



TRUCKEE SANITARY DISTRICT FISCAL YEAR 2021 ANNUAL BUDGET



*Committed to Protecting Truckee's
Public Health and Environment Since 1906*

Adopted June 18, 2020

**TRUCKEE SANITARY DISTRICT
FISCAL YEAR 2021
ANNUAL BUDGET**

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**TRUCKEE SANITARY DISTRICT
BOARD OF DIRECTORS
RESOLUTION NO. 2020-115**

**A RESOLUTION ADOPTING THE OPERATING AND CAPITAL
BUDGET FOR FISCAL YEAR 2020-2021
FOR THE TRUCKEE SANITARY DISTRICT**

WHEREAS, the staff of the Truckee Sanitary District have developed a budget for fiscal year 2020-21; and

WHEREAS, the budget includes projections of operating and capital revenues and expenditures as well as changes in cash reserves in all District funds for fiscal year 2020-21; and

WHEREAS, the Board of Directors has been provided copies of the District's budget; and

WHEREAS, the Board of Directors has reviewed the District's budget; and

WHEREAS, the Board of Directors has determined that the proposed budget is consistent with the effective delivery of services by the District; and

WHEREAS, the Board of Directors has determined that the budget shows that with necessary Board action, there will be sufficient District revenues and financial reserves to meet the District's financial obligations over the next fiscal year.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Truckee Sanitary District does hereby adopt the budget for fiscal year 2020-2021.

PASSED AND ADOPTED by the Board of Directors of the Truckee Sanitary District at a regular meeting of the Board, held on the 18th day of June, 2020, by the following roll call vote:

AYES:	Anderson, Gilmore, Smart, Sweet, Van Gundy
NOES:	None
ABSENT:	None
ABSTAIN:	None



Nelson Van Gundy.
President of the Board of Directors

ATTEST:



Blake R. Tresan,
Board Secretary

MEMORANDUM

Date: June 18, 2020
To: Board of Directors
From: Blake R. Tresan, General Manager
Subject: FISCAL YEAR 2021 ANNUAL BUDGET



The purpose of this memorandum is to present the annual budget for the Truckee Sanitary District (“District”) for fiscal year 2021 (FY21). The budget lays out a financial map for the District for the period July 1, 2020 through June 30, 2021. The budget is broken up into two categories: operations and capital, and tracks changes in the six District reserve funds. This year’s budget was developed, consistent with previous years, with the goal of responsible fiscal management of public funds.

The budget is summarized in Table 1 and supporting documentation is provided in subsequent tables and appendices.

This budget was prepared as a group effort and the work of Mark Wasley, Raymond Brown, Eric Sundale, Angie Rea, Kara Raymer, and Laura Small should be acknowledged and commended. Of course, every employee of the District deserves recognition for their hard work and continued success in achieving the District’s mission.

Organization and Business

Truckee Sanitary District’s mission is to protect the public health and the environment while providing its customers the highest level of service consistent with the prudent management of public funds. The District is the public agency responsible for the collection and conveyance of wastewater in the greater Truckee area.

The District was formed in 1906, making it one of the oldest special districts in California. Initial wastewater collection and treatment facilities serving portions of Truckee were constructed in 1908, with expansion in the ensuing years to keep up with growth in the Truckee area. The District is one of five sewer collection agencies in the Truckee-North Tahoe area that convey wastewater to the Tahoe-Truckee Sanitation Agency (T-TSA) for treatment and reclamation. TSD appoints a representative to the T-TSA Board.

The District’s boundaries encompass an area of approximately 39 square miles. The District serves about 11,747 residential units and approximately 557 commercial accounts. Service is provided through approximately 211 miles of gravity mains, 16 miles of force mains, 186 miles of laterals and 43 lift stations.

The District is overseen by a 5-member Board of Directors that sets all financial policies for the District including establishing the annual budget for revenues and expenses, setting rates and charges, and directing the investment of District funds. The General Manager serves as District Treasurer.

FY20 Highlights

Before presenting the FY21 budget, it is worthwhile to highlight a few items in current FY20 that differed materially from the budget:

- Operating Revenue is projected to be \$0.23 million greater than FY20 budget, while Operating Expenditure are projected to be \$0.28 million less than FY20 budget before May 2020 the Board-approved Pension Prefunding Trust (CEPPT) contribution (\$500,000) and the Retiree Health Trust Fund (CERBT) contribution (\$100,000).
- In April 2020, the Board approved the Reserve Fund Policy that set a 90% funded status target for the District's Pension and Retiree Health liabilities.
- To move closer to the 90% funded status target for pension liability, in April 2020, the Board approved an increase in the District's payment towards its CalPERS Pension UAL from a \$500,000 budget to \$1 million, with the intention of funding the payments out of the General Fund net revenues. The first \$500,000 additional discretionary payment was made in July 2019, when the CalPERS pension fund was performing favorably. The District learned, subsequent to the April 2020 Board meeting that the CalPERS pension fund was underperforming relative to the 7% target investment return due to the economic impacts of the COVID-19 pandemic. Further, as the District belongs to the CalPERS pooled investment plan, in which assets are not unitized, it was not in the District's best interest to invest the additional \$500,000 directly into the CalPERS pooled investment fund prior to June 30, 2020. At the May 2020 Board meeting, Board approved establishing a California Employers' Pension Prefunding Trust (CEPTT) Fund account and to fund the \$500,000 into the District's CEPPT account from General Fund net revenues. The CEPPT \$500,000 contribution was made in June 2020.
- To move closer to the 90% funded status target for retiree health liability, in April 2020, the Board approved an increase in contribution to the District's California Employers' Retiree Benefit Trust (CERBT) Fund from \$20,000 budget to \$100,000 with the entire payment funded out of General Fund net revenues. The \$100,000 CERBT contribution was made in April 2020.
- In April, 2020, the Board approved a General Fund transfer of approximately \$90,000 into the District's Emergency Contingency Reserve Fund, replenishing this board designated fund to the target goal of \$3.0 million. The \$90,000 had been withdrawn from the Emergency Contingency Reserve Fund to address an unanticipated and unbudgeted emergency repair to a sewer pipeline located in the flood plain of Donner Creek.
- In April 2020, the Board approved a General Fund transfer of \$150,000 into the District's Major Capital Improvement Fund, strengthening this Board-designated fund to pay for future capital improvements of the District.

FY21 Budget Highlights

FY21 Operating Budget

- Net operating revenues for FY21 are estimated to be \$1.12 million of which \$0.92 million are projected to be transferred to Fund 5 to cover capital expenditures.
- Operating revenues for FY21 are budgeted at \$10.4 million (4.52% increase over FY20 projected actuals, 7.0% increase over FY20 budget).
 - User fee revenue is budgeted at \$ 3.90 million in FY21 (10.1% increase over FY20 projected actuals). The increase is due to a board approved 8% increase in user fee rates and an increase in the District's customer base. User fees represent 37% of total operating revenues.
 - Property tax revenue is budgeted at \$ 6.29 million for FY21 (3.05% increase over FY20 projected actuals). Property taxes represent 60% of total operating revenues.
- Operating expenses for FY21 are budgeted at \$9.35 million (a 0.21% increase from FY20 projected actuals, 3.73% increase over FY20 budget), including:
 - \$4.31 million in salaries and wages;
 - \$3.11 million in benefits and payroll burden;
 - \$0.32 million in other post-employment benefits (OPEB);
 - \$1.61 million in other operating costs.
- Capital expenditures in FY21 are estimated to be \$2.27 million, including:
 - \$0.48 million in collections system improvements;
 - \$0.92 million in building improvements;
 - \$0.37 million in vehicle purchases;
 - \$0.50 million in other capital projects
- Total District reserves in FY21 are estimated to decrease by approximately \$0.92 million to approximately \$14.49 million.

FY21 Budget Details

A detailed description of the annual budget for FY21 is provided below.

Operating Budget – Fund 1

The majority of the District’s day-to-day financial activity is tracked through its operating budget. Funds associated with the operating budget are maintained in the General Fund or Fund 1. In FY21, staff anticipates an increase in Fund 1 operating revenues of approximately \$0.45 million and a slight decrease of \$0.05 million in expenditures over the current year projected actuals (Table 2).

Operating Revenues

Overall, operating revenues are budgeted at \$10.4 million (4.52% increase from FY20 projected actuals, 7.00% increase from FY20 budget) – an increase of \$0.45 million over FY20 projected actuals. This increase in revenue is primarily attributable to increased user fees and property taxes resulting from residential and commercial development and rising real estate prices, and increased user fee rates. For FY21, a board-approved 8% increase in user fee rates will be enacted effective July 1, 2020 and along with an increase in our customer base, the anticipated result is a roughly 10% increase in user fee revenue over FY20 projected actuals. Staff is budgeting a 3% increase in property tax revenues over FY20. While fluctuating on a year-to-year basis, property tax revenues over the past 25 years have shown an average annual increase of almost 6.2% per year. Staff supports using the 3.0% increase as a conservative assumption for the FY21 budget.

Operating Expenditures

Operating expenses in the FY21 are budgeted at \$9.35 million (0.21% increase from FY20 projected actuals, 3.73% increase from FY20 budget). The increase (FY21 budget vs FY20 budget), is mostly attributable to a 3.0% cost of living (COLA) salary increase approved by the Board in May 2020, and anticipated health premium cost increases for both active staff and retirees.

