

# FINAL REPORT



## South Tahoe Public Utility District *Comprehensive Sewer Rate Study*

June 2024



June 13, 2024

Mr. Paul Hughes  
General Manager  
South Tahoe Public Utility District  
1275 Meadow Crest Drive  
South Lake Tahoe, California 96150

**Subject: Final Comprehensive Sewer Rate Study Report**

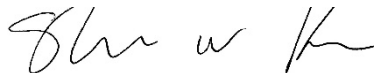
Dear Mr. Hughes:

HDR Engineering, Inc. (HDR) is pleased to present the final report on the comprehensive sewer rate study conducted for the South Tahoe Public Utility District (District). A key objective in developing the District's comprehensive sewer rate study was to develop a financial plan and rates that generate sufficient revenues to fund the operating and capital needs of the sewer utility, as well as determine the proportionality of the rates by conducting a cost of service analysis to support the proposed sewer rates. This report outlines the approach, methodology, findings, and conclusions of the comprehensive sewer rate study.

This report was developed utilizing the District's accounting, budgeting, operating, and customer records. HDR has relied on this information to develop our analyses that form our findings, conclusions, and recommendations. At the same time, this study was developed utilizing generally accepted rate setting principles and methodologies as outlined in the Water Environment Federation Manual of Practice No. 27. The conclusions and recommendations contained within this report are intended to provide a financial plan that meets the operating and capital needs of the utility and the basis for developing and implementing rates that are cost-based and proportional to the District's customers.

We appreciate the assistance provided by District staff in the development of this study. More importantly, we appreciate the opportunity to continue to assist District staff, management, and Board of Directors in establishing cost-based and proportional sewer rates.

Sincerely,  
HDR Engineering, Inc.



Shawn Koorn  
Associate Vice President



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# Executive Summary

South Tahoe Public Utility District (District) retained HDR Engineering, Inc. (HDR) to perform a comprehensive rate study for its sewer utility. A comprehensive rate study determines the adequacy of the existing sewer rates and provides the basis to maintain cost-based and proportional rates. This report will describe the methodology, findings, and conclusions of the sewer rate study process undertaken for the District. The primary objectives of the study were to:

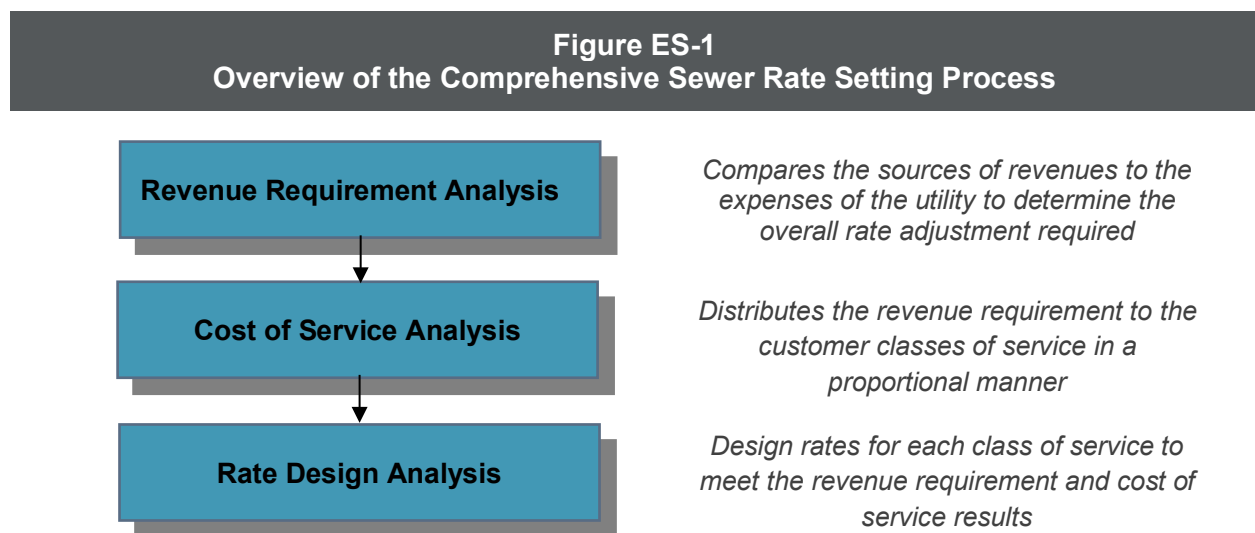
- ✓ Review the District's sewer rates to determine if the rates are meeting the goals and objectives of the District as well as sufficiently funding operational and capital expenses.
- ✓ Develop a financial plan for projecting operating and capital costs for the sewer utility for planning purposes.
- ✓ Provide the framework and methodology, based on generally accepted industry best practices and the District's unique system and customer characteristics, for the development of cost-based and proportional sewer rates.
- ✓ Adopt rates through the Proposition 218 process for the next five-year period.

These objectives were the basis and starting point of the comprehensive sewer rate study analysis.

The District was established in 1950 to provide water and sewer services to the residents of South Lake Tahoe. The District annually treats 2.5 billion gallons of wastewater from approximately 15,000 customers. The District owns and maintains 330 miles of collection and force mains, 42 lift stations, a wastewater treatment plant, and effluent pipeline to discharge the treated wastewater.

## Overview of the Rate Study Process

This comprehensive rate study consists of three interrelated analyses performed for the sewer utility. Figure 1-1 provides an overview of these analyses.



Each of these analyses were completed in the development of the District's sewer rate study. The revenue requirement analysis is concerned with the overall level of revenues and expenses, both operating and capital, of the sewer utility. From this analysis, a determination can be made as to the overall level of adjustment to rate revenues necessary to meet annual needs. Next, a cost of service analysis is performed to proportionally distribute the revenue requirement to the identified customer classes of service, or rate schedules, served (e.g., single family, multi-family, hotel/motel, trailer park, and non-residential). Finally, once an overall level of rate revenue adjustment is determined and an proportional distribution of those costs, the last step of the rate study process is the design of rates to collect the appropriate level of revenues while considering the other rate design goals and objectives of the utility (e.g., revenue stability, cost-based, continuity in philosophy) as developed as part of the cost of service analysis.

## Key Sewer Rate Study Results

- ✓ The revenue requirement analysis was developed for the projected time period of FY 2025 through FY 2033 for the sewer utility.
- ✓ The District's FY 2024 adopted budget for the sewer utility was used as the starting point of the analysis.
- ✓ Operation and maintenance (O&M) expenses are projected to increase at inflationary levels with no assumed changes to levels of service or anticipated extraordinary expenses.
- ✓ A cost of service analysis was developed to review the proportionality of the existing rates by proportionately distributing the revenue requirement to the customer classes of service for the sewer utility.
- ✓ The results of the cost of service analyses provided the unit costs (i.e., cost basis) which were used to establish the proposed sewer rates f.
- ✓ The rate study has developed proposed rates for the FY 2025 – FY 2029 time period, by customer class of service.
- ✓ The proposed sewer rate revenue adjustments were 13.5% for 2025 and 9.5% annually from FY 2026 through FY 2029, effective July 1<sup>st</sup> of each year.

## Summary of the Revenue Requirement Analysis

The revenue requirement analysis is the first analytical step in the comprehensive sewer rate study process. This analysis determines the adequacy of the current revenues (at current rate levels) to fund annual operating expenses and capital improvement needs. From this analysis, a determination can be made as to the overall level of sewer rate revenue adjustments needed to provide adequate and prudent funding for the District's sewer system.

As a practical matter, a multi-year time frame is recommended in an attempt to identify and plan for major expenses that may be on the horizon. By anticipating future financial requirements, the District can begin planning for these changes sooner, thereby minimizing short-term rate impacts while also stabilizing long-term rates. For the District's study, a projected time period of FY 2025 through FY 2033 was developed with a focus on the next 5-year period (FY 2025 – FY 2029) for rate setting purposes.

For the revenue requirement analysis a "cash basis" approach was utilized. The "cash basis" approach is the most common methodology used by municipal and special purpose district utilities to

set their revenue requirement. In its most basic form, the cash basis approach is composed of O&M expenses, taxes / transfer payments, annual debt service payments, and rate funded capital projects. The primary inputs for the District's revenue requirement analysis were provided through the District's adopted sewer budget, financial planning documents, historical billed customer data, and the sewer capital improvement plan. Budgeted O&M expenses were projected using inflationary factors for the District's various expenses to provide wastewater collection, conveyance, treatment, and disposal services over the projected time period. These inflationary factors were based on historical District specific increases in costs and planned changes based on the District's planning and financial projection studies and analyses.

The proper and adequate funding of capital projects is important to help maintain existing facilities, provide consistent levels of service and minimize rate impacts over time. A general financial guideline is that, at a minimum, a utility should fund an amount equal to or greater than annual depreciation expense through current rate revenue (i.e., rate funded capital). Annual depreciation expense reflects the current investment in plant being depreciated or "losing" its useful life. Therefore, this portion of plant investment needs to be replaced or repaired to maintain the existing level of infrastructure (and service levels). However, it must be kept in mind that, in theory, annual depreciation expense reflects an investment in infrastructure that was placed in service an average of 15 years ago, assuming a 30-year useful (i.e., depreciable life). It is important to note and understand that depreciation expense is not the same as replacement cost. Thus, funding an amount which exceeds the sewer utility's annual depreciation expense is reasonable and appropriate target to aspire to as the utility becomes more fiscally sound.

HDR and District staff worked with the District Board to review various capital funding scenarios. These included various levels of renewal and replacement funding, planned long-term debt issuance as provided by the District, and prioritization of system specific improvements. Based on these discussions with the Board, the final capital improvement funding plan was developed. In developing this financial plan, HDR and the District have attempted to minimize rate impacts while funding the planned capital improvement projects through a mix of long-term borrowing and rate funding. Provided in Table ES-1 is a summary of the proposed capital improvement funding plan.

**Table ES-1  
Overview of the Sewer Capital Improvement Plan (000's)**

	Budget	Projected								
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<b>Capital Plan Costs</b>										
Engineering	\$3,058	\$2,948	\$3,026	\$3,105	\$3,187	\$3,270	\$3,356	\$3,445	\$3,536	\$3,629
Debt Service	3,000	3,112	2,817	3,342	3,275	3,319	3,658	3,779	3,553	3,342
Capital Improvement Projects	19,872	16,915	13,150	13,480	14,006	14,966	13,430	16,984	12,791	12,113
Capital Reserve Funding	0	0	0	562	1,292	819	0	1,453	0	1,831
<b>Total Capital Investment</b>	<b>\$25,930</b>	<b>\$22,975</b>	<b>\$18,993</b>	<b>\$20,489</b>	<b>\$21,759</b>	<b>\$22,375</b>	<b>\$20,444</b>	<b>\$25,660</b>	<b>\$19,880</b>	<b>\$20,916</b>
<b>Capital Plan Funding</b>										
Capital Reserve	\$11,152	\$1,910	\$107	\$0	\$0	\$0	\$1,152	\$0	\$486	\$0
Capacity/Connection Fees	633	570	513	462	415	374	336	303	273	245
Federal Aid	1,029	0	0	0	0	0	0	0	0	0
Assumed Debt Issuance/ Proceeds	5,494	12,505	9,087	10,019	9,509	8,457	3,057	7,867	0	0
Capital Funded from Rates	7,622	7,991	9,286	10,008	11,834	13,544	15,899	17,490	19,121	20,670
<b>Total Capital Funding</b>	<b>\$25,930</b>	<b>\$22,975</b>	<b>\$18,993</b>	<b>\$20,489</b>	<b>\$21,759</b>	<b>\$22,375</b>	<b>\$20,444</b>	<b>\$25,660</b>	<b>\$19,880</b>	<b>\$20,916</b>



Capital funding can come from a variety of sources, reserves, debt, federal aid, and rate funded capital. For the District's capital funding plan, as provided in Table ES-1, a key element was funding the capital improvement needs through a mix of long-term borrowing and rate funding. As a note, the capital funding plan for the District's revenue requirement contains a line item labeled capital funded from rates, this is a blanket term referring to the total amount of each year's rate revenue that is intended to be used for capital. For planning purposes, the District identifies a portion of rate revenue as "capital improvement charge". For this study the capital improvement charge has been included in the rate funded capital component. This analysis assumes a significant amount of funding for capital which exceeds the District's annual depreciation \$4.6 million for minimum amount of capital funding required to properly maintain the utilities infrastructure. Over the analysis period, the plan estimates approximately \$9.8 million in rate funded capital which exceeds the minimum target level of funding.

As noted, the revenue requirement is comprised of O&M expenses, transfers/taxes, annual debt service payments, and rate funded capital. As outlined above, the O&M expenses were based on the FY 2024 adopted budget for the sewer utility. Future year projections were based on historical inflationary factors and known changes in costs through FY 2033. Transfers were made to the capital fund to meet future capital improvement funding in combination with projected long-term borrowing estimated by the District. Annual debt service payments, both principal and interest, were funded annually based on the existing annual debt service schedules as provided by the District. Finally, rate funded capital was developed to meet future capital funding needs and industry standard approaches.

These components are summed to develop the total revenue requirement for the District's sewer utility. The results of the revenue requirement are presented in Table ES-2 and provide the basis for future rate revenue adjustments to adequately fund annual operating and capital expenses over the study time period.

**Table ES-2  
Summary of the Revenue Requirement Analysis (000"s)**

	Budget	Projected								
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<b>Sources of Funds</b>										
Rates	\$14,364	\$14,380	\$14,396	\$14,412	\$14,427	\$14,443	\$14,459	\$14,475	\$14,491	\$14,507
Other Revenues	<u>9,394</u>	<u>9,605</u>	<u>9,707</u>	<u>9,900</u>	<u>10,058</u>	<u>10,223</u>	<u>10,411</u>	<u>10,609</u>	<u>10,851</u>	<u>10,881</u>
<b>Total Sources of Funds</b>	<b>\$23,758</b>	<b>\$23,984</b>	<b>\$24,103</b>	<b>\$24,312</b>	<b>\$24,485</b>	<b>\$24,667</b>	<b>\$24,870</b>	<b>\$25,084</b>	<b>\$25,342</b>	<b>\$25,388</b>
<b>Applications of Funds</b>										
Operations & Maintenance Expense	\$18,981	\$20,404	\$20,928	\$21,497	\$22,067	\$22,654	\$23,256	\$23,876	\$24,512	\$25,165
Rate Funded Capital:	7,622	7,991	9,286	10,008	11,834	13,544	15,899	17,490	19,121	20,670
Debt Service	3,763	4,340	4,002	5,087	5,111	5,475	6,032	6,032	5,688	5,366
To / (From) Reserves	<u>(3,000)</u>	<u>(3,112)</u>	<u>(2,817)</u>	<u>(3,342)</u>	<u>(3,275)</u>	<u>(3,319)</u>	<u>(3,658)</u>	<u>(3,779)</u>	<u>(3,553)</u>	<u>(3,342)</u>
Total Application of Funds	\$27,365	\$29,623	\$31,400	\$33,249	\$35,738	\$38,354	\$41,530	\$43,619	\$45,767	\$47,860
Balance/(Deficiency) of Funds	(\$3)	(\$2,522)	(\$4,397)	(\$6,321)	(\$8,873)	(\$11,427)	(\$14,261)	(\$16,020)	(\$17,833)	(\$19,677)
% Balance/(Deficiency) of Funds	0.0%	13.8%	24.1%	34.6%	48.5%	62.3%	77.6%	87.0%	96.7%	106.5%
<b>Proposed Rate Adjustments</b>	<b>0.0%</b>	<b>13.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.0%</b>

As shown in Table ES-2, revenues are insufficient to prudently fund the District's O&M and capital expenses over the projected time period. It is important to note the annual revenue deficiencies in the Table ES-2 are cumulative. That is, any adjustments in the initial years will reduce the deficiency in the later years. Over the projected five-year rate setting period of FY 2025 – FY 2029, rate revenues need to be adjusted by approximately 62.3% to adequately and properly fund the District's sewer utility O&M and capital expenses.

Based on the revenue requirement analysis developed, HDR recommends the District increase the overall revenue levels of the sewer utility. Based on the plan developed in this report, the recommended 13.5% for 2025 and annual adjustments of 9.5% thereafter will provide adequate funding for the time period of FY 2026 FY 2029 based on the assumptions developed as part of the rate study.

### Summary of the Cost of Service Analysis

A cost of service analysis determines the proportional distribution of the revenue requirement to the identified customer classes of service. The objective of the cost of service analysis is different from determining the revenue requirement. A cost of service analysis determines the proportional manner to collect the total revenue requirement based on the customer class characteristics and facility requirements. A summary of the cost of service analysis for 2025 is shown in Table ES-3.

Table ES - 3 Summary of the Cost of Service Analysis (\$000)				
Class of Service	Present Revenue (FY 2025)	Allocated Costs	\$ Difference	% Difference
Single Family Residential	\$11,579	\$13,122	(\$1,542)	13.3%
Multi-family	2,755	3,137	(383)	13.9%
Non-Residential	1,484	1,693	(209)	14.1%
Motel/ Trailer Park/ Campground	<u>2,392</u>	<u>2,716</u>	<u>(324)</u>	<u>13.5%</u>
Total	\$18,210	\$20,668	(\$2,458)	13.5%

Table ES-3 provides a comparison of the current rate revenues to the distributed costs. During the analysis it was observed that the Motel/Hotel/Timeshare and the Trailer/Mobile Home Park/Campground customer classes were not materially different in their cost to serve so it was determined in discussion with the District that these classes of service should be merged into a single class as shown above as Motel/Trailer Park/Campground.

The difference between the rate revenues and distributed costs for each class of service represents the variance between the level of revenues currently received from each class of service and the proportional distribution of costs. In viewing these results, it is important to remember that a cost of service analysis is not an exact calculation. Rather, it reflects the current relationships between current customer revenues and current costs. These relationships change over time given budgetary changes and changes in customer usage patterns and system characteristics. A customer class is generally considered being within a reasonable range of its Cost of Service when the customers cost of service change is within 5% of the overall rate adjustment. This is due to

changing customer characteristics over time, and the use of a single year for cost allocation and revenues. As Table ES-3 shows each customer class is within 5% and thus considered within their cost of service. However, given the requirements of Proposition 218, the cost of service results are implemented through the rate design process. In this way, the proposed rates, and subsequent revenues, will reflect the results of the cost of service analysis and maintain the proportionality between customer classes of service.

## Summary of the Rate Design Analysis

The final step of the comprehensive sewer rate study process is the design of the sewer rates to collect the appropriate levels of revenue and reflect the results of the cost of service analysis. This is done through the development of proposed rates that are based on the cost of service results, and specifically the average unit costs (i.e., cost-based rates), that reflect each customer classes' impact on the system and infrastructure need. In this case, the District charges all customers on a per sewer unit basis. Given this, the average unit costs take the total cost proportionally distributed to each customer class divided by the number of sewer billing units of each customer class.

Provided in Table ES – 4 are the current and proposed sewer rates for the District for the next five-year period. As noted, the only change to the District rate structure, was to combine the Motel/Hotel/Timeshare and Trailer/Mobile Home Park/Campground customer classes. Other than this adjustment to the rate classes, this study has not recommended any changes to the overall rate structure. However, the relationships between classes of services were adjusted to reflect the results of the cost of service analysis and the calculated average unit costs.

**Table ES-4  
Current and Proposed Rates**

	Current	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Monthly Charge by Class of Service per Billing Unit</b>						
Single Family Residential	\$17.53	\$19.86	\$21.75	\$23.81	\$26.07	\$28.55
Multi-family	16.93	19.20	21.03	23.02	25.21	27.61
Motel/Hotel/Timeshare	16.64	NA	NA	NA	NA	NA
Trailer/Mobile Home Park/Campground	16.62	NA	NA	NA	NA	NA
Motel/ Trailer Park/ Campground	NA	18.89	20.68	22.65	24.80	27.16
Non-Residential	17.53	19.86	21.75	23.81	26.07	28.55

## Summary

This completes the summary of the comprehensive rate study completed for the District's sewer utility. Based on discussions with District staff and the Board, and results of the comprehensive sewer rate study, the following recommendations have been developed:

- ✓ The revenue requirement analysis showed a deficiency of annual revenues to meet annual operating and capital needs. To maintain the revenue sufficiency of the sewer utility, the proposed rate adjustment for FY 2025 is 13.5% followed by annual revenue adjustments of 9.5% through FY 2029 are recommended.

- ✓ The cost of service study resulted in minor cost differences between the customer classes of service. The proposed rates are recommended to be developed based on the cost of service results for each customer class of service.
- ✓ Proposed rates were developed that reflect the overall revenue needs and cost of service results for the next five-year period.
- ✓ It is recommended that the proposed rates be adopted for the next five-year period as they reflect the proportional distribution of costs.

On May 16, 2024, the District held a public hearing for the Board to consider, and allow customers an opportunity to provide input on, the proposed rate increases. The District did not receive a majority protest for the proposed rate increases which would prevent the adoption of the proposed rates as outlined in Proposition 218. Given this, the rates, as developed in this report, were adopted by the District's Board.

A full and complete discussion of the development of the comprehensive rate study and the proposed rate adjustments can be found in following sections of this report.

# 1 Introduction

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The South Tahoe Public Utility District (District) retained HDR Engineering, Inc. (HDR) to perform a comprehensive rate study for its sewer utility. A comprehensive rate study determines the adequacy of the existing sewer rates and provides the basis to maintain cost-based and proportional rates. This report describes the methodology, findings, and conclusions of the sewer rate study process undertaken for the District.

The District owns and operates the sewer collection and treatment systems serving the City of South Tahoe and surrounding communities. Wastewater collected by the District is treated and then transported via pipeline out of the Tahoe Basin as required by law.

A key element of this study involves adherence to the requirements of the California Constitution Article XIII D, or commonly referred to as proposition 218. This requires sewer utilities to establish a rate methodology which result in cost-based and proportional rates. The study provides a basis for adjusting rate revenues to adequate levels and recovering the cost of providing service in a proportional manner from the District's customers. This study has been developed using industry accepted sewer rate setting methodologies and best practices, along with District specific sewer system and customer data and information.

## 1.1 Goals and Objectives

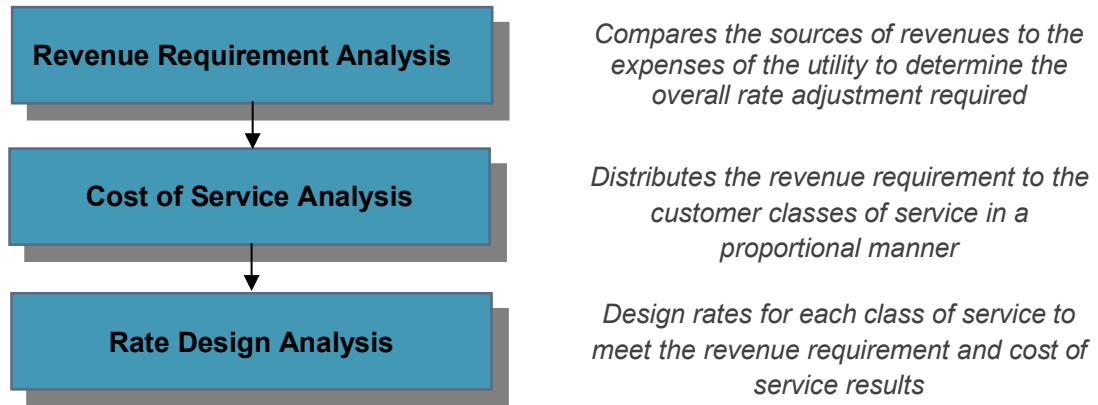
The District had a number of goals and objectives in mind for this study. These goals and objectives were as follows:

- ✓ Develop the sewer study in a manner that is consistent with the principles and methodologies established by the Water Environment Federation (WEF), Manual of Practice No. 27, Financing and Charges for Sewer Systems.
- ✓ In financial planning and establishing the District's rates, review and utilize best industry practices, while recognizing and acknowledging the specific and unique characteristics of the District's sewer system, customers, and facilities.
- ✓ Review the District's rates utilizing "generally accepted" rate making methodologies to determine adequacy and proportionality of the sewer utility rates.
- ✓ Meet the District's financial planning criteria and goals, such as debt service coverage ratios, adequate funding of capital infrastructure, and maintenance of adequate and prudent reserve levels.
- ✓ Develop a final proposed financial plan which adequately supports the sewer utility's funding requirements, while attempting to minimize overall impacts to rates.
- ✓ Provide rates designed to meet the requirements of Article XIII D.

## 1.2 Overview of the Rate Study Process

A comprehensive rate study consists of three interrelated analysis, which all were performed for the District's sewer utility rate study. Figure 1-1 provides an overview of these analyses.

**Figure 1-1**  
**Overview of the Comprehensive Sewer Rate Setting Process**



A revenue requirement analysis is concerned with the overall funding sources and expenses of the utility. From this analysis, a determination can be made as to the overall level of adjustment to revenues (rates). Next, a cost of service analysis is performed to proportionally distribute the revenue requirement to the customer classes of service (e.g., residential, multifamily, non-residential), or the rate schedules for purposes of developing the proposed rates. Finally, once an overall level of revenue adjustment (cost basis) is determined, and a proportional distribution of the costs, the last step of the rate study process is the design of rates to collect the appropriate level of revenues while incorporating other rate design goals and objectives of the utility (e.g., revenue stability, continuity in philosophy) while maintaining the requirements of Proposition 218. As a part of this study, each of these analyses was completed to analyze the District's current sewer rates. At the same time HDR utilized "generally accepted" cost of service and rate setting techniques, methodologies and industry best practices in the development of the District's sewer rate study.

### 1.3 Report Organization

This report is organized as follows:

- ✓ Section 2 provides background information about the utility rate setting process
- ✓ Section 3 reviews the revenue requirement analysis
- ✓ Section 4 reviews the cost of service analysis
- ✓ Section 5 reviews the rate design analysis

A technical appendices is attached at the end of the report which provides the detailed analysis used in preparation of the District's study.

### 1.4 Summary

This report has been developed utilizing generally accepted rate setting methodologies. The next section of the report provides an overview of the basic theory and industry standard methodologies used to establish cost-based and proportional rates. This provided the foundation for subsequent sections of this report and in the development of the District's sewer rates.

## 2 Overview of the Rate Setting Process

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### 2.1 Introduction

This section provides background information about the rate setting process, including descriptions of generally accepted principles, types of utilities, methods of determining the revenue requirement, cost of service, and rate design analyses. This information is useful for gaining a better understanding of the details presented in Sections 3 through 5.

### 2.2 Generally Accepted Rate Setting Principle

As a practical matter, all utilities should consider setting rates around generally accepted or global principles and guidelines. Utility rates should be:

- ✓ Cost-based, proportional, and set at a level that meets the utility's full revenue requirement
- ✓ Easy to understand and administer
- ✓ Designed to conform with generally accepted rate setting methodologies
- ✓ Stable in their ability to provide adequate revenues for meeting the utility's financial, operating, and regulatory requirements
- ✓ Established at a level which is stable from year-to-year from a customer's perspective

### 2.3 Determining the Revenue Requirement

Because public and private utilities have very different administrative and financial characteristics, their methods differ for determining revenue requirements and setting rates.

#### 2.3.1 Public Utilities

Most public utilities use the “cash basis” approach for establishing their revenue requirement and setting rates. This approach conforms to most public utility budgetary requirements and the calculation is easy to understand. A public utility totals its cash expenditures for a period of time to determine its required revenues. The revenue requirement for a public utility is usually comprised of the following costs or expenses:

- ✓ **Total Operating Expenses:** This includes a utility's operation and maintenance (O&M) expenses, plus any applicable taxes or transfer payments. Operation and maintenance expenses include the materials, electricity, labor, supplies, etc., needed to keep the utility functioning.
- ✓ **Total Capital Expenses:** Capital expenses are calculated by adding debt service payments (principal and interest) to rate funded capital. In lieu of including capital improvements financed with rate revenues, a utility sometimes includes annual depreciation expense levels to stabilize the annual revenue requirement.



Under the cash basis approach, the sum of the capital and operating expenses equals the utility’s revenue requirement during any period of time (see Table 2-1).

Note that the two portions of the capital expense component, debt service and capital improvements financed from rates, are necessary under the cash basis approach because utilities generally cannot finance all their capital facilities with long-term debt. An exception occurs if a public utility provides service to a large wholesale or contract customer. In this situation, a public utility may use the “utility basis” approach (see below) to earn a fair return on its investment.

Table 2-1 Cash versus Utility Basis Comparison	
Cash Basis	Utility Basis (Accrual)
+ O&M Expense	+ O&M Expense
+ Taxes or Transfer Payments	+ Taxes or Transfer Payments
+ Rate Funded Capital (≥ Depreciation)	+ Depreciation Expense
+ Debt service (Principal + Interest)	+ Return on Investment
= Total Revenue Requirement	= Total Revenue Requirement

## 2.4 Analyzing Cost of Service

After the total revenue requirement is determined, it is distributed to the users of the service. The distribution, analyzed through a cost of service study, reflects the cost relationships for producing and delivering services. A cost of service study requires three steps:

1. Costs are **functionalized** or grouped into the various cost categories related to providing service (collection, pumping, treatment, etc.). This step is often largely accomplished by the utility’s chart of accounts within its accounting system.
2. The functionalized costs are then **allocated** to the appropriate cost component(s). Allocation refers to the arrangement of the functionalized data to the identified cost components. For example, a sewer utility’s costs are typically allocated as volume, strength, or customer-related.
3. Once the costs are allocated to the appropriate cost component(s), they are **distributed** to the customer classes of service (single family, multi-family, commercial, etc.). The distribution is based on each customer class’s relative, proportional, contribution to the cost component. For example, customer-related costs are distributed to each class of service based on the total number of customers in that class of service. Once costs are distributed, the required revenues for achieving cost-based rates can be determined.

## 2.5 Designing Rates

Rates that meet the utility’s objectives are designed based on both the revenue requirement and the cost of service analyses. This approach results in rates that are strictly cost-based. In designing the final proposed rates, factors such as ability to pay, continuity of past rate philosophy, economic

development, ease of administration, and customer understanding may be taken into consideration. However, the proposed rates must take into consideration each customer class’s proportionate share of the costs allocated through the cost of service analysis to meet legal requirements.

## 2.6 Economic Theory and Rate Setting

One of the major justifications for a comprehensive rate study is founded in economic theory. Economic theory suggests that the price of a commodity must roughly equal its cost if equity among customers is to be maintained. This statement’s implications on utility rate designs are significant. For example, a sewer utility usually incurs strength-related costs in treating high-strength sewer. It follows that the customers who have higher strength sewer flows and create additional treatment costs should pay for those strength-related facilities in proportion to their contribution to total plant loadings. When costing and pricing techniques are refined, consumers have a more accurate picture of what the commodity costs to produce and deliver. This also reflects Proposition 218 requirements of establishing cost-based and proportional rates.

***“Economic theory suggests that the price of a commodity must roughly equal its cost if equity among customers is to be maintained.”***

## 2.7 Summary

This section of the report has provided a brief introduction to the general principles, techniques, and economic theory used to set utility rates. These principles and techniques will become the basis for the District’s sewer rate study. The next section will review the development of the revenue requirement analysis for the District’s sewer utility.



## 3 Development of the Revenue Requirement

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### 3.1 Introduction

This section describes the development of the sewer revenue requirement analysis for the District's comprehensive sewer rate study. The revenue requirement analysis is the first analytical step in the comprehensive rate study process. This analysis determines the adequacy (level) of the District's overall sewer rates and provides the cost basis for establishing the proposed rates. From this analysis, a determination can be made as to the overall level of sewer revenue (rate) adjustment needed to provide adequate funding for the sewer utility's operating and capital needs.

In developing the sewer revenue requirement, it was assumed the District's sewer utility must financially "stand on its own" and be properly funded. As a result, the revenue requirement analysis as developed herein assumes the full and proper funding needed to operate and maintain the system on a financially sound and prudent basis over a long-term period. This results in stable rate levels from both the Districts and customers perspective and minimizes large rate swings over time.

Provided below is a detailed discussion of the development of the revenue requirement analysis for the District's sewer utility.

### 3.2 Establishing a Time Frame and Approach

The first step in calculating the revenue requirement was to establish a time frame for the revenue requirement analysis. For this study, the revenue requirement was developed for FY 2025 – FY 2033. While the analysis was developed for this projected period, for purposes of reviewing the long-term financial health of the sewer utility, the focus for the adoption and implementation of proposed rates was for the next five-year period of FY 2025 – FY 2029.

The second step in determining the revenue requirement for the District was to decide on the basis of accumulating costs. For the District's revenue requirement, a "cash basis" approach was utilized. As was discussed in Section 2, the cash basis approach is the most common methodology used by municipal utilities to set their revenue requirement, and the approach used by the District in prior rate studies. Section 2 of this report also provided a simple overview of the cash basis methodology. The actual revenue requirement developed for the District was customized to follow the District's system of accounts (budget documents), which still contains the four basic cost components of a cash basis methodology. Table 3-1 provides a summary of the specific components within the cash basis approach used to develop the District's revenue requirement.

**Table 3-1**  
**Overview of the Sewer Utility Cash Basis Revenue Requirement**

+ Sewer Operation and Maintenance Expenses
+ Rate Funded Capital [1]
+ Transfers to/from Reserves
<u>+ Debt Service (P + I) – Existing and Future</u>
= Total Sewer Revenue Requirement
<u>- Miscellaneous Revenues</u>
= Net Revenue Requirement (Balance Required from Rates)

[1] Rate Funded Capital
+ Total Sewer Capital Improvement Projects
Funding Sources Other than Rates
✓ Connection Fees
✓ Capital Reserves
<u>- ✓ Long term debt issues</u>
= Rate Funded Capital

Given a time period around which to develop the revenue requirement and a method to accumulate the appropriate costs; the focus shifts to the development and projection of the revenues and expenses of the sewer utility.

The primary financial inputs in this process were the District’s historical billing records, adopted sewer operating budget, and capital improvement plan. Presented below is a detailed discussion of the steps and key assumptions in the development of the District’s sewer projected revenues and expenses.

### 3.3 Projection of Revenues

The starting point of the analysis is the projection of revenues received by the District for providing sewer services. These revenue sources include rate revenues, or revenues received from customers, along with miscellaneous revenues received as part of operating a sewer utility. Provided below is a summary of the revenues received by the District’s sewer utility.

#### 3.3.1 Projecting Sewer Rate Revenues

The first step in developing the revenue requirement was to develop a projection of rate revenues, at present rate levels. In general, this process involved developing projected billing units for each customer class of service. The billing units for each customer class of service were then multiplied by the applicable current rates. This method of independently calculating rate revenues results in the projected rate revenues used within the analysis match to the projected billing units. The projected billing units by class of service were based on historical billing records provided by the District.

The majority of the District's rate revenues are derived from residential customers. Currently, the District has five major classes of service:

- ✓ Single family
- ✓ Multifamily
- ✓ Motel/Hotel/Timeshare
- ✓ Trailer/Mobile Home Park/Campground
- ✓ Non-Residential

In total, at present rates, the District is projected to receive approximately \$18.2 million in rate revenue in FY 2025. Over the planning horizon of this study, customer growth is assumed to increase 0.2% annually resulting in projected rate revenue in 2033 of \$18.5 million.

### 3.3.2 Property Tax Revenues

The District receives approximately \$8.2 million in property tax revenue and uses this revenue as a funding source for the sewer fund. The District expects property tax revenue to grow at an average of 2.9% per year increasing to an estimated \$8.6 million in FY 2033.

### 3.3.3 Projecting Miscellaneous Revenues

In addition to rate revenues and property tax, the District also receives a variety of miscellaneous revenues which includes capacity fees, permit fees, interest and penalty charges, and investment interest to name the most significant. The sum of the miscellaneous revenue is approximately \$1.0 million in FY 2024 and remain flat through FY 2033.

### 3.3.4 Total Revenues

The total available operating revenue for the District's sewer utility is \$27.4 million in FY 2024 increasing to \$28.2 million by FY 2033. This increase is the result of minimal customer growth, increases in annual property tax revenues received, and other miscellaneous revenue increases.

## 3.4 Projecting Operation and Maintenance Expenses

Operation and maintenance (O&M) expenses are incurred by the District to operate and maintain the existing infrastructure and provide sewer services to customers. In general, operation and maintenance expenses are grouped into a number of different functional categories. HDR reviewed the District's adopted FY 2024 budget and determined it contained sufficient detail to develop the revenue requirement analysis. Therefore, in developing this analysis, HDR maintained the overall functional nature of the District's system of accounts (i.e., Plant Operations, Underground Repair, etc.).

Once the FY 2024 expenses were developed, escalation (inflationary) factors were developed for the basic types of expenses the District incurs: salaries, benefits, professional service, materials and supplies, equipment, miscellaneous, and utilities. The escalation factors developed for the projection of the District's O&M expenses were in the range of two to eight percent per year, depending on the type of cost and recent inflationary trends. Provided in Table 3-2 is a summary of the escalation factors used with the study.

**Table 3–2  
Summary of the Average Annual Escalation Factors**

Type of Expense	FY 2025-2033
Labor	3.6%
Dental & Vision Benefits	3.0%
Medical Benefits	3.6%
Worker's Compensation	3.0%
Materials & Supplies	1.6%
Insurance	2.5%
OPEB	3.0%
Professional Services	1.6%
Repairs & Maintenance	2.0%
Equipment	1.6%
Miscellaneous	1.6%
Utilities	1.6%

Total O&M expenses for the District are projected to be approximately \$18.9 million in FY 2024, increasing to approximately \$25.2 million by FY 2033 as a result of projected inflationary impacts.

### 3.5 Projecting Capital Project Funding

A key element of the projection of the revenue requirement is the development of the capital funding plan. This funding analysis is based on the District’s capital improvement plan which has identified the infrastructure needs of the sewer utility. A prudent financial guideline for funding capital improvements is that, at a minimum, a utility should fund an amount equal to or greater than annual depreciation expense through rates (Rate Funded Capital). As a point of reference, the District’s annual depreciation for their sewer fund is approximately \$5.4 million. Annual depreciation expense reflects the current investment in plant being depreciated or “losing” its useful life. Therefore, this portion of infrastructure needs to be replaced to maintain the existing level of infrastructure. It must also be kept in mind that, in theory, annual depreciation expense reflects an investment in infrastructure an average of 15 years ago, assuming a 30-year depreciable (useful) life. Simply funding an amount equal to annual depreciation expense will not be sufficient to replace the existing or depreciated facility. Therefore, consideration should be given to funding within rates some amount greater than annual depreciation expense for renewals and replacements. Whenever possible, the District should be funding capital projects from current sewer rates in an amount greater than annual depreciation expense.

The District has completed a detailed evaluation of the sewer system with the intention to replace infrastructure based on condition and prior to infrastructure failure. Waiting for infrastructure failure often results in more costly repairs, customer inconvenience, and possible property damage. District staff and HDR provided the Board with capital improvement plans and funding alternatives. Based on those discussions, the final capital improvement plan was developed for the sewer rate study.

The analysis assumes annual average \$14 million available for capital over the analysis period. Table 3-3 provides the planned capital expenditures and the means for which they will be funded.

**Table 3-3  
Overview of the Sewer Capital Improvement Plan (000's)**

	Budget	Projected								
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<b>Capital Plan Costs</b>										
Engineering	\$3,058	\$2,948	\$3,026	\$3,105	\$3,187	\$3,270	\$3,356	\$3,445	\$3,536	\$3,629
Debt Service	3,000	3,112	2,817	3,342	3,275	3,319	3,658	3,779	3,553	3,342
Capital Improvement Projects	19,872	16,915	13,150	13,480	14,006	14,966	13,430	16,984	12,791	12,113
Capital Reserve Funding	0	0	0	562	1,292	819	0	1,453	0	1,831
<b>Total Capital Investment</b>	<b>\$25,930</b>	<b>\$22,975</b>	<b>\$18,993</b>	<b>\$20,489</b>	<b>\$21,759</b>	<b>\$22,375</b>	<b>\$20,444</b>	<b>\$25,660</b>	<b>\$19,880</b>	<b>\$20,916</b>
<b>Capital Plan Funding</b>										
Capital Reserve	\$11,152	\$1,910	\$107	\$0	\$0	\$0	\$1,152	\$0	\$486	\$0
Capacity/Connection Fees	633	570	513	462	415	374	336	303	273	245
Federal Aid	1,029	0	0	0	0	0	0	0	0	0
Assumed Debt Issuance/ Proceeds	5,494	12,505	9,087	10,019	9,509	8,457	3,057	7,867	0	0
Capital Funded from Rates	7,622	7,991	9,286	10,008	11,834	13,544	15,899	17,490	19,121	20,670
<b>Total Capital Funding</b>	<b>\$25,930</b>	<b>\$22,975</b>	<b>\$18,993</b>	<b>\$20,489</b>	<b>\$21,759</b>	<b>\$22,375</b>	<b>\$20,444</b>	<b>\$25,660</b>	<b>\$19,880</b>	<b>\$20,916</b>

As shown in Table 3-3, the District's capital improvement needs over the ten-year period will be funded through a mix of long-term borrowing, rate funded capital, and available reserves. This approach results in capital funding from rates exceeding minimum target levels. However, this is a critical aspect of maintaining the District's infrastructure and should be reviewed continually to maintain sufficient funding for the long-term and ultimate replacement of system infrastructure.

