



SOUTH TAHOE  
PUBLIC UTILITY DISTRICT

**TEN-YEAR  
FINANCIAL PLAN  
2018/19 TO 2027/28**

JUNE 2018

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**SEWER FUND**

**TEN-YEAR FINANCIAL PLAN**

# **SEWER TEN-YEAR FINANCIAL PLAN**

**July 1, 2018 to June 30, 2028**

## **PURPOSE**

In an effort to set a responsible financial plan for South Tahoe Public Utility District, finance staff prepares a Ten-Year Financial and Capital Improvement Plan (the Plan) for use by the Board of Directors and management. The ten-year period covered is July 1, 2018 to June 30, 2028. This Plan is based on the best available information and Board direction as of May 17, 2018. How closely the ten-year plan comes to forecasting the financial results will depend on whether the assumptions used prove to be correct and the number of unforeseen changes during the ten-year period.

## **ASSUMPTIONS**

The Plan assumptions are: operations and maintenance expenses and depreciation increase at 2.0% per year; salaries increase at 3.0% per year and benefits increase at 3.0% per year due to anticipated increases of health insurance and retirement costs; full implementation of the five-year service charge rate schedule adopted by the Board in 2014; property tax revenue is estimated to increase 2% annually; interest income is forecasted at an earnings rate of 1.0% early on working up to 3.0% mid-way through the forecast; and capacity/connection fees are expected to be received from 35 residential allocations each year. Due to the unknown nature of commercial connections, we have projected total annual commercial development equivalent to 50 sewer units.

## **CAPITAL SPENDING**

Capital spending over the ten-year period is anticipated to total \$62 million, not including associated labor and operating costs or debt payments for prior capital projects. Of this amount, \$55.1 million is for engineered infrastructure

improvements. The District's investment in capital is more than 100% of the forecasted depreciation expense, which is estimated to total \$52.7 million over ten years. The capital projects include spending for the sewer treatment plant and system upgrades, pump station improvements, pipeline extensions and upgrades, recycled water system enhancements, heavy equipment replacement, and other equipment purchases. Specifically, the Plan includes the replacement of the sewer plant emergency generator, improvements to the Upper Truckee and Al Tahoe force main bypasses, big-5 pump station assessments/improvements, development of additional emergency storage ponds in Alpine county, and several other wastewater collection, treatment, and recycling projects. Fifty-six percent of the infrastructure costs are forecasted to be self-funded, and the remaining 44% of the costs are borrowed from lenders. The District is seeking to borrow approximately \$24.2 million from the California State Revolving Loan Program through the State Water Resources Control Board in the form of low-interest loans. See the accompanying Capital Outlay schedules for details by department and project or item.

### CASH RESERVES

The District prudently maintains minimum reserve levels to address unexpected expenditures or reduction in revenue sources. Reserves are available for operations, capital projects, and to avoid large rate increases. The operating reserve is equal to two months of operating expenses, while the capital reserve when combined with borrowings, if any, is at least the amount of the next year's budgeted capital spending. The rate stabilization reserve is equal to one year's property tax receipts. At June 30, 2028, the end of this ten-year forecast, the District's reserves are forecast as follows:

Capital Outlay Reserve	\$5,875,417
Rate Stabilization/Debt Reserve	9,346,999
Operating Reserve	<u>4,212,201</u>
Total	\$19,434,617

RATE CHANGES

The adopted budget for 2018/19 (year one of the ten-year forecast) includes a 6% increase to rates. Following issuance of a multi-year Proposition 218 notice in 2014, the Board adopted a five-year rate schedule. Fiscal year 2018/19 represents year five of the rate schedule. Rate changes for years two-through-ten are forecasted at 2% per year to account for general inflation. The continued need for infrastructure maintenance and replacement, along with the day-to-day operating expenditures of the District, necessitates consistent marginal rate adjustments. The District Board of Directors and a majority of the ratepayers have historically preferred this methodology over occasional large rate adjustments.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

**SEWER TEN-YEAR FINANCIAL PLAN**

	2018/19 FORECAST	2018/19 FORECAST	2019/20 FORECAST	2019/20 FORECAST	2020/21 FORECAST	2020/21 FORECAST	2021/22 FORECAST	2021/22 FORECAST	2022/23 FORECAST	2022/23 FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	3,143,324	22,403,951	3,368,908	18,873,668	3,513,893	17,670,959	3,637,834	19,977,552	3,757,926	20,322,985
REVENUES (1)	23,385,026	384,300	23,821,811	384,300	24,290,636	384,300	24,822,779	384,300	25,335,252	384,300
BORROWINGS	0	2,461,125		2,461,125	3,000,000	2,000,000		3,500,000	0	1,500,000
AVAILABLE FUNDS	26,528,351	25,249,376	27,190,719	21,719,093	30,804,530	20,055,259	28,460,613	23,861,852	29,093,178	22,207,285
SALARIES (2)	6,255,790	820,350	6,443,464	844,961	6,636,768	870,309	6,835,871	896,419	7,040,947	923,311
BENEFITS (2)	3,426,650	351,250	3,529,450	361,788	3,635,333	372,641	3,744,393	383,820	3,856,725	395,335
OPERATIONS & MAINTENANCE (2)	5,665,260	572,150	5,806,105	583,593	5,894,687	595,265	6,027,881	607,170	6,148,439	619,314
CAPITAL OUTLAY		9,321,700		6,641,600		5,417,400		5,694,000		6,438,000
DEBT SERVICE	787,000	2,335,000	835,000	2,679,000	951,000	2,871,000	1,014,000	3,038,000	936,000	3,116,000
TOTAL CASH OUTLAYS	16,134,700	13,400,450	16,614,018	11,110,941	17,117,788	10,126,615	17,622,145	10,619,409	17,982,110	11,491,960
BALANCE BEFORE TRANSFERS	10,393,651	11,848,926	10,576,701	10,608,152	13,686,742	9,928,644	10,838,468	13,242,443	11,111,068	10,715,326
CAPITAL OUTLAY FUND TRANSFERS	-7,024,742	7,024,742	-7,062,808	7,062,808	-10,048,908	10,048,908	-7,080,542	7,080,542	-7,271,723	7,271,723
ACCRUAL TO CASH ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
RATE STABILIZATION AND DEBT RESERVES		-7,825,000		-7,980,000		-8,140,000		-8,302,000		-8,468,000
OPERATING AND CAPITAL OUTLAY RESERVES (3)	3,368,908	11,048,668	3,513,893	9,690,959	3,637,834	11,837,552	3,757,926	12,020,985	3,839,345	9,519,048
<b>WATER FUND LOAN</b>										
DEBT PAYMENT RESERVE FUND		953,494		1,345,465		1,652,970		1,883,598		1,883,598
RATE STABILIZATION FUND (4)		6,871,506		6,634,535		6,487,030		6,418,402		6,584,402
TOTAL RESERVE BALANCES	3,368,908	18,873,668	3,513,893	17,670,959	3,637,834	19,977,552	3,757,926	20,322,985	3,839,345	17,987,048
AMORTIZATION (NON-CASH ITEM)	25,490		25,490		25,490		25,490		25,490	
DEPRECIATION (NON-CASH ITEM)	4,810,000		4,906,000		5,004,000		5,104,000		5,206,000	

**ASSUMPTIONS:**

**(1) REVENUES**

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

Capital Fund Revenue includes capacity charges and capital grant receipts.

Service charge rates increase 6% in 2018/19 and 2% each year after.

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

Commercial capacity fees projected assume 50 new sewer units each year.

Residential capacity fees projected are equivalent to 35 residential allocations each year.

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

**(2) EXPENDITURES**

Benefits include a 3.0% escalator beginning 2019/20 due to potential PERS/health insurance increases.

Salaries include a 3.0% escalator beginning 2019/20 to account for standard step increases and other potential adjustments.

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

Ten Year CIP plan in the amount of \$55.1 million.

Debt Service includes principle & interest payments for current SRF loans and additional debt of \$19.3 million over the ten year forecast.

\$150,000 contingency reserve for all years.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