Staffing: According to the staffing plan, a total of 42.0 full-time-equivalents (FTEs) will be employed by the District during the coming year (Table 3). This is an increase of .5 FTE from FY20. During FY20, Q4, two long-tenured staff retired: an Administrative Specialist which was back-filled internally, and a Collection Systems Maintenance Worker. Temporary positions for FY21 include two field maintenance workers during the summer months. The approved 3.0% cost of living adjustment (COLA) has been incorporated in the annual budget.

Employee Benefits: The District provides employees with a number of benefits including health insurance, pension contributions, social security, workers compensation insurance, Medicare tax, dental and vision insurance. Overall, these benefits are estimated to cost the District \$ 3.12 million in FY21 (10.54% decrease from FY 20 projected actuals, 3.30% increase from FY20 budget). The discrepancy in comparison to FY20 projected actuals is due to a one-time Board approved FY20 unbudgeted contribution to CEPPT to prefund future payments towards CalPERS Pension unfunded accrued liability (UAL).

Pension Contributions: For FY21, the District is anticipated to make \$1.54 million in pension contributions to CalPERS. These contributions include \$460,000 in employer normal costs, \$188,000 in Classic employee normal costs paid for by the District, \$395,000 in required payments against the District’s UAL, and a \$500,000 discretionary contribution to the District’s CEPPT account to prefund future payments towards the UAL. Additional payments against the UAL are

estimated to save the District approximately \$2 in interest for every \$1 spent. Excluding CEPPT contribution payments, the District's contributions to CalPERS in FY21 are anticipated to increase just \$11,000 over FY20 projected actuals mostly due to the increased proportion of the District's staff wages impacted and subject to the Public Employees' Pension Reform Act (PEPRA). PEPRA/Classic staff count is anticipated to be 23/19 respectively for FY21.

Health Insurance: The District provides health insurance for its employees through a contract with CalPERS. CalPERS sets premiums for each calendar year in the prior June. For calendar 2021, medical health insurance premiums are anticipated to increase by 10%, therefore for FY21, an increase in premium rates of 5% is assumed (January – June). The overall health insurance costs for the District are estimated to be \$1.0 million in FY21, an increase of \$111,000 over projected FY20 actuals.

Payroll Burden: The District contributes to Social Security, Medicare, and subscribes to workers compensation insurance on behalf of the employees. Combined, these payroll burden items are anticipated to cost the District \$380,000 in FY21, a slight decrease over FY20. The decrease in total payroll burden costs is mainly a result of lower workers compensation insurance costs based on the District's strong safety record.

Dental & Vision Coverage: The District provides dental insurance for its employees. The cost of the premiums for dental insurance is relatively flat as the dental provider has not increased premiums for FY21. Vision coverage is provided through a District sponsored reimbursement program. For FY21, vision costs are anticipated to remain approximately unchanged from FY20.

Retiree Benefits: District retirees are eligible for health insurance benefits through CalPERS in accordance with a vesting program. Upon retirement, employees that work for the District for 10 years receive 50% of their health insurance costs covered by the District. For each additional year of service with the District, employees receive a 5% increase up to 100% of their health insurance costs after 20 years of service. To be eligible, retirees must utilize the District's insurance provider. The District has two cost components associated with providing retiree health insurance: 1) the cost of premiums for retirees, and 2) contributions or disbursements to/from the District's retiree health trust fund (CERBT). For FY21, the District anticipates expenditures for health insurance premiums for retirees to be \$270,000, a 15% increase over FY20, primarily driven by anticipated increases in health insurance premium rates, as well as a few additional retirees. For FY21, the District anticipates contributing \$40,000 to the CERBT. As of the June 30, 2019 valuation report, the OPEB liability is 85.5% funded with a reserve fund policy goal of being 90% funded. In future years, the District anticipates taking disbursements from the CERBT to help offset the actual cost of retiree premiums. Every two years the District contracts with an actuary to determine the funding status of the other post-employment benefits and the CERBT.

Outside Services: Staff anticipates a \$23,000 decrease in Outside Service costs in FY21 over the FY20 budget. Services to be provided in this category can be seen in Table 4 and include a connection fee study, actuarial services, the annual financial audit, smoke testing, landscaping services, and other general engineering services.

IT Hardware/Software: Information technology costs for both hardware and software are anticipated to increase in FY21 by approximately \$34,000 over FY20 projected actuals. The majority of the IT costs are for routine annual software licensing and maintenance with some monies targeted for additional desktop work stations/laptops and mobile devices (Table 5).

Staff Training/Travel: Staff training/travel costs (Table 6) are projected to be approximately \$8,000 higher than the FY20 budget. Local and off-site trainings, conferences, and workshops are budgeted for operations, engineering, and administrative staff in FY21.

Operating Supplies: Operating supplies are projected to be \$80,000 less in FY21 than in projected FY20, mainly due to the completion of the furniture upgrade project in FY20,

Net Operating Revenues

Overall, operating revenues are budgeted to exceed expenditures by \$1.12 million. Of this total, \$0.92 million is budgeted to be transferred to Fund 5 to help cover future capital expenditures and \$0.20 million is anticipated to remain in Fund 1 to ensure 7 months of cash reserves are available at the beginning of the following fiscal year as defined in the District's Reserve Fund Policy.

A detailed operating budget broken down by general ledger account number and department can be seen in Appendix A.

Capital Budget – Funds 4 & 5

Capital expenditures are defined as items with costs that exceed \$5,000 and have an estimated useful life of greater than one year.

Capital Budget Revenues

The District receives revenues to fund capital expenditures from a combination of sources, including connection fees, interest earnings, and transfers from Fund 1 net operating revenues. In FY21, connection fees are anticipated to generate \$0.15 million in revenue. Interest earnings are anticipated to generate over \$0.14 million. The majority of the District's cash reserves are kept in LAIF, yielding slightly less than 2% interest over the last year, with a 1.5% interest rate assumption for FY21. Approximately \$0.92 million are anticipated to be transferred to Fund 5 from Fund 1 to help cover future capital expenditures.

Capital Budget Expenditures

Staff has developed a detailed 5-year capital improvement plan that includes approximately \$2.27 million in capital expenditures for FY21 and \$8.07 million over the next five years (Table 7). Significant capital expenditures projected for FY21 include \$368,000 in vehicle purchases, \$120,000 in manhole repairs, and \$925,000 to complete the expansion of the District's Vehicle Storage Facility. A brief description of each capital project can be seen in Table 8. A detailed schedule of proposed vehicle and equipment purchases can be seen in Table 9.

Fund Balances

The District projects it will start FY21 with approximately \$ 15.41 million in cash reserves. These District reserves are held in six funds as described below. Table 10 shows the changes in fund reserves anticipated during the upcoming year. Overall, it is projected that the District will end the year with \$14.49 million in cash reserves, a decrease of approximately \$0.92 million during FY21. The District has a reserve fund policy that sets minimum target amounts for each fund. A copy of the Reserve Fund policy is available on the District's website and was most recently reviewed and readopted in April 2020. The FY21 budget indicates that all funds will meet or exceed target balances throughout FY21.

Fund 1 – General Fund

Monies in Fund 1 or the General Fund are used for the day-to-day operations of the District. Revenue sources for Fund 1 consist primarily of user fees and property taxes. Expenditures include employee salaries and wages, benefits, and operating expenses. The District receives user fees and property taxes from Nevada and Placer County according to the Teeter payment schedule, with distributions only in January (55%), May (40%), & July (5%). According to the Reserve Policy, the District targets starting each fiscal year with sufficient monies in Fund 1 to fund for approximately seven months (July – January) of budgeted operating expenditures.

Fund 2 – The Martis Valley Interceptor (MVI) Fund

Monies in Fund 2 or the MVI Fund are restricted for use on the Martis Valley Interceptor, the approximately 2-mile long outfall pipeline that runs from Hwy 267 and Truckee Airport Road to the T-TSA interceptor. This fund originated at the time the Lahontan subdivision was developed. The District performs approximately \$36,000 of maintenance work on the MVI each year. These monies are originally drawn from the General Fund and later allocated from Fund 2. The method for determining this allocation can be seen in Appendix B. It is anticipated that Fund 2 will be fully depleted at the start of FY21.

Fund 4 - Capital Reserve Fund

The Capital Reserve Fund is a restricted fund for use only on projects that increase the capacity of the sewer system. Revenue sources for this fund come from connection fees and interest earnings. Expenditures include capital sewer projects that increase capacity or improve existing pipelines with unconnected services. A memorandum outlining the transfer of funds from Fund 4 for capital projects can be seen in Appendix C. The District's Reserve Policy sets a target minimum balance for Fund 4 at 60% of the cumulative expected expenditures over the subsequent 5 years.

Fund 5 - Major Capital Improvements Reserve Fund

Fund 5 or the Major Capital Improvements Reserve Fund is a board designated fund for use on capital improvements (items with a cost of greater than \$5,000 and a lifetime of one year or more). This fund has no revenue source other than interest earnings and the transfer of any net revenues from the General Fund. The District's Reserve Policy sets a target minimum balance for Fund 5 at 60% of the cumulative expected expenditures over the subsequent 5 years.

Fund 6 - Emergency Contingency Reserve Fund

The Emergency Contingency Reserve Fund is a board designated fund for use in the event of emergencies. Monies cannot be withdrawn from this fund without Board approval.