### 3.6 Projection of Annual Debt Service

The District has 12 existing debt issues as of the FY 2024 budget. For these issues the repayment schedules were used to project forward in the analysis period. In addition, the District intends to borrow approximately \$60.5 million to improve the sewer system through 2033. The District provided the terms of the borrowing for the future debt and assumed with an interest rate of 5% and a term of 20 years. Annual debt service payments, both principal and interest, are expected to increase from FY 2024 levels of \$3.7 million to an annual maximum of \$6.0 million in 2030. After 2030 debt service on existing debt begin to be fully repaid and the annual debt service is \$5.4 million in 2033.

It is important to note that HDR is not advising the District on the terms of any bond issuances but rather identifying the overall funding needs. The District will work with an independent financial advisor and District financial staff for the issuance of long-term debt. HDR is not acting in a municipal advisor role to the Department for the issuance of any long-term borrowing.

### 3.7 Summary of the Revenue Requirement Analysis

Given the above projections of revenues and expenses, a summary of the revenue requirement for the District's sewer utility can be developed. In developing the final revenue requirement, consideration was given to the financial planning considerations of the District. In particular, emphasis was placed on attempting to minimize rates, yet still have adequate funds to support the operational activities and capital projects throughout the projected time period. Presented in Table 3-4 is a summary of the sewer revenue requirement. A detailed analysis of the revenue requirement can be found in the Technical Appendices.



**Table 3-4  
Summary of the Revenue Requirement Analysis (000"s)**

	Budget	Projected								
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<b>Sources of Funds</b>										
Rates	\$18,177	\$18,210	\$18,242	\$18,275	\$18,307	\$18,340	\$18,373	\$18,406	\$18,438	\$18,471
Other Revenues	<u>9,184</u>	<u>8,892</u>	<u>8,761</u>	<u>8,653</u>	<u>8,558</u>	<u>8,586</u>	<u>8,896</u>	<u>9,194</u>	<u>9,496</u>	<u>9,712</u>
<b>Total Sources of Funds</b>	\$27,362	\$27,101	\$27,003	\$26,928	\$26,865	\$26,926	\$27,269	\$27,599	\$27,934	\$28,183
<b>Applications of Funds</b>										
Operations & Maintenance Expense	\$18,981	\$20,404	\$20,928	\$21,497	\$22,067	\$22,654	\$23,256	\$23,876	\$24,512	\$25,165
Rate Funded Capital:	7,622	7,991	9,286	10,008	11,834	13,544	15,899	17,490	19,121	20,670
Debt Service	3,763	4,340	4,002	5,087	5,111	5,475	6,032	6,032	5,688	5,366
To / (From) Reserves	<u>(3,000)</u>	<u>(3,112)</u>	<u>(2,817)</u>	<u>(3,342)</u>	<u>(3,275)</u>	<u>(3,319)</u>	<u>(3,658)</u>	<u>(3,779)</u>	<u>(3,553)</u>	<u>(3,342)</u>
Total Application of Funds	\$27,365	\$29,623	\$31,400	\$33,249	\$35,738	\$38,354	\$41,530	\$43,619	\$45,767	\$47,860
Bal./(Defic.) of Funds	(\$3)	(\$2,522)	(\$4,397)	(\$6,321)	(\$8,873)	(\$11,427)	(\$14,261)	(\$16,020)	(\$17,833)	(\$19,677)
% Bal./(Defic.) of Funds	0.0%	13.8%	24.1%	34.6%	48.5%	62.3%	77.6%	87.0%	96.7%	106.5%
<b>Proposed Rate Adjustments</b>	<b>0.0%</b>	<b>13.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.0%</b>

It is important to note the annual deficiencies (line noted as “Bal/(Defic.) of Funds”) in Table 3-4 are cumulative. That is, any adjustment in the initial years will reduce the deficiency in the following years. The results of the revenue requirement analysis indicate a deficiency of funds over the planning period. The deficiency ranges from approximately \$3,000 in FY 2024 to \$19.7 million by FY 2033.

As noted, the focus of the study is the next five-year projected period of FY 2025 through FY 2029. Based on the results of the revenue requirement, rates are deficient approximately 62.3% over the next five years. The calculation of the proposed rate adjustments are based on the annual balance or deficiency of funds. The annual balance or deficiency of funds is divided by the current rate revenues to determine the percentage rate adjustment necessary to fund annual operating and capital expenses. The proposed rate adjustments are calculated to collect the additional revenue equal to the deficiency in any year.

### 3.8 Consultant’s Recommendations

Based on the revenue requirement analysis developed, HDR recommends the District increase the overall rate revenue levels of the sewer utility based on the proposed rate adjustments shown in Table 3-5 during the next ten-year period. The first proposed rate revenue adjustment would be in FY 2025. As noted, additional future rate revenue adjustments are necessary to maintain the sewer utility in a financially healthy manner. As noted, these are primarily driven by the need to maintain and improve sewer infrastructure over this time period. As the District continues to evaluate and identify the capital funding needs, the future rate adjustments (FY 2026 – FY 2033) will be refined to reflect the Board’s funding approach and capital replacement needs.

Table 3-5 Ten-Year Rate Transition Plan									
FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
0.0%	13.5%	9.5%	9.5%	9.5%	9.5%	9.5%	5.0%	5.0%	5.0%

### 3.9 Summary

This section of the report has provided a review of the District’s sewer revenue requirement analysis. The revenue requirement developed a financial plan to support the District’s operating and capital infrastructure requirements for the sewer utility. The next section will discuss the cost of service analysis, which results in a proportional distribution of costs to the District’s sewer customer classes of service (e.g., rate schedules).

## 4 Development of the Cost of Service

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In the previous section, the revenue requirement analysis focused on the total sources and application of funds required to adequately fund the District's sewer utility operating and capital needs to provide the cost-basis for the proposed rate revenues. This section of the report will discuss the development of the cost of service analysis. A cost of service analysis is concerned with the proportional distribution of the total revenue requirement between the customer classes of service (e.g., single-family, multi-family, non-residential). The previously developed revenue requirement was allocated and distributed in the cost of service analysis completed for the District's sewer rate study.

In recent years, increasing emphasis has been placed on cost of service studies to meet Proposition 218 requirements. Following the generally-accepted guidelines and principles of a cost of service analysis as outlined in the Water Environment Federation Manual of Practice No. 27 (WEF MOP #27) will inherently lead to rates which are cost-based and proportional and reflect the intent of Proposition 218.

### 4.1 Objectives of a Cost of Service Study

There are two primary objectives in conducting a sewer cost of service study:

- ✓ Proportionally distribute the revenue requirement between the customer classes of service
- ✓ Derive average unit costs for subsequent rate designs

The objectives of the sewer cost of service analysis are different from determining revenue requirement. As noted in the previous section, a revenue requirement analysis determines the utility's overall financial needs, while the cost of service study determines the proportional manner to collect the revenue requirement from the sewer customer classes of service.

The cost of service analysis results in average unit costs (i.e., cost-based rates) which are used to design the proposed sewer rates and reflect the costs incurred by the customers. For example, a sewer utility incurs costs related to flow, strength, and customer-cost components. Each of these types of costs may be collected in a slightly different manner as to allow for the development of rates that collect costs in the same manner as they are incurred.

### 4.2 Determining the Customer Class of Service

The first step in a cost of service study is to determine the customer classes of service. Currently, the District has a separate rate schedule for single-family, multi-family, and non-residential customers. HDR reviewed the customer classes of service (i.e., rate schedules) with the District and recommends combining the Motel/Hotel/Timeshare and Trailer/Mobile Home Park/Campground customer classes as it was observed that their cost to serve was not materially significant. No other changes to the classes of service were recommended.

Based on this recommendation, the classes of service used within the cost of service analysis for cost of service purposes are:

- ✓ Single Family
- ✓ Multifamily
- ✓ Non-Residential
- ✓ New - Motel/Trailer Park/Campground, includes:
  - Motel / Hotel / Timeshare
  - Trailer / Mobile Home Park / Campground

In determining classes of service for cost of service purposes, the objective is to group customers together into similar or homogeneous groups based on facility requirements and/or flow characteristics.

## 4.3 General Cost of Service Procedures

A cost of service study utilizes a three-step approach to review costs which is outlined in WEF MOP #27, and outlined in Section 2 of this report. Provided below is a detailed discussion of the cost of service study conducted for the District's sewer utility, and the specific steps taken within the analysis.

### 4.3.1 Functionalization of Costs

The first analytical step in the cost of service process is called functionalization. Functionalization is the arrangement of expenses and asset (infrastructure) data by major operating functions within each utility. For example, a sewer utility generally incurs costs for pumping, treatment, collection, etc. Within this study, the functionalization of the cost data was provided through the District's system of accounts and asset data.

### 4.3.2 Allocation of Costs

The second analytical task performed in a cost of service analysis is the allocation process. Allocation determines why the expenses were incurred or what type of need is being met. The District's plant accounts and revenue requirement were reviewed and allocated using the following cost allocation components:

- ✓ **Volume Related Costs:** Volume related costs are those costs which tend to vary with the total quantity of sewer collected and treated. A majority of collection system costs and a portion of treatment costs are included in this component as they are designed and operated around the total wastewater volumes generated by the customers.
- ✓ **Strength Related Costs:** Strength related costs are those costs associated with the additional handling and treatment of high "strength" sewer. Strength of sewer is typically measured in biochemical oxygen demand (BOD)<sup>1</sup>, and total suspended solids (SS)<sup>2</sup>. Increased strength

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<sup>1</sup> BOD is the amount of dissolved oxygen that must be present in water in order for microorganisms to decompose the organic matter in the wastewater.

<sup>2</sup> TSS is the entire amount of organic and inorganic particles dispersed in wastewater.

levels generally equate to increased treatment costs. Pre-treatment is generally required if the discharge is known to regularly exceed the typical waste strength.

- ✓ **Customer Related Costs:** Customer related costs vary with the number of a customer. Customer related costs typically include the costs of billing, collecting, and accounting. Customer related costs may also be further categorized as actual or weighted.
- ✓ **Direct Assignments:** Certain costs associated with operating the utility may be directly traced to a specific customer or class of service. These costs are then “directly assigned” to that specific class of service.

### 4.3.3 Development of Distribution Factors

Once the allocation process is complete, the allocated costs are distributed to each customer class of service. For the District’s study, allocated costs were distributed to the identified customer classes of service using the following distribution factors.

- ✓ **Volume Distribution Factor:** Volume related costs are generally distributed on the basis of contribution to sewer flows. In order to develop this distribution factor, some knowledge of the contribution to flows must be determined. Sewer flows were developed based on the total flows received at the treatment plant and proportionate with the number of billing units which are based on customer equivalencies.
- ✓ **Strength Distribution Factor:** Strength related costs are classified between biochemical oxygen demand (BOD), and suspended solids (SS). These types of costs are distributed to the identified classes of service based upon the relative estimated strengths that each class of service contributed to the overall flow at the plant. The District’s strength characteristics by class of service were estimated within this study based on estimated industry standard values and the strength of sewer received at the treatment plant.
- ✓ **Customer Distribution Factor:** Customer costs within the cost of service study are distributed to the identified customer classes of service based on their respective customer counts. The number of customers, by customer class of service, was developed within the revenue requirement study. Two types of customer allocation factors were developed, actual and weighted. Actual

#### Terminology of a Sewer Cost of Service Analysis

**FUNCTIONALIZATION** – The arrangement of the cost data by functional category (e.g., treatment, collection etc.).

**ALLOCATION** – The assignment of functionalized costs to cost components (e.g., volume, strength, and customer related).

**DISTRIBUTION** – Distributing the allocated costs to each class of service based upon each class’s proportional contribution to that specific cost component.

**VOLUME COSTS** – Costs that are classified as volume related vary with the total flow of sewer (e.g., chemical use at a treatment plant).

**STRENGTH COSTS** – Costs classified as strength related refer to the sewer treatment function. Different types of customers may have high sewer strength characteristics and high strength sewer costs more to treat. Facilities are often designed and sized around meeting these costs.

**CUSTOMER COSTS** – Costs classified as customer related vary with the number of customers on the system (e.g., billing costs).

**DIRECT ASSIGNMENT** – Costs that can be clearly identified as belonging to a specific customer group or group of customers.

**CUSTOMER CLASSES OF SERVICE** – The grouping of customers into similar groups based upon usage characteristics and/or facility requirements.

customer costs do not vary by the volume or strength characteristics of the class of service and are based on the actual number of customers for each class of service. A weighting factor was used to develop the weighted customer distribution factor. The weighted customer factor attempts to reflect the disproportionate costs associated with various customers. These customers can be assigned a higher per customer cost because they require additional administrative costs and possible monitoring.

The development of the approach and distribution factors is based on generally accepted principles as outlined in the WEF MOP #27. Given the development of the approach and distribution factors, the final step in the cost of service study is to distribute the allocated costs to the District's specific sewer customer classes of service.

## 4.4 Functionalization and Allocation of Plant in Service

In performing the functionalization of plant in service (infrastructure), HDR utilized the District's historical plant records. Once the plant assets were functionalized, the analysis shifted to allocation of the asset. The allocation process included reviewing each group of assets and determining which cost component the assets were related to. For example, the District's assets were allocated as: volume related, strength related, customer related, revenue related, or directly assigned to a specific customer class or classes of service. Provided below is a brief discussion of the allocation process used.

After a detailed review of the District's asset records, the functionalized plant (infrastructure) was allocated based on generally accepted cost allocation methods and an understanding of the District's operations and facility requirements. Pump stations-Force Mains are sized to meet total sewer flows, and are considered 100% volume based. Subsurface Collection Lines were classified as 100% volume. In reviewing the design for the treatment plant, it was classified as 50% to volume-related, 25% biochemical oxygen demand (BOD)-related and, 25% suspended solids (SS)-related. Provided in Table 4-1 is a summary of the allocation of plant in service. A more detailed exhibit of the District's functionalization and classification of sewer plant investment can be found in the Technical Appendix.

Plant Component	Vol.	Strength		Customer		Rev. Related	Direct Assign.
		BOD	SS	Actual Cust.	Weighted Cust.		
Subsurface Collection Lines	100%	0%	0%	0%	0%	0%	0%
Pump Station-Force Mains	100%	0%	0%	0%	0%	0%	0%
Treatment facilities	50%	25%	25%	0%	0%	0%	0%
Disposal Facilities	0%	55%	45%	0%	0%	0%	0%
Land & Easements	100%	0%	0%	0%	0%	0%	0%
CWIP	100%	0%	0%	0%	0%	0%	0%
General Plant	52%	26%	22%	0%	0%	0%	0%

## 4.5 Functionalization and Allocation of Operating Expenses

Operating expenses are generally functionalized and allocated in a manner like the corresponding plant account. For example, subsurface collection lines are typically allocated in the same manner (allocation percentages) as the plant account for underground repair. This approach to allocation of operating expenses was used for this analysis.

For the District’s study, the revenue requirement for FY 2025 were functionalized, allocated, and distributed. As noted earlier, the District utilized a cash basis revenue requirement, which was comprised of operation and maintenance expenses, debt service, and capital additions funded from rates. A more detailed review of the allocation of the FY 2025 revenue requirement can be found in the Technical Appendix, Exhibit 12.

Table 4-2 Summary of the Classification of the Sewer Revenue Requirement (\$000)							
Total	Volume	Strength		Customer		Revenue Related	Direct Assignment
		BOD	Suspended Solids	Actual Customer	Weighted Customer		
<b>\$20,668</b>	\$11,881	\$4,269	\$3,745	\$251	\$598	\$0	(\$75)
100%	57%	21%	18%	1%	3%	0%	0%

## 4.6 Major Assumptions of the Cost of Service Study

A number of key assumptions were used within the District’s sewer cost of service study. Below is a brief discussion of the major assumptions used.

- ✓ The test period used for the cost of service analysis was FY 2025. The revenue and expense data was previously developed within the revenue requirement analysis.
- ✓ A “cash basis” approach was utilized which conforms to generally accepted sewer cost of service approaches and methodologies. Under the cash basis approach, the revenue requirement previously developed are distributed to each customer class of service.
- ✓ The allocation of plant in service was developed based on generally accepted cost allocation techniques. Furthermore, the allocation process was developed using the District specific data and the District’s operations.
- ✓ Customer volumes used within this study for purposes of developing the distribution factors were estimated for each class of service based on the number of billing units and the total volumes received at the treatment plant.

## 4.7 Summary Results of the Cost of Service Analysis

In summary form, the cost of service analysis began by functionalizing the District's infrastructure records and operating expenses. The functionalized infrastructure and operating expenses were then allocated to the appropriate cost component(s). The individual allocated totals were then distributed to each of the customer classes of service based on the appropriate distribution factor(s). The distributed expenses for each customer class of service was then aggregated (summed) to determine each customer classes of service overall revenue responsibility. A summary of the detailed cost responsibility developed for each class of service is shown below in Table 4-3.

Cost Classifier	Total Costs	Single Family	Multi-family	Non-Res.	Motel/ Trailer Park/ Campground
Volume	\$11,881	\$7,457	\$1,845	\$956	\$1,623
Bio-Chemical Oxy. Demand	4,269	2,662	659	369	580
Suspended Solids	3,745	2,322	574	343	505
Customer Related	848	756	60	25	7
Revenue Related	0	0	0	0	0
Direct Assignment	<u>(75)</u>	<u>(75)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$20,668</b>	<b>\$13,122</b>	<b>\$3,137</b>	<b>\$1,693</b>	<b>\$2,716</b>

The proportional distribution of costs reflects the benefits received from infrastructure in place to provide service and the resulting operating expenses for each customer class of service. Once the total costs of each class of service has been developed, it can be compared to the current revenues of each class of service. The difference between the rate revenues and allocated costs for each class of service represents the variance from current rate levels to reflect the cost of service analysis. It is important to remember that a cost of service analysis is not an exact calculation. Rather it reflects the current relationships between current customer rate revenues and current costs. Cost of service relationships can change over time given changes in the way costs may be incurred, along with changes in customer characteristics. Table 4-4 provides the results of the cost of service analysis and shows the allocated costs per customer class.



**Table 4 - 4  
Summary of the Cost of Service Analysis (\$000)**

Class of Service	Present Revenue (FY 2025)	Allocated Costs	\$ Difference	% Difference
Single Family Residential	\$11,579	\$13,122	(\$1,542)	13.3%
Multi-family	2,755	3,137	(383)	13.9%
Non-Residential	1,484	1,693	(209)	14.1%
Motel/ Trailer Park/ Campground	<u>2,392</u>	<u>2,716</u>	<u>(324)</u>	<u>13.5%</u>
Total	\$18,210	\$20,668	(\$2,458)	13.5%

In reviewing the above results, it should also be understood that a cost of service analysis is based on one year's data and customer information, and customer characteristics may change over time. Therefore, it is appropriate to determine whether these findings are consistent over time, and when more firmly ascertained, make further cost of service adjustments at that time.

The other result of a cost of service analysis is the development of average unit costs, or cost-based rates. These average unit costs are based on the distribution of costs between the cost of service characteristics divided by the appropriate volume or pounds by component. These unit costs then become the basis for the proposed rates in the first year of the proposed rates. Provided in Table 4-5 is a summary of the unit costs.

**Table 4-5  
Summary of the Unit Costs (\$/CCF)**

	Flow	Biochem. Oxy. Demand (BOD)	Suspended Solids (SS)	Direct Assign.	Total
Single Family Residential	\$6.71	\$2.39	\$2.09	(\$0.07)	\$11.12
Multi-family	6.71	2.39	2.09	0.00	11.19
Non-Residential	6.71	2.59	2.41	0.00	11.71
Motel/ Trailer Park/ Campground	<u>6.71</u>	<u>2.39</u>	<u>2.09</u>	<u>0.00</u>	<u>11.19</u>
System Average	\$6.71	\$2.41	\$2.11	(\$0.04)	\$11.19

These unit costs were developed based on the allocation of costs for each component, flow, BOD, and SS, divided by the estimated total system flow and based on the annual flow and sewer strength.

The District currently charges its customer classes on a per sewer billing unit rather than on a volume basis. This study does not recommend changing the District's rate structure at this time. Table 4-5 also shows the billing unit per customer class average unit cost provided with grey shading.

## 4.8 Consultant's Conclusions and Recommendations

Unlike a revenue requirement which is a review of a period of time, a cost of service is an analysis of a single point in time. A cost of service analysis should be viewed with perspective the time of the analysis and what will happen in the future. Given the results of the cost of service analysis, and the requirements of Proposition 218, HDR recommends the implementation of the cost of service results, and use of the unit costs, to develop the proposed rates for FY 2025.

## 4.9 Summary

This section of the report has provided an analysis of the cost of service analysis developed for the District. This analysis was prepared using generally accepted cost of service techniques. The next section of the report will review the present and proposed sewer rates for the District.

## 5 Development of the Rate Designs

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### 5.1 Introduction

The final step of a comprehensive rate study is the design of rates to collect the desired levels of revenues, based on the results of the revenue requirement and cost of service analyses. In reviewing sewer rate designs, consideration is given to the level of the rates and the structure of the rates. The level of the rates refers to the amount of annual revenues received through rates. The structure of the rate is how the customer is charged. The combination of the level of rates, and structure of rates, provides a price signal to the customer on how their use impacts the costs of the system.

### 5.2 Rate Design Criteria and Considerations

Prudent rate administration dictates that several criteria must be considered when setting utility rates. Some of these rate design criteria are listed below:

- ✓ Rates which are easy to understand from the customer's perspective
- ✓ Rates which are easy for the utility to administer
- ✓ Consideration of the customer's ability to pay
- ✓ Continuity, over time, of the rate making philosophy
- ✓ Policy considerations (encourage efficient use, economic development, etc.)
- ✓ Provide revenue stability from month to month and year to year
- ✓ Promote efficient allocation of the resource
- ✓ Equitable and non-discriminatory (cost-based)

Many contemporary rate economists and regulatory agencies feel the last consideration, cost-based rates, should be of paramount importance and provide the primary guidance to utilities on rate structure and policy.

When developing the proposed rate designs, all the above listed criteria can be taken into consideration. However, it should be noted that it is difficult, if not impossible, to design a rate that meets all the goals and objectives listed above. For example, it may be difficult to design a rate that takes into consideration the customer's ability to pay, and one which is cost-based. In designing rates there are always trade-offs between a utility's rate design goals and objectives.

### 5.3 Development of Cost-Based Sewer Rates

A key objective for this study is to meet the legal of Proposition 218 and clearly document the steps taken to meet those requirements, which results in the development of cost-based and proportional sewer rates. Given this, the development of the District's proposed sewer rates have been closely reviewed to meet the requirements of California Constitution article XIII D, section 6 (Article XIII D).

A key component of Article XIII D is the development of rates which reflect the cost of providing service and are proportionally distributed between the specific customer classes of service. HDR would point out that there is no single methodology for proportionally assigning sewer costs to the customer classes of service. The Water Environment Federation Manual of Practice No. 27 provides alternative and differing methodologies which may be used to establish cost-based sewer rates. Unfortunately, Article XII D is not prescriptive and does not provide a single or specific methodology for establishing legally compliant sewer rates. Given that, HDR conducted this study using generally accepted rate setting methodologies, tailored to the District's specific facilities and customers, in order meet the requirements of Article XIII D. Furthermore, the rate setting methodology used in the District's study are based on the WEF MOP #27 and are, therefore, reasonable and appropriate.

HDR is of the opinion that the proposed rates meet the legal requirements of Article XIII D. HDR reaches this conclusion based upon the following:

- ✓ **The revenue derived from sewer rates does not exceed the funds required to provide the property related service (i.e., sewer service).** The proposed rates are designed to collect the overall revenue requirement of the District's sewer system.
- ✓ **The revenues derived from sewer rates shall not be used for any purpose other than that for which the fee or charge is imposed.** The revenues derived from the District's sewer rates are used exclusively to operate and maintain the District's sewer system.
- ✓ **The amount of a fee or charge imposed upon a parcel or person as an incident of property ownership shall not exceed the proportional costs of the service attributable to the parcel.** This cost of service analysis, and this report, has focused on the issue of proportional assignment of costs to customer classes of service in accordance with generally accepted cost of service principles. The proposed rates have appropriately grouped customers into customer classes of service (e.g., single family, multifamily, non-residential) that reflect the varying wastewater characteristics and system requirements (i.e., the benefits they receive from and burdens they place on the system) of each customer class of service. The grouping of customers and rates into these classes of service creates the proportionality and fairness expected under Proposition 218 by having differing rates by customer classes of service which reflect both the level of revenue to be collected by the utility, and the manner in which these costs are incurred and equitably assigned to customer classes of service based upon their proportional impacts.

## 5.4 Review of the Overall Rate Adjustment

As indicated in the revenue requirement and the cost of service analyses, the priority for the sewer utility was to transition the overall level of the sewer rates to meet financial needs. A rate transition plan was developed to prudently fund the utility's operating and capital infrastructure needs over the next 10 years though for rate design the study limited rates to the five-year period of FY 2025 through FY 2029. Provided in Table 5-1 is a summary of the proposed revenue adjustments for the next five-year period.

**Table 5-1  
Ten-Year Rate Transition Plan**

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
13.5%	9.5%	9.5%	9.5%	9.5%	9.5%	5.0%	5.0%	5.0%
- Proposed Rates-								

While the revenue requirement analysis resulted in the proposed revenue transition plan, it does not take into consideration the distribution of costs between the specific customer classes of service. In developing the final rates, the cost of service results were the basis, and specifically the average unit costs.

## 5.5 Development of Unit Costs

The final rate for each customer class is based on the distributed cost for each cost allocation category. In section 4, development of cost of service the allocated costs are distributed to the classes of service as shown in table 4-3. Those costs are then divided by the customer class volumes to determine a cost per hundred cubic feet in table 4-5. While table 4-5 is informative, the District bills their customers based on a billing unit which are determined by the number of plumbing fixtures. For rate design the distributed costs by allocation category need to be expressed as a billing unit. There are four basic allocation categories, volume, biochemical oxygen demand, suspended solids and customer related. In the following tables provide the calculation of the individual cost allocation categories as billing unit costs. Table 5-2 provides the calculation of the volume costs per billing unit.

**Table 5 - 2  
Distributed Volume Costs per Billing Unit (\$000s)**

Reference Calculation	FY 2025	A	B	C	D D= B / C
	Volume CCF	% of Total	Volume Costs	Billing Units	\$/Billing Unit
Single Family Residential	1,111,798	62.8%	\$7,457	55,045	\$11.29
Multi-family	275,016	15.5%	1,845	13,616	11.29
Non-Residential	142,477	8.0%	956	7,054	11.29
Motel/ Trailer Park/ Campground	242,033	13.7%	1,623	11,983	11.29
	<u>1,771,324</u>	<u>100.0%</u>	<u>\$11,881</u>	<u>87,698</u>	<u>\$11.29</u>

As table 5-2 shows, the percentage of volume determines the proportion of volume costs are distributed to each customer class. The distributed costs are then divided by the billing units to establish the volume component of each customer class's rate.

Table 5-3 provides the calculation of the billing unit rate per customer class for BOD Costs.

Table 5 - 3 Distributed Biochemical Oxygen Demand Costs per Billing Unit (\$000s)					
Reference Calculation	FY 2025	A	B	C	D D= B / C
	BOD lbs.	% of Total	BOD Costs	Billing Units	\$/Billing Unit
Single Family Residential	4,563	62.4%	2,662	55,045	\$4.03
Multi-family	1,129	15.4%	659	13,616	4.03
Non-Residential	632	8.6%	369	7,054	4.36
Motel/ Trailer Park/ Campground	993	13.6%	580	11,983	4.03
Total (System Average)	7,318	100.0%	\$4,269	87,698	\$4.06

BOD costs are distributed to each customer class based on the estimated pounds of BOD like the volume distribution factor. The percent of pounds of BOD represented in column A in table 5-3 is applied to the allocated BOD costs. The distributed costs is then divided by the number of billing units to establish the billing unit rate. Table 5-4 below provides the calculation of the billing unit rate.

Table 5 - 4 Distributed Suspended Solids Costs per Billing Unit (\$000s)					
Reference Calculation	FY 2025	A	B	C	D D= B / C
	SS lbs.	% of Total	SS Costs	Billing Units	\$/Billing Unit
Single Family Residential	3,708	62.0%	\$2,322	55,045	\$3.52
Multi-family	917	15.3%	574	13,616	3.52
Non-Residential	548	9.2%	343	7,054	4.06
Motel/ Trailer Park/ Campground	807	13.5%	505	11,983	3.52
Total (System Average)	5,980	100.0%	\$3,745	87,698	\$3.56

The calculation for SS is done in the same way as the BOD was calculated, first establishing the percent that the SS will be distributed to customer classes, then dividing this by the billing units to arrive at the billing unit rate. Table 5-5 below provides the customer class billing unit rate calculation.

Table 5 - 5 Distributed Customer Costs per Billing Unit (\$000s)						
Reference Calculation	FY 2025	A	B	C	D	E E= B+C / D
	Number of Customers	% of Total	Customer Costs	Direct Assign. Costs	Billing Units	\$/Billing Unit
Single Family Residential	16,403	89.1%	\$756	(\$75)	55,045	\$1.03
Multi-family	1,301	7.1%	60	0	13,616	0.37
Non-Residential	549	3.0%	25	0	7,054	0.30
Motel/ Trailer Park/ Campground	161	0.9%	7	0	11,983	0.05
Total (System Average)	18,414	100.0%	\$848	(\$75.38)	87,698	\$0.73

The calculation of customer costs is also like the other allocation categories except it also has an additional column for direct assignment costs. Table 5-6 below is a summary table which includes all the components of the rate by allocation category.

Table 5 - 6 Total Billing Unit Cost per Month					
	Volume Costs	BOD Costs	SS Costs	Customer Costs	Total \$/Billing Unit
Single Family Residential	\$11.29	\$4.03	\$3.52	\$1.03	\$19.86
Multi-family	11.29	4.03	3.52	0.37	19.20
Non-Residential	11.29	4.36	4.06	0.30	20.00
Motel/ Trailer Park/ Campground	11.29	4.03	3.52	0.05	18.89
Total (System Average)	\$11.29	\$4.06	\$3.56	\$0.73	\$19.64

The right most column in table 5-6 is the new rate for FY 2025 which reflects the cost of service adjustments established in section 4 of this report.

## 5.6 Present and Proposed Rates

In developing the proposed rate designs, the District’s existing rate structures were reviewed. The existing rate structure is contemporary in nature and reflects industry standard rate setting methods. As mentioned in the Cost of Service Section of this report, the Motel/Hotel/Timeshare and Trailer/Mobile Home Park/Campground customer classes of service were combined. These rate structures reflect the cost impacts each customer places on the system. Provided in Table 5-7 is a summary of the current and proposed rates. As a note, cost of service adjustments were made by customer class.

**Table 5-7  
Current and Proposed Rates**

	Current	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Monthly Charge by Class of Service</b>						
Single Family Residential	\$17.53	\$19.86	\$21.75	\$23.81	\$26.07	\$28.55
Multi-family	16.93	19.20	21.03	23.02	25.21	27.61
Motel/Hotel/Timeshare	16.64	NA	NA	NA	NA	NA
Trailer/Mobile Home Park/Campground	16.62	NA	NA	NA	NA	NA
Non-Residential	17.53	19.86	21.75	23.81	26.07	28.55
Motel/Trailer Park/Campground	NA	18.89	20.68	22.65	24.80	27.16

As can be seen in Table 5-7 the present rates are a flat monthly rate per sewer billing unit.

## 5.7 Summary of the Rate Design Analysis

This completes the rate design analysis for the City’s sewer rate study. It is recommended that rates be adopted as shown in Table 5-2 which are designed to meet the District’s projected revenue requirement and reflect a proportional distribution of costs to each customer class of service.

## 5.8 Summary of the Sewer Rate Study

This completes the sewer rate study for the South Tahoe Public Utility District. This study provides a comprehensive review and development of the cost-based and proportional sewer rates. Adoption of the rates will allow the District to meet its current and projected sewer system financial obligations for the rate setting period based on assumed customer growth capital plan and inflationary increases on operating costs. Should these assumptions change, the proposed rate adjustments may also need to be updated to reflect the current conditions.

On May 16, 2024, the District held a public hearing for the Board to consider, and allow customers an opportunity to provide input on, the proposed rate increases. The District did not receive a majority protest for the proposed rate increases which would prevent the adoption of the proposed rates as outlined in Proposition 218. Given this, the rates, as developed in this report, were adopted by the District’s Board.





# Technical Appendix

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South Tahoe PUD  
Sewer Utility  
Revenue Requirement Summary  
Baseline + 13%

	Budget	Projected								
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<b>Revenue</b>										
Rate Revenue at Current Rates	\$18,177	\$18,210	\$18,242	\$18,275	\$18,307	\$18,340	\$18,373	\$18,406	\$18,438	\$18,471
Miscellaneous Revenue	9,184	8,892	8,761	8,653	8,558	8,586	8,896	9,194	9,496	9,712
<b>Total Revenue</b>	<b>\$27,362</b>	<b>\$27,101</b>	<b>\$27,003</b>	<b>\$26,928</b>	<b>\$26,865</b>	<b>\$26,926</b>	<b>\$27,269</b>	<b>\$27,599</b>	<b>\$27,934</b>	<b>\$28,183</b>
<b>Expenditures</b>										
O&M Expenditures	\$18,981	\$20,404	\$20,928	\$21,497	\$22,067	\$22,654	\$23,256	\$23,876	\$24,512	\$25,165
Rate Funded Capital	7,622	7,991	9,286	10,008	11,834	13,544	15,899	17,490	19,121	20,670
Debt Service	3,763	4,340	4,002	5,087	5,111	5,475	6,032	6,032	5,688	5,366
Transfers	(3,000)	(3,112)	(2,817)	(3,342)	(3,275)	(3,319)	(3,658)	(3,779)	(3,553)	(3,342)
<b>Total Revenue Requirement</b>	<b>\$27,365</b>	<b>\$29,623</b>	<b>\$31,400</b>	<b>\$33,249</b>	<b>\$35,738</b>	<b>\$38,354</b>	<b>\$41,530</b>	<b>\$43,619</b>	<b>\$45,767</b>	<b>\$47,860</b>
Balance/Deficiency of Funds	(\$3)	(\$2,522)	(\$4,397)	(\$6,321)	(\$8,873)	(\$11,427)	(\$14,261)	(\$16,020)	(\$17,833)	(\$19,677)
Rate Adj. as a % of Rate Rev	0.0%	13.8%	24.1%	34.6%	48.5%	62.3%	77.6%	87.0%	96.7%	106.5%
<b>Proposed Rate Adjustment</b>	<b>0.0%</b>	<b>13.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.0%</b>
Rate Revenue After Adjustment	\$18,177	\$20,668	\$22,672	\$24,870	\$27,281	\$29,926	\$32,828	\$34,531	\$36,322	\$38,206
<b>Debt Service Coverage Ratio</b>										
After Rate Adjustment	2.11	1.99	2.49	2.26	2.58	2.79	2.96	3.19	3.63	4.12
Average Residential Monthly Bill (3 Units)	\$48.03	\$54.51	\$59.69	\$65.36	\$71.57	\$78.37	\$85.82	\$90.11	\$94.61	\$99.35
\$ Change Per Quarterly	0.00	6.48	5.18	5.67	6.21	6.80	7.45	4.29	4.51	4.73
Cumulative \$ Change per Quarter	0.00	6.48	11.66	17.33	23.54	30.34	37.79	42.08	46.58	51.32

South Tahoe PUD  
 Sewer Utility  
 Revenue Requirement  
 Exhibit 1 - Escalation Factors  
 Baseline + 13%