<b>SEWER TEN-YEAR FINANCIAL PLAN</b>										
	2023/24		2024/25		2025/26		2026/27		2027/28	
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY
	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE
<b>BEGINNING CASH BALANCES</b>	3,839,345	17,987,048	4,003,652	16,384,884	4,005,077	15,502,706	4,008,849	14,584,045	4,176,368	14,649,580
REVENUES (1)	25,816,057	384,300	26,320,208	384,300	26,843,704	384,300	27,377,560	384,300	27,940,776	384,300
BORROWINGS	0	2,000,000	0	2,900,000	0	1,400,000	0	3,000,000	0	3,000,000
<b>AVAILABLE FUNDS</b>	<b>29,655,402</b>	<b>20,371,348</b>	<b>30,323,860</b>	<b>19,669,184</b>	<b>30,848,780</b>	<b>17,287,006</b>	<b>31,386,408</b>	<b>17,968,345</b>	<b>32,117,143</b>	<b>18,033,880</b>
SALARIES (2)	7,252,175	951,010	7,469,740	979,541	7,693,833	1,008,927	7,924,648	1,039,195	8,162,387	1,070,371
BENEFITS (2)	3,972,427	407,195	4,091,599	419,411	4,214,347	431,993	4,340,778	444,953	4,471,001	458,302
OPERATIONS & MAINTENANCE (2)	6,271,407	631,700	6,396,836	644,334	6,524,772	657,221	6,655,268	670,365	6,788,373	683,772
CAPITAL OUTLAY		5,616,300		6,454,800		5,489,800		5,470,600		5,443,200
DEBT SERVICE	1,053,000	3,483,000	963,000	3,066,000	887,000	2,635,000	1,085,000	2,898,000	1,002,000	2,637,000
<b>TOTAL CASH OUTLAYS</b>	<b>18,549,009</b>	<b>11,089,205</b>	<b>18,921,175</b>	<b>11,564,085</b>	<b>19,319,952</b>	<b>10,222,941</b>	<b>20,005,693</b>	<b>10,523,113</b>	<b>20,423,761</b>	<b>10,292,644</b>
<b>BALANCE BEFORE TRANSFERS</b>	<b>11,106,393</b>	<b>9,282,143</b>	<b>11,402,685</b>	<b>8,105,098</b>	<b>11,528,828</b>	<b>7,064,065</b>	<b>11,380,715</b>	<b>7,445,232</b>	<b>11,693,382</b>	<b>7,741,235</b>
CAPITAL OUTLAY FUND TRANSFERS	-7,102,741	7,102,741	-7,397,608	7,397,608	-7,519,979	7,519,979	-7,204,348	7,204,348	-7,481,181	7,481,181
ACCRUAL TO CASH ADJUSTMENT		0		0		0		0		0
RATE STABILIZATION AND DEBT RESERVES		-8,637,000		-8,809,000		-8,985,000		-9,164,000		-9,346,999
OPERATING AND CAPITAL OUTLAY RESERVES (3)	4,003,652	7,747,884	4,005,077	6,693,706	4,008,849	5,599,045	4,176,368	5,485,580	4,212,201	5,875,417
<b>WATER FUND LOAN</b>										
DEBT PAYMENT RESERVE FUND		2,367,917		2,367,917		2,367,917		2,829,174		2,829,174
RATE STABILIZATION FUND (4)		6,269,083		6,441,083		6,617,083		6,334,826		6,517,825
<b>TOTAL RESERVE BALANCES</b>	<b>4,003,652</b>	<b>16,384,884</b>	<b>4,005,077</b>	<b>15,502,706</b>	<b>4,008,849</b>	<b>14,584,045</b>	<b>4,176,368</b>	<b>14,649,580</b>	<b>4,212,201</b>	<b>15,222,416</b>
AMORTIZATION (NON-CASH ITEM)	25,490		25,490		25,490		25,490		25,490	
DEPRECIATION (NON-CASH ITEM)	5,310,000		5,416,000		5,524,000		5,634,000		5,746,000	

**(3) OPERATING & CAPITAL RESERVES**

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

**(4) RATE STABILIZATION FUND**

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

**RESULTS:**

*Operating revenue covers operating expenses at all times.*

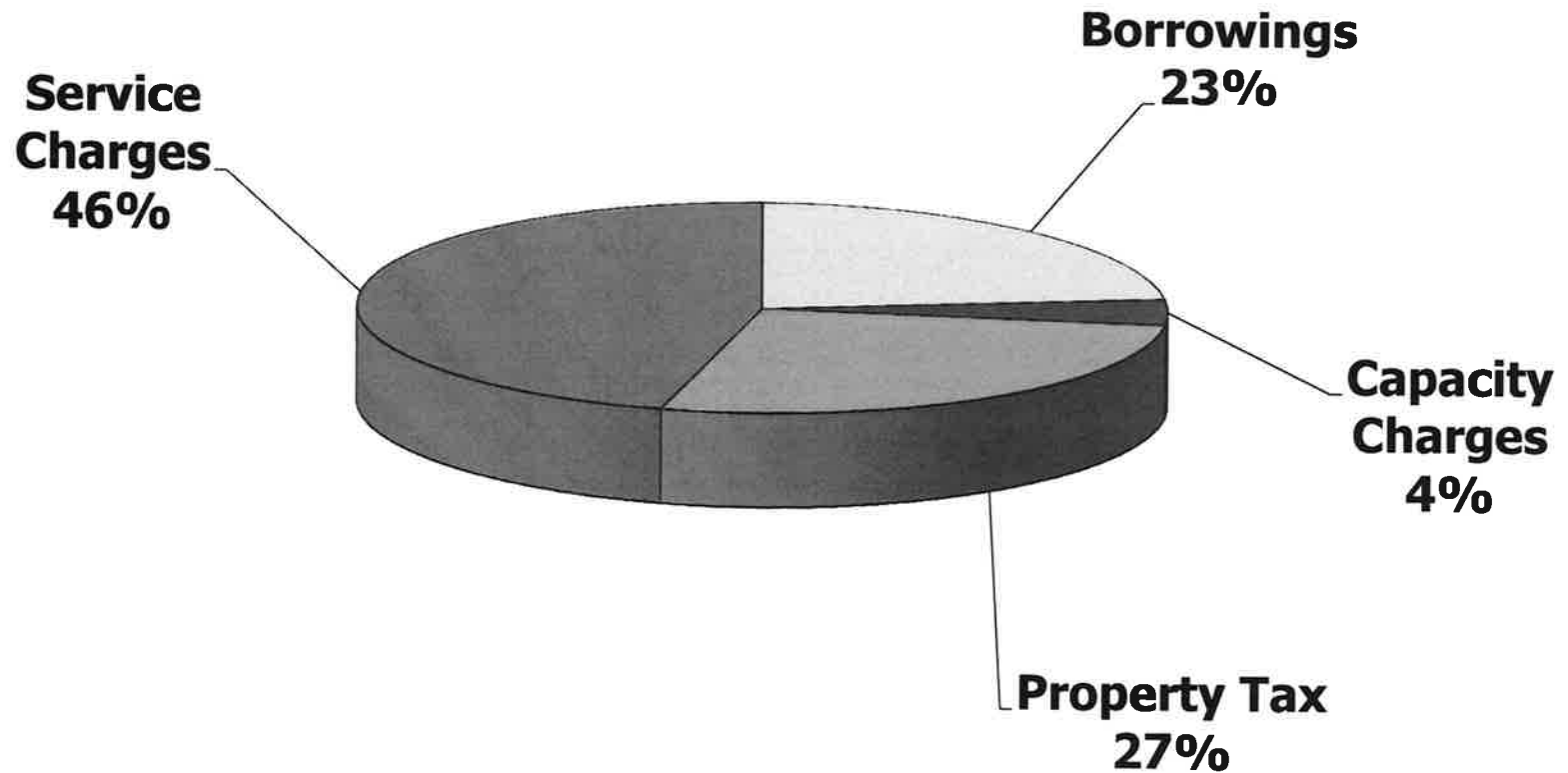
*District is in compliance with the "net revenue" debt covenants.*