Fund 10 - SAD 5 Trust Fund

The SAD 5 Trust Fund is a restricted fund for use on sewer-related activities in the SAD 5 (Armstrong Tract) area only. This fund was originally created with excess monies from the creation of Sewer Assessment District 5. This fund has no revenue source other than interest earnings. The District performs approximately \$57,000 of maintenance work on the SAD 5 assets each year. These monies are originally drawn from the General Fund and later reimbursed from Fund 10. The method for determining this allocation can be seen in Appendix B. There is no minimum target balance for this fund, and Fund 10 will be utilized until fully depleted.

20 Year Forecast

Staff has included in this year's budget a model that forecasts revenues, expenditures and fund balances over a 20-year period (Appendix D). The 20 year model is a forecasting tool used by the District as a blueprint to better anticipate medium and long-term trends for revenues, expenditures, and cash reserves, and to help ensure the District's financial health over time. Assumptions used for this 20 Year Forecast are including in Appendix D as is a chart depicting target and projected reserves. Trends to highlight include:

- 8.00% anticipated annual user fee increase for FY22;
- 4.85% annual user fee increase FY30 – FY34;
- Gradual, steady anticipated decreases in Classic pension retirement expenses with gradual, smaller anticipated increases in PEPRAs pension retirement expenses;
- Anticipated steady increases in capital improvement expenses, Reserve Fund 5;
- Anticipated depletion of Reserve Fund 2 – Martis Valley Interceptor by end of FY20;
- Anticipated depletion of Reserve Fund 10 – SAD 5 Trust in FY26.

As with any long-term, dynamic forecasting model, as new information that may affect financial trends materialize, staff will incorporate those changes into the model. The 20 year model, with the assumptions included, indicate the District's continued strong financial position moving forward.

Conclusion

The FY21 Budget provides a financial plan for the District to continue delivering its customers the highest level of service consistent with the prudent management of public funds. Total capital and operating expenditures in the upcoming year are anticipated to exceed revenues by \$0.92 million, mostly driven by capital expenditures of \$2.27 million; this outcome results in a 5.99% reduction in cash reserves from \$15.41 to \$14.49 million. Overall, the District's financial position remains stable, with no debt (other than pension and retiree health benefit liabilities), and cash reserves that meet or exceed the targets set forth in the District's Reserve Policy. As always, staff will do its best to keep the Board updated on the budget as the year progresses and welcomes the Board's input on budget-related items.

Table 1
Truckee Sanitary District
Annual Budget - All Funds - FY2021

FUND	AMOUNT
UNRESTRICTED FUNDS	
Fund 1 - General Fund	
REVENUE	
User Fees & Penalties	3,900,000
Fees for Services	60,000
Tax Revenue - Ad Valorem	6,290,000
Interest Earned	100,000
Rents & Leases	5,000
Miscellaneous Income	55,000
TOTAL REVENUE	10,410,000
EXPENDITURES	
Salaries & Wages	4,312,500
Pension Benefits	1,542,100
Health & Other Benefits	1,192,400
Payroll Burden	380,800
Retiree Health/OPEB	321,000
Liability Insurance	150,000
Repairs & Maintenance	315,000
Utilities & Phone Services	159,700
Ad Valorem & Sewer Svc Billing Fees to Counties	135,000
Operating Supplies	96,500
Fuel Expense - Unleaded & Diesel	64,000
Outside Services	203,500
Legal Fees	40,000
Travel/Training/Mtgs; Gen-Safety-EE Relations; Public Outreach	146,000
Info Tech & Office Expenses	174,400
Dues, Subscriptions & Memberships	39,900
Uniforms, Linen & Safety Boots	18,100
Environmental Permits & Fees	26,800
LAFCO Expenses	8,000
Printing & Publications	20,000
Miscellaneous (Prior Yr Credits, Bank Fees, Other)	8,700
EXPENDITURE SUBTOTAL	9,354,400
<i>Cost Allocations to Funds 2, 4, 5 & 10</i>	62,000
TOTAL EXPENDITURES	9,292,400
<i>Transfer to Fund 5</i>	(917,600)
GENERAL FUND NET INCOME (LOSS)	200,000

continued

Table 1
Truckee Sanitary District
Annual Budget - All Funds - FY2021

FUND	AMOUNT
BOARD DESIGNATED FUNDS	
Fund 5 - Major Improvement Reserve Fund	
REVENUE	85,000
EXPENDITURES	(1,185,000)
Transfers from Fund 1	917,600
FUND 5 NET INCOME (LOSS)	(182,400)
Fund 6 - Emergency Contingency Reserve Fund	
REVENUE	-
EXPENDITURES	-
Transfers	-
FUND 6 NET INCOME (LOSS)	-
RESTRICTED FUNDS	
Fund 2 - Martis Valley Interceptor Fund	
REVENUE	-
EXPENDITURES	-
Transfers	-
FUND 2 NET INCOME (LOSS)	-
Fund 4 - Capital Reserve Fund	
REVENUE	
Connection Fees	150,000
Interest	50,000
TOTAL REVENUE	200,000
EXPENDITURES	(1,083,000)
Transfers	-
FUND 4 NET INCOME (LOSS)	(883,000)
Fund 10 - SAD 5 Trust Fund	
REVENUE	5,000
EXPENDITURES	(62,000)
Transfers	-
FUND 10 NET INCOME (LOSS)	(57,000)
TOTAL REVENUE - ALL FUNDS	10,700,000
TOTAL EXPENDITURE - ALL FUNDS	(11,622,400)
NET INCOME (LOSS) - ALL FUNDS	(922,400)

APPROVED BY BOARD OF DIRECTORS AT THEIR REGULAR MEETING JUNE 18, 2020

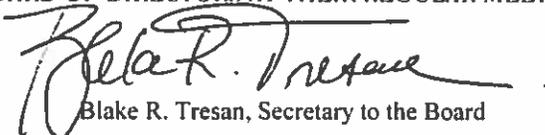

 Blake R. Tresan, Secretary to the Board

Table 2
TRUCKEE SANITARY DISTRICT
FUND 1 - OPERATING BUDGET - FY 2021
COMPARISON to FY20 Budget and Projected Actuals

Fund 1 - General Fund	Budget	Projected	Budget	FY21 Budget to FY20 Budget		FY21 Budget to FY20 Projected	
	FY 2020	FY 2020	FY 2021	Fav/(Unfav) \$	Fav/(Unfav) %	Fav/(Unfav) \$	Fav/(Unfav) %
REVENUE							
User Fees & Penalties	3,511,000	3,541,000	3,900,000	389,000	11.1%	359,000	10.1%
Fees for Services	65,000	84,000	60,000	(5,000)	-7.7%	(24,000)	-28.6%
Tax Revenue - Ad Valorem	5,924,000	6,104,000	6,290,000	366,000	6.2%	186,000	3.0%
Interest Earned	160,000	123,000	100,000	(60,000)	-37.5%	(23,000)	-18.7%
Rents & Leases	4,000	4,000	5,000	1,000	25.0%	1,000	25.0%
Miscellaneous Income	65,000	104,000	55,000	(10,000)	-15.4%	(49,000)	-47.1%
TOTAL REVENUE	9,729,000	9,960,000	10,410,000	681,000	7.00%	450,000	4.52%
EXPENDITURES							
Salaries & Wages	4,118,200	4,071,000	4,312,500	(194,300)	-4.7%	(241,500)	-5.93%
Pension Benefits	1,541,400	2,031,100	1,542,100	(700)	0.0%	489,000	24.1%
Health & Other Benefits	1,084,500	1,059,200	1,192,400	(107,900)	-9.9%	(133,200)	-12.6%
Payroll Burden	389,900	392,000	380,800	9,100	2.3%	11,200	2.9%
Retiree Health/OPEB	259,000	343,600	321,000	(62,000)	-23.9%	22,600	6.6%
Liability Insurance	155,000	141,000	150,000	5,000	3.2%	(9,000)	-6.4%
Repairs & Maintenance	292,500	290,500	315,000	(22,500)	-7.7%	(24,500)	-8.4%
Utilities & Phone Services	152,300	151,300	159,700	(7,400)	-4.9%	(8,400)	-5.6%
Ad Valorem & Sewer Svc Billing Fees to Counties	125,000	130,000	135,000	(10,000)	-8.0%	(5,000)	-3.8%
Operating Supplies	170,000	176,000	96,500	73,500	43.2%	79,500	45.2%
Fuel Expense - Unleaded & Diesel	60,500	51,100	64,000	(3,500)	-5.8%	(12,900)	-25.2%
Outside Services	226,700	132,000	203,500	23,200	10.2%	(71,500)	-54.2%
Legal Fees	40,000	40,000	40,000	-	0.0%	-	0.0%
Travel/Training/Mtgs; Gen-Safety-EE Relations; Public Outreach	128,600	71,100	146,000	(17,400)	-13.5%	(74,900)	-105.3%
Info Tech & Office Expenses	157,700	135,000	174,400	(16,700)	-10.6%	(39,400)	-29.2%
Dues, Subscriptions & Memberships	36,000	41,600	39,900	(3,900)	-10.8%	1,700	4.1%
Uniforms, Linen & Safety Boots	25,400	18,300	18,100	7,300	28.7%	200	1.1%
Environmental Permits & Fees	23,500	35,400	26,800	(3,300)	-14.0%	8,600	24.3%
LAFCO Expenses	7,000	8,000	8,000	(1,000)	-14.3%	-	0.0%
Printing & Publications	20,000	10,000	20,000	-	0.0%	(10,000)	-100.0%
Miscellaneous (Prior Yr Credits, Bank Fees, Other)	4,800	6,300	8,700	(3,900)	-81.3%	(2,400)	-38.1%
EXPENDITURE SUBTOTAL	9,018,000	9,334,500	9,354,400	(336,400)	-3.73%	(19,900)	-0.213%
<i>Fund Transfers to: Funds 2, 4, 5, 6 & 10</i>							
<i>Fund 2 share 1.23% of Dept 1000</i>	(36,000)	(32,400)	-			Fund 2 Exhausted at 6/30/20	
<i>Fund 10 share 1.82% of Dept 1000</i>	(54,000)	(53,000)	(62,000)				
<i>Fund 5 - Major Improvement Reserve Fund</i>	(60,000)	-	-				
<i>Fund 6 -Contingency Reserve Fund</i>	-	91,500	-				
<i>Total Cost Allocations</i>	(150,000)	6,100	(62,000)				
TOTAL EXPENDITURES	8,868,000	9,340,600	9,292,400				
<i>Total Income (Loss) Transfer to Fund 5</i>	497,000	150,000	917,600				
GENERAL FUND NET INCOME (LOSS)	364,000	469,400	200,000				