	<i>Budget</i>	<i>Projected</i>									<i>Notes</i>
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Revenues</b>											
Residential	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Multi-Family	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Commercial	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Property Tax	Budget	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	
Misc. Revenue	Budget	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	
Flat - Rev	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Expenses</b>											
Labor	Budget	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Retirement	Budget	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Medical Benefits	Budget	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Dental & Vision Benefits	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Repairs & Maintenance	Budget	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Worker's Compensation	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
OPEB	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Materials & Supplies	Budget	-1.2%	1.7%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Equipment	Budget	-1.2%	1.7%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Miscellaneous	Budget	-1.2%	1.7%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Utilities	Budget	-1.2%	1.7%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Professional Services	Budget	-1.2%	1.7%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Insurance	Budget	-1.2%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Purchased Water	Budget	-1.2%	1.7%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Engineering @ 3%	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Engineering Labor	Budget	12.9%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Engineering Benefits	Budget	12.9%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Engineering O&M	Budget	-22.3%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
One-time	Budget	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	
Flat - Exp	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Esca3	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Investment Interest</b>	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
<b>New Long-Term Debt Assumptions</b>											
<b>Revenue Bond</b>											
Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Term	20	20	20	20	20	20	20	20	20	20	
<b>Low Interest Loan</b>											
Rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Term	20	20	20	20	20	20	20	20	20	20	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Revenues</b>											
<b>Rate Revenues</b>											
Single Family Residential	\$11,555,075	\$11,579,266	\$11,603,668	\$11,628,070	\$11,652,471	\$11,676,873	\$11,701,485	\$11,726,097	\$11,750,710	\$11,775,322	Calc'd in Cust Data Tab
Multi-family	2,754,646	2,754,646	2,754,646	2,754,646	2,754,646	2,754,646	2,754,646	2,754,646	2,754,646	2,754,646	Calc'd in Cust Data Tab
Motel/ Hotel/ Timeshare	1,779,548	1,783,342	1,787,136	1,790,930	1,794,724	1,798,518	1,802,312	1,806,106	1,809,900	1,813,693	Calc'd in Cust Data Tab
Trailer/Mobile Home Park/Campground	607,494	608,691	609,888	611,084	612,281	613,477	614,674	615,871	617,067	618,264	Calc'd in Cust Data Tab
Non-Residential	1,480,724	1,483,879	1,487,035	1,490,190	1,493,346	1,496,501	1,499,656	1,502,812	1,505,967	1,509,123	Calc'd in Cust Data Tab
<b>Total Rate Revenues</b>	<b>\$18,177,488</b>	<b>\$18,209,825</b>	<b>\$18,242,373</b>	<b>\$18,274,920</b>	<b>\$18,307,468</b>	<b>\$18,340,016</b>	<b>\$18,372,774</b>	<b>\$18,405,532</b>	<b>\$18,438,290</b>	<b>\$18,471,048</b>	
<b>Other Revenues</b>											
Plant Dumping Fees	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	As Flat - Rev
Repairs	0	0	0	0	0	0	0	0	0	0	As Misc. Revenue
Returned Check Charges	1,250	1,256	1,263	1,269	1,275	1,282	1,288	1,294	1,301	1,307	As Misc. Revenue
Permit Fee Revenue	20,000	20,100	20,201	20,302	20,403	20,505	20,608	20,711	20,814	20,918	As Misc. Revenue
Capacity Fees	0	0	0	0	0	0	0	0	0	0	As Flat - Rev
Secured Taxes	8,178,829	8,076,371	7,959,881	7,828,016	7,678,820	7,649,793	7,893,000	8,143,000	8,401,000	8,668,000	As Property Tax
Unsecured Taxes	0	0	0	0	0	0	0	0	0	0	As Property Tax
Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	As Misc. Revenue
Realized Gain/Loss on Investment	0	0	0	0	0	0	0	0	0	0	As Misc. Revenue
Investment Interest	426,000	234,000	218,000	241,000	293,000	349,000	414,000	460,000	503,000	450,000	Based on Investment Rate
Federal Aid	0										
Rents and Leases	27,000	27,135	27,271	27,407	27,544	27,682	27,820	27,959	28,099	28,240	As Misc. Revenue
State Homeowner Exemption	75,000	75,375	75,752	76,131	76,511	76,894	77,278	77,665	78,053	78,443	As Misc. Revenue
Interest and Penalty Charges	183,500	184,418	185,340	186,266	187,198	188,134	189,074	190,020	190,970	191,925	As Misc. Revenue
Amin Fee - New Service	0	0	0	0	0	0	0	0	0	0	As Flat - Rev
Contractor Plan & Specs Fees	0	0	0	0	0	0	0	0	0	0	As Flat - Rev
Other Miscellaneous Revenue	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	As Flat - Rev
Diamond Valley Ranch Revenue	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	As Flat - Rev
Local Aid	0	0	0	0	0	0	0	0	0	0	As Flat - Rev
Street Light Revenue	(48,600)	(48,600)	(48,600)	(48,600)	(48,600)	(48,600)	(48,600)	(48,600)	(48,600)	(48,600)	As Flat - Rev
<b>Total Other Revenues</b>	<b>\$9,184,479</b>	<b>\$8,891,555</b>	<b>\$8,760,606</b>	<b>\$8,653,290</b>	<b>\$8,557,651</b>	<b>\$8,586,189</b>	<b>\$8,895,968</b>	<b>\$9,193,549</b>	<b>\$9,496,137</b>	<b>\$9,711,733</b>	
<b>Total Revenues</b>	<b>\$27,361,967</b>	<b>\$27,101,380</b>	<b>\$27,002,979</b>	<b>\$26,928,211</b>	<b>\$26,865,119</b>	<b>\$26,926,205</b>	<b>\$27,268,742</b>	<b>\$27,599,081</b>	<b>\$27,934,427</b>	<b>\$28,182,781</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Plant Operations</b>											
10-4101 Regular Salaries - Wages	\$153,396	\$165,668	\$170,638	\$175,757	\$181,030	\$186,460	\$192,054	\$197,816	\$203,750	\$209,863	As Labor
10-4301 FICA Taxes	11,735	12,674	13,054	13,446	13,849	14,264	14,692	15,133	15,587	16,055	As Labor
10-4302 Dental Self Insured	1,706	1,757	1,810	1,864	1,920	1,978	2,037	2,098	2,161	2,226	As Dental & Vision Benefits
10-4304 Vision	284	293	301	310	320	329	339	349	360	371	As Dental & Vision Benefits
10-4305 Retirement Health Savings Account	3,061	3,306	3,405	3,507	3,612	3,721	3,832	3,947	4,066	4,188	As Medical Benefits
10-4306 Workers Compensation	1,196	1,232	1,269	1,307	1,346	1,386	1,428	1,471	1,515	1,561	As Worker's Compensation
10-4310 ACWA Medical Insurance	26,239	28,338	29,188	30,064	30,966	31,895	32,852	33,837	34,852	35,898	As Medical Benefits
10-4311 Life Insurance	534	528	543	560	577	594	612	630	649	668	As Insurance
10-4312 Long Term Disability - Management	1,208	1,194	1,229	1,266	1,304	1,343	1,384	1,425	1,468	1,512	As Insurance
10-4315 CalPERS Classic ER Contribution	44,122	45,446	46,809	48,213	49,660	51,149	52,684	54,264	55,892	57,569	As OPEB
10-4405 Contractual Services	25	25	25	26	26	27	27	28	28	29	As Professional Services
10-4460 Special Reports	100	99	101	103	105	107	109	111	113	116	As Miscellaneous
10-4820 Office Supplies	1,625	1,606	1,633	1,669	1,703	1,737	1,772	1,807	1,843	1,880	As Materials & Supplies
10-6075 Safety Equipment - Physicals	100	99	101	103	105	107	109	111	113	116	As Equipment
10-6200 Travel - Meetings - Education	2,600	2,569	2,613	2,671	2,724	2,779	2,834	2,891	2,949	3,008	As Miscellaneous
10-6250 Dues - Memberships - Certification	850	840	854	873	891	908	927	945	964	983	As Miscellaneous
10-6520 Supplies	200	198	201	205	210	214	218	222	227	231	As Materials & Supplies
10-6650 Regulatory Operating Permits	219,375	216,749	220,509	225,360	229,867	234,465	239,154	243,937	248,816	253,792	As Miscellaneous
<b>Total Plant Operations</b>	<b>\$468,356</b>	<b>\$482,617</b>	<b>\$494,284</b>	<b>\$507,304</b>	<b>\$520,214</b>	<b>\$533,464</b>	<b>\$547,064</b>	<b>\$561,025</b>	<b>\$575,355</b>	<b>\$590,065</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Operations</b>											
12-4101 Regular Salaries - Wages	\$1,885,694	\$2,036,550	\$2,097,646	\$2,160,575	\$2,225,393	\$2,292,154	\$2,360,919	\$2,431,747	\$2,504,699	\$2,579,840	As Labor
12-4102 Wages Overtime	65,000	70,200	72,306	74,475	76,709	79,011	81,381	83,822	86,337	88,927	As Labor
12-4103 Wages Double Time	48,000	51,840	53,395	54,997	56,647	58,346	60,097	61,900	63,757	65,669	As Labor
12-4301 FICA Taxes	152,900	165,132	170,086	175,189	180,444	185,858	191,433	197,176	203,092	209,184	As Labor
12-4302 Dental Self Insured	27,295	28,114	28,957	29,826	30,721	31,642	32,592	33,569	34,576	35,614	As Dental & Vision Benefits
12-4304 Vision	4,543	4,679	4,820	4,964	5,113	5,267	5,425	5,587	5,755	5,928	As Dental & Vision Benefits
12-4305 Retirement Health Savings Account	22,898	24,730	25,472	26,236	27,023	27,834	28,669	29,529	30,415	31,327	As Medical Benefits
12-4306 Workers Compensation	53,901	55,518	57,184	58,899	60,666	62,486	64,361	66,291	68,280	70,329	As Worker's Compensation
12-4308 Uniforms	7,000	6,916	7,036	7,191	7,335	7,481	7,631	7,784	7,939	8,098	As Materials & Supplies
12-4309 Health Savings Account - ER Portion	23,300	25,164	25,919	26,696	27,497	28,322	29,172	30,047	30,949	31,877	As Medical Benefits
12-4310 ACWA Medical Insurance	331,111	357,600	368,328	379,378	390,759	402,482	414,556	426,993	439,803	452,997	As Medical Benefits
12-4311 Life Insurance	3,202	3,164	3,259	3,356	3,457	3,561	3,668	3,778	3,891	4,008	As Insurance
12-4313 AFLAC Administrative fee - ER Portion	150	162	167	172	177	182	188	199	205	211	As Medical Benefits
12-4314 Long Term Disability - Union	3,530	3,488	3,592	3,700	3,811	3,925	4,043	4,165	4,289	4,418	As Insurance
12-4315 CalPERS Classic ER Contribution	448,931	462,399	476,271	490,559	505,276	520,434	536,047	552,129	568,692	585,753	As OPEB
12-4325 CalPERS PEPRA ER Contribution	33,756	34,769	35,812	36,886	37,993	39,132	40,306	41,516	42,761	44,044	As OPEB
12-4330 Health Savings Account Admin Fee - ER Portion	354	382	394	406	418	430	443	457	470	484	As Medical Benefits
12-4610 Gasoline Expense	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Materials & Supplies
12-4620 Diesel Expense	500	494	503	514	524	534	545	556	567	578	As Materials & Supplies
12-4720 Polymer	154,157	152,312	154,954	158,363	161,530	164,761	168,056	171,417	174,845	178,342	As Materials & Supplies
12-4740 Carbon	13,200	13,042	13,268	13,560	13,831	14,108	14,390	14,678	14,971	15,271	As Materials & Supplies
12-4755 Hypochlorite	231,120	228,353	232,315	237,426	242,174	247,018	251,958	256,997	262,137	267,380	As Materials & Supplies
12-4760 Laboratory Supplies	3,500	3,458	3,518	3,595	3,667	3,741	3,816	3,892	3,970	4,049	As Materials & Supplies
12-4770 Sodium Hydroxide	11,770	11,629	11,831	12,091	12,333	12,580	12,831	13,088	13,350	13,617	As Materials & Supplies
12-4790 Other Supplies	5,800	5,731	5,830	5,958	6,077	6,199	6,323	6,449	6,578	6,710	As Materials & Supplies
12-4820 Office Supplies	2,000	1,976	2,010	2,055	2,096	2,138	2,180	2,224	2,268	2,314	As Materials & Supplies
12-6020 headworks Equipment & Building	3,500	3,458	3,518	3,595	3,667	3,741	3,816	3,892	3,970	4,049	As Equipment
12-6021 Primary Equipment	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Equipment
12-6022 Secondary Equipment	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Equipment
12-6023 Filter Equipment - Building	500	494	503	514	524	534	545	556	567	578	As Equipment
12-6025 Laboratory Equipment	2,600	2,569	2,613	2,671	2,724	2,779	2,834	2,891	2,949	3,008	As Equipment
12-6030 Service Contracts	1,700	1,680	1,709	1,746	1,781	1,817	1,853	1,890	1,928	1,967	As Professional Services
12-6040 Emergency Retention Basin	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793	As Repairs & Maintenance
12-6041 Buildings	750	765	780	796	812	828	845	862	879	896	As Repairs & Maintenance
12-6042 Grounds & Maintenance	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963	As Repairs & Maintenance
12-6056 Radio Repairs - Replacement	100	102	104	106	108	110	113	115	117	120	As Repairs & Maintenance
12-6071 Shop Supplies	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Materials & Supplies
12-6073 Small Tools	1,200	1,186	1,206	1,233	1,257	1,283	1,308	1,334	1,361	1,388	As Equipment
12-6075 Safety Equipment - Physicals	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Equipment
12-6200 Travel - Meetings - Education	12,880	12,726	12,947	13,231	13,496	13,766	14,041	14,322	14,609	14,901	As Miscellaneous
12-6230 Tuition & Reimbursement Program	1,600	1,581	1,608	1,644	1,677	1,710	1,744	1,779	1,815	1,851	As Miscellaneous
12-6250 Dues - Memberships - Certification	3,500	3,458	3,518	3,595	3,667	3,741	3,816	3,892	3,970	4,049	As Miscellaneous
12-6310 Telephone	400	395	402	411	419	428	436	445	454	463	As Utilities
12-6520 Supplies	500	494	503	514	524	534	545	556	567	578	As Materials & Supplies
12-6652 Biosolids Disposal Costs	243,000	240,091	244,256	249,630	254,622	259,715	264,909	270,207	275,611	281,124	As Miscellaneous
12-6653 Biosolids Equipment - Building	3,000	2,964	3,016	3,082	3,143	3,206	3,270	3,336	3,403	3,471	As Miscellaneous
<b>Total Operations</b>	<b>\$3,831,842</b>	<b>\$4,042,775</b>	<b>\$4,154,990</b>	<b>\$4,273,768</b>	<b>\$4,394,506</b>	<b>\$4,518,718</b>	<b>\$4,646,503</b>	<b>\$4,777,966</b>	<b>\$4,913,214</b>	<b>\$5,052,358</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Electric</b>											
14-4101 Regular Salaries - Wages	\$232,655	\$251,267	\$258,805	\$266,570	\$274,567	\$282,804	\$291,288	\$300,026	\$309,027	\$318,298	As Labor
14-4102 Wages Overtime	7,000	7,560	7,787	8,020	8,261	8,509	8,764	9,027	9,298	9,577	As Labor
14-4103 Wages Double Time	550	594	612	630	649	669	689	709	731	752	As Labor
14-4301 FICA Taxes	18,376	19,846	20,441	21,055	21,686	22,337	23,007	23,697	24,408	25,140	As Labor
14-4302 Dental Self Insured	3,412	3,514	3,620	3,728	3,840	3,955	4,074	4,196	4,322	4,452	As Dental & Vision Benefits
14-4304 Vision	568	585	603	621	639	658	678	699	720	741	As Dental & Vision Benefits
14-4305 Retirement Health Savings Account	2,862	3,091	3,184	3,279	3,378	3,479	3,583	3,691	3,801	3,916	As Medical Benefits
14-4306 Workers Compensation	8,683	8,943	9,212	9,488	9,773	10,066	10,368	10,679	10,999	11,329	As Worker's Compensation
14-4308 Uniforms	1,100	1,087	1,106	1,130	1,153	1,176	1,199	1,223	1,248	1,273	As Materials & Supplies
14-4309 Health Savings Account - ER Portion	3,600	3,888	4,005	4,125	4,249	4,376	4,507	4,642	4,782	4,925	As Medical Benefits
14-4310 ACWA Medical Insurance	44,607	48,176	49,621	51,109	52,643	54,222	55,849	57,524	59,250	61,027	As Medical Benefits
14-4311 Life Insurance	402	397	409	421	434	447	460	474	488	503	As Insurance
14-4314 Long Term Disability - Union	442	437	450	463	477	492	506	521	537	553	As Insurance
14-4315 CalPERS Classic ER Contribution	35,369	36,430	37,523	38,649	39,808	41,002	42,232	43,499	44,804	46,149	As OPEB
14-4325 CalPERS PEPRA ER Contribution	7,991	8,231	8,478	8,732	8,994	9,264	9,542	9,828	10,123	10,426	As OPEB
14-4330 Health Savings Account Admin Fee - ER Portion	53	57	59	61	63	64	66	68	70	73	As Medical Benefits
14-4405 Contractual Services	100	99	101	103	105	107	109	111	113	116	As Professional Services
14-4610 Gasoline Expense	2,500	2,470	2,513	2,568	2,620	2,672	2,725	2,780	2,836	2,892	As Materials & Supplies
14-4820 Office Supplies	875	865	880	899	917	935	954	973	992	1,012	As Materials & Supplies
14-6021 Primary Equipment	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Equipment
14-6022 Secondary Equipment	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Equipment
14-6023 Filter Equipment - Building	4,000	3,952	4,021	4,109	4,191	4,275	4,361	4,448	4,537	4,628	As Equipment
14-6041 Buildings	17,800	18,156	18,519	18,890	19,267	19,653	20,046	20,447	20,856	21,273	As Repairs & Maintenance
14-6048 Luther Pass Pump Station	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780	As Repairs & Maintenance
14-6051 Pump Stations	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926	As Repairs & Maintenance
14-6056 Radio Repairs - Replacement	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195	As Repairs & Maintenance
14-6066 SCADA	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963	As Repairs & Maintenance
14-6071 Shop Supplies	3,900	3,853	3,920	4,006	4,087	4,168	4,252	4,337	4,423	4,512	As Materials & Supplies
14-6073 Small Tools	2,200	2,174	2,211	2,260	2,305	2,351	2,398	2,446	2,495	2,545	As Equipment
14-6075 Safety Equipment - Physicals	2,000	1,976	2,010	2,055	2,096	2,138	2,180	2,224	2,268	2,314	As Equipment
14-6200 Travel - Meetings - Education	1,202	1,188	1,208	1,235	1,259	1,285	1,310	1,337	1,363	1,391	As Miscellaneous
14-6250 Dues - Memberships - Certification	950	939	955	976	995	1,015	1,036	1,056	1,077	1,099	As Miscellaneous
14-6310 Telephone	500	494	503	514	524	534	545	556	567	578	As Utilities
14-6520 Supplies	200	198	201	205	210	214	218	222	227	231	As Materials & Supplies
14-6653 Biosolids Equipment - Building	3,300	3,366	3,433	3,502	3,572	3,643	3,716	3,791	3,866	3,944	As Repairs & Maintenance
<b>Total Electric</b>	<b>\$444,697</b>	<b>\$471,762</b>	<b>\$485,050</b>	<b>\$498,859</b>	<b>\$513,006</b>	<b>\$527,560</b>	<b>\$542,535</b>	<b>\$557,942</b>	<b>\$573,793</b>	<b>\$590,103</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Heavy Maintenance</b>											
16-4101 Regular Salaries - Wages	\$697,482	\$753,281	\$775,879	\$799,155	\$823,130	\$847,824	\$873,259	\$899,456	\$926,440	\$954,233	As Labor
16-4102 Wages Overtime	5,000	5,400	5,562	5,729	5,901	6,078	6,260	6,448	6,641	6,841	As Labor
16-4103 Wages Double Time	2,000	2,160	2,225	2,292	2,360	2,431	2,504	2,579	2,657	2,736	As Labor
16-4201 Wages - Part Time	18,000	19,440	20,023	20,624	21,243	21,880	22,536	23,212	23,909	24,626	As Labor
16-4301 FICA Taxes	55,270	59,692	61,482	63,327	65,227	67,183	69,199	71,275	73,413	75,616	As Labor
16-4302 Dental Self Insured	11,941	12,299	12,668	13,048	13,440	13,843	14,258	14,686	15,127	15,580	As Dental & Vision Benefits
16-4304 Vision	1,987	2,047	2,108	2,171	2,236	2,303	2,373	2,444	2,517	2,592	As Dental & Vision Benefits
16-4305 Retirement Health Savings Account	10,018	10,218	10,423	10,631	10,844	11,061	11,282	11,508	11,738	11,972	As Repairs & Maintenance
16-4306 Workers Compensation	19,867	20,463	21,077	21,709	22,360	23,031	23,722	24,434	25,167	25,922	As Worker's Compensation
16-4308 Uniforms	4,200	4,150	4,222	4,315	4,401	4,489	4,579	4,670	4,764	4,859	As Materials & Supplies
16-4309 Health Savings Account - ER Portion	5,000	5,400	5,562	5,729	5,901	6,078	6,260	6,448	6,641	6,841	As Medical Benefits
16-4310 ACWA Medical Insurance	136,643	147,574	152,002	156,562	161,259	166,096	171,079	176,212	181,498	186,943	As Medical Benefits
16-4311 Life Insurance	1,382	1,365	1,406	1,449	1,492	1,537	1,583	1,630	1,679	1,730	As Insurance
16-4313 AFLAC Administrative fee - ER Portion	75	81	83	86	89	91	94	97	100	103	As Medical Benefits
16-4314 Long Term Disability - Union	1,534	1,516	1,561	1,608	1,656	1,706	1,757	1,810	1,864	1,920	As Insurance
16-4315 CalPERS Classic ER Contribution	116,675	120,175	123,781	127,494	131,319	135,258	139,316	143,496	147,800	152,234	As OPEB
16-4325 CalPERS PEPPRA ER Contribution	21,394	22,036	22,697	23,378	24,079	24,802	25,546	26,312	27,101	27,914	As OPEB
16-4330 Health Savings Account Admin Fee - ER Portion	106	114	118	121	125	129	133	137	141	145	As Medical Benefits
16-4610 Gasoline Expense	6,500	6,422	6,534	6,677	6,811	6,947	7,086	7,228	7,372	7,520	As Materials & Supplies
16-4620 Diesel Expense	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Materials & Supplies
16-4630 Oil & Lubricants	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Materials & Supplies
16-4820 Office Supplies	600	593	603	616	629	641	654	667	681	694	As Materials & Supplies
16-6012 Mobile Equipment	1,575	1,556	1,583	1,618	1,650	1,683	1,717	1,751	1,786	1,822	As Equipment
16-6021 Primary Equipment	12,000	11,856	12,062	12,327	12,574	12,825	13,082	13,344	13,610	13,883	As Equipment
16-6022 Secondary Equipment	15,000	14,820	15,078	15,409	15,717	16,032	16,352	16,679	17,013	17,353	As Equipment
16-6023 Filter Equipment - Building	6,000	5,928	6,031	6,164	6,287	6,413	6,541	6,672	6,805	6,941	As Equipment
16-6030 Service Contracts	6,700	6,620	6,735	6,883	7,020	7,161	7,304	7,450	7,599	7,751	As Professional Services
16-6041 Buildings	16,300	16,626	16,959	17,298	17,644	17,997	18,356	18,724	19,098	19,480	As Repairs & Maintenance
16-6042 Grounds & Maintenance	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926	As Repairs & Maintenance
16-6047 Force Mains	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963	As Repairs & Maintenance
16-6051 Pump Stations	500	510	520	531	541	552	563	574	586	598	As Repairs & Maintenance
16-6056 Radio Repairs - Replacement	500	510	520	531	541	552	563	574	586	598	As Repairs & Maintenance
16-6071 Shop Supplies	21,000	20,749	21,109	21,573	22,004	22,444	22,893	23,351	23,818	24,295	As Materials & Supplies
16-6073 Small Tools	3,500	3,458	3,518	3,595	3,667	3,741	3,816	3,892	3,970	4,049	As Equipment
16-6075 Safety Equipment - Physicals	4,000	3,952	4,021	4,109	4,191	4,275	4,361	4,448	4,537	4,628	As Equipment
16-6200 Travel - Meetings - Education	2,800	2,766	2,814	2,876	2,934	2,993	3,052	3,113	3,176	3,239	As Miscellaneous
16-6250 Dues - Memberships - Certification	2,700	2,668	2,714	2,774	2,829	2,886	2,943	3,002	3,062	3,124	As Miscellaneous
16-6520 Supplies	150	148	151	154	157	160	164	167	170	174	As Materials & Supplies
16-6653 Biosolids Equipment - Building	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963	As Repairs & Maintenance
<b>Total Heavy Maintenance</b>	<b>\$1,240,899</b>	<b>\$1,319,664</b>	<b>\$1,357,554</b>	<b>\$1,396,967</b>	<b>\$1,437,351</b>	<b>\$1,478,916</b>	<b>\$1,521,697</b>	<b>\$1,565,730</b>	<b>\$1,611,051</b>	<b>\$1,657,699</b>	



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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Field Operations</b>											
20-4101 Regular Salaries - Wages	\$95,197	\$102,813	\$105,897	\$109,074	\$112,346	\$115,717	\$119,188	\$122,764	\$126,447	\$130,240	As Labor
20-4301 FICA Taxes	6,347	6,855	7,060	7,272	7,490	7,715	7,947	8,185	8,430	8,683	As Labor
20-4302 Dental Self Insured	853	879	905	932	960	989	1,019	1,049	1,081	1,113	As Dental & Vision Benefits
20-4304 Vision	142	146	151	155	160	165	170	175	180	185	As Dental & Vision Benefits
20-4305 Retirement Health Savings Account	1,486	1,605	1,653	1,703	1,754	1,806	1,860	1,916	1,974	2,033	As Medical Benefits
20-4306 Workers Compensation	742	764	787	811	835	860	886	913	940	968	As Worker's Compensation
20-4310 ACWA Medical Insurance	9,660	10,433	10,746	11,068	11,400	11,742	12,094	12,457	12,831	13,216	As Medical Benefits
20-4311 Life Insurance	240	237	244	252	259	267	275	283	292	300	As Insurance
20-4312 Long Term Disability - Management	564	557	574	591	609	627	646	665	685	706	As Insurance
20-4315 CalPERS Classic ER Contribution	26,450	27,244	28,061	28,903	29,770	30,663	31,583	32,530	33,506	34,511	As OPEB
20-4480 Legal - Regular	250	247	251	257	262	267	273	278	284	289	As Professional Services
20-4610 Gasoline Expense	500	494	503	514	524	534	545	556	567	578	As Materials & Supplies
20-4820 Office Supplies	500	494	503	514	524	534	545	556	567	578	As Materials & Supplies
20-6075 Safety Equipment - Physicals	100	99	101	103	105	107	109	111	113	116	As Equipment
20-6200 Travel - Meetings - Education	50	49	50	51	52	53	55	56	57	58	As Miscellaneous
20-6250 Dues - Memberships - Certification	175	173	176	180	183	187	191	195	198	202	As Miscellaneous
20-6520 Supplies	100	99	101	103	105	107	109	111	113	116	As Materials & Supplies
20-6650 Regulatory Operating Permits	98,600	97,420	99,110	101,290	103,316	105,382	107,490	109,640	111,832	114,069	As Miscellaneous
<b>Total Field Operations</b>	<b>\$241,956</b>	<b>\$250,607</b>	<b>\$256,871</b>	<b>\$263,771</b>	<b>\$270,654</b>	<b>\$277,723</b>	<b>\$284,983</b>	<b>\$292,440</b>	<b>\$300,098</b>	<b>\$307,963</b>	

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 Baseline + 13%

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Underground Repair</b>											
22-4101 Regular Salaries - Wages	\$850,491	\$918,530	\$946,086	\$974,469	\$1,003,703	\$1,033,814	\$1,064,828	\$1,096,773	\$1,129,676	\$1,163,567	As Labor
22-4102 Wages Overtime	25,000	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	As Labor
22-4103 Wages Double Time	2,000	2,160	2,225	2,292	2,360	2,431	2,504	2,579	2,657	2,736	As Labor
22-4201 Wages Part Time	54,000	58,320	60,070	61,872	63,728	65,640	67,609	69,637	71,726	73,878	As Labor
22-4202 Wages - Part Time Overtime	300	324	334	344	354	365	376	387	398	410	As Labor
22-4301 FICA Taxes	71,282	76,985	79,294	81,673	84,123	86,647	89,246	91,924	94,681	97,522	As Labor
22-4302 Dental Self Insured	17,059	17,571	18,098	18,641	19,200	19,776	20,369	20,980	21,610	22,258	As Dental & Vision Benefits
22-4304 Vision	2,839	2,924	3,012	3,102	3,195	3,291	3,390	3,492	3,596	3,704	As Dental & Vision Benefits
22-4305 Retirement Health Savings Account	14,311	15,456	15,920	16,397	16,889	17,396	17,918	18,455	19,009	19,579	As Medical Benefits
22-4306 Workers Compensation	25,450	26,214	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,206	As Worker's Compensation
22-4308 Uniforms	3,700	3,656	3,719	3,801	3,877	3,955	4,034	4,114	4,197	4,280	As Materials & Supplies
22-4309 Health Savings Account - ER Portion	2,400	2,592	2,670	2,750	2,832	2,917	3,005	3,095	3,188	3,283	As Medical Benefits
22-4310 ACWA Medical Insurance	250,710	270,767	278,890	287,256	295,874	304,750	313,893	323,310	333,009	342,999	As Medical Benefits
22-4311 Life Insurance	2,009	1,985	2,044	2,106	2,169	2,234	2,301	2,370	2,441	2,514	As Insurance
22-4314 Long Term Disability - Union	2,154	2,128	2,192	2,258	2,326	2,395	2,467	2,541	2,617	2,696	As Insurance
22-4315 CalPERS Classic ER Contribution	80,404	82,816	85,301	87,860	90,495	93,210	96,007	98,887	101,853	104,909	As OPEB
22-4325 CalPERS PEPPRA ER Contribution	41,114	42,347	43,618	44,926	46,274	47,662	49,092	50,565	52,082	53,644	As OPEB
22-4330 Health Savings Account Admin Fee - ER Portion	35	38	39	40	41	43	44	45	46	48	As Medical Benefits
22-4405 Contractual Services	5,025	4,965	5,051	5,162	5,265	5,371	5,478	5,588	5,699	5,813	As Professional Services
22-4520 Miscellaneous Liability Claims	2,500	2,470	2,513	2,568	2,620	2,672	2,725	2,780	2,836	2,892	As Miscellaneous
22-4610 Gasoline Expense	13,000	12,844	13,067	13,355	13,622	13,894	14,172	14,456	14,745	15,040	As Materials & Supplies
22-4620 Diesel Expense	25,000	24,701	25,129	25,682	26,196	26,720	27,254	27,799	28,355	28,922	As Materials & Supplies
22-4820 Office Supplies	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Materials & Supplies
22-6012 Mobile Equipment	300	296	302	308	314	321	327	334	340	347	As Equipment
22-6030 Service Contracts	800	790	804	822	838	855	872	890	907	926	As Professional Services
22-6043 Caltrans - City - County - Improvements	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926	As Repairs & Maintenance
22-6047 Force Mains	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902	As Repairs & Maintenance
22-6052 Pipe - Covers & Manholes	100,000	102,000	104,040	106,121	108,243	110,408	112,616	114,869	117,166	119,509	As Repairs & Maintenance
22-6055 Infiltration & Inflow	181,000	184,620	188,312	192,079	195,920	199,839	203,835	207,912	212,070	216,312	As Repairs & Maintenance
22-6056 Radio Repairs - Replacement	500	510	520	531	541	552	563	574	586	598	As Repairs & Maintenance
22-6071 Shop Supplies	7,000	6,916	7,036	7,191	7,335	7,481	7,631	7,784	7,939	8,098	As Materials & Supplies
22-6073 Small Tools	4,000	3,952	4,021	4,109	4,191	4,275	4,361	4,448	4,537	4,628	As Equipment
22-6075 Safety Equipment - Physicals	7,000	6,916	7,036	7,191	7,335	7,481	7,631	7,784	7,939	8,098	As Equipment
22-6083 Standby Accomodations	3,000	2,964	3,016	3,082	3,143	3,206	3,270	3,336	3,403	3,471	As Miscellaneous
22-6200 Travel - Meetings - Education	11,640	11,501	11,700	11,958	12,197	12,441	12,689	12,943	13,202	13,466	As Miscellaneous
22-6250 Dues - Memberships - Certification	14,000	13,832	14,072	14,382	14,670	14,963	15,262	15,567	15,879	16,196	As Miscellaneous
22-6310 Telephone	4,000	3,952	4,021	4,109	4,191	4,275	4,361	4,448	4,537	4,628	As Utilities
22-6360 Propane	150	148	151	154	157	160	164	167	170	174	As Materials & Supplies
22-6520 Supplies	4,000	395	402	411	419	428	436	445	454	463	As Materials & Supplies
22-6648 Construction & Excavation Permit	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Miscellaneous
<b>Total Underground Repair</b>	<b>\$1,866,073</b>	<b>\$1,977,708</b>	<b>\$2,032,461</b>	<b>\$2,089,273</b>	<b>\$2,147,483</b>	<b>\$2,207,350</b>	<b>\$2,268,922</b>	<b>\$2,332,248</b>	<b>\$2,397,378</b>	<b>\$2,464,366</b>	

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 Baseline + 13%

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Pumps</b>											
26-4101 Regular Salaries - Wages	\$567,872	\$613,302	\$631,701	\$650,652	\$670,171	\$690,277	\$710,985	\$732,314	\$754,284	\$776,912	As Labor
26-4102 Wages Overtime	32,500	35,100	36,153	37,238	38,355	39,505	40,691	41,911	43,169	44,464	As Labor
26-4103 Wages Double Time	5,500	5,940	6,118	6,302	6,491	6,686	6,886	7,093	7,305	7,525	As Labor
26-4201 Wages Part Time	19,500	21,060	21,692	22,343	23,013	23,703	24,414	25,147	25,901	26,678	As Labor
26-4202 Wages - Part Time Overtime	1,000	1,080	1,112	1,146	1,180	1,216	1,252	1,290	1,328	1,368	As Labor
26-4301 FICA Taxes	47,917	51,750	53,303	54,902	56,549	58,245	59,993	61,793	63,646	65,556	As Labor
26-4302 Dental Self Insured	10,236	10,543	10,859	11,185	11,521	11,866	12,222	12,589	12,967	13,356	As Dental & Vision Benefits
26-4304 Vision	1,704	1,755	1,808	1,862	1,918	1,975	2,035	2,096	2,159	2,223	As Dental & Vision Benefits
26-4305 Retirement Health Savings Account	8,587	9,274	9,552	9,839	10,134	10,438	10,751	11,074	11,406	11,748	As Medical Benefits
26-4306 Workers Compensation	19,863	20,459	21,073	21,705	22,356	23,027	23,717	24,429	25,162	25,917	As Worker's Compensation
26-4308 Uniforms	3,350	3,310	3,367	3,441	3,510	3,580	3,652	3,725	3,800	3,876	As Materials & Supplies
26-4309 Health Savings Account - ER Portion	6,300	6,804	7,008	7,218	7,435	7,658	7,888	8,124	8,368	8,619	As Medical Benefits
26-4310 ACWA Medical Insurance	130,751	141,211	145,447	149,811	154,305	158,934	163,702	168,613	173,672	178,882	As Medical Benefits
26-4311 Life Insurance	1,199	1,185	1,220	1,257	1,294	1,333	1,373	1,415	1,457	1,501	As Insurance
26-4314 Long Term Disability - Union	1,313	1,297	1,336	1,376	1,418	1,460	1,504	1,549	1,595	1,643	As Insurance
26-4315 CalPERS Classic ER Contribution	58,861	60,627	62,446	64,319	66,249	68,236	70,283	72,392	74,563	76,800	As OPEB
26-4325 CalPERS PEPPRA ER Contribution	26,511	27,306	28,126	28,969	29,838	30,734	31,656	32,605	33,583	34,591	As OPEB
26-4330 Health Savings Account Admin Fee - ER Portion	106	114	118	121	125	129	133	137	141	145	As Medical Benefits
26-4610 Gasoline Expense	9,500	9,386	9,549	9,759	9,954	10,153	10,357	10,564	10,775	10,990	As Materials & Supplies
26-4620 Diesel Expense	4,500	4,446	4,523	4,623	4,715	4,810	4,906	5,004	5,104	5,206	As Materials & Supplies
26-4630 Oil & Lubricants	550	543	553	565	576	588	600	612	624	636	As Materials & Supplies
26-4740 Carbon	12,000	11,856	12,062	12,327	12,574	12,825	13,082	13,344	13,610	13,883	As Materials & Supplies
26-4820 Office Supplies	700	692	704	719	733	748	763	778	794	810	As Materials & Supplies
26-6012 Mobile Equipment	500	494	503	514	524	534	545	556	567	578	As Equipment
26-6041 Buildings	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195	As Repairs & Maintenance
26-6042 Grounds & Maintenance	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	29,877	As Repairs & Maintenance
26-6047 Force Mains	25	26	26	27	27	28	28	29	29	30	As Repairs & Maintenance
26-6048 Luther Pass Pump Station	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926	As Repairs & Maintenance
26-6051 Pump Stations	34,000	34,680	35,374	36,081	36,803	37,539	38,290	39,055	39,836	40,633	As Repairs & Maintenance
26-6056 Radio Repairs - Replacement	275	281	286	292	298	304	310	316	322	329	As Repairs & Maintenance
26-6071 Shop Supplies	15,000	14,820	15,078	15,409	15,717	16,032	16,352	16,679	17,013	17,353	As Materials & Supplies
26-6073 Small Tools	4,050	4,002	4,071	4,160	4,244	4,329	4,415	4,503	4,594	4,685	As Equipment
26-6075 Safety Equipment - Physicals	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Equipment
26-6083 Standby Accomodations	15,000	14,820	15,078	15,409	15,717	16,032	16,352	16,679	17,013	17,353	As Miscellaneous
26-6200 Travel - Meetings - Education	4,450	4,397	4,473	4,571	4,663	4,756	4,851	4,948	5,047	5,148	As Miscellaneous
26-6250 Dues - Memberships - Certification	525	519	528	539	550	561	572	584	595	607	As Miscellaneous
26-6310 Telephone	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Utilities
26-6520 Supplies	325	321	327	334	341	347	354	361	369	376	As Materials & Supplies
<b>Total Pumps</b>	<b>\$1,095,470</b>	<b>\$1,165,101</b>	<b>\$1,198,280</b>	<b>\$1,232,798</b>	<b>\$1,268,156</b>	<b>\$1,304,543</b>	<b>\$1,341,988</b>	<b>\$1,380,523</b>	<b>\$1,420,179</b>	<b>\$1,460,990</b>	

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 Baseline + 13%

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Equipment Repair</b>											
28-4101 Regular Salaries - Wages	\$155,561	\$168,006	\$173,046	\$178,237	\$183,585	\$189,092	\$194,765	\$200,608	\$206,626	\$212,825	As Labor
28-4102 Wages Overtime	10,000	10,800	11,124	11,458	11,801	12,155	12,520	12,896	13,283	13,681	As Labor
28-4103 Wages Double Time	150	162	167	172	177	182	188	193	199	205	As Labor
28-4201 Wages - Part Time	9,000	9,720	10,012	10,312	10,621	10,940	11,268	11,606	11,954	12,313	As Labor
28-4301 FICA Taxes	13,365	14,434	14,867	15,313	15,773	16,246	16,733	17,235	17,752	18,285	As Labor
28-4302 Dental Self Insured	2,559	2,636	2,715	2,796	2,880	2,967	3,056	3,147	3,242	3,339	As Dental & Vision Benefits
28-4304 Vision	426	439	452	466	479	494	509	524	540	556	As Dental & Vision Benefits
28-4305 Retirement Health Savings Account	2,147	2,319	2,388	2,460	2,534	2,610	2,688	2,769	2,852	2,937	As Medical Benefits
28-4306 Workers Compensation	5,534	5,700	5,871	6,047	6,229	6,415	6,608	6,806	7,010	7,221	As Worker's Compensation
28-4308 Uniforms	650	642	653	668	681	695	709	723	737	752	As Materials & Supplies
28-4309 Health Savings Account - ER Portion	1,300	1,404	1,446	1,490	1,534	1,580	1,628	1,676	1,727	1,779	As Medical Benefits
28-4310 ACWA Medical Insurance	30,943	33,418	34,421	35,454	36,517	37,613	38,741	39,903	41,100	42,333	As Medical Benefits
28-4311 Life Insurance	295	291	300	309	318	328	338	348	358	369	As Insurance
28-4314 Long Term Disability - Union	331	327	337	347	357	368	379	390	402	414	As Insurance
28-4315 CalPERS Classic ER Contribution	32,044	33,005	33,995	35,015	36,066	37,148	38,262	39,410	40,592	41,810	As OPEB
28-4325 CalPERS PEPRA ER Contribution	3,353	3,454	3,557	3,664	3,774	3,887	4,004	4,124	4,247	4,375	As OPEB
28-4330 Health Savings Account Admin Fee - ER Portion	18	19	20	21	21	22	23	23	24	25	As Medical Benefits
28-4610 Gasoline Expense	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Materials & Supplies
28-4620 Diesel Expense	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Materials & Supplies
28-4630 Oil & Lubricants	4,500	4,446	4,523	4,623	4,715	4,810	4,906	5,004	5,104	5,206	As Materials & Supplies
28-4820 Office Supplies	2,500	2,470	2,513	2,568	2,620	2,672	2,725	2,780	2,836	2,892	As Materials & Supplies
28-6011 Automotive	40,625	40,139	40,835	41,733	42,568	43,419	44,288	45,174	46,077	46,999	As Materials & Supplies
28-6012 Mobile Equipment	200	198	201	205	210	214	218	222	227	231	As Equipment
28-6013 Generators	8,000	7,904	8,041	8,218	8,383	8,550	8,721	8,896	9,074	9,255	As Equipment
28-6030 Service Contracts	10,600	10,473	10,655	10,889	11,107	11,329	11,556	11,787	12,023	12,263	As Professional Services
28-6071 Shop Supplies	4,000	3,952	4,021	4,109	4,191	4,275	4,361	4,448	4,537	4,628	As Materials & Supplies
28-6073 Small Tools	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Equipment
28-6075 Safety Equipment - Physicals	600	593	603	616	629	641	654	667	681	694	As Equipment
28-6200 Travel - Meetings - Education	1,050	1,037	1,055	1,079	1,100	1,122	1,145	1,168	1,191	1,215	As Miscellaneous
28-6250 Dues - Memberships - Certification	200	198	201	205	210	214	218	222	227	231	As Miscellaneous
28-6520 Supplies	200	198	201	205	210	214	218	222	227	231	As Materials & Supplies
<b>Total Equipment Repair</b>	<b>\$343,651</b>	<b>\$361,842</b>	<b>\$371,740</b>	<b>\$382,276</b>	<b>\$392,957</b>	<b>\$403,943</b>	<b>\$415,242</b>	<b>\$426,864</b>	<b>\$438,818</b>	<b>\$451,113</b>	

South Tahoe PUD  
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 Exhibit 2 - Revenues & Expenses  
 Baseline + 13%