*Capital Improvement Program is greater than 100% of depreciation*



# SEWER ENTERPRISE FUND

## Funding Sources for Capital Projects Fund

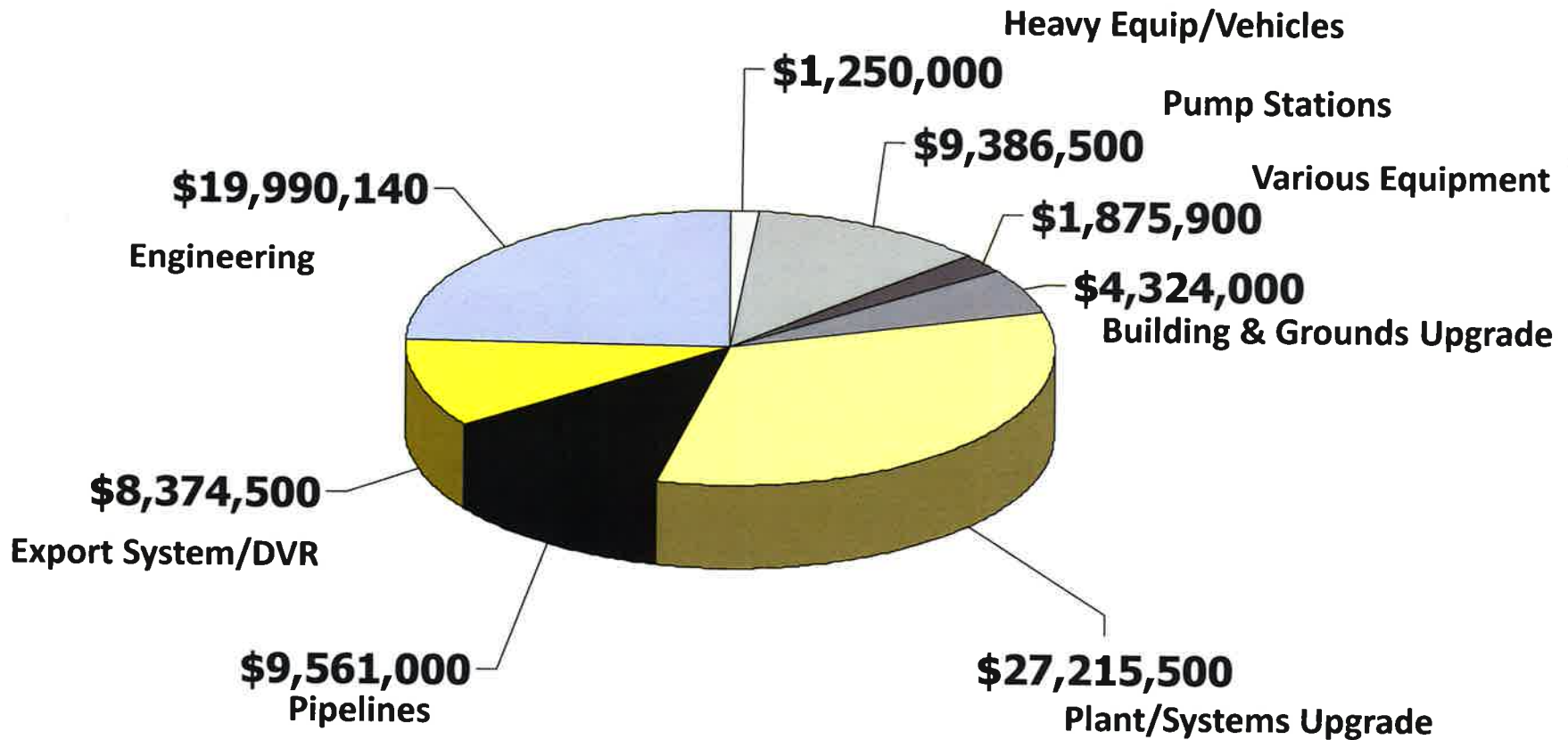


**SEWER TEN-YEAR CAPITAL OUTLAY PROJECTIONS – 2019/2028  
BY FUNCTIONAL CATEGORY**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
1) HEAVY EQUIPMENT & VEHICLES	203,000	352,000	363,000	182,000	125,000	25,000					1,250,000
2) PUMP STATIONS	1,183,300	2,171,600	2,104,900	1,046,200	1,166,500	23,800	791,200	774,600	40,000	84,400	9,386,500
3) VARIOUS EQUIPMENT	297,900	208,000	133,100	115,000	269,200	242,000	236,300	151,000	92,400	131,000	1,875,900
4) BUILDING & GROUNDS UPGRADE	70,000	338,500	488,500	1,288,500	2,038,500	22,000	22,000	22,000	22,000	12,000	4,324,000
5) PLANT/SYSTEMS UPGRADE	5,857,500	2,290,000	1,847,000	2,564,000	2,396,100	1,953,300	1,670,600	1,539,900	3,219,300	3,877,800	27,215,500
6) PIPELINES	775,000	836,500	300,000	316,500	300,000	1,816,500	2,300,000	1,566,500	1,050,000	300,000	9,561,000
7) EXPORT SYSTEM/DIAMOND VALLEY RANCH	935,000	445,000	180,900	181,800	142,700	1,533,700	1,434,700	1,435,800	1,046,900	1,038,000	8,374,500
8) ENGINEERING STAFF & EXPENSES	1,743,750	1,796,063	1,849,944	1,905,443	1,962,606	2,021,484	2,082,129	2,144,593	2,208,930	2,275,198	19,990,140
<b>TOTAL SEWER</b>	<b>11,065,450</b>	<b>8,437,663</b>	<b>7,267,344</b>	<b>7,599,443</b>	<b>8,400,606</b>	<b>7,637,784</b>	<b>8,536,929</b>	<b>7,634,393</b>	<b>7,679,530</b>	<b>7,718,398</b>	<b>81,977,540</b>

# SEWER ENTERPRISE FUND CAPITAL PROJECTS

Ten Years Ending June 30, 2028



SEWER  
TEN-YEAR CAPITAL PLAN  
BY DEPARTMENT  
and  
BY PROJECT

**SEWER TOTALS**

DEPARTMENT	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
UNDERGROUND REPAIR	0	16,500	10,000	16,500	24,000	66,500	12,000	16,500	4,500	0	166,500
PUMPS	423,000	52,500	45,500	36,500	36,500	22,000	39,000	39,000	37,000	71,000	802,000
ELECTRICAL	17,150	60,600	55,900	51,200	51,500	26,800	27,200	27,600	29,500	30,400	377,850
HEAVY MAINTENANCE	213,000	40,000	135,000	155,000	65,000	43,000	58,000	55,000	20,000	55,000	839,000
EQUIPMENT REPAIR	260,000	352,000	358,000	242,000	125,000	25,000	60,000	0	0	0	1,422,000
OPERATIONS	237,000	437,000	87,100	71,000	76,300	75,300	80,900	79,900	114,700	84,800	1,344,000
LABORATORY	10,000	55,000	15,000	25,000	10,000	20,000	10,000	25,000	1,000	85,000	266,000
BOARD OF DIRECTORS	6,050	0	0	0	0	5,000	0	75,000	0	0	86,050
ADMINISTRATION	0	18,000	0	0	0	19,000	0	0	0	19,000	56,000
HUMAN RESOURCES	25,000	0	0	0	0	0	20,000	0	0	0	45,000
PUBLIC OUTREACH	0	0	0	0	0	0	0	0	0	0	0
WATER REUSE	25,000	145,000	30,900	81,800	42,700	33,700	34,700	35,800	46,900	38,000	514,500
ENGINEERING	7,925,500	5,345,000	4,600,000	5,000,000	5,800,000	5,150,000	6,000,000	5,100,000	5,150,000	5,080,000	55,120,500
INFORMATION SYSTEMS	170,000	83,000	80,000	15,000	207,000	105,000	95,000	36,000	57,000	10,000	858,000
CUSTOMER SERVICE	0	18,000	0	0	0	0	18,000	0	0	0	36,000
INSPECTIONS	5,000	0	0	0	0	5,000	0	0	0	0	10,000
FINANCE	0	19,000	0	0	0	20,000	0	0	0	0	39,000
PURCHASING	5,000	0	0	0	0	0	0	0	0	0	5,000
ENGINEERING STAFF & EXPENSES	1,743,750	1,796,063	1,849,944	1,905,443	1,962,606	2,021,484	2,082,129	2,144,593	2,208,930	2,275,198	19,990,140
	11,065,450	8,437,663	7,267,344	7,599,443	8,400,606	7,637,784	8,536,929	7,634,393	7,679,530	7,718,398	81,977,540

**SEWER OPERATIONS**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 OTHER PLANT IMPROVEMENTS **		67,000	69,000	71,000	73,100	75,300	77,600	79,900	82,300	84,800	680,000	1
2 HIGH EFFICIENCY BLOWER		300,000									300,000	2
3 REPLACE CHEMICAL STORAGE TANKS (5)	100,000										100,000	6
4 REPLACE POLYMER PUMP	20,000	20,000									40,000	7
5 REPLACE HYPO PUMPS		50,000									50,000	8
6 REPLACE AERATION BASIN WATERLINE	100,000										100,000	6
7 EPA SPILL CONTROL & COUNTERMEASURE PLAN REVIEW			15,000						17,000		32,000	7
8 SNOWBLOWER			3,100		3,200		3,300		3,400		13,000	8
9 REPLACE H2S METER	12,000								12,000		24,000	9
10 AB #1 AIR FLOW INSTRUMENTS	5,000										5,000	10
	237,000	437,000	87,100	71,000	76,300	75,300	80,900	79,900	114,700	84,800	1,344,000	

\*\* Includes a 3% increase per year (rounded).

**SEWER ELECTRICAL**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 SEWER PUMP STATION MOTOR REBUILDS **	10,300	10,600	10,900	11,200	11,500	11,800	12,200	12,600	13,000	13,400	117,500	1
2 PUMP STATION CONTROLS		10,000									10,000	2
3 CATHODIC PROTECTION EQUIPMENT			5,000								5,000	3
4 REPLACE SCADA RTU'S		15,000	15,000	15,000	15,000	15,000	15,000	15,000	16,500	17,000	138,500	4
5 REPLACE SEWER PUMP STATION VFD		15,000	15,000	15,000	15,000						60,000	5
6 PLANT SECONDARY/FINAL EFFLUENT PS MOTOR REBUILDS		10,000	10,000	10,000	10,000						40,000	6
7 CONDUIT BENDER	6,850										6,850	7
	17,150	60,600	55,900	51,200	51,500	26,800	27,200	27,600	29,500	30,400	377,850	

\*\* Includes a 3% increase per year (rounded).

**SEWER HEAVY MAINTENANCE**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REBUILD SECONDARY CLARIFIER DRIVE	55,000		60,000	60,000							175,000	1
2 REPLACE LINERS FOR SLUDGE AUGERS	20,000	20,000									40,000	2
3 REBUILD CENTRIFUGES	35,000			35,000	35,000		35,000	35,000		35,000	210,000	3
4 NEW SOUTH GATE	40,000										40,000	4
5 REBUILD SLUDGE PUMPS (BIOSOLIDS BLDG.)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	80,000	5
6 REPLACE ROLL-UP DOOR	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	120,000	6
7 REPLACE TOOLS: PORTABLE WELDER					10,000						10,000	7
8 REPLACE PLANT AIR COMPRESSOR						3,000	3,000				6,000	8
9 REPLACE A- LINE SURGE AIR COMPRESSOR			15,000								15,000	9
10 UTILITY VEHICLE (3)	13,000										13,000	10
11 BIO SCRUBBER MEDIA REPLACEMENT						20,000					20,000	11
12 HVAC SERVER ROOM	30,000										30,000	12
13 FINAL/SECONDARY PUMP REBUILD (4)			40,000	40,000							80,000	13
	213,000	40,000	135,000	155,000	65,000	43,000	58,000	55,000	20,000	55,000	839,000	



**SEWER UNDERGROUND REPAIR**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 SMART COVERS		16,500		16,500		16,500		16,500			66,000	1
2 REPLACE HYDRAULIC JACKHAMMER					4,000				4,500		8,500	2
3 REPLACE MAIN CAMERA						45,000					45,000	3
4 REPLACE TV TRUCK COMPUTER						5,000					5,000	4
5 REPLACE STAND ALONE LATERAL CAMERA					20,000						20,000	5
6 HYDRO NOZZLES			10,000				12,000				22,000	6
	0	16,500	10,000	16,500	24,000	66,500	12,000	16,500	4,500	0	166,500	