**Table 3
Truckee Sanitary District
Staffing Plan FY2021**

DEPARTMENT	Actual				Projected	Budget
	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
1000 - Operations & Maintenance	14.64	16.00	18.25	18.00	18.50	19.00
1300 - Building & Grounds	1.00	1.00	1.00	1.00	1.00	1.00
2000 - Lift Stations	3.00	3.00	3.00	3.00	3.00	3.00
4000 - Engineering/Inspections	7.25	6.75	7.00	7.08	7.00	7.00
5000 - Fleet & Equipment	1.00	1.00	1.00	1.00	1.00	1.00
6000 - Administration	10.25	11.00	10.00	11.00	11.00	11.00
TOTAL FTE	37.14	38.75	40.25	41.08	41.50	42.00

Projected FY20

Ops includes 1 temp laborer who became permanent employee in FY20 and includes two part-time laborers @ .25 FTE each

Budget FY21

Ops includes 2 temp laborers @ .50 FTE each

Table 4
Truckee Sanitary District
Fund 1 - General Fund - FY 2021
Outside Services Budget Detail

Department	Description (GL 42050)	Amount
1000-Operations & Maintenance		
	Misc Testing/Compaction	1,000
	Safety Consulting	5,000
	CHH Auditometric Testing	1,000
	Air test and Seal	8,500
		15,500
1300-Buildings & Grounds		
	CA Security Alarm	3,000
	Fire Protection - Overhead Fire	3,000
	Fuel Pump Calibration	1,000
	Window Cleaning	3,000
	Landscaping Service for Corp Yard	15,000
		25,000
2000-Lift Stations		
	Sierra Controls/SCADA Telem. Assistance	5,000
	HVAC Boiler Service	3,000
		8,000
4000-Engineering		
	Engineering (Design, Planning, CEQA, Code, etc.)	30,000
	Geotechnical Services	5,000
	IT Support	10,000
	Connection Fee Analysis	10,000
	WEST consulting (Dump Closure)	4,000
	DTSC fees for Dump Closure	4,000
		63,000
6000-Administration		
	Answering Service	2,000
	DATCO Testing	3,500
	Flex-Plan/Navia Benefits	10,000
	Wellness Navia Fees	2,500
	HR/Admin Assistance - HRC	7,000
	Mgt/Supervisory Devt - CEO	15,000
	Truckee River Watershed Council - Weed Warrior	4,000
	Actuarial Services/TCS	10,000
	Audit - DHS	33,000
	Contingency	5,000
		92,000
Total Outside Services		203,500

Table 5
Truckee Sanitary District
Fund 1 - General Fund - FY 2021
Computer Hardware, Software & IT Support Budget Detail

Department	Description (GL 41020 & 41030)	Amount
Hardware upgrade/purchase - 01-4000-41030		
	5 Workstations	6,000
	2 Computer monitors	1,300
	3 Mobile Tablets/Accessories	2,400
	UPS replacements	700
	Network Switches	3,000
	Contingency	20,000
Total Hardware		33,400
Software Expense - 01-4000-41020		
	Annual Maintenance	
	ClearSCADA	7,000
	Citrix Server (SCADA)	1,200
	ESRI	12,500
	Granite	6,000
	Lucity	18,000
	InfoSewer	1,500
	ParcelQuest	5,500
	PC TopKat-Gasboy	250
	Rockwell Engineering	5,000
	Springbrook	16,500
	Domain Name renewal	200
	Focused Web - Website	850
	Civic Clerk	7,750
	Win911/Mobile	1,000
	FWI - Board Agenda Posting Software	1,500
	MSDS Online	3,300
	AVG Cloucare	2,040
	Trackstar	5,000
	Dell Sonicwall	500
	Contingency	2,210
		97,800
	Software upgrade/purchase	
	Granite Net Scheduler	3,000
	Lucity Mobile	4,500
	4 Adobe Acrobat Pro	1,000
	Crystal Reports	500
	2 Microsoft Office Pro	1,200
	FWI Board Agenda Posting Software	3,000
	Contingency	10,000
		23,200
Total Software & IT Support		121,000
Total Hardware, Software & IT Support Expense		154,400

Table 6
Truckee Sanitary District
Fund 1 - General Fund - FY 2021
Travel & Training Budget Detail

Department	Description (GL 41090)	Amount
1000-Operations & Maintenance		
	CWEA Annual Conference	4,000
	CWEA Northern Regional Conf	3,000
	CWEA Safety Day	1,000
	CWEA Awards Banquet	500
	CWEA Cert Prep Classes	500
	Competent Trench Training	300
	Supervisor Safety Seminar	500
	Tri-State Reg Training Conf	4,200
	Meetings & Travel	1,000
		15,000
1300-Building & Grounds		
	CWEA Safety Day	100
	CWEA Awards Banquet	100
		200
2000-Lift Stations		
	CWEA Annual Conference	1,500
	CWEA Safety Day	200
	Electrical Diagnosis Class	3,000
	Tri-State Conference	2,500
	Meetings & Travel	1,000
	Telepace Training	4,000
		12,200
4000-Engineering		
	WEFTEC Annual Conference	2,500
	CSDA Conference	2,000
	Lucity Annual Conference and Training	8,000
	IT Training for Admin Tech	2,000
	ESRI User Conference	2,500
		17,000
5000-Equipment & Fleet		
	Workshop safety class	200
	Meetings & Travel	300
		500

continued

Table 6
Truckee Sanitary District
Fund 1 - General Fund - FY 2021
Travel & Training Budget Detail

Department	Description (GL 41090)	Amount
6000-Administration		
	CASA Annual Conference	6,000
	CASA Winter Conference	6,000
	CalPERS Conference	2,000
	Leadership Training - Mgt/Supervisory	5,000
	NTT Leadership	1,000
	Various on-site training & webinars	3,000
	SHRM Conference	3,000
	CalPELRA	2,000
	Board Exec Training	2,000
	CSMFO/GFOA Conferences	4,000
	CSDA Conferences & Webinars	4,000
	Springbrook Conference	4,000
	CSDA Legislative Days (Board 1)	2,000
	CSDA Leadership Academy	2,000
	GFOA Webinar Training	2,000
	APA Payroll Webinars/Ref Materials	2,000
	APA Payroll Conference/Certification	5,000
	Meetings & Travel	5,000
		60,000
Total		104,900