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Laboratory</b>											
32-4101 Regular Salaries - Wages	\$255,746	\$276,206	\$284,492	\$293,027	\$301,817	\$310,872	\$320,198	\$329,804	\$339,698	\$349,889	As Labor
32-4102 Wages Overtime	9,500	10,260	10,568	10,885	11,211	11,548	11,894	12,251	12,619	12,997	As Labor
32-4103 Wages Double Time	2,750	2,970	3,059	3,151	3,245	3,343	3,443	3,546	3,653	3,762	As Labor
32-4201 Wages - Part Time	31,700	34,236	35,263	36,321	37,411	38,533	39,689	40,880	42,106	43,369	As Labor
32-4202 Wages - Part Time Overtime	200	216	222	229	236	243	250	258	266	274	As Labor
32-4203 Wages - Part Time Double Time	100	108	111	115	118	122	125	129	133	137	As Labor
32-4301 FICA Taxes	22,950	24,786	25,530	26,295	27,084	27,897	28,734	29,596	30,484	31,398	As Labor
32-4302 Dental Self Insured	4,265	4,393	4,525	4,660	4,800	4,944	5,093	5,245	5,403	5,565	As Dental & Vision Benefits
32-4304 Vision	710	731	753	776	799	823	848	873	899	926	As Dental & Vision Benefits
32-4305 Retirement Health Savings Account	4,119	4,449	4,582	4,719	4,861	5,007	5,157	5,312	5,471	5,635	As Medical Benefits
32-4306 Workers Compensation	4,919	5,067	5,219	5,375	5,536	5,702	5,874	6,050	6,231	6,418	As Worker's Compensation
32-4308 Uniforms	600	593	603	616	629	641	654	667	681	694	As Materials & Supplies
32-4309 Health Savings Account - ER Portion	3,800	4,104	4,227	4,354	4,485	4,619	4,758	4,900	5,047	5,199	As Medical Benefits
32-4310 ACWA Medical Insurance	35,497	38,337	39,487	40,671	41,892	43,148	44,443	45,776	47,149	48,564	As Medical Benefits
32-4311 Life Insurance	601	594	612	630	649	668	688	709	730	752	As Insurance
32-4312 Long Term Disability - Management	496	490	505	520	536	552	568	585	603	621	As Insurance
32-4314 Long Term Disability - Union	442	437	450	463	477	492	506	521	537	553	As Insurance
32-4315 CalPERS Classic ER Contribution	36,152	37,237	38,354	39,504	40,689	41,910	43,167	44,462	45,796	47,170	As OPEB
32-4325 CalPERS PEPRRA ER Contribution	10,898	11,225	11,562	11,909	12,266	12,634	13,013	13,403	13,805	14,219	As OPEB
32-4330 Health Savings Account Admin Fee - ER Portion	71	77	79	81	84	86	89	92	94	97	As Medical Benefits
32-4405 Contractual Services	2,750	2,717	2,764	2,825	2,882	2,939	2,998	3,058	3,119	3,181	As Professional Services
32-4610 Gasoline Expense	1,700	1,680	1,709	1,746	1,781	1,817	1,853	1,890	1,928	1,967	As Materials & Supplies
32-4760 Laboratory Supplies	32,000	31,617	32,165	32,873	33,531	34,201	34,885	35,583	36,295	37,020	As Materials & Supplies
32-4790 Other Supplies	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Materials & Supplies
32-4810 Postage Expenses	1,250	1,235	1,256	1,284	1,310	1,336	1,363	1,390	1,418	1,446	As Materials & Supplies
32-4820 Office Supplies	2,000	1,976	2,010	2,055	2,096	2,138	2,180	2,224	2,268	2,314	As Materials & Supplies
32-6025 Laboratory Equipment	6,000	5,928	6,031	6,164	6,287	6,413	6,541	6,672	6,805	6,941	As Equipment
32-6030 Service Contracts	3,200	3,162	3,217	3,287	3,353	3,420	3,489	3,558	3,629	3,702	As Professional Services
32-6041 Buildings	500	510	520	531	541	552	563	574	586	598	As Repairs & Maintenance
32-6042 Grounds & Maintenance	100	102	104	106	108	110	113	115	117	120	As Repairs & Maintenance
32-6056 Radio Repairs - Replacement	150	153	156	159	162	166	169	172	176	179	As Repairs & Maintenance
32-6075 Safety Equipment - Physicals	800	790	804	822	838	855	872	890	907	926	As Equipment
32-6110 Monitoring	30,000	29,641	30,155	30,818	31,435	32,064	32,705	33,359	34,026	34,707	As Miscellaneous
32-6200 Travel - Meetings - Education	4,625	4,570	4,649	4,751	4,846	4,943	5,042	5,143	5,246	5,351	As Miscellaneous
32-6250 Dues - Memberships - Certification	3,385	3,344	3,402	3,477	3,547	3,618	3,690	3,764	3,839	3,916	As Miscellaneous
32-6520 Supplies	100	99	101	103	105	107	109	111	113	116	As Materials & Supplies
32-6650 Regulatory Operating Permits	3,600	3,557	3,619	3,698	3,772	3,848	3,925	4,003	4,083	4,165	As Miscellaneous
<b>Total Laboratory</b>	<b>\$518,676</b>	<b>\$548,582</b>	<b>\$563,869</b>	<b>\$580,030</b>	<b>\$596,467</b>	<b>\$613,378</b>	<b>\$630,777</b>	<b>\$648,678</b>	<b>\$667,096</b>	<b>\$686,045</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Water Reuse</b>											
34-4101 Regular Salaries - Wages	\$240,217	\$259,434	\$267,217	\$275,234	\$283,491	\$291,996	\$300,756	\$309,778	\$319,072	\$328,644	As Labor
34-4102 Wages Overtime	16,000	17,280	17,798	18,332	18,882	19,449	20,032	20,633	21,252	21,890	As Labor
34-4103 Wages Double Time	1,000	1,080	1,112	1,146	1,180	1,216	1,252	1,290	1,328	1,368	As Labor
34-4201 Wages - Part Time	18,000	19,440	20,023	20,624	21,243	21,880	22,536	23,212	23,909	24,626	As Labor
34-4301 FICA Taxes	21,054	22,738	23,420	24,123	24,847	25,592	26,360	27,151	27,965	28,804	As Labor
34-4302 Dental Self Insured	5,118	5,272	5,430	5,593	5,760	5,933	6,111	6,294	6,483	6,678	As Dental & Vision Benefits
34-4304 Vision	852	878	904	931	959	988	1,017	1,048	1,079	1,112	As Dental & Vision Benefits
34-4305 Retirement Health Savings Account	4,293	4,636	4,776	4,919	5,066	5,218	5,375	5,536	5,702	5,873	As Medical Benefits
34-4306 Workers Compensation	6,935	7,143	7,357	7,578	7,805	8,040	8,281	8,529	8,785	9,049	As Worker's Compensation
34-4308 Uniforms	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Materials & Supplies
34-4309 Health Savings Account - ER Portion	2,400	2,592	2,670	2,750	2,832	2,917	3,005	3,095	3,188	3,283	As Medical Benefits
34-4310 ACWA Medical Insurance	51,984	56,143	57,827	59,562	61,349	63,189	65,085	67,037	69,048	71,120	As Medical Benefits
34-4311 Life Insurance	591	584	601	619	638	657	677	697	718	740	As Insurance
34-4314 Long Term Disability - Union	629	621	640	659	679	699	720	742	764	787	As Insurance
34-4325 CalPERS PEPRA ER Contribution	18,226	18,773	19,336	19,916	20,514	21,129	21,763	22,416	23,088	23,781	As OPEB
34-4330 Health Savings Account Admin Fee - ER Portion	35	38	39	40	41	43	44	45	46	48	As Medical Benefits
34-4405 Contractual Services	15,025	14,845	15,103	15,435	15,744	16,058	16,380	16,707	17,041	17,382	As Professional Services
34-4475 Legal - Special Projects	500	494	503	514	524	534	545	556	567	578	As Professional Services
34-4480 Legal - Regular	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Professional Services
34-4610 Gasoline Expense	10,000	9,880	10,052	10,273	10,478	10,688	10,902	11,120	11,342	11,569	As Materials & Supplies
34-4620 Diesel Expense	15,000	14,820	15,078	15,409	15,717	16,032	16,352	16,679	17,013	17,353	As Materials & Supplies
34-4630 Oil & Lubricants	1,200	1,186	1,206	1,233	1,257	1,283	1,308	1,334	1,361	1,388	As Materials & Supplies
34-4790 Other Supplies	7,000	6,916	7,036	7,191	7,335	7,481	7,631	7,784	7,939	8,098	As Materials & Supplies
34-4820 Office Supplies	800	790	804	822	838	855	872	890	907	926	As Materials & Supplies
34-5020 Equipment Rental - Lease	20,000	19,761	20,103	20,546	20,957	21,376	21,803	22,239	22,684	23,138	As Equipment
34-6042 Grounds & Maintenance	60,001	61,201	62,425	63,674	64,947	66,246	67,571	68,922	70,301	71,707	As Repairs & Maintenance
34-6047 Force Mains	8,000	8,160	8,323	8,490	8,659	8,833	9,009	9,189	9,373	9,561	As Repairs & Maintenance
34-6051 Pump Stations	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780	As Repairs & Maintenance
34-6071 Shop Supplies	500	510	520	531	541	552	563	574	586	598	As Repairs & Maintenance
34-6073 Small Tools	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390	As Repairs & Maintenance
34-6075 Safety Equipment - Physicals	2,650	2,618	2,664	2,722	2,777	2,832	2,889	2,947	3,006	3,066	As Equipment
34-6200 Travel - Meetings - Education	1,900	1,877	1,910	1,952	1,991	2,031	2,071	2,113	2,155	2,198	As Miscellaneous
34-6250 Dues - Memberships - Certification	2,452	2,423	2,465	2,519	2,569	2,621	2,673	2,727	2,781	2,837	As Miscellaneous
34-6310 Telephone	7,600	7,509	7,639	7,807	7,963	8,123	8,285	8,451	8,620	8,792	As Utilities
34-6360 Propane	6,500	6,422	6,534	6,677	6,811	6,947	7,086	7,228	7,372	7,520	As Materials & Supplies
34-6520 Supplies	500	494	503	514	524	534	545	556	567	578	As Materials & Supplies
34-6650 Regulatory Operating Permits	54,000	53,354	54,279	55,473	56,583	57,714	58,869	60,046	61,247	62,472	As Miscellaneous
34-6651 Land Taxes	40,094	39,614	40,301	41,188	42,012	42,852	43,709	44,583	45,475	46,384	As Miscellaneous
<b>Total Water Reuse</b>	<b>\$649,056</b>	<b>\$677,623</b>	<b>\$694,851</b>	<b>\$713,416</b>	<b>\$732,105</b>	<b>\$751,300</b>	<b>\$771,015</b>	<b>\$791,265</b>	<b>\$812,066</b>	<b>\$833,431</b>	

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Administration</b>											
40-4101 Regular Salaries - Wages	393,458	\$424,935	\$437,683	\$450,813	\$464,338	\$478,268	\$492,616	\$507,394	\$522,616	\$538,294	As Labor
40-4102 Wages Overtime	78	84	86	89	91	94	97	100	103	106	As Labor
40-4301 FICA Taxes	24,489	26,448	27,242	28,059	28,901	29,768	30,661	31,581	32,528	33,504	As Labor
40-4302 Dental Self Insured	3,967	4,086	4,208	4,335	4,465	4,599	4,737	4,879	5,025	5,176	As Dental & Vision Benefits
40-4304 Vision	660	680	701	722	743	766	789	812	837	862	As Dental & Vision Benefits
40-4305 Retirement Health Savings Account	4,186	4,521	4,657	4,796	4,940	5,088	5,241	5,398	5,560	5,727	As Medical Benefits
40-4306 Workers Compensation	2,215	2,281	2,350	2,420	2,493	2,568	2,645	2,724	2,806	2,890	As Worker's Compensation
40-4309 Health Savings Account - ER Portion	1,850	1,998	2,058	2,120	2,183	2,249	2,316	2,386	2,457	2,531	As Medical Benefits
40-4310 ACWA Medical Insurance	24,358	26,307	27,096	27,909	28,746	29,608	30,497	31,412	32,354	33,324	As Medical Benefits
40-4311 Life Insurance	616	609	627	646	665	685	706	727	749	771	As Insurance
40-4312 Long Term Disability - Management	1,261	1,246	1,283	1,322	1,361	1,402	1,444	1,488	1,532	1,578	As Insurance
40-4313 AFLAC Administrative fee - ER Portion	50	54	56	57	59	61	63	64	66	68	As Medical Benefits
40-4314 Long Term Disability - Union	110	109	112	115	119	122	126	130	134	138	As Insurance
40-4315 CalPERS Classic ER Contribution	39,863	41,059	42,291	43,559	44,866	46,212	47,599	49,026	50,497	52,012	As OPEB
40-4325 CalPERS PEPRA ER Contribution	8,752	9,015	9,285	9,564	9,850	10,146	10,450	10,764	11,087	11,419	As OPEB
40-4330 Health Savings Account Admin Fee - ER Portion	35	38	39	40	41	43	44	45	46	48	As Medical Benefits
40-4405 Contractual Services	54,300	53,650	54,581	55,781	56,897	58,035	59,196	60,380	61,587	62,819	As Professional Services
40-4475 Legal - Special Projects	2,000	1,976	2,010	2,055	2,096	2,138	2,180	2,224	2,268	2,314	As Professional Services
40-4480 Legal - Regular	500	494	503	514	524	534	545	556	567	578	As Professional Services
40-4610 Gasoline Expense	1,100	1,087	1,106	1,130	1,153	1,176	1,199	1,223	1,248	1,273	As Materials & Supplies
40-4820 Office Supplies	1,800	1,778	1,809	1,849	1,886	1,924	1,962	2,002	2,042	2,082	As Materials & Supplies
40-4920 Printing	100	99	101	103	105	107	109	111	113	116	As Materials & Supplies
40-6030 Service Contracts	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Professional Services
40-6075 Safety Equipment - Physicals	100	99	101	103	105	107	109	111	113	116	As Equipment
40-6200 Travel - Meetings - Education	1,505	1,487	1,513	1,546	1,577	1,609	1,641	1,674	1,707	1,741	As Miscellaneous
40-6250 Dues - Memberships - Certification	750	741	754	770	786	802	818	834	851	868	As Miscellaneous
40-6520 Supplies	1,250	1,235	1,256	1,284	1,310	1,336	1,363	1,390	1,418	1,446	As Materials & Supplies
40-6621 Incentive & Recognition Program	4,650	4,594	4,674	4,777	4,872	4,970	5,069	5,171	5,274	5,380	As Miscellaneous
<b>Total Administration</b>	<b>\$575,003</b>	<b>\$611,697</b>	<b>\$629,184</b>	<b>\$647,504</b>	<b>\$666,220</b>	<b>\$685,483</b>	<b>\$705,310</b>	<b>\$725,716</b>	<b>\$746,720</b>	<b>\$768,338</b>	
<b>Board of Directors</b>											
42-4101 Regular Salaries - Wages	\$12,000	\$12,960	\$13,349	\$13,749	\$14,162	\$14,587	\$15,024	\$15,475	\$15,939	\$16,417	As Labor
42-4301 FICA Taxes	918	991	1,021	1,052	1,083	1,116	1,149	1,184	1,219	1,256	As Labor
42-4302 Dental Self Insured	4,265	4,393	4,525	4,660	4,800	4,944	5,093	5,245	5,403	5,565	As Dental & Vision Benefits
42-4304 Vision	710	731	753	776	799	823	848	873	899	926	As Dental & Vision Benefits
42-4306 Workers Compensation	94	97	100	103	106	109	112	116	119	123	As Worker's Compensation
42-4310 ACWA Medical Insurance	62,380	67,370	69,392	71,473	73,617	75,826	78,101	80,444	82,857	85,343	As Medical Benefits
42-4311 Life Insurance	131	129	133	137	141	146	150	155	159	164	As Insurance
42-4475 Legal - Special Projects	250	247	251	257	262	267	273	278	284	289	As Professional Services
42-4480 Legal - Regular	25,000	24,701	25,129	25,682	26,196	26,720	27,254	27,799	28,355	28,922	As Professional Services
42-4820 Office Supplies	950	939	955	976	995	1,015	1,036	1,056	1,077	1,099	As Materials & Supplies
42-6200 Travel - Meetings - Education	250	247	251	257	262	267	273	278	284	289	As Miscellaneous
42-6250 Dues - Memberships - Certification	26,350	26,035	26,486	27,069	27,610	28,162	28,726	29,300	29,886	30,484	As Miscellaneous
42-6520 Supplies	250	247	251	257	262	267	273	278	284	289	As Materials & Supplies
<b>Total Board of Directors</b>	<b>\$133,548</b>	<b>\$139,087</b>	<b>\$142,597</b>	<b>\$146,448</b>	<b>\$150,297</b>	<b>\$154,250</b>	<b>\$158,310</b>	<b>\$162,481</b>	<b>\$166,766</b>	<b>\$171,167</b>	

South Tahoe PUD  
 Sewer Utility  
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 Exhibit 2 - Revenues & Expenses  
 Baseline + 13%

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Human Resources</b>											
44-4101 Regular Salaries - Wages	\$139,525	\$150,687	\$155,208	\$159,864	\$164,660	\$169,600	\$174,688	\$179,928	\$185,326	\$190,886	As Labor
44-4102 Wages Overtime	250	270	278	286	295	304	313	322	332	342	As Labor
44-4301 FICA Taxes	10,220	11,038	11,369	11,710	12,061	12,423	12,796	13,179	13,575	13,982	As Labor
44-4302 Dental Self Insured	2,003	2,063	2,125	2,189	2,254	2,322	2,392	2,463	2,537	2,613	As Dental & Vision Benefits
44-4304 Vision	429	442	455	469	483	497	512	528	543	560	As Dental & Vision Benefits
44-4305 Retirement Health Savings Account	2,116	2,285	2,354	2,424	2,497	2,572	2,649	2,729	2,811	2,895	As Medical Benefits
44-4306 Workers Compensation	1,089	1,122	1,155	1,190	1,226	1,262	1,300	1,339	1,380	1,421	As Worker's Compensation
44-4309 Health Savings Account - ER Portion	2,400	2,592	2,670	2,750	2,832	2,917	3,005	3,095	3,188	3,283	As Medical Benefits
44-4310 ACWA Medical Insurance	23,057	24,902	25,649	26,418	27,211	28,027	28,868	29,734	30,626	31,545	As Medical Benefits
44-4311 Life Insurance	562	555	572	589	607	625	644	663	683	703	As Insurance
44-4312 Long Term Disability - Management	552	545	562	579	596	614	632	651	671	691	As Insurance
44-4313 AFLAC Administrative fee - ER Portion	25	27	28	29	30	30	31	32	33	34	As Medical Benefits
44-4314 Long Term Disability - Union	110	109	112	115	119	122	126	130	134	138	As Insurance
44-4315 CalPERS Classic ER Contribution	25,236	25,993	26,773	27,576	28,403	29,255	30,133	31,037	31,968	32,927	As OPEB
44-4325 CalPERS PEPRA ER Contribution	3,840	3,955	4,074	4,196	4,322	4,452	4,585	4,723	4,864	5,010	As OPEB
44-4330 Health Savings Account Admin Fee - ER Portion	35	38	39	40	41	43	44	45	46	48	As Medical Benefits
44-4405 Contractual Services	25,000	24,701	25,129	25,682	26,196	26,720	27,254	27,799	28,355	28,922	As Professional Services
44-4445 Personnel Legal	10,000	9,880	10,052	10,273	10,478	10,688	10,902	11,120	11,342	11,569	As Professional Services
44-4810 Postage Expenses	75	74	75	77	79	80	82	83	85	87	As Materials & Supplies
44-4820 Office Supplies	1,100	1,087	1,106	1,130	1,153	1,176	1,199	1,223	1,248	1,273	As Materials & Supplies
44-4830 Subscription Expense	125	124	126	128	131	134	136	139	142	145	As Miscellaneous
44-4920 Printing	100	99	101	103	105	107	109	111	113	116	As Miscellaneous
44-4930 Ads-Legal Notices	7,525	7,435	7,564	7,730	7,885	8,043	8,203	8,368	8,535	8,706	As Miscellaneous
44-6030 Service Contracts	10,300	10,177	10,353	10,581	10,793	11,008	11,229	11,453	11,682	11,916	As Professional Services
44-6075 Safety Equipment - Physicals	2,550	2,519	2,563	2,620	2,672	2,725	2,780	2,836	2,892	2,950	As Equipment
44-6079 Safety Programs	30,050	29,690	30,205	30,870	31,487	32,117	32,759	33,415	34,083	34,764	As Miscellaneous
44-6200 Travel - Meetings - Education	4,100	4,051	4,121	4,212	4,296	4,382	4,470	4,559	4,650	4,743	As Miscellaneous
44-6225 Staff Development	12,700	12,548	12,766	13,046	13,307	13,574	13,845	14,122	14,404	14,692	As Miscellaneous
44-6250 Dues - Memberships - Certification	900	889	905	925	943	962	981	1,001	1,021	1,041	As Miscellaneous
44-6520 Supplies	50	49	50	51	52	53	55	56	57	58	As Materials & Supplies
44-6670 Personnel Expense	1,825	1,803	1,834	1,875	1,912	1,951	1,990	2,029	2,070	2,111	As Miscellaneous
<b>Total Human Resources</b>	<b>\$317,849</b>	<b>\$331,749</b>	<b>\$340,371</b>	<b>\$349,727</b>	<b>\$359,125</b>	<b>\$368,784</b>	<b>\$378,711</b>	<b>\$388,912</b>	<b>\$399,396</b>	<b>\$410,171</b>	
<b>Public Affairs/Water Conservation</b>											
46-4101 Regular Salaries - Wages	\$117,768	\$127,189	\$131,005	\$134,935	\$138,983	\$143,153	\$147,447	\$151,871	\$156,427	\$161,120	As Labor
46-4301 FICA Taxes	10,922	11,796	12,150	12,514	12,890	13,276	13,675	14,085	14,507	14,943	As Labor
46-4302 Dental Self Insured	1,706	1,757	1,810	1,864	1,920	1,978	2,037	2,098	2,161	2,226	As Dental & Vision Benefits
46-4304 Vision	284	293	301	310	320	329	339	349	360	371	As Dental & Vision Benefits
46-4305 Retirement Health Savings Account	1,936	2,091	2,154	2,218	2,285	2,353	2,424	2,497	2,572	2,649	As Medical Benefits
46-4306 Workers Compensation	918	946	974	1,003	1,033	1,064	1,096	1,129	1,163	1,198	As Worker's Compensation
46-4309 Health Savings Account - ER Portion	1,200	1,296	1,335	1,375	1,416	1,459	1,502	1,547	1,594	1,642	As Medical Benefits
46-4310 ACWA Medical Insurance	23,615	25,504	26,269	27,057	27,869	28,705	29,566	30,453	31,367	32,308	As Medical Benefits
46-4311 Life Insurance	315	311	321	330	340	350	361	372	383	394	As Insurance
46-4312 Long Term Disability - Management	481	475	489	504	519	535	551	567	584	602	As Insurance
46-4314 Long Term Disability - Union	110	109	112	115	119	122	126	130	134	138	As Insurance
46-4315 CalPERS Classic ER Contribution	33,883	34,899	35,946	37,025	38,136	39,280	40,458	41,672	42,922	44,210	As OPEB
46-4330 Health Savings Account Admin Fee - ER Portion	18	19	20	21	21	22	23	23	24	25	As Medical Benefits
46-4405 Contractual Services	1,925	1,902	1,935	1,978	2,017	2,057	2,099	2,141	2,183	2,227	As Professional Services
46-4810 Postage Expenses	6,000	5,928	6,031	6,164	6,287	6,413	6,541	6,672	6,805	6,941	As Materials & Supplies
46-4820 Office Supplies	750	741	754	770	786	802	818	834	851	868	As Materials & Supplies
46-4920 Printing	1,000	988	1,005	1,027	1,048	1,069	1,090	1,112	1,134	1,157	As Materials & Supplies
46-6075 Safety Equipment - Physicals	100	99	101	103	105	107	109	111	113	116	As Equipment
46-6200 Travel - Meetings - Education	2,500	2,470	2,513	2,568	2,620	2,672	2,725	2,780	2,836	2,892	As Miscellaneous
46-6250 Dues - Memberships - Certification	825	815	829	848	864	882	899	917	936	954	As Miscellaneous
46-6520 Supplies	100	99	101	103	105	107	109	111	113	116	As Equipment
46-6620 Public Relation Expense	31,250	30,876	31,412	32,103	32,745	33,400	34,068	34,749	35,444	36,153	As Miscellaneous
<b>Total Public Affairs/Water Conservation</b>	<b>\$237,606</b>	<b>\$250,603</b>	<b>\$257,566</b>	<b>\$264,935</b>	<b>\$272,427</b>	<b>\$280,134</b>	<b>\$288,063</b>	<b>\$296,220</b>	<b>\$304,613</b>	<b>\$313,247</b>	



South Tahoe PUD  
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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Finance</b>											
50-4101 Regular Salaries - Wages	\$250,417	\$270,450	\$278,564	\$286,921	\$295,528	\$304,394	\$313,526	\$322,932	\$332,620	\$342,598	As Labor
50-4102 Wages Overtime	5,000	5,400	5,562	5,729	5,901	6,078	6,260	6,448	6,641	6,841	As Labor
50-4103 Wages Double Time	0	0	0	0	0	0	0	0	0	0	As Labor
50-4201 Wages - Part Time	0	0	0	0	0	0	0	0	0	0	As Labor
50-4202 Wages - Part Time Overtime	0	0	0	0	0	0	0	0	0	0	As Labor
50-4301 FICA Taxes	18,053	19,497	20,082	20,685	21,305	21,944	22,603	23,281	23,979	24,699	As Labor
50-4302 Dental Self Insured	3,412	3,514	3,620	3,728	3,840	3,955	4,074	4,196	4,322	4,452	As Dental & Vision Benefits
50-4304 Vision	568	585	603	621	639	658	678	699	720	741	As Dental & Vision Benefits
50-4305 Retirement Health Savings Account	4,009	4,330	4,460	4,593	4,731	4,873	5,019	5,170	5,325	5,485	As Medical Benefits
50-4306 Workers Compensation	1,944	2,002	2,062	2,124	2,188	2,254	2,321	2,391	2,463	2,536	As Worker's Compensation
50-4309 Health Savings Account - ER Portion	0	0	0	0	0	0	0	0	0	0	As Medical Benefits
50-4310 ACWA Medical Insurance	24,754	26,734	27,536	28,362	29,213	30,090	30,992	31,922	32,880	33,866	As Medical Benefits
50-4311 Life Insurance	593	586	603	622	640	659	679	700	721	742	As Insurance
50-4312 Long Term Disability - Management	735	726	748	770	794	817	842	867	893	920	As Insurance
50-4313 AFLAC Administrative fee - ER Portion	25	27	28	29	30	30	31	32	33	34	As Medical Benefits
50-4314 Long Term Disability - Union	315	311	321	330	340	350	361	372	383	394	As Insurance
50-4315 CalPERS Classic ER Contribution	29,896	30,793	31,717	32,668	33,648	34,658	35,697	36,768	37,871	39,007	As OPEB
50-4325 CalPERS PEPRA ER Contribution	11,104	11,437	11,780	12,134	12,498	12,873	13,259	13,657	14,066	14,488	As OPEB
50-4330 Health Savings Account Admin Fee - ER Portion	0	0	0	0	0	0	0	0	0	0	As Medical Benefits
50-4405 Contractual Services	2,500	2,470	2,513	2,568	2,620	2,672	2,725	2,780	2,836	2,892	As Professional Services
50-4440 Advisory	51,000	50,389	51,264	52,391	53,439	54,508	55,598	56,710	57,844	59,001	As Professional Services
50-4470 Auditing	29,300	28,949	29,451	30,099	30,701	31,315	31,942	32,581	33,232	33,897	As Professional Services
50-4475 Legal - Special Projects	250	247	251	257	262	267	273	278	284	289	As Professional Services
50-4480 Legal - Regular	500	494	503	514	524	534	545	556	567	578	As Professional Services
50-4810 Postage Expenses	50	49	50	51	52	53	55	56	57	58	As Materials & Supplies
50-4820 Office Supplies	750	741	754	770	786	802	818	834	851	868	As Materials & Supplies
50-4830 Subscription Expense	425	420	427	437	445	454	463	473	482	492	As Materials & Supplies
50-4920 Printing	700	692	704	719	733	748	763	778	794	810	As Materials & Supplies
50-4930 Ads-Legal Notices	300	296	302	308	314	321	327	334	340	347	As Miscellaneous
50-6027 Office Equipment Repair	75	74	75	77	79	80	82	83	85	87	As Equipment
50-6030 Service Contracts	1,950	1,927	1,960	2,003	2,043	2,084	2,126	2,168	2,212	2,256	As Professional Services
50-6075 Safety Equipment - Physicals	100	99	101	103	105	107	109	111	113	116	As Equipment
50-6200 Travel - Meetings - Education	2,350	2,322	2,362	2,414	2,462	2,512	2,562	2,613	2,665	2,719	As Miscellaneous
50-6230 Tuition & Reimbursement Program	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
50-6250 Dues - Memberships - Certification	135	133	136	139	141	144	147	150	153	156	As Miscellaneous
50-6520 Supplies	200	198	201	205	210	214	218	222	227	231	As Materials & Supplies
<b>Total Finance</b>	<b>\$441,410</b>	<b>\$465,894</b>	<b>\$478,739</b>	<b>\$492,372</b>	<b>\$506,213</b>	<b>\$520,450</b>	<b>\$535,096</b>	<b>\$550,161</b>	<b>\$565,659</b>	<b>\$581,601</b>	

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	Budget	Projected									Notes	
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033		
<b>Accounting</b>												
52-4101 Regular Salaries - Wages	\$204,259	\$220,600	\$227,218	\$234,034	\$241,055	\$248,287	\$255,736	\$263,408	\$271,310	\$279,449	As Labor	
52-4102 Wages Overtime	5,000	5,400	5,562	5,729	5,901	6,078	6,260	6,448	6,641	6,841	As Labor	
52-4201 Wages - Part Time	6,000	6,480	6,674	6,875	7,081	7,293	7,512	7,737	7,970	8,209	As Labor	
52-4301 FICA Taxes	16,467	17,784	18,318	18,867	19,433	20,016	20,617	21,235	21,873	22,529	As Labor	
52-4302 Dental Self Insured	3,412	3,514	3,620	3,728	3,840	3,955	4,074	4,196	4,322	4,452	As Dental & Vision Benefits	
52-4304 Vision	568	585	603	621	639	658	678	699	720	741	As Dental & Vision Benefits	
52-4305 Retirement Health Savings Account	3,550	3,834	3,949	4,067	4,190	4,315	4,445	4,578	4,715	4,857	As Medical Benefits	
52-4306 Workers Compensation	1,658	1,708	1,759	1,812	1,866	1,922	1,980	2,039	2,100	2,163	As Worker's Compensation	
52-4309 Health Savings Account - ER Portion	650	702	723	745	767	790	814	838	863	889	As Medical Benefits	
52-4310 ACWA Medical Insurance	44,062	47,587	49,015	50,485	52,000	53,560	55,166	56,821	58,526	60,282	As Medical Benefits	
52-4311 Life Insurance	528	522	537	553	570	587	605	623	642	661	As Insurance	
52-4312 Long Term Disability - Management	533	527	542	559	575	593	610	629	648	667	As Insurance	
52-4313 AFLAC Administrative fee - ER Portion	50	54	56	57	59	61	63	64	66	68	As Medical Benefits	
52-4314 Long Term Disability - Union	331	327	337	347	357	368	379	390	402	414	As Insurance	
52-4315 CalPERS Classic ER Contribution	43,565	44,872	46,218	47,605	49,033	50,504	52,019	53,579	55,187	56,842	As OPEB	
52-4325 CalPERS PEPRA ER Contribution	4,504	4,639	4,778	4,922	5,069	5,221	5,378	5,539	5,706	5,877	As OPEB	
52-4330 Health Savings Account Admin Fee - ER Portion	18	19	20	21	21	22	23	23	24	25	As Medical Benefits	
52-4405 Contractual Services	34,795	34,378	34,975	35,744	36,459	37,188	37,932	38,691	39,465	40,254	As Professional Services	
52-4440 Advisory	350	346	352	360	367	374	382	389	397	405	As Professional Services	
52-4810 Postage Expenses	25	25	25	26	26	27	27	28	28	29	As Materials & Supplies	
52-4820 Office Supplies	1,950	1,927	1,960	2,003	2,043	2,084	2,126	2,168	2,212	2,256	As Materials & Supplies	
52-4830 Subscription Expense	275	272	276	283	288	294	300	306	312	318	As Materials & Supplies	
52-6075 Safety Equipment - Physicals	100	99	101	103	105	107	109	111	113	116	As Equipment	
52-6200 Travel - Meetings - Education	3,750	3,705	3,769	3,852	3,929	4,008	4,088	4,170	4,253	4,338	As Materials & Supplies	
52-6250 Dues - Memberships - Certification	75	74	75	77	79	80	82	83	85	87	As Miscellaneous	
52-6520 Supplies	200	198	201	205	210	214	218	222	227	231	As Materials & Supplies	
52-6709 Loan Principal Payment	0	0	0	0	0	0	0	0	0	0	As Miscellaneous	
52-6710 Interest Expense	0	0	0	0	0	0	0	0	0	0	As Miscellaneous	
52-6730 Fiscal Agent Fees	24,050	23,762	24,174	24,706	25,200	25,704	26,218	26,743	27,278	27,823	As Professional Services	
52-6731 SRF Service Charge Fee	54,906	54,249	55,190	56,404	57,532	58,683	59,856	61,053	62,275	63,520	As Miscellaneous	
<b>Total Accounting</b>	<b>\$455,631</b>	<b>\$478,188</b>	<b>\$491,027</b>	<b>\$504,789</b>	<b>\$518,695</b>	<b>\$532,994</b>	<b>\$547,696</b>	<b>\$562,814</b>	<b>\$578,358</b>	<b>\$594,343</b>		

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 Baseline + 13%

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Purchasing</b>											
54-4101 Regular Salaries - Wages	\$115,747	\$125,007	\$128,757	\$132,620	\$136,598	\$140,696	\$144,917	\$149,265	\$153,743	\$158,355	As Labor
54-4102 Wages Overtime	350	378	389	401	413	425	438	451	465	479	As Labor
54-4301 FICA Taxes	8,855	9,563	9,850	10,146	10,450	10,764	11,087	11,419	11,762	12,115	As Labor
54-4302 Dental Self Insured	1,706	1,757	1,810	1,864	1,920	1,978	2,037	2,098	2,161	2,226	As Dental & Vision Benefits
54-4304 Vision	284	293	301	310	320	329	339	349	360	371	As Dental & Vision Benefits
54-4305 Retirement Health Savings Account	1,947	2,103	2,166	2,231	2,298	2,367	2,438	2,511	2,586	2,664	As Medical Benefits
54-4306 Workers Compensation	894	921	948	977	1,006	1,036	1,067	1,100	1,132	1,166	As Worker's Compensation
54-4308 Uniforms	100	99	101	103	105	107	109	111	113	116	As Materials & Supplies
54-4309 Health Savings Account - ER Portion	1,300	1,404	1,446	1,490	1,534	1,580	1,628	1,676	1,727	1,779	As Medical Benefits
54-4310 ACWA Medical Insurance	21,041	22,724	23,406	24,108	24,831	25,576	26,344	27,134	27,948	28,786	As Medical Benefits
54-4311 Life Insurance	269	266	274	282	290	299	308	317	327	337	As Insurance
54-4312 Long Term Disability - Management	486	480	495	509	525	540	557	573	591	608	As Insurance
54-4313 AFLAC Administrative fee - ER Portion	25	27	28	29	30	30	31	32	33	34	As Medical Benefits
54-4314 Long Term Disability - Union	110	109	112	115	119	122	126	130	134	138	As Insurance
54-4315 CalPERS Classic ER Contribution	32,914	33,901	34,918	35,966	37,045	38,156	39,301	40,480	41,694	42,945	As OPEB
54-4330 Health Savings Account Admin Fee - ER Portion	18	19	20	21	21	22	23	23	24	25	As Medical Benefits
54-4440 Advisory	100	99	101	103	105	107	109	111	113	116	As Professional Services
54-4480 Legal - Regular	350	346	352	360	367	374	382	389	397	405	As Professional Services
54-4610 Gasoline Expense	250	247	251	257	262	267	273	278	284	289	As Materials & Supplies
54-4620 Diesel Expense	75	74	75	77	79	80	82	83	85	87	As Materials & Supplies
54-4810 Postage Expenses	25	25	25	26	26	27	27	28	28	29	As Materials & Supplies
54-4820 Office Supplies	650	642	653	668	681	695	709	723	737	752	As Materials & Supplies
54-4830 Subscription Expense	25	25	25	26	26	27	27	28	28	29	As Materials & Supplies
54-4930 Ads-Legal Notices	100	99	101	103	105	107	109	111	113	116	As Materials & Supplies
54-6030 Service Contracts	1,340	1,324	1,347	1,377	1,404	1,432	1,461	1,490	1,520	1,550	As Professional Services
54-6072 Janitorial Supplies	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Professional Services
54-6074 Janitorial Services	25,900	25,590	26,034	26,607	27,139	27,682	28,235	28,800	29,376	29,963	As Professional Services
54-6075 Safety Equipment - Physicals	100	99	101	103	105	107	109	111	113	116	As Equipment
54-6200 Travel - Meetings - Education	1,735	1,714	1,744	1,782	1,818	1,854	1,891	1,929	1,968	2,007	As Miscellaneous
54-6250 Dues - Memberships - Certification	75	74	75	77	79	80	82	83	85	87	As Miscellaneous
54-6520 Supplies	50	49	50	51	52	53	55	56	57	58	As Materials & Supplies
<b>Total Purchasing</b>	<b>\$221,821</b>	<b>\$234,398</b>	<b>\$240,981</b>	<b>\$247,922</b>	<b>\$254,991</b>	<b>\$262,265</b>	<b>\$269,750</b>	<b>\$277,451</b>	<b>\$285,376</b>	<b>\$293,530</b>	