**SEWER EQUIPMENT REPAIR (VEHICLES) - PAGE 2**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE U/R TRUCK #1 (1988)		30,000									30,000	1
2 REPLACE U/R TRUCK #4 (2011)			30,000								30,000	2
3 REPLACE U/R TRUCK #20 (2001)				35,000							35,000	3
4 REPLACE U/R TRUCK #52 (1998)				27,000							27,000	4
5 REPLACE PUMPS TRUCK #46 (2011)			23,000								23,000	5
6 REPLACE PUMPS TRUCK #16 (2008)			55,000								55,000	6
7 REPLACE PUMPS TRUCK #59 (2010)		30,000									30,000	7
8 REPLACE PUMPS TRUCK #30 (2007)						25,000					25,000	8
9 REPLACE PUMPS TRUCK #38 (2004 VACUUM)	100,000										100,000	9
10 REPLACE PUMPS SNOWMOBILE			25,000								25,000	10
11 REPLACE ELECTRIC SHOP TRUCK #51(2011)			30,000								30,000	11
12 REPLACE ELECTRIC SHOP TRUCK #2 (1997)		40,000									40,000	12
13 REPLACE ELECTRIC SHOP TRUCK #21 (2002)					45,000						45,000	13
14 REPLACE H/M WELDING TRUCK #19 (2008)				40,000							40,000	14
15 REPLACE H/M ONE TON TRUCK #14 (2002)			45,000								45,000	15
16 HEAVY MAINT. ARTICULATING MANLIFT (2006)		90,000									90,000	16
17 REPLACE EQUIP. REPAIR TRUCK #11 (2008)				45,000							45,000	17
18 REPLACE OPS TRUCK #74 (2007)				35,000							35,000	18
19 REPLACE OPS KAWASAKI MULE #66 W/BOBCAT (2003)	60,000										60,000	19
20 REPLACE LAB TRUCK #49 (2011)			30,000								30,000	20
21 REPLACE DIAMOND VALLEY RANCH TRUCK #50 (2006)			35,000								35,000	21
22 REPLACE DIAMOND VALLEY RANCH QUADRUNNER (2005)		12,000									12,000	22
23 REPLACE D.V.R. DUMP TRUCK #56 (2009)					80,000						80,000	23
24 REPLACE DIAMOND VALLEY RANCH BACKHOE #29 (2004)		90,000									90,000	24
25 REPLACE ENGINEERING VEHICLE #73 (2002)		35,000									35,000	25
26 REPLACE ENGINEERING VEHICLE #76 (2004)			35,000								35,000	26
27 REPLACE C.S. TRUCK #18 W/SHELL (2007)		25,000									25,000	27
28 REPLACE ENGINEERING TRUCK #38 (2003)	30,000										30,000	28
29 REPLACE TRUCK #44			50,000								50,000	29
	190,000	352,000	358,000	182,000	125,000	25,000	0	0	0	0	1,232,000	
	260,000	352,000	358,000	242,000	125,000	25,000	60,000	0	0	0	1,422,000	

**SEWER ENGINEERING - PAGE 1**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 DISTRICT FACILITIES BMPS											0	1
2 CALTRANS PROJECTS		20,000									20,000	2
3 SCADA UPGRADES	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000	3
4 WWTP PIPING - EVALUATION, PROTECTION, REPLACEMENT	100,000										100,000	4
5 SEWER REPAIR EMERGENCIES	500,000										500,000	5
6 SEWER CROSSINGS CONDITION ASSESSMENT, IMPROVEMENTS		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,700,000	6
7 UPPER TRUCKEE MARSH ADAPTIVE MANAGEMENT	75,000	50,000									125,000	7
8 FLL SEWER UPGRADE PROJECTS	400,000	400,000									800,000	8
9 LPPS 700HP PUMP	410,000										410,000	9
10 WWTP MASTER PLAN		75,000									75,000	10
11 TALLAC CREEK SEWER CROSSING	100,000	200,000									300,000	11
12 PLANT GENERATOR (2)	3,600,000	1,000,000									4,600,000	12
13 BREAKPOINT MODIFICATION	565,500										565,500	13
14 FM BYPASS - AL TAHOE	350,000										350,000	14
15 FM BYPASS - UPPER TRUCKEE	250,000	250,000									500,000	15
16 WET WELL IMPROVEMENTS, COATINGS, REPAIRS	50,000	50,000									100,000	16
17 PUMP STATION IMPROVEMENTS (BIG 5)	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000						7,000,000	17
18 BLOWER SYSTEM IMPROVEMENTS	100,000	150,000	150,000				750,000	750,000			1,900,000	18
19 EMERGENCY BLOWER GENERATOR	125,000	100,000									225,000	19
20 PUMP STATION SWITCH GEAR IMPROVEMENTS		50,000	50,000								100,000	20
21 DVR ROADS	150,000	150,000									300,000	21
22 ICR VAULT IMPROVEMENTS	50,000	50,000									100,000	22
23 SHOP FACILITIES MASTER PLAN		100,000									100,000	23
24 LOWER SHOP VEHICLE COVERED PARKING		200,000	200,000								400,000	24
25 PLANT PAVING AND DRAINAGE IMPROVEMENTS			250,000	250,000							500,000	25
26 LOWER, FOUNTAIN SHOPS IMPROVEMENTS (3)				1,000,000	2,000,000						3,000,000	26
27 LPPS TANK COATING AND CATHODIC PROTECTION			200,000	200,000							200,000	27
28 LPPS VALVE AND PIPING IMPROVEMENTS			200,000								200,000	28
29 WWTP BALLAST PONDS			750,000	750,000							1,500,000	29
30 SECONDARY CLARIFIERS REHAB (3)			250,000	1,500,000	1,250,000						3,000,000	30
31 RECYCLED WATER MASTER PLAN		100,000	150,000								250,000	31
32 HARVEY PLACE EMERGENCY STORAGE PONDS (3)				100,000	100,000	1,500,000	1,400,000	1,400,000			4,500,000	32
33 FILTERS 1.2 REHAB					500,000	500,000					1,000,000	33
34 MIXED LIQUOR SPLITTER BOX; GATES, WEIR, COATINGS					180,000						180,000	34
	7,925,500	5,345,000	4,600,000	5,000,000	5,430,000	2,400,000	2,550,000	2,550,000	400,000	400,000	36,600,500	

\*\* Includes a flat rate cost per year.

**SEWER ENGINEERING - PAGE 2**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
35 EMERGENCY PS IMPROVEMENTS, CONC REHAB					120,000						120,000	35
36 AB SPLITTER BOX, INFLUENT CHANNEL REHAB					100,000						100,000	36
37 COLLECTION SYSTEM MASTER PLAN UPDATE					100,000						100,000	37
38 PLANT ELECTRICAL UPGRADES					50,000	600,000					650,000	38
39 EQ BASINS, REMOVE PIPING, CONCRETE REPAIR						650,000	650,000				1,300,000	39
40 CENTRIFUGE REPLACEMENT							800,000	800,000			1,600,000	40
41 RAS BUILDING REPLACEMENT (3)								500,000	3,000,000	2,500,000	6,000,000	41
42 SNOWSHOE PHASE 2								1,000,000	1,000,000		2,000,000	42
43 FILTERS 3,4 REHAB										1,100,000	1,100,000	43
44 BIO BLDG ODOR CONTROL										50,000	50,000	44
45 SEWER REPLACEMENT 89 AND 5TH						1,000,000					1,000,000	45
46 BIJOU RELIEF SEWER						500,000	1,500,000				2,000,000	46
47 SEWER REPLACEMENT - MASTER PLAN PRIORITY 1							500,000	1,250,000	750,000		2,500,000	47
	0	0	0	0	370,000	2,750,000	3,450,000	2,550,000	4,750,000	4,650,000	18,520,000	
	7,925,500	5,345,000	4,600,000	5,000,000	5,800,000	5,150,000	6,000,000	5,100,000	5,150,000	5,050,000	55,120,500	

**SEWER LABORATORY**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE FINAL SAMPLER	10,000										10,000	1
2 REPLACE DISCREET ANALYZER		50,000									50,000	2
3 REPLACE SECONDARY SAMPLER										10,000	10,000	3
4 ICR SAMPLE BOAT			5,000								5,000	4
5 REPLACE PRIMARY SAMPLER										10,000	10,000	5
6 REPLACE HYDROLAB DATA SONDE					10,000			20,000			30,000	6
7 REPLACE RAW SAMPLER						10,000					10,000	7
8 REPLACE AMPEROMETRIC C12 TITRATOR									6,000		6,000	8
9 REPLACE LAB FIELD METERS (3)			5,000				10,000				15,000	9
10 REPLACE ALPINE MONITORING WELLS				20,000							20,000	10
11 REPLACE SAMPLE THREE-DOOR REFRIGERATOR						10,000					10,000	11
12 REPLACE ION CHROMATOGRAPH										60,000	60,000	12
13 QUANTI-TRAY SEALER								5,000			5,000	13
14 REPLACE GEOTECH PUMP CONTROLLER		5,000							5,000		10,000	14
15 REPLACE FULTZ PUMP CONTROLLER			5,000							5,000	10,000	15
16 REPLACE 104 DEGREE OVEN				5,000							5,000	16
	10,000	55,000	15,000	25,000	10,000	20,000	10,000	25,000	11,000	85,000	266,000	

**SEWER WATER REUSE**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 DITCH PIPING		100,000									100,000	1
2 FENCING DIAMOND VALLEY RANCH	25,000	15,000									40,000	2
3 TRACK PACKER											0	3
4 UNDESIGNATED PROJECTS **		30,000	30,900	31,800	32,700	33,700	34,700	35,800	36,900	38,000	304,500	4
5 PAVING/SEALING ROADS					10,000				10,000		20,000	5
6 NUTRIENT MANAGEMENT PLAN				50,000							50,000	6
7 MINE REVEG											0	7
8 ICR 02 UNIT COMPRESSOR MOTOR											0	8
	25,000	145,000	30,900	81,800	42,700	33,700	34,700	35,800	46,900	38,000	514,500	

\*\* Includes a 3% increase per year (rounded).