Table 7
Truckee Sanitary District
Capital Budget - FY21 - 5 Year Plan

Capital Project	Budget					Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Collection System Infrastructure Projects						
Vehicle Storage Expansion Construction	925,000	-	-	-	-	925,000
Town Paving Project - Manhole Adjustments	120,000	-	120,000	-	120,000	360,000
Install/Replace/Upgrade existing long laterals Tahoe Donner	100,000	-	100,000	-	100,000	300,000
Easement Acquisitions	75,000	-	-	75,000	-	150,000
Lift Station Electrical Upgrade	50,000	50,000	50,000	50,000	50,000	250,000
Alder Creek Electrical Retrofit	50,000	-	-	-	-	50,000
TSD Manhole Rehabilitation Projects	50,000	-	50,000	-	-	100,000
Drywell Cathodic Protection Coating - LS 5	35,000	-	-	-	-	35,000
Pipeline Rehabilitation	-	150,000	-	-	150,000	300,000
Lift Station 1B Upgrade Capacity	-	150,000	-	-	-	150,000
Alder Creek Force Main Check Valve Upgrade	-	100,000	-	-	-	100,000
Alder Creek LS Emergency Overflow Tank Expansion	-	60,000	-	-	-	60,000
Extending Laterals to Committed Donner Lake Lots	-	50,000	-	50,000	50,000	150,000
Donner Lake Sub Station Plumbing Replacement	-	10,000	-	-	10,000	20,000
Foxmead/River Park LS Upgrade	-	-	250,000	-	-	250,000
Lahontan Lift Station Upgrade for Capacity	-	-	100,000	100,000	100,000	300,000
Conversion of Telemetry phone lines to Radio	-	-	60,000	-	-	60,000
Flow Meter Upgrades (Schaffer's Mill Road)	-	-	25,000	-	-	25,000
Donner Creek Bypass System	-	-	-	250,000	250,000	500,000
Drywell Cathodic Protection Upgrade	-	-	-	10,000	-	10,000
Collection System Infrastructure Projects Subtotal	1,405,000	570,000	755,000	535,000	830,000	4,095,000
Other Capital Projects						
Engineering						
Admin Complex Security/Fire System Upgrade	120,000	-	-	-	-	120,000
Admin Building Landscape Project	85,000	-	-	-	-	85,000
Corporation Yard Slurry Seal	50,000	-	-	50,000	-	100,000
High Bay Light Change to LED	50,000	-	-	-	-	50,000
Corporation Yard Overhead Door Replacement	30,000	30,000	-	-	-	60,000
Security Camera Upgrade	25,000	-	-	-	-	25,000
Admin Campus Fiber Upgrade	20,000	-	-	-	-	20,000
Phone System Replacement	-	100,000	-	-	-	100,000
Bypass Hose Replacement (6 inch)	-	50,000	-	-	-	50,000
SCADA Software Upgrade	-	40,000	-	-	-	40,000
Aerial Photography	-	25,000	-	-	-	25,000
FOB Roof Replacement	-	-	200,000	-	-	200,000
Hand Held/Truck Radio Upgrade	-	-	100,000	-	-	100,000
Administration Building Expansion Design	-	-	-	100,000	-	100,000
	380,000	245,000	300,000	150,000	-	1,075,000
Vehicle and Equipment						
Vehicle & Equipment Replacement (see schedule)	368,000	330,000	465,000	410,000	1,000,000	2,573,000
Administration						
Future Equipment Replacement - Administration	15,000	15,000	15,000	15,000	15,000	75,000
Utility Billing Software Replacement	100,000	-	-	-	-	100,000
Finance and Accounting Software Replacement	-	100,000	-	-	-	100,000
Electronic Document Management System	-	50,000	-	-	-	50,000
	115,000	165,000	15,000	15,000	15,000	325,000
Other Capital Projects Subtotal	863,000	740,000	780,000	575,000	1,015,000	3,973,000
TOTAL CAPITAL EXPENDITURES	2,268,000	1,310,000	1,535,000	1,110,000	1,845,000	8,068,000
FUNDING SOURCE						
Fund 4 - Capital Reserves	1,083,000	305,000	355,000	273,000	318,000	2,334,000
Fund 5 - Capital Improvements	1,185,000	1,005,000	1,180,000	837,000	1,527,000	5,734,000
TOTAL CAPITAL EXPENDITURES	2,268,000	1,310,000	1,535,000	1,110,000	1,845,000	8,068,000

Table 8
Truckee Sanitary District
Description Of Capital Projects

Capital Projects	Description
<u>Collection System Infrastructure Projects</u>	
Vehicle Storage Expansion Construction	Addition to the Vehicle Storage Facility to accommodate the Vehicle Storage for the District.
Town Paving Project - Manhole Adjustments	Adjustment of manhole frame and covers. Typically done by Town paving contractor and reimbursed to Town.
Install/Replace/Upgrade Existing Long Laterals Tahoe Donner	Replace aged or misaligned long laterals in Tahoe Donner acquired by District in 2017.
Easement Acquisitions	Purchase of easements on private properties to ensure access to District facilities.
Lift Station Electrical Upgrade	Last lift station upgrade was 1999. This project will upgrade the lift station PLC, starters, and controls to current supported models.
Alder Creek Electrical Retrofit	Project will remove the redundant controls allowing easier troubleshooting of the station.
TSD Manhole Rehabilitation Projects	Manhole rehabilitation via cementitious or other lining method.
Drywell Cathodic Protection Coating-LS #5	Lift Station 5 and Alder Creek drywells were identified as needed coatings from the Cathodic Protection Analysis in FY2019.
Pipeline Rehabilitation	Pipeline rehabilitation via cured-in-place liners.
Lift Station 1B Upgrade Capacity	Hydraulic model has indicated station pumps may be undersized and in need of upsizing.
Alder Creek Force Main Check Valve Upgrade	Existing check valve is unservicable. Need to install infrastructure to service check valve.
Alder Creek LS Emergency Overflow Tank Expansion	Review contingency planning and design method to contain a spill in the station failure.
Extending Laterals to Committed Donner Lake Lots	To provide sewer laterals to the committed SAD 4 parcels.
Donner Lake Sub Station Plumbing Replacement	Replace guide rails, check valves, and stand pipes on the sub stations at Donner Lake.
Foxmead/River Park LS Upgrade	Consolidation of three lift stations located within 300 feet of each other into a single station.
Lahontan Lift Station Upgrade for Capacity	Hydraulic model has indicated station pumps may be undersized and in need of upsizing.
Conversion of Telemetry phone lines to Radio	Evaluate and implement hardware to provide a store and forward protocol or additional repeater to reduce the District's dependence on the leased phone circuit.
Flow Meter Upgrades (Schaffer's Mill Road)	Upgrade the existing flow metering sites. The existing sites have issues that result in inconsistent and sometimes inaccurate data.
Donner Creek Bypass System	Evaluate and design a mechanism to bypass the line (CT03-A09 to CT06-A31) in Donner Creek in the event of a break.
Drywell Cathodic Protection Upgrade	Lift Station 5 and Alder Creek drywells were identified as needed coatings from the Cathodic Protection Analysis in FY2019.
<u>Other Capital Projects</u>	
Admin Complex Security/Fire System Upgrade	Existing system does not offer features required by the District. Upgrade system to allow additional functionality..
Admin Building Landscape Project	Refresh and update landscaping at TSD's main building front façade and west entry including design, irrigation system, drainage.
Corporation Yard Slurry Seal	Slurry seal the corp yard parking lot to extend the useful life of the surface.
High Bay Light Change to LED	Existing T-5 Fluorescent lights are at the end of their life cycle. Upgrade with LED lights.
Corporation Yard Overhead Door Replacement	Replace aging overhead doors.
Security Camera Upgrade	Upgrade of security camera system
Admin Campus Fiber Upgrade	Replace aging fiber optic communication wire between buildings to increase the reliability of the District's network.
Phone System Replacement	Replace aging phone system for admin facility
Bypass Hose Replacement (6 Inch)	Replace the aged bypass hose that is used for emergency contingencies.
SCADA Software Upgrade	The routine upgrade of SCADA software. Replacement software t/b/d.
Aerial Photography	Update current aerial map in conjunction with other public entities to update the District's map book.
FOB Roof Replacement	FOB roof is past 20 year warranty. This is a placeholder for the evaluation and potential replacement of the roof.
Hand held/Truck Radio Upgrade	Replace aged voice radio system for all vehicles and portable radios.
Administration Building Expansion Design	Evaluate the needs of the District and if determined design space to accommodate.
Vehicle and Equipment Replacement & Disposals	See detailed schedule.
Future Equipment Replacement - Administration	Miscellaneous replacement of office equipment.
Utility Billing Software Replacement	Review, demo, select and implement from software alternatives
Finance and Accounting Software Replacement	Replace outdated finance and accounting software
Electronic Document Management System	Purchase & implement system to electronically archive documents. Includes consultant, hardware, & implementation costs.

Table 9
Truckee Sanitary District
Capital Budget - FY21 - 5 Year Plan

DESCRIPTION	Budget					Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
2 Ton Truck w/ utility body/crane/generator - Lift Station *	148,000	-	-	-	-	148,000
2 Ton Utility Truck - O&M/Construction	110,000	-	-	-	-	110,000
2 Ton Flat Bed Pickup w/Hydraulic Tool Package	105,000	-	-	-	-	105,000
Public Outreach/Education Trailer	5,000	-	-	-	-	5,000
1 Ton Pickup - O&M/Construction	-	60,000	-	-	-	60,000
One Ton PickUp - O&M/Construction	-	60,000	-	-	-	60,000
1/2 Ton Utility Truck - On Call Truck	-	55,000	-	-	-	55,000
Full Size SUV - Engineering	-	50,000	-	-	-	50,000
Full Size SUV - Engineering	-	40,000	-	-	-	40,000
1/2 Ton Double Cab - LS On-Call	-	35,000	-	-	-	35,000
Forklift - Bldg & Grounds/Construction	-	30,000	-	-	-	30,000
TV Van Mainline 4x4 Chasis - O&M/TV	-	-	300,000	-	-	300,000
Generator 150 kw - Lift Station	-	-	60,000	-	-	60,000
Portable Bypass Pump 6" - Lift Station	-	-	50,000	-	-	50,000
Portable Bypass Pump 3" - Lift Station	-	-	50,000	-	-	50,000
Toilet Trailer - O&M/Construction	-	-	5,000	-	-	5,000
U-43 Ford F550 TV Box Truck	-	-	-	300,000	-	300,000
2 Ton 5-yd Dump Truck & Sander - O&M/Construction	-	-	-	75,000	-	75,000
Crack Sealer Fill Trailer - O&M/Construction	-	-	-	15,000	-	15,000
Compressor 160 CFM - O&M/Construction	-	-	-	15,000	-	15,000
Shoring Carrier Trailer - O&M/Construction	-	-	-	5,000	-	5,000
Freightliner Vactor	-	-	-	-	450,000	450,000
2,000 Gal Water Hauling Truck - O&M/Construction	-	-	-	-	300,000	300,000
U-20 CAT BACKHOE/Loader #430-D	-	-	-	-	175,000	175,000
Bypass Trailer/Hose Reel System	-	-	-	-	75,000	75,000
	368,000	330,000	465,000	410,000	1,000,000	2,573,000