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 Baseline + 13%

	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Information Technology</b>											
56-4101 Regular Salaries - Wages	\$315,696	\$340,952	\$351,180	\$361,716	\$372,567	\$383,744	\$395,256	\$407,114	\$419,328	\$431,907	As Labor
56-4102 Wages Overtime	7,500	8,100	8,343	8,593	8,851	9,117	9,390	9,672	9,962	10,261	As Labor
56-4301 FICA Taxes	24,119	26,049	26,830	27,635	28,464	29,318	30,197	31,103	32,036	32,997	As Labor
56-4302 Dental Self Insured	4,265	4,393	4,525	4,660	4,800	4,944	5,093	5,245	5,403	5,565	As Dental & Vision Benefits
56-4304 Vision	710	731	753	776	799	823	848	873	899	926	As Dental & Vision Benefits
56-4305 Retirement Health Savings Account	4,387	4,738	4,880	5,027	5,177	5,333	5,493	5,657	5,827	6,002	As Medical Benefits
56-4306 Workers Compensation	2,501	2,576	2,653	2,733	2,815	2,899	2,986	3,076	3,168	3,263	As Worker's Compensation
56-4309 Health Savings Account - ER Portion	2,400	2,592	2,670	2,750	2,832	2,917	3,005	3,095	3,188	3,283	As Medical Benefits
56-4310 ACWA Medical Insurance	49,558	53,523	55,128	56,782	58,486	60,240	62,047	63,909	65,826	67,801	As Medical Benefits
56-4311 Life Insurance	661	653	673	693	714	735	757	780	803	827	As Insurance
56-4312 Long Term Disability - Management	601	594	612	630	649	668	688	709	730	752	As Insurance
56-4313 AFLAC Administrative fee - ER Portion	25	27	28	29	30	30	31	32	33	34	As Medical Benefits
56-4314 Long Term Disability - Union	442	437	450	463	477	492	506	521	537	553	As Insurance
56-4315 CalPERS Classic ER Contribution	45,204	46,560	47,957	49,396	50,878	52,404	53,976	55,595	57,263	58,981	As OPEB
56-4325 CalPERS PEPRA ER Contribution	12,371	12,742	13,124	13,518	13,924	14,341	14,772	15,215	15,671	16,141	As OPEB
56-4330 Health Savings Account Admin Fee - ER Portion	35	38	39	40	41	43	44	45	46	48	As Medical Benefits
56-4405 Contractual Services	32,500	32,111	32,668	33,387	34,054	34,736	35,430	36,139	36,862	37,599	As Professional Services
56-4810 Postage Expenses	75	74	75	77	79	80	82	83	85	87	As Materials & Supplies
56-4820 Office Supplies	3,000	2,964	3,016	3,082	3,143	3,206	3,270	3,336	3,403	3,471	As Materials & Supplies
56-4830 Subscription Expense	175	173	176	180	183	187	191	195	198	202	As Materials & Supplies
56-4840 District Computer Supplies	32,000	31,617	32,165	32,873	33,531	34,201	34,885	35,583	36,295	37,020	As Materials & Supplies
56-4845 Computer Purchases	44,350	43,819	44,579	45,560	46,471	47,401	48,349	49,316	50,302	51,308	As Equipment
56-6030 Service Contracts	289,168	285,706	290,663	297,057	302,998	309,058	315,240	321,544	327,975	334,535	As Professional Services
56-6075 Safety Equipment - Physicals	200	198	201	205	210	214	218	222	227	231	As Equipment
56-6200 Travel - Meetings - Education	15,000	14,820	15,078	15,409	15,717	16,032	16,352	16,679	17,013	17,353	As Miscellaneous
56-6250 Dues - Memberships - Certification	850	840	854	873	891	908	927	945	964	983	As Miscellaneous
56-6310 Telephone	650	642	653	668	681	695	709	723	737	752	As Utilities
56-6520 Supplies	250	255	260	265	271	276	282	287	293	299	As Repairs & Maintenance
<b>Total Information Technology</b>	<b>\$888,693</b>	<b>\$917,923</b>	<b>\$940,233</b>	<b>\$965,077</b>	<b>\$989,733</b>	<b>\$1,015,042</b>	<b>\$1,041,024</b>	<b>\$1,067,695</b>	<b>\$1,095,075</b>	<b>\$1,123,184</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Customer Service</b>											
60-4101 Regular Salaries - Wages	\$242,514	\$261,915	\$269,773	\$277,866	\$286,202	\$294,788	\$303,631	\$312,740	\$322,123	\$331,786	As Labor
60-4102 Wages Overtime	3,250	3,510	3,615	3,724	3,835	3,951	4,069	4,191	4,317	4,446	As Labor
60-4301 FICA Taxes	18,801	20,305	20,914	21,542	22,188	22,854	23,539	24,245	24,973	25,722	As Labor
60-4302 Dental Self Insured	5,118	5,272	5,430	5,593	5,760	5,933	6,111	6,294	6,483	6,678	As Dental & Vision Benefits
60-4304 Vision	852	878	904	931	959	988	1,017	1,048	1,079	1,112	As Dental & Vision Benefits
60-4305 Retirement Health Savings Account	4,642	5,013	5,164	5,319	5,478	5,643	5,812	5,986	6,166	6,351	As Medical Benefits
60-4306 Workers Compensation	1,908	1,965	2,024	2,085	2,147	2,212	2,278	2,347	2,417	2,490	As Worker's Compensation
60-4309 Health Savings Account - ER Portion	3,150	3,402	3,504	3,609	3,717	3,829	3,944	4,062	4,184	4,310	As Medical Benefits
60-4310 ACWA Medical Insurance	57,044	61,608	63,456	65,359	67,320	69,340	71,420	73,563	75,769	78,043	As Medical Benefits
60-4311 Life Insurance	687	679	699	720	742	764	787	810	835	860	As Insurance
60-4312 Long Term Disability - Management	441	436	449	462	476	490	505	520	536	552	As Insurance
60-4313 AFLAC Administrative fee - ER Portion	25	27	28	29	30	30	31	32	33	34	As Medical Benefits
60-4314 Long Term Disability - Union	504	498	513	528	544	560	577	595	612	631	As Insurance
60-4315 CalPERS Classic ER Contribution	19,496	20,081	20,683	21,304	21,943	22,601	23,279	23,978	24,697	25,438	As OPEB
60-4325 CalPERS PEPRA ER Contribution	18,961	19,530	20,116	20,719	21,341	21,981	22,640	23,320	24,019	24,740	As OPEB
60-4330 Health Savings Account Admin Fee - ER Portion	53	57	59	61	63	64	66	68	70	73	As Medical Benefits
60-4475 Legal - Special Projects	1,250	1,235	1,256	1,284	1,310	1,336	1,363	1,390	1,418	1,446	As Professional Services
60-4480 Legal - Regular	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Professional Services
60-4520 Miscellaneous Liability Claims	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Miscellaneous
60-4810 Postage Expenses	47,250	46,684	47,494	48,539	49,510	50,500	51,510	52,540	53,591	54,663	As Materials & Supplies
60-4820 Office Supplies	2,300	2,272	2,312	2,363	2,410	2,458	2,507	2,558	2,609	2,661	As Materials & Supplies
60-4920 Printing	24,500	24,207	24,627	25,168	25,672	26,185	26,709	27,243	27,788	28,344	As Materials & Supplies
60-4930 Ads-Legal Notices	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Materials & Supplies
60-5020 Equipment Rental - Lease	2,190	2,164	2,201	2,250	2,295	2,341	2,387	2,435	2,484	2,534	As Equipment
60-6027 Office Equipment Repair	100	99	101	103	105	107	109	111	113	116	As Equipment
60-6030 Service Contracts	100,000	98,803	100,517	102,728	104,783	106,878	109,016	111,196	113,420	115,689	As Professional Services
60-6075 Safety Equipment - Physicals	300	296	302	308	314	321	327	334	340	347	As Equipment
60-6200 Travel - Meetings - Education	2,805	2,771	2,819	2,882	2,939	2,998	3,058	3,119	3,181	3,245	As Miscellaneous
60-6250 Dues - Memberships - Certification	670	662	673	688	702	716	730	745	760	775	As Miscellaneous
60-6310 Telephone	130	128	131	134	136	139	142	145	147	150	As Utilities
60-6520 Supplies	250	247	251	257	262	267	273	278	284	289	As Materials & Supplies
60-6640 Bad Debt Expense	5,000	4,940	5,026	5,136	5,239	5,344	5,451	5,560	5,671	5,784	As Miscellaneous
<b>Total Customer Service</b>	<b>\$572,191</b>	<b>\$597,588</b>	<b>\$613,082</b>	<b>\$629,908</b>	<b>\$646,805</b>	<b>\$664,168</b>	<b>\$682,012</b>	<b>\$700,349</b>	<b>\$719,194</b>	<b>\$738,561</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Inspections</b>											
62-4101 Regular Salaries - Wages	\$204,136	\$220,467	\$227,081	\$233,893	\$240,910	\$248,137	\$255,582	\$263,249	\$271,146	\$279,281	As Labor
62-4102 Wages Overtime	3,250	3,510	3,615	3,724	3,835	3,951	4,069	4,191	4,317	4,446	As Labor
62-4301 FICA Taxes	15,865	17,134	17,648	18,178	18,723	19,285	19,863	20,459	21,073	21,705	As Labor
62-4302 Dental Self Insured	3,412	3,514	3,620	3,728	3,840	3,955	4,074	4,196	4,322	4,452	As Dental & Vision Benefits
62-4304 Vision	568	585	603	621	639	658	678	699	720	741	As Dental & Vision Benefits
62-4305 Retirement Health Savings Account	2,862	3,091	3,184	3,279	3,378	3,479	3,583	3,691	3,801	3,916	As Medical Benefits
62-4306 Workers Compensation	2,570	2,647	2,727	2,808	2,893	2,979	3,069	3,161	3,256	3,353	As Worker's Compensation
62-4308 Uniforms	750	741	754	770	786	802	818	834	851	868	As Materials & Supplies
62-4309 Health Savings Account - ER Portion	1,300	1,404	1,446	1,490	1,534	1,580	1,628	1,676	1,727	1,779	As Medical Benefits
62-4310 ACWA Medical Insurance	44,062	47,587	49,015	50,485	52,000	53,560	55,166	56,821	58,526	60,282	As Medical Benefits
62-4311 Life Insurance	402	397	409	421	434	447	460	474	488	503	As Insurance
62-4313 AFLAC Administrative fee - ER Portion	25	27	28	29	30	30	31	32	33	34	As Medical Benefits
62-4314 Long Term Disability - Union	442	437	450	463	477	492	506	521	537	553	As Insurance
62-4315 CalPERS Classic ER Contribution	46,654	48,054	49,495	50,980	52,509	54,085	55,707	57,379	59,100	60,873	As OPEB
62-4325 CalPERS PEPRA ER Contribution	3,267	3,365	3,466	3,570	3,677	3,787	3,901	4,018	4,139	4,263	As OPEB
62-4330 Health Savings Account Admin Fee - ER Portion	18	19	20	21	21	22	23	23	24	25	As Medical Benefits
62-4610 Gasoline Expense	4,300	4,249	4,322	4,417	4,506	4,596	4,688	4,781	4,877	4,975	As Materials & Supplies
62-4820 Office Supplies	250	247	251	257	262	267	273	278	284	289	As Materials & Supplies
62-6030 Service Contracts	2,800	2,766	2,814	2,876	2,934	2,993	3,052	3,113	3,176	3,239	As Professional Services
62-6071 Shop Supplies	1,500	1,482	1,508	1,541	1,572	1,603	1,635	1,668	1,701	1,735	As Materials & Supplies
62-6073 Small Tools	100	99	101	103	105	107	109	111	113	116	As Equipment
62-6075 Safety Equipment - Physicals	350	346	352	360	367	374	382	389	397	405	As Equipment
62-6200 Travel - Meetings - Education	500	494	503	514	524	534	545	556	567	578	As Miscellaneous
62-6250 Dues - Memberships - Certification	1,200	1,186	1,206	1,233	1,257	1,283	1,308	1,334	1,361	1,388	As Miscellaneous
62-6310 Telephone	2,000	1,976	2,010	2,055	2,096	2,138	2,180	2,224	2,268	2,314	As Utilities
62-6520 Supplies	50	49	50	51	52	53	55	56	57	58	As Materials & Supplies
<b>Total Inspections</b>	<b>\$342,633</b>	<b>\$365,873</b>	<b>\$376,677</b>	<b>\$387,866</b>	<b>\$399,361</b>	<b>\$411,197</b>	<b>\$423,385</b>	<b>\$435,936</b>	<b>\$448,861</b>	<b>\$462,170</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Expenses</b>											
<b>Non-Crew</b>											
80-4510 Insurance Expense	\$348,000	\$343,834	\$354,149	\$364,773	\$375,717	\$386,988	\$398,598	\$410,556	\$422,872	\$435,559	As Insurance
80-4810 Postage Expenses	300	296	302	308	314	321	327	334	340	347	As Materials & Supplies
80-5010 Land and Buildings	192,000	195,840	199,757	203,752	207,827	211,984	216,223	220,548	224,959	229,458	As Repairs & Maintenance
80-6075 Safety Equipment - Physicals	3,000	2,964	3,016	3,082	3,143	3,206	3,270	3,336	3,403	3,471	As Equipment
80-6310 Telephone	25,000	24,701	25,129	25,682	26,196	26,720	27,254	27,799	28,355	28,922	As Utilities
80-6320 Signal Charges	400	395	402	411	419	428	436	445	454	463	As Miscellaneous
80-6330 Electricity	2,541,000	2,510,581	2,554,135	2,610,325	2,662,532	2,715,783	2,770,098	2,825,500	2,882,010	2,939,650	As Utilities
80-6340 Water	0	0	0	0	0	0	0	0	0	0	As Utilities
80-6350 Natural Gas	140,000	138,324	140,724	143,820	146,696	149,630	152,622	155,675	158,788	161,964	As Utilities
80-6360 Propane	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
80-6370 Refuse Disposal	44,000	43,473	44,227	45,200	46,104	47,027	47,967	48,926	49,905	50,903	As Utilities
80-6380 Other Utilities	8,200	8,102	8,242	8,424	8,592	8,764	8,939	9,118	9,300	9,486	As Utilities
80-6410 Miscellaneous Corrections	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
80-6520 Supplies	100	99	101	103	105	107	109	111	113	116	As Materials & Supplies
80-6530 Misc. Emergency Incident Expenses	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
80-6631 RDA Tax Transfer	476,000	470,302	478,460	488,987	498,766	508,742	518,916	529,295	539,881	550,678	As Miscellaneous
80-6633 County Administration Fee	175,000	172,905	175,905	179,774	183,370	187,037	190,778	194,594	198,486	202,455	As Miscellaneous
80-6634 Transportation System Mitigation	34,850	34,433	35,030	35,801	36,517	37,247	37,992	38,752	39,527	40,318	As Miscellaneous
80-6635 LAFCO Administrative Costs	16,600	16,401	16,686	17,053	17,394	17,742	18,097	18,459	18,828	19,204	As Miscellaneous
80-6711 Sewer Refunding Debt Cost Amortization	6,750	6,669	6,785	6,934	7,073	7,214	7,359	7,506	7,656	7,809	As Miscellaneous
80-6712 Sewer Refunding Debt Cost Amortization	18,750	18,526	18,847	19,262	19,647	20,040	20,441	20,849	21,266	21,692	As Miscellaneous
80-6717 Sewer Refunding Amortization	(86,725)	(85,687)	(87,173)	(89,091)	(90,873)	(92,690)	(94,544)	(96,435)	(98,364)	(100,331)	As Miscellaneous
80-6740 Street Lighting Expense	480	474	482	493	503	513	523	534	544	555	As Miscellaneous
80-6750 Contingency Fund	150,000	148,204	150,775	154,092	157,174	160,318	163,524	166,795	170,130	173,533	As Miscellaneous
80-6770 Loss on Retired Assets	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
80-6816 Depreciation Expense	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
<b>Total Non-Crew</b>	<b>\$4,093,705</b>	<b>\$4,050,837</b>	<b>\$4,125,980</b>	<b>\$4,219,185</b>	<b>\$4,307,217</b>	<b>\$4,397,118</b>	<b>\$4,488,930</b>	<b>\$4,582,695</b>	<b>\$4,678,455</b>	<b>\$4,776,252</b>	
4100 <b>Additional Labor</b>		<b>\$315,931</b>	\$325,409	\$335,171	\$345,226	\$355,583	\$366,251	\$377,238	\$388,555	\$400,212	As Labor
4300 <b>Additional Benefits</b>		<b>\$346,091</b>	\$356,474	\$367,168	\$378,183	\$389,528	\$401,214	\$413,251	\$425,648	\$438,418	As Labor
<b>Total Operations &amp; Maintenance Expense</b>	<b>\$18,980,766</b>	<b>\$20,404,141</b>	<b>\$20,928,272</b>	<b>\$21,496,537</b>	<b>\$22,067,393</b>	<b>\$22,653,893</b>	<b>\$23,256,478</b>	<b>\$23,875,600</b>	<b>\$24,511,724</b>	<b>\$25,165,329</b>	

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	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Rate Revenue Designated for Capital	1,833,227	1,833,227	1,833,227	1,833,227	1,833,227	1,833,227	1,833,227	1,833,227	1,833,227	1,833,227	
Capital Funded From Rates	5,788,954	6,158,000	7,453,000	8,175,000	10,001,000	11,711,000	14,066,000	15,657,000	17,288,000	18,837,000	
<b>Rate Funded Capital</b>	<b>\$7,622,181</b>	<b>\$7,991,227</b>	<b>\$9,286,227</b>	<b>\$10,008,227</b>	<b>\$11,834,227</b>	<b>\$13,544,227</b>	<b>\$15,899,227</b>	<b>\$17,490,227</b>	<b>\$19,121,227</b>	<b>\$20,670,227</b>	
<b>Debt Service</b>											
2012 Refunding of 2004	\$1,015,259	\$507,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Financial Plan Yes
2013 Refunding of Union Bank	687,839	687,839	687,839	687,839	343,919	0	0	0	0	0	Financial Plan Yes
DVR Irrigation Improvements	374,212	374,212	374,212	374,212	374,212	374,212	374,212	374,212	374,212	374,212	Financial Plan Yes
LPPS Power Upgrades	190,288	190,288	190,288	190,288	190,288	190,288	190,288	190,288	190,288	190,288	Financial Plan Yes
Treatment Plant Gen	392,045	392,045	392,045	392,045	392,045	392,045	392,045	392,045	392,045	392,045	Financial Plan Yes
Primary Clarifier 1 Rehab	29,374	29,374	29,374	29,374	29,374	29,374	29,374	29,374	29,374	29,374	Financial Plan Yes
Aeration Basin 2 Rehab	47,785	47,785	47,785	47,785	47,785	47,785	47,785	47,785	47,785	47,785	Financial Plan Yes
2021 Refunding Bonds	666,100	661,400	661,000	659,800	662,700	664,600	665,500	665,400	321,300	0	Financial Plan Yes
Tahoe Keys Pump Station	257,614	257,614	257,614	257,614	257,614	257,614	257,614	257,614	257,614	257,614	Financial Plan Yes
Upper Truckee Pump Station	40,000	0	170,520	170,520	170,520	170,520	170,520	170,520	170,520	170,520	Financial Plan Yes
Bijou Pump Station Rehab	0	0	0	0	365,642	365,642	365,642	365,642	365,642	365,642	Financial Plan Yes
Second Clarifier	60,000	153,803	153,803	153,803	153,803	153,803	153,803	153,803	153,803	153,803	Financial Plan Yes
General Sewer Loan #1	0	1,035,752	1,035,752	1,035,752	1,035,752	1,035,752	1,035,752	1,035,752	1,035,752	1,035,752	Financial Plan Yes
General Sewer Loan #2	0	0	0	1,085,645	1,085,645	1,085,645	1,085,645	1,085,645	1,085,645	1,085,645	Financial Plan Yes
General Sewer Loan #3	0	0	0	0	0	705,723	705,723	705,723	705,723	705,723	Financial Plan Yes
General Sewer Loan #4	0	0	0	0	0	0	555,891	555,891	555,891	555,891	Financial Plan Yes
Customer Refunds	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	Financial Plan Yes
New Low Interest Loan	0	0	0	0	0	0	0	0	0	0	Calculated @ 2.5% for 20 yr No
New Revenue Bond	0	0	0	0	0	0	0	0	0	0	Calculated @ 5% for 20 yrs No
<b>Total Debt Service</b>	<b>\$3,762,514</b>	<b>\$4,339,740</b>	<b>\$4,002,230</b>	<b>\$5,086,675</b>	<b>\$5,111,298</b>	<b>\$5,475,002</b>	<b>\$6,031,793</b>	<b>\$6,031,693</b>	<b>\$5,687,593</b>	<b>\$5,366,293</b>	
		15.3%	-7.8%	27.1%	0.5%	7.1%	10.2%	0.0%	-5.7%	-5.6%	
<b>To / (From) Reserves</b>											
To / (From) Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
To / (From) Capital Reserve for DS Principal	(3,000,000)	(3,112,111)	(2,816,970)	(3,342,216)	(3,274,590)	(3,319,479)	(3,657,534)	(3,778,539)	(3,553,211)	(3,341,703)	
To / (From) Water Fund	0	0	0	0	0	0	0	0	0	0	
<b>Total To / (From) Reserves</b>	<b>(\$3,000,000)</b>	<b>(\$3,112,111)</b>	<b>(\$2,816,970)</b>	<b>(\$3,342,216)</b>	<b>(\$3,274,590)</b>	<b>(\$3,319,479)</b>	<b>(\$3,657,534)</b>	<b>(\$3,778,539)</b>	<b>(\$3,553,211)</b>	<b>(\$3,341,703)</b>	
<b>Total Revenue Requirements</b>	<b>\$27,365,461</b>	<b>\$29,622,997</b>	<b>\$31,399,759</b>	<b>\$33,249,223</b>	<b>\$35,738,328</b>	<b>\$38,353,643</b>	<b>\$41,529,964</b>	<b>\$43,618,981</b>	<b>\$45,767,333</b>	<b>\$47,860,146</b>	
Balance / (Deficiency) of Funds	(\$3,494)	(\$2,521,617)	(\$4,396,780)	(\$6,321,012)	(\$8,873,209)	(\$11,427,438)	(\$14,261,222)	(\$16,019,900)	(\$17,832,906)	(\$19,677,364)	
Rate Adjust. as a % of Rate Rev	0.0%	13.8%	24.1%	34.6%	48.5%	62.3%	77.6%	87.0%	96.7%	106.5%	
<b>Proposed Rate Adjustment</b>	<b>0.0%</b>	<b>13.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.0%</b>	
Months of Adjustment	12	12	12	12	12	12	12	12	12	12	
Add'l Rev from Proposed Adj.	\$0	\$2,458,326	\$4,429,704	\$6,595,298	\$8,973,923	\$11,586,217	\$14,454,982	\$16,125,069	\$17,883,371	\$19,734,453	
Net Bal/(Def) of Funds After Rate Adj.	(\$3,494)	(\$63,291)	\$32,924	\$274,286	\$100,714	\$158,778	\$193,760	\$105,168	\$50,465	\$57,088	
<b>Additional Rate Increase Needed</b>	<b>0.0%</b>	<b>0.3%</b>	<b>-0.2%</b>	<b>-1.5%</b>	<b>-0.6%</b>	<b>-0.9%</b>	<b>-1.1%</b>	<b>-0.6%</b>	<b>-0.3%</b>	<b>-0.3%</b>	



	Budget	Projected									Notes
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Debt Service Coverage Ratio</b>											
Before Rate Adjustment	2.11	1.42	1.38	0.96	0.83	0.67	0.57	0.51	0.49	0.44	
After Rate Adjustment	2.11	1.99	2.49	2.26	2.58	2.79	2.96	3.19	3.63	4.12	
<b>Average Residential Monthly Bill (3 Units)</b>	<b>\$48.03</b>	\$54.51	\$59.69	\$65.36	\$71.57	\$78.37	\$85.82	\$90.11	\$94.61	\$99.35	
\$ Change Per Month		\$6.48	\$5.18	\$5.67	\$6.21	\$6.80	7.45	4.29	4.51	4.73	
Cumulative \$ Change per Month		6.48	11.66	17.33	23.54	30.34	37.79	42.08	46.58	51.32	
<b>Cash Reserves</b>											
<b>Operating Reserve</b>											
<b>Beginning Balance</b>	<b>\$4,220,217</b>	<b>\$4,216,723</b>	<b>\$4,153,432</b>	<b>\$4,186,356</b>	<b>\$4,460,641</b>	<b>\$4,561,355</b>	<b>\$4,720,134</b>	<b>\$4,913,893</b>	<b>\$5,019,062</b>	<b>\$5,069,526</b>	
Plus: Additions	0	0	32,924	274,286	100,714	158,778	193,760	105,168	50,465	57,088	
Less: Uses of Funds	(3,494)	(63,291)	0	0	0	0	0	0	0	0	
<b>Ending Balance</b>	<b>\$4,216,723</b>	<b>\$4,153,432</b>	<b>\$4,186,356</b>	<b>\$4,460,641</b>	<b>\$4,561,355</b>	<b>\$4,720,134</b>	<b>\$4,913,893</b>	<b>\$5,019,062</b>	<b>\$5,069,526</b>	<b>\$5,126,615</b>	
Target Balance (90 Days O&M)	\$3,813,911	\$4,152,465	\$4,185,692	\$4,459,996	\$4,560,588	\$4,719,572	\$4,913,023	\$5,017,736	\$5,068,784	\$5,126,545	
<b>Capital Reserve</b>											
<b>Beginning Balance</b>	<b>\$15,324,015</b>	<b>\$7,124,629</b>	<b>\$4,030,053</b>	<b>\$3,752,760</b>	<b>\$3,229,914</b>	<b>\$4,153,264</b>	<b>\$4,264,558</b>	<b>\$2,556,191</b>	<b>\$4,009,280</b>	<b>\$3,867,050</b>	<b>\$3,867,050</b>
Plus: Additions	3,210,832	0	0	561,599	1,291,892	818,917	0	1,453,089	344,100	2,152,747	
Less: Uses of Funds	(11,410,217)	(3,094,576)	(277,293)	(1,084,445)	(368,542)	(707,623)	(1,708,367)	0	(486,330)	0	
<b>Ending Balance</b>	<b>\$7,124,629</b>	<b>\$4,030,053</b>	<b>\$3,752,760</b>	<b>\$3,229,914</b>	<b>\$4,153,264</b>	<b>\$4,264,558</b>	<b>\$2,556,191</b>	<b>\$4,009,280</b>	<b>\$3,867,050</b>	<b>\$6,019,797</b>	
Target Balance: Average Annual Capital Improv.	\$8,610,686	\$8,843,000	\$9,082,000	\$9,327,000	\$9,579,000	\$9,838,000	\$10,104,000	\$10,377,000	\$10,657,000	\$10,945,000	2.7% / Yr. Growth
<b>Rate Stabilization</b>											
<b>Beginning Balance</b>	<b>\$7,210,832</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	
Plus: Additions	0	0	0	0	0	0	0	0	0	0	
Less: Uses of Funds	(3,210,832)	0	0	0	0	0	0	0	0	0	
<b>Ending Balance</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	
Target Balance: 15% Rate Revenue	\$2,726,623	\$3,100,223	\$3,400,812	\$3,730,533	\$4,092,209	\$4,488,935	\$4,924,163	\$5,179,590	\$5,448,249	\$5,730,825	
<b>Debt Reserve</b>											
<b>Beginning Balance</b>	<b>\$1,696,168</b>	<b>\$1,954,506</b>	<b>\$3,139,362</b>	<b>\$3,309,482</b>	<b>\$4,393,927</b>	<b>\$4,762,469</b>	<b>\$5,470,092</b>	<b>\$6,026,883</b>	<b>\$6,026,783</b>	<b>\$6,026,783</b>	<b>\$5,682,683</b>
Plus: Additions	258,338	1,184,856	170,120	1,084,445	368,542	707,623	556,791	0	0	0	
Less: Uses of Funds	0	0	0	0	0	0	0	(100)	(344,100)	(321,300)	
<b>Ending Balance</b>	<b>\$1,954,506</b>	<b>\$3,139,362</b>	<b>\$3,309,482</b>	<b>\$4,393,927</b>	<b>\$4,762,469</b>	<b>\$5,470,092</b>	<b>\$6,026,883</b>	<b>\$6,026,783</b>	<b>\$5,682,683</b>	<b>\$5,361,383</b>	
<b>Total Reserve Funds</b>	<b>\$3,762,514</b>	<b>\$4,339,740</b>	<b>\$4,002,230</b>	<b>\$5,086,675</b>	<b>\$5,111,298</b>	<b>\$5,475,002</b>	<b>\$6,031,793</b>	<b>\$6,031,693</b>	<b>\$5,687,593</b>	<b>\$5,366,293</b>	
Beginning	\$24,231,015	\$13,079,136	\$11,169,416	\$11,062,243	\$11,623,842	\$12,915,734	\$13,734,651	\$12,583,075	\$14,036,064	\$13,549,734	
Ending	\$13,079,136	\$11,169,416	\$11,062,243	\$11,623,842	\$12,915,734	\$13,734,651	\$12,583,075	\$14,036,064	\$13,549,734	\$15,381,181	

South Tahoe PUD  
Sewer Utility  
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Baseline + 13%

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
<b>Annual CIP</b>											
<b>Engineering</b>											
<b>Labor</b>											
Regular Salaries - Wages	\$1,117,378	\$1,261,883	\$1,299,740	\$1,338,732	\$1,378,894	\$1,420,261	\$1,462,869	\$1,506,755	\$1,551,957	\$1,598,516	As Engineering Labor
Wages Overtime	37,500	42,350	43,620	44,929	46,277	47,665	49,095	50,568	52,085	53,647	As Engineering Labor
Wages Double Time	500	565	582	599	617	636	655	674	694	715	As Engineering Labor
Wages Part Time	12,500	14,117	14,540	14,976	15,426	15,888	16,365	16,856	17,362	17,882	As Engineering Labor
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	1,167,878	1,318,914	1,358,482	1,399,236	1,441,213	1,484,450	1,528,983	1,574,853	1,622,098	1,670,761	
<b>Benefits</b>											
FICA Taxes	77,728	87,731	90,363	93,073	95,866	98,742	101,704	104,755	107,898	111,135	As Engineering Benefits
Dental Self Insured	13,647	15,403	15,865	16,341	16,831	17,336	17,857	18,392	18,944	19,512	As Engineering Benefits
Vision	2,271	2,563	2,640	2,719	2,801	2,885	2,972	3,061	3,152	3,247	As Engineering Benefits
Retirement Health Savings Account	16,374	18,481	19,036	19,607	20,195	20,801	21,425	22,067	22,729	23,411	As Engineering Benefits
Workers Compensation	10,199	11,511	11,857	12,213	12,579	12,956	13,345	13,745	14,158	14,582	As Engineering Benefits
Uniforms	300	339	349	359	370	381	393	404	416	429	As Engineering Benefits
Health Savings Account - ER Portion	6,850	7,732	7,963	8,202	8,448	8,702	8,963	9,232	9,509	9,794	As Engineering Benefits
ACWA Medical Insurance	157,436	177,696	183,027	188,518	194,173	199,999	205,998	212,178	218,544	225,100	As Engineering Benefits
Life Insurance	2,598	2,932	3,020	3,111	3,204	3,300	3,399	3,501	3,606	3,715	As Engineering Benefits
Long Term Disability - Management	3,979	4,491	4,626	4,765	4,907	5,055	5,206	5,363	5,523	5,689	As Engineering Benefits
AFLAC Administrative fee - ER Portion	25	28	29	30	31	32	33	34	35	36	As Engineering Benefits
Long Term Disability - Union	994	1,122	1,156	1,190	1,226	1,263	1,301	1,340	1,380	1,421	As Engineering Benefits
CalPERS Classic ER Contribution	113,606	128,226	132,072	136,035	140,116	144,319	148,649	153,108	157,701	162,432	As Engineering Benefits
CalPERS PEPRA ER Contribution	51,897	58,576	60,333	62,143	64,007	65,927	67,905	69,942	72,040	74,202	As Engineering Benefits
Health Savings Account Admin Fee - ER Portion	106	120	123	127	131	135	139	143	147	152	As Engineering Benefits
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	\$458,010	\$516,950	\$532,459	\$548,433	\$564,886	\$581,832	\$599,287	\$617,266	\$635,784	\$654,857	
<b>Contractual Services</b>											
DVR Irrigation Reporting	60,000	46,616	47,548	48,499	49,469	50,458	51,467	52,497	53,547	54,618	As Engineering O&M
Mapping	2,500	1,942	1,981	2,021	2,061	2,102	2,144	2,187	2,231	2,276	As Engineering O&M
Legal-Special Projects	32,500	25,250	25,755	26,270	26,796	27,332	27,878	28,436	29,004	29,585	As Engineering O&M
Legal-Regular	2,500	1,942	1,981	2,021	2,061	2,102	2,144	2,187	2,231	2,276	As Engineering O&M
Gasoline Expense	5,300	4,118	4,200	4,284	4,370	4,457	4,546	4,637	4,730	4,825	As Engineering O&M
Postage Expenses	175	136	139	141	144	147	150	153	156	159	As Engineering O&M
Office Supplies	6,050	4,700	4,794	4,890	4,988	5,088	5,190	5,293	5,399	5,507	As Engineering O&M
Subscription Expense	100	78	79	81	82	84	86	87	89	91	As Engineering O&M
Ads-Legal Notices	125	97	99	101	103	105	107	109	112	114	As Engineering O&M
Office Equipment Repair	1,000	777	792	808	824	841	858	875	892	910	As Engineering O&M
Service Contracts	2,000	1,554	1,585	1,617	1,649	1,682	1,716	1,750	1,785	1,821	As Engineering O&M
Pipe - Cover & Mainhole	25,000	19,423	19,812	20,208	20,612	21,024	21,445	21,874	22,311	22,757	As Engineering O&M
Sewer Flow Meters	70,000	54,385	55,473	56,582	57,714	58,868	60,045	61,246	62,471	63,720	As Engineering O&M
SCADA	11,000	8,546	8,717	8,891	9,069	9,251	9,436	9,624	9,817	10,013	As Engineering O&M
Shop Supplies	2,500	1,942	1,981	2,021	2,061	2,102	2,144	2,187	2,231	2,276	As Engineering O&M
Safety Equipment - Physicals	1,500	1,165	1,189	1,212	1,237	1,261	1,287	1,312	1,339	1,365	As Engineering O&M
Travel - Meetings - Education	17,000	13,208	13,472	13,741	14,016	14,296	14,582	14,874	15,172	15,475	As Engineering O&M
Tuition & Reimbursement Program	0	0	0	0	0	0	0	0	0	0	As Engineering O&M
Dues - Memberships - Certification	8,000	6,215	6,340	6,467	6,596	6,728	6,862	7,000	7,140	7,282	As Engineering O&M
Telephone	2,500	1,942	1,981	2,021	2,061	2,102	2,144	2,187	2,231	2,276	As Engineering O&M
Supplies	625	486	495	505	515	526	536	547	558	569	As Engineering O&M
Regulatory Operating Permits	3,375	2,622	2,675	2,728	2,783	2,838	2,895	2,953	3,012	3,072	As Engineering O&M
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	\$1,431,775	\$1,112,383	\$1,134,631	\$1,157,323	\$1,180,470	\$1,204,079	\$1,228,161	\$1,252,724	\$1,277,778	\$1,303,334	
<b>Total Engineering O&amp;M</b>	<b>\$3,057,663</b>	<b>\$2,948,248</b>	<b>\$3,025,571</b>	<b>\$3,104,992</b>	<b>\$3,186,569</b>	<b>\$3,270,361</b>	<b>\$3,356,431</b>	<b>\$3,444,842</b>	<b>\$3,535,660</b>	<b>\$3,628,952</b>	

South Tahoe PUD  
Sewer Utility  
Revenue Requirement  
Exhibit 3 - Capital Improvement Plan  
Baseline + 13%

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
<b>Sewer Underground Repair</b>											
1 SMART COVERS (THREE PER YEAR)	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	
2 REPLACE HYDRAULIC JACKHAMMER	0	0	0	0	5,000	0	0	0	0	0	
3 REPLACE MAIN/PORTABLE CAMERAS	0	0	0	0	50,000	0	50,000	0	0	0	
4 CONFINED SPACE EQUIPMENT	10,000	0	0	7,500	0	0	0	15,000	0	0	
5 REPLACE STAND ALONE LATERAL CAMERA	0	0	0	0	0	0	20,000	0	0	0	
6 HYDRO NOZZLES	0	12,000	0	0	0	13,000	0	0	0	18,000	
7 PORTABLE HYDRO UNIT	0	0	0	0	25,000	0	0	0	0	0	
8 FOUR RACKS, 8 REELS OF 8" LAY FLAT HOSE (660	0	60,000	0	0	0	0	65,000	0	0	0	
9 REPLACE TV CABLE	0	12,000	0	15,000	0	15,000	0	0	0	0	
10 40 FOOT STORAGE CONTAINER	0	0	0	0	0	0	0	0	0	0	
11 UPGRADE TV TRUCK	0	200,000	0	0	0	0	0	0	0	0	
12 LINE LOCATOR	6,500	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Underground Repair</b>	<b>\$34,500</b>	<b>\$302,000</b>	<b>\$18,000</b>	<b>\$40,500</b>	<b>\$98,000</b>	<b>\$46,000</b>	<b>\$153,000</b>	<b>\$33,000</b>	<b>\$18,000</b>	<b>\$36,000</b>	
<b>Sewer Pumps</b>											
1 SECURITY MEASURES	\$26,500	\$10,000	\$10,000	\$10,000	\$10,000	0	0	\$0	\$0	0	
2 PUMP REBUILDING	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0	
3 REPLACE BIJOU PUMP #2	0	17,000	0	0	0	0	0	0	0	0	
4 SAN MORITZ SEWER PS #1 NEW PUMP/MOTOR	0	26,000	0	0	0	0	0	0	0	0	
5 SAN MORITZ SEWER PS #2 NEW PUMP/MOTOR	0	0	28,000	0	0	0	0	0	0	0	
6 PIONEER VILLAGE SEWER PUMP NEW #1 PUMP/I	0	15,000	0	0	0	0	0	0	0	0	
7 PIONEER VILLAGE SEWER PUMP NEW #2 PUMP/I	0	0	17,000	0	0	0	0	0	0	0	
8 REPLACE PUMP #1 TROUT CREEK SPS	0	0	0	0	0	30,000	0	0	0	0	
9 REPLACE PUMP #2 TROUT CREEK SPS	0	0	0	0	0	30,000	0	0	0	0	
10 REPLACE BELLEVUE #1 PUMP	0	0	0	0	0	0	0	0	0	0	
11 CONFINED SPACE RESCUE TRAILER/EQUIPMENT	0	0	0	0	0	0	0	0	0	0	
12 AL TAHOE PS SPARE PUMP	0	0	0	0	0	0	0	0	0	0	
13 LUTHER PASS FIRE PUMP	0	0	0	0	0	0	0	0	0	0	
14 BELLEVUE #2 PUMP/MOTOR	25,000	0	0	0	0	0	0	0	0	0	
15 REPLACE TALLAC #1 PUMP/MOTOR	25,000	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Pumps</b>	<b>\$126,500</b>	<b>\$118,000</b>	<b>\$105,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$110,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Electrical</b>											
1 SEWER PUMP STATION MOTOR REBUILDS	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	65,000	65,000	\$65,000	\$65,000	65,000	
2 CATHODIC PROTECTION EQUIPMENT	0	0	5,000	0	0	0	5,000	0	0	0	
3 REPLACE SEWER PUMP STATION VFD	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
4 PLANT SECONDARY/FINAL EFFLUENT PS MOTOR	40,000	20,000	20,000	0	0	0	0	0	0	0	
5 PUMP STATION PLC'S	5,000	0	0	0	0	5,000	0	0	5,000	0	
6 WWTP FIRE ALARM STANDARDIZATION	0	0	0	0	0	0	0	0	0	0	
7 REPLACE BASE VOICE RADIO AND VOICE HANDSE	0	0	0	0	0	0	0	0	0	0	
8 GAUGE COMPACTOR / PRESSURE CALIBRATOR	5,200	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Electrical</b>	<b>\$130,200</b>	<b>\$100,000</b>	<b>\$105,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	

South Tahoe PUD  
Sewer Utility  
Revenue Requirement  
Exhibit 3 - Capital Improvement Plan  
Baseline + 13%

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
<b>Sewer Heavy Maintenance</b>											
1 REPLACE LINERS FOR SLUDGE AUGERS	\$0	\$20,000	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	
2 REBUILD CENTRIFUGES	50,000	0	50,000	50,000	0	0	0	0	0	0	
3 REBUILD SLUDGE PUMPS (BIOSOLIDS BLDG.)	12,000	12,000	12,000	12,000	12,000	12,000	0	0	0	0	
4 REPLACE ROLL-UP DOOR	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0	
5 REPLACE TOOLS: PORTABLE/TIG WELDER	0	0	0	0	0	0	0	0	0	0	
6 REPLACE PLANT AIR COMPRESSOR	0	0	0	0	0	3,000	3,000	0	0	0	
7 REPLACE A- LINE SURGE AIR COMPRESSOR	15,000	0	0	15,000	0	0	15,000	0	0	0	
8 UTILITY VEHICLE (3)	0	0	0	0	0	16,000	0	0	0	0	
9 BIO SCRUBBER MEDIA REPLACEMENT	20,000	0	0	0	0	0	0	0	0	0	
10 MIST. ELIMINATOR MEDIA	20,000	0	0	0	0	0	0	0	0	0	
11 FINAL/SECONDARY PUMP REBUILD (4)	20,000	0	0	0	0	0	0	0	0	0	
12 #3 WATER PUMPS	20,000	0	0	0	0	0	0	0	0	0	
13 PUMPS, BIOSOLIDS WASTE SITE PS	0	0	0	0	0	0	0	0	0	0	
14 NEW FILTER VALVES	16,000	0	0	0	0	0	0	0	0	0	
15 SOUTH ROAD GATE TO ENGINEERING	40,000	0	0	0	0	0	0	0	0	0	
16 REPLACE SCUM PUMP	15,000	0	0	0	0	0	0	0	0	0	
17 ERB REPAIRS	15,000	15,000	0	0	0	0	0	0	15,000	0	
18 SHOP LATHE	30,000	0	0	0	0	0	0	0	0	0	
19 REPLACE ROLL UP DOOR	0	0	0	0	0	0	0	0	0	0	
20 REPLACE 10" FILTER VALVE	8,000	0	0	0	0	0	0	0	0	0	
21 REBUILD SECONDARY PUMP	0	0	0	0	0	0	0	0	0	0	
22 E.P. STATION ROOF	60,000	0	0	0	0	0	0	0	0	0	
23 BIO SCRUBBER CHEM PUMPS	25,000	0	0	0	0	0	0	0	0	25,000	
24 HVAC SOFTWARE UPGRADE	0	0	0	0	0	0	0	0	0	25,000	
25 4" ENGINE DRIVE PUMP & HOSE	0	0	0	0	0	0	0	0	0	25,000	
26 10" VALVE - FINAL VALVE DECK	8,000	0	0	0	0	0	0	0	0	0	
27 "16 B.W. SUPPLY	16,000	0	0	0	0	0	0	0	0	0	
28 ERB REPAIR GUN	10,000	0	0	0	0	0	0	0	0	0	
29 NEW SCUM PUMP	30,000	0	0	0	0	0	0	0	0	0	
30 MOBILE OFFICE SPACE - TRAILER	100,000	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Heavy Maintenance</b>	<b>\$542,000</b>	<b>\$59,000</b>	<b>\$94,000</b>	<b>\$89,000</b>	<b>\$24,000</b>	<b>\$63,000</b>	<b>\$30,000</b>	<b>\$12,000</b>	<b>\$27,000</b>	<b>\$75,000</b>	