**SEWER ADMINISTRATION**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE COPIER		18,000				19,000				19,000	56,000	1
	0	18,000	0	0	0	19,000	0	0	0	19,000	56,000	

**SEWER BOARD OF DIRECTORS**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE BOARDROOM COMPONENTS						5,000		75,000			80,000	1
2 BOARDROOM FURNITURE	6,050										6,050	2
	6,050	0	0	0	0	5,000	0	75,000	0	0	86,050	







**SEWER ACCOUNTING**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
1 REPLACE MICROFICHE READER		5,000									5,000 1
	0	5,000	0	0	0	0	0	0	0	0	5,000



**SEWER INFORMATION TECHNOLOGY**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 VIRTUAL SERVER/HOST	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	1
2 BACKUP POWER - SERVER ROOM	6,000		6,000		6,000		6,000		6,000		30,000	2
3 BACKUP POWER - DVR SERVER ROOM								6,000			6,000	3
4 NETWORKING EQUIP /IMPROVEMENTS	11,000		11,000		11,000		11,000		11,000		55,000	4
5 NETWORKING EQUIP /IMPROVEMENTS - SCADA			15,000								15,000	5
6 TELEPHONE SYSTEM UPGRADES				5,000	150,000		5,000				160,000	6
7 NEW FINANCE SYSTEM/MIGRATION/ENHANCEMENTS		10,000			10,000			10,000			30,000	7
8 SQL ADDITIONAL LICENSES		10,000			10,000			10,000			30,000	8
9 REPLACE DOMAIN CONTROLLER	10,000				10,000				10,000		30,000	9
10 REPLACE PRESENTATION EQUIPMENT	5,000					5,000					10,000	10
11 MICROSOFT OFFICE UPGRADES		50,000					50,000				100,000	11
12 VIRTUALIZATION SOFTWARE	8,000		8,000								16,000	12
13 STRATEGIC PLAN IMPLEMENTATION			20,000			20,000			20,000		60,000	13
14 REPLACE SCADA APP SERVER 1			10,000				10,000				20,000	14
15 WWTP GATE ACCESS CONTROLS UPGRADE	30,000					30,000					60,000	15
16 STRATEGIC PLAN UPDATE	40,000					40,000					80,000	16
17 DVR - INFRASTRUCTURE UPDATES	30,000										30,000	17
18 SERVER ROOM ENVIRONMENTAL CONTROL MONITORING		3,000					3,000				6,000	18
19 REMOTE SCADA ACCESS	20,000										20,000	19
	170,000	83,000	80,000	15,000	207,000	105,000	95,000	36,000	57,000	10,000	858,000	





**SEWER INSPECTIONS**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE DIGITAL LOCATING EQUIP. (2)	5,000					5,000					10,000	1
	5,000	0	0	0	0	5,000	0	0	0	0	10,000	

**WATER FUND**  
**TEN-YEAR FINANCIAL PLAN**

# **WATER TEN-YEAR FINANCIAL PLAN**

**July 1, 2018 to June 30, 2028**

## **PURPOSE**

In an effort to set a responsible financial plan for South Tahoe Public Utility District, finance staff prepares a Ten-Year Financial and Capital Improvement Plan (the Plan) for use by the Board of Directors and management. The ten-year period covered is July 1, 2018 to June 30, 2028. This Plan is based on the best available information and Board direction as of May 17, 2018. How closely the ten-year plan comes to forecasting the financial results will depend on whether the assumptions used prove to be correct and the number of unforeseen changes during the ten-year period.

## **ASSUMPTIONS**

The Plan assumptions are: operations and maintenance expenses and depreciation increase at 2.0% per year; salaries increase at 3.0% per year and benefits increase at 3.0% per year due to anticipated increases of health insurance and retirement costs; full implementation of the five-year service charge rate schedule adopted by the Board in 2014; property tax revenue is estimated to increase 2% annually; interest income is forecasted at an earnings rate of 1.0% early on working up to 3.0% mid-way through the forecast; capacity/connection fees are expected to be received from 30 residential allocations each year. Due to the unknown nature of commercial connections, we have projected total annual commercial development equivalent to one four-inch water connection.

## CAPITAL SPENDING

Capital spending over the ten-year period is forecast to total \$42.2 million, not including associated labor and operating costs or debt payments for prior capital projects. Of this amount, \$37.8 million is for engineered infrastructure improvements. The District's investment in capital is more than 100% of the forecasted depreciation expense, which is estimated to total \$34.8 million over ten years. The ten-year capital improvement plan allows for installing all remaining meters (approximately 3,800) on unmetered connections. The District is required by state law to have all water connections metered by the year 2025. This project is utilizing funding from low-cost loans from the State Water Resources Control Board. The capital improvement plan also allows for the replacement of a portion of the undersized waterlines in the water distribution system and installation of additional fire hydrants. Currently, approximately 15% of the distribution system is undersized and does not provide adequate flows for fire protection. Other capital projects in the Plan include booster station and water tank improvements, heavy equipment replacement, and technological equipment upgrades. Twenty-eight percent of the infrastructure costs are forecasted to be self-funded and the remaining 72% of the costs are borrowed from lenders. The District is seeking to borrow approximately \$27.3 million from the California State Revolving Loan Program through the State Water Resources Control Board in the form of low-interest loans. See the accompanying Capital Outlay schedules for details by department and project or item.

## CASH RESERVES

The District prudently maintains minimum reserve levels to address unexpected expenditures or reduction in revenue sources. Reserves are available for operations, capital projects, and to avoid large rate increases. The operating reserve is equal to two months of operating expenses, while the capital reserve when combined with borrowings, if any, is

at least the amount of the next year's budgeted capital spending. The rate stabilization reserve is equal to 10% of water rate revenues. At June 30, 2028, the end of this ten-year forecast, the District's reserves are forecast as follows:

Capital Outlay Reserve	\$3,006,189
Rate Stabilization/Debt Reserve	1,529,800
Operating Reserve	<u>2,568,194</u>
Total Reserves	\$7,104,183

#### RATE CHANGES

The adopted budget for 2018/19 (year one of the ten-year forecast) includes a 5% increase to rates. Following issuance of a multi-year Proposition 218 notice in 2014, the Board adopted a five-year rate schedule. Fiscal year 2018/19 represents year five of the rate schedule. Rate changes for years two-through-ten are forecasted at 2% per year to account for general inflation. The continued need for infrastructure maintenance and replacement, along with the day-to-day operating expenditures of the District, necessitates consistent marginal rate adjustments. The District Board of Directors and a majority of the ratepayers have historically preferred this methodology over occasional large rate adjustments.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

WATER TEN-YEAR FINANCIAL PLAN										
	2018/19		2019/20		2020/21		2021/22		2022/23	
	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	1,856,613	4,986,764	1,994,915	5,202,384	1,944,234	7,684,713	2,514,358	6,629,291	2,132,013	5,424,611
REVENUES (1)	13,345,576	1,766,000	12,316,000	1,766,000	12,658,000	1,766,000	12,947,000	1,766,000	13,222,000	1,766,000
BORROWINGS		6,080,837		7,120,000		4,340,000		680,000		3,060,000
AVAILABLE FUNDS	15,202,188	12,833,601	14,310,915	14,088,384	14,602,234	13,790,713	15,461,358	9,075,291	15,354,013	10,250,611
SALARIES (2)	3,661,165	820,350	3,771,000	844,961	3,884,130	870,309	4,000,654	896,419	4,120,673	923,311
BENEFITS (2)	2,001,700	351,250	2,061,751	361,788	2,123,604	372,641	2,187,312	383,820	2,252,931	395,335
OPERATIONS & MAINTENANCE (2)	3,160,176	1,009,850	3,201,858	450,047	3,287,417	459,048	3,331,643	468,229	3,419,798	477,593
CAPITAL OUTLAY		8,878,050		7,114,000		4,172,200		4,197,000		4,946,400
DEBT SERVICE (2)	146,000	819,000	192,000	782,000	317,000	772,000	483,000	1,041,000	464,000	1,060,000
TOTAL CASH OUTLAYS	8,969,041	11,878,500	9,226,608	9,552,795	12,612,150	6,646,198	10,002,608	6,986,468	10,257,402	7,802,640
BALANCE BEFORE TRANSFERS	6,233,147	955,101	5,084,307	4,535,589	1,990,084	7,144,514	5,458,750	2,088,823	5,096,610	2,447,972
CAPITAL OUTLAY FUND TRANSFERS	-4,247,283	4,247,283	-3,149,124	3,149,124	515,223	-515,223	-3,335,788	3,335,788	-2,920,054	2,920,054
ACCRUAL TO CASH ADJUSTMENT	9,051	0	9,051	0	9,051	0	9,051	0	9,051	0
RATE STABILIZATION AND DEBT RESERVES		-1,261,800		-1,289,100		-1,317,000		-1,345,500		-1,374,600
OPERATING AND CAPITAL OUTLAY RESERVES (3)	1,994,915	3,940,584	1,944,234	6,395,613	2,514,358	5,312,291	2,132,013	4,079,111	2,185,607	3,993,426
SEWER FUND LOAN REPAYMENT						3,000,000				
DEBT PAYMENT RESERVE FUND		181,182		336,524		336,524		771,281		771,281
RATE STABILIZATION RESERVE (4)		1,080,618		952,576		980,476		574,219		603,319
TOTAL RESERVE BALANCES	1,994,915	5,202,384	1,944,234	7,684,713	2,514,358	6,629,291	2,132,013	5,424,611	2,185,607	5,368,026
AMORTIZATION (NON-CASH ITEM)	12,200		12,200		12,200		12,200		12,200	
DEPRECIATION (NON-CASH ITEM)	3,179,000		3,242,000		3,306,000		3,372,000		3,439,000	

**ASSUMPTIONS:**

**(1) REVENUES**

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

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

Service charge rates increase 5.0% in 18/19, 2% in 18/19 - 27/28.

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

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

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

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

**(2) EXPENDITURES**

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

Benefits include a 3.0% escalator beginning year 2018/19 due to potential PERS/health insurance increases.