* Board approved purchase in FY20, to be delivered in FY21

**Table 10
TRUCKEE SANITARY DISTRICT
Fund Balance by Fund**

	Fund						Total
	Unrestricted	Board Designated			Restricted		
	1 General Fund	5 Major Capital	6 Emergency	2 MVI	4 Capital Reserve	10 SAD 5 Trust	
<u>FY21 Budget</u>							
Revenues	10,410,000	85,000	-	-	200,000	5,000	10,700,000
Expenditures	9,354,400	1,185,000	-	-	1,083,000	-	11,622,400
Cost Allocation	(62,000)	-	-	-	-	62,000	-
Net Expenditures	9,292,400	1,185,000	-	-	1,083,000	62,000	11,622,400
Net Revenues	1,117,600	(1,100,000)	-	-	(883,000)	(57,000)	(922,400)
Transfers	(917,600)	917,600	-	-	-	-	-
Net Increase / (Decrease)	200,000	(182,400)	-	-	(883,000)	(57,000)	(922,400)
<u>Fund Balance</u>							
Beginning Balance - Projected	5,638,000	4,066,000	3,000,000	-	2,390,000	314,000	15,408,000
Net Increase / (Decrease)	200,000	(182,400)	-	-	(883,000)	(57,000)	(922,400)
Ending Balance	5,838,000	3,883,600	3,000,000	-	1,507,000	257,000	14,485,600
<u>Target Reserves</u>							
Ending Balance	5,838,000	3,883,600	3,000,000	-	1,507,000	257,000	14,485,600
Target Reserve	5,756,000	3,124,000	3,000,000	-	909,000	-	12,789,000
Over / (Under)	82,000	759,600	-	-	598,000	257,000	1,696,600
Target Achieved	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Target Reserve Notes

Fund	Minimum Target Reserve per Reserve Fund Policy
1 - General Fund	7/12th of projected Fund 1 expenses for FY22 to support cash flow through January 2022
5 - Major Capital	60% of projected Fund 5 expenditures for following 5 years (FY22-FY26)
6 - Emergency Contingency	Board determined at \$3,000,000
2 - Martis Valley Interceptor	No minimum target reserve
4 - Capital Reserves	60% of projected Fund 4 expenditures for following 5 years (FY22-FY26)
10 - SAD 5 Trust	No minimum target reserve

Appendix A
TRUCKEE SANITARY DISTRICT
FUND 1 - GENERAL FUND - FY 2021
Budgeted Expenditures by Category & Department

Account	Description	Department						Total
		1000 Operations & Maintenance	1300 Buildings & Grounds	2000 Lift Station Maintenance	4000 Engineering & Inspections	5000 Fleet & Equipment	6000 Administration	
EXPENDITURES								
Salaries & Wages								
							4,312,500	
40100	Salaries & Wages	1,678,000	51,800	304,300	852,100	98,100	1,185,400	4,169,700
40110	Accrued Benefits	41,900	1,500	8,900	25,100	2,900	35,000	115,300
40105	Directors' Fees	-	-	-	-	-	27,500	27,500
Pension Benefits								
								1,542,100
40300	Retirement Contrib-EE Classic	76,800	-	18,100	65,100	-	28,200	188,200
40301	Retirement Contrib-ER Classic	129,800	-	30,700	110,100	-	47,500	318,100
40302	Retirement Contrib-ER Pepra	54,800	3,900	6,800	6,400	7,400	61,500	140,800
40305	Retirement Contrib-ER UAL Classic	156,100	4,800	28,300	79,300	9,100	110,400	388,000
40306	Retirement Contrib-ER UAL Pepra	2,800	100	500	1,400	200	2,000	7,000
40307	Retirement Contrib-ER ADP Classic	-	-	-	-	-	-	-
40320	Retirement Contrib-CEPPT	201,200	6,200	36,500	102,200	11,800	142,100	500,000
Health & Other Benefits								
								1,192,400
40401	Med Ins Prem-Active Employees	385,100	28,200	74,700	173,600	28,200	310,600	1,000,400
40402	Med Deduct Reimb-Active Empl	8,000	1,000	1,500	4,000	1,000	7,000	22,500
40403	Med Out-of-Pocket-Active Empl	7,000	500	1,500	2,000	1,000	6,500	18,500
40404	Dental Ins Prem-Active Employee	27,100	2,000	5,900	11,500	2,000	19,400	67,900
40405	Vision Exam Reimb-Active Empl	1,500	300	700	1,500	300	1,700	6,000
40406	Glasses/Contct Reimb-Active Emp	2,500	400	1,000	3,200	400	3,500	11,000
40407	Eye Surgery Reimb-Active Empl	500	-	-	500	-	500	1,500
40420	Life Ins Prem-Active Employees	10,600	600	1,800	4,100	600	9,500	27,200
40440	Safety & Wellness Incentive Program	-	-	-	-	-	23,000	23,000
40445	Physicals, Vaccines, DTAP	-	-	-	-	-	6,000	6,000
40610	Car & Phone Allowance	-	-	-	-	-	7,200	7,200
40430	Directors' 457 Deferred Comp	-	-	-	-	-	1,200	1,200
Payroll Burden								
								380,800
40200	Social Security Tax	103,700	3,200	18,900	48,900	6,100	67,100	247,900
40210	Medicare Tax	24,300	800	4,400	12,300	1,400	17,600	60,800
40221	Workers' Comp Ins	45,100	1,500	8,600	10,300	2,800	3,800	72,100
Retiree Health/OPEB								
								321,000
40500	OPEB / CERBT Contribution	16,100	500	2,900	8,200	900	11,400	40,000
40501	Med Ins Prem-Retired Empl/Dir	108,700	3,400	19,700	55,200	6,400	76,600	270,000
40502	Dental Ins Prem-Ret Empl/Dir	-	-	-	-	-	1,000	1,000
40505	Med Ded Reimb-Retired Empl/Dir	-	-	-	-	-	10,000	10,000
Liability Insurance								
								150,000
41000	General Liability Insurance	-	-	-	-	-	150,000	150,000
Repairs & Maintenance								
								315,000
43020	Repairs & Maintenance (R&M)	160,000	10,000	50,000	-	80,000	15,000	315,000
Utilities & Phone Services								
								159,700
44060	Mobile Phones/Data Plns/Pagers	-	-	-	10,000	-	-	10,000
44010	Electricity & Water	-	700	80,000	-	-	-	80,700
44020	Natural Gas	-	25,000	-	-	-	-	25,000
44030	Solid Waste Disposal	-	8,000	-	-	-	-	8,000
44040	Wastewater Treatment Fees	-	7,000	-	-	-	-	7,000
44050	Propane	-	2,000	-	-	-	-	2,000
44070	Telephone Expense	-	-	12,000	-	-	10,000	22,000
44080	Internet Service	-	-	-	-	-	5,000	5,000
Ad Valorem & Sewer Svc Billing Fees to Counties								
								135,000
41070	Billing Expense	-	-	-	-	-	135,000	135,000
Supplies - Operating & Safety								
								96,500
42010	Operating Supplies/Equip/Furniture	45,000	10,000	2,000	2,500	12,000	25,000	96,500
Fuel Expense								
								64,000
42000	Fuel Expense-Unleaded & Diesel	40,000	-	12,000	10,000	-	2,000	64,000
Outside Services								
								203,500
42050	Outside Services-General	15,500	25,000	8,000	63,000	-	92,000	203,500
Legal Fees								
								40,000
41060	Legal Fees	-	-	-	-	-	40,000	40,000
Travel/Training/Mtgs: Gen-Safety-EE Relations								
								146,000
41090	Travel/Training/Meetings	15,000	200	12,200	17,000	500	60,000	104,900
41120	Employee Relations	1,500	100	200	300	-	25,000	27,100
41125	Public Education & Outreach	-	-	-	-	-	10,000	10,000
42035	LogoWear	-	-	-	-	-	4,000	4,000
Info Tech & Office Expenses								
								174,400
41030	Computer Hardware Expense	-	-	-	33,400	-	-	33,400
41020	Software Expense	-	-	-	121,000	-	-	121,000
41010	Office Supplies	-	-	-	-	-	20,000	20,000
Dues, Subscriptions & Memberships								
								39,900
41040	Dues/Subscriptions/Memberships	8,500	200	1,500	2,500	200	27,000	39,900
Uniforms, Linen & Safety Boots								
								18,100
40615	Uniform Allowance	-	-	-	-	-	-	-
42030	Uniforms	13,000	-	500	800	300	-	14,600
42040	Linen Service	-	-	-	-	3,500	-	3,500
Environmental Permits & Fees								
								26,800
42060	Environmental Permits & Fees	8,000	1,200	17,000	-	600	-	26,800
LAFCO Expenses								
								8,000
41150	LAFCO Expenses	-	-	-	-	-	8,000	8,000
Printing & Publications								
								20,000
41050	Printing & Publication Expense	-	-	-	-	-	20,000	20,000
Misc-Current YR								
								8,700
41080	Bank Charges	-	-	-	-	-	5,000	5,000
45000	Other Expense	500	-	200	1,000	-	2,000	3,700
TOTAL EXPENDITURES		3,388,600	200,100	771,300	1,838,500	277,700	2,878,200	9,354,400