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	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
<b>Sewer Equipment Repair</b>											
1 REPLACE ENGINE/TRANSMISSION (TBD)	\$10,000	\$0	\$7,600	\$0	\$7,800	\$0	\$0	\$0	\$0	\$0	
2 REPLACE GENERATORS	15,000	60,000	0	0	0	0	0	0	0	0	
3 CARBON MONOXIDE REMOVAL SYSTEM	0	0	0	0	0	0	0	0	0	0	
4 REPLACE GENERATOR FALLEN LEAF LAKE MAIN ST	0	0	0	0	0	0	0	0	0	0	
5 NEW 8" GODWIN PUMP, PUMPS	0	0	0	0	0	0	0	0	0	0	
6 REPLACE U/R TRUCK #1	0	0	60,000	0	0	0	0	0	0	0	
7 REPLACE U/R TRUCK #4 (2011)	0	60,000	0	0	0	0	0	0	0	0	
8 REPLACE U/R TRUCK #52	0	27,000	0	0	0	0	0	0	0	0	
9 REPLACE UR TRUCK #44	0	50,000	0	0	0	0	0	0	0	0	
10 REPLACE PUMPS TRUCK #59 (2010)	0	0	0	0	0	0	0	0	0	0	
11 REPLACE PUMPS TRUCK #36 (2004 VACUUM)	0	150,000	0	0	0	0	0	0	0	0	
12 REPLACE SNOWCAT	200,000	0	0	0	0	0	0	0	0	0	
13 REPLACE PUMPS TRUCK #16	0	0	0	0	0	0	0	0	0	0	
14 REPLACE ELECTRIC SHOP TRUCK #51(2011)	0	0	35,000	0	0	0	0	0	0	0	
15 REPLACE ELECTRIC SHOP TRUCK #28 (2001)	0	40,000	0	0	0	0	0	0	0	0	
16 REPLACE ELECTRIC SHOP TRUCK #2 (1997)	17,000	0	0	0	0	0	0	0	0	0	
17 REPLACE ELECTRIC SHOP TRUCK #21 (2002)	0	45,000	0	0	0	0	0	0	0	0	
18 REPLACE H/M WELDING TRUCK #19 (2008)	17,000	0	0	0	0	0	0	0	0	0	
19 REPLACE H/M ONE TON TRUCK #14 (2002)	0	0	0	0	0	0	0	0	0	0	
20 HEAVY MAINT. ARTICULATING MANLIFT (2006)	0	100,000	0	0	0	0	0	0	0	0	
21 REPLACE EQUIP. REPAIR TRUCK #11 (2008)	0	45,000	0	0	0	0	0	0	0	0	
22 REPLACE OPS TRUCK #74 (2007)	0	35,000	0	0	0	0	0	0	0	0	
23 REPLACE OPS #66 WITH BOBCAT	0	0	0	0	0	0	0	0	0	0	
24 REPLACE LAB TRUCK #49 (2011)	0	30,000	0	0	0	0	0	0	0	0	
25 REPLACE WATER REUSE TRUCK #50 (2006)	0	45,000	0	0	0	0	0	0	0	0	
26 REPLACE WATER REUSE UTILITY VEHICLE (2005)	0	0	0	0	0	0	0	0	0	0	
27 REPLACE WATER REUSE. DUMP TRUCK #56 (2009)	0	80,000	0	0	0	0	0	0	0	0	
28 REPLACE WATER REUSE BACKHOE #29 (2004)	0	0	0	0	0	0	0	0	0	0	
29 REPLACE ENGINEERING VEHICLE #76 (2004)	0	0	0	0	0	0	0	0	0	0	
30 REPLACE INSPECTIONS TRUCK #62	0	0	0	0	0	0	0	0	0	0	
31 NEW ENGINEERING VEHICLE (HYBRID)	0	0	0	0	0	0	0	0	0	0	
32 REPLACE #81 SKID STEER	150,000	0	0	0	0	0	0	0	0	0	
33 ELECTRICAL BOOM LIFT TRUCK	150,000	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Equipment Repair</b>	<b>\$559,000</b>	<b>\$767,000</b>	<b>\$102,600</b>	<b>\$0</b>	<b>\$7,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Operations</b>											
1 OTHER PLANT IMPROVEMENTS	0	\$77,600	\$79,900	\$82,300	\$84,800	\$87,350	90,000	92,700	\$95,500	\$98,400	
2 REPLACE CHEMICAL STORAGE TANKS (5)	25,000	25,000	25,000	25,000	25,000	0	0	0	0	0	
3 REPLACE POLYMER PUMP	40,000	0	0	0	0	0	0	0	0	0	
4 REPLACE HYPO PUMPS	0	0	0	0	0	0	0	0	0	0	
5 REPLACE AERATION BASIN WATERLINE	100,000	0	0	0	0	0	0	0	0	0	
6 EPA SPILL CONTROL & COUNTERMEASURE PLAN R	0	0	0	17,000	0	0	0	0	17,000	0	
7 SNOWBLOWER	0	3,200	0	3,300	0	3,400	0	3,500	0	0	
8 REPLACE H2S METER	0	0	0	12,000	0	0	0	0	0	0	
9 30 INCH ERB VALVE	20,000	0	0	0	0	0	0	0	0	0	
10 RETURNED ACTIVATED SLUDGE LINE REHAB	67,000	0	0	0	0	0	0	0	0	0	
11 AB #1 D.O. INSTRUMENTATION	0	0	0	0	0	0	0	0	0	0	
12 10 INCH #3 WATER METER	5,000	0	0	0	0	0	0	0	0	0	
13 4" Portable Pump	60,000	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Operations</b>	<b>\$317,000</b>	<b>\$105,800</b>	<b>\$104,900</b>	<b>\$139,600</b>	<b>\$109,800</b>	<b>\$90,750</b>	<b>\$90,000</b>	<b>\$96,200</b>	<b>\$112,500</b>	<b>\$98,400</b>	

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	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
<b>Sewer Laboratory</b>											
1 REPLACE FINAL SAMPLER	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	
2 REPLACE SECONDARY SAMPLER	0	0	0	0	10,000	0	0	0	0	0	
3 REPLACE PRIMARY SAMPLER	0	0	0	0	10,000	0	0	0	0	0	
4 REPLACE HYDROLAB DATA SONDE	0	0	20,000	0	0	0	0	0	0	0	
5 REPLACE RAW SAMPLER	10,000	0	0	0	0	0	0	0	0	0	
6 REPLACE AMPEROMETRIC C12 TITRATOR	0	0	0	6,000	0	0	0	0	0	0	
7 REPLACE LAB FIELD METERS (3)	0	10,000	0	0	0	10,000	0	0	0	0	
8 REPLACE SAMPLE THREE-DOOR REFRIGERATOR	10,000	0	0	0	0	0	0	0	0	0	
9 REPLACE ION CHROMATOGRAPH	0	0	0	0	80,000	0	0	0	0	0	
10 QUANTI-TRAY SEALER	0	0	5,000	0	0	0	0	0	0	0	
11 REPLACE GEOTECH PUMP CONTROLLER	0	0	0	5,000	0	0	0	0	0	0	
12 BOD REFRIDGERATOR	0	0	0	0	0	0	10,000	0	0	0	
13 REPLACE DISCREET ANALYZER	0	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Laboratory</b>	<b>\$20,000</b>	<b>\$10,000</b>	<b>\$25,000</b>	<b>\$11,000</b>	<b>\$100,000</b>	<b>\$20,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Board of Directors</b>											
1 REPLACE BOARDROOM COMPONENTS	\$5,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2 SECURITY MEASURES	0	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Board of Directors</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Administration</b>											
1 REPLACE COPIER	\$0	\$0	\$19,000	\$0	\$0	\$0	\$19,000	\$0	\$0	\$0	
<b>Total Sewer Administration</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Human Resources</b>											
1 REPLACE COPIER	\$15,000	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	
2 REPLACE AED'S (SIX UNITS)	0	0	0	0	0	0	10,000	0	0	0	
<b>Total Sewer Human Resources</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Public Affairs/Water Conservation</b>											
1 WEBSITE REDESIGN	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Sewer Public Affairs/Water Conservation</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Water Reuse</b>											
1 FENCING DIAMOND VALLEY RANCH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2 UNDESIGNATED PROJECTS	0	34,700	35,800	36,900	38,000	39,100	40,300	41,500	0	0	
3 PAVING/SEALING ROADS	0	0	0	10,000	0	0	0	0	0	0	
4 NUTRIENT MANAGEMENT PLAN	0	50,000	0	0	0	0	0	0	0	0	
5 MINE REVEG	0	0	0	0	0	0	0	0	0	0	
6 SNOWSHOE THOMPSON II 200 LF DITCH PIPING	15,000	0	0	0	0	0	0	0	0	0	
7 ALFALFA FIELD REHABILITATION	0	0	0	0	0	30,000	0	0	0	0	
<b>Total Sewer Water Reuse</b>	<b>\$15,000</b>	<b>\$84,700</b>	<b>\$35,800</b>	<b>\$46,900</b>	<b>\$38,000</b>	<b>\$69,100</b>	<b>\$40,300</b>	<b>\$41,500</b>	<b>\$0</b>	<b>\$0</b>	

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<b>Sewer Engineering</b>											
1 WATER REUSE DIAMOND DITCH REHAB/IRRIGATI	\$0	\$518,000	\$1,066,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2 WATER REUSE ROADS (PHASES 1 AND 2)	54,000	164,000	169,000	58,000	60,000	62,000	64,000	66,000	68,000	70,000	
3 WATER REUSE - HAY BARN	0	0	0	0	0	0	0	0	0	0	
4 WATER REUSE DRESSLER DITCH EROSION CONTR	0	0	0	0	0	0	0	0	0	0	
5 DVR DATA COLLECTION IMPROVEMENTS	52,000	0	110,000	113,000	0	0	0	0	0	0	
6 SEWER REPAIR UNPLANNED REPAIRS	500,000	0	0	0	0	0	0	0	0	0	
7 SEWER FORCE MAIN ASSET MANAGEMENT	0	0	0	0	0	525,000	125,000	129,000	133,000	137,000	
8 FM SHORELINE RESTORATION	155,000	0	0	0	0	0	0	0	0	0	
9 FM INSPECTION PORTS - BIJ/JN	0	0	0	0	0	0	244,000	503,000	259,000	0	
10 FM ARV REPLACEMENT	94,000	290,000	200,000	0	0	0	0	0	0	0	
11 FORCE MAIN ARV REPLACEMENT PROJECT(TAHO	0	0	0	0	0	0	0	0	0	0	
12 GRAVITY SEWER REPL PROGRAM (CIPP)	0	0	0	0	0	0	0	0	0	0	
13 GRAVITY SEWER REPLACEMENT PROGRAM (1.1 M	0	0	0	0	0	0	0	0	3,392,000	3,493,000	
14 TALLAC CREEK SEWER CROSSING	0	0	0	0	0	0	0	0	0	0	
15 KEYS CIPP PROJECT	706,000	1,453,000	0	0	0	0	0	0	0	0	
16 HERBERT WALKUP REPLACEMENT	620,000	1,277,000	0	0	0	0	0	0	0	0	
17 BALDWIN BEACH GRAVITY REHAB/REPLACEMENT	52,000	504,000	1,037,000	0	0	0	0	0	0	0	
18 BAL BIJOU ROAD GRAVITY MAIN CIPP (1A)	0	0	0	0	0	0	0	263,000	542,000	0	
19 SEWER REPLACEMENT 89 AND 5TH	0	0	0	180,000	185,000	0	0	0	0	0	
20 UPPER TRUCKEE RIVER GRAVITY MAIN CIPP (1B)	52,000	0	212,000	436,000	0	0	0	0	0	0	
21 SKI RUN BLVD. GRAVITY MAIN REPLACEMENT (1C	0	0	0	0	0	1,111,000	2,289,000	0	0	0	
22 SHOP STREET GRAVITY MAIN REPLACEMENT (2C)	0	54,000	0	333,000	684,000	0	0	0	0	0	
23 MONTGOMERY ESTATES CIPP PHASE 1 (6,600 LF)	52,000	307,000	631,000	0	0	0	0	0	0	0	
24 MONTGOMERY ESTATES CIPP PHASE 2 (6,600 LF)	0	0	0	0	0	0	396,000	816,000	0	0	
25 HWY 50 - SKI RUN TO PT GM REPLACEMENT	155,000	0	0	2,266,000	4,667,000	0	0	0	0	0	
26 HOPI AREA #1	0	0	0	34,000	633,000	1,304,000	0	0	0	0	
27 HOPI AREA #2	0	0	0	34,000	0	503,000	0	0	0	0	
28 FREMONT/HWY 50 GM IMPROVEMENT	0	32,000	267,000	550,000	0	0	0	0	0	0	
29 GOLDEN BEAR	0	0	0	0	0	0	135,000	277,000	0	0	
30 LAKE CHRISTOPHER GRAVITY MAIN REPLACEMENT	0	0	0	0	0	0	1,690,000	3,480,000	0	0	
31 SEWER SYSTEM ACCESS IMPROVEMENTS	0	160,000	168,000	346,000	0	0	0	0	0	0	
32 FIELD COMMUNICATION UPGRADES PHASE 2	0	0	0	0	0	0	0	0	0	0	
33 FIELD COMMUNICATION UPGRADES PHASE 3	160,000	0	0	0	0	0	0	0	0	0	
34 SEWER PUMP STATION MONITORING PROGRAM	0	194,000	200,000	206,000	212,000	218,000	225,000	232,000	239,000	246,000	
35 TAHOE KEYS PUMP STATION REHABILITATION	0	0	0	0	0	0	0	0	0	0	
36 UPPER TRUCKEE PUMP STATION REHABILITATION	2,297,000	849,000	0	0	0	0	0	0	0	0	
37 BIJOU PUMP STATION REHABILITATION	515,000	1,732,000	3,568,000	1,838,000	0	0	0	0	0	0	
38 JOHNSON PUMP STATION REHABILITATION	0	174,000	0	468,000	964,000	0	0	0	0	0	
39 AL TAHOE PUMP STATION REHABILITATION	0	0	239,000	0	1,265,000	2,606,000	0	0	0	0	
40 LPPS TANK COATING AND CATHODIC PROTECTIO	740,000	0	0	0	0	0	0	0	0	0	
41 LPPS FUEL TANK ROOF	0	0	0	0	0	0	0	0	0	0	
42 LPPS PUMP EFFICIENCY MONITORING/POWER/C	0	0	0	0	0	0	0	0	0	0	
43 LPPS FIRE PUMP CONTROL IMPROVEMENT	0	0	0	0	0	0	0	0	0	0	
44 WET WELL IMPROVEMENTS, COATING, REPAIRS	0	0	239,000	492,000	0	0	0	0	0	0	
45 BELLEVUE PUMP STATION IMPROVEMENTS	0	239,000	0	357,000	735,000	0	0	0	0	0	
46 POPE BEACH #1 PUMP STATION IMPROVEMENTS	0	0	112,000	231,000	0	0	0	0	0	0	
47 POPE BEACH #2 PUMP STATION IMPROVEMENTS	0	0	106,000	217,000	0	0	0	0	0	0	
48 PIONEER VILLAGE PUMP STATION	0	57,000	0	265,000	544,000	0	0	0	0	0	

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49 KIVA PS	0	0	0	62,000	0	204,000	420,000	0	0	0	
50 BALDWIN BEACH PUMP STATION	57,000	306,000	630,000	0	0	0	0	0	0	0	
51 SAN MORITZ PS	0	0	0	0	64,000	0	736,000	1,515,000	0	0	
52 TROUT CK PUMP STATION IMPROVEMENTS	0	0	0	0	0	66,000	0	277,000	571,000	0	
53 CAMP RICH PS	0	0	0	0	0	0	68,000	0	339,000	698,000	
54 TAYLOR CK	0	0	60,000	0	342,000	703,000	0	0	0	0	
55 BEECHER PUMP STATION	0	0	0	0	0	0	0	64,000	0	140,000	
56 FLL ES1-3 & STANFORD CAMP REHAB	54,000	166,000	342,000	0	0	0	0	0	0	0	
57 WWTP EMERGENCY GENERATOR	0	0	0	0	0	0	0	0	0	0	
58 WWTP UG PIPING ACCESS IMPROVEMENT/MASTI	0	0	0	0	0	0	0	0	0	0	
59 BREAKPOINT CHAMBER MODIFICATION	0	0	0	0	0	0	0	0	0	0	
60 EMERGENCY PS REHAB	0	0	0	0	0	0	0	0	0	0	
61 SECONDARY CLARIFIER 1 REHAB	742,000	1,235,000	0	0	0	0	0	0	0	0	
62 SECONDARY CLARIFIER 2 REHAB	937,000	0	0	0	0	0	0	0	0	0	
63 SECONDARY CLARIFIER 3 REHAB	0	0	0	0	0	0	0	0	0	0	
64 PLANT PAVING (CENTER ROAD)	0	0	123,000	254,000	0	0	0	0	0	0	
65 LOWER, FOUNTAIN SHOPS IMPROVEMENTS (3)	0	338,000	0	818,000	1,305,000	1,344,000	693,000	0	0	0	
66 SHINGLE REMOVAL PROJECT	0	0	0	174,000	180,000	0	0	0	0	0	
67 WWTP BALLAST PONDS	124,000	164,000	0	634,000	1,305,000	0	0	0	0	0	
68 BLOWER SYSTEM IMPROVEMENTS	1,052,000	2,166,000	1,116,000	0	0	0	0	0	0	0	
69 AIR HEADER PROJECT	0	0	0	0	0	246,000	1,628,000	3,352,000	0	0	
70 FILTERS 1,2 REHAB	883,000	0	0	0	0	0	0	0	0	0	
71 MIXED LIQUOR SPLITTER BOX, GATES, WEIR, COA	0	0	133,000	273,000	0	0	0	0	0	0	
72 EMERGENCY PS IMPROVEMENTS, CONCRETE REH	0	0	64,000	132,000	0	0	0	0	0	0	
73 AB SPLITTER BOX	0	0	54,000	110,000	0	0	0	0	0	0	
74 PRIMARY EFFLUENT SPLITTER BOX	0	0	32,000	66,000	0	0	0	0	0	0	
75 RAS BUILDING REHABILITATION (3)	164,000	0	891,000	1,835,000	0	0	0	0	0	0	
76 PLANT ELECTRICAL UPGRADES	110,000	421,000	663,000	0	0	0	0	0	0	251,000	
77 FILTERS 3,4 REHAB	0	0	0	0	0	0	1,267,000	0	0	0	
78 BIO BUILDING ODOR CONTROL	0	60,000	0	0	0	0	0	0	0	0	
79 PLANT PAVING (SOUTH ROAD)	0	0	0	155,000	319,000	0	0	0	0	0	
80 PLANT PAVING (NORTH ROAD)	0	0	0	0	0	0	0	143,000	294,000	0	
81 ERB LINER	0	0	0	0	0	0	0	497,000	1,024,000	0	
82 WWTP BACKWASH TANK COATING	0	0	0	0	0	0	0	0	0	0	
83 WWTP SOLIDS TANK COATING	0	0	0	0	0	0	0	0	0	0	
84 TANKS ASSET MANAGEMENT PROGRAM	0	0	0	82,000	42,000	44,000	0	92,000	48,000	49,000	
85 WWTP ELECTRICAL SUBMETERING	38,000	78,000	0	0	0	0	0	0	0	0	
86 OPS AND SERVER ROOM HVAC UPGRADES	0	0	0	0	0	0	0	0	0	0	
87 BIO BUILDING HVAC UPGRADES	0	0	0	0	0	0	0	0	0	0	
88 SCADA HISTORIAN UPGRADES	155,000	0	0	0	0	0	0	0	0	0	
89 SRT CONTROLLER FOR SECONDARY SYSTEM	0	0	0	0	0	0	0	0	0	0	
90 ENGINEERING OFFICES UPGRADE	206,000	0	0	0	0	0	0	0	0	0	
91 ENGINEERING OFFICES REMODEL	0	0	0	0	0	0	0	0	0	0	
92 PUMP TESTING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	
93 ENGINEERING COPIER	0	0	0	0	0	0	0	0	0	0	
94 WWTP SOLAR	0	0	0	0	0	0	0	3,083,000	0	0	
95 CENTRIFUGE #1 REPLACEMENT	0	0	0	57,000	0	660,000	0	0	0	0	
96 CENTRIFUGE #2 REPLACEMENT	0	0	0	57,000	0	0	0	0	0	742,000	
<b>Total Sewer Engineering</b>	<b>\$10,726,000</b>	<b>\$12,938,000</b>	<b>\$12,432,000</b>	<b>\$13,133,000</b>	<b>\$13,506,000</b>	<b>\$9,596,000</b>	<b>\$9,980,000</b>	<b>\$14,789,000</b>	<b>\$6,909,000</b>	<b>\$5,826,000</b>	



South Tahoe PUD  
Sewer Utility  
Revenue Requirement  
Exhibit 3 - Capital Improvement Plan  
Baseline + 13%

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
<b>Sewer Information Technology</b>											
1 VIRTUAL SERVER/HOST	\$0	\$20,000	0	\$20,000	0	\$20,000	\$0	\$20,000	\$0	\$0	
2 BACKUP POWER - SERVER ROOM	0	8,000	0	8,000	0	8,000	0	8,000	0	0	
3 NETWORKING EQUIP./IMPROVEMENTS	0	15,000	0	15,000	0	15,000	0	15,000	0	0	
4 NETWORKING EQUIP./IMPROVEMENTS - SCADA	50,000	0	15,000	0	15,000	11,000	15,000	0	15,000	0	
5 TELEPHONE SYSTEM UPGRADES	0	0	80,000	0	0	0	0	0	80,000	0	
6 NEW FINANCE SYSTEM/MIGRATION/ENHANCEM	0	0	10,000	0	0	10,000	0	0	10,000	0	
7 SQL ADDITIONAL LICENSES	0	0	10,000	0	0	10,000	0	0	10,000	0	
8 REPLACE DOMAIN CONTROLLER	0	0	0	10,000	0	0	0	10,000	0	0	
9 REPLACE PRESENTATION EQUIPMENT	20,000	0	0	0	0	15,000	0	0	0	0	
10 MICROSOFT OFFICE UPGRADES	0	50,000	0	0	0	0	0	50,000	0	0	
11 STRATEGIC PLAN IMPLEMENTATION	20,000	0	0	20,000	0	0	20,000	0	0	0	
12 REPLACE SCADA APP SERVER 1	0	20,000	0	0	0	20,000	0	0	0	0	
13 STRATEGIC PLAN UPDATE	0	0	0	40,000	0	0	0	0	40,000	0	
14 BACKUP POWER - DVR SERVER ROOM	0	0	6,000	0	0	0	6,000	0	0	0	
15 BACKUP SERVER REPLACEMENT	0	0	0	50,000	0	0	0	0	250,000	0	
16 ANTIVIRUS REPLACEMENT	0	0	0	0	0	0	0	0	0	0	
17 ACCESS CONTROL/SURVEILLANCE	100,000	0	50,000	0	50,000	0	50,000	0	100,000	0	
18 ERP MIGRATION/ENHANCEMENTS	10,000	0	0	0	0	0	0	0	0	0	
19 IT SECURITY PROJECT	50,000	0	0	0	0	0	0	0	0	0	
20 RADIO SYSTEM UPGRADES	335,300	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Information Technology</b>	<b>\$585,300</b>	<b>\$113,000</b>	<b>\$171,000</b>	<b>\$163,000</b>	<b>\$65,000</b>	<b>\$109,000</b>	<b>\$91,000</b>	<b>\$103,000</b>	<b>\$505,000</b>	<b>\$0</b>	
<b>Sewer Customer Service</b>											
1 REPLACE COPIER/PRINTER/FAX	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2 CUSTOMER SERVICE REMODEL - SAFETY ENHAN	0	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Customer Service</b>	<b>\$0</b>	<b>\$18,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Inspections</b>											
1 REPLACE DIGITAL LOCATING EQUIP. (2)	\$0	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0	\$0	
2 TOKAY SOFTWARE UPGRADE	0	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Inspections</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Finance</b>											
1 REPLACE PRINTER/COPIER/FAX MACHINE	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	
2 REPLACE ERP SYSTEM	0	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Finance</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

South Tahoe PUD  
Sewer Utility  
Revenue Requirement  
Exhibit 3 - Capital Improvement Plan  
Baseline + 13%

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
<b>Sewer Accounting</b>											
1 Blank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2 Blank	0	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Accounting</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Sewer Purchasing</b>											
1 Blank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2 Blank	0	0	0	0	0	0	0	0	0	0	
<b>Total Sewer Purchasing</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Capital Projects &amp; Engineering</b>	<b>\$13,125,500</b>	<b>\$14,635,500</b>	<b>\$13,287,300</b>	<b>\$13,763,000</b>	<b>\$14,088,600</b>	<b>\$10,211,350</b>	<b>\$10,578,300</b>	<b>\$15,204,700</b>	<b>\$7,656,500</b>	<b>\$6,115,400</b>	
<b>Future Unidentified Capital Projects</b>	<b>\$6,746,938</b>	<b>\$2,279,514</b>	<b>(\$137,000)</b>	<b>(\$283,000)</b>	<b>(\$83,000)</b>	<b>\$4,755,000</b>	<b>\$2,852,000</b>	<b>\$1,779,000</b>	<b>\$5,134,745</b>	<b>\$5,998,027</b>	
<b>Debt Service Principal</b>	<b>\$3,000,000</b>	<b>\$3,112,111</b>	<b>\$2,816,970</b>	<b>\$3,342,216</b>	<b>\$3,274,590</b>	<b>\$3,319,479</b>	<b>\$3,657,534</b>	<b>\$3,778,539</b>	<b>\$3,553,211</b>	<b>\$3,341,703</b>	
<b>Transfer to (From) Capital Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$561,599</b>	<b>\$1,291,892</b>	<b>\$818,917</b>	<b>\$0</b>	<b>\$1,452,989</b>	<b>\$0</b>	<b>\$1,831,447</b>	
<b>Capital Spending</b>	<b>\$25,930,101</b>	<b>\$22,975,373</b>	<b>\$18,992,841</b>	<b>\$20,488,808</b>	<b>\$21,758,650</b>	<b>\$22,375,107</b>	<b>\$20,444,265</b>	<b>\$25,660,070</b>	<b>\$19,880,116</b>	<b>\$20,915,530</b>	3
<b>Less: Outside Funding Sources</b>											
Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Reserve	11,151,879	1,909,720	107,173	0	0	0	1,151,576	0	486,330	0	
Rate Stabilization	0	0	0	0	0	0	0	0	0	0	
Capacity/Connection Fees	633,170	569,853	512,868	461,581	415,423	373,880	336,462	302,843	272,559	245,303	
Federal Aid	1,029,000	0	0	0	0	0	0	0	0	0	
Grants	0	0	0	0	0	0	0	0	0	0	
Assumed Debt Issuance / Proceeds	5,493,871	12,504,573	9,086,573	10,019,000	9,509,000	8,457,000	3,057,000	7,867,000	0	0	
Low Interest Loans	0	0	0	0	0	0	0	0	0	0	
Revenue Bonds	0	0	0	0	0	0	0	0	0	0	
<b>Total Funding Sources</b>	<b>\$18,307,920</b>	<b>\$14,984,146</b>	<b>\$9,706,614</b>	<b>\$10,480,581</b>	<b>\$9,924,423</b>	<b>\$8,830,880</b>	<b>\$4,545,038</b>	<b>\$8,169,843</b>	<b>\$758,889</b>	<b>\$245,303</b>	
<b>Rate Funded Capital</b>	<b>\$7,622,181</b>	<b>\$7,991,227</b>	<b>\$9,286,227</b>	<b>\$10,008,227</b>	<b>\$11,834,227</b>	<b>\$13,544,227</b>	<b>\$15,899,227</b>	<b>\$17,490,227</b>	<b>\$19,121,227</b>	<b>\$20,670,227</b>	











South Tahoe PUD  
 Sewer Utility  
 Revenue Requirement  
 Exhibit 5 - Revenue at Present Rates  
 Baseline + 13%

June. 30 2023		7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024	Total
<b>Single Family Residential</b>														
Sites	\$0.00	16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335	16,335
Billing Units	\$17.53	54,815	54,815	54,815	54,815	54,815	54,815	54,815	54,815	54,815	54,815	54,815	54,815	657,780
Revenue		\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$960,907	\$11,530,883
<b>Multi-family</b>														
Sites	\$0.00	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295
Billing Units	\$16.93	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	162,708
Revenue		\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$229,554	\$2,754,646
<b>Motel/ Hotel/ Timeshare</b>														
Sites	\$0.00	131	131	131	131	131	131	131	131	131	131	131	131	131
Billing Units	\$16.64	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	8,893	106,716
Revenue		\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$147,980	\$1,775,754
<b>Trailer/Mobile Home Park/Campground</b>														
Sites														
Recreation/Trailer/Mobile Home Parks		30	30	30	30	30	30	30	30	30	30	30	30	30
Billing Units														
Recreation/Trailer/Mobile Hom	16.62	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	36,480
Revenue		\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$50,525	\$606,298
<b>Non-Residential</b>														
Sites														
Total # of Sites		547	547	547	547	547	547	547	547	547	547	547	547	547
Billing Units														
Total # of Billing Units	17.53	7024	7024	7024	7024	7024	7024	7024	7024	7024	7024	7024	7024	84,288
Revenue		\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$123,131	\$1,477,569



South Tahoe PUD  
Customer Data Projection  
Revenue Requirement  
Exhibit 6 - Customer Data  
Baseline + 13%

	Present Rate	Input	Projected										Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
<b>Single Family Residential</b>													
Sites		16,335	16,369	16,403	16,437	16,472	16,507	16,542	16,577	16,612	16,647	16,682	As Residential
Billing Units	\$17.53	54,815	54,930	55,045	55,161	55,277	55,393	55,509	55,626	55,743	55,860	55,977	As Residential
Revenue		\$11,530,883	\$11,555,075	\$11,579,266	\$11,603,668	\$11,628,070	\$11,652,471	\$11,676,873	\$11,701,485	\$11,726,097	\$11,750,710	\$11,775,322	
<b>Multi-family</b>													
Sites		1,295	1,298	1,301	1,304	1,307	1,310	1,313	1,316	1,319	1,322	1,325	As Multi-Family
Billing Units	\$16.93	13,559	13,587	13,616	13,645	13,674	13,703	13,732	13,761	13,790	13,819	13,848	As Multi-Family
Revenue		\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	\$2,754,646	
<b>Motel/ Hotel/ Timeshare</b>													
Sites		131	131	131	131	131	131	131	131	131	131	131	As Commercial
Billing Units	\$16.64	8,893	8,912	8,931	8,950	8,969	8,988	9,007	9,026	9,045	9,064	9,083	As Commercial
Revenue		\$1,775,754	\$1,779,548	\$1,783,342	\$1,787,136	\$1,790,930	\$1,794,724	\$1,798,518	\$1,802,312	\$1,806,106	\$1,809,900	\$1,813,693	
<b>Trailer/Mobile Home Park/Campground</b>													
Sites Recreation/Trailer/Mobile Home Parks		30	30	30	30	30	30	30	30	30	30	30	As Residential
Billing Units Recreation/Trailer/Mobile Hom	\$16.62	3,040	3,046	3,052	3,058	3,064	3,070	3,076	3,082	3,088	3,094	3,100	As Residential
		\$606,298	\$607,494	\$608,691	\$609,888	\$611,084	\$612,281	\$613,477	\$614,674	\$615,871	\$617,067	\$618,264	
<b>Non-Residential</b>													
Sites Total # of Sites		547	548	549	550	551	552	553	554	555	556	557	As Commercial
Billing Units Total # of Billing Units	\$17.53	7,024	7,039	7,054	7,069	7,084	7,099	7,114	7,129	7,144	7,159	7,174	As Commercial
Revenue		\$1,477,569	\$1,480,724	\$1,483,879	\$1,487,035	\$1,490,190	\$1,493,346	\$1,496,501	\$1,499,656	\$1,502,812	\$1,505,967	\$1,509,123	

South Tahoe PUD  
 Sewer Utility  
 Development of Allocation Factors  
 Exhibit 7 - Volume

	<i>Volume</i>		
	Wastewater (CCF)[2]	Wastewater Flow (MGD)	% of Total
Single Family Residential	1,111,798	2.28	62.8%
Multi-family	275,016	0.56	15.5%
Motel/ Hotel/ Timeshare	180,388	0.37	10.2%
Trailer/Mobile Home Park/Campground	61,644	0.13	3.5%
Non-Residential	142,477	0.29	8.0%
	-----	-----	-----
<b>Total</b>	<b>1,771,324</b>	<b>3.63</b>	<b>100.0%</b>
	<b>Actual Treatment <sup>[1]</sup></b>	<b>3.63</b>	

*Allocation Factor*

*(VOL)*

**Notes**

- 
- [1] Based on the District's Monthly Laboratory Report
  - [2] Volumes are based billed sewer units.

South Tahoe PUD  
 Sewer Utility  
 Development of Allocation Factors  
 Exhibit 8 - Strength

	Annual Flow MGD	Bio-Chemical Oxygen Demand			Total Suspended Solids		
		Avg Factor mg/l	Calculated lbs	% of Total	Avg Factor mg/l	Calculated lbs	% of Total
Single Family Residential	2.28	240	4,563	62.4%	195	3,708	62.0%
Multi-family	0.56	240	1,129	15.4%	195	917	15.3%
Motel/ Hotel/ Timeshare	0.37	240	740	10.1%	195	602	10.1%
Trailer/Mobile Home Park/Campground	0.13	240	253	3.5%	195	206	3.4%
Non-Residential	0.29	260	632	8.6%	225	548	9.2%
	-----		-----	-----		-----	-----
	<b>3.63</b>		<b>7,318.16</b>	<b>100.0%</b>		<b>5,980.40</b>	<b>100.0%</b>
			<b>8,550.67</b>	<b>(BOD)</b>		<b>6,973.70</b>	<b>(SS)</b>

South Tahoe PUD  
 Sewer Utility  
 Development of Allocation Factors  
 Exhibit 9 - Customer

	<i>Actual Customer</i>		<i>Billing Units</i>		<i>Customer Service &amp; Accounting</i>		
	<b>Number of Customers</b>	<b>% of Total</b>	<b>Number of Billing Units</b>	<b>% of Total</b>	<b>Weighting Factor</b>	<b>Weighted Customer</b>	<b>% of Total</b>
<b>Single Family Residential</b>	16,403	89.1%	55,045	62.8%	1.00	16,403	89.1%
<b>Multi-family</b>	1,301	7.1%	13,616	15.5%	1.00	1,301	7.1%
<b>Motel/ Hotel/ Timeshare</b>	131	0.7%	8,931	10.2%	1.00	131	0.7%
<b>Trailer/Mobile Home Park/Campground</b>	30	0.2%	3,052	3.5%	1.00	30	0.2%
<b>Non-Residential</b>	549	3.0%	7,054	8.0%	1.00	549	3.0%
<b><i>Total</i></b>	<b>18,414</b>	<b>100.0%</b>	<b>87,698</b>	<b>100.0%</b>		<b>18,414</b>	<b>100.0%</b>
<i>Allocation Factor</i>		<b>(AC)</b>		<b>(BU)</b>			<b>(WCA)</b>

South Tahoe PUD  
 Sewer Utility  
 Development of Allocation Factors  
 Exhibit 10 - Revenue

<b>Revenue Related</b>		
	<b>FY 2025</b>	
	<b>Revenue at Present Rates</b>	<b>% of Total</b>
<b>Single Family Residential</b>	\$11,579,266	63.6%
<b>Multi-family</b>	2,754,646	15.1%
<b>Motel/ Hotel/ Timeshare</b>	1,783,342	9.8%
<b>Trailer/Mobile Home Park/Campground</b>	608,691	3.3%
<b>Non-Residential</b>	1,483,879	8.1%
<b>Total</b>	<b>\$18,209,825</b>	<b>100.0%</b>

*Allocation Factor* *(RR)*

**Notes**

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South Tahoe PUD  
Sewer Utility  
Functionalization and Classification  
Exhibit 11 - Plant In Service

	Total Plant 6/30/2023	Volume (VOL)	Bio-Chemical Oxygen Demand (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
					Actual Customer (AC)	Customer Billing Units (BU)			
<b>Capital Assets</b>									
Subsurface Collection Lines	\$23,401,547	\$23,401,547	\$0	\$0	\$0	\$0	\$0	\$0	100% (VOL)
Pump Station-Force Mains	21,657,419	21,657,419	0	0	0	0	0	0	100% (VOL)
Treatment Facilities	73,629,311	36,814,656	18,407,328	18,407,328	0	0	0	0	50% (VOL)/ 25% (BOD)/ 25% (SS)
Disposal Facilities	99,236,098	0	54,609,343	44,626,755	0	0	0	0	55% (BOD)/ 45% (SS)
Land & Easements	13,034,873	13,034,873	0	0	0	0	0	0	100% (VOL)
CWIP	10,655,743	10,655,743	0	0	0	0	0	0	100% (VOL)
<b>Total Plant Before General</b>	<b>\$241,614,991</b>	<b>\$105,564,238</b>	<b>\$73,016,671</b>	<b>\$63,034,083</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Plant	12,073,771	5,275,163	3,648,724	3,149,883	0	0	0	0	As Plant Before General
<b>Total Plant In Service</b>	<b>\$253,688,762</b>	<b>\$110,839,400</b>	<b>\$76,665,395</b>	<b>\$66,183,966</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>									
Subsurface Collection Lines	\$18,140,756	\$18,140,756	\$0	\$0	\$0	\$0	\$0	\$0	As Subsurface Above
Pump Station-Force Mains	15,504,941	15,504,941	0	0	0	0	0	0	As Pumpstations Above
Treatment Facilities	38,973,203	19,486,601	9,743,301	9,743,301	0	0	0	0	As Treatment Above
Disposal Facilities	48,222,956	0	26,536,956	21,686,000	0	0	0	0	As Disposal Above
Land & Easements	0	0	0	0	0	0	0	0	As Land & Easements Above
CWIP	0	0	0	0	0	0	0	0	As CWIP Above
<b>Total Plant Net of Depreciation</b>	<b>\$120,841,856</b>	<b>\$53,132,299</b>	<b>\$36,280,257</b>	<b>\$31,429,301</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Plant	\$9,611,578	\$4,226,062	\$2,885,677	\$2,499,839	\$0	\$0	\$0	\$0	As Plant Depreciation
<b>Net Plant In Service</b>	<b>\$123,235,327</b>	<b>\$53,481,039</b>	<b>\$37,499,462</b>	<b>\$32,254,826</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Customer Related						Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Weighted for:				
					Customer Billing Units (BU)	Customer Svc Acct. (WCA)				
<b>Plant Operations</b>										
10-4101 Regular Salaries - Wages	\$165,668	\$82,834	\$41,417	\$41,417	\$0	\$0	\$0	\$0	\$0 As Treatment Facilities	
10-4102 Wages Overtime	0	0	0	0	0	0	0	0	0 As Treatment Facilities	
10-4301 FICA Taxes	12,674	6,337	3,168	3,168	0	0	0	0	0 As Treatment Facilities	
10-4302 Dental Self Insured	1,757	879	439	439	0	0	0	0	0 As Treatment Facilities	
10-4304 Vision	293	146	73	73	0	0	0	0	0 As Treatment Facilities	
10-4305 Retirement Health Savings Account	3,306	1,653	826	826	0	0	0	0	0 As Treatment Facilities	
10-4306 Workers Compensation	1,232	616	308	308	0	0	0	0	0 As Treatment Facilities	
10-4309 Health Savings Account - ER Portion	0	0	0	0	0	0	0	0	0 As Treatment Facilities	
10-4310 ACWA Medical Insurance	28,338	14,169	7,085	7,085	0	0	0	0	0 As Treatment Facilities	
10-4311 Life Insurance	528	264	132	132	0	0	0	0	0 As Treatment Facilities	
10-4312 Long Term Disability - Management	1,194	597	298	298	0	0	0	0	0 As Treatment Facilities	
10-4313 AFLAC Administrative fee - ER Portion	0	0	0	0	0	0	0	0	0 As Treatment Facilities	
10-4315 CalPERS Classic ER Contribution	45,446	22,723	11,361	11,361	0	0	0	0	0 As Treatment Facilities	
10-4330 Health Savings Account Admin Fee - ER Portion	0	0	0	0	0	0	0	0	0 As Treatment Facilities	
10-4405 Contractual Services	25	12	6	6	0	0	0	0	0 As Treatment Facilities	
10-4460 Special Reports	99	49	25	25	0	0	0	0	0 As Treatment Facilities	
10-4820 Office Supplies	1,606	803	401	401	0	0	0	0	0 As Treatment Facilities	
10-6075 Safety Equipment - Physicals	99	49	25	25	0	0	0	0	0 As Treatment Facilities	
10-6200 Travel - Meetings - Education	2,569	1,284	642	642	0	0	0	0	0 As Treatment Facilities	
10-6250 Dues - Memberships - Certification	840	420	210	210	0	0	0	0	0 As Treatment Facilities	
10-6520 Supplies	198	99	49	49	0	0	0	0	0 As Treatment Facilities	
10-6650 Regulatory Operating Permits	216,749	108,374	54,187	54,187	0	0	0	0	0 As Treatment Facilities	
<b>Total Plant Operations</b>	<b>\$482,617</b>	<b>\$241,308</b>	<b>\$120,654</b>	<b>\$120,654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