Salaries include a 3% escalator beginning 2019/20 to account for standard step increases and other potential adjustments.

Ten Year CIP plan in the amount of \$38.0 million.

Debt Service includes principle and interest payments on current debt as well as an additional \$13.3M million over the ten year forecast.

\$150,000 contingency reserve for all years.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

<b>WATER TEN-YEAR FINANCIAL PLAN</b>										
	2023/24 FORECAST	2023/24 FORECAST	2024/25 FORECAST	2024/25 FORECAST	2025/26 FORECAST	2025/26 FORECAST	2026/27 FORECAST	2026/27 FORECAST	2027/28 FORECAST	2027/28 FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	2,185,607	5,368,026	2,311,139	7,644,709	2,402,434	8,833,264	2,455,180	6,747,487	2,510,920	4,643,429
REVENUES (1)	13,534,000	1,766,000	13,901,000	1,766,000	14,252,000	1,766,000	14,545,000	1,766,000	14,844,000	1,766,000
BORROWINGS		3,000,000		3,000,000						
<b>AVAILABLE FUNDS</b>	<b>15,719,607</b>	<b>10,134,026</b>	<b>16,212,139</b>	<b>12,410,709</b>	<b>16,654,434</b>	<b>10,599,264</b>	<b>17,000,180</b>	<b>8,513,487</b>	<b>17,354,920</b>	<b>6,409,429</b>
SALARIES (2)	4,244,294	951,010	4,371,622	979,541	4,502,771	1,008,927	4,637,854	1,039,195	4,776,990	1,070,371
BENEFITS (2)	2,320,519	407,195	2,390,134	419,411	2,461,839	431,993	2,535,694	444,953	2,611,764	458,302
OPERATIONS & MAINTENANCE (2)	3,466,672	487,145	3,536,005	496,888	3,606,725	506,826	3,678,860	516,963	3,752,437	527,302
CAPITAL OUTLAY		2,040,000		2,981,600		3,329,000		3,293,800		1,251,000
DEBT SERVICE (2)	717,000	1,273,000	824,000	1,397,000	781,000	1,431,000	746,000	1,466,000	710,000	1,502,000
<b>TOTAL CASH OUTLAYS</b>	<b>10,748,484</b>	<b>5,158,351</b>	<b>11,121,762</b>	<b>6,274,440</b>	<b>11,352,335</b>	<b>6,707,746</b>	<b>11,598,408</b>	<b>6,760,910</b>	<b>11,851,191</b>	<b>4,808,974</b>
BALANCE BEFORE TRANSFERS	4,971,123	4,975,675	5,090,377	6,136,270	5,302,099	3,891,518	5,401,772	1,752,577	5,503,728	1,600,455
CAPITAL OUTLAY FUND TRANSFERS	-2,669,034	2,669,034	-2,696,994	2,696,994	-2,855,969	2,855,969	-2,890,853	2,890,853	-2,935,534	2,935,534
ACCRUAL TO CASH ADJUSTMENT	9,051	0	9,051	0	9,051	0	0	0	0	0
RATE STABILIZATION AND DEBT RESERVES		-1,404,300		-1,434,700		-1,465,700		-1,497,400		-1,529,800
<b>OPERATING AND CAPITAL OUTLAY RESERVES (3)</b>	<b>2,311,139</b>	<b>6,240,409</b>	<b>2,402,434</b>	<b>7,398,564</b>	<b>2,455,180</b>	<b>5,281,787</b>	<b>2,510,920</b>	<b>3,146,029</b>	<b>2,568,194</b>	<b>3,006,189</b>
<b>SEWER FUND LOAN REPAYMENT</b>										
DEBT PAYMENT RESERVE FUND		771,281		771,281		771,281		771,281		771,281
RATE STABILIZATION RESERVE (4)		633,019		663,419		694,419		726,119		758,519
<b>TOTAL RESERVE BALANCES</b>	<b>2,311,139</b>	<b>7,644,709</b>	<b>2,402,434</b>	<b>8,833,264</b>	<b>2,455,180</b>	<b>6,747,487</b>	<b>2,510,920</b>	<b>4,643,429</b>	<b>2,568,194</b>	<b>4,535,989</b>
AMORTIZATION (NON-CASH ITEM)	12,200		12,200		12,200		12,200		12,200	
DEPRECIATION (NON-CASH ITEM)	3,507,000		3,577,000		3,648,000		3,720,000		3,794,000	

**(3) OPERATING & CAPITAL RESERVES**

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

**(4) RATE STABILIZATION AND DEBT PAYMENT RESERVES**

A reserve equal to 10% of water service charge revenue is established to provide a rate stabilization and debt reserve fund.

**RESULTS:**

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

*Operating revenue covers operating expenses at all times.*

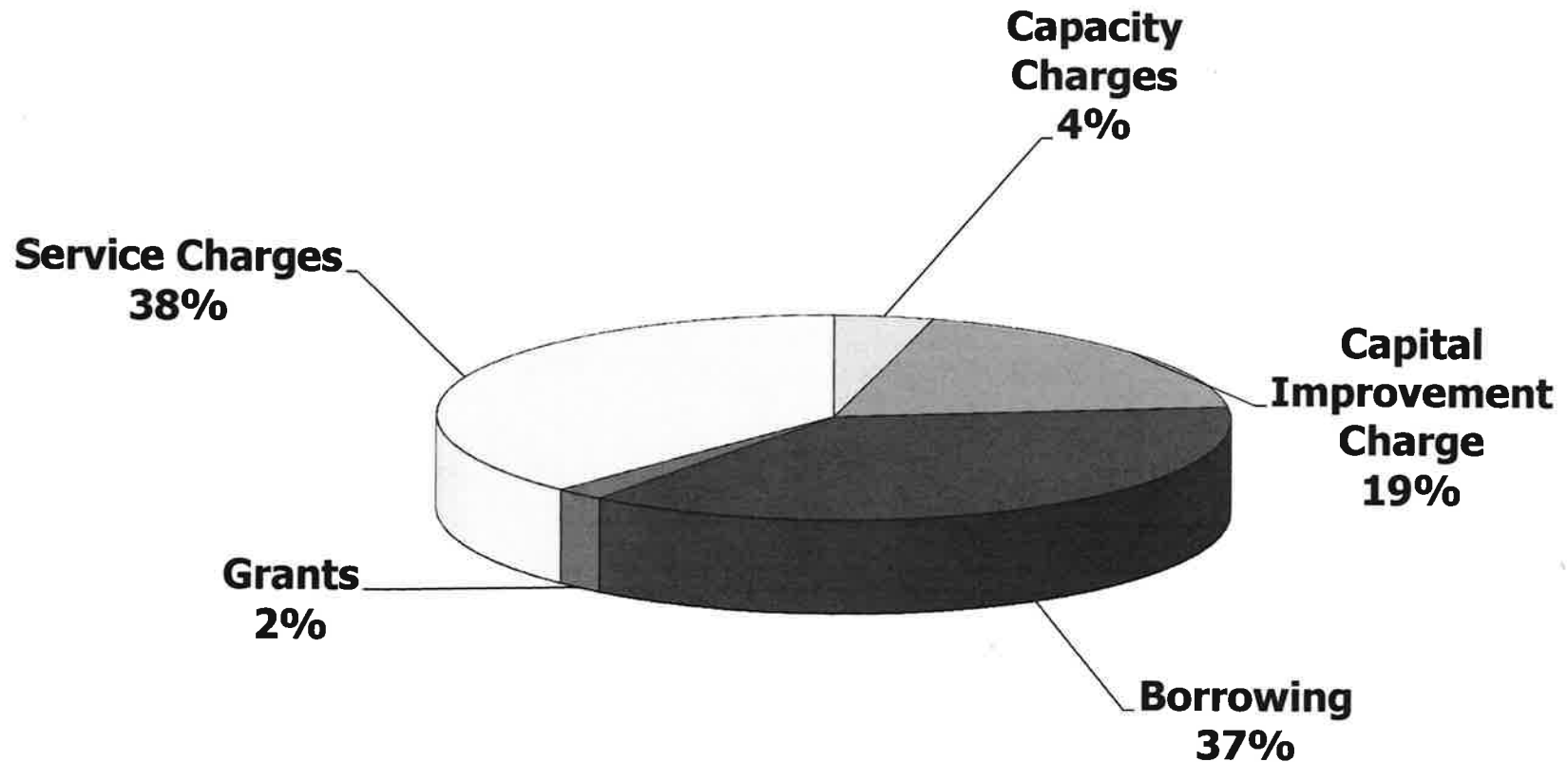
*District is in compliance with the "net revenue" debt covenants.*