MEMORANDUM

DATE: April 27, 2020

TO: Blake R. Tresan, General Manager

FROM: Raymond P. Brown, Assistant General Manager/District Engineer 

CC: Mark Wasley, Finance and Administrative Services Manager

SUBJECT: ALLOCATION OF SAD 5 & MVI FUNDS FOR THE FY 2020-21 BUDGET

A significant portion of the sanitary sewer infrastructure in the Truckee Sanitary District was installed with funding from sewer assessment districts. In most cases, all the monies collected through the assessment districts were used in the initial installation of the sewer facilities. Two areas where monies remain from the initial assessments are Sewer Assessment District 5 (SAD 5) and the Martis Valley Interceptor (MVI). The remaining assessment monies from these areas is currently retained in restricted funds, called the SAD 5 Fund and MVI Fund, respectively. According to the District's legal counsel, the monies in these funds can be used to pay for ongoing operations and maintenance work within their respective areas. The purpose of this memorandum is to estimate the amount of money that should be allocated from the SAD 5 and MVI Funds for the FY 2020-21 budget.

For the purpose of this analysis, it is assumed that the cost of operating and maintaining sewer facilities is roughly proportional to its size. To determine the amount of money that should be allocated from the SAD 5 and MVI funds for the FY 2020-21 budget, staff has estimated the fraction of infrastructure in the SAD 5 and MVI to the District as a whole. A summary of this data can be seen in Table 1, below. It can be seen that SAD 5 contains approximately 1.82% of the District's assets and the MVI contains 1.23%. Therefore, it is recommended that 1.82% and 1.23% of the total Collection Systems (TSD Department 1000) operating budget be allocated from the SAD 5 and MVI funds in FY 2019-20, respectively, to cover these costs.

Table 1
Comparison of Sewer Facilities in SAD 5 & MVI to District Totals

Parameter	District Totals	SAD 5 Facilities	% in SAD 5	MVI Facilities	% in MVI
Number of Pipe Segments	4,533*	86	1.90	34	0.75
Length of Pipe Segments, ft	1,198,362*	22,382	1.87	9,493	0.79
Inch Diameter Mile	1535*	26	<u>1.70</u>	<u>33</u>	<u>2.15</u>
Average			1.82		1.23

*Number includes only "TSD Active" pipes.

MEMORANDUM

DATE: April 27, 2020

TO: Blake R. Tresan, General Manager

FROM: Raymond P. Brown, Assistant General Manager/District Engineer 

CC: Mark Wasley, Finance and Administrative Services Manager

SUBJECT: ALLOCATION OF FUND 4 MONIES TO CAPITAL IMPROVEMENT PROJECTS FOR THE FY 2020-21 BUDGET

The Truckee Sanitary District is the public agency responsible for the collection and conveyance of wastewater in the greater Truckee area. The District owns, operates, and maintains a complex sewer collection system consisting of pipes, manholes, pump stations, meters, laterals, and other appurtenances. Every year, the District performs capital improvement projects to replace or upgrade aging, damaged, or deteriorated infrastructure.

Funding for capital improvement projects comes from one of two fund sources (Fund 4 and 5) as described in Table 1 below. Fund 1, which is used for operations, is also included in the table for clarity.

Table 1

Fund	Primary Source of Funds	Allowable Projects
Fund 1	User Fees and Property Taxes	Used for Operations & Administration
Fund 4	Connection Fees	Can only be used on capital improvement projects that increase capacity
Fund 5	Fund 1 Net Revenue	Can be used on any capital improvement projects

Based on previous budget discussions with a public finance consulting firm and the District's legal counsel, it was determined that a portion of the cost to perform capital improvement projects associated with the collection system that have an estimated life of greater than 20 years could come from Fund 4. Allocation of costs to Fund 4 would be proportional to the fraction of unconnected equivalent dwelling units (EDU) in the District.

The number of currently connected and projected buildout EDUs in the District are summarized in Table 2. It can be seen that only 61% of the EDUs the District anticipates serving at buildout are currently connected.

Table 2

Area	Currently Connected EDUs	Projected Buildout EDUs	Percent Connected	Percent Unconnected
District Total	17,534	28,933	61	39

Therefore, it is recommended that for the FY 2019-20 Budget, capital improvement projects associated with the sewer collection system be funded by a mixture of 61% from Fund 5 and 39% from Fund 4. This ratio will be updated on an annual basis as more parcels connect to the sewer system. When the District reaches buildout, no Fund 4 monies will be used for capital improvement projects.

**APPENDIX D
TABLE 1**

**TRUCKEE SANITARY DISTRICT
20-YEAR FORECAST ASSUMPTIONS**

ITEM	Units	Value
REVENUE ASSUMPTIONS		
User Fees		8% Increase FY21 - FY22
User Fees		No Increases FY23 - FY29
User Fees		4.85% Increase FY30 - FY34
User Fees		No Increases FY35 - FY40
Property Tax	% Year over Year	3.00%
Users (# of EDUs)	% Year over Year	1.00%
Connection Fees	% Year over Year	1.00%
Interest Earned	ROI	1.75%
EXPENSE ASSUMPTIONS		
Salaries	% Year over Year	3.00%
ER Taxes, Med Ins, Acc Benes	% Year over Year	5.00%
CERBT	Based on Trust Fund Balance	
Retiree Bill Premiums	Based on Actuarial Rpt through FY29, then 4% Thereafter	
Retirement - Normal Costs	Based on Calpers Valuation Rpt Percentages	
Retirement - UAL	Based on \$0.5M Payment/Yr for 8 Years, plus Additional Based on Calpers Formula, thereafter Based Only on Calpers Formula	
O & M	% Year over Year	3.00%
Capital Expenditures	% Completed	100.00%
RESERVE FUND POLICY		
Fund 1 Target	7 Months of Operating Expenses	
Fund 4 Target	60% of 5-year rolling Fund 4 Expenses	
Fund 5 Target	60% of 5-year rolling Fund 5 Expenses	
Fund 6 Target	\$3,000,000	

