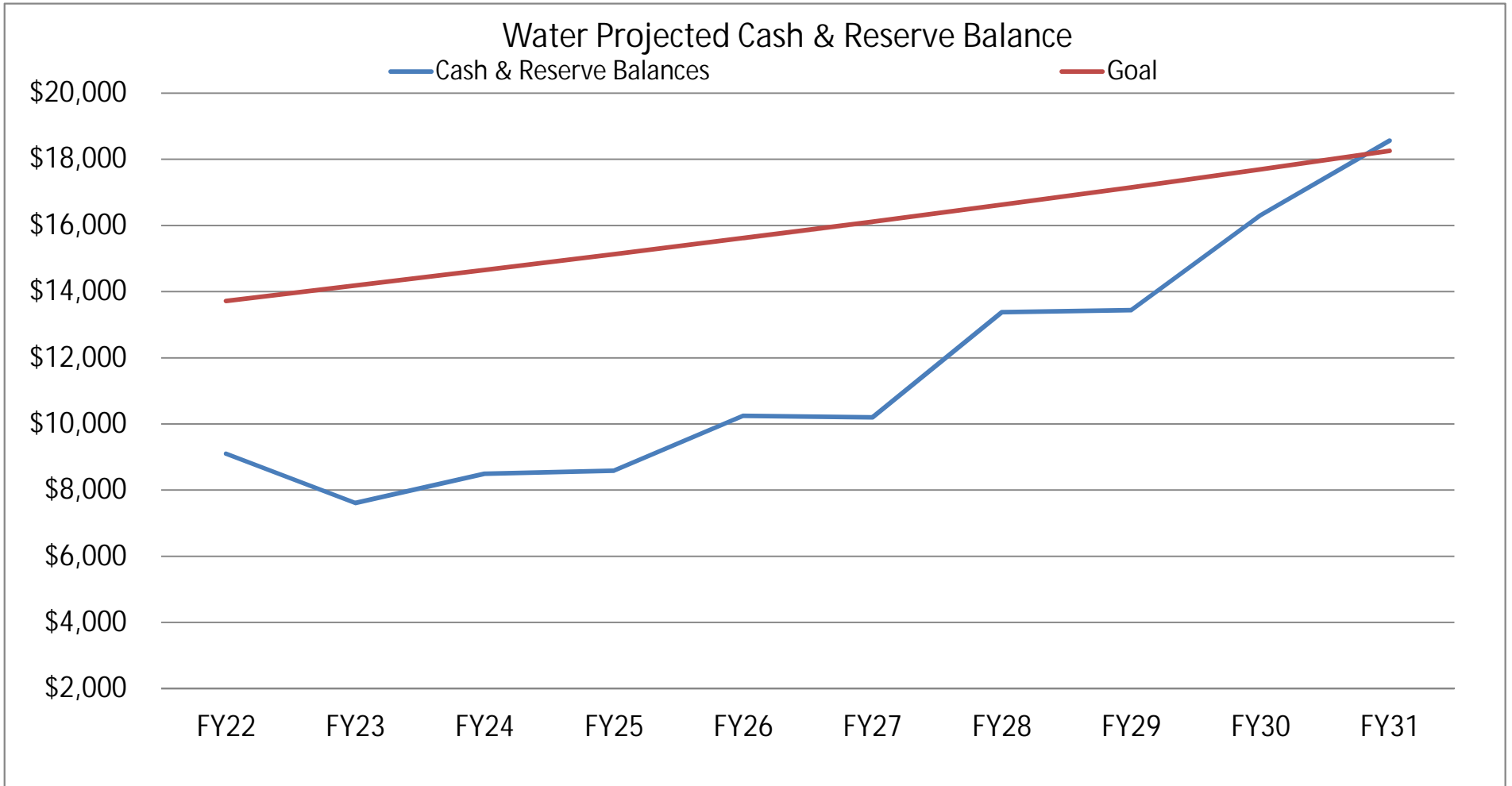


TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
Financial Master Plan Summary
FY22 through FY31
(in thousands)