*Capital Improvement Program is greater than 100% of depreciation*



# WATER ENTERPRISE FUND

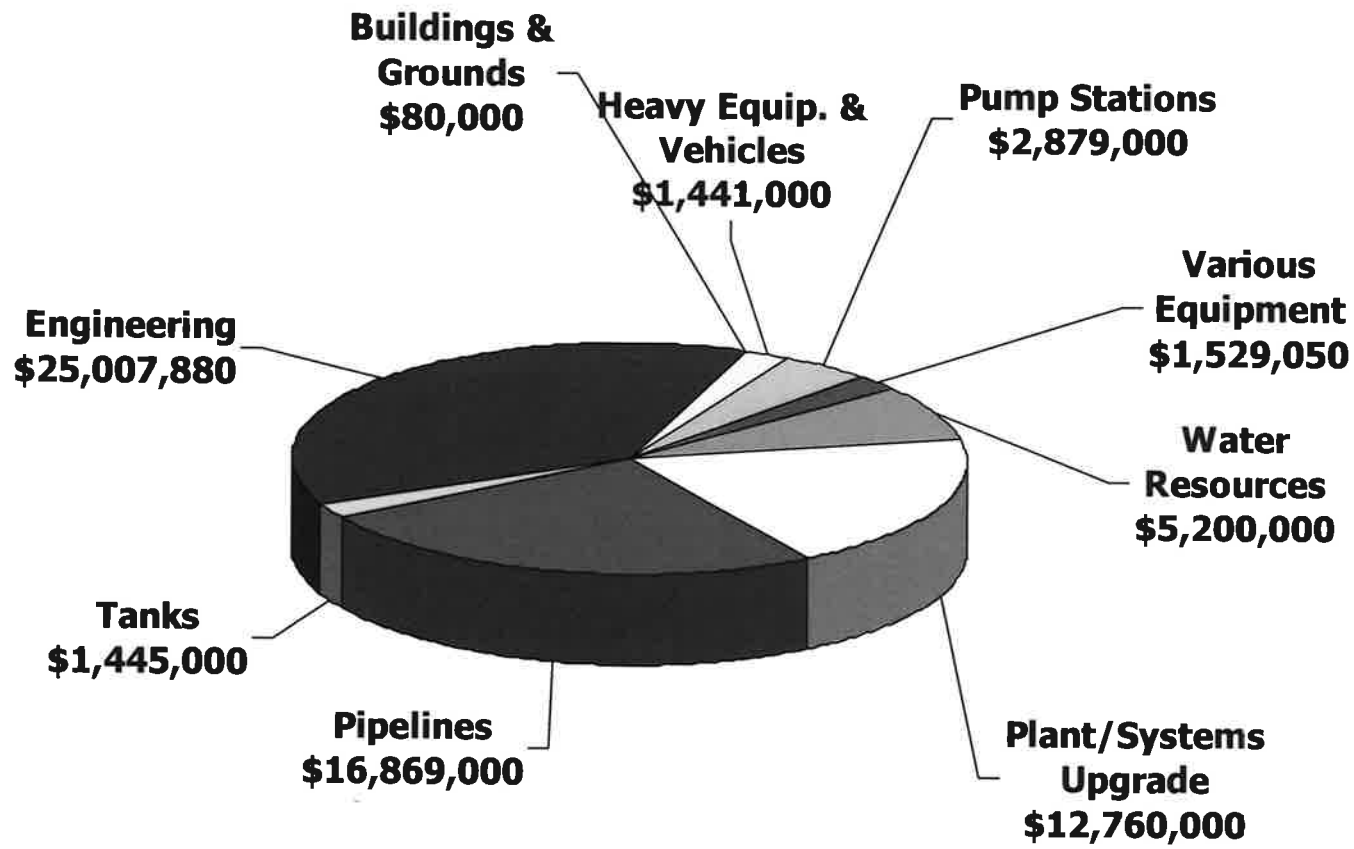
## Funding Sources for Capital Projects Fund



**WATER TEN-YEAR CAPITAL OUTLAY PROJECTIONS – 2019/2028  
BY FUNCTIONAL CATEGORY**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
1) HEAVY EQUIPMENT & VEHICLES	482,000	305,000	237,200	185,000	111,400	50,000	7,600	35,000	7,800	20,000	1,441,000
2) PUMP STATIONS	366,000	1,193,000	1,085,000	35,000	37,000	39,000	48,000	39,000	37,000		2,879,000
3) VARIOUS EQUIPMENT	295,050	161,000	190,000	152,000	48,000	211,000	126,000	190,000	35,000	121,000	1,529,050
4) BUILDING & GROUNDS UPGRADE	20,000	5,000		15,000		15,000		15,000		10,000	80,000
5) WATER RESOURCES	700,000	1,250,000	1,250,000		1,000,000	1,000,000					5,200,000
6) PLANT/SYSTEMS UPGRADE	4,895,000	3,220,000	1,210,000	1,410,000	1,250,000	125,000	100,000	100,000	100,000	350,000	12,760,000
7) PIPELINES	1,925,000	880,000	200,000	2,400,000	2,500,000	600,000	2,700,000	2,950,000	2,614,000	100,000	16,869,000
8) TANKS	195,000	100,000							500,000	650,000	1,445,000
9) ENGINEERING STAFF & EXPENSES	2,181,450	2,246,894	2,314,300	2,383,729	2,455,241	2,528,898	2,604,765	2,682,908	2,763,396	2,846,297	25,007,880
<b>TOTAL WATER</b>	<b>11,059,500</b>	<b>9,360,894</b>	<b>6,486,500</b>	<b>6,580,729</b>	<b>7,401,641</b>	<b>4,568,898</b>	<b>5,586,365</b>	<b>6,011,908</b>	<b>6,057,196</b>	<b>4,097,297</b>	<b>67,210,930</b>

# WATER ENTERPRISE FUND CAPITAL PROJECTS Ten Years Ending June 30, 2028



**WATER**

**TEN-YEAR CAPITAL PLAN**

**BY DEPARTMENT**

**and**

**BY PROJECT**

**WATER TOTALS**

DEPARTMENT	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
UNDERGROUND REPAIR	126,000	117,000	105,000	127,000	132,000	115,000	118,000	109,000	105,000	138,000	1,192,000
PUMPS	10,000	15,000	10,000	15,000	10,000	17,000	12,000	17,000	19,000	0	125,000
ELECTRICAL	6,000	33,000	25,000	25,000	27,000	27,000	36,000	27,000	32,000	0	238,000
HEAVY MAINTENANCE	20,000	0	0	10,000	0	10,000	0	10,000	0	10,000	60,000
EQUIPMENT REPAIR	482,000	355,000	237,200	185,000	92,400	50,000	7,600	35,000	7,800	0	1,452,000
LABORATORY	5,000	5,000	150,000	15,000	11,000	6,000	10,000	5,000	5,000	15,000	227,000
BOARD OF DIRECTORS	6,050	5,000	0	0	0	5,000	0	75,000	0	0	91,050
ADMINISTRATION	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0	0
PUBLIC OUTREACH	0	0	0	0	0	0	0	0	0	0	0
ENGINEERING	7,965,000	6,500,000	3,610,000	3,710,000	4,650,000	1,625,000	2,700,000	2,950,000	3,100,000	1,000,000	37,810,000
INFORMATION SYSTEMS	218,000	74,000	35,000	110,000	24,000	180,000	98,000	101,000	25,000	88,000	953,000
CUSTOMER SERVICE	0	10,000	0	0	0	0	0	0	0	0	10,000
INSPECTIONS	5,000	0	0	0	0	5,000	0	0	0	0	10,000
WATER CONSERVATION	0	0	0	0	0	0	0	0	0	0	0
FINANCE	0	0	0	0	0	0	0	0	0	0	0
PURCHASING	35,000	0	0	0	0	0	0	0	0	0	35,000
ENGINEERING STAFF & EXPENSES	2,181,450	2,246,894	2,314,300	2,383,729	2,455,241	2,528,898	2,604,765	2,682,908	2,763,396	2,846,297	25,007,880
	11,059,500	9,360,894	6,486,500	6,580,729	7,401,641	4,568,898	5,586,365	6,011,908	6,057,196	4,097,297	67,210,930

**WATER ELECTRICAL**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REBUILD MOTORS	6,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	10,000		65,000	1
2 PREVENTATIVE MAINTENANCE BAYVIEW VFD		9,000					9,000				18,000	2
3 REPLACE SCADA RTU'S		17,000	18,000	18,000	20,000	20,000	20,000	20,000	22,000		155,000	3
	6,000	33,000	25,000	25,000	27,000	27,000	36,000	27,000	32,000	0	238,000	

**WATER HEAVY MAINTENANCE**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 ADMIN PARKING LOT SEAL COAT AND RESTRIPE	10,000			10,000		10,000		10,000		10,000	50,000	1
2 ADMIN BUILDING LANDSCAPING	10,000										10,000	2
	20,000	0	0	10,000	0	10,000	0	10,000	0	10,000	60,000	

**WATER UNDERGROUND REPAIR**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 IN-HOUSE WATERLINE REPLACEMENT UPSIZE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000	1
2 TRUCK MOUNTED HYD. UNIT FOR HYDRAULIC TOOLS/AIR COMP.	8,000										8,000	2
3 REPLACE MOLE		7,000			8,000			9,000			24,000	3
4 REPLACE WACKER			5,000		5,000		5,000		5,000		20,000	4
5 REPLACE VACUUM ON VEHICLE #77					19,000					20,000	39,000	5
6 VACUUM FOR STANDBY TRUCK #81 (VALVE EXER. PROG.)	18,000			15,000							33,000	6
7 VALVE EXERCISE EQUIPMENT		10,000				15,000				18,000	43,000	7
8 LINE LOCATOR				6,000			6,500				12,500	8
9 LINE LOCATOR				6,000			6,500				12,500	9
	126,000	117,000	105,000	127,000	132,000	115,000	118,000	109,000	105,000	138,000	1,192,000	



**WATER PUMPS**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 SECURITY MEASURES		5,000		5,000		5,000		5,000			20,000	1
2 AIRPORT BOOSTER WATERLINE CHECK VALVE									14,000		14,000	2
3 PUMP/MOTOR REBUILDS	10,000	10,000	10,000	10,000	10,000	12,000	12,000	12,000	5,000		91,000	3
	10,000	15,000	10,000	15,000	10,000	17,000	12,000	17,000	19,000	0	125,000	