**TRUCKEE SANITARY DISTRICT
20 YEAR FORECAST - WITH PROPOSED HDR USER FEE INCREASE ALL FUNDS**

FUND	BUDGET	PROJECTED	Forecast																			
	FY 2020	ACTUALS FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	FY 37	FY 38	FY 39	FY 40
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
UNRESTRICTED FUND																						
1-GENERAL																						
Beginning Balance	4,915,000	5,169,000	5,638,000	5,838,000	5,888,000	6,038,000	6,191,000	6,348,000	6,502,000	6,686,000	6,428,000	6,561,000	6,756,000	6,977,000	7,218,000	7,458,000	7,704,000	7,974,000	8,252,000	8,539,000	8,824,000	9,134,000
Revenue																						
User Fees	3,511,000	3,541,000	3,900,000	4,254,000	4,297,000	4,340,000	4,383,000	4,427,000	4,471,000	4,516,000	4,561,000	4,830,000	5,115,000	5,417,000	5,737,000	6,075,000	6,136,000	6,197,000	6,259,000	6,322,000	6,385,000	6,449,000
Fees for Services	65,000	84,000	60,000	61,000	62,000	63,000	64,000	65,000	66,000	67,000	68,000	69,000	70,000	71,000	72,000	73,000	74,000	75,000	76,000	77,000	78,000	79,000
Tax Revenue	5,924,000	6,104,000	6,290,000	6,479,000	6,673,000	6,873,000	7,079,000	7,291,000	7,510,000	7,735,000	7,967,000	8,206,000	8,452,000	8,706,000	8,967,000	9,236,000	9,513,000	9,798,000	10,092,000	10,395,000	10,707,000	11,028,000
Interest Earned	160,000	123,000	100,000	155,000	156,000	158,000	161,000	164,000	166,000	170,000	165,000	167,000	171,000	175,000	179,000	183,000	187,000	192,000	197,000	202,000	207,000	212,000
Other	69,000	108,000	60,000	62,000	64,000	66,000	68,000	70,000	72,000	74,000	76,000	78,000	80,000	82,000	84,000	87,000	90,000	93,000	96,000	99,000	102,000	105,000
Interest Earned & Other	229,000	231,000	160,000	217,000	220,000	224,000	229,000	234,000	238,000	244,000	241,000	245,000	251,000	257,000	263,000	270,000	277,000	285,000	293,000	301,000	309,000	317,000
Total Revenues	9,729,000	9,960,000	10,410,000	11,011,000	11,252,000	11,500,000	11,755,000	12,017,000	12,285,000	12,562,000	12,837,000	13,350,000	13,888,000	14,451,000	15,039,000	15,654,000	16,000,000	16,355,000	16,720,000	17,095,000	17,479,000	17,873,000
Expenditures																						
Classic Salaries excl OT/Cashouts/Safety	(2,337,309)	(2,295,703)	(2,175,600)	(2,200,000)	(1,841,000)	(1,560,000)	(1,338,000)	(1,105,000)	(842,000)	(867,000)	(893,000)	(771,000)	(479,000)	(358,000)	(369,000)	(252,000)	(130,000)	(134,000)	(138,000)	(142,000)	-	-
Pepra Salaries excl OT/Cashouts/Seasonal W	(1,522,341)	(1,593,772)	(1,865,800)	(2,110,000)	(2,599,000)	(3,012,000)	(3,372,000)	(3,746,000)	(4,155,000)	(4,279,000)	(4,408,000)	(4,689,000)	(5,145,000)	(5,434,000)	(5,597,000)	(5,894,000)	(6,200,000)	(6,386,000)	(6,578,000)	(6,775,000)	(7,124,000)	(7,338,000)
BOD Salaries	(30,000)	(32,000)	(27,500)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
OT/Cashouts/Seasonal Wages/Safety	(152,669)	(234,526)	(128,700)	(219,000)	(219,000)	(224,000)	(229,000)	(234,000)	(239,000)	(244,000)	(250,000)	(256,000)	(262,000)	(268,000)	(274,000)	(280,000)	(287,000)	(294,000)	(301,000)	(308,000)	(315,000)	(323,000)
Accr Benes, ER Taxes, Ins, Wellness	(1,550,100)	(1,438,235)	(1,688,500)	(1,773,000)	(1,862,000)	(1,955,000)	(2,053,000)	(2,156,000)	(2,264,000)	(2,377,000)	(2,496,000)	(2,621,000)	(2,752,000)	(2,890,000)	(3,035,000)	(3,187,000)	(3,346,000)	(3,513,000)	(3,689,000)	(3,873,000)	(4,067,000)	(4,270,000)
Retirement Contrib-EE Classic	(202,400)	(200,000)	(188,200)	(190,000)	(159,000)	(135,000)	(116,000)	(95,000)	(73,000)	(75,000)	(77,000)	(67,000)	(41,000)	(31,000)	(32,000)	(22,000)	(11,000)	(12,000)	(12,000)	(12,000)	-	-
Retirement Contrib-ER Classic	(317,000)	(306,000)	(318,100)	(321,000)	(268,000)	(227,000)	(195,000)	(161,000)	(123,000)	(126,000)	(130,000)	(112,000)	(70,000)	(52,000)	(54,000)	(37,000)	(19,000)	(20,000)	(20,000)	(21,000)	-	-
Retirement Contrib-ER Pepra	(107,100)	(109,000)	(140,800)	(162,000)	(200,000)	(232,000)	(260,000)	(288,000)	(320,000)	(329,000)	(339,000)	(361,000)	(396,000)	(418,000)	(431,000)	(454,000)	(477,000)	(492,000)	(507,000)	(522,000)	(549,000)	(565,000)
Retirement Contrib-ER UAL Classic	(412,000)	(413,000)	(388,000)	(389,000)	(387,000)	(389,000)	(375,000)	(362,000)	(333,000)	(303,000)	-	-	-	-	-	-	-	-	-	-	-	-
Retirement Contrib-ER UAL Pepra	(3,000)	(3,100)	(7,000)	(4,000)	(4,000)	(5,000)	(5,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(3,000)	(3,000)	(3,000)	(2,000)	-
Retirement Contrib-ER ADP Classic	(500,000)	(500,000)	-	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(1,000,000)	-	-	-	-	-	-	-	-	-	-
Retirement Contrib-CEPPT	-	(500,000)	(500,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Retiree Bills/Premiums	(239,000)	(243,600)	(281,000)	(289,000)	(326,000)	(364,000)	(399,000)	(406,000)	(438,000)	(463,000)	(495,000)	(514,000)	(535,000)	(556,000)	(578,000)	(601,000)	(625,000)	(650,000)	(676,000)	(703,000)	(731,000)	(760,000)
CERBT Inputs/Outputs	(20,100)	(100,000)	(40,000)	(27,000)	5,000	38,000	67,000	68,000	94,000	113,000	139,000	275,000	289,000	303,000	319,000	334,000	351,000	369,000	387,000	406,000	426,000	446,000
Operations & Maintenance	(1,625,000)	(1,437,600)	(1,605,600)	(1,654,000)	(1,704,000)	(1,755,000)	(1,808,000)	(1,862,000)	(1,918,000)	(1,976,000)	(2,035,000)	(2,096,000)	(2,159,000)	(2,224,000)	(2,291,000)	(2,360,000)	(2,431,000)	(2,504,000)	(2,579,000)	(2,656,000)	(2,736,000)	(2,818,000)
Total Expenditures	(9,018,000)	(9,407,000)	(9,355,000)	(9,868,000)	(10,094,000)	(10,350,000)	(10,613,000)	(10,883,000)	(11,147,000)	(11,462,000)	(11,020,000)	(11,248,000)	(11,582,000)	(11,960,000)	(12,374,000)	(12,785,000)	(13,207,000)	(13,669,000)	(14,146,000)	(14,638,000)	(15,126,000)	(15,658,000)
Cost Allocations (Funds 2, 4, 5, 6 & 10)	150,000	(6,100)	62,000	65,000	67,000	69,000	67,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Gain (Loss) in Fund Before Transfer	861,000	547,000	1,117,000	1,208,000	1,225,000	1,219,000	1,209,200	1,134,000	1,138,000	1,100,000	1,817,000	2,102,000	2,306,000	2,491,000	2,665,000	2,869,000	2,793,000	2,686,000	2,574,000	2,457,000	2,353,000	2,215,000
Transfers (Fund 5)	(497,000)	(78,000)	(917,600)	(1,158,000)	(1,075,000)	(1,066,000)	(1,052,200)	(980,000)	(954,000)	(1,358,000)	(1,684,000)	(1,907,000)	(2,085,000)	(2,250,000)	(2,425,000)	(2,623,000)	(2,523,000)	(2,408,000)	(2,287,000)	(2,172,000)	(2,043,000)	(1,850,000)
Net Gain (Loss) in Fund After Transfer	364,000	469,400	200,000	50,000	150,000	153,000	157,000	154,000	184,000	(258,000)	133,000	195,000	221,000	241,000	240,000	246,000	270,000	278,000	287,000	285,000	310,000	365,000
Ending Balance (Operating Reserve)	5,279,000	5,638,000	5,838,000	5,888,000	6,038,000	6,191,000	6,348,000	6,502,000	6,686,000	6,428,000	6,561,000	6,756,000	6,977,000	7,218,000	7,458,000	7,704,000	7,974,000	8,252,000	8,539,000	8,824,000	9,134,000	9,499,000
7/12 of next fiscal year's fully loaded exp		5,457,000	5,756,000	5,888,000	6,038,000	6,191,000	6,348,000	6,502,000	6,686,000	6,428,000	6,561,000	6,756,000	6,977,000	7,218,000	7,458,000	7,704,000	7,974,000	8,252,000	8,539,000	8,824,000	9,134,000	9,499,000
BOARD DESIGNATED FUNDS																						
5-MAJOR IMPROVEMENTS RESERVE																						
Beginning Balance	4,317,233	4,487,000	3,993,600	3,811,600	4,031,300	3,996,800	4,295,700	3,896,100	4,286,300	4,586,300	5,218,600	6,099,900	7,125,600	8,239,300	9,430,500	10,694,500	12,044,700	13,183,500	14,071,200	14,681,400	15,022,300	15,043,200
Revenues (Interest Income)	80,000	88,800	85,000	66,700	70,500	69,900	75,200	68,200	75,000	80,300	91,300	106,700	124,700	144,200	165,000	187,200	210,800	230,700	246,200	256,900	262,900	263,300
Expenditures (Capital Projects)	(970,000)	(660,200)	(1,185,000)	(1,005,000)	(1,180,000)	(837,000)	(1,527,000)	(658,000)	(729,000)	(806,000)	(894,000)	(988,000)	(1,096,000)	(1,203,000)	(1,326,000)	(1,460,000)	(1,595,000)	(1,751,000)	(1,923,000)	(2,088,000)	(2,285,000)	(2,480,000)
Transfers from Fund 1	497,000	78,000	917,600	1,158,000	1,075,000	1,066,000	1,052,200	980,000	954,000	1,358,000	1,684,000	1,907,000	2,085,000	2,250,000	2,425,000	2,623,000	2,523,000	2,408,000	2,287,000	2,172,000	2,043,000	1,850,000
Net Gain (Loss) in Fund	(393,000)	(493,400)	(182,000)	219,700	(34,500)	298,900	(399,600)	390,200	300,000	632,300	881,300	1,025,700	1,113,700	1,191,200	1,264,000	1,350,200	1,138,800	887,700	610,200	340,900	20,900	(366,700)
Preliminary Ending Balance	3,924,000	3,993,600	3,811,600	4,031,300	3,996,800	4,295,700	3,896,100	4,286,300	4,586,300	5,218,600	6,099,900	7,125,600	8,239,300	9,430,500	10,694,500	12,044,700	13,183,500	14,071,200	14,681,400	15,022,300	15,043,200	14,676,500
60% of next 5 yrs of proj exp		3,440,400	3,124,200	2,958,600	2,734,200	2,768,400	2,445,000	2,707,800	2,992,200	3,304,200	3,643,800	4,008,000	4,401,000	4,833,000	5,290,200	5,785,200	6,316,200	6,871,800	7,462,20			

APPENDIX D

TRUCKEE SANITARY DISTRICT
20 Year Reserve Fund Forecast
Scenario D