South Tahoe PUD  
Sewer Utility  
Functionalization and Classification  
Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Customer Related						Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Weighted for:				
						Customer Billing Units (BU)	Customer Srcv Acct. (WCA)			
<b>Operations</b>										
12-4101 Regular Salaries - Wages	\$2,036,550	\$889,791	\$615,450	\$531,308	\$0	\$0	\$0	\$0	As Plant Before General	
12-4102 Wages Overtime	70,200	30,671	21,215	18,314	0	0	0	0	As Plant Before General	
12-4103 Wages Double Time	51,840	22,649	15,666	13,524	0	0	0	0	As Plant Before General	
12-4110 Moving Expense Reimbursement	0	0	0	0	0	0	0	0	As Plant Before General	
12-4201 Wages - Part Time	0	0	0	0	0	0	0	0	As Plant Before General	
12-4202 Wages - Part Time Overtime	0	0	0	0	0	0	0	0	As Plant Before General	
12-4301 FICA Taxes	165,132	72,148	49,903	43,081	0	0	0	0	As Plant Before General	
12-4302 Dental Self Insured	28,114	12,283	8,496	7,335	0	0	0	0	As Plant Before General	
12-4304 Vision	4,679	2,044	1,414	1,221	0	0	0	0	As Plant Before General	
12-4305 Retirement Health Savings Account	24,730	10,805	7,473	6,452	0	0	0	0	As Plant Before General	
12-4306 Workers Compensation	55,518	24,256	16,778	14,484	0	0	0	0	As Plant Before General	
12-4308 Uniforms	6,916	3,022	2,090	1,804	0	0	0	0	As Plant Before General	
12-4309 Health Savings Account - ER Portion	25,164	10,994	7,605	6,565	0	0	0	0	As Plant Before General	
12-4310 ACWA Medical Insurance	357,600	156,239	108,068	93,293	0	0	0	0	As Plant Before General	
12-4311 Life Insurance	3,164	1,382	956	825	0	0	0	0	As Plant Before General	
12-4313 AFLAC Administrative fee - ER Portion	162	71	49	42	0	0	0	0	As Plant Before General	
12-4314 Long Term Disability - Union	3,488	1,524	1,054	910	0	0	0	0	As Plant Before General	
12-4315 CalPERS Classic ER Contribution	462,399	202,027	139,738	120,634	0	0	0	0	As Plant Before General	
12-4325 CalPERS PEPRA ER Contribution	34,769	15,191	10,507	9,071	0	0	0	0	As Plant Before General	
12-4330 Health Savings Account Admin Fee - ER Portion	382	167	116	100	0	0	0	0	As Plant Before General	
12-4610 Gasoline Expense	1,482	648	448	387	0	0	0	0	As Plant Before General	
12-4620 Diesel Expense	494	216	149	129	0	0	0	0	As Plant Before General	
12-4720 Polymer	152,312	66,547	46,029	39,736	0	0	0	0	As Plant Before General	
12-4740 Carbon	13,042	5,698	3,941	3,402	0	0	0	0	As Plant Before General	
12-4755 Hypochlorite	228,353	99,770	69,009	59,574	0	0	0	0	As Plant Before General	
12-4760 Laboratory Supplies	3,458	1,511	1,045	902	0	0	0	0	As Plant Before General	
12-4770 Sodium Hydroxide	11,629	5,081	3,514	3,034	0	0	0	0	As Plant Before General	
12-4790 Other Supplies	5,731	2,504	1,732	1,495	0	0	0	0	As Plant Before General	
12-4820 Office Supplies	1,976	863	597	516	0	0	0	0	As Plant Before General	
12-6020 headworks Equipment & Building	3,458	1,511	1,045	902	0	0	0	0	As Plant Before General	
12-6021 Primary Equipment	988	432	299	258	0	0	0	0	As Plant Before General	
12-6022 Secondary Equipment	1,482	648	448	387	0	0	0	0	As Plant Before General	
12-6023 Filter Equipment - Building	494	216	149	129	0	0	0	0	As Plant Before General	
12-6025 Laboratory Equipment	2,569	1,122	776	670	0	0	0	0	As Plant Before General	
12-6030 Service Contracts	1,680	734	508	438	0	0	0	0	As Plant Before General	
12-6040 Emergency Retention Basin	1,530	668	462	399	0	0	0	0	As Plant Before General	
12-6041 Buildings	765	334	231	200	0	0	0	0	As Plant Before General	
12-6042 Grounds & Maintenance	7,650	3,342	2,312	1,996	0	0	0	0	As Plant Before General	
12-6056 Radio Repairs - Replacement	102	45	31	27	0	0	0	0	As Plant Before General	
12-6071 Shop Supplies	4,940	2,158	1,493	1,289	0	0	0	0	As Plant Before General	
12-6073 Small Tools	1,186	518	358	309	0	0	0	0	As Plant Before General	
12-6075 Safety Equipment - Physicals	4,940	2,158	1,493	1,289	0	0	0	0	As Plant Before General	
12-6200 Travel - Meetings - Education	12,726	5,560	3,846	3,320	0	0	0	0	As Plant Before General	
12-6230 Tuition & Reimbursement Program	1,581	691	478	412	0	0	0	0	As Plant Before General	
12-6250 Dues - Memberships - Certification	3,458	1,511	1,045	902	0	0	0	0	As Plant Before General	
12-6310 Telephone	395	173	119	103	0	0	0	0	As Plant Before General	
12-6520 Supplies	494	216	149	129	0	0	0	0	As Plant Before General	
12-6652 Biosolids Disposal Costs	240,091	104,898	72,556	62,636	0	0	0	0	As Plant Before General	
12-6653 Biosolids Equipment - Building	2,964	1,295	896	773	0	0	0	0	As Plant Before General	
<b>Total Operations</b>	<b>\$4,042,775</b>	<b>\$1,766,333</b>	<b>\$1,221,737</b>	<b>\$1,054,705</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related			Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for:				
					Customer Billing Units (BU)	Customer Srcv Acct. (WCA)			
<b>Electric</b>									
14-4101 Regular Salaries - Wages	\$251,267	\$109,781	\$75,934	\$65,552	\$0	\$0	\$0	\$0	\$0 As Plant Before General
14-4102 Wages Overtime	7,560	3,303	2,285	1,972	0	0	0	0	0 As Plant Before General
14-4103 Wages Double Time	594	260	180	155	0	0	0	0	0 As Plant Before General
14-4301 FICA Taxes	19,846	8,671	5,998	5,178	0	0	0	0	0 As Plant Before General
14-4302 Dental Self Insured	3,514	1,535	1,062	917	0	0	0	0	0 As Plant Before General
14-4304 Vision	585	256	177	153	0	0	0	0	0 As Plant Before General
14-4305 Retirement Health Savings Account	3,091	1,350	934	806	0	0	0	0	0 As Plant Before General
14-4306 Workers Compensation	8,943	3,908	2,703	2,333	0	0	0	0	0 As Plant Before General
14-4308 Uniforms	1,087	475	328	284	0	0	0	0	0 As Plant Before General
14-4309 Health Savings Account - ER Portion	3,888	1,699	1,175	1,014	0	0	0	0	0 As Plant Before General
14-4310 ACWA Medical Insurance	48,176	21,048	14,559	12,568	0	0	0	0	0 As Plant Before General
14-4311 Life Insurance	397	174	120	104	0	0	0	0	0 As Plant Before General
14-4313 AFLAC Administrative fee - ER Portion	0	0	0	0	0	0	0	0	0 As Plant Before General
14-4314 Long Term Disability - Union	437	191	132	114	0	0	0	0	0 As Plant Before General
14-4315 CalPERS Classic ER Contribution	36,430	15,917	11,009	9,504	0	0	0	0	0 As Plant Before General
14-4325 CalPERS PEPRA ER Contribution	8,231	3,596	2,487	2,147	0	0	0	0	0 As Plant Before General
14-4330 Health Savings Account Admin Fee - ER Portion	57	25	17	15	0	0	0	0	0 As Plant Before General
14-4405 Contractual Services	99	43	30	26	0	0	0	0	0 As Plant Before General
14-4610 Gasoline Expense	2,470	1,079	746	644	0	0	0	0	0 As Plant Before General
14-4820 Office Supplies	865	378	261	226	0	0	0	0	0 As Plant Before General
14-6021 Primary Equipment	4,940	2,158	1,493	1,289	0	0	0	0	0 As Plant Before General
14-6022 Secondary Equipment	4,940	2,158	1,493	1,289	0	0	0	0	0 As Plant Before General
14-6023 Filter Equipment - Building	3,952	1,727	1,194	1,031	0	0	0	0	0 As Plant Before General
14-6041 Buildings	18,156	7,933	5,487	4,737	0	0	0	0	0 As Plant Before General
14-6048 Luther Pass Pump Station	4,080	1,783	1,233	1,064	0	0	0	0	0 As Plant Before General
14-6051 Pump Stations	15,300	6,685	4,624	3,992	0	0	0	0	0 As Plant Before General
14-6056 Radio Repairs - Replacement	1,020	446	308	266	0	0	0	0	0 As Plant Before General
14-6066 SCADA	7,650	3,342	2,312	1,996	0	0	0	0	0 As Plant Before General
14-6071 Shop Supplies	3,853	1,684	1,164	1,005	0	0	0	0	0 As Plant Before General
14-6073 Small Tools	2,174	950	657	567	0	0	0	0	0 As Plant Before General
14-6075 Safety Equipment - Physicals	1,976	863	597	516	0	0	0	0	0 As Plant Before General
14-6200 Travel - Meetings - Education	1,188	519	359	310	0	0	0	0	0 As Plant Before General
14-6250 Dues - Memberships - Certification	939	410	284	245	0	0	0	0	0 As Plant Before General
14-6310 Telephone	494	216	149	129	0	0	0	0	0 As Plant Before General
14-6520 Supplies	198	86	60	52	0	0	0	0	0 As Plant Before General
14-6653 Biosolids Equipment - Building	3,366	1,471	1,017	878	0	0	0	0	0 As Plant Before General
14-7533 Pondersosa Sewer Flow Meter	0	0	0	0	0	0	0	0	0 As Plant Before General
14-7549 Flow Meter For Sludge Pumps	0	0	0	0	0	0	0	0	0 As Plant Before General
14-8008 Plant Secondary/Final Effluent Motor Rebuild	0	0	0	0	0	0	0	0	0 As Plant Before General
<b>Total Electric</b>	<b>\$471,762</b>	<b>\$206,118</b>	<b>\$142,568</b>	<b>\$123,076</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
Sewer Utility  
Functionalization and Classification  
Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Heavy Maintenance</b>								
16-4101 Regular Salaries - Wages	\$753,281	\$329,117	\$227,643	\$196,521	\$0	\$0	\$0	\$0 As Plant Before General
16-4102 Wages Overtime	5,400	2,359	1,632	1,409	0	0	0	0 As Plant Before General
16-4103 Wages Double Time	2,160	944	653	564	0	0	0	0 As Plant Before General
16-4110 Moving Expense Reimbursement	0	0	0	0	0	0	0	0 As Plant Before General
16-4201 Wages - Part Time	19,440	8,494	5,875	5,072	0	0	0	0 As Plant Before General
16-4301 FICA Taxes	59,692	26,080	18,039	15,573	0	0	0	0 As Plant Before General
16-4302 Dental Self Insured	12,299	5,374	3,717	3,209	0	0	0	0 As Plant Before General
16-4303 Unemployment Insurance	0	0	0	0	0	0	0	0 As Plant Before General
16-4304 Vision	2,047	894	618	534	0	0	0	0 As Plant Before General
16-4305 Retirement Health Savings Account	10,218	4,465	3,088	2,666	0	0	0	0 As Plant Before General
16-4306 Workers Compensation	20,463	8,941	6,184	5,339	0	0	0	0 As Plant Before General
16-4308 Uniforms	4,150	1,813	1,254	1,083	0	0	0	0 As Plant Before General
16-4309 Health Savings Account - ER Portion	5,400	2,359	1,632	1,409	0	0	0	0 As Plant Before General
16-4310 ACWA Medical Insurance	147,574	64,477	44,597	38,500	0	0	0	0 As Plant Before General
16-4311 Life Insurance	1,365	597	413	356	0	0	0	0 As Plant Before General
16-4313 AFLAC Administrative fee - ER Portion	81	35	24	21	0	0	0	0 As Plant Before General
16-4314 Long Term Disability - Union	1,516	662	458	395	0	0	0	0 As Plant Before General
16-4315 CalPERS Classic ER Contribution	120,175	52,506	36,317	31,352	0	0	0	0 As Plant Before General
16-4325 CalPERS PEPRRA ER Contribution	22,036	9,628	6,659	5,749	0	0	0	0 As Plant Before General
16-4330 Health Savings Account Admin Fee - ER Portion	114	50	35	30	0	0	0	0 As Plant Before General
16-4610 Gasoline Expense	6,422	2,806	1,941	1,675	0	0	0	0 As Plant Before General
16-4620 Diesel Expense	988	432	299	258	0	0	0	0 As Plant Before General
16-4630 Oil & Lubricants	1,482	648	448	387	0	0	0	0 As Plant Before General
16-4820 Office Supplies	593	259	179	155	0	0	0	0 As Plant Before General
16-6012 Mobile Equipment	1,556	680	470	406	0	0	0	0 As Plant Before General
16-6021 Primary Equipment	11,856	5,180	3,583	3,093	0	0	0	0 As Plant Before General
16-6022 Secondary Equipment	14,820	6,475	4,479	3,866	0	0	0	0 As Plant Before General
16-6023 Filter Equipment - Building	5,928	2,590	1,792	1,547	0	0	0	0 As Plant Before General
16-6030 Service Contracts	6,620	2,892	2,001	1,727	0	0	0	0 As Plant Before General
16-6041 Buildings	16,626	7,264	5,024	4,337	0	0	0	0 As Plant Before General
16-6042 Grounds & Maintenance	15,300	6,685	4,624	3,992	0	0	0	0 As Plant Before General
16-6047 Force Mains	7,650	3,342	2,312	1,996	0	0	0	0 As Plant Before General
16-6051 Pump Stations	510	223	154	133	0	0	0	0 As Plant Before General
16-6056 Radio Repairs - Replacement	510	223	154	133	0	0	0	0 As Plant Before General
16-6071 Shop Supplies	20,749	9,065	6,270	5,413	0	0	0	0 As Plant Before General
16-6073 Small Tools	3,458	1,511	1,045	902	0	0	0	0 As Plant Before General
16-6075 Safety Equipment - Physicals	3,952	1,727	1,194	1,031	0	0	0	0 As Plant Before General
16-6200 Travel - Meetings - Education	2,766	1,209	836	722	0	0	0	0 As Plant Before General
16-6250 Dues - Memberships - Certification	2,668	1,166	806	696	0	0	0	0 As Plant Before General
16-6520 Supplies	148	65	45	39	0	0	0	0 As Plant Before General
16-6653 Biosolids Equipment - Building	7,650	3,342	2,312	1,996	0	0	0	0 As Plant Before General
<b>Total Heavy Maintenance</b>	<b>\$1,319,664</b>	<b>\$576,576</b>	<b>\$398,806</b>	<b>\$344,283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
					Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Field Operations</b>									
20-4101 Regular Salaries - Wages	\$102,813	\$102,813	\$0	\$0	\$0	\$0	\$0	\$0	As Subsurface Collection Lines
20-4301 FICA Taxes	6,855	6,855	0	0	0	0	0	0	As Subsurface Collection Lines
20-4302 Dental Self Insured	879	879	0	0	0	0	0	0	As Subsurface Collection Lines
20-4304 Vision	146	146	0	0	0	0	0	0	As Subsurface Collection Lines
20-4305 Retirement Health Savings Account	1,605	1,605	0	0	0	0	0	0	As Subsurface Collection Lines
20-4306 Workers Compensation	764	764	0	0	0	0	0	0	As Subsurface Collection Lines
20-4310 ACWA Medical Insurance	10,433	10,433	0	0	0	0	0	0	As Subsurface Collection Lines
20-4311 Life Insurance	237	237	0	0	0	0	0	0	As Subsurface Collection Lines
20-4312 Long Term Disability - Management	557	557	0	0	0	0	0	0	As Subsurface Collection Lines
20-4315 CalPERS Classic ER Contribution	27,244	27,244	0	0	0	0	0	0	As Subsurface Collection Lines
20-4480 Legal - Regular	247	247	0	0	0	0	0	0	As Subsurface Collection Lines
20-4610 Gasoline Expense	494	494	0	0	0	0	0	0	As Subsurface Collection Lines
20-4820 Office Supplies	494	494	0	0	0	0	0	0	As Subsurface Collection Lines
20-6042 Grounds & Maintenance	0	0	0	0	0	0	0	0	As Subsurface Collection Lines
20-6075 Safety Equipment - Physicals	99	99	0	0	0	0	0	0	As Subsurface Collection Lines
20-6200 Travel - Meetings - Education	49	49	0	0	0	0	0	0	As Subsurface Collection Lines
20-6250 Dues - Memberships - Certification	173	173	0	0	0	0	0	0	As Subsurface Collection Lines
20-6520 Supplies	99	99	0	0	0	0	0	0	As Subsurface Collection Lines
20-6650 Regulatory Operating Permits	97,420	97,420	0	0	0	0	0	0	As Subsurface Collection Lines
<b>Total Field Operations</b>	<b>\$250,607</b>	<b>\$250,607</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
					Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Underground Repair</b>									
22-4101 Regular Salaries - Wages	\$918,530	\$918,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0 As Subsurface Collection Lines
22-4102 Wages Overtime	27,000	27,000	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4103 Wages Double Time	2,160	2,160	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4201 Wages Part Time	58,320	58,320	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4202 Wages - Part Time Overtime	324	324	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4301 FICA Taxes	76,985	76,985	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4302 Dental Self Insured	17,571	17,571	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4304 Vision	2,924	2,924	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4305 Retirement Health Savings Account	15,456	15,456	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4306 Workers Compensation	26,214	26,214	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4308 Uniforms	3,656	3,656	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4309 Health Savings Account - ER Portion	2,592	2,592	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4310 ACWA Medical Insurance	270,767	270,767	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4311 Life Insurance	1,985	1,985	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4314 Long Term Disability - Union	2,128	2,128	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4315 CalPERS Classic ER Contribution	82,816	82,816	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4325 CalPERS PEPPRA ER Contribution	42,347	42,347	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4330 Health Savings Account Admin Fee - ER Portion	38	38	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4405 Contractual Services	4,965	4,965	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4520 Miscellaneous Liability Claims	2,470	2,470	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4610 Gasoline Expense	12,844	12,844	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4620 Diesel Expense	24,701	24,701	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-4820 Office Supplies	1,482	1,482	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6012 Mobile Equipment	296	296	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6030 Service Contracts	790	790	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6043 Caltrans - City - County - Improvements	15,300	15,300	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6047 Force Mains	20,400	20,400	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6052 Pipe - Covers & Manholes	102,000	102,000	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6055 Infiltration & Inflow	184,620	184,620	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6056 Radio Repairs - Replacement	510	510	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6071 Shop Supplies	6,916	6,916	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6073 Small Tools	3,952	3,952	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6075 Safety Equipment - Physicals	6,916	6,916	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6083 Standby Accommodations	2,964	2,964	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6200 Travel - Meetings - Education	11,501	11,501	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6250 Dues - Memberships - Certification	13,832	13,832	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6310 Telephone	3,952	3,952	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6360 Propane	148	148	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6520 Supplies	395	395	0	0	0	0	0	0	0 As Subsurface Collection Lines
22-6648 Construction & Excavation Permit	4,940	4,940	0	0	0	0	0	0	0 As Subsurface Collection Lines
<b>Total Underground Repair</b>	<b>\$1,977,708</b>	<b>\$1,977,708</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
					Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Pumps</b>									
26-4101 Regular Salaries - Wages	\$613,302	\$613,302	\$0	\$0	\$0	\$0	\$0	\$0	As Pumpstations-Force Mains
26-4102 Wages Overtime	35,100	35,100	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4103 Wages Double Time	5,940	5,940	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4201 Wages Part Time	21,060	21,060	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4202 Wages - Part Time Overtime	1,080	1,080	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4301 FICA Taxes	51,750	51,750	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4302 Dental Self Insured	10,543	10,543	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4303 Unemployment Insurance	0	0	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4304 Vision	1,755	1,755	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4305 Retirement Health Savings Account	9,274	9,274	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4306 Workers Compensation	20,459	20,459	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4308 Uniforms	3,310	3,310	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4309 Health Savings Account - ER Portion	6,804	6,804	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4310 ACWA Medical Insurance	141,211	141,211	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4311 Life Insurance	1,185	1,185	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4313 AFLAC Administrative fee - ER Portion	0	0	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4314 Long Term Disability - Union	1,297	1,297	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4315 CalPERS Classic ER Contribution	60,627	60,627	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4325 CalPERS PEPPRA ER Contribution	27,306	27,306	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4330 Health Savings Account Admin Fee - ER Portion	114	114	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4610 Gasoline Expense	9,386	9,386	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4620 Diesel Expense	4,446	4,446	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4630 Oil & Lubricants	543	543	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4740 Carbon	11,856	11,856	0	0	0	0	0	0	As Pumpstations-Force Mains
26-4820 Office Supplies	692	692	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6012 Mobile Equipment	494	494	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6041 Buildings	1,020	1,020	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6042 Grounds & Maintenance	25,500	25,500	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6047 Force Mains	26	26	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6048 Luther Pass Pump Station	15,300	15,300	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6051 Pump Stations	34,680	34,680	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6056 Radio Repairs - Replacement	281	281	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6071 Shop Supplies	14,820	14,820	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6073 Small Tools	4,002	4,002	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6075 Safety Equipment - Physicals	4,940	4,940	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6083 Standby Accommodations	14,820	14,820	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6200 Travel - Meetings - Education	4,397	4,397	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6250 Dues - Memberships - Certification	519	519	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6310 Telephone	4,940	4,940	0	0	0	0	0	0	As Pumpstations-Force Mains
26-6520 Supplies	321	321	0	0	0	0	0	0	As Pumpstations-Force Mains
<b>Total Pumps</b>	<b>\$1,165,101</b>	<b>\$1,165,101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Equipment Repair</b>								
28-4101 Regular Salaries - Wages	\$168,006	\$73,404	\$50,772	\$43,830	\$0	\$0	\$0	\$0 As General Plant
28-4102 Wages Overtime	10,800	4,719	3,264	2,818	0	0	0	0 As General Plant
28-4103 Wages Double Time	162	71	49	42	0	0	0	0 As General Plant
28-4201 Wages - Part Time	9,720	4,247	2,937	2,536	0	0	0	0 As General Plant
28-4301 FICA Taxes	14,434	6,306	4,362	3,766	0	0	0	0 As General Plant
28-4302 Dental Self Insured	2,636	1,152	797	688	0	0	0	0 As General Plant
28-4304 Vision	439	192	133	114	0	0	0	0 As General Plant
28-4305 Retirement Health Savings Account	2,319	1,013	701	605	0	0	0	0 As General Plant
28-4306 Workers Compensation	5,700	2,490	1,723	1,487	0	0	0	0 As General Plant
28-4308 Uniforms	642	281	194	168	0	0	0	0 As General Plant
28-4309 Health Savings Account - ER Portion	1,404	613	424	366	0	0	0	0 As General Plant
28-4310 ACWA Medical Insurance	33,418	14,601	10,099	8,718	0	0	0	0 As General Plant
28-4311 Life Insurance	291	127	88	76	0	0	0	0 As General Plant
28-4314 Long Term Disability - Union	327	143	99	85	0	0	0	0 As General Plant
28-4315 CalPERS Classic ER Contribution	33,005	14,420	9,974	8,611	0	0	0	0 As General Plant
28-4325 CalPERS PEPRA ER Contribution	3,454	1,509	1,044	901	0	0	0	0 As General Plant
28-4330 Health Savings Account Admin Fee - ER Portion	19	8	6	5	0	0	0	0 As General Plant
28-4610 Gasoline Expense	988	432	299	258	0	0	0	0 As General Plant
28-4620 Diesel Expense	988	432	299	258	0	0	0	0 As General Plant
28-4630 Oil & Lubricants	4,446	1,943	1,344	1,160	0	0	0	0 As General Plant
28-4820 Office Supplies	2,470	1,079	746	644	0	0	0	0 As General Plant
28-6011 Automotive	40,139	17,537	12,130	10,472	0	0	0	0 As General Plant
28-6012 Mobile Equipment	198	86	60	52	0	0	0	0 As General Plant
28-6013 Generators	7,904	3,453	2,389	2,062	0	0	0	0 As General Plant
28-6030 Service Contracts	10,473	4,576	3,165	2,732	0	0	0	0 As General Plant
28-6071 Shop Supplies	3,952	1,727	1,194	1,031	0	0	0	0 As General Plant
28-6073 Small Tools	1,482	648	448	387	0	0	0	0 As General Plant
28-6075 Safety Equipment - Physicals	593	259	179	155	0	0	0	0 As General Plant
28-6200 Travel - Meetings - Education	1,037	453	314	271	0	0	0	0 As General Plant
28-6250 Dues - Memberships - Certification	198	86	60	52	0	0	0	0 As General Plant
28-6520 Supplies	198	86	60	52	0	0	0	0 As General Plant
<b>Total Equipment Repair</b>	<b>\$361,842</b>	<b>\$158,093</b>	<b>\$109,350</b>	<b>\$94,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
						Customer Billing Units (BU)	Customer Srcv Acct. (WCA)			
<b>Laboratory</b>										
32-4101 Regular Salaries - Wages	\$276,206	\$0	\$151,995	\$124,210	\$0	\$0	\$0	\$0	\$0	55% (BOD)/ 45% (SS)
32-4102 Wages Overtime	10,260	0	5,646	4,614	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4103 Wages Double Time	2,970	0	1,634	1,336	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4201 Wages - Part Time	34,236	0	18,840	15,396	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4202 Wages - Part Time Overtime	216	0	119	97	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4203 Wages - Part Time Double Time	108	0	59	49	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4301 FICA Taxes	24,786	0	13,640	11,146	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4302 Dental Self Insured	4,393	0	2,417	1,976	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4304 Vision	731	0	402	329	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4305 Retirement Health Savings Account	4,449	0	2,448	2,001	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4306 Workers Compensation	5,067	0	2,788	2,278	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4308 Uniforms	593	0	326	267	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4309 Health Savings Account - ER Portion	4,104	0	2,258	1,846	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4310 ACWA Medical Insurance	38,337	0	21,097	17,240	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4311 Life Insurance	594	0	327	267	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4312 Long Term Disability - Management	490	0	270	220	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4313 AFLAC Administrative fee - ER Portion	0	0	0	0	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4314 Long Term Disability - Union	437	0	240	196	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4315 CalPERS Classic ER Contribution	37,237	0	20,491	16,745	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4325 CalPERS PEPRER Contribution	11,225	0	6,177	5,048	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4330 Health Savings Account Admin Fee - ER Portion	77	0	42	34	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4405 Contractual Services	2,717	0	1,495	1,222	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4610 Gasoline Expense	1,680	0	924	755	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4760 Laboratory Supplies	31,617	0	17,399	14,218	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4790 Other Supplies	988	0	544	444	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4810 Postage Expenses	1,235	0	680	555	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-4820 Office Supplies	1,976	0	1,087	889	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6025 Laboratory Equipment	5,928	0	3,262	2,666	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6030 Service Contracts	3,162	0	1,740	1,422	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6041 Buildings	510	0	281	229	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6042 Grounds & Maintenance	102	0	56	46	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6056 Radio Repairs - Replacement	153	0	84	69	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6075 Safety Equipment - Physicals	790	0	435	355	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6110 Monitoring	29,641	0	16,311	13,330	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6200 Travel - Meetings - Education	4,570	0	2,515	2,055	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6250 Dues - Memberships - Certification	3,344	0	1,840	1,504	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6520 Supplies	99	0	54	44	0	0	0	0	0	55% (BOD)/ 45% (SS)
32-6650 Regulatory Operating Permits	3,557	0	1,957	1,600	0	0	0	0	0	55% (BOD)/ 45% (SS)
<b>Total Laboratory</b>	<b>\$548,582</b>	<b>\$0</b>	<b>\$301,883</b>	<b>\$246,699</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

South Tahoe PUD  
Sewer Utility  
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Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Customer Related						Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Weighted for:				
						Customer Billing Units (BU)	Customer Svc Acct. (WCA)			
<b>Water Reuse</b>										
34-4101 Regular Salaries - Wages	\$259,434	\$259,434	\$0	\$0	\$0	\$0	\$0	\$0	100% (VOL)	
34-4102 Wages Overtime	17,280	17,280	0	0	0	0	0	0	100% (VOL)	
34-4103 Wages Double Time	1,080	1,080	0	0	0	0	0	0	100% (VOL)	
34-4201 Wages - Part Time	19,440	19,440	0	0	0	0	0	0	100% (VOL)	
34-4202 Wages - Part Time Overtime	0	0	0	0	0	0	0	0	100% (VOL)	
34-4301 FICA Taxes	22,738	22,738	0	0	0	0	0	0	100% (VOL)	
34-4302 Dental Self Insured	5,272	5,272	0	0	0	0	0	0	100% (VOL)	
34-4304 Vision	878	878	0	0	0	0	0	0	100% (VOL)	
34-4305 Retirement Health Savings Account	4,636	4,636	0	0	0	0	0	0	100% (VOL)	
34-4306 Workers Compensation	7,143	7,143	0	0	0	0	0	0	100% (VOL)	
34-4308 Uniforms	988	988	0	0	0	0	0	0	100% (VOL)	
34-4309 Health Savings Account - ER Portion	2,592	2,592	0	0	0	0	0	0	100% (VOL)	
34-4310 ACWA Medical Insurance	56,143	56,143	0	0	0	0	0	0	100% (VOL)	
34-4311 Life Insurance	584	584	0	0	0	0	0	0	100% (VOL)	
34-4312 Long Term Disability - Management	0	0	0	0	0	0	0	0	100% (VOL)	
34-4314 Long Term Disability - Union	621	621	0	0	0	0	0	0	100% (VOL)	
34-4315 CalPERS Classic ER Contribution	0	0	0	0	0	0	0	0	100% (VOL)	
34-4325 CalPERS PEPRA ER Contribution	18,773	18,773	0	0	0	0	0	0	100% (VOL)	
34-4330 Health Savings Account Admin Fee - ER Portion	38	38	0	0	0	0	0	0	100% (VOL)	
34-4405 Contractual Services	14,845	14,845	0	0	0	0	0	0	100% (VOL)	
34-4475 Legal - Special Projects	494	494	0	0	0	0	0	0	100% (VOL)	
34-4476 Legal Litigation Confidential	0	0	0	0	0	0	0	0	100% (VOL)	
34-4480 Legal - Regular	988	988	0	0	0	0	0	0	100% (VOL)	
34-4610 Gasoline Expense	9,880	9,880	0	0	0	0	0	0	100% (VOL)	
34-4620 Diesel Expense	14,820	14,820	0	0	0	0	0	0	100% (VOL)	
34-4630 Oil & Lubricants	1,186	1,186	0	0	0	0	0	0	100% (VOL)	
34-4790 Other Supplies	6,916	6,916	0	0	0	0	0	0	100% (VOL)	
34-4820 Office Supplies	790	790	0	0	0	0	0	0	100% (VOL)	
34-5010 Land and Buildings	0	0	0	0	0	0	0	0	100% (VOL)	
34-5020 Equipment Rental - Lease	19,761	19,761	0	0	0	0	0	0	100% (VOL)	
34-6042 Grounds & Maintenance	61,201	61,201	0	0	0	0	0	0	100% (VOL)	
34-6047 Force Mains	8,160	8,160	0	0	0	0	0	0	100% (VOL)	
34-6051 Pump Stations	4,080	4,080	0	0	0	0	0	0	100% (VOL)	
34-6071 Shop Supplies	510	510	0	0	0	0	0	0	100% (VOL)	
34-6073 Small Tools	2,040	2,040	0	0	0	0	0	0	100% (VOL)	
34-6075 Safety Equipment - Physicals	2,618	2,618	0	0	0	0	0	0	100% (VOL)	
34-6200 Travel - Meetings - Education	1,877	1,877	0	0	0	0	0	0	100% (VOL)	
34-6250 Dues - Memberships - Certification	2,423	2,423	0	0	0	0	0	0	100% (VOL)	
34-6310 Telephone	7,509	7,509	0	0	0	0	0	0	100% (VOL)	
34-6360 Propane	6,422	6,422	0	0	0	0	0	0	100% (VOL)	
34-6520 Supplies	494	494	0	0	0	0	0	0	100% (VOL)	
34-6649 Fish	0	0	0	0	0	0	0	0	100% (VOL)	
34-6650 Regulatory Operating Permits	53,354	53,354	0	0	0	0	0	0	100% (VOL)	
34-6651 Land Taxes	39,614	39,614	0	0	0	0	0	0	100% (VOL)	
34-8224 Fencing, Water Reuse	0	0	0	0	0	0	0	0	100% (VOL)	
34-8301 Alfalfa Field Rehabilitation	0	0	0	0	0	0	0	0	100% (VOL)	
<b>Total Water Reuse</b>	<b>\$677,623</b>	<b>\$677,623</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



South Tahoe PUD  
 Sewer Utility  
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 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Customer Related							Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Weighted for:					
						Customer Billing Units (BU)	Customer Srvc Acct. (WCA)				
<b>Administration</b>											
40-4101 Regular Salaries - Wages	\$424,935	\$185,659	\$128,416	\$110,860	\$0	\$0	\$0	\$0	\$0	As Plant Before General	
40-4102 Wages Overtime	84	37	25	22	0	0	0	0	0	As Plant Before General	
40-4301 FICA Taxes	26,448	11,556	7,993	6,900	0	0	0	0	0	As Plant Before General	
40-4302 Dental Self Insured	4,086	1,785	1,235	1,066	0	0	0	0	0	As Plant Before General	
40-4304 Vision	680	297	206	177	0	0	0	0	0	As Plant Before General	
40-4305 Retirement Health Savings Account	4,521	1,975	1,366	1,179	0	0	0	0	0	As Plant Before General	
40-4306 Workers Compensation	2,281	997	689	595	0	0	0	0	0	As Plant Before General	
40-4309 Health Savings Account - ER Portion	1,998	873	604	521	0	0	0	0	0	As Plant Before General	
40-4310 ACWA Medical Insurance	26,307	11,494	7,950	6,863	0	0	0	0	0	As Plant Before General	
40-4311 Life Insurance	609	266	184	159	0	0	0	0	0	As Plant Before General	
40-4312 Long Term Disability - Management	1,246	544	377	325	0	0	0	0	0	As Plant Before General	
40-4313 AFLAC Administrative fee - ER Portion	54	24	16	14	0	0	0	0	0	As Plant Before General	
40-4314 Long Term Disability - Union	109	47	33	28	0	0	0	0	0	As Plant Before General	
40-4315 CalPERS Classic ER Contribution	41,059	17,939	12,408	10,712	0	0	0	0	0	As Plant Before General	
40-4325 CalPERS PEPPRA ER Contribution	9,015	3,939	2,724	2,352	0	0	0	0	0	As Plant Before General	
40-4330 Health Savings Account Admin Fee - ER Portion	38	17	11	10	0	0	0	0	0	As Plant Before General	
40-4405 Contractual Services	53,650	23,440	16,213	13,997	0	0	0	0	0	As Plant Before General	
40-4475 Legal - Special Projects	1,976	863	597	516	0	0	0	0	0	As Plant Before General	
40-4476 Legal Litigation Confidential	0	0	0	0	0	0	0	0	0	As Plant Before General	
40-4480 Legal - Regular	494	216	149	129	0	0	0	0	0	As Plant Before General	
40-4610 Gasoline Expense	1,087	475	328	284	0	0	0	0	0	As Plant Before General	
40-4820 Office Supplies	1,778	777	537	464	0	0	0	0	0	As Plant Before General	
40-4920 Printing	99	43	30	26	0	0	0	0	0	As Plant Before General	
40-6030 Service Contracts	988	432	299	258	0	0	0	0	0	As Plant Before General	
40-6075 Safety Equipment - Physicals	99	43	30	26	0	0	0	0	0	As Plant Before General	
40-6200 Travel - Meetings - Education	1,487	650	449	388	0	0	0	0	0	As Plant Before General	
40-6250 Dues - Memberships - Certification	741	324	224	193	0	0	0	0	0	As Plant Before General	
40-6520 Supplies	1,235	540	373	322	0	0	0	0	0	As Plant Before General	
40-6621 Incentive & Recognition Program	4,594	2,007	1,388	1,199	0	0	0	0	0	As Plant Before General	
40-8286 Replace Copier Admin	0	0	0	0	0	0	0	0	0	As Plant Before General	
<b>Total Administration</b>	<b>\$611,697</b>	<b>\$267,257</b>	<b>\$184,856</b>	<b>\$159,583</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Board of Directors</b>											
42-4101 Regular Salaries - Wages	\$12,960	\$5,662	\$3,917	\$3,381	\$0	\$0	\$0	\$0	\$0	As Plant Before General	
42-4301 FICA Taxes	991	433	300	259	0	0	0	0	0	As Plant Before General	
42-4302 Dental Self Insured	4,393	1,919	1,328	1,146	0	0	0	0	0	As Plant Before General	
42-4304 Vision	731	320	221	191	0	0	0	0	0	As Plant Before General	
42-4306 Workers Compensation	97	42	29	25	0	0	0	0	0	As Plant Before General	
42-4310 ACWA Medical Insurance	67,370	29,435	20,360	17,576	0	0	0	0	0	As Plant Before General	
42-4311 Life Insurance	129	57	39	34	0	0	0	0	0	As Plant Before General	
42-4315 CalPERS Classic ER Contribution	0	0	0	0	0	0	0	0	0	As Plant Before General	
42-4475 Legal - Special Projects	247	108	75	64	0	0	0	0	0	As Plant Before General	
42-4480 Legal - Regular	24,701	10,792	7,465	6,444	0	0	0	0	0	As Plant Before General	
42-4820 Office Supplies	939	410	284	245	0	0	0	0	0	As Plant Before General	
42-6200 Travel - Meetings - Education	247	108	75	64	0	0	0	0	0	As Plant Before General	
42-6250 Dues - Memberships - Certification	26,035	11,375	7,868	6,792	0	0	0	0	0	As Plant Before General	
42-6520 Supplies	247	108	75	64	0	0	0	0	0	As Plant Before General	
42-6610 Election Expense	0	0	0	0	0	0	0	0	0	As Plant Before General	
42-8289 Boardroom Security Improvements	0	0	0	0	0	0	0	0	0	As Plant Before General	
<b>Total Board of Directors</b>	<b>\$139,087</b>	<b>\$60,769</b>	<b>\$42,033</b>	<b>\$36,286</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