**WATER EQUIPMENT REPAIR (VEHICLES) - PAGE 2**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE U/R WATER SERVICE TRUCK #77 (2001)						50,000					50,000	1
2 REPLACE U/R TRUCK #32 (2009)					45,000						45,000	2
3 REPLACE U/R FLATBED TRUCK #43 (1988)					40,000						40,000	3
4 REPLACE U/R BACKHOE #47 (2003)			120,000								120,000	4
5 REPLACE U/R TRUCK #61 (2011)			35,000								35,000	5
6 REPLACE U/R TRUCK #25 (2000)	70,000										70,000	6
7 REPLACE U/R LOADER #22 (2007)				185,000							185,000	7
8 REPLACE U/R BACKHOE #48 (2006)		120,000									120,000	8
9 REPLACE U/R DUMP TRUCK #8 (1995)	300,000										300,000	9
10 REPLACE U/R DUMP TRUCK #80 (2006)		120,000									120,000	10
11 REPLACE PUMPS TRUCK #17 (2009)			40,000								40,000	11
12 REPLACE PUMPS TRUCK #31 (2003)	45,000										45,000	12
13 REPLACE EQUIP. REPAIR TRUCK #33 (2005)	60,000										60,000	13
14 REPLACE ENG. TRUCK #37 (2002)			35,000								35,000	14
15 REPLACE C.S. TRUCK #64 (2003)								35,000			35,000	15
16 REPLACE C.S. TRUCK #72 (1999)		30,000									30,000	16
21 REPLACE PURCHASING VEHICLE #5 (1999)		35,000									35,000	17
	475,000	305,000	230,000	185,000	85,000	50,000	0	35,000	0	0	1,365,000	
	482,000	355,000	237,200	185,000	92,400	50,000	7,600	35,000	7,800	0	1,452,000	

**WATER ENGINEERING**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 CALTRANS PROJECTS		30,000									30,000	1
2 SCADA UPGRADES	100,000	100,000	100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	750,000	2
3 WATER REPAIR EMERGENCIES	500,000										500,000	3
4 GROUNDWATER MANAGEMENT PLAN		100,000	50,000	50,000	50,000	75,000	50,000	50,000	50,000	50,000	525,000	4
5 WATER RESOURCE DEVELOPMENT					1,000,000	1,000,000					2,000,000	5
6 CHRISTMAS VALLEY TANK ROAD, PAVING AND DRAINAGE	45,000										45,000	6
7 WATERLINE - PONDEROSA (1)	175,000										175,000	7
8 WATERLINE - MARLETTE (1)	500,000	250,000									750,000	8
9 SIERRA BLVD WATERLINE IMPROVEMENTS	400,000										400,000	9
10 METERS - PHASE 4 (1)	2,720,000										2,720,000	10
11 METERS - PHASE 5A (1)	1,500,000	2,720,000									4,220,000	11
12 METERS - PHASE 5B (1)		300,000	1,060,000								1,360,000	12
13 KELLER-HEAVENLY ZONE IMPROVEMENTS (3)	700,000	1,250,000	1,250,000								3,200,000	13
14 HEAVENLY TANK IMPROVEMENTS	150,000	100,000									250,000	14
15 KELLER BOOSTER IMPROVEMENTS	75,000	150,000	100,000								325,000	15
16 DAVID LANE BOOSTER IMPROVEMENTS, GENSET	75,000	250,000	200,000								525,000	16
17 2017/2018 HYDRANTS	250,000										250,000	17
18 PINE VALLEY PRV	75,000										75,000	18
19 2019 HYDRANTS	500,000	500,000									1,000,000	19
20 UPPER MONTGOMERY BOOSTER, FIRE PUMP, WATERLINE (1)	100,000	600,000	600,000								1,300,000	20
21 H-ST ZONE BOOSTER, FIRE PUMP	100,000	150,000	150,000								400,000	21
22 CRITICAL WATERLINE IMPROVEMENTS			100,000	500,000	500,000	500,000	500,000				2,100,000	22
23 PRV IMPROVEMENTS AT 6 LOCATIONS				400,000	400,000						800,000	23
24 ELKS CLUB TO BUSCH WATERLINE, PRV				700,000	700,000						1,400,000	24
25 BOWERS WATERLINE				800,000	800,000						1,600,000	25
26 NEW PRV AT WASHOAN-NADOWA				80,000							80,000	26
27 NEW PRV AT GLEN EAGLES				80,000							80,000	27
28 ROCKY POINT WATERLINE				1,000,000	1,100,000						2,100,000	28
29 SIERRA TRACT PHASE 1 WATERLINE							800,000	800,000			1,600,000	29
30 PINE VALLEY - SUSQUEHANNA WATERLINE									350,000		350,000	30
31 SKI RUN WATERLINE							700,000	700,000			1,400,000	31
32 BLACK BART WATERLINE							600,000	600,000			1,200,000	32
33 GARDNER MOUNTAIN WATERLINE								750,000	750,000		1,500,000	33
34 BROCKWAY WATERLINE									800,000		800,000	34
35 SIERRA TRACT PHASE 2 WATERLINE									600,000		600,000	35
36 TANK SITE AND ACCESS IMPROVEMENTS									250,000	250,000	500,000	36
37 TANK SEISMIC EVALUATION										150,000	150,000	37
38 ELECTRICAL IMPROVEMENTS AT 16 SITES										250,000	250,000	38
39 TANK COATINGS									250,000	250,000	500,000	39
	7,965,000	6,500,000	3,610,000	3,710,000	4,650,000	1,625,000	2,700,000	2,950,000	3,100,000	1,000,000	37,810,000	

**WATER LABORATORY**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE STERILIZING OVEN					6,000						6,000	1
2 REPLACE AUTOCLAVE (SMALL)							10,000				10,000	2
3 QED WELL WIZARD SAMPLE PUMP CONTROLLER	5,000										5,000	3
4 REPLACE COLIFORM INCUBATOR						6,000					6,000	4
5 REPLACE LAB pH METER					5,000					5,000	10,000	5
6 REPLACE AUTOCLAVE (LARGE)				10,000							10,000	6
7 REPLACE 20 LITER WATER BATH		5,000						5,000			10,000	7
8 LIMS COMPUTER SOFTWARE			150,000								150,000	8
9 REPLACE BLOCK DIGESTER FOR METALS AND TOTAL P				5,000							5,000	9
10 REPLACE 18-MOHM WATER SYSTEM										10,000	10,000	10
11 REPLACE TURBIDIMETER									5,000		5,000	11
	5,000	5,000	150,000	15,000	11,000	6,000	10,000	5,000	5,000	15,000	227,000	

**WATER ADMINISTRATION**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

**WATER BOARD OF DIRECTORS**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE BOARDROOM COMPONENTS								75,000			75,000	1
2 REPLACE BOARDROOM AV EQUIPMENT		5,000				5,000					10,000	2
3 BOARDROOM FURNITURE	6,050										6,050	3
	6,050	5,000	0	0	0	5,000	0	75,000	0	0	91,050	

**WATER HUMAN RESOURCES**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0



**WATER PUBLIC OUTREACH**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
											0	1
	0	0	0	0	0	0	0	0	0	0	0	0

**WATER FINANCE**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

**WATER ACCOUNTING**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0

**WATER PURCHASING**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 CARPET REPAIR & REPLACEMENT (ADMIN BUILDING)	35,000										35,000	1
	35,000	0	0	0	0	0	0	0	0	0	35,000	

**WATER INFORMATION TECHNOLOGY**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS		
1 FIREWALL SOFTWARE/UPGRADES	25,000			25,000							25,000	100,000	1
2 SOFTWARE (NEW, UPGRADES, COMPLIANCE)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	80,000	2
3 SQL ADDITIONAL LICENSES			7,000			7,000			7,000			21,000	3
4 STORAGE SYSTEM (SAN) ADDITIONS	125,000					125,000						250,000	4
5 DATABASE SOFTWARE/UPDATES		8,000				8,000					8,000	24,000	5
6 REPLACE FIBER WAN - SHOPS	20,000						10,000					30,000	6
7 REPLACE NETWORKING EQUIP./IMPROVEMENTS		11,000		11,000		11,000		11,000		11,000	11,000	55,000	7
8 WIRELESS CONTROLLER/ACCESS POINTS				10,000				10,000				20,000	8
9 BACKUP/DISASTER RECOVERY APPLIANCE		15,000				15,000					15,000	45,000	9
10 REPLACE WATER HYDRAULIC MODELING SOFTWARE	15,000			15,000			15,000				15,000	60,000	10
11 AUTOCAD CIVIL LICENSES		6,000				6,000		6,000				18,000	11
12 STRATEGIC PLAN IMPLEMENTATION/UPDATE		20,000					20,000					40,000	12
13 LASERFICHE UPGRADE	15,000					10,000		25,000	10,000			60,000	13
14 REPLACE DOMAIN CONTROLLER SERVER			10,000				10,000					20,000	14
15 CORE SWITCH - SERVER ROOM	10,000			25,000				25,000				60,000	15
16 REPLACE SCADA HISTORIAN SERVER				10,000				10,000				20,000	16
17 SCADA SERVER 2			10,000				10,000					20,000	17
18 BACKUP POWER SERVER ROOM		6,000		6,000		6,000		6,000		6,000	6,000	30,000	18
	218,000	74,000	35,000	110,000	24,000	180,000	98,000	101,000	25,000	88,000	953,000		



**WATER INSPECTIONS**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS	
1 REPLACE DIGITAL LOCATING EQUIPMENT (2)	5,000					5,000					10,000	1
	5,000	0	0	0	0	5,000	0	0	0	0	10,000	

**WATER CONSERVATION**

USE OR BENEFIT EXPLANATION	18-19 BUDGET	19-20 BUDGET	20-21 BUDGET	21-22 BUDGET	22-23 BUDGET	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET	27-28 BUDGET	TOTALS
											0
	0	0	0	0	0	0	0	0	0	0	0



# **ACKNOWLEDGMENTS**

*Paul Hughes*, CHIEF FINANCIAL OFFICER

*Debbie Henderson*, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

*Chris Cefalu*

*Duane Wallace*

FINANCE DIVISION:

*Susan Rasmussen*