WATER

	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
Operating Cash Flow										
Operating revenue	\$ 16,434	\$ 17,784	\$ 19,324	\$ 20,810	\$ 22,413	\$ 24,141	\$ 25,288	\$ 26,491	\$ 27,620	\$ 28,798
Operating expenses	(11,134)	(11,579)	(12,006)	(12,448)	(12,889)	(13,329)	(13,783)	(14,254)	(14,740)	(15,243)
Other revenue and expenses	(693)	(956)	(908)	(856)	(802)	(741)	(693)	(647)	(599)	(548)
Net income	\$ 4,607	\$ 5,249	\$ 6,410	\$ 7,506	\$ 8,722	\$ 10,071	\$ 10,812	\$ 11,590	\$ 12,281	\$ 13,007
Transfers from/(to) funds	963	2,326	(276)	429	(1,023)	608	(2,459)	577	(2,202)	(1,478)
Debt Issuance Costs	(285)	-	-	-	-	-	-	-	-	-
Debt principal payments	(846)	(1,015)	(1,055)	(1,100)	(1,140)	(1,186)	(1,233)	(1,276)	(1,324)	(1,373)
Debt proceeds (new debt) - \$14,755	5,789	8,966	-	-	-	-	-	-	-	-
Capital expenditures	(9,397)	(15,277)	(4,856)	(6,707)	(6,315)	(9,358)	(6,847)	(10,747)	(8,592)	(9,929)
Change in Operating Cash	\$ 831	\$ 249	\$ 223	\$ 128	\$ 244	\$ 135	\$ 273	\$ 144	\$ 163	\$ 227
	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
OpGF Reserve% of OpExp Goal 50%	50%	50%	50%	49%	50%	49%	49%	49%	48%	48%
Capital Reserves % CapxGoal 100%	14%	2%	11%	10%	28%	25%	57%	54%	81%	99%
Cash & Reserve Balances										
Operating Cash Balance (GenFd)	\$ 5,539	\$ 5,788	\$ 6,011	\$ 6,139	\$ 6,383	\$ 6,518	\$ 6,790	\$ 6,935	\$ 7,098	\$ 7,325
Capital Reserve Balance	920	(37)	573	477	1,856	1,675	4,591	4,537	7,168	9,239
Vehicle Reserve Balance	110	207	280	358	415	415	382	314	329	202
Deferred Liability	107	107	108	108	108	109	109	109	110	110
Facility Fee Balance	2,427	1,543	1,522	1,501	1,484	1,486	1,506	1,543	1,602	1,683
Cash & Reserve Balances	\$ 9,103	\$ 7,608	\$ 8,494	\$ 8,583	\$ 10,246	\$ 10,203	\$ 13,378	\$ 13,438	\$ 16,307	\$ 18,559
Debt service coverage (1.25 required until 2036)	4.47	3.43	3.93	4.45	5.05	5.71	6.07	6.45	6.78	7.13
Change to Proposed FY22 & FY23	0.0%	0.0%								
Proposed rate change	8.9%	7.9%	8.0%	7.0%	7.0%	7.0%	4.0%	4.0%	3.50%	3.50%
	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31

TDPUD Budget FY2022 and FY2023 (Draft 11/3/2021)
Financial Master Plan Summary
FY22 through FY31
(in thousands)





Resolution No. 2021-21

ADOPTING THE BUDGET AND OVERHEAD RATES FOR FY22 and FY23

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 FY22 and FY23 Budget; and

WHEREAS the Board of Directors, Staff, and the public participated in budget workshops in the months of August, October, and November of 2020; and

WHEREAS on October 20, 2020, the Board of Directors received a draft FY22 and FY23 Budget; and

WHEREAS on November 3, 2019, a public hearing was held; and

WHEREAS the Board of Directors accepts the organization changes as outlined in the FY22 and FY23 Budget.

WHEREAS the budget for District operations and capital spending for the years FY22 and FY23 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 FY22 and FY23 Budget is hereby adopted (Attachment 1 and 2 of Agenda item #8);
- B. The General Manager and Staff are authorized to implement the biennial FY22 and FY23 Budget;
- C. The following Budget overhead allocation rates are adopted;

Overhead Type	FY22	FY23
Labor	92.12%	94.61%
Transportation	\$ 13.59	\$ 13.98
Administration	4.02%	4.10%
Construction	16.65%	18.10%

- D. Approve the budgeted transfers needed to balance the FY22 and FY23 Budget, as indicated in Attachments 1 and 2.

PASSED AND ADOPTED by the Board of Directors at a meeting duly called and held within the District on the 3rd of November 2021 by the following roll call vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

TRUCKEE DONNER PUBLIC UTILITY DISTRICT

By _____
Christa Finn, President of the Board

ATTEST:

Shanna D. Kuhlemier, CMC, District Clerk

DRAFT