South Tahoe PUD  
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 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for: Customer Billing Units (BU)			
<b>Human Resources</b>								
44-4101 Regular Salaries - Wages	\$150,687	\$65,837	\$45,538	\$39,312	\$0	\$0	\$0	\$0 As Plant Before General
44-4102 Wages Overtime	270	118	82	70	0	0	0	0 As Plant Before General
44-4301 FICA Taxes	11,038	4,822	3,336	2,880	0	0	0	0 As Plant Before General
44-4302 Dental Self Insured	2,063	901	623	538	0	0	0	0 As Plant Before General
44-4304 Vision	442	193	134	115	0	0	0	0 As Plant Before General
44-4305 Retirement Health Savings Account	2,285	998	691	596	0	0	0	0 As Plant Before General
44-4306 Workers Compensation	1,122	490	339	293	0	0	0	0 As Plant Before General
44-4309 Health Savings Account - ER Portion	2,592	1,132	783	676	0	0	0	0 As Plant Before General
44-4310 ACWA Medical Insurance	24,902	10,880	7,525	6,496	0	0	0	0 As Plant Before General
44-4311 Life Insurance	555	243	168	145	0	0	0	0 As Plant Before General
44-4312 Long Term Disability - Management	545	238	165	142	0	0	0	0 As Plant Before General
44-4313 AFLAC Administrative fee - ER Portion	27	12	8	7	0	0	0	0 As Plant Before General
44-4314 Long Term Disability - Union	109	47	33	28	0	0	0	0 As Plant Before General
44-4315 CalPERS Classic ER Contribution	25,993	11,357	7,855	6,781	0	0	0	0 As Plant Before General
44-4325 CalPERS PEPRAs ER Contribution	3,955	1,728	1,195	1,032	0	0	0	0 As Plant Before General
44-4330 Health Savings Account Admin Fee - ER Portion	38	17	11	10	0	0	0	0 As Plant Before General
44-4405 Contractual Services	24,701	10,792	7,465	6,444	0	0	0	0 As Plant Before General
44-4445 Personnel Legal	9,880	4,317	2,986	2,578	0	0	0	0 As Plant Before General
44-4810 Postage Expenses	74	32	22	19	0	0	0	0 As Plant Before General
44-4820 Office Supplies	1,087	475	328	284	0	0	0	0 As Plant Before General
44-4830 Subscription Expense	124	54	37	32	0	0	0	0 As Plant Before General
44-4920 Printing	99	43	30	26	0	0	0	0 As Plant Before General
44-4930 Ads-Legal Notices	7,435	3,248	2,247	1,940	0	0	0	0 As Plant Before General
44-6030 Service Contracts	10,177	4,446	3,075	2,655	0	0	0	0 As Plant Before General
44-6075 Safety Equipment - Physicals	2,519	1,101	761	657	0	0	0	0 As Plant Before General
44-6079 Safety Programs	29,690	12,972	8,972	7,746	0	0	0	0 As Plant Before General
44-6200 Travel - Meetings - Education	4,051	1,770	1,224	1,057	0	0	0	0 As Plant Before General
44-6225 Staff Development	12,548	5,482	3,792	3,274	0	0	0	0 As Plant Before General
44-6250 Dues - Memberships - Certification	889	389	269	232	0	0	0	0 As Plant Before General
44-6520 Supplies	49	22	15	13	0	0	0	0 As Plant Before General
44-6670 Personnel Expense	1,803	788	545	470	0	0	0	0 As Plant Before General
<b>Total Human Resources</b>	<b>\$331,749</b>	<b>\$144,945</b>	<b>\$100,255</b>	<b>\$86,549</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
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	Total Expenses FY 2025	Customer Related						Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Weighted for:				
					Customer Billing Units (BU)	Customer Srcv Acct. (WCA)				
<b>Public Affairs/Water Conservation</b>										
46-4101 Regular Salaries - Wages	\$127,189	\$0	\$0	\$0	\$127,189	\$0	\$0	\$0	\$0	100% (AC)
46-4301 FICA Taxes	11,796	0	0	0	11,796	0	0	0	0	100% (AC)
46-4302 Dental Self Insured	1,757	0	0	0	1,757	0	0	0	0	100% (AC)
46-4304 Vision	293	0	0	0	293	0	0	0	0	100% (AC)
46-4305 Retirement Health Savings Account	2,091	0	0	0	2,091	0	0	0	0	100% (AC)
46-4306 Workers Compensation	946	0	0	0	946	0	0	0	0	100% (AC)
46-4309 Health Savings Account - ER Portion	1,296	0	0	0	1,296	0	0	0	0	100% (AC)
46-4310 ACWA Medical Insurance	25,504	0	0	0	25,504	0	0	0	0	100% (AC)
46-4311 Life Insurance	311	0	0	0	311	0	0	0	0	100% (AC)
46-4312 Long Term Disability - Management	475	0	0	0	475	0	0	0	0	100% (AC)
46-4314 Long Term Disability - Union	109	0	0	0	109	0	0	0	0	100% (AC)
46-4315 CalPERS Classic ER Contribution	34,899	0	0	0	34,899	0	0	0	0	100% (AC)
46-4330 Health Savings Account Admin Fee - ER Portion	19	0	0	0	19	0	0	0	0	100% (AC)
46-4405 Contractual Services	1,902	0	0	0	1,902	0	0	0	0	100% (AC)
46-4610 Gasoline Expense	0	0	0	0	0	0	0	0	0	100% (AC)
46-4810 Postage Expenses	5,928	0	0	0	5,928	0	0	0	0	100% (AC)
46-4820 Office Supplies	741	0	0	0	741	0	0	0	0	100% (AC)
46-4920 Printing	988	0	0	0	988	0	0	0	0	100% (AC)
46-6075 Safety Equipment - Physicals	99	0	0	0	99	0	0	0	0	100% (AC)
46-6200 Travel - Meetings - Education	2,470	0	0	0	2,470	0	0	0	0	100% (AC)
46-6250 Dues - Memberships - Certification	815	0	0	0	815	0	0	0	0	100% (AC)
46-6520 Supplies	99	0	0	0	99	0	0	0	0	100% (AC)
46-6620 Public Relation Expense	30,876	0	0	0	30,876	0	0	0	0	100% (AC)
<b>Total Public Affairs/Water Conservation</b>	<b>\$250,603</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,603</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

South Tahoe PUD  
 Sewer Utility  
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 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related			Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Customer Billing Units (BU)	Customer Srcv Acct. (WCA)			
<b>Finance</b>									
50-4101 Regular Salaries - Wages	\$270,450	\$118,163	\$81,731	\$70,557	\$0	\$0	\$0	\$0	\$0 As Plant Before General
50-4102 Wages Overtime	5,400	2,359	1,632	1,409	0	0	0	0	0 As Plant Before General
50-4103 Wages Double Time	0	0	0	0	0	0	0	0	0 As Plant Before General
50-4201 Wages - Part Time	0	0	0	0	0	0	0	0	0 As Plant Before General
50-4202 Wages - Part Time Overtime	0	0	0	0	0	0	0	0	0 As Plant Before General
50-4301 FICA Taxes	19,497	8,519	5,892	5,087	0	0	0	0	0 As Plant Before General
50-4302 Dental Self Insured	3,514	1,535	1,062	917	0	0	0	0	0 As Plant Before General
50-4304 Vision	585	256	177	153	0	0	0	0	0 As Plant Before General
50-4305 Retirement Health Savings Account	4,330	1,892	1,308	1,130	0	0	0	0	0 As Plant Before General
50-4306 Workers Compensation	2,002	875	605	522	0	0	0	0	0 As Plant Before General
50-4309 Health Savings Account - ER Portion	0	0	0	0	0	0	0	0	0 As Plant Before General
50-4310 ACWA Medical Insurance	26,734	11,681	8,079	6,975	0	0	0	0	0 As Plant Before General
50-4311 Life Insurance	586	256	177	153	0	0	0	0	0 As Plant Before General
50-4312 Long Term Disability - Management	726	317	219	189	0	0	0	0	0 As Plant Before General
50-4313 AFLAC Administrative fee - ER Portion	27	12	8	7	0	0	0	0	0 As Plant Before General
50-4314 Long Term Disability - Union	311	136	94	81	0	0	0	0	0 As Plant Before General
50-4315 CalPERS Classic ER Contribution	30,793	13,454	9,306	8,033	0	0	0	0	0 As Plant Before General
50-4325 CalPERS PEPRA ER Contribution	11,437	4,997	3,456	2,984	0	0	0	0	0 As Plant Before General
50-4330 Health Savings Account Admin Fee - ER Portion	0	0	0	0	0	0	0	0	0 As Plant Before General
50-4405 Contractual Services	2,470	1,079	746	644	0	0	0	0	0 As Plant Before General
50-4440 Advisory	50,389	22,016	15,228	13,146	0	0	0	0	0 As Plant Before General
50-4470 Auditing	28,949	12,648	8,749	7,552	0	0	0	0	0 As Plant Before General
50-4475 Legal - Special Projects	247	108	75	64	0	0	0	0	0 As Plant Before General
50-4480 Legal - Regular	494	216	149	129	0	0	0	0	0 As Plant Before General
50-4810 Postage Expenses	49	22	15	13	0	0	0	0	0 As Plant Before General
50-4820 Office Supplies	741	324	224	193	0	0	0	0	0 As Plant Before General
50-4830 Subscription Expense	420	183	127	110	0	0	0	0	0 As Plant Before General
50-4920 Printing	692	302	209	180	0	0	0	0	0 As Plant Before General
50-4930 Ads-Legal Notices	296	130	90	77	0	0	0	0	0 As Plant Before General
50-6027 Office Equipment Repair	74	32	22	19	0	0	0	0	0 As Plant Before General
50-6030 Service Contracts	1,927	842	582	503	0	0	0	0	0 As Plant Before General
50-6075 Safety Equipment - Physicals	99	43	30	26	0	0	0	0	0 As Plant Before General
50-6200 Travel - Meetings - Education	2,322	1,014	702	606	0	0	0	0	0 As Plant Before General
50-6230 Tuition & Reimbursement Program	0	0	0	0	0	0	0	0	0 As Plant Before General
50-6250 Dues - Memberships - Certification	133	58	40	35	0	0	0	0	0 As Plant Before General
50-6520 Supplies	198	86	60	52	0	0	0	0	0 As Plant Before General
50-8769 Replace ERP System	0	0	0	0	0	0	0	0	0 As Plant Before General
<b>Total Finance</b>	<b>\$465,894</b>	<b>\$203,554</b>	<b>\$140,794</b>	<b>\$121,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
 Sewer Utility  
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 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Accounting</b>								
52-4101 Regular Salaries - Wages	\$220,600	\$96,382	\$66,666	\$57,551	\$0	\$0	\$0	\$0 As Plant Before General
52-4102 Wages Overtime	5,400	2,359	1,632	1,409	0	0	0	0 As Plant Before General
52-4201 Wages - Part Time	6,480	2,831	1,958	1,691	0	0	0	0 As Plant Before General
52-4301 FICA Taxes	17,784	7,770	5,374	4,640	0	0	0	0 As Plant Before General
52-4302 Dental Self Insured	3,514	1,535	1,062	917	0	0	0	0 As Plant Before General
52-4304 Vision	585	256	177	153	0	0	0	0 As Plant Before General
52-4305 Retirement Health Savings Account	3,834	1,675	1,159	1,000	0	0	0	0 As Plant Before General
52-4306 Workers Compensation	1,708	746	516	446	0	0	0	0 As Plant Before General
52-4309 Health Savings Account - ER Portion	702	307	212	183	0	0	0	0 As Plant Before General
52-4310 ACWA Medical Insurance	47,587	20,791	14,381	12,415	0	0	0	0 As Plant Before General
52-4311 Life Insurance	522	228	158	136	0	0	0	0 As Plant Before General
52-4312 Long Term Disability - Management	527	230	159	137	0	0	0	0 As Plant Before General
52-4313 AFLAC Administrative fee - ER Portion	54	24	16	14	0	0	0	0 As Plant Before General
52-4314 Long Term Disability - Union	327	143	99	85	0	0	0	0 As Plant Before General
52-4315 CalPERS Classic ER Contribution	44,872	19,605	13,560	11,706	0	0	0	0 As Plant Before General
52-4325 CalPERS PEPRA ER Contribution	4,639	2,027	1,402	1,210	0	0	0	0 As Plant Before General
52-4330 Health Savings Account Admin Fee - ER Portion	19	8	6	5	0	0	0	0 As Plant Before General
52-4405 Contractual Services	34,378	15,020	10,389	8,969	0	0	0	0 As Plant Before General
52-4440 Advisory	346	151	105	90	0	0	0	0 As Plant Before General
52-4810 Postage Expenses	25	11	7	6	0	0	0	0 As Plant Before General
52-4820 Office Supplies	1,927	842	582	503	0	0	0	0 As Plant Before General
52-4830 Subscription Expense	272	119	82	71	0	0	0	0 As Plant Before General
52-4930 Ads-Legal Notices	0	0	0	0	0	0	0	0 As Plant Before General
52-6075 Safety Equipment - Physicals	99	43	30	26	0	0	0	0 As Plant Before General
52-6200 Travel - Meetings - Education	3,705	1,619	1,120	967	0	0	0	0 As Plant Before General
52-6250 Dues - Memberships - Certification	74	32	22	19	0	0	0	0 As Plant Before General
52-6520 Supplies	198	86	60	52	0	0	0	0 As Plant Before General
52-6709 Loan Principal Payment	0	0	0	0	0	0	0	0 As Plant Before General
52-6710 Interest Expense	0	0	0	0	0	0	0	0 As Plant Before General
52-6730 Fiscal Agent Fees	23,762	10,382	7,181	6,199	0	0	0	0 As Plant Before General
52-6731 SRF Service Charge Fee	54,249	23,702	16,394	14,153	0	0	0	0 As Plant Before General
<b>Total Accounting</b>	<b>\$478,188</b>	<b>\$208,925</b>	<b>\$144,510</b>	<b>\$124,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
Sewer Utility  
Functionalization and Classification  
Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Purchasing</b>								
54-4101 Regular Salaries - Wages	\$125,007	\$54,617	\$37,777	\$32,613	\$0	\$0	\$0	\$0 As Plant Before General
54-4102 Wages Overtime	378	165	114	99	0	0	0	0 As Plant Before General
54-4301 FICA Taxes	9,563	4,178	2,890	2,495	0	0	0	0 As Plant Before General
54-4302 Dental Self Insured	1,757	768	531	458	0	0	0	0 As Plant Before General
54-4304 Vision	293	128	88	76	0	0	0	0 As Plant Before General
54-4305 Retirement Health Savings Account	2,103	919	635	549	0	0	0	0 As Plant Before General
54-4306 Workers Compensation	921	402	278	240	0	0	0	0 As Plant Before General
54-4308 Uniforms	99	43	30	26	0	0	0	0 As Plant Before General
54-4309 Health Savings Account - ER Portion	1,404	613	424	366	0	0	0	0 As Plant Before General
54-4310 ACWA Medical Insurance	22,724	9,928	6,867	5,928	0	0	0	0 As Plant Before General
54-4311 Life Insurance	266	116	80	69	0	0	0	0 As Plant Before General
54-4312 Long Term Disability - Management	480	210	145	125	0	0	0	0 As Plant Before General
54-4313 AFLAC Administrative fee - ER Portion	27	12	8	7	0	0	0	0 As Plant Before General
54-4314 Long Term Disability - Union	109	47	33	28	0	0	0	0 As Plant Before General
54-4315 CalPERS Classic ER Contribution	33,901	14,812	10,245	8,844	0	0	0	0 As Plant Before General
54-4330 Health Savings Account Admin Fee - ER Portion	19	8	6	5	0	0	0	0 As Plant Before General
54-4405 Contractual Services	0	0	0	0	0	0	0	0 As Plant Before General
54-4440 Advisory	99	43	30	26	0	0	0	0 As Plant Before General
54-4480 Legal - Regular	346	151	105	90	0	0	0	0 As Plant Before General
54-4610 Gasoline Expense	247	108	75	64	0	0	0	0 As Plant Before General
54-4620 Diesel Expense	74	32	22	19	0	0	0	0 As Plant Before General
54-4810 Postage Expenses	25	11	7	6	0	0	0	0 As Plant Before General
54-4820 Office Supplies	642	281	194	168	0	0	0	0 As Plant Before General
54-4830 Subscription Expense	25	11	7	6	0	0	0	0 As Plant Before General
54-4930 Ads-Legal Notices	99	43	30	26	0	0	0	0 As Plant Before General
54-6030 Service Contracts	1,324	578	400	345	0	0	0	0 As Plant Before General
54-6072 Janitorial Supplies	4,940	2,158	1,493	1,289	0	0	0	0 As Plant Before General
54-6074 Janitorial Services	25,590	11,181	7,733	6,676	0	0	0	0 As Plant Before General
54-6075 Safety Equipment - Physicals	99	43	30	26	0	0	0	0 As Plant Before General
54-6200 Travel - Meetings - Education	1,714	749	518	447	0	0	0	0 As Plant Before General
54-6250 Dues - Memberships - Certification	74	32	22	19	0	0	0	0 As Plant Before General
54-6520 Supplies	49	22	15	13	0	0	0	0 As Plant Before General
<b>Total Purchasing</b>	<b>\$234,398</b>	<b>\$102,411</b>	<b>\$70,836</b>	<b>\$61,151</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Information Technology</b>								
56-4101 Regular Salaries - Wages	\$340,952	\$148,966	\$103,036	\$88,950	\$0	\$0	\$0	\$0 As Plant Before General
56-4102 Wages Overtime	8,100	3,539	2,448	2,113	0	0	0	0 As Plant Before General
56-4103 Wages Double Time	0	0	0	0	0	0	0	0 As Plant Before General
56-4301 FICA Taxes	26,049	11,381	7,872	6,796	0	0	0	0 As Plant Before General
56-4302 Dental Self Insured	4,393	1,919	1,328	1,146	0	0	0	0 As Plant Before General
56-4304 Vision	731	320	221	191	0	0	0	0 As Plant Before General
56-4305 Retirement Health Savings Account	4,738	2,070	1,432	1,236	0	0	0	0 As Plant Before General
56-4306 Workers Compensation	2,576	1,125	778	672	0	0	0	0 As Plant Before General
56-4309 Health Savings Account - ER Portion	2,592	1,132	783	676	0	0	0	0 As Plant Before General
56-4310 ACWA Medical Insurance	53,523	23,385	16,175	13,963	0	0	0	0 As Plant Before General
56-4311 Life Insurance	653	285	197	170	0	0	0	0 As Plant Before General
56-4312 Long Term Disability - Management	594	259	179	155	0	0	0	0 As Plant Before General
56-4313 AFLAC Administrative fee - ER Portion	27	12	8	7	0	0	0	0 As Plant Before General
56-4314 Long Term Disability - Union	437	191	132	114	0	0	0	0 As Plant Before General
56-4315 CalPERS Classic ER Contribution	46,560	20,343	14,071	12,147	0	0	0	0 As Plant Before General
56-4325 CalPERS PEPRA ER Contribution	12,742	5,567	3,851	3,324	0	0	0	0 As Plant Before General
56-4330 Health Savings Account Admin Fee - ER Portion	38	17	11	10	0	0	0	0 As Plant Before General
56-4405 Contractual Services	32,111	14,030	9,704	8,377	0	0	0	0 As Plant Before General
56-4810 Postage Expenses	74	32	22	19	0	0	0	0 As Plant Before General
56-4820 Office Supplies	2,964	1,295	896	773	0	0	0	0 As Plant Before General
56-4830 Subscription Expense	173	76	52	45	0	0	0	0 As Plant Before General
56-4840 District Computer Supplies	31,617	13,814	9,555	8,248	0	0	0	0 As Plant Before General
56-4845 Computer Purchases	43,819	19,145	13,242	11,432	0	0	0	0 As Plant Before General
56-6030 Service Contracts	285,706	124,828	86,341	74,537	0	0	0	0 As Plant Before General
56-6075 Safety Equipment - Physicals	198	86	60	52	0	0	0	0 As Plant Before General
56-6200 Travel - Meetings - Education	14,820	6,475	4,479	3,866	0	0	0	0 As Plant Before General
56-6230 Tuition & Reimbursement Program	0	0	0	0	0	0	0	0 As Plant Before General
56-6250 Dues - Memberships - Certification	840	367	254	219	0	0	0	0 As Plant Before General
56-6310 Telephone	642	281	194	168	0	0	0	0 As Plant Before General
56-6520 Supplies	255	111	77	67	0	0	0	0 As Plant Before General
<b>Total Information Technology</b>	<b>\$917,923</b>	<b>\$401,051</b>	<b>\$277,399</b>	<b>\$239,474</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
					Actual Customer (AC)	Customer Billing Units (BU)			
<b>Customer Service</b>									
60-4101 Regular Salaries - Wages	\$261,915	\$0	\$0	\$0	\$0	\$0	\$261,915	\$0	\$0 100% (WCA)
60-4102 Wages Overtime	3,510	0	0	0	0	0	3,510	0	0 100% (WCA)
60-4103 Wages Double Time	0	0	0	0	0	0	0	0	0 100% (WCA)
60-4301 FICA Taxes	20,305	0	0	0	0	0	20,305	0	0 100% (WCA)
60-4302 Dental Self Insured	5,272	0	0	0	0	0	5,272	0	0 100% (WCA)
60-4303 Unemployment Insurance	0	0	0	0	0	0	0	0	0 100% (WCA)
60-4304 Vision	878	0	0	0	0	0	878	0	0 100% (WCA)
60-4305 Retirement Health Savings Account	5,013	0	0	0	0	0	5,013	0	0 100% (WCA)
60-4306 Workers Compensation	1,965	0	0	0	0	0	1,965	0	0 100% (WCA)
60-4309 Health Savings Account - ER Portion	3,402	0	0	0	0	0	3,402	0	0 100% (WCA)
60-4310 ACWA Medical Insurance	61,608	0	0	0	0	0	61,608	0	0 100% (WCA)
60-4311 Life Insurance	679	0	0	0	0	0	679	0	0 100% (WCA)
60-4312 Long Term Disability - Management	436	0	0	0	0	0	436	0	0 100% (WCA)
60-4313 AFLAC Administrative fee - ER Portion	27	0	0	0	0	0	27	0	0 100% (WCA)
60-4314 Long Term Disability - Union	498	0	0	0	0	0	498	0	0 100% (WCA)
60-4315 CalPERS Classic ER Contribution	20,081	0	0	0	0	0	20,081	0	0 100% (WCA)
60-4325 CalPERS PEPRA ER Contribution	19,530	0	0	0	0	0	19,530	0	0 100% (WCA)
60-4330 Health Savings Account Admin Fee - ER Portion	57	0	0	0	0	0	57	0	0 100% (WCA)
60-4405 Contractual Services	0	0	0	0	0	0	0	0	0 100% (WCA)
60-4475 Legal - Special Projects	1,235	0	0	0	0	0	1,235	0	0 100% (WCA)
60-4476 Legal Litigation Confidential	0	0	0	0	0	0	0	0	0 100% (WCA)
60-4480 Legal - Regular	4,940	0	0	0	0	0	4,940	0	0 100% (WCA)
60-4520 Miscellaneous Liability Claims	1,482	0	0	0	0	0	1,482	0	0 100% (WCA)
60-4521 CSRMA Liability Claims	0	0	0	0	0	0	0	0	0 100% (WCA)
60-4810 Postage Expenses	46,684	0	0	0	0	0	46,684	0	0 100% (WCA)
60-4820 Office Supplies	2,272	0	0	0	0	0	2,272	0	0 100% (WCA)
60-4920 Printing	24,207	0	0	0	0	0	24,207	0	0 100% (WCA)
60-4930 Ads-Legal Notices	1,482	0	0	0	0	0	1,482	0	0 100% (WCA)
60-5020 Equipment Rental - Lease	2,164	0	0	0	0	0	2,164	0	0 100% (WCA)
60-6027 Office Equipment Repair	99	0	0	0	0	0	99	0	0 100% (WCA)
60-6030 Service Contracts	98,803	0	0	0	0	0	98,803	0	0 100% (WCA)
60-6075 Safety Equipment - Physicals	296	0	0	0	0	0	296	0	0 100% (WCA)
60-6200 Travel - Meetings - Education	2,771	0	0	0	0	0	2,771	0	0 100% (WCA)
60-6230 Tuition & Reimbursement Program	0	0	0	0	0	0	0	0	0 100% (WCA)
60-6250 Dues - Memberships - Certification	662	0	0	0	0	0	662	0	0 100% (WCA)
60-6310 Telephone	128	0	0	0	0	0	128	0	0 100% (WCA)
60-6520 Supplies	247	0	0	0	0	0	247	0	0 100% (WCA)
60-6640 Bad Debt Expense	4,940	0	0	0	0	0	4,940	0	0 100% (WCA)
60-8193 Customer Service Remodel	0	0	0	0	0	0	0	0	0 100% (WCA)
<b>Total Customer Service</b>	<b>\$597,588</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$597,588</b>	<b>\$0</b>	<b>\$0</b>



South Tahoe PUD  
 Sewer Utility  
 Functionalization and Classification  
 Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
				Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Inspections</b>								
62-4101 Regular Salaries - Wages	\$220,467	\$220,467	\$0	\$0	\$0	\$0	\$0	As Subsurface Collection Lines
62-4102 Wages Overtime	3,510	3,510	0	0	0	0	0	As Subsurface Collection Lines
62-4301 FICA Taxes	17,134	17,134	0	0	0	0	0	As Subsurface Collection Lines
62-4302 Dental Self Insured	3,514	3,514	0	0	0	0	0	As Subsurface Collection Lines
62-4303 Unemployment Insurance	0	0	0	0	0	0	0	As Subsurface Collection Lines
62-4304 Vision	585	585	0	0	0	0	0	As Subsurface Collection Lines
62-4305 Retirement Health Savings Account	3,091	3,091	0	0	0	0	0	As Subsurface Collection Lines
62-4306 Workers Compensation	2,647	2,647	0	0	0	0	0	As Subsurface Collection Lines
62-4308 Uniforms	741	741	0	0	0	0	0	As Subsurface Collection Lines
62-4309 Health Savings Account - ER Portion	1,404	1,404	0	0	0	0	0	As Subsurface Collection Lines
62-4310 ACWA Medical Insurance	47,587	47,587	0	0	0	0	0	As Subsurface Collection Lines
62-4311 Life Insurance	397	397	0	0	0	0	0	As Subsurface Collection Lines
62-4313 AFLAC Administrative fee - ER Portion	27	27	0	0	0	0	0	As Subsurface Collection Lines
62-4314 Long Term Disability - Union	437	437	0	0	0	0	0	As Subsurface Collection Lines
62-4315 CalPERS Classic ER Contribution	48,054	48,054	0	0	0	0	0	As Subsurface Collection Lines
62-4325 CalPERS PEPRA ER Contribution	3,365	3,365	0	0	0	0	0	As Subsurface Collection Lines
62-4330 Health Savings Account Admin Fee - ER Portion	19	19	0	0	0	0	0	As Subsurface Collection Lines
62-4610 Gasoline Expense	4,249	4,249	0	0	0	0	0	As Subsurface Collection Lines
62-4820 Office Supplies	247	247	0	0	0	0	0	As Subsurface Collection Lines
62-6030 Service Contracts	2,766	2,766	0	0	0	0	0	As Subsurface Collection Lines
62-6071 Shop Supplies	1,482	1,482	0	0	0	0	0	As Subsurface Collection Lines
62-6073 Small Tools	99	99	0	0	0	0	0	As Subsurface Collection Lines
62-6075 Safety Equipment - Physicals	346	346	0	0	0	0	0	As Subsurface Collection Lines
62-6200 Travel - Meetings - Education	494	494	0	0	0	0	0	As Subsurface Collection Lines
62-6250 Dues - Memberships - Certification	1,186	1,186	0	0	0	0	0	As Subsurface Collection Lines
62-6310 Telephone	1,976	1,976	0	0	0	0	0	As Subsurface Collection Lines
62-6520 Supplies	49	49	0	0	0	0	0	As Subsurface Collection Lines
62-7505 Tokay Software Upgrade	0	0	0	0	0	0	0	As Subsurface Collection Lines
<b>Total Inspections</b>	<b>\$365,873</b>	<b>\$365,873</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
Sewer Utility  
Functionalization and Classification  
Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
					Actual Customer (AC)	Weighted for: Customer Billing Units (BU)      Customer Srcv Acct. (WCA)			
<b>Expenses</b>									
<b>Non-Crew</b>									
80-4510 Insurance Expense	343,834	150,225	103,908	89,702	0	0	0	0	0 As Plant Before General
80-4810 Postage Expenses	296	130	90	77	0	0	0	0	0 As Plant Before General
80-5010 Land and Buildings	195,840	85,565	59,183	51,092	0	0	0	0	0 As Plant Before General
80-6075 Safety Equipment - Physicals	2,964	1,295	896	773	0	0	0	0	0 As Plant Before General
80-6310 Telephone	24,701	10,792	7,465	6,444	0	0	0	0	0 As Plant Before General
80-6320 Signal Charges	395	173	119	103	0	0	0	0	0 As Plant Before General
80-6330 Electricity	2,510,581	1,096,900	758,704	654,977	0	0	0	0	0 As Plant Before General
80-6340 Water	0	0	0	0	0	0	0	0	0 As Plant Before General
80-6350 Natural Gas	138,324	60,435	41,802	36,087	0	0	0	0	0 As Plant Before General
80-6360 Propane	0	0	0	0	0	0	0	0	0 As Plant Before General
80-6370 Refuse Disposal	43,473	18,994	13,138	11,342	0	0	0	0	0 As Plant Before General
80-6380 Other Utilities	8,102	3,540	2,448	2,114	0	0	0	0	0 As Plant Before General
80-6410 Miscellaneous Corrections	0	0	0	0	0	0	0	0	0 As Plant Before General
80-6520 Supplies	99	43	30	26	0	0	0	0	0 As Plant Before General
80-6530 Misc. Emergency Incident Expenses	0	0	0	0	0	0	0	0	0 As Plant Before General
80-6631 RDA Tax Transfer	470,302	205,480	142,126	122,695	0	0	0	0	0 As Plant Before General
80-6633 County Administration Fee	172,905	75,544	52,252	45,109	0	0	0	0	0 As Plant Before General
80-6634 Transportation System Mitigation	34,433	15,044	10,406	8,983	0	0	0	0	0 As Plant Before General
80-6635 LAFCO Administrative Costs	16,401	7,166	4,957	4,279	0	0	0	0	0 As Plant Before General
80-6711 Sewer Refunding Debt Cost Amortization	6,669	2,914	2,015	1,740	0	0	0	0	0 As Plant Before General
80-6712 Sewer Refunding Debt Cost Amortization	18,526	8,094	5,598	4,833	0	0	0	0	0 As Plant Before General
80-6717 Sewer Refunding Amortization	(85,687)	(37,437)	(25,895)	(22,355)	0	0	0	0	0 As Plant Before General
80-6740 Street Lighting Expense	474	207	143	124	0	0	0	0	0 As Plant Before General
80-6750 Contingency Fund	148,204	64,752	44,788	38,664	0	0	0	0	0 As Plant Before General
80-6770 Loss on Retired Assets	0	0	0	0	0	0	0	0	0 As Plant Before General
80-6816 Depreciation Expense	0	0	0	0	0	0	0	0	0 As Plant Before General
<b>Total Non-Crew</b>	<b>\$4,050,837</b>	<b>\$1,769,855</b>	<b>\$1,224,173</b>	<b>\$1,056,808</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4100 <b>Additional Labor</b>	315,931	138,034	95,475	82,422	0	0	0	0	0 As Plant Before General
4300 <b>Additional Benefits</b>	346,091	151,211	104,590	90,290	0	0	0	0	0 As Plant Before General
<b>Total Operations &amp; Maintenance Expense</b>	<b>\$20,404,141</b>	<b>\$10,833,351</b>	<b>\$4,679,918</b>	<b>\$4,042,680</b>	<b>\$250,603</b>	<b>\$0</b>	<b>\$597,588</b>	<b>\$0</b>	<b>\$0</b>

South Tahoe PUD  
Sewer Utility  
Functionalization and Classification  
Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Customer Related						Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Volume (VOL)	Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Weighted for:				
						Customer Billing Units (BU)	Customer Srcv Acct. (WCA)			
<b>Rate Funded Capital</b>	7,991,227	3,491,455	2,414,969	2,084,803	0	0	0	0	0	As Plant Before General
<b>Debt Service</b>										
2012 Refunding of 2004	\$507,630	\$221,789	\$153,407	\$132,434	\$0	\$0	\$0	\$0	\$0	As Plant Before General
2013 Refunding of Union Bank	687,839	300,524	207,867	179,448	0	0	0	0	0	As Plant Before General
DVR Irrigation Improvements	374,212	374,212	0	0	0	0	0	0	0	As Subsurface Collection Lines
LPPS Power Upgrades	190,288	190,288	0	0	0	0	0	0	0	As Pumpstations-Force Mains
Treatment Plant Gen	392,045	196,022	98,011	98,011	0	0	0	0	0	As Treatment Facilities
Primary Clarifier 1 Rehab	29,374	29,374	0	0	0	0	0	0	0	As Subsurface Collection Lines
Aeration Basin 2 Rehab	47,785	20,878	14,441	12,466	0	0	0	0	0	As Plant Before General
2021 Refunding Bonds	661,400	661,400	0	0	0	0	0	0	0	As Pumpstations-Force Mains
Tahoe Keys Pump Station	257,614	128,807	64,404	64,404	0	0	0	0	0	As Treatment Facilities
Upper Truckee Pump Station	0	0	0	0	0	0	0	0	0	As Treatment Facilities
Bijou Pump Station Rehab	0	0	0	0	0	0	0	0	0	As Plant Before General
Second Clarifier	153,803	153,803	0	0	0	0	0	0	0	As Pumpstations-Force Mains
General Sewer Loan #1	1,035,752	517,876	258,938	258,938	0	0	0	0	0	As Treatment Facilities
General Sewer Loan #2	0	0	0	0	0	0	0	0	0	As Subsurface Collection Lines
General Sewer Loan #3	0	0	0	0	0	0	0	0	0	As Subsurface Collection Lines
General Sewer Loan #4	0	0	0	0	0	0	0	0	0	As Subsurface Collection Lines
Customer Refunds	2,000	2,000	0	0	0	0	0	0	0	As Subsurface Collection Lines
New Low Interest Loan	0	0	0	0	0	0	0	0	0	As Plant Before General
New Revenue Bond	0	0	0	0	0	0	0	0	0	As Plant Before General
<b>Total Debt Service</b>	<b>\$4,339,740</b>	<b>\$2,796,973</b>	<b>\$797,067</b>	<b>\$745,701</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>To / (From) Reserves</b>										
To / (From) Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Plant Before General
To / (From) Capital Reserve for DS Principal	(3,112,111)	(1,359,716)	(940,488)	(811,908)	0	0	0	0	0	As Plant Before General
To / (From) Water Fund	0	0	0	0	0	0	0	0	0	As Plant Before General
To/(From) Operating Reserve	0	0	0	0	0	0	0	0	0	As Plant Before General
To / (From) Rate Stabilization	0	0	0	0	0	0	0	0	0	As Plant Before General
To / (From) Debt Reserve	0	0	0	0	0	0	0	0	0	As Plant Before General
Adjustment to Propose Rates	(63,291)	(27,653)	(19,127)	(16,512)	0	0	0	0	0	As Plant Before General
<b>Total To / (From) Reserves</b>	<b>(\$3,175,402)</b>	<b>(\$1,387,368)</b>	<b>(\$959,615)</b>	<b>(\$828,419)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenue Requirements</b>	<b>\$29,559,706</b>	<b>\$15,734,411</b>	<b>\$6,932,340</b>	<b>\$6,044,764</b>	<b>\$250,603</b>	<b>\$0</b>	<b>\$597,588</b>	<b>\$0</b>	<b>\$0</b>	

South Tahoe PUD  
Sewer Utility  
Functionalization and Classification  
Exhibit 12 - Revenue Requirement

	Total Expenses FY 2025	Customer Related					Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
		Bio-Chemical Oxygen (BOD)	Total Suspended Solids (SS)	Actual Customer (AC)	Weighted for:				
	Volume (VOL)			Customer Billing Units (BU)	Customer Srcv Acct. (WCA)				
<b>Less: Other Income</b>									
Plant Dumping Fees	\$16,500	\$8,250	\$4,125	\$4,125	\$0	\$0	\$0	\$0 As Treatment Facilities	
Repairs	0	0	0	0	0	0	0	0 As Subsurface Collection Lines	
Returned Check Charges	1,256	1,256	0	0	0	0	0	0 100% (VOL)	
Permit Fee Revenue	20,100	8,782	6,074	5,244	0	0	0	0 As Plant Before General	
Capacity Fees	0	0	0	0	0	0	0	0 As Transfer to Reserve for Capital	
Secured Taxes	8,076,371	3,528,655	2,440,700	2,107,016	0	0	0	0 As Plant Before General	
Unsecured Taxes	0	0	0	0	0	0	0	0 As Plant Before General	
Sale of Surplus Assets	0	0	0	0	0	0	0	0 As Plant Before General	
Realized Gain/Loss on Investment	0	0	0	0	0	0	0	0 As Plant Before General	
Investment Interest	234,000	102,237	70,715	61,047	0	0	0	0 As Plant Before General	
Federal Aid	0	0	0	0	0	0	0	0 As Plant Before General	
Rents and Leases	27,135	11,856	8,200	7,079	0	0	0	0 As Plant Before General	
State Homeowner Exemption	75,375	0	0	0	0	0	0	75,375 100% (DA)	
Interest and Penalty Charges	184,418	80,574	55,731	48,112	0	0	0	0 As Plant Before General	
Amin Fee - New Service	0	0	0	0	0	0	0	0 100% (AC)	
Contractor Plan & Specs Fees	0	0	0	0	0	0	0	0 As Plant Before General	
Other Miscellaneous Revenue	5,000	2,185	1,511	1,304	0	0	0	0 As Plant Before General	
Diamond Valley Ranch Revenue	300,000	131,073	90,661	78,266	0	0	0	0 As Plant Before General	
Local Aid	0	0	0	0	0	0	0	0 As Plant Before General	
Street Light Revenue	(48,600)	(21,234)	(14,687)	(12,679)	0	0	0	0 As Plant Before General	
<b>Total Other Income</b>	<b>\$8,891,555</b>	<b>\$3,853,634</b>	<b>\$2,663,031</b>	<b>\$2,299,515</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,375</b>	
<b>Net Revenue Requirements</b>	<b>\$20,668,151</b>	<b>\$11,880,777</b>	<b>\$4,269,309</b>	<b>\$3,745,249</b>	<b>\$250,603</b>	<b>\$0</b>	<b>\$597,588</b>	<b>\$0 (\$75,375)</b>	

South Tahoe PUD  
 Sewer Utility  
 Cost of Service Summary  
 Exhibit 13 - Allocation by Component - Vol., Strength

Classification Components	FY 2025	Single Family Residential	Multi-family	Non-Residential	Motel/ Trailer Park/ Campground	
<b>Volume</b>	\$11,880,777	\$7,457,152	\$1,844,611	\$955,632	\$1,623,382	(VOL)
<b>Bio-Chemical Oxygen Demand</b>	\$4,269,309	\$2,662,254	\$658,538	\$368,958	\$579,558	(BOD)
<b>Total Suspended Solids</b>	\$3,745,249	\$2,322,029	\$574,380	\$343,347	\$505,493	(SS)
<b>Customer Related</b>						
Actual Customer	\$250,603	\$223,235	\$17,706	\$7,472	\$2,191	(AC)
Customer Billing Units	0	0	0	0	0	(BU)
Customer Srvc Acct.	597,588	532,326	42,221	17,817	5,225	(WCA)
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<b>Total Customer Related</b>	\$848,192	\$755,561	\$59,927	\$25,288	\$7,416	
<b>Revenue Related</b>	0	0	0	0	0	(RR)
<b>Direct Assign.</b>	(\$75,375)	(\$75,375)	\$0	0	\$0	(DA)
<b>Net Revenue Requirement</b>	<b>\$20,668,151</b>	<b>\$13,121,621</b>	<b>\$3,137,456</b>	<b>\$1,693,225</b>	<b>\$2,715,849</b>	

South Tahoe PUD  
 Sewer Utility  
 Cost of Service Summary  
 Exhibit 15 - Summary of Cost Allocation

	FY 2025	Single Family Residential	Multi-family	Non-Residential	Motel/ Trailer Park/ Campground	Source
Revenues at Present Rates	\$18,209,825	\$11,579,266	\$2,754,646	1,483,879	\$2,392,033	
Allocated Revenue Requirement	\$20,668,151	\$13,121,621	\$3,137,456	\$1,693,225	\$2,715,849	
Subtotal Balance/(Deficiency) of Funds	(\$2,458,326)	(\$1,542,355)	(\$382,810)	(\$209,345)	(\$323,817)	
<b>% Change Over Present Rates</b>	<b>13.5%</b>	<b>13.3%</b>	<b>13.9%</b>	<b>14.1%</b>	<b>13.5%</b>	

South Tahoe PUD  
Sewer Utility  
Cost of Service Summary  
Exhibit 15 - Average Unit Cost

	FY 2025	Single Family Residential	Multi-family	Non-Residential	Motel/ Trailer Park/ Campground
Volume Costs - \$/CCF	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71
BOD Costs - \$/CCF	\$2.41	\$2.39	\$2.39	\$2.59	\$2.39
Total Suspended Solids Costs - \$/CCF	\$2.11	\$2.09	\$2.09	\$2.41	\$2.09
Direct Assign. Costs - \$/CCF	(\$0.04)	(\$0.07)	\$0.00	\$0.00	\$0.00
<b>Total Allocated Costs - \$/CCF</b>	<b>\$11.19</b>	<b>\$11.12</b>	<b>\$11.19</b>	<b>\$11.71</b>	<b>\$11.19</b>
Rate Revenue per CCF	\$10.28	\$10.41	\$10.02	\$10.41	\$9.88
Customer - \$ / Month	\$0.73	\$1.03	\$0.37	\$0.30	\$0.05
Vol & Strength - \$ / Month	\$18.91	\$18.84	\$18.84	\$19.70	\$18.84
	\$19.64	\$19.86	\$19.20	\$20.00	\$18.89
Rate Rev \$/Billing Unit	\$17.30	\$17.53	\$16.86	\$17.53	\$16.63
Allocated Rev Req \$/Billing Unit	\$19.64	\$19.86	\$19.20	\$20.00	\$18.89
<b>Basic Data</b>					
Annualized Water Flows - CCF	1,771,324	1,111,798	275,016	142,477	242,033
No. of Customers	18,414	16,403	1,301	549	161
No. of Billing Units	87,698	55,045	13,616	7,054	11,983

**South Tahoe PUD**  
**Sewer Utility**  
**Rate Design**  
**Exhibit 16 - Summary of Rate Design**

		Current	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Single Family Residential	\$/Billing Unit/Month	\$17.53	\$19.86	\$21.75	\$23.81	\$26.07	\$28.55
Multi-family	\$/Billing Unit/Month	16.93	19.20	21.03	23.02	25.21	27.61
Motel/ Hotel/ Timeshare	\$/Billing Unit/Month	16.64	NA	NA	NA	NA	NA
Trailer/Mobile Home Park/Campground	\$/Billing Unit/Month	16.62	NA	NA	NA	NA	NA
Non-Residential	\$/Billing Unit/Month	17.53	19.86	21.75	23.81	26.07	28.55
Motel/ Trailer Park/ Campground	\$/Billing Unit/Month	NA	18.89	20.68	22.65	24.80	27.16

